Direct Testimony and Schedules Seth S. DeMerritt

#### Before the Minnesota Public Utilities Commission State of Minnesota

In the Matter of the Application of Minnesota Energy Resources Corporation for Authority to Increase Rates for Natural Gas Service in Minnesota

Docket No. G011/GR-17-563

Exhibit \_\_\_\_

**Test Year Revenue Requirements** 

October 13, 2017

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| 1  |    | I. INTRODUCTION AND QUALIFICATIONS  |
|----|----|---|
| 2  | Q. | PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.  |
| 3  | A. | My name is Seth S. DeMerritt. My business address is WEC Energy Group, Inc.             |
| 4  |    | ("WEC"), 700 North Adams Street, P.O. Box 19001, Green Bay, Wisconsin 54307-9001.       |
| 5  |    |   |
| 6  | Q. | PLEASE DESCRIBE YOUR EDUCATIONAL, PROFESSIONAL, AND UTILITY                             |
| 7  |    | BACKGROUND.   |
| 8  | A. | I have a bachelor's degree in accounting from the University of Wisconsin-Green Bay     |
| 9  |    | and a bachelor's degree in business administration with an emphasis in finance from the |
| 10 |    | University of Wisconsin-Green Bay. I also have a master's degree in business            |
| 11 |    | administration from the University of Wisconsin-Oshkosh. I began my career with WEC     |
| 12 |    | subsidiary Wisconsin Public Service Corporation in May 2002 in the Budget Department    |
| 13 |    | first as a Budget Analyst and then as a Financial Analyst. In March of 2007, I assumed  |
| 14 |    | my current role in Regulatory Affairs with WEC Business Services, LLC ("WBS" or the     |
| 15 |    | "Service Company"). WBS was formally known as Integrys Business Support, LLC            |
| 16 |    | ("IBS"). Both Minnesota Energy Resources Corporation ("MERC" or the "Company")          |
| 17 |    | and WBS are wholly-owned subsidiaries of WEC.   |
| 18 |    |   |
| 19 | Q. | ON WHOSE BEHALF ARE YOU OFFERING THIS TESTIMONY?  |
| 20 | A. | I am offering this testimony on behalf of MERC.   |
| 21 |    |   |

| 1  | Q. | WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?  |
|----|----|--|
| 2  | A. | My testimony and exhibits support the revenue requirement sought by MERC. I provide        |
| 3  |    | testimony and evidence regarding:  |
| 4  |    | 1. The 2016 historical year, the 2017 unadjusted projected year, and the 2018              |
| 5  |    | proposed test year revenue deficiencies, rate bases, and expenses;                         |
| 6  |    | 2. Lead/Lag Study;   |
| 7  |    | 3. Conservation;   |
| 8  |    | 4. Interim Rates;  |
| 9  |    | 5. Minnesota Statutes section 216B.16, subdivision 17, which concerns travel,              |
| 10 |    | entertainment, and related employee expenses;  |
| 11 |    | 6. Decoupling;   |
| 12 |    | 7. Merger conditions; and  |
| 13 |    | 8. Miscellaneous sales items.  |
| 14 |    |  |
| 15 | Q. | PLEASE SUMMARIZE THE RESULTS OF YOUR REVENUE REQUIREMENTS                                  |
| 16 |    | ANALYSIS.  |
| 17 | A. | The 2016 historic year concluded with a \$1.9M revenue deficiency for MERC's               |
| 18 |    | Minnesota operations, or 0.8% of Minnesota tariff revenues inclusive of the cost of gas. 1 |
| 19 |    |  |
| 20 |    | The 2018 proposed test year includes a revenue deficiency of \$12.6M, or 5.1% of total     |
| 21 |    | revenues for Minnesota. The rate increase for the 2018 proposed test year would increase   |
| 22 |    | margin revenues 11.8% for MERC's Minnesota customers without the cost of gas.              |
|    |    |  |

 $<sup>^{1}</sup>$  This revenue deficiency appropriately excludes \$4M of Conservation Improvement Program ("CIP") Incentives earned in 2016.

| 1  |    |   |
|----|----|---|
| 2  |    | Please refer to Exhibit (SSD-2) for a detailed breakdown of the factors contributing      |
| 3  |    | to the MERC revenue deficiency for the 2018 proposed test year.                           |
| 4  |    |   |
| 5  | Q. | WHAT ARE THE SIGNIFICANT DRIVERS OF THE RATE REQUEST?                                     |
| 6  | A. | In addition to MERC's 2016 revenue deficiency, MERC is also experiencing the              |
| 7  |    | following increased costs, with a focus on increases in capital investment:               |
| 8  |    | 1. Increase in capital projects, which are shown on Exhibit (SSD-3);                      |
| 9  |    | 2. Increase in depreciation expense due to the increase in previously mentioned           |
| 10 |    | capital work;   |
| 11 |    | 3. Increase in property taxes as supported by Company witness Mr. Mark Kissinger;         |
| 12 |    | and   |
| 13 |    | 4. An increase in return on equity from currently authorized 9.11% to 10.30% as           |
| 14 |    | supported by Company witness Ms. Ann Bulkley.   |
| 15 |    |   |
| 16 |    | This revenue deficiency and increased costs are offset by lower forecasted operations and |
| 17 |    | maintenance ("O&M") expense in 2018 for various items as discussed later in my            |
| 18 |    | testimony.  |
| 19 |    |   |
| 20 |    | In compliance with Order Point 41 in the Minnesota Public Utilities Commission's          |
| 21 |    | ("Commission") Order in MERC's general rate case in Docket No. G011/GR-13-617 and         |
| 22 |    | with Order Point 15 in the Commission's December 21, 2012, Order in Docket                |
| 23 |    | G007,011/GR-10-977, I provide Direct Testimony explaining all large differences           |

| 1  |    | between base-year and test-year rate base, other income, and expense data, as well as     |
|----|----|---|
| 2  |    | reflect the financial adjustments to the Company's position. Additional information is    |
| 3  |    | provided by other witnesses in this case, as indicated below.                             |
| 4  |    |   |
| 5  | Q. | ARE YOU SPONSORING ANY EXHIBITS IN CONNECTION WITH YOUR                                   |
| 6  |    | TESTIMONY IN THIS PROCEEDING?   |
| 7  | A. | Yes. I am sponsoring the materials contained in MERC's Volume 3 providing required        |
| 8  |    | financial information for the 2016 historical year, the 2017 projected year, and the 2018 |
| 9  |    | proposed test year on which MERC has based its rate increase request. This information    |
| 10 |    | fulfills the filing requirements of Minn. R. 7825.3900 to 7825.4400. The Filing           |
| 11 |    | Requirements Compliance Table lists each requirement of these rules and the location of   |
| 12 |    | the required information in MERC's filing.  |
| 13 |    |   |
| 14 | Q. | ARE YOU ALSO SPONSORING EXHIBITS ATTACHED TO YOUR DIRECT                                  |
| 15 |    | TESTIMONY?  |
| 16 | A. | Yes. I am also sponsoring the following exhibits:   |
| 17 |    | • Exhibit (SSD-1) shows the WEC corporate structure, including all major                  |
| 18 |    | regulated and major non-regulated entities.   |
| 19 |    | • Exhibit (SSD-2) breaks down the major components of the revenue                         |
| 20 |    | deficiency.   |
| 21 |    | • Exhibit (SSD-3) identifies the construction forecast by project.                        |
| 22 |    | • Exhibit (SSD-4) is a bridge schedule of sales and customer counts.                      |
| 23 |    | • Exhibit (SSD-5) is a process description and process flows of bill checks.              |
|    |    |   |

| 1  | • Exhibit (SSD-6) calculates the Rate Case Expenses Amortization.              |
|----|--|
| 2  | • Exhibit (SSD-7) identifies MERC's calculation of depreciation expense.       |
| 3  | • Exhibit (SSD-8) calculates total Non-Fuel O&M expenses for 2017 and 2018     |
| 4  | by applying the 2017 and 2018 inflation rates to 2016 actual O&M expenses, and |
| 5  | including the known and measurable ("K&M") items.                              |
| 6  | • Exhibit (SSD-9) calculates the inflation factors used for Non-Labor O&M      |
| 7  | expenses.  |
| 8  | • Exhibit (SSD-10) calculates the K&M amount related to Former                 |
| 9  | Manufactured Gas Plant ("FMGP") sites.   |
| 10 | • Exhibit (SSD-11) calculates the K&M amount related to Additional Hires by    |
| 11 | MERC.  |
| 12 | • Exhibit (SSD-12) calculates the K&M amount related to one-time 2016 costs    |
| 13 | related to WEC's Improved Customer Experience ("ICE") system.                  |
| 14 | • Exhibit (SSD-13) calculates the K&M amount related to Benefits by MERC.      |
| 15 | • Exhibit (SSD-14) calculates the K&M amount related to Incentive costs.       |
| 16 | • Exhibit (SSD-15) calculates the K&M amount related to the Rosemount          |
| 17 | Building cost savings.   |
| 18 | • Exhibit (SSD-16) calculates the K&M amount related to Memberships.           |
| 19 | • Exhibit (SSD-17) calculates the K&M amount related to Advertising.           |
| 20 | • Exhibit (SSD-18) calculates the K&M amount related to Charitable             |
| 21 | Contributions.   |
| 22 | • Exhibit (SSD-19) calculates the K&M amount related to Travel and             |
| 23 | Entertainment ("T&E") Expense.   |

| 1  | • Exhibit (SSD-20) calculates the K&M amount related to Long Term                |
|----|--|
| 2  | Incentive Plans ("LTIP"), Restricted Stock, and Stock Options.                   |
| 3  | • Exhibit (SSD-21) calculates the K&M amount related to Economic                 |
| 4  | Development.   |
| 5  | • Exhibit (SSD-22) calculates the K&M amount related to Investor Relations.      |
| 6  | • Exhibit (SSD-23) calculates the K&M amount related to Uncollectible            |
| 7  | Expense.   |
| 8  | • Exhibit (SSD-24) calculates the K&M amount related to Mapping Expense.         |
| 9  | • Exhibit (SSD-25) calculates the K&M amount related to Sewer Lateral.           |
| 10 | • Exhibit (SSD-26) calculates the percentage allocation of using 2-factor versus |
| 11 | the 1 factor General & Corporate Allocator ("GCA") methodologies.                |
| 12 | • Exhibit (SSD-27) is the Commission Approved WEC Affiliated Interest            |
| 13 | Agreement ("AIA").   |
| 14 | • Exhibit (SSD-28) calculates the ServiceChoice allocator.                       |
| 15 | • Exhibit (SSD-29) is the Lead/Lag Study.  |
| 16 | • Exhibit (SSD-30) recalculates the Conservation Cost Recovery Charge            |
| 17 | ("CCRC").  |
| 18 | • Exhibit (SSD-31) calculates the K&M amount related to Pension.                 |
| 19 | • Exhibit (SSD-32) links the sales data between the revenue deficiency           |
| 20 | calculation, Class Cost of Service Study ("CCOSS"), and the rate design model.   |
| 21 | • Exhibit (SSD-33) identifies merger cost savings.                               |
| 22 | • Exhibit (SSD-34) calculates MERC's throughput incentive related to             |
| 23 | increased sales.   |

| 1  |    | • Exhibit (SSD-35) calculates Decoupling Revenue as compared to Total                       |
|----|----|---|
| 2  |    | Revenue excluding cost of gas by customer class.  |
| 3  |    | • Exhibit (SSD-36) calculates the interim rate revenue deficiency.                          |
| 4  |    | • Exhibit (SSD-37) presents the decoupling evaluation data.                                 |
| 5  |    | • Exhibit (SSD-38) provides the rate design for interim rates.                              |
| 6  |    |   |
| 7  | Q. | WERE THESE EXHIBITS AND INFORMATIONAL REQUIREMENTS PREPARED                                 |
| 8  |    | BY YOU OR UNDER YOUR DIRECTION AND SUPERVISION?   |
| 9  | A. | Yes, except for the information related to cost of capital, class cost of service, and rate |
| 10 |    | design. That information was prepared and is sponsored by Company witnesses Ms. Lisa        |
| 11 |    | Gast, Mr. Aaron Nelson, and Ms. Amber Lee, respectively.                                    |
| 12 |    |   |
| 13 |    | II. 2018 PROPOSED TEST YEAR REVENUE REQUIREMENT   |
| 14 |    | A. Rate Base  |
| 15 | Q. | PLEASE DESCRIBE MERC'S APPROACH TO DEVELOPING THE 2018                                      |
| 16 |    | PROPOSED TEST YEAR CONSTRUCTION FORECAST IN THIS CASE.                                      |
| 17 | A. | MERC's construction forecast included in this general rate case was developed during        |
| 18 |    | July and August of 2016 as part of MERC's annual budget process. This capital forecast      |
| 19 |    | was then "layered" onto February 2017 actuals, and updates for the Rochester expansion      |
| 20 |    | and Information Technology projects were included based upon updated information            |
| 21 |    | throughout the summer of 2017. The construction forecast by project can be seen in          |
| 22 |    | Exhibit (SSD-3). Plant, Accumulated Depreciation, and Depreciation Expense                  |
| 23 |    | related to MERC's Michigan Taconite Mine customers are identified on Page 2 of              |

| 1  |    | Informational Requirements Document 2, Schedule 1, but are excluded from the rate base     |
|----|----|--|
| 2  |    | amount shown on Page 1 of Informational Requirements Document 2, Schedule 1.               |
| 3  |    |  |
| 4  | Q. | IS MERC REQUESTING ANY CHANGE IN THE TREATMENT OF  |
| 5  |    | CONSTRUCTION WORK IN PROGRESS ("CWIP") FOR RATE RECOVERY?                                  |
| 6  | A. | No, MERC is treating CWIP consistent with the Commission decision in MERC's last           |
| 7  |    | rate case (Docket No. G011/GR-15-736) where, due to MERC's relatively short-lived          |
| 8  |    | projects in terms of construction schedule, the Company's projects are all closed to plant |
| 9  |    | by the end of the 2018 test year. Even MERC's largest project, the Rochester expansion     |
| 10 |    | project, is closed to plant in segments at the end of each construction season.            |
| 11 |    |  |
| 12 | Q. | CAN YOU PLEASE SUMMARIZE MERC'S CAPITAL FORECAST PRESENTED IN                              |
| 13 |    | EXHIBIT(SSD-3)?  |
| 14 | A. | Yes. In 2018, MERC's total capital forecast is \$66.6M. This total includes                |
| 15 |    | approximately \$40M of standard work requests that tend to occur each year, based on       |
| 16 |    | MERC's past experiences, even where the specific project is not known at the time of the   |
| 17 |    | forecast. These are projects that, on a standalone basis, are individually a very small    |
| 18 |    | portion of the total. Examples include meter replacements, service replacements and        |
| 19 |    | additions, vehicle replacements, and building maintenance.                                 |
| 20 |    |  |
| 21 |    | An additional \$26.6M relates to more specifically identifiable projects, such as the      |
| 22 |    | Rochester expansion project, Customer Service Organization ("CSO") projects, and the       |
|    |    |  |

| 1  |    | Rosemount building. Company witness Ms. Mary Wolter discusses the Company's                 |
|----|----|---|
| 2  |    | capital program in more detail in her Direct Testimony.                                     |
| 3  |    |   |
| 4  | Q. | IN THE COMMISSION'S ORDER IN DOCKET NOS. G011/M-16-654 AND G011/M-                          |
| 5  |    | 16-655, THE COMMISSION APPROVED REGULATORY ASSET TREATMENT OF                               |
| 6  |    | \$488,516 FOR THE BALATON NEW AREA EXTENSION PROJECT AND \$733,297                          |
| 7  |    | FOR THE ESKO NEW AREA EXTENSION PROJECT. IS MERC REQUESTING                                 |
| 8  |    | ANY AMORTIZATION OF THESE REGULATORY ASSETS IN THIS DOCKET?                                 |
| 9  | A. | No, MERC is not requesting recovery of these assets via an amortization in this docket.     |
| 10 |    | At the time of the Order in Docket Nos. G011/M-16-654 and G011/M-16-655, MERC               |
| 11 |    | still was uncertain as to whether a 2018 test year rate case would be filed. Therefore,     |
| 12 |    | regulatory asset treatment seemed appropriate to defer these costs with a short-term debt   |
| 13 |    | rate carrying charge applied, and to address the recovery of this regulatory asset in a     |
| 14 |    | future rate case proceeding. Obviously, MERC has since determined a 2018 test year rate     |
| 15 |    | case was necessary to file, and since the lag between the completion of these projects and  |
| 16 |    | the beginning of the test year is so short, MERC is proposing to include these costs in Net |
| 17 |    | Utility Plant in Service and in rate base.  |
| 18 |    |   |
| 19 | Q. | WHY IS MERC'S PROPOSAL TO INCLUDE THESE COSTS IN NET UTILITY                                |
| 20 |    | PLANT AND THEREFORE RATE BASE APPROPRIATE?  |
| 21 | A. | MERC determined that expanding natural gas into the communities of Balaton and Esko         |
| 22 |    | was not feasible under MERC's existing New Area Surcharge methodology. MERC                 |
| 23 |    | determined instead that by using the Natural Gas Extension Project Rider ("NGEP"), and      |

| 1  |    | allocating a portion of these costs across the entire MERC system, MERC could justify          |
|----|----|--|
| 2  |    | expansion into Balaton and Esko and provide these communities with the benefits of             |
| 3  |    | natural gas. The regulatory asset methodology was proposed at the time due to                  |
| 4  |    | Commission Staff's concerns with MERC's proposal of collecting a portion of these new          |
| 5  |    | area expansion projects via the NGEP.  |
| 6  |    |  |
| 7  |    | MERC understands that the specific concern related to the use of the NGEP was the              |
| 8  |    | collection of a portion of the costs of these long-lived capital projects over only a one-     |
| 9  |    | year period instead of the life of the assets. By eliminating the regulatory asset and         |
| 10 |    | transferring the balance to Net Utility Plant, the costs of these projects will be recovered   |
| 11 |    | over the life of the project, upwards of 50 years. Further, by including these project costs   |
| 12 |    | in Net Utility Plant, MERC is recovering these costs across the entire customer base in        |
| 13 |    | base rates as opposed to an NGEP rider.  |
| 14 |    |  |
| 15 |    | If these costs remained in a regulatory asset, the effect of collecting these costs across all |
| 16 |    | customers in base rates could be the same. However, with carrying costs accruing at the        |
| 17 |    | short-term debt rate, MERC would ask for accelerated recovery of the regulatory asset.         |
| 18 |    | Recovering these capital project costs at the short-term debt rate for the life of the project |
| 19 |    | would not provide an adequate recovery to MERC.  |
| 20 |    |  |
| 21 | Q. | HAVE YOU DISCUSSED THIS PROPOSAL WITH ANY OTHER PARTIES?                                       |
| 22 | A. | Yes. In efforts to ensure MERC did not overstep in this accounting treatment request,          |
| 23 |    | MERC did meet with the Minnesota Department of Commerce, Division of Energy                    |

| 1  |    | Resources ("Department") and Commission Staff to discuss this proposal. Both parties     |
|----|----|--|
| 2  |    | seemed to acknowledge this approach was reasonable, understanding the facts as to why    |
| 3  |    | MERC would propose this approach. MERC is moving forward with this approach              |
| 4  |    | consistent with our understanding of those discussions.                                  |
| 5  |    |  |
| 6  | Q. | WHAT HAPPENS TO THE SHORT-TERM DEBT CARRYING CHARGE                                      |
| 7  |    | AUTHORIZED BY THE COMMMISSION FOR COSTS INCURRED IN 2017?                                |
| 8  | A. | As discussed previously, the short-term debt carrying charge was agreed to in connection |
| 9  |    | with a regulatory asset to provide MERC with some protection of these costs in between   |
| 10 |    | rate cases. Due to the short term between when these projects were started in October    |
| 11 |    | 2017 and the beginning of the 2018 test year, MERC will not seek any recovery of the     |
| 12 |    | carrying charges in 2018.  |
| 13 |    |  |
| 14 | Q. | WERE ANY ADJUSTMENTS FOR EXTENSION ALLOWANCES OR WINTER                                  |
| 15 |    | CONSTRUCTION CHARGES MADE TO MERC'S 2018 PROPOSED TEST YEAR                              |
| 16 |    | CONSTRUCTION FORECAST IN THIS CASE?  |
| 17 | A. | No. Company witness Ms. Amber Lee has overseen the preparation of exhibits related to    |
| 18 |    | extension allowances and winter construction charges, and has determined that they were  |
| 19 |    | applied in compliance with MERC's tariffs. Ms. Lee describes this process in her Direct  |
| 20 |    | Testimony. Accordingly, no adjustment to MERC's 2018 proposed test year construction     |
| 21 |    | forecast is warranted.   |
| 22 |    |  |

| 1  | Q. | PLEASE DESCRIBE MERC'S APPROACH TO DEVELOPING THE 2018                                     |
|----|----|--|
| 2  |    | PROPOSED TEST YEAR WORKING CAPITAL FORECAST IN THIS CASE.                                  |
| 3  | A. | MERC's working capital accounts were adjusted such that the 2018 proposed working          |
| 4  |    | capital would be synchronized with the working capital calculated in the Lead/Lag Study    |
| 5  |    | as described below. Referring to Informational Requirements Document 2, Schedule 1,        |
| 6  |    | working capital is identified on Page 3 in totality, but amounts allocated to the Michigan |
| 7  |    | Taconite customers are excluded from the rate base amount shown on Page 1.                 |
| 8  |    |  |
| 9  | Q. | PLEASE DESCRIBE MERC'S APPROACH TO DEVELOPING THE 2016                                     |
| 10 |    | PROPOSED TEST YEAR GAS STORAGE AND COST OF GAS FORECAST IN THIS                            |
| 11 |    | CASE.  |
| 12 | A. | MERC's cost of gas and gas in storage balances were updated using NYMEX data from          |
| 13 |    | May 15, 2017, as described in the Base Cost of Gas filing in Docket No. G011/MR-17-        |
| 14 |    | 564.   |
| 15 |    |  |
| 16 | Q. | WOULD MERC AGREE TO AN UPDATE TO NYMEX PRICES IN THIS CURRENT                              |
| 17 |    | RATE CASE?   |
| 18 | A. | Yes. In Docket Nos. G007,011/GR-08-835, G007,011/GR-10-977, G011/GR-13-617,                |
| 19 |    | and G011/GR-15-736, MERC agreed to update the NYMEX prices to use more recent              |
| 20 |    | data in the calculation of cost of gas. This impacts the gas storage balances used in      |
| 21 |    | determination of the final revenue deficiency. MERC agrees to perform this update again    |
| 22 |    | if there is a significant change in NYMEX pricing, but would prefer to do this update      |
| 23 |    | only once, presumably before Surrebuttal Testimony is due.                                 |

| 1  |    |  |
|----|----|--|
| 2  | Q. | WHAT IS THE TYPICAL IMPACT OF THE BASE COST OF GAS TO A                                      |
| 3  |    | CUSTOMER'S BILL?   |
| 4  | A. | While the cost of gas is a significant component of a customer's bill, the cost of gas has   |
| 5  |    | very little impact on the overall revenue deficiency within this docket. For the             |
| 6  |    | calculation of the revenue deficiency, the gas costs are a one-for-one flow-through with     |
| 7  |    | gas cost revenues, and therefore any change in the actual base cost of gas rate does not     |
| 8  |    | impact the revenue deficiency at all. Where the updated NYMEX prices would have an           |
| 9  |    | impact is in the calculation of storage balances, but that impact can be relatively minor in |
| 10 |    | terms of the overall revenue deficiency. Accordingly, MERC does not believe it warrants      |
| 11 |    | a number of updates. For example, in MERC's last rate case, Docket No. G011/GR-15-           |
| 12 |    | 736, the cost of gas was reduced \$43.5M from the original filing, which resulted in an      |
| 13 |    | overall revenue requirement impact of slightly more than \$300k.                             |
| 14 |    |  |
| 15 | Q. | WHY IS IT APPROPRIATE TO UPDATE THE BASE COST OF GAS   |
| 16 |    | CALCULATION ONCE DURING THE PROCEEDING?  |
| 17 | A. | It is MERC's experience that the cost of gas can fluctuate month to month based on the       |
| 18 |    | NYMEX pricing that is used. Therefore, while more updates may provide more data              |
| 19 |    | points to analyze, MERC sees these additional data points as less informative than using     |
| 20 |    | the most recent NYMEX pricing that is reasonably available to include in the rate case.      |
| 21 |    |  |

| 1  | Q. | PLEASE EXPLAIN ANY REGULATORY ASSETS OR LIABILITIES MERC HAS                                  |
|----|----|---|
| 2  |    | INCLUDED IN THE 2018 TEST YEAR RATE BASE CALCULATION.   |
| 3  | A. | MERC has included one Regulatory Asset balance in the 2018 test year rate base:               |
| 4  |    | account #182351 Reg Asset-Purchase Accounting Effect Benefits. This regulatory asset          |
| 5  |    | is related to the purchase accounting for pension and other post-retirement benefits          |
| 6  |    | acquired from Aquila in Docket No. G007,011/M-06-1287.  |
| 7  |    |   |
| 8  |    | MERC is also including one Regulatory Liability, account #254391 Reg Liability-2010           |
| 9  |    | Health Care Leg, which reflects the re-measurement of deferred tax balances related to        |
| 10 |    | post-retirement medical obligations caused by the Patient Protection and Affordable Care      |
| 11 |    | Act and the Health Care and Education Affordability Act of 2010.                              |
| 12 |    |   |
| 13 |    | The inclusion of these regulatory assets and liabilities in rate base is consistent with past |
| 14 |    | Commission decisions including MERC's last general rate case in Docket No. G011/GR-           |
| 15 |    | 15-736.   |
| 16 |    |   |
| 17 | Q. | HOW IS MERC ACCOUNTING FOR THE REGULATORY ASSET ASSOCIATED                                    |
| 18 |    | WITH THE PRE-INTEGRYS/WEC MERGER PENSION AND OTHER POST-                                      |
| 19 |    | EMPLOYMENT BENEFIT ("OPEB") ASSETS?   |
| 20 | A. | As ordered by the Commission in Docket No. G011/M-15-992, amortization of the pre-            |
| 21 |    | merger pension and OPEB assets is recoverable in rates but the outstanding balance is         |
| 22 |    | excluded from rate base. Therefore, MERC has not forecasted any regulatory asset              |
| 23 |    | balance in account 182623 Reg Asset-2015 Purchase Account to be included in rate base.        |

| 1  |    |   |
|----|----|---|
| 2  |    | B. Amortizations, Taxes, and Depreciation   |
| 3  | Q. | PLEASE DESCRIBE MERC'S APPROACH TO DEVELOPING THE 2018  |
| 4  |    | PROPOSED TEST YEAR RATE CASE EXPENSE AMORTIZATIONS.   |
| 5  | A. | In this general rate case, MERC forecasted the balance of its 2016 rate case expense will           |
| 6  |    | be fully amortized in December 2017. MERC then projected amortization of the costs of               |
| 7  |    | this current case over a two-year period beginning in January 2018. In addition, MERC               |
| 8  |    | has added an amortization of the deferral costs approved in Docket No. G011/GR-13-617               |
| 9  |    | for the implementation of ICE and amortized the O&M portion of those costs over a two-              |
| 10 |    | year period and the Capital portion of those costs over a fifteen-year period as approved           |
| 11 |    | in Docket No. G011/GR-15-736. Finally, MERC has included amortization of                            |
| 12 |    | Conservation Improvement Program ("CIP") expenses equal to the 2018 amount                          |
| 13 |    | approved by the Commission in Docket No. G007,011/CIP-12-548.                                       |
| 14 |    |   |
| 15 | Q. | FOR WHAT AMOUNT OF RATE CASE EXPENSES DOES MERC SEEK RATE   |
| 16 |    | RECOVERY?   |
| 17 | A. | MERC is forecasting total rate case expenses of \$2,270,000 and proposes to amortize                |
| 18 |    | 100% of all costs associated with the cost of capital expert, legal expenses, 3 <sup>rd</sup> party |
| 19 |    | requests, and newspaper notifications, and 87.7% of state agency and administrative law             |
| 20 |    | judge fees. The result of this calculation is an amount of \$2,174,675 to be amortized over         |
| 21 |    | a two-year period.  |
| 22 |    |   |

| 1  |    | MERC proposal to amortize expenses over two years results in test year expenses of      |
|----|----|---|
| 2  |    | \$1,087,338 as shown on Exhibit (SSD-6). The two-year amortization amount of            |
| 3  |    | \$1,087,338 is higher than the \$739,750 authorized in MERC's last rate case Docket No. |
| 4  |    | G011/GR-15-736.   |
| 5  |    |   |
| 6  | Q. | WHY IS MERC PROPOSING THIS INCREASE IN RATE CASE EXPENSE                                |
| 7  |    | INCLUDED IN THE REVENUE DEFICIENCY?   |
| 8  | A. | The increases in rate case expenses as compared to MERC's last general rate case in     |
| 9  |    | Docket No. G011/GR-15-736 are based upon actual costs for the 2016 rate case and are a  |
| 10 |    | reasonable estimate of costs for this case. Specifically, costs associated with legal   |
| 11 |    | expenses, the placement of newspaper ads, and the state agency and administrative law   |
| 12 |    | judge fees have increased over the years.   |
| 13 |    |   |
| 14 | Q. | WHAT DOES THE 87.7% ALLOCATION OF STATE AGENCY AND                                      |
| 15 |    | ADMINISTRATIVE LAW JUDGE FEES REPRESENT?  |
| 16 | A. | The 87.7% reflects the removal of a pro-rata share of rate case expenses for MERC's     |
| 17 |    | non-utility business "ServiceChoice." MERC has allocated a portion of the state agency  |
| 18 |    | and administrative law judge fees in recognition that those agencies will spend some    |
| 19 |    | amount of time reviewing the allocation of costs between regulated and non-regulated    |
| 20 |    | business that would not have been necessary if MERC did not have non-regulated          |
| 21 |    | businesses.   |
| 22 |    |   |

| 1  | Q. | WHY WERE COST OF CAPITAL EXPERT, LEGAL EXPENSES, AND  |
|----|----|---|
| 2  |    | NEWSPAPER NOTICES NOT ALLOCATED TO THE NON-REGULATED  |
| 3  |    | BUSINESS?   |
| 4  | A. | None of these costs were influenced at all by the existence of our non-regulated            |
| 5  |    | businesses. Based on the Commission-approved allocation principles of direct charge         |
| 6  |    | and costs causation, all of these costs were assigned to the regulated business.            |
| 7  |    |   |
| 8  | Q. | WHY IS MERC REQUESTING THE AMORTIZATION OF RATE CASE EXPENSES                               |
| 9  |    | OVER A TWO-YEAR PERIOD?   |
| 10 | A. | As discussed in MERC's last rate case, Docket No. G011/GR-15-736, MERC is currently         |
| 11 |    | experiencing a significant increase in capital expenditures. From 2012 to 2014, MERC        |
| 12 |    | historically invested an average of \$22M annually in construction capital, so the          |
| 13 |    | forecasted construction investment of \$66.6M in 2018 as shown in Exhibit (SSD-3)           |
| 14 |    | is a significant increase for MERC. Because these increased construction investments are    |
| 15 |    | expected to continue, MERC anticipates short cycles in between rate cases, which is also    |
| 16 |    | consistent with MERC's recent history.  |
| 17 |    |   |
| 18 |    | Additionally, in the event MERC does not file a 2020 test year rate case, MERC would        |
| 19 |    | defer revenue collected associated with the rate case amortization until the next rate case |
| 20 |    | is filed and propose a rate offset of the amount collected in that rate case. This deferral |
| 21 |    | protects customers from having to pay rate case expenses greater than what MERC             |
| 22 |    | received approval for. Likewise, in the event that MERC is in the position to have to file  |
|    |    |   |

| 1  |    | a 2019 test year rate case, MERC would defer the costs associated with that unanticipated  |
|----|----|--|
| 2  |    | rate case for recovery in its next rate case proceeding.                                   |
| 3  |    |  |
| 4  | Q. | SINCE MERC'S LAST RATE CASE, HAS MERC RECOVERED AMOUNTS THAT                               |
| 5  |    | EXCEEDED MERC'S PRIOR AUTHORIZED TEST YEAR EXPENSE?  |
| 6  | A. | No. In Docket No. G011/GR-15-736, MERC was authorized a two-year amortization              |
| 7  |    | period for the rate case expenses beginning January 1, 2016, and ending December 31,       |
| 8  |    | 2017. MERC was then ordered to track rate case expense recoveries exceeding the            |
| 9  |    | authorized test-year expense for possible credits against the revenue requirement in       |
| 10 |    | MERC's next (this) rate case. MERC's current rate case proposes new rates, either final    |
| 11 |    | or interim, to take effect January 1, 2018, inclusive of MERC's rate case expenses in this |
| 12 |    | current docket. Therefore, no over-recoveries for rate case expenses authorized in         |
| 13 |    | Docket No. G011/GR-15-736 have occurred or will occur.                                     |
| 14 |    |  |
| 15 | Q. | PLEASE DESCRIBE THE 2016 PROPOSED TEST YEAR ICE DEFERRAL AND                               |
| 16 |    | ASSOCIATED AMORTIZATION.   |
| 17 | A. | In MERC's last rate case, Docket No. G011/GR-15-736, the Commission ordered MERC           |
| 18 |    | to amortize the previously deferred ICE costs over a two-year period for the associated    |
| 19 |    | O&M expense deferred, and over a fifteen-year period for the capital costs deferred. The   |
| 20 |    | O&M expense will be fully amortized at the end of December 2017, and beginning in          |
| 21 |    | 2018 only the amortization of the capital costs continues.                                 |
| 22 |    |  |
|    |    |  |

| 1  | Q. | PLEASE DESCRIBE MERC'S APPROACH TO DEVELOPING THE 2018                                  |
|----|----|---|
| 2  |    | PROPOSED TEST YEAR CIP AMORTIZATION IN THIS CASE.                                       |
| 3  | A. | The CIP amortization was updated to reflect the 2018 CIP budget recommended for         |
| 4  |    | approval by the Department in Docket No. G007,011/CIP-12-548, and the 2018 sales        |
| 5  |    | forecast. Additionally, per Order Point 14 in Docket No. G011/GR-13-617, MERC did       |
| 6  |    | have discussions with the Department and Commission Staff confirming the treatment of   |
| 7  |    | CIP amortization in rates is consistent with past precedent, including MERC's 2017-2019 |
| 8  |    | CIP Triennial Plan (Docket No. G011/CIP-16-120).  |
| 9  |    |   |
| 10 | Q. | DOES MERC HAVE ANY AMORTIZATIONS RELATED TO FMGP SITES FOR                              |
| 11 |    | WHICH MERC IS RESPONSIBLE?  |
| 12 | A. | Yes. MERC does have amortizations related to FMGP sites, which are accounted for and    |
| 13 |    | discussed below in the O&M section, as they are booked to a FERC O&M Account.           |
| 14 |    |   |
| 15 | Q. | HAS MERC INCLUDED AMORTIZATIONS RELATED TO THE PENSION AND                              |
| 16 |    | OPEB AMORTIZATIONS APPROVED IN DOCKET NOS. G007/,011/M-06-1287                          |
| 17 |    | AND G011/M-15-992?  |
| 18 | A. | Yes. MERC does have amortizations related to pension and OPEB as approved in            |
| 19 |    | Docket Nos. G007,011/M-06-1287 and G011/M-15-992 (pertaining to past company            |
| 20 |    | mergers affecting MERC), but these amortizations are accounted for and discussed below  |
| 21 |    | in the O&M section as they are booked to a FERC O&M Account. As noted above, these      |
| 22 |    | costs are accounted for consistent with the requirements in their respective Orders     |
| 23 |    | governing these costs.  |

| 1  |    |  |
|----|----|--|
| 2  | Q. | PLEASE DESCRIBE MERC'S APPROACH TO DEVELOPING THE 2018                                     |
| 3  |    | PROPOSED TEST YEAR "TAXES OTHER THAN INCOME TAX" FORECAST IN                               |
| 4  |    | THIS CASE.   |
| 5  | A. | Taxes other than income taxes were forecasted using two different methodologies. First,    |
| 6  |    | payroll taxes were calculated by inflating the 2016 payroll taxes and applying the         |
| 7  |    | applicable payroll tax rates to the 2018 payroll additions/subtractions. Second, property  |
| 8  |    | taxes and unauthorized insurance taxes were forecasted based on past historical trends, as |
| 9  |    | discussed by Company witness Mr. Mark Kissinger.   |
| 10 |    |  |
| 11 | Q. | PLEASE DESCRIBE MERC'S APPROACH TO DEVELOPING THE 2018                                     |
| 12 |    | PROPOSED TEST YEAR INCOME TAX FORECAST IN THIS CASE.                                       |
| 13 | A. | Income taxes for the 2018 proposed test year were calculated by applying the appropriate   |
| 14 |    | tax rates to net income before taxes, adjusted for M-1 adjustments and deferred taxes.     |
| 15 |    | The calculation of income taxes can be found in Informational Requirements Document        |
| 16 |    | 8.   |
| 17 |    |  |
| 18 | Q. | WHY IS MERC UTILIZING A DIFFERENT APPROACH FOR ESTIMATING                                  |
| 19 |    | INCOME TAX VERSUS PROPERTY TAX?  |
| 20 | A. | Generally speaking, the statutory income tax rates are relatively stable year over year,   |
| 21 |    | making the process of calculating income taxes based upon our forecasted test year         |
| 22 |    | results more straight forward. Property taxes, on the other hand, have seen a significant  |
| 23 |    | increase in past years due to the valuation policies the Minnesota Department of Revenue   |

| 1  |    | has applied to MERC's assets. Therefore, using a trend analysis for the property tax      |
|----|----|---|
| 2  |    | calculation is more appropriate for developing a test year forecast.                      |
| 3  |    |   |
| 4  | Q. | WHAT DEPRECIATION RATES DID MERC USE IN THE CALCULATION OF THE                            |
| 5  |    | 2016, 2017, AND 2018 REVENUE DEFICIENCIES?  |
| 6  | A. | MERC used the depreciation rates authorized in Docket No. G011/D-16-490 in the            |
| 7  |    | calculation of the 2016 historical year revenue deficiency. The 2017 projected year and   |
| 8  |    | the 2018 proposed test year were calculated using the depreciation rates proposed in      |
| 9  |    | MERC's five year review of depreciation certification in Docket No. G011/D-17-442.        |
| 10 |    |   |
| 11 |    | Exhibit (SSD-7) identifies by month the average monthly plant balances,                   |
| 12 |    | depreciation rates, and depreciation expense by FERC account.                             |
| 13 |    |   |
| 14 |    | C. Sales and Revenues   |
| 15 | Q. | PLEASE DESCRIBE MERC'S APPROACH TO DEVELOPING THE 2018                                    |
| 16 |    | PROPOSED TEST YEAR SALES AND REVENUES FORECAST IN THIS CASE.                              |
| 17 | A. | MERC forecasted sales and fixed charge counts in the spring of 2017 using actual data     |
| 18 |    | from January 2007 through December 2016. Forecasted revenues for the test year were       |
| 19 |    | calculated based on that sales forecast as described in the Direct Testimony and Exhibits |
| 20 |    | of Mr. Matthew Czervionke, and as shown in Company witness Amber Lee's Exhibit            |
| 21 |    | (ASL-1).  |
| 22 |    |   |

| 1  | Q. | ARE THERE ANY SALES ISSUES THAT ARE NOT ADDRESSED IN THE DIRECT                                   |
|----|----|---|
| 2  |    | TESTIMONY OF MR. MATTHEW CZERVIONKE THAT YOU WILL DISCUSS?  |
| 3  | A. | Yes. I would like to address the following items that were raised in MERC's rate case             |
| 4  |    | Docket No. G007,011/GR-10-977 that have not been addressed in the Direct Testimony                |
| 5  |    | of Mr. Czervionke. Specifically, I will:  |
| 6  |    | 1. Provide a summary spreadsheet linking the sales forecast to the sales used in the              |
| 7  |    | CCOSS and rate design;  |
| 8  |    | 2. Identify changes to the billing system;  |
| 9  |    | 3. Apply corrections for billing errors and provide MERC's billing error policy; and              |
| 10 |    | 4. Provide a summary of the audit of MERC's billing cycle data and compilation                    |
| 11 |    | process.  |
| 12 |    |   |
| 13 | Q. | CAN YOU SUMMARIZE THE RESULTS OF THE SUMMARY SPREADSHEET  |
| 14 |    | COMPARING THE SALES FORECAST TO THE CCOSS AND THE RATE DESIGN?                                    |
| 15 | A. | Yes. Exhibit (SSD-32) compares the MERC Minnesota sales, fixed charge counts,                     |
| 16 |    | and daily firm capacity between what was generated by the sales forecast to what was              |
| 17 |    | used in the CCOSS and the rate design model. Exhibit(SSD-32) also compares the                    |
| 18 |    | revenues generated in the rate design model to those used in the CCOSS. In all instances          |
| 19 |    | the values tie. It should be noted that the values on Exhibit (SSD-32) only identify              |
| 20 |    | the units associated with MERC's Minnesota customers, and that the sales forecast was             |
| 21 |    | done at a Corporate MERC level. Therefore, the sales and fixed charge counts associated           |
| 22 |    | with the Michigan Taconite mines are identified in the Exhibits of Mr. Czervionke, but as         |
| 23 |    | discussed earlier, these values do <u>not</u> flow through to the revenue deficiency calculation. |

| 1  |    |  |
|----|----|--|
| 2  | Q. | CAN YOU PLEASE EXPLAIN ANY CHANGES TO THE BILLING SYSTEM?                                |
| 3  | A. | Yes. As discussed in our last rate case, Docket No. G011/GR-15-736, WEC has              |
| 4  |    | implemented a new internal billing system known as "ICE" to serve the billing needs of   |
| 5  |    | MERC.  |
| 6  |    |  |
| 7  | Q. | WITH THE IMPLEMENTATION OF ICE, CAN YOU PROVIDE A BRIDGING                               |
| 8  |    | SCHEDULE THAT FULLY LINKS TOGETHER OLD AND NEW BILLING                                   |
| 9  |    | SYSTEMS AND DEMONSTRATES THAT THERE IS NO DIFFERENCE BETWEEN                             |
| 10 |    | THE TWO BILLING SYSTEMS IN THE EVENT THE COMPANY UPDATES,                                |
| 11 |    | MODIFIES, OR CHANGES ITS BILLING SYSTEM AS REQUIRED IN DOCKET                            |
| 12 |    | NO. G011/GR-13-617, ORDER POINT 42?  |
| 13 | A. | Yes. In addition to the data provided to the Commission in this docket on August 29      |
| 14 |    | 2017, in our pre-filed data response, attached as Exhibit (SSD-4) is a summary           |
| 15 |    | bridging schedule comparing 2013 to 2016 average annual customers for MERC's             |
| 16 |    | general service rate classes (large majority of customers). The implementation of ICE    |
| 17 |    | occurred in January 2016, and the Company experienced modest growth in 2013 to 2014      |
| 18 |    | with a more significant increase in 2015 and again in 2016. These increases in 2015 and  |
| 19 |    | 2016 are representative of the acquisition of assets and customers from Interstate Power |
| 20 |    | and Light ("IPL") in May of 2015.  |
| 21 |    |  |
| 22 |    | Finally, attached as Exhibit (SSD-5) is a process description for performing bil         |
| 23 |    | checks during the testing phase of the ICE project.                                      |

| 1  |    |   |
|----|----|---|
| 2  | Q. | PLEASE FULLY EXPLAIN HOW MERC CORRECTS AND ACCOUNTS FOR                                   |
| 3  |    | BILLING ERRORS IN ITS RAW BILLING CYCLE DATA.   |
| 4  | A. | Meter readings are received from the meter reading system (Itron) and loaded into the     |
| 5  |    | Customer Information System ("CIS"). Parameters have been set up by meter for a           |
| 6  |    | high/low check. If the usage is flagged as high or low, then appropriate action is taken. |
| 7  |    | 1. Reread is needed based on account's usage history patterns.                            |
| 8  |    | a. Upon receiving the second read to validate the usage as high or low,                   |
| 9  |    | the meter is allowed to bill with the original read or is replaced with                   |
| 10 |    | the validated read and the usage is adjusted.   |
| 11 |    | 2. Wrapped read (current read is less than the previous read).                            |
| 12 |    | a. Analysis of previous reads determines if the account needs to be                       |
| 13 |    | adjusted.   |
| 14 |    | b. Reread service order is sent for validation.   |
| 15 |    | c. Meter set was just completed on the meter and no action is necessary                   |
| 16 |    | 3. Wrapped dates (current read date is less than the previous read date).                 |
| 17 |    | a. Current reading is the same as the previous reading, then the dates are                |
| 18 |    | set to match and will bill zero.  |
| 19 |    | b. Readings and dates are both wrapped, the dates and readings are set to                 |
| 20 |    | the previous date, and reads and allowed to bill zero.                                    |
| 21 |    |   |

| 1  | Q. | PLEASE PROVIDE A WRITTEN EXPLANATION DESCRIBING MERC'S BILLING                        |
|----|----|---|
| 2  |    | ERROR POLICY AND IDENTIFY WHEN MERC CONDUCTED AN INTERNAL                             |
| 3  |    | AUDIT TO ENSURE THAT ITS BILLING SYSTEM CORRECTLY ACCOUNTS FOR                        |
| 4  |    | BILLING ERRORS.   |
| 5  | A. | As part of MERC's commitment to billing accuracy, the following control functions     |
| 6  |    | exist:  |
| 7  |    | 1. As part of the daily billing process, a sample of bills is reviewed daily by the   |
| 8  |    | onsite billing team.  |
| 9  |    | 2. The Utility Compliance and Controls team has documented controls for the rate      |
| 10 |    | change process and performs an independent assessment to ensure procedures for        |
| 11 |    | implementing new rates are applied accurately.  |
| 12 |    | 3. Two Sarbanes-Oxley controls related to billing accuracy are tested by internal and |
| 13 |    | external audit on an annual basis. These controls include review of changes in a      |
| 14 |    | customer's multiplier and usage factors to ensure it is within a predetermined        |
| 15 |    | threshold, and a bill review of up to three bills from each rate billed when new      |
| 16 |    | rates go in as part of a rate case.   |
| 17 |    | 4. An annual SAS 70 Audit occurred for MERC's third-party vendor, Vertex. This        |
| 18 |    | review, completed by an independent Financial Audit firm, includes controls           |
| 19 |    | related to billing.   |
| 20 |    |   |

| 1  | Q. | CAN YOU PLEASE PROVIDE A SUMMARY OF THE AUDIT OF MERC'S BILL                                   |
|----|----|--|
| 2  |    | CYCLE DATA AND ITS COMPILATION PROCESS?  |
| 3  | A. | Yes. As ordered in Docket No. G007,011/GR-10-977, MERC contracted a third party to             |
| 4  |    | perform an audit of its billing system. This audit identified four areas of improvement        |
| 5  |    | within the Integrys/Vertex bill process. The four areas were as follows:                       |
| 6  |    | 1. Improve controls surrounding the monthly change to PGA rates;                               |
| 7  |    | 2. Send rates directly to Vertex billing team, bypassing Vertex IT;                            |
| 8  |    | 3. Reconcile summary reports to billing detail downloads; and                                  |
| 9  |    | 4. Formalize review of underlying data in Commission filings.                                  |
| 10 |    |  |
| 11 | Q. | HAS MERC ADDRESSED THESE FOUR RECOMMENDATIONS?   |
| 12 | A. | Yes. MERC has addressed each one of these recommendations in the conversion to the             |
| 13 |    | ICE system. First, to improve the controls surrounding the monthly change to PGA rates,        |
| 14 |    | MERC is working with a back-up individual such that the monthly process now has two            |
| 15 |    | individuals reviewing the process. Second, in the past, MERC had sent any changes in           |
| 16 |    | rates to Vertex IT support, which was responsible for inputting the new rates into the         |
| 17 |    | system and notifying the Vertex Billing team of a rate change. Now, with the                   |
| 18 |    | implementation of ICE, when new rates are implemented rate changes are sent to an              |
| 19 |    | internal rate change group that includes individuals from the billing reporting team, IT       |
| 20 |    | billing, Accounting, Regulatory, and Account Executives, among others. Third, MERC             |
| 21 |    | uses detailed data adjusted for bill corrections by bill cycle, thereby using a lower level of |
| 22 |    | detail within the sales forecast. Finally, MERC has a formal review process of its sales       |
| 23 |    | forecast that is completed by various levels of leadership within WEC.                         |

| 1  |    |  |
|----|----|--|
| 2  | Q. | IS MERC PROPOSING TO ELIMINATE ANY REPORTING REQUIREMENTS FOR                            |
| 3  |    | FUTURE RATE CASES?   |
| 4  | A. | Yes. MERC proposes discontinuation of the requirement to report on the Company's         |
| 5  |    | process improvements related to the third-party audit required in Docket No.             |
| 6  |    | G007,011/GR-10-977, as well as the requirements discussed in Docket No. G011/GR-13-      |
| 7  |    | 617, Order Point 42, that are addressed in Mr. Matthew Czervionke's and my Direct        |
| 8  |    | Testimonies. MERC recognizes the sales forecast is a very important component of any     |
| 9  |    | rate proceeding. MERC believes that with the implementation of ICE, and because many     |
| 10 |    | of these reporting requirements have become the norm for MERC, there is no need to       |
| 11 |    | continue reporting.  |
| 12 |    |  |
| 13 |    | Further, while certain concerns were raised in the aforementioned dockets, the sales     |
| 14 |    | forecast adjustments that have ultimately been accepted by the Commission have been      |
| 15 |    | relatively small, and were as much a result of updating with more recent data throughout |
| 16 |    | the audit than with any specific identifiable data concerns.                             |
| 17 |    |  |
| 18 |    | As illustrated in the table below, the sales adjustments to MERC's initially proposed    |
| 19 |    | forecast in the rate cases since MERC's acquisition from Aquila have been relatively     |
| 20 |    | insignificant.   |
| 21 |    |  |

| Docket No.         | MERC Proposed<br>Sales Forecast | Commission Approved<br>Sales Forecast | %<br>Change |
|--------------------|---------------------------------|---------------------------------------|-------------|
| G007,011/GR-08-835 | 690,770,971                     | 711,979,740                           | 3.07%       |
| G007,011/GR-10-977 | 683,768,889                     | 683,768,889                           | 0.00%       |
| G011/GR-13-617     | 662,833,577                     | 689,625,513                           | 4.04%       |
| G011/GR-15-736     | 745,849,120                     | 745,849,120                           | 0.00%       |

1

- 2 Q. PLEASE DESCRIBE MERC'S APPROACH TO DEVELOPING THE 2018
- 3 PROPOSED MISCELLANEOUS REVENUES FORECAST IN THIS CASE.
- 4 A. MERC defines miscellaneous revenues as revenues included in FERC accounts 487, 488,
- 5 493, and 495, of which the primary component is FERC account 487 Late Payment
- 6 Charges. FERC Accounts 487, 488, and 493 have relatively small changes in activity
- 7 over time. MERC looked at past historical experience and determined the amounts
- 8 included in the 2018 test year are reasonable. FERC Account 495 includes a handful of
- 9 items that are not relevant to test year forecasting and were excluded from the 2018 test
- 10 year forecast as described below.

11

12

- Q. CAN YOU EXPLAIN THE DECREASE IN REVENUES IN FERC ACCOUNT 495
- 13 FROM THE 2016 ACTUAL HISTORIC YEAR AMOUNT OF \$10,862,805 TO THE
- 14 2018 TEST YEAR AMOUNT OF \$180,000?
- 15 A. Yes. As described in my Supplemental Direct Testimony in Docket No. G011/GR-15-
- 16 736, MERC's last rate case, FERC Account 495 is used primarily to record the income
- statement activity for revenues that are not included in the test year revenues and do not
- factor into the revenue requirement calculation. Of the \$10,862,805 in 2016 actuals, the
- following amounts would not have an impact on test year revenues:

| 1<br>2<br>3<br>4<br>5 |    | • \$3,227,482 associated with gas true-up revenues, which are associated with the under-collection of actual gas costs in MERC's customers' base rates and are collected in subsequent months via the Purchased Gas Adjustment factor. As such, these do not represent revenues available for Company use, and therefore do not affect the calculation of the revenue deficiency. |
|-----------------------|----|---|
| 6<br>7<br>8<br>9      |    | • \$4,072,884 associated with revenue decoupling, which consists of revenues that will be collected from customers as a result of MERC's 2016 decoupling program calculation. Because these revenues are also unavailable for Company use, they are not factored into the calculation of the revenue deficiency.  |
| 10<br>11<br>12<br>13  |    | • \$4,042,001 associated with the CIP incentive, which is revenue recognized by MERC as an accrual and ultimately collected in the Conservation Cost Recovery Adjustment ("CCRA") when MERC meets its Commissionauthorized CIP goals.   |
| 15<br>16              |    | • \$500,000 reduction in revenues associated with the accrual of the ICE contingent refund to customers per the rate order from MERC's 2016 rate case.  |
| 17                    |    | The remaining \$20,438 of the total \$10,862,805 is associated with other gas revenues that   |
| 18                    |    | include reconnect fees and other miscellaneous billings. This amount is a revenue item  |
| 19                    |    | that MERC would expect to occur in the future and should be used to offset the revenue  |
| 20                    |    | requirement.  |
| 21                    |    |   |
| 22                    |    | D. O&M Forecast Detail  |
| 23                    | Q. | PLEASE REVIEW HOW MERC CALCULATED 2018 PROPOSED TEST YEAR   |
| 24                    |    | O&M EXPENSES.   |
| 25                    | A. | As described above, MERC started with 2016 actual O&M expenses, not including the   |
| 26                    |    | cost of gas, and applied inflation factors for 2017 and 2018 to arrive at base O&M levels.  |
| 27                    |    | MERC then adjusted this 2018 O&M expense value for certain known and measurable   |
| 28                    |    | changes ("K&M adjustments"). Exhibit (SSD-8) calculates total Non-Fuel O&M  |
| 29                    |    | expense for 2017 and 2018 by applying the 2017 and 2018 inflation rates to 2016 actual  |
|                       |    |   |

| 1  |    | O&M expense, and including the K&M items. Gas costs were developed as detailed in       |
|----|----|---|
| 2  |    | Docket No. G011/MR-17-564.  |
| 3  |    |   |
| 4  | Q. | WHAT INFLATION FACTORS DID MERC APPLY TO 2016 ACTUAL O&M                                |
| 5  |    | LEVELS?   |
| 6  | A. | MERC inflated Non-Labor expenses 2.401% in 2017 and 2.58% in 2018; Union Labor          |
| 7  |    | expenses 2.5% in 2017 and 2.4% in 2018; and Non-Union Labor expenses 3.0% in both       |
| 8  |    | 2017 and again in 2018.   |
| 9  |    |   |
| 10 |    | The development of the 2.401% and 2.58% non-labor inflation factors is shown on         |
| 11 |    | Exhibit (SSD-9).  |
| 12 |    |   |
| 13 |    | The 2.5% and 2.4% factors used for union labor expenses were the approved union         |
| 14 |    | contract wage increases for 2017 and 2018, respectively.                                |
| 15 |    |   |
| 16 |    | The 3.0% factor used for non-union labor expenses is based upon market data from        |
| 17 |    | World at Work, a non-profit human resource compensation authority with over 70,000      |
| 18 |    | members and subscribers world-wide. Market data for 2018 is not yet available;          |
| 19 |    | however, World at Work market trends from 2013-2017 have consistently shown salary      |
| 20 |    | budget totals of 2.9% to 3.1% for salaried exempt, salaried non-exempt, and hourly non- |
| 21 |    | union employees.  |
| 22 |    |   |

| 1  | Q. | PLEASE DESCRIBE HOW MERC DEVELOPED THE INFLATION FACTOR USED                             |
|----|----|--|
| 2  |    | TO ADJUST 2016 NON-LABOR O&M EXPENSES.   |
| 3  | A. | As shown on Exhibit (SSD-9), MERC used the simple average of the following five          |
| 4  |    | independent, verifiable sources to predict 2017 and 2018 inflation:                      |
| 5  |    | 1. Moody's,  |
| 6  |    | 2. Philadelphia Fed,   |
| 7  |    | 3. Moore Inflation Predictor,  |
| 8  |    | 4. Energy Information Administration ("EIA"), and  |
| 9  |    | 5. International Monetary Fund ("IMF").  |
| 10 |    |  |
| 11 |    | The Consumer Price Index – All Urban ("CPI-U") from each of these sources was used,      |
| 12 |    | which is a measure of the average change of the prices paid for a market basket of goods |
| 13 |    | and services over time. As such, the CPI-U represents the broadest measure of the        |
| 14 |    | economy and is a reasonable estimate of the general direction of prices.                 |
| 15 |    |  |
| 16 | Q. | ARE THESE SOURCES THE SAME SOURCES MERC HAS USED IN PAST RATE                            |
| 17 |    | CASES?   |
| 18 | A. | Yes and no. MERC is continuing to use Moore, EIA, and IMF as in the past rate cases.     |
| 19 |    | However, in past rate cases MERC also used data from Value Line and Global Insight.      |
| 20 |    | In this case, MERC replaced Value Line and Global Insight with Moody's and the           |
| 21 |    | Philadelphia Fed.  |
| 22 |    |  |

| 1  | Q. | WHY WERE THESE CHANGES TO THE SOURCES OF INFLATION FACTORS                               |
|----|----|--|
| 2  |    | MADE?  |
| 3  | A. | In the past, MERC had to rely on external sources to provide the data for Value Line and |
| 4  |    | Global Insight, as these were paid subscriptions to which MERC did not have access. In   |
| 5  |    | order to avoid this step of reaching out to external parties, and run the risk of those  |
| 6  |    | external parties being unavailable if updated rates were requested, MERC substituted     |
| 7  |    | Moody's and the Philadelphia Fed as sources to which MERC has readily available          |
| 8  |    | access.  |
| 9  |    |  |
| 10 | Q. | CAN YOU PROVIDE A COMPARISON OF THE 2017 AND 2018 VALUE LINE                             |
| 11 |    | AND GLOBAL INSIGHT CPI-U RATES?  |
| 12 | A. | No, MERC did not reach out to the external parties; therefore, the 2017 and 2018 CPI-U   |
| 13 |    | rates of these sources are unknown.  |
| 14 |    |  |
| 15 | Q. | IS THERE ANY EVIDENCE THAT INCLUSION OF MOODY'S AND THE                                  |
| 16 |    | PHILADELPHIA FED IN THE NON-LABOR INFLATION CALCULATION IS                               |
| 17 |    | REASONABLE?  |
| 18 | A. | Yes. Both Moody's and the Federal Reserve have been involved in the                      |
| 19 |    | monetary/financial markets since the early 1900's, and are well-accepted sources of      |
| 20 |    | information related to monetary policy, financial forecasts, and credit ratings.         |
| 21 |    |  |
| 22 |    | Additionally, as a reasonableness check to the non-labor inflation forecast, if Moody's  |
| 23 |    | and the Philadelphia Fed were removed from the non-labor inflation forecast, the         |
|    |    |  |

| 1  |    | cumulative impact of 5.04%, as currently shown on Exhibit(SSD-9), would be                 |
|----|----|--|
| 2  |    | reduced to 4.99%. There does not appear to be any significant impact on the non-labor      |
| 3  |    | inflation factors calculated, but having a few additional data points to verify each other |
| 4  |    | does add some value in verifying the results.  |
| 5  |    |  |
| 6  | Q. | PLEASE DESCRIBE THE K&M ADJUSTMENTS INCLUDED IN 2018 PROPOSED                              |
| 7  |    | TEST YEAR O&M EXPENSES COMPARED TO ACTUAL O&M EXPENSES FROM                                |
| 8  |    | THE 2016 HISTORICAL YEAR.  |
| 9  | A. | There are eighteen adjustments. Two are K&M increases, and sixteen are K&M                 |
| 10 |    | decreases.   |
| 11 |    |  |
| 12 |    | The two K&M increases are associated with:   |
| 13 |    | 1. FMGP site cleanup costs, and  |
| 14 |    | 2. Increase in number of employees at MERC.  |
| 15 |    |  |
| 16 |    | The sixteen K&M decreases are associated with:   |
| 17 |    | 1. 2016 ICE Adjustment,  |
| 18 |    | 2. 2016 Pension Adjustment,  |
| 19 |    | 3. Incentives,   |
| 20 |    | 4. Rosemount O&M,  |
| 21 |    | 5. Enterprise Resource Planning ("ERP"),   |
| 22 |    | 6. Memberships,  |
| 23 |    | 7. Advertising,  |

| 1  |    | 8. Charitable Contributions,  |
|----|----|---|
| 2  |    | 9. Unverifiable T&E Expense,  |
| 3  |    | 10. LTIP, Restricted Stock, and Stock Options,  |
| 4  |    | 11. 50% of economic development costs,  |
| 5  |    | 12. 50% of investor relations expenses,   |
| 6  |    | 13. Uncollectible expense,  |
| 7  |    | 14. Mapping Project expenses,   |
| 8  |    | 15. Sewer Lateral Project expenses, and   |
| 9  |    | 16. Benefits.   |
| 10 |    |   |
| 11 | Q. | PLEASE DESCRIBE THE K&M INCREASE REGARDING FMGP SITE CLEANUP                            |
| 12 |    | COSTS.  |
| 13 | A. | The K&M increase is related to the acquisition of IPL's assets in Docket No.            |
| 14 |    | G001,011/PA-14-107. In that asset acquisition, MERC acquired the responsibility of      |
| 15 |    | monitoring and maintaining IPL's FMGP sites as well as cleanup responsibility for IPL's |
| 16 |    | Austin, Minnesota FMGP site. As can be seen in Exhibit(SSD-10) this K&M                 |
| 17 |    | consists of three different components:   |
| 18 |    | 1. In Docket No. G011/GR-15-736, MERC requested a five-year amortization of the         |
| 19 |    | \$2.6M regulatory asset acquired from IPL. Additionally, MERC requested and             |
| 20 |    | received approval of \$184,647 for projected FMGP costs in 2015 and 2016. Actual        |
| 21 |    | results in 2015 and 2016 were lower than projected; therefore, MERC is including a      |
| 22 |    | reduction in its FMGP Regulatory Asset calculation of 26,817.                           |

| 1  |    | 2. MERC projects 2017 FMGP costs to be \$285,000. This amount includes a                  |
|----|----|---|
| 2  |    | supplemental characterization of the Cedar River (which runs adjacent to the Austin       |
| 3  |    | FMGP site), and associated remedial action alternative analysis.                          |
| 4  |    | 3. MERC also projects 2018 FMGP costs to be \$3,500,000, which includes preparation       |
| 5  |    | of a remedial design and performing a sediment cleanup in the Cedar River, as well as     |
| 6  |    | some additional groundwater and soil cleanup.   |
| 7  |    |   |
| 8  |    | Company witness Mr. Brian Bartoszek discusses the FMGP costs, as well as cleanup          |
| 9  |    | plans and procedures, in greater detail in his Direct Testimony.                          |
| 10 |    |   |
| 11 |    | In this docket, MERC is proposing deferral and amortization of the projected 2017 and     |
| 12 |    | 2018 costs after netting the 2015/2016 under-spend against these costs. The net result is |
| 13 |    | a Regulatory Asset of \$3,758,183. If amortized over five years (similar to the           |
| 14 |    | amortization period approved in Docket No. G011/GR-15-736), this results in an increase   |
| 15 |    | of \$751,637 in O&M expense. MERC is not seeking any return on this proposed              |
| 16 |    | regulatory asset in this proceeding, consistent with prior Commission decisions on this   |
| 17 |    | topic.  |
| 18 |    |   |
| 19 | Q. | PLEASE DESCRIBE THE K&M INCREASE REGARDING EMPLOYEE                                       |
| 20 |    | ADDITIONS AT MERC.  |
| 21 | A. | MERC is proposing to add labor costs related to eleven new employees to its test year.    |
| 22 |    | These employees include:  |
| 23 |    |   |

| 1  | 1 Service Tech Class 5 which is a union position added to our Cloquet field office            |
|----|---|
| 2  | supporting, among other things, the expansion into Esko. At the time of this filing, this     |
| 3  | position has been filled. It is estimated that 10% of the work of this position is related to |
| 4  | capital projects and 10% will be for Service Choice work. Only the MERC Regulated             |
| 5  | O&M component of this position is included in this rate case.                                 |
| 6  |   |
| 7  | 2 Service Tech III positions to support the increase in customer adds and the work            |
| 8  | associated with those customers adds. It is estimated that 10% of the work of these           |
| 9  | positions is related to capital projects and 30% will be for ServiceChoice work. Only the     |
| 10 | MERC Regulated O&M component of these positions is included in this rate case.                |
| 11 |   |
| 12 | 2 Operation Clerks that at the time of this filing were currently on staff and support the    |
| 13 | closing out of projects and updating the mapping system. It is estimated that these           |
| 14 | positions will spend 70% of their time on capital projects, and only the O&M component        |
| 15 | of these positions is included in this case.  |
| 16 |   |
| 17 | 1 Project Specialist II to report to the Manager Gas Regulatory Services-MERC,                |
| 18 | assisting with the increase in regulatory workload associated with New Town Growth,           |
| 19 | Rochester filing requirements, Farm Taps, etc.  |
| 20 |   |
| 21 | 1 Project Manager that, at the time of this filing, was filled with a temporary position.     |
| 22 | The purpose of this position is to support the tracking and managing of contractors,          |
| 23 | project costs, and main relocations. It is estimated that this position will spend 70% of its |

| 1  | time on capital projects, and only the O&M expense of this position is included in this      |
|----|--|
| 2  | case.  |
| 3  |  |
| 4  | 2 Marketing employees to bolster a Marketing/Account Executive Department with the           |
| 5  | intent of encouraging customers to take natural gas service from MERC. It is estimated       |
| 6  | that these positions will spend 30% of their time on capital projects, and only the O&M      |
| 7  | expense of these positions is included in this case.   |
| 8  |  |
| 9  | 1 Supervisor – Specialty Techs. Currently 10 techs who perform testing on metering           |
| 10 | and cathodic measuring report up into various region managers. This leads to                 |
| 11 | inconsistent distribution of workloads as techs focus their work on their particular regions |
| 12 | and not necessarily on the state as a whole. This position is envisioned to consolidate      |
| 13 | these techs into one leadership organization to both balance the workload and standardize    |
| 14 | the processes used. It is estimated that this position will spend 30% of its time on capital |
| 15 | projects; only the O&M expense of this position is included in this case.                    |
| 16 |  |
| 17 | 1 Customer Care Specialist to assist with the additional customer set-ups and inquiries      |
| 18 | related to New Town Growth and normal customer growth.                                       |
| 19 |  |
| 20 | The K&M adjustment to O&M expense related to new employee adds is identified in              |
| 21 | Exhibit (SSD-11).  |
| 22 |  |

| 1  | Q. | IN MERC'S LAST RATE CASE, DOCKET NO. G011/GR-15-736, MERC INCLUDED                         |
|----|----|--|
| 2  |    | A VACANCY ADJUSTMENT THAT INCREASED O&M. HAS A SIMILAR                                     |
| 3  |    | ADJUSTMENT BEEN MADE IN THIS CASE?   |
| 4  | A. | No. In this rate case, MERC is not making an adjustment for the 2016 actual vacancy        |
| 5  |    | amount. Instead, the lower O&M associated with 11.0 annual average positions that were     |
| 6  |    | vacant in 2016 was inflated into the 2018 test year, and is therefore included in our 2018 |
| 7  |    | test year forecast. For comparison purposes, MERC experienced 14.5 average annual          |
| 8  |    | vacant positions in 2014, and 12.7 average annual vacant positions in 2015.                |
| 9  |    |  |
| 10 | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING THE 2016 ICE                                    |
| 11 |    | ADJUSTMENT.  |
| 12 | A. | In 2016, WEC had non-recurring one-time costs associated with the implementation of        |
| 13 |    | ICE. Therefore, in preparing the 2018 O&M, this was removed as a K&M adjustment            |
| 14 |    | from 2016 actuals. This adjustment can be found in Exhibit (SSD-12).                       |
| 15 |    |  |
| 16 | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING THE 2018 BENEFIT                                |
| 17 |    | ADJUSTMENT THAT OCCURRED IN FERC ACCOUNT 921.  |
| 18 | A. | In 2016, the Integrys Qualified Retirement Pension Plan paid out lump sum benefit          |
| 19 |    | payments to retirees greater than the accounting threshold due to retirees choosing lump   |
| 20 |    | payments over the annuity option of their pension benefit. Under ASC715 accounting         |
| 21 |    | rules, when this happened MERC was required to accelerate a portion of the actuarial       |
| 22 |    | gains and losses into the current period, also known as settlement accounting.             |
| 23 |    | Simultaneously, MERC set up a regulatory asset to defer these costs, and is requesting     |

| 1  |    | amortization of this deferral over ten years. The end result of this adjustment is a     |
|----|----|--|
| 2  |    | reduction in MERC's 2017 O&M in Account 921 of \$544,861, as calculated in               |
| 3  |    | Exhibit (SSD-31), which effectively removes this expense recognized in 2016 from         |
| 4  |    | our 2018 test year. Additionally, within FERC Account 926, MERC is requesting            |
| 5  |    | recovery of \$53,209, or $1/10^{th}$ of this deferred amount, as seen on line 17 of      |
| 6  |    | Exhibit (SSD-13).  |
| 7  |    |  |
| 8  | Q. | WHAT ARE THE EXPENSES OF EMPLOYEE BENEFITS BEING FORECASTED IN                           |
| 9  |    | THE 2018 RATE CASE TEST YEAR?  |
| 10 | A. | In 2018, MERC is forecasting total benefit expense of \$4,675,720 in FERC Account 926    |
| 11 |    | as compared to the 2016 total benefit expense of \$5,481,177, representing an overall    |
| 12 |    | decrease of \$805,457.   |
| 13 |    |  |
| 14 | Q. | HOW DID MERC DEVELOP THE 2018 FORECAST OF EMPLOYEE BENEFIT                               |
| 15 |    | COSTS?   |
| 16 | A. | The 2018 forecast reflects the new benefit designs and structures that were effective in |
| 17 |    | 2017 as a result of the merger with WEC in 2015. A detailed list of each of the benefit  |
| 18 |    | accounting components can be found in Exhibit (SSD-13), including identification of      |
| 19 |    | removal of certain benefit costs not requested for recovery consistent with treatment in |
| 20 |    | MERC's last rate cases. In each instance, MERC believes it is accounting for employee    |
| 21 |    | benefits in the manner approved in MERC's prior rate cases.                              |
| 22 |    |  |

| 1  | Costs not requested for recovery  |
|----|---|
| 2  | Certain costs, such as non-qualified pension costs, goal sharing, and stock compensation    |
| 3  | in account 926 are not requested for recovery due to exclusion from base rates in prior     |
| 4  | dockets.  |
| 5  |   |
| 6  | Actuarially-calculated costs  |
| 7  | Actuarial expenses included in the 2018 forecast are based on the most recent actuarial     |
| 8  | study performed by MERC's independent actuary, Willis Towers Watson, using actual           |
| 9  | asset values at December 31, 2016, and actual participant demographic data as of January    |
| 10 | 1, 2017. These include pension and OPEB plans. The actuarially-calculated expense for       |
| 11 | each plan is based upon a five-year average discount rate. The 2018 forecast also reflects  |
| 12 | that the Integrys Energy Group Retirement Plan was spun into six separate plans effective   |
| 13 | January 1, 2017. MERC and WBS employees are now both in their own separate                  |
| 14 | qualified pension plans.  |
| 15 |   |
| 16 | Approved amortizations  |
| 17 | In addition to the actuarially-calculated costs for pension and post retirement plan costs, |
| 18 | the 2018 forecast also includes amortizations related to those plans approved in Docket     |
| 19 | Nos. G007,011/M-06-1287 and G011/M-15-992, consistent with the Orders in those              |
| 20 | dockets governing cost recovery in subsequent rate cases.                                   |
| 21 |   |

| 1  | Medical and dental  |
|----|---|
| 2  | The 2018 forecast for medical reflects a blended 6.8% inflation rate (5.5% for medical    |
| 3  | claims and 12% for Rx) over costs in 2017. The 2017 costs were calculated by MERC's       |
| 4  | independent actuarial consultant, Fidelity, incorporating benefit designs (cost sharing,  |
| 5  | deductibles, surcharges, etc.) beginning January 1, 2017, that are aligned for            |
| 6  | administrative employees across the WEC organization. Fidelity considered 29 months       |
| 7  | of historical claims/enrollment data with an embedded blended annual trend rate of 6.8%   |
| 8  |   |
| 9  | Dental costs for the 2018 forecast reflect a 5% trend over such costs in 2017. The 2017   |
| 10 | costs were based on aligned benefit designs (cost sharing, etc.) beginning January 1,     |
| 11 | 2017.   |
| 12 |   |
| 13 | Defined contribution plan   |
| 14 | The 2018 forecast for defined contribution costs is based on actual employee              |
| 15 | participation rates in calculating the employer matching contribution. This item also     |
| 16 | includes the annual age/service contribution which replaced the pension accruals in the   |
| 17 | defined benefit qualified pension plan.   |
| 18 |   |
| 19 | Life insurance and long-term disability insurance   |
| 20 | The 2018 forecast for life and long-term disability insurance reflects the actual premium |
| 21 | rates charged to MERC for such coverage beginning 2017. Premium rates were held flat      |
| 22 | for the 2018 forecast.  |
| 23 |   |

| 1  |    | <u>Other</u>   |
|--|----|--|
| 2  |    | Grouped together in the Other category are a variety of items which were forecasted in   |
| 3  |    | various ways:  |
| 4<br>5<br>6<br>7<br>8                        |    | 1. Benefits Billed from Affiliates follow the methodologies described above, removing any non-qualified plans that were previously excluded, forecasting medical and dental expenses at rates exceeding normal inflation and performing the actuarial analysis on the five-year average discount rates.  |
| 9<br>10<br>11<br>12                          |    | 2. Benefits Billed to Affiliates (MERC non-utility), Tuition Reimbursement, Capitalized Benefits, and HR general were forecasted based on past experience and checked against 2016 actuals as a reasonableness check. In total, these expenses increased from the 2016 historic year to the 2018 test year by \$16,270.  |
| 13<br>14<br>15<br>16<br>17<br>18<br>19<br>20 |    | 3. Non-Productive Time in 2016 included a one-time cost for changing the methodology of accruing vacation. Year over year (with 2016 being an exception), this account will be close to \$0 as the vacation that is accrued by employees throughout the year is recognized and the vacation balance is paid out. Therefore, the reduction in expense from the 2016 historical year to the 2018 test year of \$1,148,096 is an anomaly, and the 2018 forecasted amount of \$4,292 is closer to what we would expect to occur in the future. |
| 21   |    |  |
| 22   | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING EMPLOYEE PAY-AT-  |
| 23   |    | RISK INCENTIVE PLANS.  |
| 24   | A. | The K&M decrease associated with employee pay-at-risk incentive plans is calculated on   |
| 25   |    | Exhibit (SSD-14). Page 1 of Exhibit (SSD-14) identifies the removal of the   |
| 26   |    | 2016 actual incentive costs, while Page 2 calculates the inclusion of the 2018 proposed  |
| 27   |    | test year pay-at-risk incentive costs at target levels. The net of these two amounts   |
| 28   |    | represents a decrease of \$56,083 in incentive costs primarily as a result of paying greater   |
| 29   |    | than target levels in 2016.  |
| 30   |    |  |

| 1  |    | The 2018 pay-at-risk incentive costs for non-executive employees was calculated at the   |
|----|----|--|
| 2  |    | target level expense, and the executive employee incentives were limited to 15% to be    |
| 3  |    | consistent with the costs approved in Docket No. G011/GR-15-736.                         |
| 4  |    |  |
| 5  | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING THE ROSEMOUNT                                 |
| 6  |    | BUILDING.  |
| 7  | A. | As discussed later in this testimony, as well as in the testimony of Company witness Ms. |
| 8  |    | Mary Wolter, MERC is currently in the process of constructing a new facility in          |
| 9  |    | Rosemount to replace the current Rosemount building and eliminate the lease MERC         |
| 10 |    | holds in Eagan. As shown in Exhibit (SSD-15), MERC expects a reduction in O&M            |
| 11 |    | of \$0.1M in the 2018 test year as a result of eliminating the Eagan lease and energy    |
| 12 |    | efficiencies compared to the current Rosemount facility.                                 |
| 13 |    |  |
| 14 | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING IMPLEMENTATION OF                             |
| 15 |    | ERP.   |
| 16 | A. | WEC is implementing an ERP project converting various Finance, HR and Supply Chain       |
| 17 |    | systems into one consolidated accounting system for all of WEC. Along with the capital   |
| 18 |    | being forecasted and discussed by Company witness Ms. Wolter, MERC anticipates           |
| 19 |    | O&M savings of \$394,235 in 2017, and an additional savings of \$132,740 in 2018 for     |
| 20 |    | total O&M savings of \$526,975 in the 2018 test year. These savings include costs        |
| 21 |    | charged to MERC from WBS, originating in the Payroll, Finance, Tax, Human                |
| 22 |    | Resources, Audit, and IT Departments.  |
| 23 |    |  |

| 1  | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING ORGANIZATION                                |
|----|----|--|
| 2  |    | MEMBERSHIP DUES.   |
| 3  | A. | MERC has excluded all organization membership dues from the 2018 proposed test year.   |
| 4  |    | This adjustment reduces 2017 projected O&M expense by \$2,065, as shown on             |
| 5  |    | Exhibit (SSD-16). By removing this amount in 2017, these costs are also effectively    |
| 6  |    | removed from the 2018 proposed test year.  |
| 7  |    |  |
| 8  | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING ADVERTISING                                 |
| 9  |    | EXPENSES.  |
| 10 | A. | MERC has excluded all advertising costs associated with economic development and       |
| 11 |    | goodwill from the 2018 proposed test year. This adjustment reduces 2017 projected      |
| 12 |    | O&M expense by \$4,676, as shown on Exhibit (SSD-17). By removing this amount          |
| 13 |    | in 2017, these costs are also effectively removed from the 2018 proposed test year.    |
| 14 |    |  |
| 15 |    | In accordance with the Commission's Policy Statement on Advertising Expenses dated     |
| 16 |    | June 14, 1982, Volume 3, Informational Requirements Document 13 of MERC's filing       |
| 17 |    | contains a list of the advertisements for which MERC seeks cost recovery in this case, |
| 18 |    | and provides the information requested by the Policy Statement for each advertisement. |
| 19 |    |  |
| 20 | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING CHARITABLE                                  |
| 21 |    | CONTRIBUTIONS.   |
| 22 | A. | MERC has excluded 50% of the 2018 test year charitable contributions from the revenue  |
| 23 |    | requirement. This adjustment reduces 2017 projected O&M expense by \$38,385, as        |

| 1  |    | shown on Exhibit (SSD-18). By removing this amount in 2017, these costs are also          |
|----|----|---|
| 2  |    | effectively removed from the 2018 proposed test year.                                     |
| 3  |    |   |
| 4  |    | In accordance with the Commission's Policy Statement on Charitable Contributions,         |
| 5  |    | Volume 3, Informational Requirements Document 15 of MERC's filing contains an             |
| 6  |    | itemized list of the charitable contributions for which MERC seeks cost recovery in this  |
| 7  |    | case, including the amount, recipient, and date of the donation, as well as the type or   |
| 8  |    | purpose of the organization.  |
| 9  |    |   |
| 10 | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING T&E EXPENSE.                                   |
| 11 | A. | Per Minn. Stat. § 216B.16, subd. 17, MERC has included the information as required in     |
| 12 |    | Informational Requirements Document 14. In MERC's analysis of the T&E expenses,           |
| 13 |    | MERC determined that \$5,401 of 2016 T&E expenses are related to items with               |
| 14 |    | descriptions that did not clearly meet the requirements to be included in base rates.     |
| 15 |    | Another \$159,326 consisted of allocations of T&E expenses incurred by non-MERC           |
| 16 |    | employees from WEC and WBS. Because descriptions were not readily available at the        |
| 17 |    | time of this filing to support these transactions as qualified T&E expenses, we have also |
| 18 |    | removed those allocated expenses for the purposes of forecasting the 2018 revenue         |
| 19 |    | requirement. This adjustment, totaling \$164,727 in 2016, reduces 2017 projected O&M      |
| 20 |    | expense by \$168,682, as shown on Exhibit (SSD-19). By removing this amount in            |
| 21 |    | 2017, these costs are also effectively removed from the 2018 proposed test year. While    |
| 22 |    | not possible in this proceeding, it is our intention to develop the reports necessary to  |
| 23 |    | support recovery of allocated T&E expenses in time for our next rate case filing.         |

| 1  |    |  |
|----|----|--|
| 2  | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING LTIP, RESTRICTED                              |
| 3  |    | STOCK, AND STOCK OPTIONS.  |
| 4  | A. | In Docket No. G007,011/GR-10-977, costs associated with the LTIP, Restricted Stock       |
| 5  |    | and Stock Options were disallowed. MERC is not requesting recovery of these employee     |
| 6  |    | benefit expenses in this case. Therefore, as illustrated in Exhibit (SSD-20), MERC is    |
| 7  |    | decreasing O&M expenses by \$284,431 in the 2017. By removing this amount in 2017,       |
| 8  |    | these costs are also effectively removed from the 2018 proposed test year.               |
| 9  |    |  |
| 10 | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING ECONOMIC                                      |
| 11 |    | DEVELOPMENT.   |
| 12 | A. | To be consistent with the costs allowed in Docket No. G007,011/GR-10-977, MERC has       |
| 13 |    | removed 50% of the 2016 Economic Development costs in the 2017 projected test year as    |
| 14 |    | seen in Exhibit (SSD-21). By removing this amount in 2017, these costs are also          |
| 15 |    | effectively removed from the 2018 proposed test year.                                    |
| 16 |    |  |
| 17 | Q. | PLEASE DESCRIBE THE K&M DECREASE REGARDING INVESTOR                                      |
| 18 |    | RELATIONS.   |
| 19 | A. | To be consistent with the costs allowed in Docket No. G011/GR-15-736, MERC has           |
| 20 |    | removed 50% of the 2016 Investor Relations costs in the 2017 projected test year as seen |
| 21 |    | in Exhibit (SSD-22). By removing this amount in 2017, these costs are also               |
| 22 |    | effectively removed from the 2018 proposed test year.                                    |
| 23 |    |  |

| 1  | Q. | PLEASE DESCRIBE THE K&M DECREASE ASSOCIATED WITH   |
|----|----|--|
| 2  |    | UNCOLLECTIBLE EXPENSE.   |
| 3  | A. | MERC calculated the 2018 test year uncollectible expense using the same methodology        |
| 4  |    | approved in Docket No. G007,011/GR-10-977. A three-year average of uncollectible           |
| 5  |    | expense over tariff revenues generated a percentage of tariff revenues of 0.628496%.       |
| 6  |    | This percentage was then applied to MERC's 2018 test year forecasted tariff revenues, as   |
| 7  |    | well as an assumed rate increase of \$12,000,000. The \$12M rate increase does not tie to  |
| 8  |    | the revenue deficiency amount proposed in this docket because, as discussed in Docket      |
| 9  |    | No. G007,011/GR-10-977, by changing the bad debt expense the revenue deficiency            |
| 10 |    | changes and a circular reference is created. Therefore, a number in close proximity to the |
| 11 |    | revenue deficiency was used to get a reasonable uncollectible expense forecast. This       |
| 12 |    | adjustment decreases 2018 proposed O&M by \$527,789, for a total uncollectible expense     |
| 13 |    | of \$1,652,225, as shown on Exhibit (SSD-23).  |
| 14 |    |  |
| 15 |    | In previous rate case Docket Nos. G011/GR-13-617 and G011/GR-15-736, the                   |
| 16 |    | Commission adopted a one-year snapshot of the percentage of uncollectible expense over     |
| 17 |    | tariff revenues. The reasoning behind this approach was that it appeared this percentage   |
| 18 |    | had been trending down, and there was a decision to represent the perceived trend by       |
| 19 |    | using the most up-to-date one-year result percentage available. As can be seen in          |
| 20 |    | Exhibit (SSD-23), the most recent year available is 2016 actuals, which shows a            |
| 21 |    | significant increase in the percentage of uncollectible expense over tariff revenues.      |
| 22 |    | Therefore, MERC has opted for the three-year average in this case, and believes this to be |
| 23 |    | more representative of future results.   |

| 1  |    |  |
|----|----|--|
| 2  | Q. | HAS THE ICE PROJECT HELPED ENCOURAGE BEHAVIORS THAT HELP                                   |
| 3  |    | CONTAIN UNCOLLECTIBLE EXPENSE?   |
| 4  | A. | Yes. MERC has already seen increases in customer responses to ICE that contribute to       |
| 5  |    | reducing or containing uncollectible expense, such as increased use of e-billing, e-       |
| 6  |    | payment, and payment options. Such behaviors tend to help reduce uncollectible             |
| 7  |    | expense. At the same time, other events (often unrelated to ICE) can offset some of these  |
| 8  |    | helpful behaviors. The result can be either a net increase or decrease in uncollectible    |
| 9  |    | expense rates for any given year. This is why using a three-year average best takes into   |
| 10 |    | account actual results over a period of time, and in this particular case does not put any |
| 11 |    | more weight on the 2016 results than the 2014 or 2015 results.                             |
| 12 |    |  |
| 13 | Q. | CAN YOU GIVE AN EXAMPLE OF A SITUATION THAT CONTRIBUTES TO                                 |
| 14 |    | RECENT INCREASES IN UNCOLLECTIBLE EXPENSE?   |
| 15 | A. | Yes. An example I will use is the calculation of the reserve margin. Monthly throughout    |
| 16 |    | a year, Finance will review an aging summary report generated by Open-C identifying        |
| 17 |    | the amount and time accounts are past due. Based on this information, Finance may          |
| 18 |    | make adjustments to the reserve balance to adequately account for uncollectible accounts   |
| 19 |    | In the event a reserve balance adjustment is made, this is recognized as an uncollectible  |
| 20 |    | expense in the year it occurred. In 2016, total reserve adjustments of \$400,000 were      |
| 21 |    | made based on the size and timing of then-past due accounts, thereby increasing            |
| 22 |    | uncollectible expense in 2016 by that amount. While these reserve adjustments were         |
| 23 |    | made and recorded in 2016, they are a result, at least partially, of accounts that were in |

| 1  |    | arrears in 2015 (pre-ICE). This real-world example illustrates the multiple factors that  |
|----|----|---|
| 2  |    | can affect uncollectible expense in total. In this case, using a multi-year average takes |
| 3  |    | into account these adjustments that cross years. As such, MERC continues to               |
| 4  |    | recommend a three-year average of uncollectible expense amounts.                          |
| 5  |    |   |
| 6  | Q. | WHAT IS MERC'S MAPPING PROJECT, WHICH YOU INDICATED EARLIER                               |
| 7  |    | RESULTS IN A K&M DECREASE?  |
| 8  | A. | MERC's Mapping Project is a comprehensive effort to understand and map MERC's             |
| 9  |    | systems and data, and ultimately link the data to the Geographic Information System       |
| 10 |    | ("GIS"). The Mapping Project consists of two phases: The first phase relates to           |
| 11 |    | developing the mapping systems and data that MERC's field personnel utilize to locate     |
| 12 |    | lines, manage outages, determine flow modeling, and undertake other critical              |
| 13 |    | infrastructure tasks. To improve the quality and utilization of the mapping systems, the  |
| 14 |    | Mapping Project involves verifying as-built drawings and field data. This information     |
| 15 |    | will allow MERC to verify age of pipe, materials, fittings, and similar system            |
| 16 |    | components, and will support required Department of Transportation reporting.             |
| 17 |    |   |
| 18 |    | The second phase of the MERC Mapping Project, which began in 2016, involves               |
| 19 |    | compiling service line documentation and information into a comprehensive database.       |
| 20 |    | This step is the necessary prerequisite to enable future mapping and linkage to MERC's    |
| 21 |    | GIS.  |
| 22 |    |   |

| 1  | Q. | WHAT COSTS WAS MERC AUTHORIZED TO RECOVER IN DOCKET NO.   |
|----|----|---|
| 2  |    | G011/GR-15-736 (MERC'S LAST RATE CASE) RELATED TO MERC'S MAPPING?                               |
| 3  | A. | In Docket No. G011/GR-15-736, the Commission authorized costs of \$600,000 for the              |
| 4  |    | 2016 test year related to MERC's Mapping Project. As discussed in the Rebuttal                  |
| 5  |    | Testimony of Company witness Mr. David Kult in Docket No. G011/GR-15-736, these                 |
| 6  |    | approved costs were for the compilation of service line documentation and information           |
| 7  |    | into a comprehensive database. This included approximately \$200,000 for the main               |
| 8  |    | mapping phase of the project, and \$400,000 for the service line phase of the project.          |
| 9  |    |   |
| 10 | Q. | WHAT REQUIREMENTS DID THE COMMISSION IMPLEMENT FOR THIS RATE                                    |
| 11 |    | CASE IN RELATION TO THE MAPPING PROJECT?  |
| 12 | A. | The Department recommended, and the Commission required, that the Company must                  |
| 13 |    | provide detailed information regarding the status of the Mapping Project and associated         |
| 14 |    | costs, including: (1) a full discussion of both phases of the Mapping Project; (2) the status   |
| 15 |    | of the Mapping Project; (3) the actual costs by year and the reasons for variances from         |
| 16 |    | forecasted amounts beginning with 2016 (provided below); (4) the projected costs in the         |
| 17 |    | test year and how determined (provided below); (5) the actual and projected costs and           |
| 18 |    | how determined for the year immediately before the test year; (6) the portion of that           |
| 19 |    | year's costs performed by external contractors by year; and (7) any other evidence to           |
| 20 |    | support MERC's Mapping Project costs. <sup>2</sup> I address each of these requirements in this |
| 21 |    | discussion of MERC's Mapping Project in my Direct Testimony.                                    |
|    |    |   |

22

<sup>&</sup>lt;sup>2</sup> In the Matter of the Application of Minn. Energy Res. Corp. for Auth. to Increase Rates for Nat. Gas Serv. in Minn., Docket No. G011/GR-15-736, FINDINGS OF FACT, CONCLUSIONS, AND ORDER at Order Point 2 (Oct. 31, 2016).

| 1                                       | Q. | WHAT WERE MERC'S ACTUAL 2016 MAPPING EXPENSES?  |
|---|----|---|
| 2                                       | A. | In 2016, MERC recognized total expenses of \$458,073 related to our Mapping Project,  |
| 3                                       |    | which was included in our last rate case, Docket No. G011/GR-15-736. This amount of   |
| 4                                       |    | \$458,073 was comprised of two components:  |
| 5<br>6<br>7<br>8<br>9<br>10<br>11<br>12 |    | 1. \$236,856 of Invoices from Jacobs Engineering, which involves developing mapping systems and data that MERC's field personnel use to locate lines, manage outages, determine flow modeling, and undertake other critical infrastructure leaks. To improve the quality and utilization of the mapping systems, the Mapping Project involves verifying as-built drawing and field data. This information allows MERC to verify age of pipe, materials, fittings, and the like, and will support required Department of Transportation reporting. |
| 13<br>14<br>15<br>16<br>17              |    | <ol> <li>\$221,217 involves compiling service line documentation and information into<br/>a comprehensive database. This step is the necessary prerequisite to enable<br/>MERC to map its service lines in the future and to create the capability to link<br/>the data to MERC's GIS.</li> </ol>   |
| 18                                      |    | Actual costs were approximately \$142,000 below MERC's 2016 test year estimate, with  |
| 19                                      |    | the reduced cost due to the timing of when contractors were hired. In 2016, ten   |
| 20                                      |    | contractors began work on July 18 for the service line portion of the project, and  |
| 21                                      |    | continued that work through the end of the year.  |
| 22                                      |    |   |
| 23                                      | Q. | WHAT BENEFITS ARE THESE INVESTMENTS PROVIDING TO CUSTOMERS?   |
| 24                                      | A. | Benefits of the Mapping Project include:  |
| 25                                      |    | 1. Techs in the field will be able to use this information to identify known materials  |
| 26                                      |    | and the location of underground facilities, thereby completing their work more  |
| 27                                      |    | efficiently and effectively.  |
| 28                                      |    | 2. As missing information is added, the data can be queried to help identify materials  |
| 29                                      |    | when a known material deficiency issue is identified. This will help MERC   |

| 1  |    | identify what service lines/meter sets contain the identified material or component        |
|----|----|--|
| 2  |    | that may be subject to recall or accelerated replacement.                                  |
| 3  |    | 3. Data will aid in determining the budget and safety impact of replacing/not              |
| 4  |    | replacing certain components (aid in the budgetary process and risk analysis               |
| 5  |    | calculations).   |
| 6  |    | 4. This project will bring MERC in line with most of the other WEC companies in            |
| 7  |    | terms of data to support service line and meter set component attributes, locations,       |
| 8  |    | etc.   |
| 9  |    | 5. This project will help MERC eventually be in total compliance with the Pipeline         |
| 10 |    | and Hazardous Materials Safety Administration's requirement to "know your gas              |
| 11 |    | pipeline system".  |
| 12 |    |  |
| 13 | Q. | WHAT ARE THE 2017 COSTS ASSOCIATED WITH THE MAPPING PROJECT?                               |
| 14 | A. | MERC's forecast for a full year of expense in 2017 is \$200,000, based on the assumption   |
| 15 |    | that four contractors will be working on the service line and documentation portion of the |
| 16 |    | project described above. Through August 2017, MERC has incurred \$161,517 related to       |
| 17 |    | the service line phase of the Mapping Project. Of this amount, \$156,103 is related to     |
| 18 |    | outside contractor expense. This work relates to the compilation of service line           |
| 19 |    | information and documentation as described above.  |
| 20 |    |  |
| 21 |    | MERC's project estimates assumed that approximately 230,000 records needed to be           |
| 22 |    | scanned and uploaded into the database to complete the project. Currently, MERC            |
| 23 |    | estimates that about 30 percent of this work is complete, and projects that if five        |

| 1  |    | contractors are hired in 2018 and beyond, this project would be completed in 2019,           |
|----|----|--|
| 2  |    | subject to the timing of hiring of contractors and the status of the data. Completion of the |
| 3  |    | project would provide the overall benefits described above.                                  |
| 4  |    |  |
| 5  | Q. | WHAT MAPPING EXPENSE IS MERC REQUESTING FOR THE 2018 TEST YEAR?                              |
| 6  | A. | MERC is not requesting expenses related to the first component of this project in the        |
| 7  |    | 2018 test year expenses, as this phase of the project has been completed. Therefore, as      |
| 8  |    | illustrated in Exhibit (SSD-24), MERC is decreasing O&M expenses by \$242,543 in             |
| 9  |    | 2017 (the inflated 2016 cost). And by removing this amount in the 2017 projected year,       |
| 10 |    | these costs are also effectively removed from the 2018 proposed test year.                   |
| 11 |    |  |
| 12 |    | The second component of this project includes ongoing costs that MERC will continue to       |
| 13 |    | incur in the future. MERC developed the 2018 test year amount by utilizing the               |
| 14 |    | \$221,217 amount incurred in the 2016 historical year with inflation to arrive at the 2018   |
| 15 |    | test year amount. Overall, MERC is requesting only the inflated amount of the actual,        |
| 16 |    | continuing 2016 costs for recovery in the 2018 test year.                                    |
| 17 |    |  |
| 18 | Q. | PLEASE DESCRIBE THE K&M DECREASE ASSOCIATED WITH SEWER                                       |
| 19 |    | LATERAL PROJECT EXPENSES.  |
| 20 | A. | In 2016, MERC recognized expenses of \$67,555 related to our sewer lateral project           |
| 21 |    | which was being done to comply with requests from the Minnesota Office of Pipeline           |
| 22 |    | Safety. MERC is not requesting expenses related to this project in the 2018 test year        |
| 23 |    | expenses, and therefore, as seen in Exhibit (SSD-25), MERC is decreasing O&M                 |

| 1  |    | expenses by \$69,177 in the 2017 projected year. By removing this amount in 2017, these     |
|----|----|---|
| 2  |    | costs are also effectively removed from the 2018 proposed test year.                        |
| 3  |    |   |
| 4  | Q. | HAS MERC INCLUDED ANY RESEARCH ACTIVITY EXPENSES IN THE 2018                                |
| 5  |    | PROPOSED TEST YEAR?   |
| 6  | A. | No, it has not. There were also no research costs in the 2016 historical year. Because      |
| 7  |    | recovery of these costs is not requested, no further detail regarding these costs is needed |
| 8  |    | or provided.  |
| 9  |    |   |
| 10 | Q. | EARLIER YOU NOTED THAT EXHIBIT (SSD-8) CALCULATES TOTAL                                     |
| 11 |    | NON-FUEL O&M EXPENSES FOR 2017 AND 2018. CAN YOU PLEASE PROVIDE                             |
| 12 |    | MORE INFORMATION ABOUT THIS EXHIBIT?  |
| 13 | A. | Exhibit (SSD-8), lines 1 through 127 identify the union labor portion of 2016 actuals,      |
| 14 |    | applies the 2017 union contract approved labor inflation rate, adds the 2017 labor K&M      |
| 15 |    | items, applies the 2018 union contract approved labor inflation rate, and adds the 2018     |
| 16 |    | labor K&M items.  |
| 17 |    |   |
| 18 |    | Lines 128 through 254 identify the non-union labor portion of 2016 actuals, applies the     |
| 19 |    | 2017 non-labor inflation rate as previously identified, adds the 2017 non-labor K&M         |
| 20 |    | items, applies the 2018 non-labor inflation rate as previously identified, and adds the     |
| 21 |    | 2018 non-labor K&M items.   |
| 22 |    |   |

| 1  |    | Lines 255 through 381 identify the 2016 incentive costs removed from the 2018 proposed    |
|----|----|---|
| 2  |    | test year, and the 2018 incentive costs added back to the 2018 proposed test year.        |
| 3  |    |   |
| 4  |    | Lines 382 through 508 identify the non-labor portion of 2016 actuals, applies the 2017    |
| 5  |    | non-labor inflation rate, adds the 2017 non-labor K&M items, applies the 2018 non-labor   |
| 6  |    | inflation rate, and adds the 2018 non-labor K&M items.                                    |
| 7  |    |   |
| 8  |    | Finally, lines 509 through 635 summarize the labor, incentive, and non-labor data to give |
| 9  |    | a complete picture of MERC's 2016 historical test year O&M, 2017 projected year           |
| 10 |    | O&M, and 2018 proposed test year O&M.   |
| 11 |    |   |
| 12 |    | Overall, the 2018 forecasted O&M represents a decrease of \$3.2M as compared to 2016      |
| 13 |    | actual O&M, and a decrease of \$0.5M as compared to the O&M approved by the               |
| 14 |    | Commission in MERC's 2016 test year.  |
| 15 |    |   |
| 16 |    | E. Allocations  |
| 17 |    | 1. Corporate Allocations  |
| 18 | Q. | IN PAST RATE CASES, MERC HAS FORECASTED DECREASES IN O&M                                  |
| 19 |    | EXPENSE RELATED TO THE CORPORATE AIRCRAFT AND THE GCA. ARE                                |
| 20 |    | THESE REDUCTIONS INCLUDED IN THIS DOCKET?   |
| 21 | A. | No. WEC does not own a corporate aircraft; therefore, there was no corporate aircraft     |
| 22 |    | expense in 2016, and there is no adjustment needed in this rate case docket.              |
| 23 |    |   |

| 1  |    | Second, the GCA is used to allocate costs of certain products and services for which no     |
|----|----|---|
| 2  |    | direct charging method or cost-causal method is practical or appropriate as described later |
| 3  |    | in my testimony. The GCA adjustment historically favored by the Commission is a one-        |
| 4  |    | factor O&M allocator vs. a two-factor O&M & Capital approach. The results of this           |
| 5  |    | analysis can be seen in Exhibit (SSD-26). MERC used the two-factor GCA in its test          |
| 6  |    | year forecast.  |
| 7  |    |   |
| 8  | Q. | WITHIN THIS RATE CASE, DOES THE COMPANY SEEK TO RECOVER COSTS                               |
| 9  |    | ALLOCATED TO MERC FROM ANY OF WEC'S SUBSIDIARIES?   |
| 10 | A. | Yes, costs that are appropriately allocated to MERC via the Commission-approved             |
| 11 |    | AIA are included in the rate request proposal presented by MERC in this docket.             |
| 12 |    |   |
| 13 | Q. | CAN YOU DESCRIBE THE AIA UNDER WHICH COSTS ARE ALLOCATED TO                                 |
| 14 |    | MERC?   |
| 15 | A. | Yes, costs are allocated to MERC under the WEC Energy AIA. This is a slight                 |
| 16 |    | divergence from the AIA presented in MERC's last rate case, Docket No. G011/GR-15-          |
| 17 |    | 736, which described both a Services Company AIA and a Utility AIA. Going forward,          |
| 18 |    | as of July 1, 2017, both the Services Company and Utility AIAs have been merged into        |
| 19 |    | one AIA which has been included in this docket as Exhibit (SSD-27).                         |
| 20 |    |   |

| 1  | Q. | DID THE COMBINATION INTO ONE CONSOLIDATED AIA HAVE ANY                                      |
|----|----|---|
| 2  |    | MATERIAL IMPACT ON THE COSTS ALLOCATED TO MERC?   |
| 3  | A. | No, the underlying services provided by either the services company, or another regulated   |
| 4  |    | utility within the WEC corporate structure, did not change. Therefore, there is no real     |
| 5  |    | change to the costs to MERC because of the combination of the Services Company and          |
| 6  |    | Utility AIAs.   |
| 7  |    |   |
| 8  | Q. | PLEASE DESCRIBE THE PHILOSOPHY AND GOALS UNDERLYING THE                                     |
| 9  |    | OPERATION OF THE SERVICE COMPANY.   |
| 10 | A. | WBS strives to be a leading service company provider of innovative and cost-effective       |
| 11 |    | support services and solutions to its affiliates. The Company focuses on the following      |
| 12 |    | four areas:   |
| 13 |    | 1. <u>Customer Focus</u> . Maintaining and demonstrating an in-depth understanding of       |
| 14 |    | WEC's businesses; developing and delivering innovative, high-value services that            |
| 15 |    | address business issues; and assisting the businesses in achieving their goals;             |
| 16 |    |   |
| 17 |    | 2. <u>Service Delivery.</u> Delivering high-quality and cost-effective services in a timely |
| 18 |    | manner; proactively developing, in partnership with its internal customers, new             |
| 19 |    | and innovative services and solutions that address business needs; and leveraging           |
| 20 |    | technology and process excellence across its various service categories;                    |
| 21 |    |   |
| 22 |    | 3. <u>Cost Management and Value Creation</u> . Continually seeking ways to improve          |
| 23 |    | processes and reduce costs, opportunities to invest in people, processes, and               |
|    |    |   |

| 1  |    | technology that result in meaningful value creation for our business partners and        |
|----|----|--|
| 2  |    | stakeholders; and  |
| 3  |    |  |
| 4  |    | 4. <u>Employee Engagement.</u> Maintaining a high-performance culture and staff that     |
| 5  |    | exhibit strong technical skills, an in-depth knowledge of the business, and a            |
| 6  |    | business mindset.  |
| 7  |    |  |
| 8  |    | WEC operates eight utilities across four states, and has a number of non-regulated       |
| 9  |    | subsidiaries. The WEC regulated utilities are: MERC, Wisconsin Gas LLC, Wisconsin        |
| 10 |    | Electric Power Corporation, Wisconsin Public Service Corporation, The Peoples Gas        |
| 11 |    | Light and Coke Company, North Shore Gas Company, Michigan Gas Utilities                  |
| 12 |    | Corporation, and Upper Michigan Energy Resources Corporation.                            |
| 13 |    |  |
| 14 |    | As a centralized service company, WBS strives to achieve economies of scale by           |
| 15 |    | leveraging employees and management across WEC's affiliates and businesses. Such         |
| 16 |    | leveraging reduces the holding company's system-wide costs, and allows those costs to    |
| 17 |    | be shared among a larger number of affiliates.   |
| 18 |    |  |
| 19 | Q. | WHAT TYPES OF SERVICES ARE AVAILABLE TO MERC UNDER THE WEC                               |
| 20 |    | AIA?   |
| 21 | A. | Services provided that can be provided to MERC under the WEC AIA can be found in         |
| 22 |    | Appendix C of Exhibit (SSD-27). Generally, these services comprise common A&G            |
| 23 |    | business activities that each affiliate would need to provide internally, or procure, in |

| 1  |    | order to operate its business. WBS may also provide additional services that the            |
|----|----|---|
| 2  |    | regulated affiliate may request and that WBS can reasonably provide in a cost-effective     |
| 3  |    | manner consistent with applicable law.  |
| 4  |    |   |
| 5  |    | WBS recovers all of its costs of providing these services by direct billing the regulated   |
| 6  |    | affiliate whenever practicable. When direct billing is not practicable, the Service         |
| 7  |    | Company bills affiliates pursuant to the cost allocation factors set forth in Appendix C of |
| 8  |    | the WEC AIA. Services are provided at cost, including direct and indirect labor and         |
| 9  |    | overheads, and other cost loaders. The Allocation Factors described in Appendix C to the    |
| 10 |    | WEC AIA are designed to match the costs of the services performed with the entity or        |
| 11 |    | entities for which the services are performed. The basic premise underlying the             |
| 12 |    | allocation methodology and factors is to regularly zero-out the Service Company costs of    |
| 13 |    | each "home center" (a departmental or operational unit of WBS).                             |
| 14 |    |   |
| 15 | Q. | CAN YOU EXPLAIN HOW COSTS MIGHT BE CHARGED THROUGH THE                                      |
| 16 |    | ALLOCATION METHODOLOGY?   |
| 17 | A. | Yes. The simplest way to explain how the allocation methodology works is by providing       |
| 18 |    | three examples of typical services that the Service Company provides.                       |
| 19 |    |   |
| 20 |    | First, the Property Accounting home center tracks the value and changes in the              |
| 21 |    | Company's property, plant, and equipment. Most of the activity in this home center is       |
| 22 |    | allocated through direct billing to the customer. Certain activities, however, provided by  |
| 23 |    | the Property Accounting home center, such as processing the automated depreciation          |

| 1  | calculation each month, benefit all companies. Consequently, time spent on these              |
|----|---|
| 2  | activities is recorded in a general departmental activity "cost pool" that is allocated based |
| 3  | on each company's Property Plant & Equipment ("PP&E") balances.                               |
| 4  |   |
| 5  | Second, the Accounts Payable home center's primary function is to process, review, and        |
| 6  | make payments to the affiliates' suppliers once the invoice has been properly approved.       |
| 7  | To provide efficiencies in billing, the majority of the costs for services provided by the    |
| 8  | Accounts Payable home center are allocated through a cost-causal factor: the number of        |
| 9  | invoices processed. Although invoice processors could track their time based on the           |
| 10 | owner of each invoice, that approach is not practical because the cost of doing so would      |
| 11 | be disproportionate to the billing precision that would be obtained. Instead, the time        |
| 12 | spent on invoice processing generally is recorded in the general departmental activity        |
| 13 | "cost pool" and allocated based on each affiliate's number of invoices. If an employee of     |
| 14 | Accounts Payable works on a significant separate project for one or more affiliates, that     |
| 15 | time is tracked and billed directly to the project, and those costs are direct billed to the  |
| 16 | appropriate affiliate. These costs are then excluded from the costs allocated through the     |
| 17 | cost-causal factor.   |
| 18 |   |
| 19 | Finally, Investor Relations is responsible for communication, marketing, and security law     |
| 20 | compliance through effective communication between the Company and the shareholders           |
| 21 | and investors. The cost of the Investor Relations activity is allocated via the GCA           |
| 22 | because the activities performed by this home center benefit all WEC affiliates.              |
|    |   |

23

| 1  | Q. | IN DOCKET NO. G-007,011/AI-11-168, MERC INTRODUCED A "SPECIFIC                              |
|----|----|---|
| 2  |    | PROJECT ALLOCATOR" FOR THE SERVICES COMPANY PROJECT SERVICES                                |
| 3  |    | GROUP, AND THE COMMISSION ORDERED MERC TO IDENTIFY WHAT HAS                                 |
| 4  |    | BEEN CHARGED FROM WBS PROJECT SERVICES TO MERC USING THIS                                   |
| 5  |    | ALLOCATOR. IS THIS REQUIREMENT FROM THE COMMISSION STILL                                    |
| 6  |    | APPLICABLE?   |
| 7  | A. | No. Prior to the WEC/Integrys merger, there existed a Project Services Department, for      |
| 8  |    | which the specific project allocator was an approved allocator used in certain              |
| 9  |    | circumstances. Since the merger, this department has been effectively disbanded via a       |
| 10 |    | reorganization of the Company. Under the Operational Support and Development                |
| 11 |    | Services Department, a project specific allocator is still available. However, this         |
| 12 |    | allocator has not been used since 2015, and no costs in the 2016 historical year or the     |
| 13 |    | 2018 test year are allocated to MERC using the project specific allocator. Therefore, this  |
| 14 |    | requirement is no longer applicable as there are no costs allocated to MERC (or any         |
| 15 |    | WEC subsidiary) using a special projects allocator.   |
| 16 |    |   |
| 17 |    | 2. Service Company Allocations  |
| 18 | Q. | DOES MERC HAVE A NON-REGULATED APPLIANCE SERVICE BUSINESS?                                  |
| 19 | A. | Yes, MERC has an appliance service business called ServiceChoice (formerly known as         |
| 20 |    | Home Services). ServiceChoice offers appliance repair, service protection plans, and        |
| 21 |    | heating, air conditioner, and water heater repair and maintenance services. This service is |
| 22 |    | primarily provided to Residential customers, and is available on both an on-demand and      |
| 23 |    | contract basis.   |

| 1  |    |   |
|----|----|---|
| 2  | Q. | DO MERC'S UTILITY EMPLOYEES ALSO PROVIDE SERVICES TO  |
| 3  |    | CUSTOMERS THROUGH SERVICECHOICE?  |
| 4  | A. | Yes, MERC field technicians perform both regulated and non-regulated work in the            |
| 5  |    | majority of the State. In Rochester and the Southern Metro area of Rosemount,               |
| 6  |    | Farmington, Lakeville, Eagan, and New Market, MERC has dedicated employees for the          |
| 7  |    | utility and non-utility businesses. The number of customers in these areas makes it         |
| 8  |    | economically practical to have different employees for the regulated and non-regulated      |
| 9  |    | businesses.   |
| 10 |    |   |
| 11 | Q. | HOW ARE MERC'S NON-REGULATED BUSINESS ACTIVITIES SEPARATED                                  |
| 12 |    | FROM ITS REGULATED UTILITY ACTIVITIES?  |
| 13 | A. | MERC is very careful to keep the costs separate for the utility and non-utility businesses. |
| 14 |    | This separation of costs prevents the utility's customers from subsidizing the costs of the |
| 15 |    | ServiceChoice business. The costs of MERC's non-regulated business activities are           |
| 16 |    | separated through the use of specific general ledger accounts. The specific accounts are    |
| 17 |    | coded as non-regulated and have a non-utility FERC account assignment that ensures          |
| 18 |    | costs are recorded appropriately and are therefore excluded from utility revenue            |
| 19 |    | requirements calculations. All expenses recorded in each non-regulated business activity    |
| 20 |    | account are linked to FERC 417.1, Nonutility Expenses. These costs are not recorded in      |
| 21 |    | MERC's O&M accounts.  |
| 22 |    |   |

| 1  | Q. | HOW ARE COSTS ALLOCATED BETWEEN THE UTILITY AND NON-UTILITY                                 |
|----|----|---|
| 2  |    | BUSINESSES?   |
| 3  | A. | MERC utilizes three different means of allocating the correct costs to the utility and non- |
| 4  |    | utility businesses: direct charge, allocation based on known factors, and general           |
| 5  |    | allocation. The majority of costs (81.4%) are directly charged, 6.6% are charged based      |
| 6  |    | on known factors, and 12.0% are allocated based on the general allocator.                   |
| 7  |    |   |
| 8  | Q. | PLEASE EXPLAIN HOW EACH OF THESE ALLOCATIONS WORK.  |
| 9  | A. | First, non-regulated business activities are directly charged whenever possible. Under the  |
| 10 |    | direct charge allocation, costs that are directly related to ServiceChoice are charged to   |
| 11 |    | that business. Examples of costs directly related to ServiceChoice include all costs        |
| 12 |    | associated with the employment of the ServiceChoice Product Manager, including labor        |
| 13 |    | and all related expenses. These costs are directly charged to the ServiceChoice business.   |
| 14 |    | Field Technicians directly charge their time and expenses for time spent doing              |
| 15 |    | ServiceChoice work. Field Managers monitor timesheets to assure that the employees          |
| 16 |    | are charging their time appropriately.  |
| 17 |    |   |
| 18 |    | For allocations based on known factors, a percentage is calculated to allocate costs        |
| 19 |    | between the regulated and non-regulated businesses. At this time, call center costs are     |
| 20 |    | the only costs allocated by a known factor. These costs are allocated based on the          |
| 21 |    | percentage of utility and non-utility customers out of the total number of utility and non- |
| 22 |    | utility customers. This factor is recalculated on an annual basis.                          |
| 23 |    |   |

| 1  |    | The general allocation method is used to allocate those costs that cannot be directly         |
|----|----|---|
| 2  |    | charged to either regulated or non-regulated activities and for which there are no known      |
| 3  |    | allocation factors. For example, the costs of employee safety meetings where the topic is     |
| 4  |    | generic to both businesses, such as safe driving, would be allocated using the general        |
| 5  |    | allocator. Another example is facilities costs. Buildings are used for both utility and       |
| 6  |    | non-utility business and therefore the general allocator is used to allocate the costs        |
| 7  |    | between the utility and non-utility businesses.   |
| 8  |    |   |
| 9  | Q. | PLEASE STATE THE CURRENT GENERAL ALLOCATION FACTOR AND  |
| 10 |    | DESCRIBE HOW THE FACTOR IS CALCULATED.  |
| 11 | A. | The current general allocation factor is 87.7% to the utility and 12.3% to the non-utility,   |
| 12 |    | as shown on Exhibit (SSD-28). This percentage is based on three statistics: margin,           |
| 13 |    | net plant, and payroll. These statistics are gathered for the utility and non-utility         |
| 14 |    | activities and averaged together on a weighted basis.   |
| 15 |    |   |
| 16 | Q. | IS MERC'S ALLOCATION OF COSTS BETWEEN THE UTILITY AND THE NON-                                |
| 17 |    | UTILITY CONSISTENT WITH THE COMMISSION'S COST ALLOCATION                                      |
| 18 |    | REQUIREMENTS?   |
| 19 | A. | MERC's method of allocating costs between its regulated and non-regulated businesses is       |
| 20 |    | consistent with hierarchical cost allocation principles adopted by the Commission. In its     |
| 21 |    | September 28, 1994, Order in Docket No. G,E999/CI-90-1008, the Commission required            |
| 22 |    | all utilities to adopt fully allocated costing to assign and allocate costs between regulated |
| 23 |    | and non-regulated activities unless the utility demonstrates that its non-regulated           |
|    |    |   |

| activities are insignificant or that the public interest would be better served by another |
|--|
| method. As noted above, costs are directly assigned to either the regulated or non-        |
| regulated activities whenever possible. Next, costs that cannot be directly assigned are   |
| allocated based on a known cost-causal factor. Finally, if costs cannot be directly        |
| allocated or allocated based on a known factor, costs are allocated using the general      |
| allocation method.   |

For the benefit of customers, however, the calculation of MERC's general allocation factor does not follow the Commission's preferred methodology, which requires that: "When neither direct nor indirect measures of cost causation can be found, the cost category shall be allocated based upon a general allocator computed by using the ratio of all expenses directly assigned or attributed to regulated and nonregulated activities." To demonstrate the reasonableness of its general allocation factor, MERC calculated the general allocation factor using 2016 data and the Commission's method. MERC's general allocation factor was 87.7% to the utility and 12.3% to the non-regulated business. Using the Commission's method, the resulting allocation factor was 91.6% to the utility and 8.4% to the non-regulated business. MERC's current general allocation factor, therefore, is very close to the allocation factor calculated using the Commission's methodology. Moreover, MERC's general allocator allocates 3.9% fewer costs to the utility than the Commission's method, and therefore benefits customers.

<sup>&</sup>lt;sup>3</sup> *See* Exhibit \_\_\_\_ (SSD-28).

| 1  |    | 3. Allocations to Michigan Customers   |
|----|----|--|
| 2  | Q. | HAS DATA RELATED TO THE MICHIGAN CUSTOMERS BEEN INCLUDED IN                                |
| 3  |    | THIS FILING?   |
| 4  | A. | No. As shown on Rate Base Schedules in Informational Requirements Document 2, and          |
| 5  |    | Net Operating Income Schedules in Informational Requirements Document 5, corporate         |
| 6  |    | MERC data inclusive of Michigan detail are shown. However, in each of the schedules,       |
| 7  |    | the Minnesota and Michigan details are broken out, and only the Minnesota data is          |
| 8  |    | flowed through and shown on the summary Rate Base schedule on Page 1 of Information        |
| 9  |    | Requirements Document 1, and the summary Operating Income schedule on Page 1 of            |
| 10 |    | Informational Requirements Document 5.   |
| 11 |    |  |
| 12 |    | Additionally, while Michigan customer data is included on Schedules E-1, E-2, and E-3      |
| 13 |    | of Mr. Matthew Czervionke's testimony, this data is not included in the Minnesota          |
| 14 |    | jurisdiction revenue deficiency nor is it included in the rate design model of Company     |
| 15 |    | witness Ms. Amber Lee.   |
| 16 |    |  |
| 17 | Q. | PLEASE EXPLAIN HOW MERC ALLOCATED COSTS BETWEEN THE MERC-                                  |
| 18 |    | MINNESOTA AND MERC-MICHIGAN SERVICE TERRITORIES.   |
| 19 | A. | MERC has described the methodologies used to allocate costs between MERC-                  |
| 20 |    | Minnesota and MERC-Michigan in Informational Requirements Documents 4 (Summary             |
| 21 |    | of Allocation Factors - Rate Base) and 7 (Summary of Allocation Factors - Income           |
| 22 |    | Statement), which are both contained in Volume 3 of this filing. As described in           |
| 23 |    | Informational Requirements Documents 4 and 7, the first step is to functionalize the costs |

| 1  |    | and rate base items as production, transmission, distribution, or customer. After the        |
|----|----|--|
| 2  |    | functionalization is completed, these costs are then allocated to MERC-Minnesota and         |
| 3  |    | MERC-Michigan using system sales as the allocator for energy and demand, total sales         |
| 4  |    | for transmission, distribution plant for distribution costs, and fixed charge count for the  |
| 5  |    | customer function.   |
| 6  |    |  |
| 7  |    | These allocations are consistent with the allocators used in past MERC rate cases.           |
| 8  |    |  |
| 9  | Q. | WILL THE NEW ROSEMOUNT BUILDING BE USED BY BOTH REGULATED                                    |
| 10 |    | AND NON-REGULATED OPERATIONS AND ALLOCATED ACCORDINGLY?                                      |
| 11 | A. | Yes, currently ServiceChoice Operations are operated out of both the Rosemount and           |
| 12 |    | Eagan facilities, and continued facility sharing has been factored into the use of the new   |
| 13 |    | Rosemount facility. Because MERC inflated 2016 actual O&M for the 2018 test year,            |
| 14 |    | the 2016 facilities credit (O&M reduction) calculated in 2016 flows through to the 2018      |
| 15 |    | test year and accounts for the facilities offset in the future. Additionally, the entire O&M |
| 16 |    | reduction due to the new Rosemount building as previously discussed fully goes to the        |
| 17 |    | benefit of the regulated customers, so no additional adjustment for ServiceChoice is         |
| 18 |    | warranted.   |
| 19 |    |  |
| 20 | Q. | WHAT DO YOU CONCLUDE REGARDING THE 2018 TEST YEAR REVENUE                                    |
| 21 |    | REQUIREMENT?   |
| 22 | A. | MERC has made every effort to ensure the test year revenue requirement is reasonable,        |
| 23 |    | consistent with past Commission direction where applicable, and reflective of the costs      |
|    |    |  |

| 1  |    | and revenues MERC anticipates for the 2018 test year. Additional support for the overall      |
|----|----|---|
| 2  |    | revenue requirement is provided by other MERC witnesses, and indicates a reasonable           |
| 3  |    | rate request.   |
| 4  |    |   |
| 5  |    | III. LEAD/LAG STUDY   |
| 6  | Q. | WHAT IS THE PURPOSE OF A LEAD/LAG STUDY?  |
| 7  | A. | A lead/lag study is performed to determine the cash working capital component of              |
| 8  |    | working capital. The remaining components of working capital are the investments in           |
| 9  |    | materials and supplies, natural gas storage, payments, regulatory assets and liabilities,     |
| 10 |    | and associated deferred taxes which are determined by generally accepted regulatory           |
| 11 |    | methods.  |
| 12 |    |   |
| 13 |    | A lead/lag study measures the differences in time frames between (1) the time that            |
| 14 |    | service is rendered until the revenues for that service are received (lead), and (2) the time |
| 15 |    | that labor, materials, or services are used in providing service until expenditures for such  |
| 16 |    | items are made (lag). Each major category of expense and its applicable lag days are          |
| 17 |    | compared to the calculated revenue lead days. The difference between these periods,           |
| 18 |    | expressed in terms of days, multiplied by the average daily operating expenses, produces      |
| 19 |    | the cash working capital required, or available, for those operating expenses.                |
| 20 |    |   |
| 21 | Q. | WHAT ARE THE COMPONENTS OF A LEAD/LAG STUDY?  |
| 22 | A. | The lead/lag study compiles and analyzes revenues collected and expenses paid to              |
| 23 |    | determine the lead or lag days. This study analyzed the following major classifications:      |

| 1  |    | <u>Lead Time for Revenues Collected</u>   |
|----|----|---|
| 2  |    | 1. The Service to Meter Reading Period  |
| 3  |    | 2. The Meter Reading to Billing Period  |
| 4  |    | 3. The Billing to Collection Period   |
| 5  |    |   |
| 6  |    | Lag Time for Expenses Paid  |
| 7  |    | 1. Purchased Gas Expense  |
| 8  |    | 2. Payroll Expense  |
| 9  |    | 3. Payroll Tax Expense  |
| 10 |    | 4. Incentive Plan   |
| 11 |    | 5. Expenses Paid back to Subsidiaries   |
| 12 |    | 6. Other O&M Expenses   |
| 13 |    |   |
| 14 | Q. | HOW WERE THE REVENUE LEAD PORTIONS OF THE STUDY DETERMINED?                               |
| 15 | A. | I analyzed the lead time for revenues collected by analyzing three separate time periods: |
| 16 |    | 1. The Service to Meter Reading Period  |
| 17 |    | 2. The Meter Reading to Billing Period  |
| 18 |    | 3. The Billing to Collection Period   |
| 19 |    |   |
| 20 | Q. | HOW DID YOU CALCULATE THE LEAD TIME FOR THE METERING PERIOD?                              |
| 21 | A. | Meters are read and bills are computed on a monthly basis. Therefore, the number of       |
| 22 |    | days between initially providing service to a customer during any billing period, and the |
| 23 |    | date of reading the customer's meter is an average of 30.4 days.                          |

| 1  |    |  |
|----|----|--|
| 2  |    | 365  days in  2018 / 12  months = 30.4  days.  |
| 3  |    |  |
| 4  |    | This means that MERC incurs expenses associated with that customer for 30.4 days         |
| 5  |    | before the customer's meter is read. Since a lead/lag study computation is on an average |
| 6  |    | basis, the average number of days would be approximately one-half of the 30.4 days or    |
| 7  |    | 15.2 days, which represents the midpoint of the metering cycle.                          |
| 8  |    |  |
| 9  | Q. | HOW DID YOU CALCULATE THE LEAD TIME FOR THE BILLING PERIOD?                              |
| 10 | A. | For non-transport customers, meters are read on day one and the data is sent to Green    |
| 11 |    | Bay, Wisconsin. On days two and three, the data is formatted and sent to printing. On    |
| 12 |    | day four, the bill is printed and mailed. For transport customers, bills are sent to     |
| 13 |    | customers between days four and twelve, so I assumed an average of eight. A weighted     |
| 14 |    | average based on revenues of transport versus non-transport was used to calculate the    |
| 15 |    | number of days. The result was 4.2 days. <sup>4</sup>                                    |
| 16 |    |  |
| 17 | Q. | HOW DID YOU CALCULATE THE LEAD TIME FOR THE COLLECTION                                   |
| 18 |    | PERIOD?  |
| 19 | A. | The lead time for the collection period was calculated by summing the 2016 daily         |
| 20 |    | accounts receivable balances then dividing that amount by the 2016 tariff revenues. The  |
| 21 |    | result was 24.9 days. <sup>5</sup>   |
| 22 |    |  |
|    |    |  |
|    |    | Exhibit (SSD-29), page 2.<br>Exhibit (SSD-29), page 3.                                   |

| 1  | Q. | WHAT IS THE OVERALL REVENUE LEAD TIME CALCULATED BY YOUR   |
|----|----|--|
| 2  |    | STUDY?   |
| 3  | A. | The overall lead sums to a period of 44.3 days as shown on Exhibit (SSD-29), page                  |
| 4  |    | 1.   |
| 5  |    |  |
| 6  | Q. | HOW WERE THE EXPENSE LAG PORTIONS OF THE STUDY DETERMINED?   |
| 7  | A. | I analyzed the lag time for expenses paid by analyzing six separate expense components:            |
| 8  |    | purchased gas, payroll expense, payroll tax expense, incentive plan, expenses paid to              |
| 9  |    | affiliates, and other O&M expenses. I describe how I analyzed each of the six                      |
| 10 |    | components below.  |
| 11 |    |  |
| 12 | Q. | HOW DID YOU DETERMINE THE EXPENSE LAG FOR PURCHASED GAS?   |
| 13 | A. | In order to calculate the lag time between the date of receipt to the date of payment, the         |
| 14 |    | receipt date must first be determined. Gas is received from the supplier during the entire         |
| 15 |    | month; consequently, it is appropriate to use an average number for the receipt date. For          |
| 16 |    | this lag study, an average of 15.2 days was used to represent the number of days between           |
| 17 |    | gas receipt date and month end, as shown below:  |
| 18 |    |  |
| 19 |    | 365  days / 12  months = 30.4  days per month  |
| 20 |    | 30.4  days per month / 2 = average of  15.2  days  |
| 21 |    |  |
| 22 |    | Payment for purchased gas is due the 25 <sup>th</sup> of the following month. Therefore the entire |
| 23 |    | lag time is 40.2 days.   |

| 1  |    |  |
|----|----|--|
| 2  | Q. | HOW DID YOU DETERMINE THE EXPENSE LAG FOR PAYROLL?   |
| 3  | A. | Employees are paid bi-weekly (every other Friday), for a total of 26 pay periods in a year |
| 4  |    | The average lag time is calculated as follows:   |
| 5  |    |  |
| 6  |    | 365 days in a year / 26 pay periods = 14.0 days  |
| 7  |    |  |
| 8  |    | The average lag time would be one-half of the 14.0 days, or 7.0 days, plus an additional 6 |
| 9  |    | days to represent the time between the end of the payroll period and when the actual       |
| 10 |    | paycheck is issued to the employees, for a total of 13.0 days.                             |
| 11 |    |  |
| 12 | Q. | HOW DID YOU DETERMINE THE LAG FOR PAYROLL TAX EXPENSE?                                     |
| 13 | A. | Payroll taxes are paid the day after the employees are paid. Therefore the lag time on     |
| 14 |    | payroll tax expense is 14.0 days (13.0 days from the payroll expense plus 1.0).            |
| 15 |    |  |
| 16 | Q. | HOW DID YOU DETERMINE THE LAG FOR INCENTIVE PLAN EXPENSE?                                  |
| 17 | A. | The corporate incentive plan is assumed to be accrued evenly throughout the year, and is   |
| 18 |    | typically paid out on the first paycheck in March of the following year:                   |
| 19 |    | (365  days in a year / 2 = 182.5  average days) + 61  days until March 2, 2018, when the   |
| 20 |    | incentive would actually be paid, for a total of 243.5 days.                               |
| 21 |    |  |

| 1  | Q. | HOW DID YOU DETERMINE THE EXPENSE LAG FOR PAYMENTS BACK TO                                     |
|----|----|--|
| 2  |    | AFFILIATES?  |
| 3  | A. | In order to calculate the lag time between the date of receipt to the date of payment, the     |
| 4  |    | receipt date must first be determined. Services from WBS, expenses from other affiliates,      |
| 5  |    | and interest expense are received during the entire month. Consequently, it is appropriate     |
| 6  |    | to use an average number for the receipt date. For this lag study, an average of 15.2 days     |
| 7  |    | was used to represent the number of days between the service date and month end.               |
| 8  |    |  |
| 9  |    | 365  days / 12  months = 30.4  days per month  |
| 10 |    | 30.4  days per month / 2 = average of  15.2  days  |
| 11 |    |  |
| 12 |    | Payment back to affiliates for services occurs on the 20 <sup>th</sup> of the following month. |
| 13 |    | Therefore the entire lag time is 35.2 days.  |
| 14 |    |  |
| 15 | Q. | HOW DID YOU DETERMINE THE EXPENSE LAG FOR OTHER O&M  |
| 16 |    | EXPENSES?  |
| 17 | A. | Typical outstanding terms for invoices are net 30 days; therefore, 30 days was the             |
| 18 |    | expense lag used for this portion of the lag study.  |
| 19 |    |  |
| 20 | Q. | ARE THE METHODS YOU DESCRIBED ABOVE CONSISTENT WITH THE  |
| 21 |    | COMMISSION'S CASH WORKING CAPITAL POLICY?  |
| 22 | A. | Yes. My study separates expenses into components that have similar characteristics and         |
| 23 |    | payment patterns, as endorsed in the Commission's cash working capital policy.                 |

| 1  |    |  |
|----|----|--|
| 2  | Q. | PLEASE DESCRIBE EXHIBIT (SSD-29), PAGE 4.  |
| 3  | A. | Exhibit (SSD-29), page 4 shows the percentage of federal income tax and state              |
| 4  |    | income tax available as working capital.   |
| 5  |    |  |
| 6  | Q. | PLEASE DESCRIBE EXHIBIT (SSD-29), PAGE 5.  |
| 7  | A. | Exhibit (SSD-29), page 5 calculates the lead/lag timing of each expense                    |
| 8  |    | classification by comparing the lead time of revenues to the lag time of payments of the   |
| 9  |    | expenses.  |
| 10 |    |  |
| 11 |    | Property taxes are assumed to be incurred linearly throughout the test year for an average |
| 12 |    | of 182.5 days (365/2), and paid on May 31, 2019, for an additional 151 days, for a total   |
| 13 |    | lag time of 333.5 days.  |
| 14 |    |  |
| 15 |    | The lead/lag calculation of state and federal income taxes are calculated assuming a rate  |
| 16 |    | increase.  |
| 17 |    |  |
| 18 | Q. | WHY ARE THE TAXES IN THE LEAD/LAG STUDY GREATER THAN THE                                   |
| 19 |    | TAXES ON INFORMATIONAL REQUIREMENTS DOCUMENT 8?  |
| 20 | A. | When accumulating data for MERC's proposed test year, I included a proposed rate           |
| 21 |    | increase. The taxes calculated on the rate increase amount was used in the lead/lag study. |
| 22 |    | However, on Informational Requirements Document 8, taxes were calculated without any       |
| 23 |    | rate increase assumed, which resulted in a lower tax amount.                               |

| 1  |    |   |
|----|----|---|
| 2  | Q. | IS IT APPROPRIATE TO USE THIS HIGHER LEVEL OF TAXES IN THE                                    |
| 3  |    | LEAD/LAG STUDY?   |
| 4  | A. | Yes. This higher tax level is more representative of what the taxes will be after rate relief |
| 5  |    | is obtained, and therefore derives a more realistic working capital cash deficit via the      |
| 6  |    | lead/lag study.   |
| 7  |    |   |
| 8  | Q. | PLEASE SUMMARIZE THE RESULTS OF YOUR LEAD/LAG STUDY.  |
| 9  | A. | Exhibit (SSD-29), page 1, summarizes the lead time and lag time found for the                 |
| 10 |    | revenue and expense parts of my study. Exhibit (SSD-29), page 5, shows the                    |
| 11 |    | resulting calculation of net cash working capital that is included in MERC's proposed         |
| 12 |    | rate base for the test year.  |
| 13 |    |   |
| 14 | Q. | WHAT IS INDICATED BY THE NEGATIVE CASH WORKING CAPITAL  |
| 15 |    | AMOUNT?   |
| 16 | A. | Negative cash working capital indicates that revenues are being collected prior to the date   |
| 17 |    | when the associated costs of service are being paid. This means that, on average, cash        |
| 18 |    | working capital is being provided by MERC's customers. When negative cash working             |
| 19 |    | capital exists, it is subtracted from rate base so that MERC does not receive a return on     |
| 20 |    | the funds provided.   |
| 21 |    |   |

| 1  | Q. | IN YOUR OPINION, DOES THE LEAD/LAG STUDY PROVIDE A REASONABLE                             |
|----|----|---|
| 2  |    | BASIS FOR ESTABLISHING RATES IN THIS CASE?  |
| 3  | A. | Yes. MERC's 2016 actual cash working capital balance was (\$6,745,500) compared to        |
| 4  |    | the working capital balance calculated in the lead/lag study of (\$6,030,382), a modest   |
| 5  |    | increase in rate base of \$715,118.   |
| 6  |    |   |
| 7  | Q. | IN DOCKET NO. G011/GR-13-617, THE COMMISSION ORDERED THAT A                               |
| 8  |    | RECONCILIATION OF EXPENSES IN THE CASH WORKING CAPITAL TO THE                             |
| 9  |    | EXPENSES IN MERC'S TEST YEAR INCOME STATEMENT SHOULD BE                                   |
| 10 |    | PERFORMED, AND THAT THE CASH WORKING CAPITAL SCHEDULE                                     |
| 11 |    | SHOULD BE BASED ON THE NUMBER OF DAYS RATHER THAN   |
| 12 |    | PERCENTAGES. HAS MERC COMPLIED WITH THESE REQUIREMENTS?                                   |
| 13 | A. | Yes. As seen on Page 5 of Exhibit (SSD-29), MERC has added a reconciliation               |
| 14 |    | section from lines 13 to 19 for all expenses exclusive of income taxes. As described      |
| 15 |    | above, the income taxes used in the lead/lag study already assume a rate increase to more |
| 16 |    | appropriately reflect what MERC proposes for the 2018 test year. In addition, MERC        |
| 17 |    | used a percentage basis for the tax items, and as can be seen on Page 5 of                |
| 18 |    | Exhibit (SSD-29), all calculations of the lead/lag study have been adjusted to be         |
| 19 |    | based off of number of days. This result is consistent with the Commission's October 28   |
| 20 |    | 2014, Findings of Fact, Conclusions, and Order in Docket No. G011/GR-13-617.              |
| 21 |    |   |

| 1  |    | IV. CONSERVATION  |
|----|----|---|
| 2  | Q. | WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?                                    |
| 3  | A. | The purpose of this section is to discuss the CIP costs included in MERC's current        |
| 4  |    | revenue requirement, as well as the treatment of those costs in both interim and final    |
| 5  |    | rates.  |
| 6  |    |   |
| 7  |    | A. Conservation Improvement Program Plan  |
| 8  | Q. | DOES MERC HAVE AN APPROVED CIP PLAN ON FILE WITH THE                                      |
| 9  |    | DEPARTMENT?   |
| 10 | A. | Yes. Minnesota Statutes section 216B.16, subdivision 1, states in relevant part that if a |
| 11 |    | utility filing a general rate case does not have an approved energy conservation          |
| 12 |    | improvement plan on file with the Department, it shall include in its general rate case   |
| 13 |    | notice an energy conservation plan pursuant to Section 216B.241. MERC's 2017-2019         |
| 14 |    | CIP plan was submitted to the Department on June 1, 2016, and approved by the Deputy      |
| 15 |    | Commissioner of the Department on November 3, 2016, in Docket No. G011/CIP-16-            |
| 16 |    | 120.  |
| 17 |    |   |
| 18 |    | B. Conservation Cost Recovery   |
| 19 | Q. | PLEASE PROVIDE SOME BACKGROUND ON RECOVERY OF CIP COSTS FOR                               |
| 20 |    | MERC.   |
| 21 | A. | In MERC's last rate case in Docket No. G011/GR-15-736, MERC received Commission           |
| 22 |    | approval to update the CCRC factors for MERC to recover its annual CIP costs. In          |
| 23 |    | addition, MERC received Commission approval in Docket No. G007,011/GR-08-835 to           |

| 1  |    | implement a CCRA factor in order to recover the amount by which actual CIP                 |
|----|----|--|
| 2  |    | expenditures are different from the amount recovered through the CCRC factor plus the      |
| 3  |    | amount of any Commission-approved CIP financial incentive on an annual basis. The          |
| 4  |    | Commission initially set the CCRA factors at \$0.0000 per therm. MERC has                  |
| 5  |    | subsequently filed annual requests to update the CCRA factor; the latest was approved by   |
| 6  |    | the Commission on August 16, 2017, in Docket No. G011/M-17-340 at \$0.01024 per            |
| 7  |    | therm.   |
| 8  |    |  |
| 9  | Q. | PLEASE DESCRIBE HOW CIP EXPENSES ARE TREATED IN THIS                                       |
| 10 |    | PROCEEDING.  |
| 11 | A. | First, MERC is proposing to update the CCRC factors included in base rates to recover      |
| 12 |    | the 2016 CIP expenses of \$12,233,774 as shown on Exhibit (SSD-30). MERC                   |
| 13 |    | calculated the CCRC using the 2018 CIP expenses approved by the Deputy                     |
| 14 |    | Commissioner of the Department on November 3, 2016, in Docket No. G011/CIP-16-             |
| 15 |    | 120. In MERC's last rate case, the Commission approved a CCRC factor of \$0.02767          |
| 16 |    | per therm for MERC. Consistent with Commission precedent, and as approved in Docket        |
| 17 |    | No. G011/GR-15-736, MERC has calculated the CCRC factors on a volumetric basis by          |
| 18 |    | dividing the CIP test year expenses by test year sales volumes less the volumes attributed |
| 19 |    | to those customers who have opted out of the CIP. The result of this calculation is an     |
| 20 |    | updated CCRC factor of \$0.02953.  |
| 21 |    |  |

| 1  | Q. | IS MERC SEEKING RECOVERY OF THE UNAMORTIZED BALANCE IN THE CIP                          |
|----|----|---|
| 2  |    | TRACKER ACCOUNTS?   |
| 3  | A. | No, MERC is not seeking recovery of the unamortized balance in the CIP tracker          |
| 4  |    | accounts. MERC proposes to recover this unamortized balance via the CCRA.               |
| 5  |    |   |
| 6  | Q. | IS MERC PROPOSING THAT A CARRYING CHARGE BE APPLIED TO THE CIP                          |
| 7  |    | TRACKER BALANCES?   |
| 8  | A. | Yes. In Docket No. G011/M-14-369, the Commission modified the carrying charges on       |
| 9  |    | MERC's CIP tracker account balance to the short-term cost of debt set in MERC's rate    |
| 10 |    | case in Docket No. G011/GR-13-617. Subsequently, the Commission Ordered MERC to         |
| 11 |    | update the carrying charge to the short-term cost of debt approved in MERC's last rate  |
| 12 |    | case, Docket No. G011/GR-15-736. MERC requests that the Commission similarly            |
| 13 |    | approve a carrying charge for MERC's CIP tracker account balance equal to the short-    |
| 14 |    | term cost of debt approved in the current case.   |
| 15 |    |   |
| 16 | Q. | HAS MERC COMPLIED WITH ORDER POINT 9 FROM THE COMMISSION'S                              |
| 17 |    | FINDINGS OF FACT, CONCLUSIONS, AND ORDER IN DOCKET NO. G011/GR-                         |
| 18 |    | 13-617 WHICH ORDERS MERC TO CONTINUE THE CURRENT CCRC FACTOR                            |
| 19 |    | IN ITS BASE DISTRIBUTION RATE AND MAINTAIN ITS CCRA IN ITS                              |
| 20 |    | CURRENT FORMAT?   |
| 21 | A. | Yes, MERC has. As described above, MERC is not requesting any CIP tracker balance       |
| 22 |    | to be amortized in this current docket, but instead to be flowed through the CCRA as it |
| 23 |    | previously has been handled. In addition, MERC's calculated CCRC factor of \$0.02953    |
|    |    |   |

| 1  |    | is embedded within the base distribution rate as it previously has been, and is shown in  |
|----|----|---|
| 2  |    | the exhibits of Company witness Ms. Amber Lee.  |
| 3  |    |   |
| 4  | Q. | ARE CIP EXPENSES "REVENUE NEUTRAL" WITH REGARD TO DETERMINING                             |
| 5  |    | THE FINAL REVENUE REQUIREMENTS IN THIS CASE?  |
| 6  | A. | No. For the calculation of the revenue deficiency for final rates, MERC has included the  |
| 7  |    | updated CIP costs but has not adjusted the present revenues for the updated CCRC factor.  |
| 8  |    | Therefore, the final revenue deficiency reflects the updated CIP costs. MERC will         |
| 9  |    | collect the increase in CIP costs with the implementation of interim and ultimately       |
| 10 |    | approved final rates.   |
| 11 |    |   |
| 12 | Q. | HOW IS THE CIP RECOVERY MECHANISM AFFECTED DURING INTERIM                                 |
| 13 |    | RATES?  |
| 14 | A. | To be consistent with an Order point from MERC's rate case in Docket No. G011/GR-         |
| 15 |    | 13-617 and the treatment of CIP recovery in MERC's last rate case in Docket No.           |
| 16 |    | G011/GR-15-736, MERC is proposing to update the CCRC factor to be used in interim         |
| 17 |    | rates to the \$0.02953 as previously mentioned. To the extent that the final approved     |
| 18 |    | CCRC varies from MERC's proposed CCRC, MERC recommends that a true-up                     |
| 19 |    | adjustment to the CIP tracker be used to recognize the approved expense levels ultimately |
| 20 |    | approved and that should have been in effect during interim rates. This adjustment is     |
| 21 |    | similar to that proposed in my Rebuttal Testimony in Docket No. G011/GR-13-617, and       |
| 22 |    | my Direct Testimony in Docket No. G011/GR-15-736, and ultimately approved by the          |
| 23 |    | Commission in both dockets.   |

| 1  |    |  |
|----|----|--|
| 2  |    | V. MINNESOTA STATUTES SECTION 216B.16, SUBDIVISION 17                                      |
| 3  | Q. | WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?                                     |
| 4  | A. | In this section of my testimony, I discuss the Company's compliance with Minn. Stat.       |
| 5  |    | § 216B.16, subd. 17, which requires utilities to provide certain information regarding     |
| 6  |    | employee expenses with the filing of a new Minnesota retail rate case.                     |
| 7  |    |  |
| 8  | Q. | HOW DOES MERC DEFINE EMPLOYEE EXPENSES?  |
| 9  | A. | Employee expenses are those O&M expenditures that are tracked in our employee              |
| 10 |    | expense reporting system and are consistent with the categories set forth in Minn. Stat.   |
| 11 |    | § 216B.16, subd. 17, known as the employee expense statute.                                |
| 12 |    |  |
| 13 |    | Examples of employee expense include airfare, hotel stay, car rental, mileage on personal  |
| 14 |    | vehicles used for work purposes, parking, and meals for business purposes.                 |
| 15 |    |  |
| 16 | Q. | WHAT REQUIREMENTS HAS THE COMMISSION INSTITUTED REGARDING                                  |
| 17 |    | MERC'S RATE CASE EXPENSES IN THIS FILING?  |
| 18 | A. | In MERC's rate case in Docket No. G011/GR-13-617, the Commission required that in          |
| 19 |    | future rate-case filings MERC must (1) "meet the reporting requirements of Minn. Stat.     |
| 20 |    | § 216B.16, subd. 17, for all travel and entertainment expenses, including expenses related |
| 21 |    | to employees working for MERC affiliates," and (2) "allocate any costs not specific to     |

| 1  |    | Minnesota based on the allocation factor MERC files in its direct testimony and identify    |
|----|----|---|
| 2  |    | which costs have been allocated."6  |
| 3  |    |   |
| 4  | Q. | HAS MERC MET THE FILING REQUIREMENTS ADOPTED IN MINN. STAT.                                 |
| 5  |    | § 216B.16, SUBD. 17?  |
| 6  | A. | Yes. Volume 3, Informational Requirements Document 14, includes the information             |
| 7  |    | required by Minn. Stat. § 216B.16, subd. 17, related to travel, entertainment, and related  |
| 8  |    | expenses for MERC. Informational Requirements Document 14 also includes all                 |
| 9  |    | itemized employee expenses for employees working at MERC, or costs that were directly       |
| 10 |    | charged to MERC via the legacy Integrys accounting system PeopleSoft. Costs allocated       |
| 11 |    | to MERC via the WEC accounting system SAP have not been included and are removed            |
| 12 |    | from the 2018 test year revenue requirement as part of the O&M adjustment in                |
| 13 |    | Exhibit (SSD-19). While preparing this case, it was determined that the information         |
| 14 |    | available in SAP to support both the vendor and business reason for expenses was not        |
| 15 |    | sufficient at this time, and therefore these otherwise valid T&E expenses have been         |
| 16 |    | removed from the 2018 test year O&M.  |
| 17 |    |   |
| 18 | Q. | PLEASE DESCRIBE INFORMATIONAL REQUIREMENTS DOCUMENT 14.                                     |
| 19 | A. | Page 1 of Informational Requirements Document 14 identifies the salaries of MERC's          |
| 20 |    | Board of Directors and the ten highest paid employees for the most recently completed       |
| 21 |    | fiscal year 2016. It also includes those in the proposed test year 2018. Additionally, this |
|    |    |   |

.

<sup>&</sup>lt;sup>6</sup> *In the Matter of a Petition by Minn. Energy Res. Corp. for Auth. to Increase Nat. Gas Rates in Minn.*, Docket No. G011/GR-13-617, FINDINGS OF FACT, CONCLUSIONS, AND ORDER at 63 (Oct. 28, 2014).

| 1  | page summarizes the travel, entertainment, and related expenses charged to MERC by its    |
|----|---|
| 2  | Board of Directors and ten highest paid employees.  |
| 3  |   |
| 4  | Pages 2 through 5 of Informational Requirements Document 14 list individually the         |
| 5  | travel, entertainment, and other related expenses, including the date of the expense, the |
| 6  | amount of the expense, the vendor name, and the business purpose of the expenses          |
| 7  | included in the 2018 test year for MERC's ten highest paid employees.                     |
| 8  |   |
| 9  | Pages 5 through 49 of Informational Requirements Document 14 provides a detailed list     |
| 10 | of the travel, entertainment, and other related expenses by date, amount, vendor, and     |
| 11 | business purpose for all MERC employees, other than the MERC Board of Directors and       |
| 12 | ten highest paid employees.   |
| 13 |   |
| 14 | Pages 50 through 51 of Informational Requirements Document 14 provides a detailed list    |
| 15 | of the travel, entertainment, and other related expenses by date, amount, vendor, and     |
| 16 | business purpose for all Non-MERC employees, other than the MERC Board of Directors       |
| 17 | that were direct charged to MERC.   |
| 18 |   |
| 19 | Page 52 of Information Requirements Document 14 lists individually the membership         |
| 20 | expenses for all MERC employees.  |
| 21 |   |

| 1  | Q. | WHAT DOES THE 4.32% FOUND ON PAGE 1 OF INFORMATIONAL                                       |
|----|----|--|
| 2  |    | REQUIREMENTS DOCUMENT 14 REPRESENT?  |
| 3  | A. | The 4.32% represents the percentage of overall WBS costs charged to MERC in 2016.          |
| 4  |    | Therefore, the Board of Director salaries charged to WBS are assumed to be allocated to    |
| 5  |    | MERC at this level.  |
| 6  |    |  |
| 7  | Q. | ON PAGES 2 THROUGH 51, WHY IS THE VENDOR NOT SPECIFICALLY LISTED                           |
| 8  |    | ON CERTAIN ITEMS?  |
| 9  | A. | When an employee enters meal expense into corporate labor or submits an expense            |
| 10 |    | report, the vendor associated with those costs is not captured in the system and therefore |
| 11 |    | is not readily accessible. As authorized by Minn. Stat. § 216B.16, subd. 17(b), MERC       |
| 12 |    | has submitted this data using the standard accounting reports already utilized by the      |
| 13 |    | utility. Additionally, mileage reimbursements are not submitted to a vendor per se, but    |
| 14 |    | instead are paid to the employee for the use of his/her own vehicle for Company business.  |
| 15 |    |  |
| 16 | Q. | IS IT CORRECT THAT MERC DID NOT HAVE ANY COSTS RELATED TO GIFTS                            |
| 17 |    | AND LOBBYING?  |
| 18 | A. | That is correct, MERC did not have any expenses related to gifts. MERC incurs labor        |
| 19 |    | costs for employees who engage in lobbying activity, but it did not have any external      |
| 20 |    | expenses related to lobbying activities in employee expenses.                              |
| 21 |    |  |

| 1  | Q. | DOES MERC REQUEST THAT ANY OF THIS DATA BE CLASSIFIED AS                                   |
|----|----|--|
| 2  |    | NONPUBLIC DATA?  |
| 3  | A. | Yes. Minnesota Statutes section 216B.16, subdivision 17 allows for the salary of one or    |
| 4  |    | more of the ten highest paid officers and employees, other than the five highest paid, to  |
| 5  |    | be treated as private data on individuals. MERC requests that the salaries of the sixth to |
| 6  |    | the tenth highest paid employees be kept nonpublic for competitive reasons related to the  |
| 7  |    | compensation of MERC's employees. Publicly disclosing this information could give          |
| 8  |    | competitors an advantage in terms of hiring and retaining key employees. Additionally,     |
| 9  |    | MERC believes it would be inappropriate to ignore each of the listed employees' rights to  |
| 10 |    | keep this information private to the greatest extent possible. Giving this information     |
| 11 |    | nonpublic status would not deprive the parties to this rate case of information, as this   |
| 12 |    | information will be available to the Commission and state agencies participating in the    |
| 13 |    | proceeding and any other party could enter into a protective agreement to obtain the data  |
| 14 |    | if necessary. Conversely, requiring MERC to file this information as public data would     |
| 15 |    | make it publicly available on the internet, making it accessible to the general public     |
| 16 |    | regardless of interest in these proceedings or MERC's rates.                               |
| 17 |    |  |
| 18 | Q. | PLEASE EXPLAIN THE PROCESS MERC USED TO SCRUTINIZE THE                                     |
| 19 |    | EMPLOYEE EXPENSES.   |
| 20 | A. | To review the expenses, MERC first conducted word searches of the expenses to identify     |
| 21 |    | potentially problematic entries. MERC then manually conducted a line-by-line review of     |
| 22 |    | each employee expense identified for recovery, including those that the word searches      |

identified. Through this process, MERC identified and eliminated expenses that did not appear to comply with Minn. Stat. § 216B.16, subd. 17.

3

- Q. PLEASE PROVIDE MORE INFORMATION ON THE WORD SEARCHES THAT
   MERC CONDUCTED ON THE EMPLOYEE EXPENSES.
- A. MERC conducted two sets of word searches on the employee expenses. First, MERC performed word searches that targeted certain expenses under Minn. Stat. § 216B.16, subd. 17. Below is a list of words that were used to search for potentially excludable

10

9

expenses:

| Alcohol       | PAC           |
|---------------|---------------|
| Drinks        | Repr          |
| Liquor        | Senat         |
| Brewery       | Brand         |
| Cocktails     | Sponsorship   |
| Beverage      | International |
| Team Building | Golf          |
| Retirement    | Coach         |
| Thank You     | Open          |
| Gophers       | Gala          |
| Saints        | Birthday      |
| Timberwolves  | Anniv         |
| Wolves        | Farewell      |
| Twins         | Going Away    |
| Vikings       | Last Day      |
| Wild          | Wedding       |
| Bowl          | Baby          |
| Curling       | Bridal        |
| Fish          | Shower        |
| Hockey        | Bagel         |
| Hunt          | Bereavement   |
| Tennis        | Cookies       |
| WCHA          | Doughnut      |
| Game          | Donut         |
| Concert       | Flowers       |
| Ticket        | Floral        |

| Rotary                | Florist         |
|-----------------------|-----------------|
| Club                  | Funeral         |
| Mall of America Field | Fruit           |
| Social                | Ham             |
| ННН                   | Turkey          |
| Event                 | Refreshments    |
| Celebration           | Snacks          |
| Party                 | Trinkets        |
| Hooters               | New Employee    |
| Award                 | First Day       |
| Movie                 | Welcome         |
| Gift                  | Get Together    |
| Video                 | Chamber         |
| Prize                 | Edison Electric |
| Resort                | Commission      |
| Spouse                | EEI             |
| Christmas             | Contribution    |
| XMAS                  | Appreciation    |
| Holiday               | Election        |
| Political             | Recreation      |
| Spa                   | Legis           |
| Retreat               | Entertainment   |
| Recognition           | Lobby           |

Many of these terms did not show up in any expense report and we would not expect them to show up; however, MERC attempted to be inclusive in its search.

Second, MERC conducted word searches of employee expenses to ensure proper assignment or allocation of costs to MERC. These searches were conducted using words associated with other utilities within the WEC system, including locations of the affiliated utilities' facilities and words associated with the jurisdictions in which the affiliates operate. The searches focused on words within the following phrases:

| North Shore Gas Company or NSG     | Otter Rapids                 |
|------------------------------------|------------------------------|
| Peoples Gas Light and Coke         | Jersey                       |
| Company or PGL                     |                              |
| Wisconsin Public Service           | Tomahawk                     |
| Corporation or WPS                 |                              |
| Wisconsin Valley Improvement       | Grandfather Falls            |
| Company                            |                              |
| Upper Peninsula Power Company or   | Alexander                    |
| UPPCO                              |                              |
| Illinois Commerce Commission or    | Merrill                      |
| ICC                                |                              |
| Public Service Commission of       | Wausau                       |
| Wisconsin or PSCW                  |                              |
| Michigan Public Service Commission | Caldron Falls                |
| or MPSC                            |                              |
| Illinois                           | High Falls                   |
| Michigan                           | Johnson Falls                |
| Wisconsin                          | Sandston Rapids              |
| Edgewater Generating Station       | Potato Rapids                |
| Pulliam Power Plant                | Peshtigo                     |
| Columbia Generating Station        | Grand Rapids                 |
| Weston Power Plant                 | Petenwell                    |
| Fox Energy Center                  | Castle Rock                  |
| De Pere Energy Center              | Crane Creek Wind Farm        |
| Hat Rapids                         | Lincoln Wind Energy Facility |

1

### 2 Q: DID MERC FURTHER REVIEW THE EXPENSES IDENTIFIED THROUGH THE

#### 3 WORD SEARCHES?

- 4 A. Yes. Any employee expense entry that contained one of the words searched was
- 5 highlighted for further review. MERC then completed a line-by-line manual review of
- 6 every employee expense from 2016. The highlighted expenses that were identified
- 7 through the word searches helped to ensure these expenses were flagged for the manual
- 8 review process and received special attention.

9

| 1  | Q. | PLEASE PROVIDE INFORMATION ON THE LINE-BY-LINE REVIEW MERC                                |
|----|----|---|
| 2  |    | CONDUCTED OF THE EXPENSES.  |
| 3  | A. | Once the word searches were completed, MERC manually reviewed each of the travel,         |
| 4  |    | entertainment, and related employee expenses. This manual review involved going           |
| 5  |    | through the employee expenses line-by-line. Those employee expenses over \$100 were       |
| 6  |    | then reviewed line-by-line a second time to capture any higher dollar expenses that might |
| 7  |    | have been missed in the first manual review.  |
| 8  |    |   |
| 9  |    | In searching for potentially excludable expenses, we looked for any expense that might    |
| 10 |    | be considered a "perk" of the job. For example, expenses related to meals or treats being |
| 11 |    | provided at meetings were eliminated, as well as any expense associated with a special    |
| 12 |    | event, whether it be a life event (such as a retirement) or a sporting event.             |
| 13 |    |   |
| 14 |    | We also identified some "hits" in the word search that brought up legitimate MERC         |
| 15 |    | business expenses. For example, "Grand Rapids" could refer to either Grand Rapids,        |
| 16 |    | Minnesota, or Grand Rapids, Michigan. In the manual review process, MERC attempted        |
| 17 |    | to ensure that expenses were properly included or excluded based on the Grand Rapids      |
| 18 |    | where the employee was working.   |
| 19 |    |   |
| 20 | Q. | PLEASE SUMMARIZE THE RESULTS OF MERC'S EMPLOYEE EXPENSE                                   |
| 21 |    | REVIEW.   |
| 22 | A. | MERC's employee expenses allocated or assigned to MERC totaled \$408,775 in 2016.         |
| 23 |    | Of this total, MERC's review resulted in an exclusion of \$164,727, or \$168,682 after    |
|    |    |   |

| 1  |    | inflation to 2017 dollars. MERC determined that \$5,401 of 2016 T&E expenses are           |
|----|----|--|
| 2  |    | related to items with descriptions that did not clearly meet the requirements to be        |
| 3  |    | included in base rates and another \$159,326 consisted of allocations of T&E expenses      |
| 4  |    | incurred by non-MERC employees from WEC and WBS that could not readily be                  |
| 5  |    | verified.  |
| 6  |    |  |
| 7  | Q. | DOES MERC BELIEVE THAT IT HAS ELIMINATED EXPENSES  |
| 8  |    | APPROPRIATELY?   |
| 9  | A. | Yes. MERC attempted to be overly inclusive in its elimination of expenses while            |
| 10 |    | recognizing that this is a manual process. Because of its liberal exclusion process,       |
| 11 |    | MERC believes it eliminated expenses for which it could have sought rate recovery.         |
| 12 |    |  |
| 13 |    | VI. WEC MERGER   |
| 14 | Q. | WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?                                     |
| 15 | A. | In this section, I address certain Commission Order Points pertaining to WEC'S             |
| 16 |    | acquisition of MERC's prior parent, Integrys. While some of the Order Points pertain       |
| 17 |    | generally to MERC's practices, several are specific to future rate cases. In particular, I |
| 18 |    | address Order Points 2-1 through 2-8, 3-1 through 3-8, 5, 11, 12, 13, and 17, which relate |
| 19 |    | to ratemaking requirements associated with transition expenses and savings. As             |
| 20 |    | described by Company witness Ms. Wolter, other witnesses address other specific merger     |
| 21 |    | conditions.  |
| 22 |    |  |

| 1  | Q. | ARE THERE ANY ACQUISITION-RELATED COSTS IN MERC'S TEST YEAR                             |
|----|----|---|
| 2  |    | EXPENSES?   |
| 3  | A. | No. As previously noted, the 2018 Non-Fuel O&M expense was forecasted by inflating      |
| 4  |    | 2016 actuals. In 2016, any transaction costs associated with the merger of Wisconsin    |
| 5  |    | Energy Corporation and Integrys Energy Group were booked to the holding company and     |
| 6  |    | not allocated to any of the utilities. Therefore, no transaction costs are in MERC's    |
| 7  |    | accounting system, nor are any transaction costs included in the historical test year   |
| 8  |    | expenses or the proposed test year expenses.  |
| 9  |    |   |
| 10 |    | Additionally, the acquisition premium would have been accounted for at the WEC          |
| 11 |    | holding company level and were not recorded in or allocated to MERC's accounting        |
| 12 |    | system. Transition costs and savings would have been included in MERC's 2016 data,      |
| 13 |    | and MERC's 2018 proposed test year does include transition costs for rate recovery. It  |
| 14 |    | should be noted, as discussed below, that the transition savings outweigh the costs,    |
| 15 |    | creating a net savings to MERC's customers. As a result, MERC is in compliance with     |
| 16 |    | the conditions designated in Order Points 2-1, 2-6, 3-1, 3-2, 3-3, and 6. MERC also has |
| 17 |    | not deferred any transition costs, in compliance with Order Point 11.                   |
| 18 |    |   |
| 19 |    | Further, there has been no push-down accounting related to the reorganization,          |
| 20 |    | acquisition premium, or transaction costs to MERC. As a result, MERC is in compliance   |
| 21 |    | with the conditions found in Order Points 3-4, 3-5 and 3-6.                             |
| 22 |    |   |

| 1  | Q. | DOES THE 2018 FORECAST INCLUDE ANY PROJECTIONS FOR TRANSITION                              |
|----|----|--|
| 2  |    | COSTS OR SAVINGS RELATED TO THE ACQUISITION?   |
| 3  | A. | Yes. As described earlier in my testimony, MERC forecasted the 2018 O&M by using           |
| 4  |    | 2016 actual data plus inflation plus K&M adjustments. In 2016, MERC incurred               |
| 5  |    | transition-related expenses of \$277,057 but these expenses were offset with \$1,673,807   |
| 6  |    | of savings, creating a net savings of \$1,396,750 that is being carried forward into the   |
| 7  |    | 2018 test year. Therefore, Order Points 3-7, 3-8, 5, and 13, from Docket No. G011/PA-      |
| 8  |    | 14-664, were met as transition savings are greater than the costs, and the net savings are |
| 9  |    | being flowed through to the ratepayers in the form of a lower revenue deficiency. These    |
| 10 |    | savings are largely driven by transition activities that occurred within our Corporate     |
| 11 |    | Center and can be seen in Exhibit (SSD-33).  |
| 12 |    |  |
| 13 |    | Further, the savings previously addressed were functions of changes that occurred at the   |
| 14 |    | services company. Per Order Points 2-2, 2-3, 2-4, 2-5, 2-7, and 2-8, MERC itself has not   |
| 15 |    | materially changed its staffing, labor contracts, community and charitable involvement,    |
| 16 |    | or customer service. In addition to the 2016 net savings inflated to 2018 levels, the ERP  |
| 17 |    | O&M savings previously discussed as well as the Benefit Savings related to the             |
| 18 |    | consolidation of benefit plans can also be attributed to transition costs and savings.     |
| 19 |    |  |
| 20 | Q. | ARE THERE OTHER SPECIFIC ACQUISITION-RELATED CONDITIONS THAT                               |
| 21 |    | YOU ADDRESS IN THIS RATE CASE?   |
| 22 | A. | Yes. I provide a summary of those conditions that are addressed in this rate case:         |

| 1<br>2<br>3<br>4<br>5<br>6<br>7 |    | [Order Point 12] For severance and/or early termination costs, the Petitioners shall provide detailed information in any rate proceeding on each instance of severance and/or early termination, including the position, the reasoning, the costs and savings, etc., in sufficient detail for the Commission to make a determination on whether the cost is an unrecoverable transaction cost or a transition cost. |
|---------------------------------|----|---|
| 8                               |    | No severance or early termination costs have been included in MERC's 2018 proposed  |
| 9                               |    | test year.  |
| 10<br>11<br>12                  |    | [Order Point 17] Within the next five years, MERC shall demonstrate that no part of any requested rate increase is a result of the merger.  |
| 13                              |    | The forecast and budgets provided in this case, along with the supporting testimony,  |
| 14                              |    | demonstrate that no part of the requested rate increase is a result of the acquisition.   |
| 15                              |    |   |
| 16                              |    | VII. NEW CUSTOMER CLASSES   |
| 17                              | Q. | IS MERC PROPOSING NEW CUSTOMER CLASSES TO BE CREATED IN THIS  |
| 18                              |    | CURRENT DOCKET?   |
| 19                              | A. | Yes, as discussed in the Direct Testimony of Company witness Ms. Amber Lee, MERC  |
| 20                              |    | is requesting, among other things, to create new customer classes. In her Direct  |
| 21                              |    | Testimony, Ms. Amber Lee discusses why these new customer classes are being   |
| 22                              |    | proposed, while I discuss the process used to develop the new customer classes as well as   |
| 23                              |    | map the sales forecast sponsored by Mr. Matthew Czervionke for this rate case into the  |
| 24                              |    | proposed customer classes.  |
| 25                              |    |   |

| 1   | Q. | CAN YOU GIVE A BRIEF OVERVIEW OF MERC'S PROPOSED NEW CUSTOMER   |
|---|----|---|
| 2   |    | CLASSES?  |
| 3   | A. | Yes, historically MERC has had two firm Commercial and Industrial ("C&I") classes,  |
| 4   |    | General Service Small C&I and General Service Large C&I, and three interruptible  |
| 5   |    | classes, Small Volume Interruptible, Large Volume Interruptible, and Super Large  |
| 6   |    | Volume Interruptible. The three interruptible classes do have the option of nominating a  |
| 7   |    | portion of their service as firm service. In our proposal, MERC is looking to replace   |
| 8   |    | these five classes with C&I classes $1-5$ . MERC's C&I classes $1-5$ will have the  |
| 9   |    | option of firm, interruptible, and firm/interruptible. All five classes will also be available  |
| 10  |    | for Transportation service.   |
| 11  |    |   |
| 12  |    | Additionally, and as further described by Ms. Amber Lee, MERC is proposing to create  |
| 13  |    | Agricultural Grain Dryer and Electric Generation tariffs.   |
| 14  |    |   |
| 15  | Q. | HOW DID MERC DEVELOP C&I CLASSES 1 - 5?   |
| 16  | A. | In order to develop new classes, I used a multi-step process to create usage bands for  |
| 17  |    | each of the C&I classes $1-5$ . Those steps are as follows:   |
| 18  |    | 1. Obtained original revenue month data from February 2016 – January 2017.  |
| 19<br>20<br>21  |    | 2. Excluded from the analysis any FLEX or Transportation for Resale customers.  |
| 22<br>23  |    | 3. Performed a count function on the dataset from step 1 to identify which customers had 12 moths of bills during that time period.   |
| <ul><li>24</li><li>25</li><li>26</li><li>27</li></ul> |    | 4. Using only customers with 12 months of bills, I created a calculation of margin revenues using the customer charge and distribution rates approved in Docket No. G011/GR-15-736. |
| 28<br>29  |    | 5. The customers were then sorted by annual usage.  |

| 1                     |    |  |
|-----------------------|----|--|
| 2<br>3<br>4<br>5<br>6 |    | 6. Then, using the rate mapping of GS Small C&I = C&I Class 1; GS Large C&I = C&I Class 2; Small Volume Interruptible = C&I Class 3; Small Volume Interruptible = C&I Class 4; and Super Large Volume Interruptible = C&I Class 5, new revenues were calculated. |
| 7<br>8<br>9           |    | 7. The final step was to create usage bands for the C&I Classes 1 – 5 that resulted in total revenues as close as possible to those revenues calculated in step 3.   |
| 10                    | Q. | CAN YOU PLEASE EXPLAIN WHY MERC CHOSE TO USE THE ORIGINAL  |
| 11                    |    | REVENUE MONTH DATA FROM FEBRUARY 2016 – JANUARY 2017 IN THIS   |
| 12                    |    | ANALYSIS?  |
| 13                    | A. | Yes, original revenue month data, as described in the Direct Testimony of Company  |
| 14                    |    | witness Mr. Czervionke, is the monthly sales data from bill corrections redistributed to   |
| 15                    |    | the appropriate sales month. Using data from February 2016 – January 2017 allowed  |
| 16                    |    | MERC to avoid using data from multiple billing systems, as MERC's Open C platform  |
| 17                    |    | went into service during January of 2016.  |
| 18                    |    |  |
| 19                    | Q. | WHY WERE FLEX AND TRANSPORTATION FOR RESALE CUSTOMERS  |
| 20                    |    | EXLCUDED FROM THIS ANALYSIS?   |
| 21                    | A. | The FLEX and Transportation for Resale customers were excluded because they are  |
| 22                    |    | single customers on specific rates. Whether due to bypass risk or special tariff   |
| 23                    |    | circumstances, these customers are unique and do not necessarily adhere to the same  |
| 24                    |    | tariff rules as the other customers.   |
| 25                    |    |  |
| 26                    | Q. | WHY WAS THIS ANALYSIS COMPLETED FOR CUSTOMERS THAT ONLY HAD  |
| 27                    |    | BILLS FOR EACH OF THE 12 MONTHS IN THE SELECTED PERIOD?  |

| 1  | A. | MERC wanted to avoid using customers that were not on the system for the entire 12      |
|----|----|---|
| 2  |    | months, as their therm usage during this time period could justify classifying that     |
| 3  |    | customer in a smaller usage C&I class due solely to not having a full year of data. For |
| 4  |    | example, MERC had a customer in 2016 that had bills from September – December that      |
| 5  |    | totaled usage of roughly 68,000 therms. Based on this information alone, this customer  |
| 6  |    | would have been assigned to C&I Class 2, when in actuality it is more than likely that  |
| 7  |    | this customer would have used more than 100,000 therms in 2016 if it had a full 12      |
| 8  |    | months of usage, and therefore should be assigned to a higher usage customer class.     |
| 9  |    |   |
| 10 | Q. | WHY WAS THE PARTICULAR RATE MAPPING AS DESCRIBED ABOVE IN                               |
| 11 |    | STEP 6 USED?  |
| 12 | A. | MERC could only use rates it had available, and generally MERC's approach to this       |
| 13 |    | process is to affect as few customers as possible. So, for example, MERC's usage band   |
| 14 |    | for C&I Class 1 of $0 - 1,500$ therms annually is the same as MERC's current usage band |
| 15 |    | width of General Service Small C&I. Therefore, it makes sense to use the rate mapping   |
| 16 |    | of General Service Small C&I = C&I Class 1. Additionally, all of MERC's current Super   |
| 17 |    | Large Volume customers will be mapped to C&I Class 5, so it makes sense to use the rate |
| 18 |    | mapping of Super Large Volume = C&I Class 5. Finally, as discussed later, a large       |
| 19 |    | portion of the General Service Large C&I customers will be mapped to C&I Class 2, and   |
| 20 |    | thus the mapping of General Service Large C&I rates to C&I Class 2 seems appropriate.   |
| 21 |    |   |

- Q. FINALLY, WHY DID MERC SEEK TO HOLD THE REVENUE CALCULATIONS
  OF THE TWO TARIFF SCENARIOS, AS DESCRIBED IN STEP 7, AS CLOSE TO
  EQUAL AS POSSIBLE?
- A. As indicated previously, MERC wanted to impact customers as little as possible with this change in tariffs. If these same steps were taken and these tariff changes were done outside the context of a rate case, MERC wanted the overall revenue impact to be as close to \$0 as possible. Under the proposal MERC had laid out, the customers in the selected dataset would have seen an increase in overall revenue of \$26,404 or 0.1% of the total current revenues. This overall revenue impact seems to meet MERC's goal of minimal customer impact.

11

- 12 Q. WHAT ARE THE USAGE BANDS FOR MERC'S PROPSOSAL?
- 13 A. The usage bands for MERC's proposal are as follows:

14

| Class       | Therm Usage Band Width |
|-------------|------------------------|
| C&I Class 1 | 0 - 1,500              |
| C&I Class 2 | 1,501 – 100,000        |
| C&I Class 3 | 100,001 - 1,000,000    |
| C&I Class 4 | 1,000,001 – 2,000,000  |
| C&I Class 5 | 2,000,001 and more     |

15

- 16 Q. AFTER THE DETERMINATION OF THE C&I CUSTOMER CLASSES, WERE
- 17 THERE ANY OTHER STEPS TO IMPLEMENT THESE CLASSES?
- 18 A. Yes. After MERC had settled on the C&I Classes 1 5 and their usage bands, the next

  19 step was to allocate MERC's 2018 customer forecast from the historical tariffs into the

  20 new customer classes. In a meeting with Commission Staff in which MERC introduced

| 1  |    | this idea of new tariffs, it was suggested to MERC to perform this allocation based on      |
|----|----|---|
| 2  |    | two years of sales data. Therefore, MERC used historical sales data from January 2015 –     |
| 3  |    | December 2016 for customers with a full 24 months of billing data, and created              |
| 4  |    | percentages on both the customer counts and the therm usage of the current customer         |
| 5  |    | classes to be moved to the new C&I classes. These percentages were then applied to the      |
| 6  |    | customer count and sales forecast as provided by Mr. Czervionke to create the customer      |
| 7  |    | counts and sales forecast data by class in the 2018 test year. One final step was to        |
| 8  |    | allocate customer counts and the sales forecast of the Agricultural Grain Dryers and        |
| 9  |    | Electric Generation Units to their respective classes based on their usage from February    |
| 10 |    | 2016 – January 2017. The total counts and sales can be seen in Exhibit (ASL-1).             |
| 11 |    |   |
| 12 | Q. | CAN YOU PROVIDE A QUICK SUMMARY OF THE RESULTS THAT ARE                                     |
| 13 |    | SHOWN IN EXHIBIT (ASL-1)?   |
| 14 | A. | While Exhibit (ASL-1) shows how the current rate classes are mapped to MERC's               |
| 15 |    | proposal, I would like to reiterate that it was MERC's intention to affect as few customers |
| 16 |    | as possible in this process. The process identified here had no impact on Residential       |
| 17 |    | Customers and all General Services Small C&I customers will be transitioned to C&I          |
| 18 |    | Class 1. Furthermore, of the more than 13,000 forecasted General Service Large C&I          |
| 19 |    | customers, 12,800 of those customers will be transitioned to C&I Class 2. At the end of     |
| 20 |    | this process, of the 233,110 customers in MERC's 2018 test year, more than 232,200 will     |
| 21 |    | be grouped in classes with the same customers with which they are already associated.       |
| 22 |    |   |

| 1  |    | VIII. DECOUPLING   |
|----|----|--|
| 2  | Q. | WHAT ARE YOU ADDRESSING WITH RESPECT TO DECOUPLING?  |
| 3  | A. | My testimony addresses compliance with the Commission's Findings of Fact,                          |
| 4  |    | Conclusions, and Order in Docket No. G011/GR-15-736, Order Point 15, which required                |
| 5  |    | that MERC, in its next rate case, demonstrate why extending its decoupling program to              |
| 6  |    | other rate classes with more than 50 members would not be reasonable. I also address               |
| 7  |    | how MERC's approved sales forecast is currently utilized in the Revenue Decoupling                 |
| 8  |    | Mechanism ("RDM") calculation. Company witness Ms. Amber Lee addresses other                       |
| 9  |    | issues and recommendations with respect to MERC's decoupling program.                              |
| 10 |    |  |
| 11 | Q. | WHAT DID THE COMMISSION REQUIRE IN THIS RATE CASE WITH RESPECT                                     |
| 12 |    | TO DECOUPLING?   |
| 13 | A. | The Commission, in its Findings of Fact, Conclusions, and Order in Docket No.                      |
| 14 |    | G011/GR-15-736, concluded that while it had sufficient information to support                      |
| 15 |    | maintaining MERC's pilot decoupling program in that case, MERC should "[i]n its next               |
| 16 |    | rate case, demonstrate why extending its decoupling program to other rate classes with             |
| 17 |    | more than 50 members would not be reasonable." Additionally, the Commission directed               |
| 18 |    | MERC to include in its decoupling evaluation report or in its initial filing of its next rate case |
| 19 |    | an analysis demonstrating the reasonableness of maintaining MERC's decoupling program              |
| 20 |    | given the evidence that the level of savings generated by the Residential customer class has       |
| 21 |    | declined while the program has been in effect.   |
| 22 |    |  |

| I  |    | I address the first requirement. The second requirement was addressed in MERC's 2016     |
|----|----|--|
| 2  |    | annual Decoupling Evaluation Report submitted on May 1, 2017, in Docket Nos. G011/GR-    |
| 3  |    | 10-977 and G011/GR-15-736 and is discussed in the Direct Testimony of Amber Lee.         |
| 4  |    |  |
| 5  | Q. | WHICH OF MERC'S CUSTOMER CLASSES ARE CURRENTLY INCLUDED IN                               |
| 6  |    | MERC'S DECOUPLING PILOT?   |
| 7  | A. | Currently, MERC's Residential and Small C&I customer classes are subject to MERC's       |
| 8  |    | approved RDM pilot. If MERC's new customer classes are approved, customers on            |
| 9  |    | MERC's Residential General Service customer class would be mapped to the Residential     |
| 10 |    | and Residential Farm Tap classes and MERC's current Small C&I customer class would       |
| 11 |    | be mapped to the C&I Firm Class 1, C&I Farm Tap Class 1, and Agricultural Grain          |
| 12 |    | Dryer Class 1 classes. Because of the new Agricultural Grain Dryer Class 1 class would   |
| 13 |    | consist of a very small number of customers, falling below the 50 customer threshold,    |
| 14 |    | MERC would propose not to apply the RDM to this new customer class.                      |
| 15 |    |  |
| 16 |    | Due to the fact that Residential and Residential Farm Tap currently are grouped together |
| 17 |    | and MERC is proposing similar rates for Residential and Residential Farm Tap, and those  |
| 18 |    | same statements hold true for C&I Firm Class 1 and C&I Farm Tap Class 1, MERC            |
| 19 |    | proposes to group the Residential and Residential Farm Tap customers together, and       |
| 20 |    | group the C&I Firm Class 1 and C&I Farm Tap Class 1 together for purposes of the         |
| 21 |    | decoupling calculation. This would be consistent with how these customers have been      |
| 22 |    | treated historically and is reasonable in light of the fact that MERC is not proposing   |
| 23 |    | different rates for farm tap customer classes in this proceeding.                        |

| 1                     |    |  |
|-----------------------|----|--|
| 2                     | Q. | WHAT OTHER RATE CLASSES HAVE MORE THAN 50 MEMBERS?   |
| 3                     | A. | Within MERC's proposed new rate classes, the following customer classes consist of   |
| 4                     |    | more than 50 customers:  |
| 5<br>6<br>7<br>8<br>9 |    | <ul> <li>C&amp;I Firm Class 2</li> <li>C&amp;I Farm Tap Class 2</li> <li>C&amp;I Interruptible Class 2</li> <li>C&amp;I Interruptible Class 3</li> </ul> |
| 10                    | Q. | WHAT DO YOU CONCLUDE REGARDING WHETHER EXTENDING MERC'S  |
| 11                    |    | DECOUPLING PILOT TO OTHER RATE CLASSES WITH MORE THAN 50   |
| 12                    |    | MEMBERS WOULD BE REASONABLE?   |
| 13                    | A. | I conclude that extending MERC's RDM to other customer classes with more than 50   |
| 14                    |    | members would not be reasonable, appropriate, or consistent with the statutory definition  |
| 15                    |    | and objectives of decoupling. Additionally, extension of decoupling to additional classes  |
| 16                    |    | with more than 50 customers would have unintended consequences, which I address in   |
| 17                    |    | greater detail below. While MERC is in agreement that smaller classes, including classes   |
| 18                    |    | with 50 or fewer customers, should not be decoupled because such smaller classes could   |
| 19                    |    | have problems and experience significant unintended consequences under decoupling,   |
| 20                    |    | MERC does not believe that having 50 or more customers resolves the potential  |
| 21                    |    | unintended consequences with respect to MERC's larger customer classes.  |
| 22                    |    |  |
| 23                    |    | In MERC's most recent Decoupling Evaluation, the Department concluded that with  |
| 24                    |    | respect to extending MERC's RDM to additional customer classes, RDMs should apply  |

| 1  |    | to all customer classes unless there is a specific reason why the RDM will not work for a  |
|----|----|--|
| 2  |    | particular customer class. MERC has concluded there are numerous specific reasons for      |
| 3  |    | each of its customer classes not currently subject to decoupling not to be decoupled. The  |
| 4  |    | Company has also submitted significant analysis and numerical examples demonstrating       |
| 5  |    | the unintended consequences that would or could occur if decoupling were extended to       |
| 6  |    | these large customer classes. Additionally, the fact that other natural gas utilities have |
| 7  |    | applied some form of decoupling to larger customer classes is not justification for MERC   |
| 8  |    | to also extend its decoupling program to additional classes. MERC's decoupling             |
| 9  |    | program remains a pilot and continued evaluation of various program designs and            |
| 10 |    | application of those programs to different customer classes is reasonable and appropriate. |
| 11 |    | Additionally, MERC's decoupling program design and rate offerings are unique from          |
| 12 |    | CenterPoint Energy Resources Corporation ("CenterPoint") and Great Plains Natural Gas      |
| 13 |    | Company ("Great Plains").  |
| 14 |    |  |
| 15 | Q. | WHAT DO YOU CONCLUDE REGARDING THE EXTENSION OF DECOUPLING                                 |
| 16 |    | TO RATE CLASSES WITH FEWER THAN 50 CUSTOMERS?  |
| 17 | A. | Consistent with the conclusions of recommendations made by the Department in               |
| 18 |    | MERC's last rate case proceeding, Docket No. G011/GR-15-736, MERC agrees that              |
| 19 |    | extension of decoupling to customer classes with fewer than 50 customers would not be      |
| 20 |    | reasonable or appropriate. Consistent with the Commission's Findings of Fact,              |
| 21 |    | Conclusions, and Order in that case, MERC has further analyzed whether extending           |
| 22 |    | decoupling to customer classes with greater than 50 customers would be reasonable. The     |

 $^7$  In the Matter of the Application of Minn. Energy Res. Corp. for Auth. to Increase Rates for Nat. Gas Serv. in Minn., Docket No. G011/GR-15-736, COMMENTS OF THE MINNESOTA DEPARTMENT OF COMMERCE, DIVISION OF ENERGY RESOURCES at 8-9 (July 3, 2017).

| 1  |    | justification and rationale for not extending decoupling to customer classes with greater   |
|--|----|---|
| 2  |    | than 50 customers also is applicable to customer classes with fewer than 50 customers.  |
| 3  |    |   |
| 4  | Q. | QUALITATIVELY, WHY DO YOU CONCLUDE THAT EXTENSION OF  |
| 5  |    | DECOUPLING TO ADDITIONAL LARGER CUSTOMERS CLASSES WOULD NOT   |
| 6  |    | BE REASONABLE?  |
| 7  | A. | Extension of decoupling to these classes would result in unintended consequences and is   |
| 8  |    | therefore not appropriate. MERC's larger C&I customers are more heterogeneous with  |
| 9  |    | respect to usage, are more likely to be affected by economic conditions, and, with respect  |
| 10   |    | to a number of classes, subject to interruption. Additionally, application of decoupling to   |
| 11   |    | MERC's larger customer classes would be inconsistent with the statutory definition and  |
| 12   |    | objectives for decoupling. In particular, Minn. Stat. § 216B.2412 provides that "[t]he  |
| 13   |    | purpose of decoupling is to reduce a utility's disincentive to promote energy efficiency."  |
| 14   |    |   |
| 15   |    | When the Commission originally approved MERC's revenue decoupling pilot in its  |
| 16   |    | Findings of Fact, Conclusions of Law, and Order in Docket No. G007,011/GR-10-977, it  |
| 17   |    | concluded:  |
| 18<br>19<br>20<br>21<br>22<br>23<br>24<br>25<br>26<br>27 |    | The Commission agrees that the rates for MERC's large customer classes do not include the same throughput incentive as rates for the smaller customer classes. Further, as recognized by the ALJ, there could be adverse impacts on customers if the RDM were applied to all customer classes as proposed by the OAG. MERC's large customer groups have dissimilar usage patterns, and are sensitive to economic conditions and service interruption. As noted by the ALJ, unlike the customer classes included in MERC's proposal, if one large customer's usage were to decline based upon economic or customer-specific conditions, or one or more |
| 28   |    | customer's usage is interrupted, the remaining customers could be   |

| 1<br>2 |    | assessed a surcharge, which could be substantial if the class included only a small number of customers. |
|--------|----|--|
| 3      |    |  |
| 4      | Q. | WHY DOES HETEROGENEOUS USAGE WITHIN LARGER CUSTOMER  |
| 5      |    | CLASSES SUPPORT NOT EXTENDING DECOUPLING TO THOSE CLASSES?   |
| 6      | A. | Wider usage bands within MERC's larger customer classes means that the actual impact                     |
| 7      |    | of the RDM to any individual customer could vary significantly across the class, resulting               |
| 8      |    | in inaccurate price signals for customers. This is because the RDM surcharge or refund                   |
| 9      |    | rate is calculated as a per-therm charge applied to the entire decoupled class.                          |
| 10     |    |  |
| 11     | Q. | HOW DOES THE FACT THAT LARGE CUSTOMER CLASSES ARE MORE   |
| 12     |    | LIKELY TO BE IMPACTED BY ECONOMIC FACTORS SUPPORT NOT  |
| 13     |    | EXTENDING DECOUPLING TO THOSE CLASSES?   |
| 14     | A. | Unlike MERC's Small C&I customer class, which is largely weather variable, MERC's                        |
| 15     |    | larger customer classes are often not significantly influenced by weather patterns, as their             |
| 16     |    | natural gas usage is prominently other than heating. Rather, MERC's larger customers'                    |
| 17     |    | usage most frequently shifts as a result of economic conditions.   |
| 18     |    |  |
| 19     | Q. | WHY SHOULD CUSTOMERS SUBJECT TO INTERRUPTION NOT BE  |
| 20     |    | DECOUPLED?   |
| 21     | A. | Application of MERC's decoupling to interruptible customer classes could lead to                         |
| 22     |    | significant unintended consequences. In particular, if interruptible customers were called               |
| 23     |    | upon to curtail their natural gas usage, resulting in an overall reduction of actual sales               |

| 1  |    | relative to the approved baseline sales, those customers would effectively be charged for  |
|----|----|--|
| 2  |    | a portion of sales that were curtailed.  |
| 3  |    |  |
| 4  | Q. | DO OTHER UTILITIES WITH DECOUPLING PROGRAMS EXCLUDE CUSTOMER                               |
| 5  |    | CLASSES FROM THEIR DECOUPLING PROGRAMS?  |
| 6  | A. | Yes. In Great Plains' last rate case, the Commission approved an RDM for all customers     |
| 7  |    | except for (1) flexible rate customers and (2) one Large Interruptible Transportation      |
| 8  |    | customer that has received approval to be exempt from the state's CIP. <sup>8</sup> And in |
| 9  |    | CenterPoint's 2013 rate case, the Commission approved an RDM for all of CenterPoint's      |
| 10 |    | customers except for those receiving service under CenterPoint's Large Volume Market       |
| 11 |    | Rate Service Rider based on the theory that, should one of these customers leave           |
| 12 |    | CenterPoint's system, spreading fixed costs over fewer sales could lead to unreasonable    |
| 13 |    | rate increases in the future. <sup>9</sup>   |
| 14 |    |  |
| 15 | Q. | FROM YOUR EXPLANATION ABOVE, IT APPEARS THAT CENTERPOINT'S                                 |
| 16 |    | AND GREAT PLAINS' DECOUPLING PROGRAMS EXTEND PAST JUST THE                                 |
| 17 |    | RESIDENTIAL AND SMALL C&I CLASSES. DO THE CIRCUMSTANCES                                    |
| 18 |    | SURROUNDING THE IMPLEMENTATION OF THESE UTILITIES' DECOUPLING                              |
| 19 |    | PROGRAMS DIFFER FROM MERC'S?   |

<sup>&</sup>lt;sup>8</sup> In the Matter of the Petition by Great Plains Nat. Gas Co., a Div. of MDU Res. Grp. Inc., for Auth. to Increase Nat. Gas Rates in Minn., Docket No. G004/GR-15-879, FINDINGS OF FACT, CONCLUSIONS, AND ORDER (Sept. 6,

<sup>2016)

9</sup> In the Matter of an Application by CenterPoint Energy Res. Corp. d/b/a CenterPoint Energy Minn. Gas For Auth. to Increase Nat. Gas Rates in Minn., Docket No. G008/GR-13-316, FINDINGS OF FACT, CONCLUSIONS, AND ORDER at 46-47 (June 9, 2014).

| 1  | A. | Yes. CenterPoint agreed, during the pendency of the rate case, to include additional    |
|----|----|---|
| 2  |    | customer classes outside of its Large Volume Market Rate customers. 10 Similarly, Great |
| 3  |    | Plains agreed, at the recommendation of the Department, to exclude flex rate customers  |
| 4  |    | from the RDM. 11 Conversely, MERC is not agreeing to decouple any customers outside     |
| 5  |    | of the Residential and Small C&I classes for the many reasons discussed above.          |
| 6  |    |   |
| 7  | Q. | WHAT QUANTITATIVE ANALYSIS DID MERC CONDUCT TO EVALUATE                                 |
| 8  |    | WHETHER EXTENDING DECOUPLING TO ADDITIONAL CUSTOMER CLASSES                             |
| 9  |    | WOULD BE REASONABLE OR APPROPRIATE?   |
| 10 | A. | Consistent with the Department's recommendations in MERC's last case, Docket No.        |
| 11 |    | G011/GR-15-736, MERC (1) used historical customer class sales to show the range of      |
| 12 |    | potential impacts of extending revenue decoupling to all customer classes, and          |
| 13 |    | (2) analyzed the size of any throughput incentive for each customer class.              |
| 14 |    |   |
| 15 | Q. | WHAT WERE THE RESULTS OF MERC'S ANALYSIS OF CUSTOMER CLASS                              |
| 16 |    | SALES AND THE RANGE OF POTENTIAL IMPACTS OF EXTENDING REVENUE                           |
| 17 |    | DECOUPLING TO ALL CUSTOMER CLASSES?   |
| 18 | A. | MERC conducted an analysis of the financial consequences for ratepayers and MERC of     |
| 19 |    | extending decoupling to each customer class, which analysis was included in Attachment  |
| 20 |    | C to MERC's 2016 Annual Decoupling Evaluation Report submitted in Docket Nos.           |
|    |    |   |

 $^{10}$  In the Matter of an Application by CenterPoint Energy Res. Corp. d/b/a CenterPoint Energy Minn. Gas For Auth. to Increase Nat. Gas Rates in Minn., Docket No. G008/GR-13-316, SURREBUTTAL TESTIMONY OF PAUL D. GASTINEAU at 2 (Jan.10, 2014).

<sup>&</sup>lt;sup>11</sup> In the Matter of the Petition by Great Plains Nat. Gas Co., a Div. of MDU Res. Grp., Inc. for Auth. to Increase Nat. Gas Rates in Minn., Docket No. G004/GR-15-879, REBUTTAL TESTIMONY OF TAMIE A. ABERLE at 26 (Mar. 21, 2016).

- 1 G011/GR-10-977 and G011/GR-15-736, and is included as Exhibit \_\_\_\_ (SSD-37).
- 2 MERC provided a discussion of this analysis in its Decoupling Evaluation Report:

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In Column P of each of the actual results tabs within Attachment C is a surcharge rate based on an estimation of each class' revenues under full decoupling (both with and without a 10 percent cap), and under a Weather Normalized Decoupling (both with and without a 10 percent cap). This surcharge is then applied to the average customer usage in that class (Column R), as well as a hypothetical low end usage customer (50 percent of actual average usage) (Column Q) and high end usage customer(150 percent of actual average usage) (Column S). For purposes of this analysis, MERC grouped the customers into the following categories: Residential, GS Small C&I, GS Large C&I, Small Volume Interruptible & Joint Sales, Large Volume Interruptible & Joint Sales, Small Volume Interruptible & Joint Transport, Large Volume Interruptible & Joint Transport (inclusive of Flex customers), and Super Large Volume Interruptible & Joint Transport.

Using 2016 as an example, an average GS Small C&I customer under MERC's current program with the 10 percent cap would experience a surcharge rate of \$0.01930 (cell P45), and with average 2016 usage of 791 therms would expect an annual surcharge of \$15.26. A customer that is on the high end for this example would experience an annual surcharge of \$22.90, based on 1,186 annual therms usage.

Using the data in Attachment C illustrates one of the concerns MERC has identified with expanding decoupling to the larger customer classes because usage bands are much larger in those customer classes. For example, using the data for GS Large C&I, and assuming a non-weather normalized decoupling mechanism with a 10 percent cap, we generate a per therm surcharge of \$0.01412 (cell P72), which equates to annual surcharge costs of \$89.29 for the average customer that uses 6,324 therms annually. That by itself does not raise any concerns, but the issue with applying the \$0.01412 rate to customers in this class is that the usage band width within this class could range from 1,501 therms annually to infinity. Therefore, as an example in the time period February 2016 to January 2017, MERC had a single customer on the GS Large C&I rate use 512,532 therms. If decoupling were extended to the Large C&I class, this customer could essentially experience a decoupling surcharge cost of \$7,236.95 (512,532 \* \$0.01412), or 81 times greater than the average customer in this

| 1<br>2<br>3<br>4<br>5                                |    | rate class. For comparison, the largest customer on MERC's GS Small C&I rate is capped at an annual 1,500 therms meaning that even the largest GS Small C&I customer would only be charged \$28.95 (1,500 * \$0.01930), or less than two times the customer group average.   |
|--|----|--|
| 6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15 |    | Another concern that MERC has with expanding decoupling to additional customer classes is the impact on customer groups with a fewer number of customers if a customer were to leave MERC's system. For example, in MERC's Small Volume Transportation grouping, MERC had an average of 93 customers in 2016. If one of those customers were to leave MERC's system, then those other 92 customers would essentially be asked to cover an additional 1.08 percent of the decoupling surcharge. Conversely in the GS Small C&I customer class it would take 95 customers leaving the system to generate the same 1.08 percent cost shift. |
| 16<br>17   |    | Additionally, Exhibit (SSD-35) identifies the base distribution rate, decoupling rate,   |
| 18   |    | CCRC, Customer Charge, and Actual Average Use per customer by customer class for   |
| 19   |    | the years 2013-2016. Using these inputs, this exhibit calculates the total revenue and   |
| 20   |    | decoupling revenue for each customer class during this time frame.   |
| 21   |    |  |
| 22   | Q. | WHAT DOES EXHIBIT (SSD-35) SHOW?   |
| 23   | A. | In accordance with the Commission's oral decision on October 5, 2017, in Dockets No.   |
| 24   |    | G007,011/GR-10-977 and G011/GR-15-736, Exhibit (SSD-35) summarizes the   |
| 25   |    | overall impact of MERC's annual decoupling on the average use customer for the years   |
| 26   |    | 2013 - 2016 assuming decoupling is applied to all customer classes. <sup>12</sup> While  |
| 27   |    | Exhibit (SSD-35) does show that for an average use customer, decoupling would not  |
|  |    |  |

<sup>&</sup>lt;sup>12</sup> In particular, during the October 5, 2017, Commission meeting, the Commission voted to "Order MERC to include in its 2017 RDM Report an analysis of how extending the RDM to other customer classes would have impacted overall rates for the period 2013-2017." That requirement was approved at the request of the Department and upon agreement of MERC in order to provide the Department additional information to assist in its evaluation of whether MERC's decoupling program should be extended to additional customer classes. MERC has also provided similar information in its annual decoupling evaluation reports, Attachment C.

|    | have a significant impact on a percentage basis of total revenues, whether the customer in  |
|----|---|
|    | question is a Residential customer or a Super Large customer, this analysis does not        |
|    | capture the potential significant impacts that could occur to customers who use             |
|    | significantly greater or significantly less than the average per customer. MERC             |
|    | continues to stress that as customer groups extend into the larger customer class by size,  |
|    | the variance from average significantly increases, as discussed in the earlier example of   |
|    | the General Service Large C&I customer.   |
|    |   |
| Q. | DOESN'T A TEN PERCENT CAP ON SURCHARGES AND REFUNDS PROTECT                                 |
|    | CUSTOMERS FROM THE UNINTENDED CONSEQUENCES MERC RAISES?                                     |
| A. | No. The ten percent cap on MERC's revenue decoupling limits the total potential annual      |
|    | refunds or surcharges for each decoupled class to ten percent of the authorized             |
|    | distribution revenue, less CCRC charges for that class. While the ten percent cap           |
|    | functions in the Residential and Small C&I classes to protect customers and the Company     |
|    | from significant impacts as a result of decoupling, that is because the difference in usage |
|    | between the highest volume users and lowest volume users is relatively small. In            |
|    | contrast, the differential in usage within MERC's larger customer classes can be            |
|    | significant and will remain so, even under MERC's proposed new customer classes. For        |
|    | example, usage for C&I Class 3 extends from 20,001 therms/year to 100,000 therms/year.      |
|    | As a result, a customer with higher-than-average annual usage could experience a            |
|    | disproportionate impact under decoupling, regardless of whether its usage actually          |
|    | changes.  |

| I  | Q. | WHAT WERE THE RESULTS OF MERC'S ANALYSIS OF THE EXISTENCE AND                              |
|----|----|--|
| 2  |    | SIZE OF ANY THROUGHPUT INCENTIVE FOR EACH CUSTOMER CLASS?                                  |
| 3  | A. | MERC conducted an analysis of the throughput incentive for each customer class by          |
| 4  |    | comparing MERC's proposed rate design to the CCOSS for distribution rates. The             |
| 5  |    | results of this analysis are shown in Exhibit (SSD-34). This exhibit illustrates the       |
| 6  |    | amount of additional revenue MERC would recognize for every 100 therms of additional       |
| 7  |    | sales to a class. This analysis shows that the classes MERC is proposing decoupling to     |
| 8  |    | be applicable to have throughput incentives of greater than \$16 per 100 therms. In other  |
| 9  |    | words, MERC realizes additional revenue of greater than \$16 for every 100 therms of       |
| 10 |    | additional sales with respect to the Residential and Small C&I classes. Conversely, the    |
| 11 |    | customer classes which MERC is not requesting decoupling be applicable to all have         |
| 12 |    | throughput incentives of less than \$10 with the exception of Farm Tap Class 2 which has   |
| 13 |    | a throughput incentive of \$11.61 at 100 therms.   |
| 14 |    |  |
| 15 |    | In particular, the rates for the C&I Class 5, Electric Generating Class 2, and four out of |
| 16 |    | the six FLEX rate customers tariffs actually show that increased sales decrease MERC's     |
| 17 |    | throughput incentive. Because the customers in these classes are seen as bypass threats,   |
| 18 |    | MERC specifically designs the rates to ensure recovery of the incremental costs, but not   |
| 19 |    | the full cost of service. So while it is evident that MERC has an incentive to sell        |
| 20 |    | increased quantities to the General Service - Residential and Small C&I classes, just the  |
| 21 |    | opposite is true for C&I Class 5, Electric Generating Class 2, and four out of the six     |
| 22 |    | FLEX rate customers. In other words, to a large extent, the rate design for MERC's         |
| 23 |    | larger customers is already decoupled.   |

| 1  |    |   |
|----|----|---|
| 2  |    | This throughput analysis looks at the other side of rate design as compared to the      |
| 3  |    | analysis MERC provided in discovery during Docket No. G011/GR-15-736 and                |
| 4  |    | referenced in the Direct Testimony of Department witness Mr. Christopher Davis. In      |
| 5  |    | Docket No. G011/GR-15-736, MERC provided an analysis of whether proposed                |
| 6  |    | customer charges would fully recover fixed costs as determined under the CCOSS. Both    |
| 7  |    | the Department and the Minnesota Office of the Attorney General – Residential Utilities |
| 8  |    | and Antitrust Division ("OAG") questioned whether that analysis would provide a         |
| 9  |    | complete picture of the potential throughput incentive for the next therm sold. In      |
| 10 |    | addressing those criticisms, the analysis provided in Exhibit (SSD-34) evaluates the    |
| 11 |    | potential throughput incentive for each customer class based on distribution rates      |
| 12 |    | proposed by MERC as compared to those supported by the CCOSS.                           |
| 13 |    |   |
| 14 | Q. | WHAT DOES THIS EXHIBIT DEMONSTRATE REGARDING EXTENSION OF                               |
| 15 |    | MERC'S DECOUPLING TO ADDITIONAL CUSTOMER CLASSES?                                       |
| 16 | A. | To summarize the analysis as provided in Exhibit (SSD-34), while MERC                   |
| 17 |    | recognizes that many of the classes will see a throughput incentive to some extent,     |
| 18 |    | MERC's current application of decoupling specifically addresses the customer classes    |
| 19 |    | with the greatest throughput incentive.   |
| 20 |    |   |

| 1  | Q. | WHAT OTHER CONCERNS EXIST WITH RESPECT TO EXTENDIN                                      |
|----|----|---|
| 2  |    | DECOUPLING TO ADDITIONAL CUSTOMER CLASSES?  |
| 3  | A. | In addition, MERC is concerned with the bypass potential as well as concerns of         |
| 4  |    | competition of the largest customers. Ensuring MERC's rates are competitive is          |
| 5  |    | imperatively important to customers that have options to move elsewhere for their       |
| 6  |    | natural gas service. MERC has consistently raised the concern of bypass risk from its   |
| 7  |    | largest users, and continues to believe that any bypass of its largest customers would  |
| 8  |    | only result in a detriment to the smaller customers in the future. Additionally, MERC's |
| 9  |    | FLEX customers are subject to minimum and maximum rates. Decoupling could result        |
| 10 |    | in these customers breaching those levels, specifically the minimum rates in times of a |
| 11 |    | customer credit.  |
| 12 |    |   |
| 13 | Q. | PLEASE SUMMARIZE MERC'S POSITION WITH RESPECT TO INCLUSION OF                           |
| 14 |    | ADDITIONAL CUSTOMER CLASSES IN ITS DECOUPLING PROGRAM.                                  |
| 15 | A. | At this time, MERC proposes not to extend its decoupling program to additional          |
| 16 |    | customer classes. MERC's decoupling program is currently a pilot program and MERC       |
| 17 |    | has submitted substantial financial information and analysis for the past three program |
| 18 |    | evaluation years (2014, 2015, and 2016) regarding the impacts of extending decoupling   |
| 19 |    | to additional customer classes and has agreed that it will continue to provide that     |
| 20 |    | information and analysis in future annual evaluation report filings. Given the concerns |
| 21 |    | and potential for unintended consequences related to extending decoupling to MERC's     |
| 22 |    | larger customer classes, as discussed above, MERC concludes it is most reasonable at    |
| 23 |    | this time to not extend the Company's decoupling to additional customer classes but to  |

| continue to evaluate both the data provided in annual evaluation reports regarding   |
|--|
| decoupling of those classes and how CenterPoint's and Great Plains' decoupling of larger   |
| classes function over time. While MERC's customers and service offerings differ from   |
| those of Great Plains and CenterPoint, evaluation of different types and scopes of   |
| decoupling pilot programs will assist the Commission in a more complete evaluation of  |
| these programs and will help to ensure that unintended impacts of decoupling are   |
| avoided. Particularly in light of potential bypass risks posted by MERC's larger   |
| customers, and the impact that such customer bypass would have on the cost of service  |
| for the remainder of MERC's customers, MERC recommends that the Commission   |
| exercise caution and recognize the validity and importance of the concerns the Company   |
|  |
| has raised with respect to extension of its decoupling program.  |
| has raised with respect to extension of its decoupling program.  |
| has raised with respect to extension of its decoupling program.  Further, extension of decoupling to MERC's remaining classes is largely unnecessary as  |
|  |
| Further, extension of decoupling to MERC's remaining classes is largely unnecessary as   |
| Further, extension of decoupling to MERC's remaining classes is largely unnecessary as MERC's disincentive to encourage energy conservation with respect to those classes is   |
| Further, extension of decoupling to MERC's remaining classes is largely unnecessary as MERC's disincentive to encourage energy conservation with respect to those classes is limited or non-existent, considering the throughput incentive analysis discussed above.   |
| Further, extension of decoupling to MERC's remaining classes is largely unnecessary as MERC's disincentive to encourage energy conservation with respect to those classes is limited or non-existent, considering the throughput incentive analysis discussed above.  Thus, extension to those customer classes at this time would ultimately expose ratepayers  |
| Further, extension of decoupling to MERC's remaining classes is largely unnecessary as MERC's disincentive to encourage energy conservation with respect to those classes is limited or non-existent, considering the throughput incentive analysis discussed above.  Thus, extension to those customer classes at this time would ultimately expose ratepayers to needless risk without a demonstrable benefit in terms of potentially increasing |

| 1  | Q. | WHAT ISSUE DO YOU ADDRESS WITH RESPECT TO HOW MERC'S  |
|----|----|---|
| 2  |    | APPROVED SALES FORECAST IS CURRENTLY UTILIZED IN THE RDM                                    |
| 3  |    | CALCULATION?  |
| 4  | A. | In the October 5, 2017, Briefing Papers for MERC's 2016 Decoupling Evaluation in            |
| 5  |    | Docket Nos. G011/GR-10-977 and G011/GR-15-736, Commission Staff noted the                   |
| 6  |    | variances from actual therm sales as compared to therm sales approved by the                |
| 7  |    | Commission in MERC's prior rate cases and utilized for purposes of calculating the          |
| 8  |    | RDM. I address the justification for these variances and the extent to which they impact    |
| 9  |    | MERC's RDM adjustments.   |
| 10 |    |   |
| 11 | Q. | CAN YOU PROVIDE ANY INSIGHT AS TO THE DRIVERS OF THESE                                      |
| 12 |    | VARIANCES?  |
| 13 | A. | Yes. When preparing a sales forecast, MERC, as well as other utilities, assume some         |
| 14 |    | level of normal weather. With that being said, the main driver of the actual vs. forecasted |
| 15 |    | variances is weather-related as actual weather will never be identical to the normal        |
| 16 |    | weather forecasted. In the table below, a comparison of residential sales variances as to   |
| 17 |    | heating degree days shows that as the weather is warmer than normal, sales decrease and     |
| 18 |    | as the weather is colder than normal, sales increase  |

|      | Authorized vs. Actual | Heating Degree Day  |
|------|-----------------------|---------------------|
|      | Sales Difference in % | Actual vs. Normal % |
| 2016 | -9.74%                | -11%                |

 2016
 -9.74%
 -11%

 2015
 -8.80
 -7%

 2013
 7.78
 9%

20

General Service Small C&I customers are also weather dependent, and impacted accordingly.

However, General Service Small C&I sales are also impacted by class switching with the General Service Large C&I class. The breakpoint between General Service Small C&I and Large C&I is 1,500 annual therms. As can be seen in the table below, while the forecasted vs. actual customer counts show differences due to customer switching, the average use per customer can be explained by the weather as noted above.

|      | Average    | Average   |            |           |            | Heating    |
|------|------------|-----------|------------|-----------|------------|------------|
|      | Annual     | Annual    | Usage per  | Usage per | % Change   | Degree Day |
|      | Customers  | Customers | Customer   | Customer  | in Use Per | Actual vs. |
|      | Forecasted | Actual    | Forecasted | Actual    | Customer   | Normal %   |
| 2016 | 11,678     | 8,777     | 1,015      | 791       | -22%       | -11%       |
| 2013 | 9,212      | 10,928    | 966        | 1,134     | 17%        | 9%         |

It should be noted that the decoupling mechanism is calculated on a use-per-customer basis. Therefore, the forecasted vs. actual number of customers included in the calculation does not impact the results.

#### Q. ARE THE VARIANCES OBSERVED UNUSUAL OR SURPRISING?

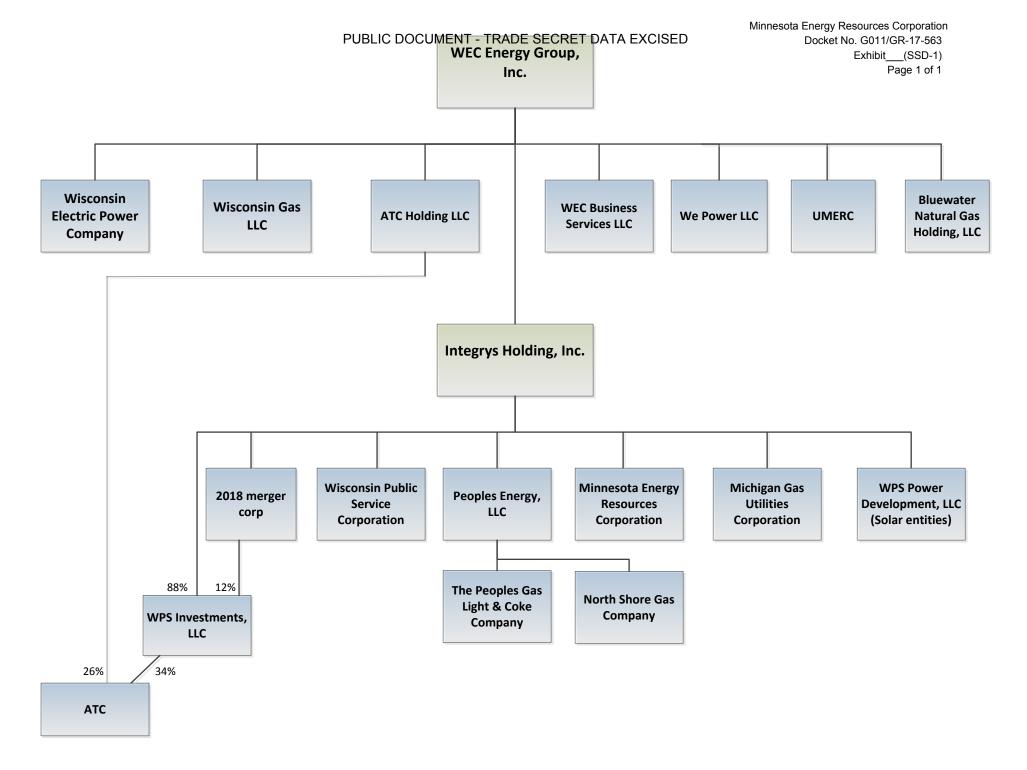
A. No. As briefly mentioned earlier, weather is a significant driver of actual results in terms of sales recognized by not only MERC, but any utility. Therefore, as weather differs from normal, MERC fully anticipates actual sales to follow suit.

| 1  | Q. | DO THE SIZE OF THE VARIANCES SUGGEST MERC'S FORECAST IS                                   |
|----|----|---|
| 2  |    | INACCURATE?   |
| 3  | A. | No. Based on the table above comparing Residential sales differences to heating degree    |
| 4  |    | day differences, I believe that the forecasted sales are very reasonable.                 |
| 5  |    |   |
| 6  | Q. | HOW DOES MERC'S DECOUPLING PROGRAM OPERATE AND HOW ARE                                    |
| 7  |    | APPROVED SALES USED IN THE RDM CALCULATION?   |
| 8  | A. | MERC's current program is an RDM applicable to Residential and General Service Small      |
| 9  |    | C&I classes. The RDM adjustment is calculated annually based on the class revenue         |
| 10 |    | requirements after removing the fixed charge portion and CCRC revenues from the final     |
| 11 |    | revenue apportioned to the customer class, based on actual customer counts. The           |
| 12 |    | proposed RDM calculates the difference between (1) baseline annual distribution           |
| 13 |    | revenues per customer for the rate group approved in the most recent rate case            |
| 14 |    | proceeding, and (2) actual annual distribution revenues per customer for the rate group.  |
| 15 |    | This difference will be multiplied by the average number of customers that were used to   |
| 16 |    | establish charges in the most recent general rate case proceeding to determine the dollar |
| 17 |    | amount that will be collected from, or refunded to, customers. The amount will be         |
| 18 |    | recovered or refunded on a per-therm basis over a twelve-month period.                    |
| 19 |    |   |
| 20 |    | MERC's RDM is a "full decoupling," which means the mechanism will compute an              |
| 21 |    | adjustment for all changes in usage per customer above or below the sales level approved  |
| 22 |    | in this rate case proceeding. Such usage changes could arise from customer energy         |
|    |    |   |

| 1  |          | efficiency and conservation efforts, increased customer usage, weather variations, or for   |
|--|----------|---|
| 2  |          | other various reasons.  |
| 3  |          |   |
| 4  | Q.       | WHAT IMPACT, IF ANY, DO DIFFERENCES BETWEEN MERC'S APPROVED   |
| 5  |          | SALES AND ACTUAL SALES HAVE ON MERC'S DECOUPLING MECHANISM?   |
| 6  | A.       | MERC's decoupling program is calculated on a use per customer basis. To the extent  |
| 7  |          | sales increase or decrease from forecast without a corresponding increase or decrease in  |
| 8  |          | customer counts, MERC's customers would see a corresponding credit when sales   |
| 9  |          | increase or a surcharge when sales decrease. However, if sales increase or decrease with  |
| 10   |          | a corresponding increase or decrease of customer counts such that the use per customer  |
| 11   |          | between forecast and actuals is equal, then no decoupling credit or surcharge would be  |
| 12   |          | incurred.   |
| 13   |          |   |
|  |          |   |
| 14   |          | IV. INTERIM RATES   |
|  | Q.       | IV. INTERIM RATES  WHAT AMOUNT OF INTERIM RATE RELIEF IS MERC REQUESTING?   |
| 14   | Q.<br>A. |   |
| 14<br>15   |          | WHAT AMOUNT OF INTERIM RATE RELIEF IS MERC REQUESTING?  |
| 14<br>15<br>16   |          | WHAT AMOUNT OF INTERIM RATE RELIEF IS MERC REQUESTING?  MERC is requesting interim rate relief of \$9,652,055, or 3.86% of revenues. MERC asks  |
| <ul><li>14</li><li>15</li><li>16</li><li>17</li></ul>            |          | WHAT AMOUNT OF INTERIM RATE RELIEF IS MERC REQUESTING?  MERC is requesting interim rate relief of \$9,652,055, or 3.86% of revenues. MERC asks for an interim rate increase of 8.99% on all fixed charges and distribution charges  |
| <ul><li>14</li><li>15</li><li>16</li><li>17</li><li>18</li></ul> |          | WHAT AMOUNT OF INTERIM RATE RELIEF IS MERC REQUESTING?  MERC is requesting interim rate relief of \$9,652,055, or 3.86% of revenues. MERC asks for an interim rate increase of 8.99% on all fixed charges and distribution charges (exclusive of the cost of gas) for all customers except Super Large Volume and FLEX  |
| 14<br>15<br>16<br>17<br>18                                       |          | WHAT AMOUNT OF INTERIM RATE RELIEF IS MERC REQUESTING?  MERC is requesting interim rate relief of \$9,652,055, or 3.86% of revenues. MERC asks for an interim rate increase of 8.99% on all fixed charges and distribution charges (exclusive of the cost of gas) for all customers except Super Large Volume and FLEX customers. The calculation of the interim revenue deficiency is set forth in |
| 14<br>15<br>16<br>17<br>18<br>19<br>20                           |          | WHAT AMOUNT OF INTERIM RATE RELIEF IS MERC REQUESTING?  MERC is requesting interim rate relief of \$9,652,055, or 3.86% of revenues. MERC asks for an interim rate increase of 8.99% on all fixed charges and distribution charges (exclusive of the cost of gas) for all customers except Super Large Volume and FLEX customers. The calculation of the interim revenue deficiency is set forth in |

| 1                                      | A. | Yes. The Statement of Policy on Interim Rates dated April 14, 1982, states that "the   |
|--|----|--|
| 2                                      |    | interim rate schedule shall be calculated using the proposed test year cost of capital, rate   |
| 3                                      |    | base, and expenses, except it shall include:   |
| 4<br>5<br>6<br>7<br>8<br>9<br>10<br>11 |    | <ol> <li>A rate of return on common equity for the utility equal to that authorized by the Commission in the utility's most recent rate proceeding;</li> <li>Rate base or expense items the same in nature and kind as those allowed by a currently effective order of the Commission in the utility's most recent rate proceeding; and</li> <li>No change in existing rate design.</li> </ol> |
| 12                                     |    |  |
| 13                                     |    | Regarding point one, MERC's currently authorized rate of return on common equity is  |
| 14                                     |    | 9.11%, and MERC has used this return on equity to calculate the interim revenue  |
| 15                                     |    | deficiency.  |
| 16                                     |    |  |
| 17                                     |    | Regarding point two, MERC only included items that were approved in MERC's last rate   |
| 18                                     |    | case for rate base and expenses. MERC is not seeking recovery of costs associated with   |
| 19                                     |    | prior commission disallowances, such as:   |
| 20                                     |    | 1. Advertising expenses associated with goodwill and economic development;   |
| 21                                     |    | 2. 50% of economic development costs;  |
| 22                                     |    | 3. 50% of charitable contributions;  |
| 23                                     |    | 4. LTIP, Restricted Stock, Stock Options;  |
| 24                                     |    | 5. 85% of Executive Incentive;   |
| 25                                     |    | 6. 50% of Investor Relation expenses;  |
| 26                                     |    | 7. Specific Travel and Entertainment expenses;   |

| 1  |    | 8. Executive Deferred Comp ESOP, Supplement Executive Retirement Plan,                       |
|----|----|--|
| 2  |    | except the non-qualified pension plan costs authorized by the Commission in                  |
| 3  |    | Docket No. G007,011/M-06-1287; and   |
| 4  |    | 9. Current Pension Assets and Liabilities.   |
| 5  |    |  |
| 6  |    | MERC satisfies point three by proposing a level of rate increase that does not change the    |
| 7  |    | rate design of customers. MERC asks for an interim rate increase of 8.99% on all fixed       |
| 8  |    | charges and distribution charges (exclusive of the cost of gas) for all customers except     |
| 9  |    | FLEX and Super Large Volume customers, which are proposed to be charged a lower              |
| 10 |    | increase as identified in the interim rate petition. In its petition for interim rates, MERC |
| 11 |    | explains why the Commission should find that exigent circumstances exist that justify the    |
| 12 |    | Company's request to forego the interim revenues that would result from imposing the         |
| 13 |    | higher interim rate increase on this class of customers.                                     |
| 14 |    |  |
| 15 |    | Included in Exhibit (SSD-38) is the proposed interim rate design model, which                |
| 16 |    | calculates interim revenues of \$9,465,720 due to the waiver of distribution rate interim    |
| 17 |    | increases of these classes.  |
| 18 |    |  |
| 19 |    | V. CONCLUSION  |
| 20 | Q. | DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?  |
| 21 | A. | Yes, it does.  |



<sup>\*</sup>Material entities only (Summary).

Minnesota Energy Resources Corporation
Docket No. G011/GR-17-563
Exhibit \_\_\_\_\_ (SSD-2)
Page 1 of 5

## 2018 Revenue Deficiency Breakdown (Minnesota - Jurisdiction) (\$000's)

| Line No.             | Description  |    |                | •        | Amount       |
|----------------------|--|----|----------------|----------|--------------|
| 1                    | 2016 Revenue Deficiency                                  |    |                | \$       | 2,777        |
| 2                    |  |    |                |          |              |
| 3                    | Margin   |    |                |          | 545          |
| 4<br>5               | Miscellaneous Revenues                                   |    |                |          | (718)        |
| 6<br>7               | Non-Fuel O&M   |    |                |          |              |
| 8                    | ICE Adjustment   | \$ | (3,328)        |          |              |
| 9                    | Benefits   | Φ  | (3,328)        |          |              |
| 10                   |  |    | , ,            |          |              |
| 11                   | Pension Adjustment                                       |    | (545)<br>(538) |          |              |
| 12                   | Bad Debt Expense   |    | (528)          |          |              |
|                      | Enterprise Resource Planning                             |    | (517)          |          |              |
| 13                   | LTIP/Restricted Stock/Stock Options                      |    | (284)          |          |              |
| 14                   | Mapping Project  |    | (243)          |          |              |
| 15<br>16             | Travel and Entertainment Expense                         |    | (169)          |          |              |
| 16                   | Economic Development                                     |    | (123)          |          |              |
| 17                   | Rosemount Building                                       |    | (123)          |          |              |
| 18                   | Sewer Lateral  |    | (69)           |          |              |
| 19                   | Investor Relations                                       |    | (40)           |          |              |
| 20                   | Charitable Contributions                                 |    | (38)           |          |              |
| 21                   | Incentives   |    | (12)           |          |              |
| 22                   | Advertising Expense                                      |    | (5)            |          |              |
| 23                   | Memberships  |    | (2)            |          |              |
| 24                   | MERC Additional Positions                                |    | 494            |          |              |
| 25                   | MGP Site Clean-Up  |    | 755            |          |              |
| 26                   | Inflation  |    | 2,699          |          |              |
| 27                   | Total Nam Creal ORM Adjustments                          |    |                | _        | (2.470)      |
| 28                   | Total Non-Fuel O&M Adjustments                           |    |                | \$       | (3,178)      |
| 29                   | Depresiation Evenes                                      |    |                |          | 2.074        |
| 30<br>31             | Depreciation Expense CIP Amortization                    |    |                |          | 2,971        |
| 32                   |  |    |                |          | (997)        |
| 32<br>33             | Rate Case Expense (Amortization)                         |    |                |          | (111)        |
| 33<br>34             | ICE Deferral (Amortization) Cloquet Amortization         |    |                |          | (372)<br>(5) |
| 3 <del>4</del><br>35 | •  |    |                |          | 2,546        |
| 36                   | Property Taxes Payroll Taxes                             |    |                |          | 2,546        |
| 36<br>37             | Other Interest   |    |                |          |              |
| 38                   |  |    |                |          | (49)         |
| 39                   | Interest Synchronization                                 |    |                |          | (86)         |
| 40                   | Rate Base  |    |                |          |              |
| 40                   | Distribution Net Plant                                   | \$ | 6,238          |          |              |
| 42                   | Transmission Net Plant                                   | φ  | (157)          |          |              |
| 43                   | Provision for Rate Refunds                               |    | 147            |          |              |
| 43<br>44             | Deferred Taxes (other than plant?)                       |    | 65             |          |              |
| 45                   | Customer Net Plant                                       |    | 478            |          |              |
| 46                   | Energy Net Plant   |    | 65             |          |              |
| 47                   | Gas in Storage   |    | (180)          |          |              |
| 48                   | Working Capital  |    | 79             |          |              |
| 49                   | Other  |    | (153)          |          |              |
| 50                   | Total Rate Base Adjustments - Revenue Requirement        |    | (155)          | \$       | 6,581        |
| 51                   | . C.a tato baco / tajactilionto - Novolido Noquilolliont |    |                | Ψ        | 3,301        |
| 52                   | Rate of Return (ROE at 10.3%)                            |    |                |          | 1,677        |
| 53                   | Miscellaneous (Allocators, Tax Rates, etc)               |    |                |          | 926          |
| 54                   | moderation (moderators, rax reactors, ottom)             |    |                |          | 520          |
| 55                   | 2018 Revenue Deficiency                                  |    |                | \$       | 12,641       |
| 56                   |  |    |                |          | 12,541       |
| 57                   | 2018 Minnesota Retail Revenues (with Gas Costs)          |    |                | \$       | 250,329      |
| 58                   | 2018 Minnesota Retail Revenues (with Gas Costs)          |    |                | \$<br>\$ | 107,407      |
| 59                   | 2010 minimosota restali revenues (without oas oosts)     |    |                | Ψ        | 107,707      |
| 60                   | Rate Increase Percentage (with Gas Costs)                |    |                |          | 5.05%        |
| 61                   | Rate Increase Percentage (without Gas Costs)             |    |                |          | 11.77%       |
| 0.1                  |  |    |                |          | /0           |

Minnesota Energy Resources Corporation Docket No. G011/GR-17-563 Exhibit \_\_\_\_\_ (SSD-2)

|                             |             |             | Exhibit (SSD-2) |
|-----------------------------|-------------|-------------|-----------------|
| 2016 Rate Base              | 231,685,520 | 231,685,520 | Page 2 of 5     |
| 2018 Rate Base              | 289,503,027 | 289,503,027 |                 |
| Growth                      | 57,817,507  | 57,817,507  |                 |
|                             | 21,211,221  | 21,211,221  |                 |
| 2016 Cost of Capital        | 6.68%       | 6.68%       | Tax Impact      |
| Gross Revenue Multiplier    | 1.704       | 0.0070      | of Rate Base    |
| Gross revenue manipher      | 1.704       |             | of Nate Base    |
| Revenue Impact of Rate Base | 6,581,205   | 3862209.468 | 2,718,995       |
| Revenue impact of Nate base | 0,301,203   | 3002209.400 | 2,710,993       |
|                             |             |             |                 |
|                             |             |             |                 |
| 2016 Energy Not Plant       | 644 500     |             |                 |
| 2016 Energy Net Plant       | 641,590     |             |                 |
| 2018 Energy Net Plant       | 1,213,629   |             |                 |
| Growth                      | 572,039     |             |                 |
|                             |             |             |                 |
| 2016 Cost of Capital        | 6.68%       |             |                 |
| Gross Revenue Multiplier    | 1.704       |             |                 |
|                             |             |             |                 |
| Revenue Impact of Rate Base | 65,114      |             |                 |
|                             |             |             |                 |
|                             |             |             |                 |
|                             |             |             |                 |
| 2016 Transmission Net Plant | 5,609,588   |             |                 |
| 2018 Transmission Net Plant | 4,230,463   |             |                 |
| Growth                      | (1,379,125) |             |                 |
| <u> </u>                    | (1,010,120) |             |                 |
| 2016 Cost of Capital        | 6.68%       |             |                 |
| Gross Revenue Multiplier    | 1.704       |             |                 |
| Gross revenue manipher      | 1.704       |             |                 |
| Revenue Impact of Rate Base | (156,982)   |             |                 |
| Revenue impact of Rate Base | (130,302)   |             |                 |
|                             |             |             |                 |
|                             |             |             |                 |
| 2016 Distribution Net Plant | 200 642 904 |             |                 |
|                             | 208,642,891 |             |                 |
| 2018 Distribution Net Plant | 263,449,425 |             |                 |
| Growth                      | 54,806,534  |             |                 |
| 0040 0 - 1 10 11            | 0.000/      |             |                 |
| 2016 Cost of Capital        | 6.68%       |             |                 |
| Gross Revenue Multiplier    | 1.704       |             |                 |
|                             |             |             |                 |
| Revenue Impact of Rate Base | 6,238,474   |             |                 |
|                             |             |             |                 |
|                             |             |             |                 |
|                             |             |             |                 |
| 2016 Customer Net Plant     | 4,411,542   |             |                 |
| 2018 Customer Net Plant     | 8,607,397   |             |                 |
| Growth                      | 4,195,855   |             |                 |
|                             | ,1          |             |                 |
| 2016 Cost of Capital        | 6.68%       |             |                 |
| Gross Revenue Multiplier    | 1.704       |             |                 |
| C. COO MOVEMENT WAITIPHOT   | 1.707       |             |                 |
| Revenue Impact of Rate Base | 477,602     |             |                 |
| Novembe impact of Nate Dase | 711,002     |             |                 |

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| 2016 Gas in Storage                           | 8,888,777              |
|---|------------------------|
| 2018 Gas in Storage                           | 7,304,375              |
| Growth  | (1,584,402)            |
| 2016 Cost of Capital                          | 6 600/                 |
| 2016 Cost of Capital Gross Revenue Multiplier | 6.68%<br>1.704         |
| Gross Revende Manapher                        | 1.704                  |
| Revenue Impact of Rate Base                   | (180,348)              |
|   |                        |
|   |                        |
| 2016 Working Capital                          | (6,719,226)            |
| 2018 Working Capital                          | (6,024,724)            |
| Growth  | 694,502                |
| 2040 0  | 0.000/                 |
| 2016 Cost of Capital                          | 6.68%                  |
| Gross Revenue Multiplier                      | 1.704                  |
| Revenue Impact of Rate Base                   | 79,053                 |
| •   | ,                      |
|   |                        |
| 2016 Deferred Taxes Other                     | 3,427,547              |
| 2018 Deferred Taxes Other                     | 3,427,547<br>3,995,933 |
| Growth  | 568,386                |
|   | ,                      |
| 2016 Cost of Capital                          | 6.68%                  |
| Gross Revenue Multiplier                      | 1.704                  |
| Revenue Impact of Rate Base                   | 64,698                 |
| Novonae impact of Nato Baco                   | 01,000                 |
|   |                        |
| 0040 Para (% 5 - %                            |                        |
| 2016 Benefits Funding                         |                        |
| 2018 Benefits Funding Growth                  | _                      |
| C.C   |                        |
| 2016 Cost of Capital                          | 6.68%                  |
| Gross Revenue Multiplier                      | 1.704                  |
| Payonus Impact of Pata Paga                   |                        |
| Revenue Impact of Rate Base                   | -                      |
|   |                        |
|   |                        |
| 2016 Provision for Refunds                    | (1,290,644)            |
| 2018 Provision for Refunds Growth             | -<br>1,290,644         |
| Giowiii                                       | 1,290,044              |
| 2016 Cost of Capital                          | 6.68%                  |
| Gross Revenue Multiplier                      | 1.704                  |
| B   | 4.00.0                 |
| Revenue Impact of Rate Base                   | 146,910                |

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| 2016 Cost of Capital | 6.68% |
|----------------------|-------|
| 2018 Cost of Capital | 7.02% |
| Difference           | 0.34% |

Rate Base 289,503,027

ROR effect on Income 984,310 Gross Revenue Multiplier 1.704

Revenue Impact of Rate of Return 1,677,265

PUBLIC DOCUMENT - TRADE SECRET DATA EXCISED Minnesota Energy Resources Corporation
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| Base Revenues<br>Cost of Gas | 2016<br>229,707,755<br>(120,759,086) | 2018<br>250,328,750<br>(142,921,779) | 2018 - 2016 | CIP Factor |             |
|------------------------------|--------------------------------------|--------------------------------------|-------------|------------|-------------|
| CIP                          | (13,230,552)                         | (12,233,774)                         |             |            |             |
| NET                          | 95,718,117                           | 95,173,197                           | (544,920)   | (996,778)  | (1,541,698) |

| Project Description                                    | Mar-17    | Apr-17    | May-17    | Jun-17    | Jul-17    | Aug-17    | Sep-17    | Oct-17    | Nov-17    | Dec-17    | Total      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| F013000000: GAS MISC JOBS UNDER \$25000                | 50,000    | 150,000   | 150,000   | 150,000   | 150,000   | 150,000   | 100,000   | 20,000    | 20,000    | 20,000    | 960,000    |
| F015000041: Turbine Meter Upgrades                     | -         | -         | -         | 260,000   | -         | -         | -         | -         | -         | -         | 260,000    |
| F015000047: LV Meters - Growth                         | -         | -         | 50,000    | -         | -         | 50,000    | -         | -         | -         | -         | 100,000    |
| F016000000: WMIS GAS MAINS DUE TO ROAD CHA             | -         | 585,000   | 765,000   | 900,000   | 450,000   | 630,000   | 315,000   | 360,000   | 405,000   | 90,000    | 4,500,000  |
| F017000129: Bridge Crossings                           | -         | -         | -         | -         | 125,000   | 125,000   | -         | -         | -         | -         | 250,000    |
| F017000130: Isolation Valves                           | 25,000    | 25,000    | 25,000    | 25,000    | -         | -         | -         | -         | -         | -         | 100,000    |
| F017000134: System Integrity                           | 8,980     | 110,600   | 250,000   | 250,000   | 250,000   | 300,000   | 375,726   | 400,000   | 300,000   | -         | 2,245,306  |
| F017000169: DIMP Main Replacements                     | 50,000    | 150,000   | 150,000   | 200,000   | 250,000   | 250,000   | 250,000   | 200,000   | 150,000   | 150,000   | 1,800,000  |
| F017000170: Rochester Pipeline Strategy                | 206,455   | 133,584   | 93,086    | 571,403   | 1,044,985 | 1,050,546 | 613,062   | 614,701   | 528,571   | 281,027   | 5,137,419  |
| F017000208: System Consolidation                       | 20,000    | 100,000   | 650,000   | 650,000   | 700,000   | 675,000   | 650,000   | 200,000   | 100,000   | 100,000   | 3,845,000  |
| F018000096: Odorizer Replacements                      | -         | -         | 100,000   | 200,000   | 135,000   | 100,000   | 100,000   | 100,000   | -         | -         | 735,000    |
| F018000101: ERX - DRS                                  | -         | -         | -         | 100,000   | 100,000   | 100,000   | 125,000   | -         | -         | -         | 425,000    |
| F018000102: Gate Station Monitoring                    | -         | -         | -         | -         | -         | -         | 175,000   | 150,000   | 150,000   | 100,000   | 575,000    |
| F018000121: Gate Stations                              | 50,000    | 75,000    | 75,000    | 100,000   | 100,000   | 200,000   | 200,000   | 200,000   | 200,000   | 75,000    | 1,275,000  |
| F018000122: Rochester Pipeline Strategy - STA          | 11,700    | 178,050   | 198,300   | 160,950   | 167,400   | 268,950   | 268,950   | 152,700   | 43,350    | 28,500    | 1,478,850  |
| F018000123: Gate Stations unplanned                    | -         | -         | 25,000    | 25,000    | 25,000    | 25,000    | 25,000    | 25,000    | -         | -         | 150,000    |
| F020000075: CSO - Software Related                     | 8,710     | 132,000   | 132,000   | 132,000   | 201,667   | 201,667   | 201,667   | 235,000   | 235,000   | (31,010)  | 1,448,700  |
| F021000062: CSO - AMR Implementation                   | -         | -         | -         | -         | -         | -         | -         | -         |           |           | -          |
| F022000052: Tough Book Additions MERC                  | -         | -         | -         | -         | -         | -         | -         | -         | -         | 700,000   | 700,000    |
| F022000069: CSO - PC Related                           | 310,000   | -         | -         | 10,000    | -         | -         | 10,000    | -         | -         | (330,000) | -          |
| F022008015: Desktop HW/MFD Replacements MERC           | -         | -         | 71,125    | 71,125    | 71,125    | 71,125    | 71,125    | 71,125    | 71,125    | 71,125    | 569,000    |
| F023000042: Itron Replacements                         | 20,000    | -         | -         | -         | -         | -         | -         | -         | -         | -         | 20,000     |
| F023009022: PURCHASE GENERAL PLANT CAPITAL             | 45,000    | 25,000    | 50,000    | 50,000    | -         | -         | -         | -         | -         | -         | 170,000    |
| F052000050: Growth Mains                               | 100,000   | 100,000   | 150,000   | 250,000   | 500,000   | 500,000   | 500,000   | 500,000   | 250,000   | 250,000   | 3,100,000  |
| F052000052: New Town Growth                            | 10,000    | 10,000    | 500,000   | 1,000,000 | 960,000   | -         | -         | -         | -         | -         | 2,480,000  |
| F053000000: GAS SERVICES                               | 99,000    | 180,000   | 303,750   | 387,000   | 373,500   | 450,000   | 596,250   | 742,500   | 805,500   | 382,500   | 4,320,000  |
| F053000500: Gas Service Blanket Replacement            | 24,791    | 408,830   | 752,362   | 934,499   | 795,872   | 750,338   | 838,371   | 763,492   | 590,462   | 184,666   | 6,043,683  |
| F160009018: VEHICLE REPLACEMENTS                       | 500,000   | -         | -         | -         | -         | -         | 250,000   | -         | 250,000   | -         | 1,000,000  |
| F250000000: GAS METERS                                 | 100,000   | 150,000   | 150,000   | 200,000   | 200,000   | 200,000   | 300,000   | 200,000   | 200,000   | 200,000   | 1,900,000  |
| F910000032: HCA77 Physical Security Projects           | -         | -         | 55,000    | 45,000    | 50,000    | -         | -         | -         | -         | -         | 150,000    |
| F910000068: New Rosemount Facility                     | 277,528   | 346,910   | 416,292   | 555,057   | 555,057   | 555,057   | 555,057   | 555,057   | 1,205,057 | 555,057   | 5,576,129  |
| F910000079: Building Replacements                      | -         | -         | -         | -         | -         | -         | 200,000   | 200,000   | 190,000   | -         | 590,000    |
| F910007027: BUILDING IMPROVEMENTS                      | -         | -         | 25,000    | 105,000   | 105,000   | 105,000   | 105,000   | 105,000   | -         | -         | 550,000    |
| A0771: MERC Com Software 303 ICE - CUST - TEG - 7 year |           | 2,386,495 | 231,237   | 231,241   | 231,304   | 10,680    | (87)      | (98)      | (85)      | 644,714   | 3,735,401  |
| A0830: MERC Gas MN Software 303 (ERP) - 10 year        |           | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| A0770: MERC Com Software 303 ICE - CUST - TEG - 3 year |           | 252,189   | 15,973    | 15,975    | 15,991    | -         | -         | -         | -         | 39,319    | 339,447    |
| A0829: MERC Gas MN Software 303 (ERP) - 5 year         |           | -         | -         | -         | -         | -         | -         | -         | -         | 112,366   | 112,366    |
| A0831: MERC Gas MN Software 303 (ERP) - 15 year        |           | -         | -         | _         | _         | _         | -         | _         | -         | -         | -          |
| Grand Total  | 1,917,164 | 5,498,659 | 5,384,126 | 7,579,249 | 7,556,900 | 6,768,362 | 6,825,120 | 5,794,477 | 5,693,980 | 3,623,263 | 56,641,300 |
|  | <u> </u>  | · ·       |            |

|  | Jan-18    | Feb-18    | Mar-18    | Apr-18    | May-18    | Jun-18    | Jul-18    | Aug-18    | Sep-18    | Oct-18    | Nov-18    | Dec-18    | Total      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| F013000000: GAS MISC JOBS UNDER \$25000                | 20,000    | 20,000    | 50,000    | 150,000   | 150,000   | 150,000   | 150,000   | 150,000   | 100,000   | 20,000    | 20,000    | 20,000    | 1,000,000  |
| F015000041: Turbine Meter Upgrades                     | -         | -         | -         | -         | -         | 150,000   | -         | -         | -         | -         | -         | -         | 150,000    |
| F015000047: LV Meters - Growth                         | -         | -         | -         | -         | 50,000    | -         | -         | 50,000    | -         | -         | -         | -         | 100,000    |
| F016000000: WMIS GAS MAINS DUE TO ROAD CHA             | -         | -         | -         | 585,000   | 765,000   | 900,000   | 450,000   | 630,000   | 315,000   | 360,000   | 405,000   | 90,000    | 4,500,000  |
| F017000129: Bridge Crossings                           | -         | -         | -         | -         | -         | -         | 150,000   | -         | -         | -         | -         | -         | 150,000    |
| F017000130: Isolation Valves                           | -         | -         | 25,000    | 25,000    | 25,000    | 25,000    | -         | -         | -         | -         | -         | -         | 100,000    |
| F017000134: System Integrity                           | 82,460    | 123,690   | 82,460    | 743,450   | 1,143,450 | 1,349,600 | 1,049,600 | 843,450   | 331,150   | 248,690   | 125,000   | -         | 6,123,000  |
| F017000169: DIMP Main Replacements                     | 2,500     | 2,500     | 7,500     | 25,000    | 62,500    | 125,000   | 150,000   | 200,000   | 200,000   | 75,000    | 75,000    | 75,000    | 1,000,000  |
| F017000170: Rochester Pipeline Strategy                | 252,952   | 257,458   | 265,828   | 2,304,777 | 1,812,921 | 1,762,705 | 1,789,449 | 1,775,182 | 1,774,860 | 76,412    | 68,042    | 38,428    | 12,179,014 |
| F017000208: System Consolidation                       | 15,000    | 15,000    | 20,000    | 50,000    | 300,000   | 300,000   | 400,000   | 400,000   | 200,000   | 100,000   | 100,000   | 100,000   | 2,000,000  |
| F018000096: Odorizer Replacements                      | -         | 100,000   | -         | -         | 100,000   | 200,000   | 200,000   | 200,000   | 100,000   | 100,000   | -         | -         | 1,000,000  |
| F018000101: ERX - DRS                                  | -         | -         | -         | -         | -         | 100,000   | 100,000   | 100,000   | 100,000   | 100,000   | -         | -         | 500,000    |
| F018000102: Gate Station Monitoring                    | -         | -         | -         | -         | -         | 150,000   | 150,000   | 150,000   | 150,000   | 150,000   | 150,000   | 100,000   | 1,000,000  |
| F018000121: Gate Stations                              | -         | 50,000    | 75,000    | 75,000    | 75,000    | 150,000   | 200,000   | 200,000   | 200,000   | 200,000   | 200,000   | 75,000    | 1,500,000  |
| F018000123: Gate Stations unplanned                    | -         | -         | -         | -         | 25,000    | 25,000    | 25,000    | 25,000    | 25,000    | 25,000    | -         | -         | 150,000    |
| F020000075: CSO - Software Related                     | 258,400   | 258,400   | 258,400   | 178,400   | 178,400   | 178,400   | 295,070   | 295,070   | 295,070   | 295,070   | 295,070   | 295,070   | 3,080,820  |
| F021000062: CSO - AMR Implementation                   | -         | -         | -         | -         | -         | -         | 333,333   | 333,333   | 333,333   | 333,333   | 333,333   | 333,333   | 1,999,998  |
| F022000052: Tough Book Additions MERC                  | 11,905    | 11,905    | 11,905    | 11,905    | 11,905    | 11,905    | 11,905    | 11,905    | 11,905    | 11,905    | 11,905    | 11,905    | 142,858    |
| F022000069: CSO - PC Related                           | -         | -         | -         | -         | -         | -         | 250,000   | 250,000   | 250,000   | 250,000   | 250,000   | 250,000   | 1,500,000  |
| F022008015: Desktop HW/MFD Replacements MERC           | -         | 2,739     | 200,845   | 2,739     | 2,739     | 2,739     | -         | 2,739     | 2,739     | 2,739     | 51,124    | 2,739     | 273,880    |
| F023000042: Itron Replacements                         | -         | -         | 20,000    | -         | -         | -         | -         | -         | -         | -         | -         | -         | 20,000     |
| F023009022: PURCHASE GENERAL PLANT CAPITAL             | 5,000     | 25,000    | 25,000    | 25,000    | 50,000    | 50,000    | -         | -         | -         | -         | -         | -         | 180,000    |
| F052000050: Growth Mains                               | 100,000   | 115,000   | 115,000   | 150,000   | 185,000   | 300,000   | 500,000   | 500,000   | 500,000   | 500,000   | 250,000   | 250,000   | 3,465,000  |
| F052000052: New Town Growth                            | 10,000    | 10,000    | 10,000    | 10,000    | 500,000   | 1,000,000 | 960,000   | -         | -         | -         | -         | -         | 2,500,000  |
| F053000000: GAS SERVICES                               | 92,000    | 92,000    | 101,200   | 184,000   | 310,500   | 395,600   | 381,800   | 460,000   | 609,500   | 759,000   | 823,400   | 391,000   | 4,600,000  |
| F053000500: Gas Service Blanket Replacement            | 6,437     | 7,817     | 22,530    | 632,949   | 945,154   | 1,110,683 | 984,697   | 943,315   | 1,023,321 | 955,270   | 798,018   | 167,828   | 7,598,019  |
| F160009018: VEHICLE REPLACEMENTS                       | -         | -         | 500,000   | -         | -         | -         | -         | -         | 250,000   | -         | 250,000   | -         | 1,000,000  |
| F250000000: GAS METERS                                 | 50,000    | 50,000    | 600,000   | 150,000   | 150,000   | 600,000   | 200,000   | 200,000   | 400,000   | 200,000   | 200,000   | 200,000   | 3,000,000  |
| F910000032: HCA77 Physical Security Projects           | -         | -         | -         | -         | -         | 35,000    | 35,000    | -         | -         | -         | -         | -         | 70,000     |
| F910000068: New Rosemount Facility                     | 555,057   | 416,292   | 346,910   | 277,528   | 138,764   | 69,382    | -         | -         | -         | -         | -         | -         | 1,803,933  |
| F910007027: BUILDING IMPROVEMENTS                      | -         | -         | -         | -         | 25,000    | 225,000   | 225,000   | 225,000   | 225,000   | 225,000   | -         | -         | 1,150,000  |
| A0771: MERC Com Software 303 ICE - CUST - TEG - 7 year | 11,310    | 10,095    | 10,837    | 9,903     | 10,837    | 9,701     | 9,082     | 10,635    | 8,981     | 11,310    | 9,352     | 7,416     | 119,459    |
| A0830: MERC Gas MN Software 303 (ERP) - 10 year        | 132,983   | 1,070     | 982       | 343       | -         | -         | -         | -         | -         | -         | -         | -         | 135,378    |
| A0770: MERC Com Software 303 ICE - CUST - TEG - 3 year | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -          |
| A0829: MERC Gas MN Software 303 (ERP) - 5 year         | 137,057   | 1,852     | 1,705     | 1,196     | 163       | 149       | 145       | 165       | 137       | 171       | 143       | 121       | 143,006    |
| A0831: MERC Gas MN Software 303 (ERP) - 15 year        | 2,195,834 | 45,135    | 37,097    | 26,653    | 31,518    | 866       | 825       | 957       | 798       | 998       | 834       | 680       | 2,342,195  |
| Grand Total  | 3,938,895 | 1,615,953 | 2,788,198 | 5,618,844 | 7,048,851 | 9,376,730 | 9,000,906 | 7,956,751 | 7,406,793 | 4,999,898 | 4,416,221 | 2,408,519 | 66,576,560 |

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#### **Average Customers**

|              | 2013    | 2014    | 2015    | 2016    |
|--------------|---------|---------|---------|---------|
| Residential  | 191,350 | 193,282 | 201,308 | 208,208 |
| GS Small C&I | 10,916  | 10,961  | 9,506   | 8,727   |
| GS Large C&I | 10,355  | 10,413  | 12,671  | 14,107  |
|              | 212,621 | 214,656 | 223,485 | 231,042 |

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## **Bill Reviewer Information**

As of December 16, 2015

Energy Resources Corporation

Docket No. G011/GR-17-563

Exhibit\_\_\_(SSD-5)

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#### **Instructions:**

- Print a copy of the most recent new bill in Open-C <u>ORT</u> environment
- Print a copy of the same period bill in the legacy system (as a reference for basic info only)
- Bill Review is NOT a 100% bill compare. Not all transactions occur in the ORT environment so you need
  to evaluate the accuracy of the new bill by looking at activity in ORT when the legacy bill has
  differences (see ORT information for more info). Also the new bill has design differences so familiarize
  yourself with the job aid provided and reach out to the contact people below for questions regarding
  areas that you may not be familiar with PRIOR to failing any sections of the bill
- Score sheets must be completed as instructed. Ask questions if you are not sure you should fail a section and make sure you complete the section (IS BILL CUSTOMER READY? Y/N)

#### **ORT Environment Information:**

- Existing ORT environment was a copy of production at 2pm October 23 and its processing date is approximately 2 weeks behind the actual calendar date (for example bills generated in ORT on Dec 7<sup>th</sup> were from bill date Nov 20<sup>th</sup>)
- Daily automated meter readings, **SOME**, **not all payments** and normal batch job activity has been uploaded in ORT but dates could be off a few days from legacy system data. This is not a defect.
  - o MERC/MGU Payments-The only sources posted in ORT are:
    - Mail Payments
    - Western Union Payments
    - APP/ACH payments
  - WPS/UPPCO Payments-All manually entered payment sources are NOT posted in ORT such as ACH
    payments, some mail types, NSFs and community assistance) Simulations do occur on a weekly basis so
    some of the manual activity may be seen on bills but the transactions dates will be different
- Most payment dates in ORT are not accurate. Payment jobs that are uploaded daily into ORT after the 10/23 data cut populate the payment date as the calendar date, not the date in ORT so the bill will reflect payment dates in the beginning summary section with the wrong dates. This is NOT a defect. It is an issue with ORT running approximately 2 weeks behind the actual calendar date and will not be an issue after DR6, which eliminates the 2 week delay or in production at go live.
- Normal activity that customers request or is conducted in production on a daily basis such as customer requests, orders, turn ons, cancel/rebills, payment arrangements, program changes, billing adjustments, etc. have NOT been entered into ORT unless part of a system test and those tests may not have ever occurred in production
- ORT is also used for test cases by the ICE test team, so you may be reviewing a bill that has activity that
  was not in the production bill. Evaluate the accuracy of the new bill based on information in ORT or
  request a new bill sample from Lisa Borman
- NEW: For MERC and MGU bills reviewed during DR5, a defect with the converted bill has been fixed, however the issue has carried forward to the first and now second bill in ORT. When evaluating the account summary section, refer to the bill details in ORT to verify the bill is working as designed which will NOT be the same as ECis. Contact Duane Fameree or Larry Matzke with questions
- As we get further away from the Oct 23<sup>rd</sup> data cut date, it is very possible that bill samples will
  include transactions that ONLY occurred in ORT and NOT production. Evaluate the new bill based on
  the activity in ORT and did the system behave as designed; if yes, then the area of the bill passed.
  Do NOT fail based on differences between legacy bill and ORT bill only. THIS IS NOT A PARALLEL
  SYSTEM

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#### New Bill Features to Note (not a complete list-additional items will be added as necessary): Docket No. G011/GR-17-563

- <u>Bill Messages:</u> In the legacy systems, all bill messages were printed on the bill as applicable (SSD-5) Page 2 of 4 (mandatory). In the new system, only mandatory messages will print 100% of the time and non-mandatory messages will print only if a page two will already be generated by other bill content. If the message will create an additional page to print, the message will not be printed. (see bill message chart for criteria) Only fail the bill message section on the score sheet when it does NOT function in this manner. Do not fail just because it is different than the legacy system bill.
- **Budget Changes :** ( See handout for WPS/UPPCO-coming for MERC/MGU)
- New Format: (See handout)
- **<u>Billing Units:</u>** are in tenths, not whole numbers as in the legacy systems. This will cause the billed amount to differ slightly from the legacy bill when comparing
- Graphs (WPS/UPPCO) Graphs will NOT print when
  - There are no utility charges associated with the bill (for instance if it is strictly a non-service bill, the graphs will not print. These will have a ContractTypeCode of "NC", "NF", "NR", "NS"
  - If the customer has ContractTypeCode of "LC" or "CR"
- Graphs (MERC/MGU) Graphs will NOT print when
  - There are no utility charges associated with the bill (for instance if it is strictly a non-service bill, the graphs will not print. These will have a ContractTypeCode of "NC", "NF", "NR", "NS"
  - It is a LVGT customer aggregator (ContractTypeCode of "TC"), Pool Aggregator (ContractTypeCode of "TP") or SVGT pool aggregator (ContractTypeCode of "SA") or LVGT Premise account (xTranspStatType attribute = "LVGTPRM")
- Conservation Area (WPS/UPPCO) Conservation Area will NOT print when
  - The Customer Type is "MK" instead balancing components such as Customer Use, etc will display in lieu of the conservation area
  - o If there are no therms, we will NOT print the Therms Used or Avg Therms/Day lines
  - o If there are no KWH, we will NOT print the KWH Used or Avg KWH/Day lines
- Conservation Area (MERC/MGU) Conservation Area will NOT print when
  - It is a LVGT customer aggregator (ContractTypeCode of "TC"), Pool Aggregator (ContractTypeCode of "TP") or SVGT pool aggregator (ContractTypeCode of "SA") instead balancing components such as Customer Use, etc. will display in lieu of the conservation area
  - o If there are no therms, we will NOT print the Therms Used or Avg Therms/Day lines

#### List of ContractTypeCodes

| CtrTypeCd | CtrTypeDesc             |
|-----------|-------------------------|
| CR        | Commercial              |
| CU        | Company Use             |
| FM        | Farm                    |
| GC        | Group                   |
| LC        | Large Coml/Industrial   |
| NC        | Non-Service Commercial  |
| NF        | Non-Service Farm        |
| NR        | Non-Service Residential |
| NS        | Non-Service             |
| PE        | Residential             |
| SA        | SVGT Pool Aggregator    |
| TC        | LVGT Customer Aggregato |
| TP        | LVGT Pool Aggregator    |

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#### MERC/MGU Items to Note (not a complete list-additional items will be added as necessary): Docket No. G011/GR-17-563

- <u>Bill Cycle Standardization:</u> The bill cycle schedule has been standardized in the new systery, by when some comparing legacy bills to the new bill, the bill date will be a minimum of 2 days earlier. This will also cause the due date and auto pay transfer dates to adjust. This is NOT a defect.
- **Balance Forward:** Due to conversion of data, the customers beginning balance will represent 100% of what they owed at the time of conversion. All amounts are converting as current receivables
- GAP % of Income Customers (MERC): This program data has been converted, however, due to conversion limitations and strategy, customers will not receive this credit the first month a bill is generated in Open C. The credit will be generated on their 2<sup>nd</sup> month bill in Open C. This is a known difference that has been approved and steps will be taken to inform customers impacted. This is working as designed and is NOT a defect.
- GAP Customers with Arrears (MERC): This program will not be 100% set up until post conversion. Customers on this program will show their entire balance as owed and be re-enrolled and have manual bill handling for the first billing cycle. For more information contact Larry Matzke or Duane Fameree
- Local Atmospheric Pressure Standardization (MERC/MGU): This is NOT a defect (from 11/18 email) A few months ago there was a herculean effort to get all of the pressure correction factors (PCF) and super compressibility (SC) factors set in the xtSuperCompressibility table among other tasks. The issue that was found was that each company was calculating the PCF differently, which resulted in a new column, FactorScheduleCd, in this table. There was another issue, which was the fact that MERC and MGU were using different local atmospheric pressures in the calculation of their PCF. To account for this it was decided to standardize the local atmospheric pressure to 14.4. This resulted in a slight change in the final meter multiplier values. FYI: This was not done in vacuum and there was signoff for this change.

Attached is a master spreadsheet with all of the values that were used. This spreadsheet was created to show the changes for each metering pressure.

- 1. To use this spreadsheet, look up the metering pressure attribute on the premise service attributes window.
- 2. Look up the metering pressure in the spreadsheet.
- 3. Look at the correct utility for the 14.4 row.
  - a. You can use this to deduce what the previous atmospheric pressure was as well by looking at the other pressures' values.
- 4. Then multiply this value by the corrected super compressibility value from the premise service attributes window.

#### Example:

Account had the MtrPres attribute of 2.0 PSI. When looking up this value in xtSuperCompressibility table the pressure correction factor = 1.1133741 for MERC and super compressibility = 1.0003. The metering pressures were standardized a few months ago for MERC and MGU as they were using regional local atmospheric pressures. They were standardized to 14.4.

In this particular case, the local atmospheric pressure was 14.1 and now it is the standard 14.4.

14.1: 1.0930075 \* 1.0003 = 1.09333540225 (1.0933353)

14.4: 1.1133741 \* 1.0003 = 1.11370811223 (1.1137)

#### 2.0 Line Pressure

| Line Pressure | <b>Local Pressure</b> | Standard Pressure | MGU Standard Pressure | MERC Calculation |
|---------------|-----------------------|-------------------|-----------------------|------------------|
| 2.0           | 13.9                  | 14.73             | 14.65                 | 1.0794297        |
| 2.0           | 14.0                  | 14.73             | 14.65                 | 1.0862186        |
| 2.0           | 14.1                  | <b>1</b> 4.73     | 14.65                 | 1.0930075        |
| 2.0           | 14.2                  | 14.73             | 14.65                 | 1.0997963        |
| 2.0           | 14.4                  | 14.73             | 14.65                 | 1.1133741        |

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#### **Bill Reviewer Expectations:**

Reviews must be completed within 24hrs unless otherwise directed

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- Review everything on each bill and indicate review by placing a check mark next to the reviewed area:
  - Verify all calculations are correct (rates, LPC, etc.)
    - Manually recalculate the bill to ensure rates and extended amounts are accurate
    - Ensure that rates are applicable for customer
  - Verify that all formats and bill messages are accurate
    - All summary sections
    - Headings and bill stubs, addresses, dates
    - Meter readings
    - Graphs, etc.
  - o Identify anything that looks "strange" or does not make sense
  - o Known issues are still fails-circle on new bill to indicate the issue
  - Be specific on the new bill as to what has failed-No general statements-if you don't know please ask before you fail
- Complete the score sheet as directed
  - o Is the bill customer ready-This is for the entire bill after everything was reviewed, could the bill be sent to the customer yes or no, even if it has minor impact issues.
- Downtown Green Bay Reviewers:
  - Check out a packet of bills to review
    - Take only one packet at a time and return completed packet before checking out a new one
    - If you are unable to complete the packet before the deadline, pass to another team member so packets continue to be moved through the process timely
    - All packets must be completed at work due to customer confidentiality
  - Place completed packet with marked bills and score sheet in the "Bill Reviewers Completed box" on the table outside of Lisa Borman's work area
    - Do not staple anything-use paper/binder clips only
    - Keep bills in the same order as listed on the score sheet
- MERC/MGU Reviewers: Scan and email completed score sheet and all bills to Lisa Borman, Larry Matzke and Tammi Garsow by review deadline
  - Keep bills in the same order as listed on the score sheet

#### **For Questions Contact:**

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## Minnesota Energy Resources Corporation 2018 Rate Case Expense Amortization

| Line |  | 2016 Rate Case | 2016 Rate Case | 2016 Rate Case     |
|------|--|----------------|----------------|--------------------|
| No.  | <u>Description</u>                     | <u>Amount</u>  | Actual Amounts | Forecasted Amounts |
| 1    | Cost of Capital Expert                 | 65,000         | 60,781         | 70,000             |
| 2    | Legal Expenses                         | 1,100,000      | 1,016,612      | 792,000            |
| 3    | 3rd Party Requests (Itron, etc)        | 30,000         | 27,433         | 20,000             |
| 4    | Newspapers                             | 300,000        | 281,215        | 105,000            |
| 5    | Total                                  | 1,495,000      | 1,386,041      | 987,000            |
| 6    | State Agency/ALJ Fees                  | 775,000        | 756,019        | 700,000            |
| 7    | Allocation to Utility Business (87.7%) | 679,675        |                |                    |
| 8    | Total Allocated to Utility             | 2,174,675      |                |                    |
| 9    | Amortization over 2 years              | 1,087,338      |                |                    |

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MERC 2018 Test Year Depreciation Expense Calculation

Notes:

1. Columns I and L represent the monthly depreciation expense amounts calculated by the system.

2. Columns I and M represent manually inputted depreciation expense adjustments.

3. Columns K and N represent system calculated expense adjustments to reverse the monthly depreciation expense on groups that are fully depreciated.

| (A) (B)<br>Bus                   | (C)   | (D)<br>Life     | (E)             | (F)                          | (G)                          | (H)                          | (1)                  | (J)           | (K)           | (L)                 | (M)          | (N)          | (O)<br>Total         |
|----------------------------------|---|-----------------|-----------------|------------------------------|------------------------------|------------------------------|----------------------|---------------|---------------|---------------------|--------------|--------------|----------------------|
| GI Post Segment                  | t   |                 | Cost Of Removal | Beginning Plant              | Ending Plant                 | Average Plant                | Life Depr            | Life Depr Exp | Life Depr Exp | COR Depr            | COR Depr Exp | COR Depr Exp | Depreciation         |
| Mo Yr Id                         | Fost Depr Group Id  |                 | (COR) Rate      | Balance                      | Balance                      | Balance                      | Expense              | Adjust        | Alloc Adj     | Expense             | Adjust       | Alloc Adjust | Expense              |
| Jan-18 200 Gas                   | 302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG 302.1. Intangible Gas Plant Franchises and Consents-Farm Taus PNG    | 0.05%           | 0.00%           | \$156,340                    | \$156,340                    | \$156,340                    | \$7                  | \$0           | \$0<br>\$0    | \$0                 | \$0          | \$0          | \$7                  |
| Jan-18 200 Gas<br>Jan-18 200 Gas | 303.3, Gas Intangible Miscellaneous Intangible Plant  | 0.12%<br>0.00%  | 0.00%           | \$3,813,095<br>\$167,783     | \$3,813,095<br>\$167,783     | \$3,813,095<br>\$167,783     | \$374<br>\$0         | \$0<br>\$0    | \$0           | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$374<br>\$0         |
| Jan-18 200 Gas<br>Jan-18 200 Gas | 365.3, Gas Transmission Land & Rights-of-way 366.1, Gas Transmission Structures and improvements  | 0.00%<br>3.24%  | 0.00%           | \$15,768<br>\$5,182          | \$15,768<br>\$5,182          | \$15,768<br>\$5,182          | \$0<br>\$14          | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$0<br>\$14          |
| Jan-18 200 Gas                   | 367.1, Gas Transmission Mains 369.3, Gas Transmission Measuring & regulating equipment  | 1.34%           | 0.45%           | \$10,251,719                 | \$10,251,719                 | \$10,251,719                 | \$11,446             | \$0           | \$0           | \$3,845             | \$0          | \$0          | \$15,291             |
| Jan-18 200 Gas                   |   | 6.02%           | 1.76%           | \$1,055,114                  | \$1,055,114                  | \$1,055,114                  | \$5,292              | \$0           | \$0           | \$1,547             | \$0          | \$0          | \$6,839              |
| Jan-18 200 Gas<br>Jan-18 200 Gas | 374, Gas Distribution Land and land rights-Land 374.1. Gas Distribution Land and land rights-Land Rt/ROW Deor                           | 0.00%<br>4.08%  | 0.00%           | \$85,715<br>\$596,818        | \$85,715<br>\$596,818        | \$85,715<br>\$596,818        | \$0<br>\$2,029       | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$0<br>\$2,029       |
| Jan-18 200 Gas                   | 374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD   | 0.00%           | 0.00%           | \$86,567                     | \$86,567                     | \$86,567                     | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Jan-18 200 Gas                   | 375, Gas Distribution Structures and improvements   | 5.69%           | 0.57%           | \$145,076                    | \$145,076                    | \$145,076                    | \$688                | \$0           | \$0           | \$69                | \$0          | \$0          | \$757                |
| Jan-18 200 Gas                   | 376, Gas Distribution Mains   | 1.28%           | 0.43%           | \$217,077,499                | \$217,292,385                | \$217,184,942                | \$231,666            | \$0           | \$0           | \$77,826            | \$0          | \$0          | \$309,492            |
| Jan-18 200 Gas                   | 378, Gas Distribution Measuring & Reg equipment   | 3.40%           | 0.63%           | \$12,680,508                 | \$12,680,508                 | \$12,680,508                 | \$35,929             | \$0           | \$0           | \$6,656             | \$0          | \$0          | \$42,585             |
| Jan-18 200 Gas                   | 379, Gas Distribution City Gate Stations  | 3.03%           | 1.43%           | \$13,984,612                 | \$13,984,612                 | \$13,984,612                 | \$35,311             | \$0           | \$0           | \$16,664            | \$0          | \$0          | \$51,975             |
| Jan-18 200 Gas                   | 380, Gas Distribution Services 381, Gas Distribution Meters-Meter & Installation  | 1.50%           | 0.82%           | \$153,950,845                | \$154,041,911                | \$153,996,378                | \$192,496            | \$0           | \$0           | \$105,230           | \$0          | \$0          | \$297,726            |
| Jan-18 200 Gas                   |   | 2.50%           | 0.00%           | \$44,609,515                 | \$44,652,671                 | \$44,631,093                 | \$92,981             | \$0           | \$0           | \$48                | \$0          | \$0          | \$93,029             |
| Jan-18 200 Gas<br>Jan-18 200 Gas | 381.2, Gas Distribution Meters-AMR Devices 383, Gas Distribution House regulators   | 6.51%<br>1.41%  | 0.00%           | \$371,313<br>\$19,482,827    | \$371,313<br>\$19,482,827    | \$371,313<br>\$19,482,827    | \$2,014<br>\$22,892  | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$2,014<br>\$22,892  |
| Jan-18 200 Gas                   | 385, Gas Distribution Industrial meas & regulating equp   | 2.33%           | 0.31%           | \$2,541,778                  | \$2,540,417                  | \$2,541,098                  | \$4,934              | \$0           | \$0           | \$656               | \$0          | \$0          | \$5,590              |
| Jan-18 200 Gas                   | 389, Gas General Land and land rights   | 0.00%           | 0.00%           | \$1,252,260                  | \$1,252,260                  | \$1,252,260                  | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Jan-18 200 Gas<br>Jan-18 200 Gas | 390, Gas General Structures and improvements-Structure Improvment 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice   | 2.15%           | 0.22%           | \$20,147,953<br>\$162,279    | \$20,703,010<br>\$162,279    | \$20,425,482<br>\$162,279    | \$36,596<br>\$0      | \$0<br>\$0    | \$0<br>\$0    | \$3,745<br>\$0      | \$0<br>\$0   | \$0<br>\$0   | \$40,341<br>\$0      |
| Jan-18 200 Gas                   | 391.1, Gas General Office furniture and equipment-Office Furn Equip   | 5.00%           | 0.00%           | \$851,522                    | \$851,522                    | \$851,522                    | \$3,548              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$3,548              |
| Jan-18 200 Gas                   | 391.22, Gas General Office furniture and equipment- MF Amortized  | 20.00%          | 0.00%           | \$1,672,775                  | \$1,684,680                  | \$1,678,728                  | \$27,979             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$27,979             |
| Jan-18 200 Gas                   | 391.3, Gas General Office furniture and equipment-Data Handling   | 0.00%           | 0.00%           | \$25,084                     | \$25,084                     | \$25,084                     | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Jan-18 200 Gas                   | 393, Gas General Stores equipment   | 5.00%           | 0.00%           | \$99,103                     | \$99,103                     | \$99,103                     | \$413                | \$0           | \$0           | \$0                 | \$0          | \$0          | \$413                |
| Jan-18 200 Gas                   | 394, Gas General Tools, shop and garage equipment   | 5.00%           |                 | \$2,722,631                  | \$2,727,631                  | \$2,725,131                  | \$11,355             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$11,355             |
| Jan-18 200 Gas                   | 395, Gas General Laboratory equipment   | 5.00%           | 0.00%           | \$955,079                    | \$955,079                    | \$955,079                    | \$3,979              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$3,979              |
| Jan-18 200 Gas                   | 397.1, Gas General Communication equipment-Communication Equip  | 8.33%           |                 | \$617,475                    | \$617,475                    | \$617,475                    | \$4,286              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$4,286              |
| Jan-18 200 Gas                   | 397.3, Gas General Communication equipment-Comm Eq SCADA  | 8.33%           | 0.00%           | \$1,787,165                  | \$1,787,165                  | \$1,787,165                  | \$12,406             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$12,406             |
| Jan-18 200 Gas                   | 398, Gas General Miscellaneous equipment  | 5.00%           |                 | \$26,388                     | \$26,388                     | \$26,388                     | \$110                | \$0           | \$0           | \$0                 | \$0          | \$0          | \$110                |
| Jan-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 3 year   | 33.33%          | 0.00%           | \$1,675,234                  | \$1,675,234                  | \$1,675,234                  | \$46,530             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$46,530             |
| Jan-18 200 Gas                   | Com Software 303 (ERR1 - CUST - TEG - 7 year  | 6.67%           | 0.00%           | \$13,695,706                 | \$13,707,016                 | \$13,701,361                 | \$76,150             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$76,150             |
| Jan-18 200 Gas                   | Gas MN Software 303 (ERP) - 10 year   | 10.00%          |                 | \$0                          | \$132,983                    | \$66,492                     | \$1,108              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$1,108              |
| Jan-18 200 Gas                   | Gas MN Software 303 (ERP) - 15 year   | 6.67%           | 0.00%           | \$0                          | \$2,195,834                  | \$1,097,917                  | \$12,199             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$12,199             |
| Jan-18 200 Gas                   | Gas MN Software 303 (ERP) - 5 year  | 20.00%          |                 | \$112,366                    | \$249,423                    | \$180,895                    | \$4,157              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$4,157              |
| Jan-18 200 Gas<br>Feb-18 200 Gas | MERC Gas MN<br>302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG   | 20.00%          | 0.00%           | \$1,448,700<br>\$156,340     | \$1,707,100<br>\$156,340     | \$1,577,900<br>\$156,340     | \$26,298<br>\$7      | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$26,298<br>\$7      |
| Feb-18 200 Gas<br>Feb-18 200 Gas | 302.1, Intangible Gas Plant Franchises and Consents-Farm Taps PNG 303.3, Gas Intangible Miscellaneous Intangible Plant                  | 0.12%<br>0.00%  | 0.00%           | \$3,813,095<br>\$167,783     | \$3,813,095<br>\$167,783     | \$3,813,095<br>\$167,783     | \$374<br>\$0         | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$374<br>\$0         |
| Feb-18 200 Gas                   | 365.3, Gas Transmission Land & Rights-of-way  | 0.00%           | 0.00%           | \$15,768                     | \$15,768                     | \$15,768                     | \$0                  | \$0           | \$0<br>\$0    | \$0                 | \$0          | \$0<br>\$0   | \$0                  |
| Feb-18 200 Gas<br>Feb-18 200 Gas | 366.1, Gas Transmission Structures and improvements 367.1, Gas Transmission Mains   | 3.24%<br>1.34%  | 0.00%<br>0.45%  | \$5,182<br>\$10,251,719      | \$5,182<br>\$10,251,719      | \$5,182<br>\$10,251,719      | \$14<br>\$11,446     | \$0<br>\$0    | \$0           | \$0<br>\$3,845      | \$0<br>\$0   | \$0          | \$14<br>\$15,291     |
| Feb-18 200 Gas                   | 369.3, Gas Transmission Measuring & regulating equipment  | 6.02%           | 1.76%           | \$1,055,114                  | \$1,055,114                  | \$1,055,114                  | \$5,292              | \$0           | \$0           | \$1,547             | \$0          | \$0          | \$6,839              |
| Feb-18 200 Gas                   | 374, Gas Distribution Land and land rights-Land   | 0.00%           | 0.00%           | \$85,715                     | \$85,715                     | \$85,715                     | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Feb-18 200 Gas                   | 374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr   | 4.08%           | 0.00%           | \$596,818                    | \$596,818                    | \$596,818                    | \$2,029              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$2,029              |
| Feb-18 200 Gas                   | 374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD   | 0.00%           |                 | \$86,567                     | \$86,567                     | \$86,567                     | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Feb-18 200 Gas                   | 375, Gas Distribution Structures and improvements 376. Gas Distribution Mains   | 5.69%           | 0.57%           | \$145,076                    | \$145,076                    | \$145,076                    | \$688                | \$0           | \$0           | \$69                | \$0          | \$0          | \$757                |
| Feb-18 200 Gas                   |   | 1.28%           | 0.43%           | \$217,292,385                | \$217,563,579                | \$217,427,982                | \$231.924            | \$0           | \$0           | \$77.914            | \$0          | \$0          | \$309.838            |
| Feb-18 200 Gas<br>Feb-18 200 Gas | 378, Gas Distribution Measuring & Reg equipment 379. Gas Distribution City Gate Stations  | 3.40%           | 0.63%<br>1.43%  | \$12,680,508<br>\$13,984.612 | \$12,680,508<br>\$14,134,612 | \$12,680,508<br>\$14,059,612 | \$35,929<br>\$35,500 | \$0<br>\$0    | \$0<br>\$0    | \$6,656<br>\$16.754 | \$0<br>\$0   | \$0<br>\$0   | \$42,585<br>\$52,254 |
| Feb-18 200 Gas                   | 380, Gas Distribution Services  | 1.50%           | 0.82%           | \$154,041,911                | \$154,134,161                | \$154,088,036                | \$192,611            | \$0           | \$0           | \$105,293           | \$0          | \$0          | \$297,904            |
| Feb-18 200 Gas                   | 381, Gas Distribution Meters-Meter & Installation   | 2.50%           | 0.00%           | \$44,652,671                 | \$44,695,777                 | \$44,674,224                 | \$93,072             | \$0           | \$0           | \$49                | \$0          | \$0          | \$93,121             |
| Feb-18 200 Gas                   | 381.2, Gas Distribution Meters-AMR Devices  | 6.51%           | 0.00%           | \$371,313                    | \$371,313                    | \$371,313                    | \$2,014              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$2,014              |
| Feb-18 200 Gas                   | 383, Gas Distribution House regulators  | 1.41%           | 0.00%           | \$19,482,827                 | \$19,482,827                 | \$19,482,827                 | \$22,892             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$22,892             |
| Feb-18 200 Gas                   | 385, Gas Distribution Industrial meas & regulating equp   | 2.33%           | 0.31%           | \$2,540,417                  | \$2,539,056                  | \$2,539,737                  | \$4,931              | \$0           | \$0           | \$656               | \$0          | \$0          | \$5,587              |
| Feb-18 200 Gas<br>Feb-18 200 Gas | 389, Gas General Land and land rights 390, Gas General Structures and improvements-Structure Improvement                                | 0.00%<br>2.15%  | 0.00%           | \$1,252,260<br>\$20,703,010  | \$1,252,260<br>\$21,119,302  | \$1,252,260<br>\$20,911,156  | \$0<br>\$37,466      | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$3.834      | \$0<br>\$0   | \$0<br>\$0   | \$0<br>\$41,300      |
| Feb-18 200 Gas<br>Feb-18 200 Gas | 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice 391.1, Gas General Office furniture and equipment-Office Furn Equip | 0.00%<br>5.00%  | 0.00%           | \$162,279<br>\$851.522       | \$162,279<br>\$851.522       | \$162,279<br>\$851.522       | \$0<br>\$3,548       | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$0<br>\$3,548       |
| Feb-18 200 Gas                   | 391.22, Gas General Office furniture and equipment- MF Amortized  | 20.00%          | 0.00%           | \$1,684,680                  | \$1,699,324                  | \$1,692,002                  | \$28,199             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$28,199             |
| Feb-18 200 Gas                   | 391.3, Gas General Office furniture and equipment-Data Handling   | 0.00%           | 0.00%           | \$25,084                     | \$25,084                     | \$25,084                     | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Feb-18 200 Gas                   | 393, Gas General Stores equipment   | 5.00%           |                 | \$99,103                     | \$99,103                     | \$99,103                     | \$413                | \$0           | \$0           | \$0                 | \$0          | \$0          | \$413                |
| Feb-18 200 Gas                   | 394, Gas General Tools, shop and garage equipment   | 5.00%           | 0.00%           | \$2,727,631                  | \$2,752,631                  | \$2,740,131                  | \$11,417             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$11,417             |
| Feb-18 200 Gas                   | 395, Gas General Laboratory equipment   | 5.00%           |                 | \$955,079                    | \$955,079                    | \$955,079                    | \$3,979              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$3,979              |
| Feb-18 200 Gas<br>Feb-18 200 Gas | 397.1, Gas General Communication equipment-Communication Equip 397.3, Gas General Communication equipment-Comm Eq SCADA                 | 8.33%<br>8.33%  | 0.00%           | \$617,475<br>\$1,787,165     | \$617,475<br>\$1,787,165     | \$617,475<br>\$1,787,165     | \$4,286<br>\$12,406  | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$4,286<br>\$12,406  |
| Feb-18 200 Gas<br>Feb-18 200 Gas | 398, Gas General Miscellaneous equipment Com Software 303 ICE R1 - CUST - TEG - 3 year  | 5.00%<br>33.33% | 0.00%           | \$26,388<br>\$1.675.234      | \$26,388<br>\$1.675,234      | \$26,388<br>\$1.675,234      | \$110<br>\$46.530    | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$110<br>\$46,530    |
| Feb-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 7 year   | 6.67%           | 0.00%           | \$13,707,016                 | \$13,717,111                 | \$13,712,064                 | \$76,207             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$76,207             |
| Feb-18 200 Gas                   | Gas MN Software 303 (ERP) - 10 year   | 10.00%          |                 | \$132,983                    | \$134,053                    | \$133,518                    | \$1,117              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$1,117              |
| Feb-18 200 Gas                   | Gas MN Software 303 (ERP) - 15 year   | 6.67%           | 0.00%           | \$2,195,834                  | \$2,240,969                  | \$2,218,402                  | \$12,450             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$12,450             |
| Feb-18 200 Gas                   | Gas MN Software 303 (ERP) - 5 year  | 20.00%          | 0.00%           | \$249,423                    | \$251,275                    | \$250,349                    | \$4,188              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$4,188              |
| Feb-18 200 Gas                   | MERC Gas MN   | 20.00%          | 0.00%           | \$1,707,100                  | \$1,965,500                  | \$1,836,300                  | \$30,605             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$30,605             |
| Mar-18 200 Gas                   | 302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG  | 0.05%           | 0.00%           | \$156,340                    | \$156,340                    | \$156,340                    | \$7                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$7                  |
| Mar-18 200 Gas                   | 302.1, Intangible Gas Plant Franchises and Consents-Farm Taps PNG   | 0.12%           |                 | \$3,813,095                  | \$3,813,095                  | \$3,813,095                  | \$374                | \$0           | \$0           | \$0                 | \$0          | \$0          | \$374                |
| Mar-18 200 Gas<br>Mar-18 200 Gas | 303.3, Gas Intangible Miscellaneous Intangible Plant<br>365.3, Gas Transmission Land & Rights-of-way                                    | 0.00%           | 0.00%           | \$167,783<br>\$15,768        | \$167,783<br>\$15,768        | \$167,783<br>\$15,768        | \$0<br>\$0           | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$0<br>\$0           |
| Mar-18 200 Gas                   | 366.1, Gas Transmission Structures and improvements   | 3.24%           | 0.00%           | \$5,182                      | \$5,182                      | \$5,182                      | \$14                 | \$0           | \$0           | \$0                 | \$0          | \$0          | \$14                 |
| Mar-18 200 Gas                   | 367.1, Gas Transmission Mains   | 1.34%           |                 | \$10,251,719                 | \$10,251,719                 | \$10,251,719                 | \$11,446             | \$0           | \$0           | \$3,845             | \$0          | \$0          | \$15,291             |
| Mar-18 200 Gas                   | 369.3, Gas Transmission Measuring & regulating equipment  | 6.02%           | 1.76%           | \$1,055,114                  | \$1,055,114                  | \$1,055,114                  | \$5,292              | \$0<br>\$0    | \$0<br>\$0    | \$1,547<br>\$0      | \$0<br>\$0   | \$0<br>\$0   | \$6,839<br>\$0       |
| Mar-18 200 Gas<br>Mar-18 200 Gas | 374, Gas Distribution Land and land rights-Land<br>374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr                        | 4.08%           | 0.00%           | \$85,715<br>\$596,818        | \$85,715<br>\$596,818        | \$85,715<br>\$596,818        | \$0<br>\$2,029       | \$0           | \$0           | \$0                 | \$0          | \$0          | \$2,029              |
| Mar-18 200 Gas                   | 374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD   | 0.00%           | 0.00%           | \$86,567                     | \$86,567                     | \$86,567                     | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Mar-18 200 Gas                   | 375, Gas Distribution Structures and improvements   | 5.69%           | 0.57%           | \$145,076                    | \$145,076                    | \$145,076                    | \$688                | \$0           | \$0           | \$69                | \$0          | \$0          | \$757                |
| Mar-18 200 Gas                   | 376, Gas Distribution Mains   | 1.28%           | 0.43%           | \$217,563,579                | \$217,835,855                | \$217,699,717                | \$232,213            | \$0           | \$0           | \$78,011            | \$0          | \$0          | \$310,224            |
| Mar-18 200 Gas                   | 378, Gas Distribution Measuring & Reg equipment   | 3.40%           | 0.63%           | \$12,680,508                 | \$12,680,508                 | \$12,680,508                 | \$35,929             | \$0           | \$0           | \$6,656             | \$0          | \$0          | \$42,585             |
| Mar-18 200 Gas                   | 379, Gas Distribution City Gate Stations 380, Gas Distribution Services   | 3.03%           | 1.43%           | \$14,134,612                 | \$14,209,612                 | \$14,172,112                 | \$35,784             | \$0           | \$0           | \$16,888            | \$0          | \$0          | \$52,672             |
| Mar-18 200 Gas                   |   | 1.50%           | 0.82%           | \$154,134,161                | \$154,249,783                | \$154,191,972                | \$192,740            | \$0           | \$0           | \$105,364           | \$0          | \$0          | \$298,104            |
| Mar-18 200 Gas                   | 381, Gas Distribution Meters-Meter & Installation   | 2.50%           | 0.00%           | \$44,695,777                 | \$45,213,644                 | \$44,954,711                 | \$93,656             | \$0           | \$0           | \$58                | \$0          | \$0          | \$93,714             |
| Mar-18 200 Gas                   | 381.2, Gas Distribution Meters-AMR Devices  | 6.51%           |                 | \$371,313                    | \$371,313                    | \$371,313                    | \$2,014              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$2,014              |
| Mar-18 200 Gas                   | 383, Gas Distribution House regulators  | 1.41%           | 0.00%           | \$19,482,827                 | \$19,482,827                 | \$19,482,827                 | \$22,892             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$22,892             |
| Mar-18 200 Gas                   | 385, Gas Distribution Industrial meas & regulating equp   | 2.33%           | 0.31%           | \$2,539,056                  | \$2,537,695                  | \$2,538,376                  | \$4,929              | \$0           | \$0           | \$656               | \$0          | \$0          | \$5,585              |
| Mar-18 200 Gas                   | 389, Gas General Land and land rights   | 0.00%           | 0.00%           | \$1,252,260                  | \$1,252,260                  | \$1,252,260                  | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Mar-18 200 Gas                   | 390, Gas General Structures and improvements-Structure Improvment   | 2.15%           | 0.22%           | \$21,119,302                 | \$21,466,212                 | \$21,292,757                 | \$38,150             | \$0           | \$0           | \$3,904             | \$0          | \$0          | \$42,054             |
| Mar-18 200 Gas                   | 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice   | 0.00%           |                 | \$162,279                    | \$162,279                    | \$162,279                    | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Mar-18 200 Gas                   | 391.1, Gas General Office furniture and equipment-Office Furn Equip   | 5.00%           | 0.00%           | \$851,522                    | \$851,522                    | \$851,522                    | \$3,548              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$3,548              |
| Mar-18 200 Gas                   | 391.22, Gas General Office furniture and equipment- MF Amortized  | 20.00%          |                 | \$1,699,324                  | \$1,912,074                  | \$1,805,699                  | \$30,095             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$30,095             |
| Mar-18 200 Gas                   | 391.3, Gas General Office furniture and equipment-Data Handling   | 0.00%           | 0.00%           | \$25,084                     | \$25,084                     | \$25,084                     | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Mar-18 200 Gas                   | 393, Gas General Stores equipment   | 5.00%           |                 | \$99,103                     | \$99,103                     | \$99,103                     | \$413                | \$0           | \$0           | \$0                 | \$0          | \$0          | \$413                |
| Mar-18 200 Gas                   | 394, Gas General Tools, shop and garage equipment   | 5.00%           | 0.00%           | \$2,752,631                  | \$2,797,631                  | \$2,775,131                  | \$11,563             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$11,563             |
| Mar-18 200 Gas                   | 395, Gas General Laboratory equipment 397.1, Gas General Communication equipment-Communication Equip                                    | 5.00%           | 0.00%           | \$955,079                    | \$955,079                    | \$955,079                    | \$3,979              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$3,979              |
| Mar-18 200 Gas                   |   | 8.33%           | 0.00%           | \$617,475                    | \$617,475                    | \$617,475                    | \$4,286              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$4,286              |
| Mar-18 200 Gas                   | 397.3, Gas General Communication equipment-Comm Eq SCADA  | 8.33%           | 0.00%           | \$1,787,165                  | \$1,787,165                  | \$1,787,165                  | \$12,406             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$12,406             |
| Mar-18 200 Gas                   | 398, Gas General Miscellaneous equipment  | 5.00%           |                 | \$26,388                     | \$26,388                     | \$26,388                     | \$110                | \$0           | \$0           | \$0                 | \$0          | \$0          | \$110                |
| Mar-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 3 year   | 33.33%          | 0.00%           | \$1,675,234                  | \$1,675,234                  | \$1,675,234                  | \$46,530             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$46,530             |
| Mar-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 7 year   | 6.67%           |                 | \$13,717,111                 | \$13,727,948                 | \$13,722,530                 | \$76,267             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$76,267             |
| Mar-18 200 Gas                   | Gas MN Software 303 (ERP) - 10 year   | 10.00%          | 0.00%           | \$134,053                    | \$135,035                    | \$134,544                    | \$1,125              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$1,125              |
| Mar-18 200 Gas                   | Gas MN Software 303 (ERP) - 15 year   | 6.67%           |                 | \$2,240,969                  | \$2,278,066                  | \$2,259,518                  | \$12,656             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$12,656             |
| Mar-18 200 Gas                   | Gas MN Software 303 (ERP) - 5 year  | 20.00%          | 0.00%           | \$251,275                    | \$252,980                    | \$252,128                    | \$4,216              | \$0           | \$0           | \$0                 | \$0          | \$0          | \$4,216              |
| Mar-18 200 Gas                   | MERC Gas MN   | 20.00%          | 0.00%           | \$1,965,500                  | \$2,223,900                  | \$2,094,700                  | \$34,912             | \$0           | \$0           | \$0                 | \$0          | \$0          | \$34,912             |
| Apr-18 200 Gas                   | 302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG  | 0.02%           | 0.00%           | \$156,340                    | \$156,340                    | \$156,340                    | \$2                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$2                  |
| Apr-18 200 Gas                   | 302.1, Intangible Gas Plant Franchises and Consents-Farm Taps PNG   | 0.12%           | 0.00%           | \$3,813,095                  | \$3,813,095                  | \$3,813,095                  | \$374                | \$0           | \$0           | \$0                 | \$0          | \$0          | \$374                |
| Apr-18 200 Gas                   | 303.3, Gas Intangible Miscellaneous Intangible Plant  | 0.00%           |                 | \$167,783                    | \$167,783                    | \$167,783                    | \$0                  | \$0           | \$0           | \$0                 | \$0          | \$0          | \$0                  |
| Apr-18 200 Gas<br>Apr-18 200 Gas | 365.3, Gas Transmission Land & Rights-of-way 366.1, Gas Transmission Structures and improvements  | 0.00%<br>3.24%  | 0.00%           | \$15,768<br>\$5,182          | \$15,768<br>\$5,182          | \$15,768<br>\$5,182          | \$0<br>\$14          | \$0<br>\$0    | \$0<br>\$0    | \$0<br>\$0          | \$0<br>\$0   | \$0<br>\$0   | \$0<br>\$14          |
| Apr-18 200 Gas                   | 367.1, Gas Transmission Mains   | 1.34%           | 0.45%           | \$10,251,719                 | \$10,251,719                 | \$10,251,719                 | \$11,446             | \$0           | \$0           | \$3,845             | \$0          | \$0          | \$15,291             |
|                                  |   |                 |                 |                              |                              |                              |                      |               |               |                     |              |              |                      |

|                                  |  |                 |                | \$1.055.114                   |                               |                               |                       |            |            |                       |            |            |                       |
|----------------------------------|--|-----------------|----------------|-------------------------------|-------------------------------|-------------------------------|-----------------------|------------|------------|-----------------------|------------|------------|-----------------------|
| Apr-18 200 Gas<br>Apr-18 200 Gas | 369.3, Gas Transmission Measuring & regulating equipment<br>374, Gas Distribution Land and land rights-Land                              | 6.02%<br>0.00%  | 1.76%<br>0.00% | \$1,055,114                   | \$1,055,114<br>\$85,715       | \$1,055,114<br>\$85,715       | \$5,292<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$1,547<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$6,839<br>\$0        |
| Apr-18 200 Gas<br>Apr-18 200 Gas | 374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr<br>374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD           | 4.08%           | 0.00%          | \$596,818<br>\$86,567         | \$596,818<br>\$86,567         | \$596,818<br>\$86,567         | \$2,029<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$2,029<br>\$0        |
| Apr-18 200 Gas<br>Apr-18 200 Gas | 374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD  375, Gas Distribution Structures and improvements                         | 5.69%           | 0.00%          | \$145,076                     | \$145,076                     | \$145,076                     | \$688                 | \$0<br>\$0 | \$0<br>\$0 | \$69                  | \$0        | \$0<br>\$0 | \$0<br>\$757          |
| Apr-18 200 Gas                   | 376, Gas Distribution Mains  | 1.28%           | 0.43%          | \$217,835,855                 | \$219,461,253                 | \$218,648,554                 | \$233,227             | \$0        | \$0        | \$78,350              | \$0        | \$0        | \$311,577             |
| Apr-18 200 Gas<br>Apr-18 200 Gas | 378, Gas Distribution Measuring & Reg equipment 379, Gas Distribution City Gate Stations   | 3.40%           | 0.63%<br>1.43% | \$12,680,508<br>\$14.209.612  | \$12,680,508<br>\$14,284,612  | \$12,680,508<br>\$14.247.112  | \$35,929<br>\$35,973  | \$0<br>\$0 | \$0<br>\$0 | \$6,656<br>\$16.978   | \$0<br>\$0 | \$0<br>\$0 | \$42,585<br>\$52.951  |
| Apr-18 200 Gas                   | 380, Gas Distribution Services   | 1.50%           | 0.82%          | \$154,249,783                 | \$155,051,991                 | \$154,650,887                 | \$193,314             | \$0        | \$0        | \$105,678             | \$0        | \$0        | \$298,992             |
| Apr-18 200 Gas<br>Apr-18 200 Gas | 381, Gas Distribution Meters-Meter & Installation<br>381.2, Gas Distribution Meters-AMR Devices  | 2.50%<br>6.51%  | 0.00%          | \$45,213,644<br>\$371,313     | \$45,343,111<br>\$371,313     | \$45,278,378<br>\$371,313     | \$94,330<br>\$2,014   | \$0<br>\$0 | \$0<br>\$0 | \$67<br>\$0           | \$0<br>\$0 | \$0<br>\$0 | \$94,397<br>\$2,014   |
| Apr-18 200 Gas                   | 383, Gas Distribution House regulators   | 1.41%           | 0.00%          | \$19,482,827                  | \$19,482,827                  | \$19,482,827                  | \$22,892              | \$0        | \$0        | \$0                   | \$0        | \$0        | \$22,892              |
| Apr-18 200 Gas<br>Apr-18 200 Gas | 385, Gas Distribution Industrial meas & regulating equp 389, Gas General Land and land rights  | 2.33%           | 0.31%          | \$2,537,695<br>\$1,252,260    | \$2,536,334<br>\$1,252,260    | \$2,537,015<br>\$1,252,260    | \$4,926<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$655<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$5,581<br>\$0        |
| Apr-18 200 Gas                   | 390, Gas General Structures and improvements-Structure Improvment  | 2.15%           | 0.22%          | \$21,466,212                  | \$21,743,740                  | \$21,604,976                  | \$38,709              | \$0        | \$0        | \$3,961               | \$0        | \$0        | \$42,670              |
| Apr-18 200 Gas<br>Apr-18 200 Gas | 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice 391.1, Gas General Office furniture and equipment-Office Furn Equip  | 0.00%<br>5.00%  | 0.00%          | \$162,279<br>\$851.522        | \$162,279<br>\$851.522        | \$162,279<br>\$851.522        | \$0<br>\$3.548        | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$3.548        |
| Apr-18 200 Gas                   | 391.22, Gas General Office furniture and equipment- MF Amortized   | 20.00%          | 0.00%          | \$1,912,074                   | \$1,926,718                   | \$1,919,396                   | \$31,989              | \$0        | \$0        | \$0                   | \$0        | \$0        | \$31,989              |
| Apr-18 200 Gas<br>Apr-18 200 Gas | 391.3, Gas General Office furniture and equipment-Data Handling  | 0.00%<br>5.00%  | 0.00%          | \$25,084<br>\$99,103          | \$25,084                      | \$25,084                      | \$0<br>\$413          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$413          |
| Apr-18 200 Gas                   | 393, Gas General Stores equipment 394, Gas General Tools, shop and garage equipment  | 5.00%           | 0.00%          | \$2,797,631                   | \$99,103<br>\$2,822,631       | \$99,103<br>\$2,810,131       | \$11,710              | \$0<br>\$0 | \$0        | \$0                   | \$0        | \$0        | \$11,710              |
| Apr-18 200 Gas<br>Apr-18 200 Gas | 395, Gas General Laboratory equipment  | 5.00%           | 0.00%          | \$955,079                     | \$955,079                     | \$955,079                     | \$3,979               | \$0        | \$0        | \$0                   | \$0        | \$0        | \$3,979               |
| Apr-18 200 Gas                   | 397.1, Gas General Communication equipment-Communication Equip 397.3, Gas General Communication equipment-Comm Eq SCADA                  | 8.33%<br>8.33%  | 0.00%          | \$617,475<br>\$1,787,165      | \$617,475<br>\$1,787,165      | \$617,475<br>\$1,787,165      | \$4,286<br>\$12,406   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$4,286<br>\$12,406   |
| Apr-18 200 Gas                   | 398, Gas General Miscellaneous equipment   | 5.00%           | 0.00%          | \$26,388                      | \$26,388                      | \$26,388                      | \$110                 | \$0        | \$0        | \$0                   | \$0        | \$0        | \$110                 |
| Apr-18 200 Gas<br>Apr-18 200 Gas | Com Software 303 ICE R1 - CUST - TEG - 3 year<br>Com Software 303 ICE R1 - CUST - TEG - 7 year   | 33.33%<br>6.67% | 0.00%          | \$1,675,234<br>\$13,727,948   | \$1,675,234<br>\$13,737,851   | \$1,675,234<br>\$13,732,900   | \$46,530<br>\$76,322  | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$46,530<br>\$76,322  |
| Apr-18 200 Gas                   | Gas MN Software 303 (ERP) - 10 year  | 10.00%          | 0.00%          | \$135,035                     | \$135,378                     | \$135,207                     | \$1,128               | \$0        | \$0        | \$0                   | \$0        | \$0        | \$1,128               |
| Apr-18 200 Gas<br>Apr-18 200 Gas | Gas MN Software 303 (ERP) - 15 year<br>Gas MN Software 303 (ERP) - 5 year  | 6.67%<br>20.00% | 0.00%          | \$2,278,066<br>\$252,980      | \$2,304,719<br>\$254,176      | \$2,291,393<br>\$253,578      | \$12,804<br>\$4,236   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$12,804<br>\$4,236   |
| Apr-18 200 Gas                   | MERC Gas MN  | 20.00%          | 0.00%          | \$2,223,900                   | \$2,402,300                   | \$2,313,100                   | \$38,552              | \$0        | \$0        | \$0                   | \$0        | \$0        | \$38,552              |
| May-18 200 Gas<br>May-18 200 Gas | 302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG 302.1. Intangible Gas Plant Franchises and Consents-Farm Taps PNG     | 0.00%           | 0.00%          | \$156,340<br>\$3.813.095      | \$156,340<br>\$3.813.095      | \$156,340<br>\$3.813.095      | \$0<br>\$374          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$374          |
| May-18 200 Gas                   | 303.3, Gas Intangible Miscellaneous Intangible Plant   | 0.12%           | 0.00%          | \$167,783                     | \$167,783                     | \$167,783                     | \$0                   | \$0<br>\$0 | \$0        | \$0                   | \$0        | \$0        | \$0                   |
| May-18 200 Gas                   | 365.3, Gas Transmission Land & Rights-of-way   | 0.00%           | 0.00%          | \$15,768                      | \$15,768                      | \$15,768                      | \$0                   | \$0        | \$0        | \$0                   | \$0        | \$0        | \$0                   |
| May-18 200 Gas<br>May-18 200 Gas | 366.1, Gas Transmission Structures and improvements 367.1, Gas Transmission Mains  | 3.24%<br>1.34%  | 0.00%          | \$5,182<br>\$10,251,719       | \$5,182<br>\$10,251,719       | \$5,182<br>\$10,251,719       | \$14<br>\$11,446      | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$3,845        | \$0<br>\$0 | \$0<br>\$0 | \$14<br>\$15,291      |
| May-18 200 Gas                   | 369.3, Gas Transmission Measuring & regulating equipment   | 6.02%           | 1.76%          | \$1,055,114                   | \$1,055,114                   | \$1,055,114                   | \$5,292               | \$0        | \$0        | \$1,547               | \$0        | \$0        | \$6,839               |
| May-18 200 Gas<br>May-18 200 Gas | 374, Gas Distribution Land and land rights-Land 374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr                            | 0.00%<br>4.08%  | 0.00%          | \$85,715<br>\$596.818         | \$85,715<br>\$596.818         | \$85,715<br>\$596.818         | \$0<br>\$2.029        | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$2,029        |
| May-18 200 Gas                   | 374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD  | 0.00%           | 0.00%          | \$86,567                      | \$86,567                      | \$86,567                      | \$0                   | \$0        | \$0        | \$0                   | \$0        | \$0        | \$0                   |
| May-18 200 Gas<br>May-18 200 Gas | 375, Gas Distribution Structures and improvements 376, Gas Distribution Mains  | 5.69%<br>1.28%  | 0.57%<br>0.43% | \$145,076<br>\$219,461,253    | \$145,076<br>\$222,479,151    | \$145,076<br>\$220,970,202    | \$688<br>\$235,702    | \$0<br>\$0 | \$0<br>\$0 | \$69<br>\$79,181      | \$0<br>\$0 | \$0<br>\$0 | \$757<br>\$314,883    |
| May-18 200 Gas                   | 378, Gas Distribution Measuring & Reg equipment  | 3.40%           | 0.63%          | \$12,680,508                  | \$12,680,508                  | \$12,680,508                  | \$35,929              | \$0        | \$0        | \$6,656               | \$0        | \$0        | \$42,585              |
| May-18 200 Gas                   | 379, Gas Distribution City Gate Stations   | 3.03%<br>1.50%  | 1.43%<br>0.82% | \$14,284,612<br>\$155,051,991 | \$14,484,612                  | \$14,384,612                  | \$36,321              | \$0        | \$0        | \$17,141              | \$0        | \$0        | \$53,462              |
| May-18 200 Gas<br>May-18 200 Gas | 380, Gas Distribution Services 381, Gas Distribution Meters-Meter & Installation   | 2.50%           | 0.82%          | \$45,343,111                  | \$156,282,769<br>\$45,472,578 | \$155,667,380<br>\$45,407,845 | \$194,584<br>\$94,599 | \$0<br>\$0 | \$0<br>\$0 | \$106,374<br>\$71     | \$0<br>\$0 | \$0<br>\$0 | \$300,958<br>\$94,670 |
| May-18 200 Gas                   | 381.2, Gas Distribution Meters-AMR Devices   | 6.51%           | 0.00%          | \$371,313                     | \$371,313                     | \$371,313                     | \$2,014               | \$0        | \$0        | \$0                   | \$0        | \$0        | \$2,014               |
| May-18 200 Gas<br>May-18 200 Gas | 383, Gas Distribution House regulators 385, Gas Distribution Industrial meas & regulating equp   | 1.41%<br>2.33%  | 0.00%          | \$19,482,827<br>\$2,536,334   | \$19,482,827<br>\$2,584,973   | \$19,482,827<br>\$2,560,654   | \$22,892<br>\$4,972   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$661          | \$0<br>\$0 | \$0<br>\$0 | \$22,892<br>\$5,633   |
| May-18 200 Gas                   | 389, Gas General Land and land rights  | 0.00%           | 0.00%          | \$1,252,260                   | \$1,252,260                   | \$1,252,260                   | \$0                   | \$0        | \$0        | \$0                   | \$0        | \$0        | \$0                   |
| May-18 200 Gas<br>May-18 200 Gas | 390, Gas General Structures and improvements-Structure Improvment 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice    | 2.15%<br>0.00%  | 0.22%<br>0.00% | \$21,743,740<br>\$162,279     | \$21,907,504<br>\$162,279     | \$21,825,622<br>\$162,279     | \$39,104<br>\$0       | \$0<br>\$0 | \$0<br>\$0 | \$4,001<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$43,105<br>\$0       |
| May-18 200 Gas                   | 391.1, Gas General Office furniture and equipment-Office Furn Equip  | 5.00%           | 0.00%          | \$851,522                     | \$851,522                     | \$851,522                     | \$3,548               | \$0        | \$0        | \$0                   | \$0        | \$0        | \$3,548               |
| May-18 200 Gas<br>May-18 200 Gas | 391.22, Gas General Office furniture and equipment- MF Amortized 391.3, Gas General Office furniture and equipment-Data Handling         | 20.00%          | 0.00%          | \$1,926,718<br>\$25.084       | \$1,941,362<br>\$25.084       | \$1,934,040<br>\$25.084       | \$32,234<br>\$0       | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$32,234<br>\$0       |
| May-18 200 Gas                   | 393, Gas General Stores equipment  | 5.00%           | 0.00%          | \$99,103                      | \$99,103                      | \$99,103                      | \$413                 | \$0        | \$0        | \$0                   | \$0        | \$0        | \$413                 |
| May-18 200 Gas<br>May-18 200 Gas | 394, Gas General Tools, shop and garage equipment 395, Gas General Laboratory equipment  | 5.00%<br>5.00%  | 0.00%          | \$2,822,631<br>\$955,079      | \$2,872,631<br>\$955,079      | \$2,847,631<br>\$955,079      | \$11,866<br>\$3,979   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$11,866<br>\$3,979   |
| May-18 200 Gas                   | 397.1, Gas General Communication equipment-Communication Equip   | 8.33%           | 0.00%          | \$617,475                     | \$617,475                     | \$617,475                     | \$4,286               | \$0<br>\$0 | \$0        | \$0<br>\$0            | \$0        | \$0        | \$4,286               |
| May-18 200 Gas                   | 397.3, Gas General Communication equipment-Comm Eq SCADA   | 8.33%           | 0.00%          | \$1,787,165                   | \$1,787,165                   | \$1,787,165                   | \$12,406              | \$0        | \$0        | \$0                   | \$0        | \$0        | \$12,406              |
| May-18 200 Gas<br>May-18 200 Gas | 398, Gas General Miscellaneous equipment<br>Com Software 303 ICE R1 - CUST - TEG - 3 year  | 5.00%<br>33.33% | 0.00%          | \$26,388<br>\$1,675,234       | \$26,388<br>\$1,675,234       | \$26,388<br>\$1,675,234       | \$110<br>\$46,530     | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$110<br>\$46,530     |
| May-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 7 year  | 6.67%           | 0.00%          | \$13,737,851                  | \$13,748,688                  | \$13,743,270                  | \$76,382              | \$0        | \$0        | \$0                   | \$0        | \$0        | \$76,382              |
| May-18 200 Gas<br>May-18 200 Gas | Gas MN Software 303 (ERP) - 10 year<br>Gas MN Software 303 (ERP) - 15 year   | 10.00%<br>6.67% | 0.00%          | \$135,378<br>\$2,304,719      | \$135,378<br>\$2,336,237      | \$135,378<br>\$2,320,478      | \$1,128<br>\$12,979   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$1,128<br>\$12,979   |
| May-18 200 Gas                   | Gas MN Software 303 (ERP) - 5 year   | 20.00%          | 0.00%          | \$254,176                     | \$254,339                     | \$254,258                     | \$4,239               | \$0        | \$0        | \$0                   | \$0        | \$0        | \$4,239               |
| May-18 200 Gas<br>Jun-18 200 Gas | MERC Gas MN 302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG   | 20.00%          | 0.00%          | \$2,402,300<br>\$156,340      | \$2,580,700<br>\$156,340      | \$2,491,500<br>\$156,340      | \$41,525<br>\$0       | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$41,525<br>\$0       |
| Jun-18 200 Gas                   | 302.1, Intangible Gas Plant Franchises and Consents-Farm Taps PNG  | 0.12%           | 0.00%          | \$3,813,095                   | \$3,813,095                   | \$3,813,095                   | \$374                 | \$0        | \$0        | \$0                   | \$0        | \$0        | \$374                 |
| Jun-18 200 Gas<br>Jun-18 200 Gas | 303.3, Gas Intangible Miscellaneous Intangible Plant   | 0.00%           | 0.00%          | \$167,783<br>\$15,768         | \$167,783<br>\$15,768         | \$167,783<br>\$15,768         | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            |
| Jun-18 200 Gas                   | 365.3, Gas Transmission Land & Rights-of-way 366.1, Gas Transmission Structures and improvements   | 3.24%           | 0.00%          | \$5,182                       | \$5,182                       | \$5,182                       | \$14                  | \$0<br>\$0 | \$0        | \$0<br>\$0            | \$0        | \$0        | \$14                  |
| Jun-18 200 Gas                   | 367.1, Gas Transmission Mains  | 1.34%           | 0.45%          | \$10,251,719<br>\$1.055,114   | \$10,251,719<br>\$1.055.114   | \$10,251,719<br>\$1,055,114   | \$11,446              | \$0        | \$0        | \$3,845               | \$0        | \$0        | \$15,291              |
| Jun-18 200 Gas<br>Jun-18 200 Gas | 369.3, Gas Transmission Measuring & regulating equipment 374, Gas Distribution Land and land rights-Land                                 | 6.02%<br>0.00%  | 1.76%          | \$1,055,114                   | \$1,055,114                   | \$1,055,114                   | \$5,292<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$1,547<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$6,839<br>\$0        |
| Jun-18 200 Gas                   | 374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr  | 4.08%           | 0.00%          | \$596,818                     | \$596,818                     | \$596,818                     | \$2,029               | \$0        | \$0        | \$0                   | \$0        | \$0        | \$2,029               |
| Jun-18 200 Gas<br>Jun-18 200 Gas | 374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD 375, Gas Distribution Structures and improvements                          | 0.00%<br>5.69%  | 0.00%<br>0.57% | \$86,567<br>\$145,076         | \$86,567<br>\$145,076         | \$86,567<br>\$145,076         | \$0<br>\$688          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$69           | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$757          |
| Jun-18 200 Gas                   | 376, Gas Distribution Mains  | 1.28%           | 0.43%          | \$222,479,151                 | \$226,515,699                 | \$224,497,425                 | \$239,465             | \$0        | \$0        | \$80,447              | \$0        | \$0        | \$319,912             |
| Jun-18 200 Gas<br>Jun-18 200 Gas | 378, Gas Distribution Measuring & Reg equipment 379. Gas Distribution City Gate Stations   | 3.40%           | 0.63%<br>1.43% | \$12,680,508<br>\$14.484.612  | \$12,780,508<br>\$14,859,612  | \$12,730,508<br>\$14,672,112  | \$36,070<br>\$37,047  | \$0<br>\$0 | \$0<br>\$0 | \$6,683<br>\$17,484   | \$0<br>\$0 | \$0<br>\$0 | \$42,753<br>\$54,531  |
| Jun-18 200 Gas                   | 380, Gas Distribution Services   | 1.50%           | 0.82%          | \$156,282,769                 | \$157,757,358                 | \$157,020,064                 | \$196,276             | \$0        | \$0        | \$107,297             | \$0        | \$0        | \$303,573             |
| Jun-18 200 Gas<br>Jun-18 200 Gas | 381, Gas Distribution Meters-Meter & Installation 381.2, Gas Distribution Meters-AMR Devices   | 2.50%<br>6.51%  | 0.00%          | \$45,472,578<br>\$371,313     | \$45,990,445<br>\$371,313     | \$45,731,512<br>\$371,313     | \$95,274<br>\$2,014   | \$0<br>\$0 | \$0<br>\$0 | \$80<br>\$0           | \$0<br>\$0 | \$0<br>\$0 | \$95,354<br>\$2,014   |
| Jun-18 200 Gas                   | 383, Gas Distribution House regulators   | 1.41%           | 0.00%          | \$19,482,827                  | \$19,482,827                  | \$19,482,827                  | \$22,892              | \$0        | \$0        | \$0                   | \$0        | \$0        | \$22,892              |
| Jun-18 200 Gas<br>Jun-18 200 Gas | 385, Gas Distribution Industrial meas & regulating equp<br>389, Gas General Land and land rights   | 2.33%<br>0.00%  | 0.31%          | \$2,584,973                   | \$2,733,612<br>\$1,252,260    | \$2,659,293<br>\$1,252,260    | \$5,163<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$688<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$5,851<br>\$0        |
| Jun-18 200 Gas                   | 390, Gas General Structures and improvements-Structure Improvment  | 2.15%           | 0.00%          | \$1,252,260<br>\$21,907,504   | \$22,236,886                  | \$22,072,195                  | \$39,545              | \$0<br>\$0 | \$0        | \$4,046               | \$0        | \$0        | \$43,591              |
| Jun-18 200 Gas<br>Jun-18 200 Gas | 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice 391.1, Gas General Office furniture and equipment-Office Furn Equip  | 0.00%<br>5.00%  | 0.00%          | \$162,279<br>\$851,522        | \$162,279<br>\$851,522        | \$162,279<br>\$851,522        | \$0<br>\$3,548        | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$3,548        |
| Jun-18 200 Gas                   | 391.22, Gas General Office furniture and equipment-Office run Equip  391.22, Gas General Office furniture and equipment- MF Amortized    | 20.00%          | 0.00%          | \$1,941,362                   | \$1,956,006                   | \$1,948,684                   | \$32,478              | \$0<br>\$0 | \$0        | \$0                   | \$0        | \$0        | \$32,478              |
| Jun-18 200 Gas<br>Jun-18 200 Gas | 391.3, Gas General Office furniture and equipment-Data Handling 393, Gas General Stores equipment  | 0.00%<br>5.00%  | 0.00%          | \$25,084<br>\$99,103          | \$25,084<br>\$99,103          | \$25,084<br>\$99,103          | \$0<br>\$413          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$413          |
| Jun-18 200 Gas                   | 394, Gas General Tools, shop and garage equipment  | 5.00%           | 0.00%          | \$2,872,631                   | \$2,922,631                   | \$2,897,631                   | \$12,074              | \$0        | \$0        | \$0                   | \$0        | \$0        | \$12,074              |
| Jun-18 200 Gas<br>Jun-18 200 Gas | 395, Gas General Laboratory equipment 397.1, Gas General Communication equipment-Communication Equip                                     | 5.00%<br>8.33%  | 0.00%          | \$955,079<br>\$617,475        | \$955,079<br>\$617,475        | \$955,079<br>\$617,475        | \$3,979<br>\$4,286    | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$3,979<br>\$4,286    |
| Jun-18 200 Gas<br>Jun-18 200 Gas | 397.1, Gas General Communication equipment-Communication Equip 397.3, Gas General Communication equipment-Comm Eq SCADA                  | 8.33%           | 0.00%          | \$1,787,165                   | \$1,937,165                   | \$1,862,165                   | \$4,286               | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0        | \$0<br>\$0 | \$12,926              |
| Jun-18 200 Gas                   | 398, Gas General Miscellaneous equipment   | 5.00%           | 0.00%          | \$26,388                      | \$26,388                      | \$26,388                      | \$110                 | \$0        | \$0        | \$0                   | \$0        | \$0        | \$110                 |
| Jun-18 200 Gas<br>Jun-18 200 Gas | Com Software 303 ICE R1 - CUST - TEG - 3 year<br>Com Software 303 ICE R1 - CUST - TEG - 7 year   | 33.33%<br>6.67% | 0.00%          | \$1,675,234<br>\$13.748.688   | \$1,675,234<br>\$13,758,389   | \$1,675,234<br>\$13,753,539   | \$46,530<br>\$76,436  | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$46,530<br>\$76,436  |
| Jun-18 200 Gas                   | Gas MN Software 303 (ERP) - 10 year  | 10.00%          | 0.00%          | \$135,378                     | \$135,378                     | \$135,378                     | \$1,128               | \$0        | \$0        | \$0                   | \$0        | \$0        | \$1,128               |
| Jun-18 200 Gas<br>Jun-18 200 Gas | Gas MN Software 303 (ERP) - 15 year<br>Gas MN Software 303 (ERP) - 5 year  | 6.67%<br>20.00% | 0.00%          | \$2,336,237<br>\$254,339      | \$2,337,103<br>\$254,488      | \$2,336,670<br>\$254,414      | \$12,984<br>\$4,241   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$12,984<br>\$4,241   |
| Jun-18 200 Gas                   | MERC Gas MN  | 20.00%          | 0.00%          | \$2,580,700                   | \$2,759,100                   | \$2,669,900                   | \$44,498              | \$0        | \$0        | \$0                   | \$0        | \$0        | \$44,498              |
| Jul-18 200 Gas<br>Jul-18 200 Gas | 302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG 302.1. Intangible Gas Plant Franchises and Consents-Farm Taps PNG     | 0.00%<br>0.12%  | 0.00%          | \$156,340<br>\$3,813,095      | \$156,340<br>\$3,813,095      | \$156,340<br>\$3,813,095      | \$0<br>\$374          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$374          |
| Jul-18 200 Gas                   | 303.3, Gas Intangible Miscellaneous Intangible Plant   | 0.00%           | 0.00%          | \$167,783                     | \$167,783                     | \$167,783                     | \$0                   | \$0        | \$0        | \$0                   | \$0        | \$0        | \$0                   |
| Jul-18 200 Gas<br>Jul-18 200 Gas | 365.3, Gas Transmission Land & Rights-of-way 366.1. Gas Transmission Structures and improvements   | 0.00%<br>3.24%  | 0.00%          | \$15,768<br>\$5,182           | \$15,768<br>\$5,182           | \$15,768<br>\$5,182           | \$0<br>\$14           | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$14           |
| Jul-18 200 Gas                   | 367.1, Gas Transmission Structures and improvements  | 1.34%           | 0.45%          | \$10,251,719                  | \$10,251,719                  | \$10,251,719                  | \$11,446              | \$0<br>\$0 | \$0        | \$3,845               | \$0        | \$0<br>\$0 | \$15,291              |
| Jul-18 200 Gas                   | 369.3, Gas Transmission Measuring & regulating equipment   | 6.02%           | 1.76%          | \$1,055,114                   | \$1,055,114                   | \$1,055,114                   | \$5,292               | \$0        | \$0        | \$1,547               | \$0        | \$0        | \$6,839               |
| Jul-18 200 Gas<br>Jul-18 200 Gas | 374, Gas Distribution Land and land rights-Land<br>374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr                         | 0.00%<br>4.08%  | 0.00%          | \$85,715<br>\$596,818         | \$85,715<br>\$596,818         | \$85,715<br>\$596,818         | \$0<br>\$2,029        | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$2,029        |
| Jul-18 200 Gas                   | 374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD  | 0.00%           | 0.00%          | \$86,567                      | \$86,567                      | \$86,567                      | \$0                   | \$0        | \$0        | \$0                   | \$0        | \$0        | \$0                   |
| Jul-18 200 Gas<br>Jul-18 200 Gas | 375, Gas Distribution Structures and improvements 376, Gas Distribution Mains  | 5.69%<br>1.28%  | 0.57%          | \$145,076<br>\$226,515,699    | \$145,076<br>\$230,212,247    | \$145,076<br>\$228,363,973    | \$688<br>\$243,589    | \$0<br>\$0 | \$0<br>\$0 | \$69<br>\$81,831      | \$0<br>\$0 | \$0<br>\$0 | \$757<br>\$325,420    |
| Jul-18 200 Gas                   | 378, Gas Distribution Measuring & Reg equipment  | 3.40%           | 0.63%          | \$12,780,508                  | \$12,880,508                  | \$12,830,508                  | \$36,354              | \$0        | \$0        | \$6,735               | \$0        | \$0        | \$43,089              |
| Jul-18 200 Gas<br>Jul-18 200 Gas | 379, Gas Distribution City Gate Stations 380, Gas Distribution Services  | 3.03%<br>1.50%  | 1.43%<br>0.82% | \$14,859,612<br>\$157,757,358 | \$15,284,612<br>\$159,093,266 | \$15,072,112<br>\$158,425,312 | \$38,057<br>\$198,032 | \$0<br>\$0 | \$0<br>\$0 | \$17,961<br>\$108,258 | \$0<br>\$0 | \$0<br>\$0 | \$56,018<br>\$306,290 |
| Jul-18 200 Gas                   | 381, Gas Distribution Meters-Meter & Installation  | 2.50%           | 0.00%          | \$45,990,445                  | \$46,163,067                  | \$46,076,756                  | \$95,993              | \$0        | \$0        | \$90                  | \$0        | \$0        | \$96,083              |
| Jul-18 200 Gas<br>Jul-18 200 Gas | 381.2, Gas Distribution Meters-AMR Devices 383, Gas Distribution House regulators  | 6.51%<br>1.41%  | 0.00%          | \$371,313<br>\$19,482,827     | \$371,313<br>\$19,482,827     | \$371,313<br>\$19,482,827     | \$2,014<br>\$22,892   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$2,014<br>\$22,892   |
| Jul-18 200 Gas<br>Jul-18 200 Gas | 383, Gas Distribution House regulators 385, Gas Distribution Industrial meas & regulating equp   | 1.41%<br>2.33%  | 0.00%          | \$19,482,827<br>\$2,733,612   | \$19,482,827<br>\$2,732,251   | \$19,482,827                  | \$22,892<br>\$5,306   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$706          | \$0<br>\$0 | \$0<br>\$0 | \$22,892<br>\$6,012   |
| Jul-18 200 Gas                   | 389, Gas General Land and land rights  | 0.00%           | 0.00%          | \$1,252,260                   | \$1,252,260                   | \$1,252,260                   | \$0                   | \$0        | \$0        | \$0                   | \$0        | \$0        | \$0                   |
| Jul-18 200 Gas<br>Jul-18 200 Gas | 390, Gas General Structures and improvements-Structure Improvment<br>390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice | 2.15%<br>0.00%  | 0.22%<br>0.00% | \$22,236,886<br>\$162,279     | \$22,496,886<br>\$162,279     | \$22,366,886<br>\$162,279     | \$40,074<br>\$0       | \$0<br>\$0 | \$0<br>\$0 | \$4,099<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$44,173<br>\$0       |
| Jul-18 200 Gas                   | 391.1, Gas General Office furniture and equipment-Office Furn Equip  | 5.00%           | 0.00%          | \$851,522                     | \$851,522                     | \$851,522                     | \$3,548               | \$0        | \$0        | \$0                   | \$0        | \$0        | \$3,548               |
| Jul-18 200 Gas<br>Jul-18 200 Gas | 391.22, Gas General Office furniture and equipment- MF Amortized 391.3, Gas General Office furniture and equipment-Data Handling         | 20.00%<br>0.00% | 0.00%          | \$1,956,006<br>\$25,084       | \$2,217,911<br>\$25,084       | \$2,086,959<br>\$25,084       | \$34,782<br>\$0       | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$34,782<br>\$0       |
| Jul-18 200 Gas                   | 393, Gas General Stores equipment  | 5.00%           | 0.00%          | \$99,103                      | \$99,103                      | \$99,103                      | \$413                 | \$0        | \$0        | \$0                   | \$0        | \$0        | \$413                 |
| Jul-18 200 Gas                   | 394, Gas General Tools, shop and garage equipment  | 5.00%           | 0.00%          | \$2,922,631                   | \$2,922,631                   | \$2,922,631                   | \$12,178              | \$0        | \$0        | \$0                   | \$0        | \$0        | \$12,178              |
|                                  |  |                 |                |                               |                               |                               |                       |            |            |                       |            |            |                       |

| II 10 200 C                      | 395, Gas General Laboratory equipment  | 5.00%           | 0.00%          | \$955.079                     | \$955.079                     | \$955.079                     | \$3,979               | \$0        | ŚO         | \$0                 | \$0        | \$0        | \$3.979               |
|----------------------------------|--|-----------------|----------------|-------------------------------|-------------------------------|-------------------------------|-----------------------|------------|------------|---------------------|------------|------------|-----------------------|
| Jul-18 200 Gas<br>Jul-18 200 Gas | 395, Gas General Laboratory equipment 397.1, Gas General Communication equipment-Communication Equip                                       | 8.33%           | 0.00%          | \$617,475                     | \$955,079                     | \$784,140                     | \$5,443               | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$5,443               |
| Jul-18 200 Gas                   | 397.3, Gas General Communication equipment-Comm Eq SCADA   | 8.33%<br>5.00%  | 0.00%          | \$1,937,165                   | \$2,087,165                   | \$2,012,165                   | \$13,967              | \$0<br>\$0 | \$0        | \$0                 | \$0        | \$0        | \$13,967              |
| Jul-18 200 Gas<br>Jul-18 200 Gas | 398, Gas General Miscellaneous equipment<br>Com Software 303 ICE R1 - CUST - TEG - 3 year  | 33.33%          | 0.00%          | \$26,388<br>\$1,675,234       | \$26,388<br>\$1,675,234       | \$26,388<br>\$1,675,234       | \$110<br>\$46,530     | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$110<br>\$46,530     |
| Jul-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 7 year  | 6.67%           | 0.00%          | \$13,758,389                  | \$13,767,471                  | \$13,762,930                  | \$76,486              | \$0        | \$0        | \$0                 | \$0        | \$0        | \$76,486              |
| Jul-18 200 Gas<br>Jul-18 200 Gas | Gas MN Software 303 (ERP) - 10 year<br>Gas MN Software 303 (ERP) - 15 year   | 10.00%<br>6.67% | 0.00%          | \$135,378<br>\$2.337.103      | \$135,378<br>\$2,337,928      | \$135,378<br>\$2.337.516      | \$1,128<br>\$12.989   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$1,128<br>\$12.989   |
| Jul-18 200 Gas                   | Gas MN Software 303 (ERP) - 5 year   | 20.00%          | 0.00%          | \$254,488                     | \$254,633                     | \$254,561                     | \$4,244               | \$0        | \$0        | \$0                 | \$0        | \$0        | \$4,244               |
| Jul-18 200 Gas<br>Aug-18 200 Gas | MERC Gas MN<br>302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG  | 20.00%<br>0.00% | 0.00%          | \$2,759,100<br>\$156,340      | \$3,054,170<br>\$156,340      | \$2,906,635<br>\$156,340      | \$48,444<br>\$0       | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$48,444<br>\$0       |
| Aug-18 200 Gas                   | 302.1, Intangible Gas Plant Franchises and Consents-Farm Taps PNG  | 0.12%           | 0.00%          | \$3,813,095                   | \$3,813,095                   | \$3,813,095                   | \$374                 | \$0        | \$0        | \$0                 | \$0        | \$0        | \$374                 |
| Aug-18 200 Gas<br>Aug-18 200 Gas | 303.3, Gas Intangible Miscellaneous Intangible Plant<br>365.3, Gas Transmission Land & Rights-of-way                                       | 0.00%           | 0.00%          | \$167,783<br>\$15,768         | \$167,783<br>\$15,768         | \$167,783<br>\$15,768         | \$0<br>\$0            | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0            |
| Aug-18 200 Gas                   | 366.1, Gas Transmission Structures and improvements  | 3.24%           | 0.00%          | \$5,182                       | \$5,182                       | \$5,182                       | \$14                  | \$0        | \$0        | \$0                 | \$0        | \$0        | \$14                  |
| Aug-18 200 Gas<br>Aug-18 200 Gas | 367.1, Gas Transmission Mains  | 1.34%           | 0.45%<br>1.76% | \$10,251,719<br>\$1.055.114   | \$10,251,719<br>\$1.055.114   | \$10,251,719<br>\$1,055,114   | \$11,446<br>\$5,292   | \$0<br>\$0 | \$0<br>\$0 | \$3,845<br>\$1,547  | \$0<br>\$0 | \$0<br>\$0 | \$15,291<br>\$6,839   |
| Aug-18 200 Gas<br>Aug-18 200 Gas | 369.3, Gas Transmission Measuring & regulating equipment<br>374, Gas Distribution Land and land rights-Land                                | 0.00%           | 0.00%          | \$1,055,114                   | \$1,055,114                   | \$1,055,114                   | \$5,292<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$1,547             | \$0<br>\$0 | \$0<br>\$0 | \$6,839               |
| Aug-18 200 Gas                   | 374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr  | 4.08%           | 0.00%          | \$596,818                     | \$596,818                     | \$596,818                     | \$2,029               | \$0        | \$0        | \$0                 | \$0        | \$0        | \$2,029               |
| Aug-18 200 Gas<br>Aug-18 200 Gas | 374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD 375, Gas Distribution Structures and improvements                            | 0.00%<br>5.69%  | 0.00%          | \$86,567<br>\$145,076         | \$86,567<br>\$145,076         | \$86,567<br>\$145,076         | \$0<br>\$688          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$69         | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$757          |
| Aug-18 200 Gas                   | 376, Gas Distribution Mains  | 1.28%           | 0.43%          | \$230,212,247                 | \$232,822,645                 | \$231,517,446                 | \$246,951             | \$0        | \$0        | \$82,961            | \$0        | \$0        | \$329,912             |
| Aug-18 200 Gas<br>Aug-18 200 Gas | 378, Gas Distribution Measuring & Reg equipment 379, Gas Distribution City Gate Stations   | 3.40%           | 0.63%<br>1.43% | \$12,880,508<br>\$15,284,612  | \$12,980,508<br>\$15,709,612  | \$12,930,508<br>\$15.497.112  | \$36,637<br>\$39.130  | \$0<br>\$0 | \$0<br>\$0 | \$6,788<br>\$18.467 | \$0<br>\$0 | \$0<br>\$0 | \$43,425<br>\$57,597  |
| Aug-18 200 Gas                   | 380, Gas Distribution Services   | 1.50%           | 0.82%          | \$159,093,266                 | \$160,459,727                 | \$159,776,497                 | \$199,721             | \$0        | \$0        | \$109,180           | \$0        | \$0        | \$308,901             |
| Aug-18 200 Gas<br>Aug-18 200 Gas | 381, Gas Distribution Meters-Meter & Installation 381.2, Gas Distribution Meters-AMR Devices   | 2.50%<br>6.51%  | 0.00%          | \$46,163,067<br>\$371,313     | \$46,335,689<br>\$371,313     | \$46,249,378<br>\$371,313     | \$96,353<br>\$2,014   | \$0<br>\$0 | \$0<br>\$0 | \$95<br>\$0         | \$0<br>\$0 | \$0<br>\$0 | \$96,448<br>\$2,014   |
| Aug-18 200 Gas                   | 383, Gas Distribution House regulators   | 1.41%           | 0.00%          | \$19,482,827                  | \$19,482,827                  | \$19,482,827                  | \$22,892              | \$0        | \$0        | \$0                 | \$0        | \$0        | \$22,892              |
| Aug-18 200 Gas<br>Aug-18 200 Gas | 385, Gas Distribution Industrial meas & regulating equp 389, Gas General Land and land rights  | 2.33%<br>0.00%  | 0.31%<br>0.00% | \$2,732,251<br>\$1,252,260    | \$2,780,890<br>\$1,252,260    | \$2,756,571<br>\$1,252,260    | \$5,352<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$712<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$6,064<br>\$0        |
| Aug-18 200 Gas                   | 390, Gas General Structures and improvements-Structure Improvment  | 2.15%           | 0.22%          | \$22,496,886                  | \$22,721,886                  | \$22,609,386                  | \$40,508              | \$0        | \$0        | \$4,144             | \$0        | \$0        | \$44,652              |
| Aug-18 200 Gas                   | 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice 391.1. Gas General Office furniture and equipment-Office Furn Equip    | 0.00%<br>5.00%  | 0.00%          | \$162,279<br>\$851.522        | \$162,279<br>\$851.522        | \$162,279                     | \$0<br>\$3,548        | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$3.548        |
| Aug-18 200 Gas<br>Aug-18 200 Gas | 391.22, Gas General Office furniture and equipment-Office run Equip 391.22, Gas General Office furniture and equipment- MF Amortized       | 20.00%          | 0.00%          | \$2,217,911                   | \$2,482,555                   | \$851,522<br>\$2,350,233      | \$39,170              | \$0        | \$0        | \$0                 | \$0<br>\$0 | \$0<br>\$0 | \$39,170              |
| Aug-18 200 Gas                   | 391.3, Gas General Office furniture and equipment-Data Handling  | 0.00%           | 0.00%          | \$25,084                      | \$25,084                      | \$25,084                      | \$0                   | \$0        | \$0        | \$0                 | \$0        | \$0        | \$0                   |
| Aug-18 200 Gas<br>Aug-18 200 Gas | 393, Gas General Stores equipment 394, Gas General Tools, shop and garage equipment  | 5.00%           | 0.00%          | \$99,103<br>\$2,922,631       | \$99,103<br>\$2,922,631       | \$99,103<br>\$2,922,631       | \$413<br>\$12,178     | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$413<br>\$12,178     |
| Aug-18 200 Gas                   | 395, Gas General Laboratory equipment  | 5.00%           | 0.00%          | \$955,079                     | \$955,079                     | \$955,079                     | \$3,979               | \$0        | \$0        | \$0                 | \$0        | \$0        | \$3,979               |
| Aug-18 200 Gas<br>Aug-18 200 Gas | 397.1, Gas General Communication equipment-Communication Equip 397.3. Gas General Communication equipment-Comm Eq SCADA                    | 8.33%<br>8.33%  | 0.00%          | \$950,805<br>\$2,087,165      | \$1,284,135<br>\$2,237,165    | \$1,117,470<br>\$2,162,165    | \$7,757<br>\$15.009   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$7,757<br>\$15.009   |
| Aug-18 200 Gas                   | 398, Gas General Miscellaneous equipment   | 5.00%           | 0.00%          | \$26,388                      | \$26,388                      | \$26,388                      | \$110                 | \$0        | \$0        | \$0                 | \$0        | \$0        | \$110                 |
| Aug-18 200 Gas<br>Aug-18 200 Gas | Com Software 303 ICE R1 - CUST - TEG - 3 year<br>Com Software 303 ICE R1 - CUST - TEG - 7 year   | 33.33%<br>6.67% | 0.00%          | \$1,675,234<br>\$13,767,471   | \$1,675,234<br>\$13,778,106   | \$1,675,234<br>\$13,772,789   | \$46,530<br>\$76,545  | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$46,530<br>\$76,545  |
| Aug-18 200 Gas                   | Gas MN Software 303 (ERP) - 10 year  | 10.00%          | 0.00%          | \$135,378                     | \$135,378                     | \$135,378                     | \$1,128               | \$0        | \$0        | \$0                 | \$0        | \$0        | \$1,128               |
| Aug-18 200 Gas                   | Gas MN Software 303 (ERP) - 15 year  | 6.67%           | 0.00%          | \$2,337,928                   | \$2,338,885                   | \$2,338,407                   | \$12,994              | \$0        | \$0        | \$0                 | \$0        | \$0        | \$12,994              |
| Aug-18 200 Gas<br>Aug-18 200 Gas | Gas MN Software 303 (ERP) - 5 year<br>MERC Gas MN  | 20.00%          | 0.00%          | \$254,633<br>\$3,054,170      | \$254,798<br>\$3,349,240      | \$254,716<br>\$3,201,705      | \$4,247<br>\$53,362   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$4,247<br>\$53,362   |
| Sep-18 200 Gas                   | 302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG   | 0.00%           | 0.00%          | \$156,340                     | \$156,340                     | \$156,340                     | \$0                   | \$0        | \$0        | \$0                 | \$0        | \$0        | \$0                   |
| Sep-18 200 Gas<br>Sep-18 200 Gas | 302.1, Intangible Gas Plant Franchises and Consents-Farm Taps PNG<br>303.3, Gas Intangible Miscellaneous Intangible Plant                  | 0.12%           | 0.00%          | \$3,813,095<br>\$167,783      | \$3,813,095<br>\$167,783      | \$3,813,095<br>\$167,783      | \$374<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$374<br>\$0          |
| Sep-18 200 Gas                   | 365.3, Gas Transmission Land & Rights-of-way   | 0.00%           | 0.00%          | \$15,768                      | \$15,768                      | \$15,768                      | \$0                   | \$0        | \$0        | \$0                 | \$0        | \$0        | \$0                   |
| Sep-18 200 Gas<br>Sep-18 200 Gas | 366.1, Gas Transmission Structures and improvements 367.1, Gas Transmission Mains  | 3.24%<br>1.34%  | 0.00%<br>0.45% | \$5,182<br>\$10,251,719       | \$5,182<br>\$10,251,719       | \$5,182<br>\$10,251,719       | \$14<br>\$11,446      | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$3,845      | \$0<br>\$0 | \$0<br>\$0 | \$14<br>\$15,291      |
| Sep-18 200 Gas                   | 369.3, Gas Transmission Measuring & regulating equipment   | 6.02%           | 1.76%          | \$1,055,114                   | \$1,055,114                   | \$1,055,114                   | \$5,292               | \$0        | \$0        | \$1,547             | \$0        | \$0        | \$6,839               |
| Sep-18 200 Gas<br>Sep-18 200 Gas | 374, Gas Distribution Land and land rights-Land 374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr                              | 0.00%<br>4.08%  | 0.00%          | \$85,715<br>\$596.818         | \$85,715<br>\$596.818         | \$85,715<br>\$596.818         | \$0<br>\$2.029        | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$2,029        |
| Sep-18 200 Gas                   | 374.1, Gas Distribution Land and land rights-Land Rt/ROW NonD  | 0.00%           | 0.00%          | \$86,567                      | \$86,567                      | \$86,567                      | \$2,029               | \$0        | \$0        | \$0                 | \$0<br>\$0 | \$0<br>\$0 | \$2,029               |
| Sep-18 200 Gas                   | 375, Gas Distribution Structures and improvements  | 5.69%           | 0.57%          | \$145,076                     | \$145,076                     | \$145,076                     | \$688                 | \$0        | \$0        | \$69                | \$0        | \$0        | \$757                 |
| Sep-18 200 Gas<br>Sep-18 200 Gas | 376, Gas Distribution Mains 378, Gas Distribution Measuring & Reg equipment  | 1.28%<br>3.40%  | 0.43%          | \$232,822,645<br>\$12,980,508 | \$234,393,427<br>\$13,080,508 | \$233,608,036<br>\$13,030,508 | \$249,181<br>\$36,920 | \$0<br>\$0 | \$0<br>\$0 | \$83,710<br>\$6,840 | \$0<br>\$0 | \$0<br>\$0 | \$332,891<br>\$43,760 |
| Sep-18 200 Gas                   | 379, Gas Distribution City Gate Stations   | 3.03%           | 1.43%          | \$15,709,612                  | \$16,034,612                  | \$15,872,112                  | \$40,077              | \$0        | \$0        | \$18,913            | \$0        | \$0        | \$58,990              |
| Sep-18 200 Gas<br>Sep-18 200 Gas | 380, Gas Distribution Services 381, Gas Distribution Meters-Meter & Installation   | 1.50%<br>2.50%  | 0.82%          | \$160,459,727<br>\$46,335,689 | \$162,043,717<br>\$46,680,934 | \$161,251,722<br>\$46,508,312 | \$201,564<br>\$96,893 | \$0<br>\$0 | \$0<br>\$0 | \$110,190<br>\$103  | \$0<br>\$0 | \$0<br>\$0 | \$311,754<br>\$96,996 |
| Sep-18 200 Gas                   | 381.2, Gas Distribution Meters-AMR Devices   | 6.51%           | 0.00%          | \$371,313                     | \$371,313                     | \$371,313                     | \$2,014               | \$0        | \$0        | \$0                 | \$0        | \$0        | \$2,014               |
| Sep-18 200 Gas<br>Sep-18 200 Gas | 383, Gas Distribution House regulators 385, Gas Distribution Industrial meas & regulating equp   | 1.41%<br>2.33%  | 0.00%<br>0.31% | \$19,482,827<br>\$2,780,890   | \$19,482,827<br>\$2,779,529   | \$19,482,827<br>\$2,780,210   | \$22,892<br>\$5,398   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$719        | \$0<br>\$0 | \$0<br>\$0 | \$22,892<br>\$6,117   |
| Sep-18 200 Gas                   | 389, Gas General Land and land rights  | 0.00%           | 0.00%          | \$1,252,260                   | \$1,252,260                   | \$1,252,260                   | \$5,398               | \$0<br>\$0 | \$0        | \$0                 | \$0        | \$0        | \$0,117               |
| Sep-18 200 Gas                   | 390, Gas General Structures and improvements-Structure Improvment  | 2.15%           | 0.22%          | \$22,721,886                  | \$22,946,886                  | \$22,834,386                  | \$40,911<br>\$0       | \$0        | \$0        | \$4,185             | \$0        | \$0        | \$45,096<br>\$0       |
| Sep-18 200 Gas<br>Sep-18 200 Gas | 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice<br>391.1, Gas General Office furniture and equipment-Office Furn Equip | 0.00%<br>5.00%  | 0.00%          | \$162,279<br>\$851,522        | \$162,279<br>\$851,522        | \$162,279<br>\$851,522        | \$3,548               | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$3,548               |
| Sep-18 200 Gas                   | 391.22, Gas General Office furniture and equipment- MF Amortized   | 20.00%          | 0.00%          | \$2,482,555                   | \$2,747,199                   | \$2,614,877                   | \$43,581              | \$0        | \$0        | \$0                 | \$0        | \$0        | \$43,581              |
| Sep-18 200 Gas<br>Sep-18 200 Gas | 391.3, Gas General Office furniture and equipment-Data Handling 393, Gas General Stores equipment  | 0.00%<br>5.00%  | 0.00%          | \$25,084<br>\$99,103          | \$25,084<br>\$99,103          | \$25,084<br>\$99,103          | \$0<br>\$413          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$413          |
| Sep-18 200 Gas                   | 394, Gas General Tools, shop and garage equipment  | 5.00%           | 0.00%          | \$2,922,631                   | \$2,922,631                   | \$2,922,631                   | \$12,178              | \$0        | \$0        | \$0                 | \$0        | \$0        | \$12,178              |
| Sep-18 200 Gas<br>Sep-18 200 Gas | 395, Gas General Laboratory equipment 397.1, Gas General Communication equipment-Communication Equip                                       | 5.00%<br>8.33%  | 0.00%          | \$955,079<br>\$1,284,135      | \$955,079<br>\$1.617.465      | \$955,079<br>\$1.450.800      | \$3,979<br>\$10.071   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$3,979<br>\$10.071   |
| Sep-18 200 Gas                   | 397.3, Gas General Communication equipment-Comm Eq SCADA   | 8.33%           | 0.00%          | \$2,237,165                   | \$2,387,165                   | \$2,312,165                   | \$16,050              | \$0        | \$0        | \$0                 | \$0        | \$0        | \$16,050              |
| Sep-18 200 Gas<br>Sep-18 200 Gas | 398, Gas General Miscellaneous equipment Com Software 303 ICE R1 - CUST - TEG - 3 year   | 5.00%<br>33.33% | 0.00%          | \$26,388                      | \$26,388                      | \$26,388                      | \$110<br>\$46,530     | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$110<br>\$46,530     |
| Sep-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 3 year  | 6.67%           | 0.00%          | \$1,675,234<br>\$13,778,106   | \$1,675,234<br>\$13,787,087   | \$1,675,234<br>\$13,782,597   | \$76,595              | \$0        | \$0        | \$0                 | \$0<br>\$0 | \$0<br>\$0 | \$76,595              |
| Sep-18 200 Gas                   | Gas MN Software 303 (ERP) - 10 year  | 10.00%          | 0.00%          | \$135,378                     | \$135,378                     | \$135,378                     | \$1,128               | \$0        | \$0        | \$0                 | \$0        | \$0        | \$1,128               |
| Sep-18 200 Gas<br>Sep-18 200 Gas | Gas MN Software 303 (ERP) - 15 year<br>Gas MN Software 303 (ERP) - 5 year  | 6.67%<br>20.00% | 0.00%          | \$2,338,885<br>\$254,798      | \$2,339,683<br>\$254,935      | \$2,339,284<br>\$254,867      | \$12,998<br>\$4,249   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$12,998<br>\$4,249   |
| Sep-18 200 Gas                   | MERC Gas MN  | 20.00%          | 0.00%          | \$3,349,240                   | \$3,644,310                   | \$3,496,775                   | \$58,280              | \$0        | \$0        | \$0                 | \$0        | \$0        | \$58,280              |
| Oct-18 200 Gas<br>Oct-18 200 Gas | 302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG<br>302.1, Intangible Gas Plant Franchises and Consents-Farm Taps PNG    | 0.00%           | 0.00%          | \$156,340<br>\$3,813,095      | \$156,340<br>\$3,813,095      | \$156,340<br>\$3,813,095      | \$0<br>\$374          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$374          |
| Oct-18 200 Gas                   | 303.3, Gas Intangible Miscellaneous Intangible Plant   | 0.00%           | 0.00%          | \$167,783                     | \$167,783                     | \$167,783                     | \$0                   | \$0        | \$0        | \$0                 | \$0        | \$0        | \$0                   |
| Oct-18 200 Gas<br>Oct-18 200 Gas | 365.3, Gas Transmission Land & Rights-of-way 366.1. Gas Transmission Structures and improvements   | 0.00%<br>3.24%  | 0.00%          | \$15,768<br>\$5,182           | \$15,768<br>\$5,182           | \$15,768<br>\$5,182           | \$0<br>\$14           | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$14           |
| Oct-18 200 Gas                   | 367.1, Gas Transmission Mains  | 1.34%           | 0.45%          | \$10,251,719                  | \$10,251,719                  | \$10,251,719                  | \$11,446              | \$0        | \$0        | \$3,845             | \$0        | \$0        | \$15,291              |
| Oct-18 200 Gas<br>Oct-18 200 Gas | 369.3, Gas Transmission Measuring & regulating equipment 374. Gas Distribution Land and land rights-Land                                   | 6.02%<br>0.00%  | 1.76%          | \$1,055,114<br>\$85.715       | \$1,055,114<br>\$85.715       | \$1,055,114<br>\$85,715       | \$5,292<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$1,547<br>\$0      | \$0<br>\$0 | \$0<br>\$0 | \$6,839<br>\$0        |
| Oct-18 200 Gas                   | 374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr  | 4.08%           | 0.00%          | \$596,818                     | \$596,818                     | \$596,818                     | \$2,029               | \$0        | \$0        | \$0                 | \$0        | \$0        | \$2,029               |
| Oct-18 200 Gas<br>Oct-18 200 Gas | 374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD<br>375, Gas Distribution Structures and improvements                         | 0.00%<br>5.69%  | 0.00%<br>0.57% | \$86,567<br>\$145,076         | \$86,567<br>\$145,076         | \$86,567<br>\$145,076         | \$0<br>\$688          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$69         | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$757          |
| Oct-18 200 Gas                   | 376, Gas Distribution Mains  | 1.28%           | 0.43%          | \$234,393,427                 | \$235,682,043                 | \$235,037,735                 | \$250,706             | \$0        | \$0        | \$84,223            | \$0        | \$0        | \$334,929             |
| Oct-18 200 Gas<br>Oct-18 200 Gas | 378, Gas Distribution Measuring & Reg equipment 379, Gas Distribution City Gate Stations   | 3.40%<br>3.03%  | 0.63%<br>1.43% | \$13,080,508<br>\$16.034.612  | \$13,180,508<br>\$16,359,612  | \$13,130,508<br>\$16,197,112  | \$37,204<br>\$40,898  | \$0<br>\$0 | \$0<br>\$0 | \$6,893<br>\$19,301 | \$0<br>\$0 | \$0<br>\$0 | \$44,097<br>\$60,199  |
| Oct-18 200 Gas                   | 380, Gas Distribution Services   | 1.50%           | 0.82%          | \$162,043,717                 | \$163,697,178                 | \$162,870,448                 | \$203,589             | \$0        | \$0        | \$111,294           | \$0<br>\$0 | \$0<br>\$0 | \$314,883             |
| Oct-18 200 Gas                   | 381, Gas Distribution Meters-Meter & Installation  | 2.50%           | 0.00%          | \$46,680,934                  | \$46,853,556                  | \$46,767,245                  | \$97,432              | \$0        | \$0        | \$110               | \$0        | \$0        | \$97,542              |
| Oct-18 200 Gas<br>Oct-18 200 Gas | 381.2, Gas Distribution Meters-AMR Devices 383, Gas Distribution House regulators  | 6.51%<br>1.41%  | 0.00%          | \$371,313<br>\$19,482,827     | \$371,313<br>\$19,482,827     | \$371,313<br>\$19,482,827     | \$2,014<br>\$22,892   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$2,014<br>\$22,892   |
| Oct-18 200 Gas                   | 385, Gas Distribution Industrial meas & regulating equp  | 2.33%           | 0.31%          | \$2,779,529                   | \$2,778,168                   | \$2,778,849                   | \$5,395               | \$0        | \$0        | \$718               | \$0        | \$0        | \$6,113               |
| Oct-18 200 Gas<br>Oct-18 200 Gas | 389, Gas General Land and land rights 390. Gas General Structures and improvements-Structure Improvement                                   | 0.00%<br>2.15%  | 0.00%          | \$1,252,260<br>\$22,946,886   | \$1,252,260<br>\$23,171,886   | \$1,252,260<br>\$23,059,386   | \$0<br>\$41,314       | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$4,226      | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$45,540       |
| Oct-18 200 Gas                   | 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice  | 0.00%           | 0.00%          | \$162,279                     | \$162,279                     | \$162,279                     | \$0                   | \$0        | \$0        | \$0                 | \$0        | \$0        | \$0                   |
| Oct-18 200 Gas<br>Oct-18 200 Gas | 391.1, Gas General Office furniture and equipment-Office Furn Equip 391.22. Gas General Office furniture and equipment- MF Amortized       | 5.00%<br>18.11% | 0.00%          | \$851,522<br>\$2,747,199      | \$851,522<br>\$3,011,843      | \$851,522<br>\$2,879,521      | \$3,548<br>\$43,449   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$3,548<br>\$43,449   |
| Oct-18 200 Gas                   | 391.3, Gas General Office furniture and equipment-Data Handling  | 0.00%           | 0.00%          | \$25,084                      | \$25,084                      | \$25,084                      | \$0                   | \$0        | \$0        | \$0                 | \$0        | \$0        | \$0                   |
| Oct-18 200 Gas<br>Oct-18 200 Gas | 393, Gas General Stores equipment 394, Gas General Tools, shop and garage equipment  | 5.00%<br>5.00%  | 0.00%          | \$99,103<br>\$2,922,631       | \$99,103                      | \$99,103                      | \$413<br>\$12,178     | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$413<br>\$12.178     |
| Oct-18 200 Gas                   | 394, Gas General Tools, snop and garage equipment 395, Gas General Laboratory equipment  | 5.00%           | 0.00%          | \$955,079                     | \$2,922,631<br>\$955,079      | \$2,922,631<br>\$955,079      | \$3,979               | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$12,178<br>\$3,979   |
| Oct-18 200 Gas                   | 397.1, Gas General Communication equipment-Communication Equip   | 8.33%           | 0.00%          | \$1,617,465                   | \$1,950,795                   | \$1,784,130                   | \$12,385              | \$0        | \$0        | \$0                 | \$0        | \$0        | \$12,385              |
| Oct-18 200 Gas<br>Oct-18 200 Gas | 397.3, Gas General Communication equipment-Comm Eq SCADA 398, Gas General Miscellaneous equipment  | 8.33%<br>5.00%  | 0.00%          | \$2,387,165<br>\$26,388       | \$2,537,165<br>\$26,388       | \$2,462,165<br>\$26,388       | \$17,091<br>\$110     | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$17,091<br>\$110     |
| Oct-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 3 year  | 33.33%          | 0.00%          | \$1,675,234                   | \$1,675,234                   | \$1,675,234                   | \$46,530              | \$0        | \$0        | \$0                 | \$0        | \$0        | \$46,530              |
| Oct-18 200 Gas<br>Oct-18 200 Gas | Com Software 303 ICE R1 - CUST - TEG - 7 year<br>Gas MN Software 303 (ERP) - 10 year   | 6.67%<br>10.00% | 0.00%          | \$13,787,087<br>\$135,378     | \$13,798,397<br>\$135,378     | \$13,792,742<br>\$135,378     | \$76,658<br>\$1,128   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$76,658<br>\$1,128   |
| Oct-18 200 Gas                   | Gas MN Software 303 (ERP) - 15 year  | 6.67%           | 0.00%          | \$2,339,683                   | \$2,340,681                   | \$2,340,182                   | \$13,004              | \$0        | \$0        | \$0                 | \$0        | \$0        | \$13,004              |
| Oct-18 200 Gas<br>Oct-18 200 Gas | Gas MN Software 303 (ERP) - 5 year<br>MERC Gas MN  | 20.00%          | 0.00%          | \$254,935<br>\$3,644,310      | \$255,106<br>\$3,939,380      | \$255,021<br>\$3,791,845      | \$4,252<br>\$63,197   | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$4,252<br>\$63,197   |
| Nov-18 200 Gas                   | 302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG   | 0.00%           | 0.00%          | \$156,340                     | \$156,340                     | \$156,340                     | \$0                   | \$0        | \$0        | \$0                 | \$0        | \$0        | \$0                   |
| Nov-18 200 Gas<br>Nov-18 200 Gas | 302.1, Intangible Gas Plant Franchises and Consents-Farm Taps PNG<br>303.3, Gas Intangible Miscellaneous Intangible Plant                  | 0.12%           | 0.00%          | \$3,813,095<br>\$167,783      | \$3,813,095<br>\$167,783      | \$3,813,095<br>\$167,783      | \$374<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$374<br>\$0          |
| Nov-18 200 Gas                   | 365.3, Gas Transmission Land & Rights-of-way   | 0.00%           | 0.00%          | \$15,768                      | \$15,768                      | \$15,768                      | \$0                   | \$0        | \$0        | \$0                 | \$0        | \$0        | \$0                   |
| Nov-18 200 Gas<br>Nov-18 200 Gas | 366.1, Gas Transmission Structures and improvements  | 3.24%<br>1.34%  | 0.00%<br>0.45% | \$5,182<br>\$10,251,719       | \$5,182<br>\$10,251,719       | \$5,182<br>\$10,251,719       | \$14<br>\$11 446      | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$3,845      | \$0<br>\$0 | \$0<br>\$0 | \$14                  |
| Nov-18 200 Gas<br>Nov-18 200 Gas | 367.1, Gas Transmission Mains 369.3, Gas Transmission Measuring & regulating equipment   | 1.34%<br>6.02%  | 1.76%          | \$10,251,719<br>\$1,055,114   | \$10,251,719<br>\$1,055,114   | \$10,251,719<br>\$1,055,114   | \$11,446<br>\$5,292   | \$0<br>\$0 | \$0<br>\$0 | \$3,845<br>\$1,547  | \$0<br>\$0 | \$0<br>\$0 | \$15,291<br>\$6,839   |
| Nov-18 200 Gas<br>Nov-18 200 Gas | 374, Gas Distribution Land and land rights-Land  | 0.00%           | 0.00%          | \$85,715                      | \$85,715                      | \$85,715                      | \$0                   | \$0        | \$0        | \$0                 | \$0        | \$0        | \$0                   |
| Nov-18 200 Gas                   | 374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr<br>374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD             | 4.08%<br>0.00%  | 0.00%<br>0.00% | \$596,818<br>\$86,567         | \$596,818<br>\$86,567         | \$596,818<br>\$86,567         | \$2,029<br>\$0        | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0          | \$0<br>\$0 | \$0<br>\$0 | \$2,029<br>\$0        |
| Nov-18 200 Gas                   | 375, Gas Distribution Structures and improvements  | 5.69%           | 0.57%          | \$145,076                     | \$145,076                     | \$145,076                     | \$688                 | \$0        | \$0        | \$69                | \$0        | \$0        | \$757                 |

| Nov-18 200 Gas                   | 376, Gas Distribution Mains   | 1.28%          | 0.43% | \$235,682,043              | \$253,919,974              | \$244,801,009              | \$261,121            | \$0        | \$0        | \$87,723     | \$0        | \$0        | \$348,844            |
|----------------------------------|---|----------------|-------|----------------------------|----------------------------|----------------------------|----------------------|------------|------------|--------------|------------|------------|----------------------|
| Nov-18 200 Gas                   | 378, Gas Distribution Measuring & Reg equipment   | 3.40%          | 0.63% | \$13,180,508               | \$13,180,508               | \$13,180,508               | \$37,345             | \$0        | \$0        | \$6,919      | \$0        | \$0        | \$44,264             |
| Nov-18 200 Gas                   | 379, Gas Distribution City Gate Stations  | 3.03%          | 1.43% | \$16,359,612               | \$16,559,612               | \$16,459,612               | \$41,561             | \$0        | \$0        | \$19,614     | \$0        | \$0        | \$61,175             |
| Nov-18 200 Gas                   | 380, Gas Distribution Services  | 1.50%          | 0.82% | \$163,697,178              | \$165,252,628              | \$164,474,903              | \$205,594            | \$0        | \$0        | \$112,391    | \$0        | \$0        | \$317,985            |
| Nov-18 200 Gas<br>Nov-18 200 Gas | 381, Gas Distribution Meters-Meter & Installation 381.2, Gas Distribution Meters-AMR Devices                            | 2.50%<br>6.51% | 0.00% | \$46,853,556<br>\$371,313  | \$47,026,178<br>\$371,313  | \$46,939,867<br>\$371,313  | \$97,791<br>\$2,014  | \$0<br>\$0 | \$0<br>\$0 | \$115<br>\$0 | \$0<br>\$0 | \$0<br>\$0 | \$97,906<br>\$2,014  |
| Nov-18 200 Gas                   | 383, Gas Distribution House regulators  | 1.41%          | 0.00% | \$19,482,827               | \$19,482,827               | \$19,482,827               | \$22,892             | \$0        | \$0        | \$0<br>\$0   | \$0        | \$0        | \$22.892             |
| Nov-18 200 Gas                   | 385, Gas Distribution Industrial meas & regulating equp   | 2.33%          | 0.31% | \$2,778,168                | \$2,776,807                | \$2,777,488                | \$5,393              | \$0        | \$0        | \$718        | \$0        | \$0        | \$6.111              |
| Nov-18 200 Gas                   | 389, Gas General Land and land rights   | 0.00%          | 0.00% | \$1,252,260                | \$1,252,260                | \$1,252,260                | \$0                  | \$0        | \$0        | \$0          | \$0        | \$0        | \$0,111              |
| Nov-18 200 Gas                   | 390, Gas General Structures and improvements-Structure Improvment   | 2.15%          | 0.22% | \$23,171,886               | \$23,171,886               | \$23,171,886               | \$41,516             | \$0        | \$0        | \$4,247      | \$0        | \$0        | \$45,763             |
| Nov-18 200 Gas                   | 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice   | 0.00%          | 0.00% | \$162,279                  | \$162,279                  | \$162,279                  | \$0                  | \$0        | \$0        | \$0          | \$0        | \$0        | \$0                  |
| Nov-18 200 Gas                   | 391.1, Gas General Office furniture and equipment-Office Furn Equip   | 5.00%          | 0.00% | \$851,522                  | \$851,522                  | \$851,522                  | \$3,548              | \$0        | \$0        | \$0          | \$0        | \$0        | \$3,548              |
| Nov-18 200 Gas                   | 391.22, Gas General Office furniture and equipment- MF Amortized  | 18.02%         | 0.00% | \$3,011,843                | \$3,324,872                | \$3,168,358                | \$47,568             | \$0        | \$0        | \$0          | \$0        | \$0        | \$47,568             |
| Nov-18 200 Gas                   | 391.3, Gas General Office furniture and equipment-Data Handling   | 0.00%          | 0.00% | \$25,084                   | \$25,084                   | \$25,084                   | \$0                  | \$0        | \$0        | \$0          | \$0        | \$0        | \$0                  |
| Nov-18 200 Gas                   | 393, Gas General Stores equipment   | 5.00%          | 0.00% | \$99,103                   | \$99,103                   | \$99,103                   | \$413                | \$0        | \$0        | \$0          | \$0        | \$0        | \$413                |
| Nov-18 200 Gas                   | 394, Gas General Tools, shop and garage equipment   | 5.00%          | 0.00% | \$2,922,631                | \$2,922,631                | \$2,922,631                | \$12,178             | \$0        | \$0        | \$0          | \$0        | \$0        | \$12,178             |
| Nov-18 200 Gas                   | 395, Gas General Laboratory equipment   | 5.00%          | 0.00% | \$955,079                  | \$955,079                  | \$955,079                  | \$3,979              | \$0        | \$0        | \$0          | \$0        | \$0        | \$3,979              |
| Nov-18 200 Gas                   | 397.1, Gas General Communication equipment-Communication Equip  | 8.33%          | 0.00% | \$1,950,795                | \$2,284,125                | \$2,117,460                | \$14,698             | \$0        | \$0        | \$0          | \$0        | \$0        | \$14,698             |
| Nov-18 200 Gas                   | 397.3, Gas General Communication equipment-Comm Eq SCADA  | 8.33%<br>5.00% | 0.00% | \$2,537,165                | \$2,687,165                | \$2,612,165                | \$18,132             | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0   | \$0<br>\$0 | \$0<br>\$0 | \$18,132             |
| Nov-18 200 Gas<br>Nov-18 200 Gas | 398, Gas General Miscellaneous equipment Com Software 303 ICE R1 - CUST - TEG - 3 year                                  | 33.33%         | 0.00% | \$26,388<br>\$1,675,234    | \$26,388<br>\$1,675,234    | \$26,388<br>\$1,675,234    | \$110<br>\$46,530    | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0   | \$0<br>\$0 | \$0<br>\$0 | \$110<br>\$46,530    |
| Nov-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 7 year   | 6.67%          | 0.00% | \$1,675,234                | \$1,875,234                | \$1,873,234                | \$76,710             | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0   | \$0        | \$0        | \$76,710             |
| Nov-18 200 Gas                   | Gas MN Software 303 (ERP) - 10 year   | 10.00%         | 0.00% | \$135,378                  | \$135,378                  | \$135,378                  | \$1,128              | \$0<br>\$0 | \$0        | \$0          | \$0        | \$0        | \$1,128              |
| Nov-18 200 Gas                   | Gas MN Software 303 (ERP) - 15 year   | 6.67%          | 0.00% | \$2,340,681                | \$2,341,515                | \$2,341,098                | \$13,008             | \$0        | \$0        | \$0          | \$0        | \$0        | \$13,008             |
| Nov-18 200 Gas                   | Gas MN Software 303 (ERP) - 5 year  | 20.00%         | 0.00% | \$255,106                  | \$255,249                  | \$255,178                  | \$4,254              | \$0        | \$0        | \$0          | \$0        | \$0        | \$4,254              |
| Nov-18 200 Gas                   | MERC Gas MN   | 20.00%         | 0.00% | \$3,939,380                | \$4,234,450                | \$4,086,915                | \$68,115             | \$0        | \$0        | \$0          | \$0        | \$0        | \$68,115             |
| Dec-18 200 Gas                   | 302, Intangible Gas Plant Franchises and Consents-Franch & Con PNG  | 0.00%          | 0.00% | \$156,340                  | \$156,340                  | \$156,340                  | \$0                  | \$0        | \$0        | \$0          | \$0        | \$0        | \$0                  |
| Dec-18 200 Gas                   | 302.1, Intangible Gas Plant Franchises and Consents-Farm Taps PNG   | 0.12%          | 0.00% | \$3,813,095                | \$3,813,095                | \$3,813,095                | \$374                | \$0        | \$0        | \$0          | \$0        | \$0        | \$374                |
| Dec-18 200 Gas                   | 303.3, Gas Intangible Miscellaneous Intangible Plant  | 0.00%          | 0.00% | \$167,783                  | \$167,783                  | \$167,783                  | \$0                  | \$0        | \$0        | \$0          | \$0        | \$0        | \$0                  |
| Dec-18 200 Gas                   | 365.3, Gas Transmission Land & Rights-of-way  | 0.00%          | 0.00% | \$15,768                   | \$15,768                   | \$15,768                   | \$0                  | \$0        | \$0        | \$0          | \$0        | \$0        | \$0                  |
| Dec-18 200 Gas                   | 366.1, Gas Transmission Structures and improvements   | 3.24%          | 0.00% | \$5,182                    | \$5,182                    | \$5,182                    | \$14                 | \$0        | \$0        | \$0          | \$0        | \$0        | \$14                 |
| Dec-18 200 Gas                   | 367.1, Gas Transmission Mains   | 1.34%          | 0.45% | \$10,251,719               | \$10,251,719               | \$10,251,719               | \$11,446             | \$0        | \$0        | \$3,845      | \$0        | \$0        | \$15,291             |
| Dec-18 200 Gas                   | 369.3, Gas Transmission Measuring & regulating equipment  | 6.02%          | 1.76% | \$1,055,114                | \$1,055,114                | \$1,055,114                | \$5,292              | \$0        | \$0        | \$1,547      | \$0        | \$0        | \$6,839              |
| Dec-18 200 Gas                   | 374, Gas Distribution Land and land rights-Land   | 0.00%          | 0.00% | \$85,715                   | \$85,715                   | \$85,715                   | \$0                  | \$0        | \$0        | \$0          | \$0        | \$0        | \$0                  |
| Dec-18 200 Gas                   | 374.1, Gas Distribution Land and land rights-Land Rt/ROW Depr   | 4.08%          | 0.00% | \$596,818                  | \$596,818                  | \$596,818                  | \$2,029              | \$0        | \$0        | \$0          | \$0        | \$0<br>\$0 | \$2,029<br>\$0       |
| Dec-18 200 Gas                   | 374.2, Gas Distribution Land and land rights-Land Rt/ROW NonD   | 0.00%<br>5.69% | 0.00% | \$86,567                   | \$86,567                   | \$86,567                   | \$0<br>\$688         | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$69  | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$757         |
| Dec-18 200 Gas<br>Dec-18 200 Gas | 375, Gas Distribution Structures and improvements   | 1.28%          | 0.57% | \$145,076<br>\$253,919,974 | \$145,076<br>\$254,478,328 | \$145,076<br>\$254,199,151 | \$271,145            | \$0<br>\$0 | \$0<br>\$0 | \$91,089     | \$0<br>\$0 | \$0<br>\$0 | \$362,234            |
| Dec-18 200 Gas                   | 376, Gas Distribution Mains 378, Gas Distribution Measuring & Reg equipment   | 3.40%          | 0.43% | \$13,180,508               | \$13,180,508               | \$13,180,508               | \$37,345             | \$0<br>\$0 | \$0        | \$6,919      | \$0        | \$0        | \$44,264             |
| Dec-18 200 Gas                   | 379, Gas Distribution City Gate Stations  | 3.03%          | 1.43% | \$16,559,612               | \$16,634,612               | \$16,597,112               | \$41,908             | \$0        | \$0        | \$19,778     | \$0        | \$0        | \$61,686             |
| Dec-18 200 Gas                   | 380, Gas Distribution Services  | 1.50%          | 0.82% | \$165,252,628              | \$165,780,130              | \$165,516,379              | \$206,896            | \$0        | \$0        | \$113,103    | \$0        | \$0        | \$319,999            |
| Dec-18 200 Gas                   | 381. Gas Distribution Meters-Meter & Installation   | 2.50%          | 0.00% | \$47,026,178               | \$47,198,800               | \$47,112,489               | \$98,151             | \$0        | \$0        | \$120        | \$0        | \$0        | \$98,271             |
| Dec-18 200 Gas                   | 381.2, Gas Distribution Meters-AMR Devices  | 6.51%          | 0.00% | \$371,313                  | \$371,313                  | \$371,313                  | \$2,014              | \$0        | \$0        | \$0          | \$0        | \$0        | \$2,014              |
| Dec-18 200 Gas                   | 383, Gas Distribution House regulators  | 1.41%          | 0.00% | \$19,482,827               | \$19,482,827               | \$19,482,827               | \$22,892             | \$0        | \$0        | \$0          | \$0        | \$0        | \$22,892             |
| Dec-18 200 Gas                   | 385, Gas Distribution Industrial meas & regulating equp   | 2.33%          | 0.31% | \$2,776,807                | \$2,775,446                | \$2,776,127                | \$5,390              | \$0        | \$0        | \$718        | \$0        | \$0        | \$6,108              |
| Dec-18 200 Gas                   | 389, Gas General Land and land rights   | 0.00%          | 0.00% | \$1,252,260                | \$1,252,260                | \$1,252,260                | \$0                  | \$0        | \$0        | \$0          | \$0        | \$0        | \$0                  |
| Dec-18 200 Gas                   | 390, Gas General Structures and improvements-Structure Improvment   | 2.15%          | 0.22% | \$23,171,886               | \$23,171,886               | \$23,171,886               | \$41,516             | \$0        | \$0        | \$4,247      | \$0        | \$0        | \$45,763             |
| Dec-18 200 Gas                   | 390.1, Gas General Struct and improvements-Lshld Improv-EaganOffice   | 0.00%          | 0.00% | \$162,279                  | \$162,279                  | \$162,279                  | \$0                  | \$0        | \$0        | \$0          | \$0        | \$0        | \$0                  |
| Dec-18 200 Gas                   | 391.1, Gas General Office furniture and equipment-Office Furn Equip   | 5.00%          | 0.00% | \$851,522                  | \$851,522                  | \$851,522                  | \$3,548              | \$0        | \$0        | \$0          | \$0        | \$0        | \$3,548              |
| Dec-18 200 Gas                   | 391.22, Gas General Office furniture and equipment- MF Amortized  | 18.18%         | 0.00% | \$3,324,872                | \$3,589,516                | \$3,457,194                | \$52,381             | \$0        | \$0        | \$0          | \$0        | \$0        | \$52,381             |
| Dec-18 200 Gas                   | 391.3, Gas General Office furniture and equipment-Data Handling   | 0.00%          | 0.00% | \$25,084                   | \$25,084                   | \$25,084                   | \$0                  | \$0        | \$0        | \$0          | \$0        | \$0        | \$0                  |
| Dec-18 200 Gas                   | 393, Gas General Stores equipment   | 5.00%          | 0.00% | \$99,103                   | \$99,103                   | \$99,103                   | \$413                | \$0        | \$0        | \$0          | \$0        | \$0<br>\$0 | \$413                |
| Dec-18 200 Gas                   | 394, Gas General Tools, shop and garage equipment   | 5.00%          | 0.00% | \$2,922,631                | \$2,922,631                | \$2,922,631                | \$12,178             | \$0        | \$0<br>\$0 | \$0<br>\$0   | \$0<br>\$0 |            | \$12,178             |
| Dec-18 200 Gas                   | 395, Gas General Laboratory equipment   | 5.00%          |       | \$955,079                  | \$955,079                  | \$955,079                  | \$3,979              | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0   | \$0<br>\$0 | \$0<br>\$0 | \$3,979              |
| Dec-18 200 Gas<br>Dec-18 200 Gas | 397.1, Gas General Communication equipment-Communication Equip 397.3, Gas General Communication equipment-Comm Eq SCADA | 8.33%<br>8.33% | 0.00% | \$2,284,125<br>\$2.687.165 | \$2,617,455<br>\$2,787,165 | \$2,450,790<br>\$2,737,165 | \$17,012<br>\$19,000 | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0   | \$0<br>\$0 | \$0<br>\$0 | \$17,012<br>\$19.000 |
| Dec-18 200 Gas                   | 398, Gas General Miscellaneous equipment  | 5.00%          | 0.00% | \$26,388                   | \$26,388                   | \$2,737,103                | \$19,000             | \$0<br>\$0 | \$0<br>\$0 | \$0<br>\$0   | \$0        | \$0        | \$19,000             |
| Dec-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 3 year   | 33.33%         | 0.00% | \$1,675,234                | \$1,675,234                | \$1,675,234                | \$46,530             | \$0        | \$0        | \$0          | \$0        | \$0        | \$46,530             |
| Dec-18 200 Gas                   | Com Software 303 ICE R1 - CUST - TEG - 7 year   | 6.67%          | 0.00% | \$13,807,749               | \$13,815,165               | \$13,811,457               | \$76,751             | \$0        | \$0        | \$0<br>\$0   | \$0        | \$0        | \$76,751             |
| Dec-18 200 Gas                   | Gas MN Software 303 (ERP) - 10 year   | 10.00%         | 0.00% | \$135,378                  | \$135,378                  | \$135,378                  | \$1,128              | \$0        | \$0        | \$0          | \$0        | \$0        | \$1,128              |
| Dec-18 200 Gas                   | Gas MN Software 303 (ERP) - 15 year   | 6.67%          | 0.00% | \$2,341,515                | \$2,342,195                | \$2,341,855                | \$13,012             | \$0        | \$0        | \$0          | \$0        | \$0        | \$13,012             |
| Dec-18 200 Gas                   | Gas MN Software 303 (ERP) - 5 year  | 20.00%         | 0.00% | \$255,249                  | \$255,370                  | \$255,310                  | \$4,256              | \$0        | \$0        | \$0          | \$0        | \$0        | \$4,256              |
| Dec-18 200 Gas                   | MERC Gas MN   | 20.00%         | 0.00% | \$4,234,450                | \$4,529,520                | \$4,381,985                | \$73,033             | \$0        | \$0        | \$0          | \$0        | \$0        | \$73,033             |
|                                  |   |                |       |                            |                            |                            |                      |            |            |              |            |            |                      |

## MERC\_Union\_Labor

| Line<br>No.<br>1 | 735010 Liquid Gas Prod-MGP Post Cleanup  | K&M<br>Description | 2016<br>Actual              | 2017<br>Inflation Rate<br>1.0250     | 2017<br>Inflated<br>-       | 2017<br>K&M          | 2017<br>Inflated + K&M<br>- | 2018<br>Inflation Rate<br>1.0240     | 2018<br>Inflated<br>-       | 2018<br>K&M | 2018<br>Inflated + K&M<br>-                    | -                       |
|------------------|--|--------------------|-----------------------------|--------------------------------------|-----------------------------|----------------------|-----------------------------|--------------------------------------|-----------------------------|-------------|--|-------------------------|
| 2<br>3<br>4      | 754000 Field Compressor Station 756000 Field Reg & Meas Station Natual Gas Production  |                    | <u>-</u>                    | 1.0250<br>1.0250                     | -<br>-<br>-                 | -                    | -<br>-<br>-                 | 1.0240<br>1.0240                     | -<br>-<br>-                 | -           | -<br>-<br>-                                    | -<br>-                  |
| 7<br>8           | 804111 Gas Purch-Wages & Salaries<br>804120 Gas Purch Supplies & Expenses<br>804130 Misc Purchased Gas Expense<br>813000 Other Gas Supply Expenses |                    |                             | 1.0250<br>1.0250<br>1.0250<br>1.0250 | -<br>-<br>-                 |                      | -<br>-<br>-<br>-            | 1.0240<br>1.0240<br>1.0240<br>1.0240 | -<br>-<br>-<br>-            |             | -<br>-<br>-<br>-                               | -<br>-<br>-<br>-        |
| 10<br>11         | Gas Purchases  |                    | -                           |                                      | -                           | -                    | -                           |                                      | -                           | -           | <u>-                                      </u> | -                       |
| 13               | 824000 Gas Stor-Other Exp<br>825000 Storage Wells Royalties<br>850000 Gas Transm-Oper Sup & Eng  |                    | 889                         | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>911               |                      | -<br>-<br>911               | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>933               |             | -<br>-<br>933                                  | -<br>-<br>22            |
| 15<br>16         | 852000 Gas Transm-Communic Sys Exp<br>856000 Gas Transm-Mains Exp  |                    | 166                         | 1.0250<br>1.0250<br>1.0250           | -<br>170                    |                      | -<br>170                    | 1.0240<br>1.0240                     | -<br>174<br>7,527           |             | -<br>174                                       | - 4                     |
| 18               | 857000 Gas Transm-Meas&Reg Station<br>863000 Gas Transm-Maint of Mains<br>865000 Gas Transm-Maint Meas&RegEquip                                    |                    | 7,171<br>-<br>(104)         | 1.0250<br>1.0250<br>1.0250           | 7,350<br>-<br>(106)         |                      | 7,350<br>-<br>(106)         | 1.0240<br>1.0240<br>1.0240           | (109)                       |             | 7,527<br>-<br>(109)                            | 176<br>-<br>(3)         |
| 21               | 867000<br>870000 Dist-Oper Sup & Eng<br>871000 Dist Distr Load Dispatching   |                    | 1,795<br>-<br>-             | 1.0250<br>1.0250<br>1.0250           | 1,840<br>-<br>-             |                      | 1,840<br>-<br>-             | 1.0240<br>1.0240<br>1.0240           | 1,884<br>-<br>-             |             | 1,884<br>-<br>-                                | 44<br>-<br>-            |
| 23<br>24         | 874000 Dist-Mains and Services Expense 875000 Measuring & Regulating Stations  |                    | 498,444<br>15,554           | 1.0250<br>1.0250                     | 510,905<br>15,943           |                      | 510,905<br>15,943           | 1.0240<br>1.0240                     | 523,167<br>16,325           |             | 523,167<br>16,325                              | 12,262<br>383           |
| 26               | 878000 Meter & House Reg Misc Charges  |                    | -<br>219,912<br>93,175      | 1.0250<br>1.0250<br>1.0250           | -<br>225,410<br>95,504      |                      | -<br>225,410<br>95,504      | 1.0240<br>1.0240<br>1.0240           | -<br>230,820<br>97,796      |             | -<br>230,820<br>97,796                         | -<br>5,410<br>2,292     |
| 28<br>29         | 880000 Dist-Other Expenses<br>881000 Rents   | Employee adds      | 710,487                     | 1.0250<br>1.0250                     | 728,249<br>-                |                      | 728,249<br>-                | 1.0240<br>1.0240                     | 745,727<br>-                | 44,163      | 789,890<br>-                                   | 17,478<br>-             |
| 31               | 885000 Dist-Maint Sup & Eng<br>887000 Dist-Maint of Mains<br>889000 Dist-Maint of Meas & Reg Station   |                    | -<br>54,642<br>25,954       | 1.0250<br>1.0250<br>1.0250           | 56,008<br>26,603            |                      | 56,008<br>26,603            | 1.0240<br>1.0240<br>1.0240           | -<br>57,352<br>27,241       |             | -<br>57,352<br>27,241                          | 1,344<br>638            |
| 34               | · ·  |                    | 52,431<br>69,521<br>240,331 | 1.0250<br>1.0250<br>1.0250           | 53,742<br>71,259<br>246,339 |                      | 53,742<br>71,259<br>246,339 | 1.0240<br>1.0240<br>1.0240           | 55,032<br>72,969<br>252,251 |             | 55,032<br>72,969<br>252,251                    | 1,290<br>1,710<br>5,912 |
| 36<br>37         | 894000 Maintenance of Other Equipment  Distribution, Transmission, and Storage Expense   |                    | 23,295<br><b>2,013,663</b>  | 1.0250                               | 23,877<br><b>2,064,005</b>  | -                    | 23,877<br><b>2,064,005</b>  | 1.0240                               | 24,450<br>2,113,541         | 44,163      | 24,450<br>2,157,704                            | 573<br>49,536           |
|                  | •  |                    | -<br>470,532                | 1.0250<br>1.0250                     | -<br>482,295                |                      | -<br>482,295                | 1.0240<br>1.0240                     | -<br>493,870                |             | -<br>493,870                                   | -<br>-<br>11,575        |
| 41<br>42         |  |                    | 57,051<br>-                 | 1.0250<br>1.0250<br>1.0250           | 58,477<br>-                 |                      | 58,477<br>-                 | 1.0240<br>1.0240<br>1.0240           | 59,881<br>-                 |             | 59,881<br>-                                    | 1,403<br>-              |
| 44<br>45         | 905000 Cust Acct-Misc Cust Accounts Exp<br>907000 Cust Serv-Supervision  |                    | -<br>-<br>-                 | 1.0250<br>1.0250                     | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 47               | 908000 Cust Serv-Cust Assistance Exp<br>909000 Cust Serv-Info/Instr Advertising<br>910000 Cust Serv-Misc Cust Serv & Inf                           |                    | 53,837<br>-<br>-            | 1.0250<br>1.0250<br>1.0250           | 55,183<br>-<br>-            |                      | 55,183<br>-<br>-            | 1.0240<br>1.0240<br>1.0240           | 56,507<br>-<br>-            |             | 56,507<br>-<br>-                               | 1,324<br>-<br>-         |
| 49<br>50         | 912000 Sales-Demonstr & Selling Expense Customer Accounts  |                    | -<br>581,420                | 1.0250                               | -<br>595,956                | -                    | -<br>595,956                | 1.0240                               | -<br>610,258                | -           | 610,258  | -<br>14,303             |
| 53               | 920000 A&G Admin & General Salaries<br>920010 A&G Salaries-TEG Merger Costs<br>920015 A&G Salaries-Long Term Disab                                 |                    | -                           | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 56               | 920020 Restructuring Exp - Cororate 921000 A&G-Office Supplies and Expenses 921010 A&G Off Supp&Exp-TEG Merger Costs                               |                    | -                           | 1.0250<br>1.0250<br>1.0250           | -<br>-                      |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -                           |             | -<br>-   | -                       |
| 58<br>59         | 923000 A&G-Outside Services Employed  A&G-Labor, Non-Labor, and Contractor   |                    | -                           | 1.0250                               | -<br>-                      | -                    | -                           | 1.0240                               | <u>-</u>                    | -           | <u>-</u>                                       | -<br>-                  |
| 62<br>63         | 924120 Property Insurance  |                    |                             | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-<br>-        |
| 65               | 925000 A&G-Injuries and Damages<br>925015 Insur Prem - Dishonesty<br>925100 Excess Liability   |                    | -                           | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 67<br>68         | 925110 Director & Officer Insurance<br>925130 Company Auto Liab Insurance  |                    |                             | 1.0250<br>1.0250                     | -                           |                      | -                           | 1.0240<br>1.0240                     | -                           |             | -  | -                       |
| 70               | 925160 Workers Comp Insurance<br>925165 Workers Comp Reserve<br>925170 Excess Workers Comp Insurance   |                    | -                           | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-                  |
| 73               | 926000 A&G-Employee Pensions and Bene  |                    | <u> </u>                    | 1.0250                               |                             | -                    | -                           | 1.0240                               | -                           | -           |  | -<br>-<br>-             |
| 75<br>76         | 926007 Company Cash Match 401k<br>926015 A&G PensExp-TEG Merger Costs  |                    | -<br>-                      | 1.0250<br>1.0250                     | -                           |                      | -                           | 1.0240<br>1.0240                     | -                           |             | -  | -<br>-                  |
| 78               | 926016 Commuter Transportation Benefit<br>926017<br>926019   |                    | -<br>-                      | 1.0250<br>1.0250<br>1.0250           |                             |                      |                             | 1.0240<br>1.0240<br>1.0240           |                             |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 81               | 926020 Time Away From Work<br>926025 Time Away From Work - Clearing<br>926026 IBS Billed NPT Residual  |                    | 359,050<br>(409,141)        | 1.0250<br>1.0250<br>1.0250           | 368,026<br>(419,370)        | (368,026)<br>419,370 | 0 0                         | 1.0240<br>1.0240<br>1.0240           | 0                           |             | 0 0  | 0 0                     |
| 83<br>84         | 926050 Human Resources Dept Gen<br>926060 Pension Expense  |                    | -                           | 1.0250<br>1.0250                     | -                           |                      | -                           | 1.0240<br>1.0240                     | -                           |             | -  | -                       |
| 86               | 926070 Christmas Gift Ck Exp-Retirees &LTD<br>926080 Dental Benefits-Active Empl<br>926090 Medical Benefits-Active Empl                            |                    | -<br>-<br>-                 | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 89               | ·  |                    | -                           | 1.0250<br>1.0250<br>1.0250           | -                           |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -                           |             | -  | -                       |
| 91<br>92         | 926135 Fully-Insured LTD Prem Exp<br>926140 ESOP   |                    | -<br>-<br>-                 | 1.0250<br>1.0250                     | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240                     | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 94               | 926170 Cap Pensions and Benefits<br>926180 Post Retirement Medical<br>926190 Goal Sharing  |                    | -<br>-<br>-                 | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 96<br>97         | 926191 IBS Billed Incentive Residual 926200 Empl Ben-Tuition Reimbursement   |                    | <del>-</del>                | 1.0250<br>1.0250                     | -                           |                      | <del>-</del><br>-           | 1.0240<br>1.0240                     | -                           |             | -<br>-   | -                       |
| 99               | 926210 Pension Restoration<br>926220 Supple Emp Ret Plan-SERP<br>926250 Company Prov Life Insurance  |                    | -<br>-<br>-                 | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-                      | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 102              | 926260 Exec Def Comp-ESOP Match<br>926255 Defined Contribution Plan Exp<br>926300 IBS Billed Benefit - Payroll Tax                                 |                    | -<br>-<br>-                 | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -                           |             | -<br>-   | -<br>-<br>-             |
| 104<br>105       | 926305 Post Retirement Life<br>926315 LT Disability Benefit  |                    | -                           | 1.0250<br>1.0250                     | -                           |                      | -                           | 1.0240<br>1.0240                     | -<br>-                      |             | -<br>-   | -                       |
| 107              | 926325 ST Disabil FASB 112<br>926330 Benefits-Wellness<br>926510 Profit Sharing Expense  |                    | <del>-</del>                | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 109<br>110       | Benefits   |                    | (50,091)                    |                                      | (51,343)                    | 51,344               | 1                           |                                      | 1                           | -           | 1  | 0 -                     |
| 112<br>113       | 92800F A&G-Related to FERC<br>928000 A&G-Regulatory Commission Exp<br>930100 A&G-General Advertising Exp   |                    |                             | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 115              | 930200 A&G-Assoc & Club Dues & Exp<br>930204 Misc General Expense<br>930209 Payroll Taxes Credited   |                    |                             | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-                  |
| 117<br>118       | 930210<br>930220 A&G-IBS Billed CC and Deprec  |                    |                             | 1.0250<br>1.0250                     | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240                     | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 120              | 930240<br>930228<br>931000 A&G-Rents   |                    |                             | 1.0250<br>1.0250<br>1.0250           | -<br>-<br>-                 |                      | -<br>-<br>-                 | 1.0240<br>1.0240<br>1.0240           | -<br>-<br>-                 |             | -<br>-<br>-                                    | -<br>-<br>-             |
| 122<br>123       | 931010 A&G - IBS Billed Facilities Overhead<br>935000 A&G-Maint of General Plant   |                    |                             | 1.0250<br>1.0250                     | -                           |                      |                             | 1.0240<br>1.0240                     | -<br>-                      |             | -<br>-   | -                       |
| 125<br>126       |  |                    | -                           | 1.0250                               | -                           | -                    | -                           | 1.0240                               | -                           | -           | <u>-</u>                                       | -<br>-<br>-             |
| 127              | Non-Fuel O&M   |                    | 2,544,992                   |                                      | <b>2,608,617</b> 63,625     | 51,344               | 2,659,961                   |                                      | <b>2,723,800</b> 63,839     | 44,163      | 2,767,963                                      | 63,839                  |
|                  |  |                    |                             |                                      | 55,525                      |                      |                             |                                      | 25,555                      |             |  |                         |

Union Non-Union

2,544,992 16,184,231 18,729,223 13.6% 86.4%

### MERC\_Non\_Union\_Labor

| Line<br>No.        | 705040 Linuid Coo Brood MOD Book Classon  | K&M<br>Description  | 2016<br>Actual       | 2017<br>Inflation Rate | 2017<br>Inflated     | 2017<br>K&M | 2017<br>Inflated + K&M | 2018<br>Inflation Rate | 2018<br>Inflated     | 2018<br>K&M | 2018<br>Inflated + K&M |
|--------------------|---|---|----------------------|------------------------|----------------------|-------------|------------------------|------------------------|----------------------|-------------|------------------------|
| 128<br>129         | 735010 Liquid Gas Prod-MGP Post Cleanup 754000 Field Compressor Station             |   |                      | 1.0300<br>1.0300       | -                    |             | -<br>-                 | 1.0300<br>1.0300       | -                    |             | -                      |
| 130<br>131         | 756000 Field Reg & Meas Station  Natual Gas Production                              |   |                      | 1.0300                 | <u> </u>             |             | <u>-</u>               | 1.0300                 | <u>-</u>             |             | <u> </u>               |
| 132                |   |   | (4.440)              | 4.0200                 | (4.450)              |             | (4.450)                | 4.0200                 | (4.502)              |             | (4.500)                |
| 133<br>134         | 804111 Gas Purch-Wages & Salaries<br>804120 Gas Purch Supplies & Expenses           |   | (1,416)<br>205,813   | 1.0300<br>1.0300       | (1,458)<br>211,987   |             | (1,458)<br>211,987     | 1.0300<br>1.0300       | (1,502)<br>218,347   |             | (1,502)<br>218,347     |
| 135<br>136         | 804130 Misc Purchased Gas Expense<br>813000 Other Gas Supply Expenses               |   | -<br>393,172         | 1.0300<br>1.0300       | -<br>404,967         |             | -<br>404,967           | 1.0300<br>1.0300       | -<br>417,116         |             | -<br>417,116           |
| 137                | Gas Purchases   |   | 597,569              | 1.0000                 | 615,496              | -           | 615,496                | 1.0000                 | 633,961              | -           | 633,961                |
| 138<br>139         | 824000 Gas Stor-Other Exp   |   | -                    | 1.0300                 | _                    |             | -                      | 1.0300                 | -                    |             | -                      |
| 140<br>141         | 825000 Storage Wells Royalties<br>850000 Gas Transm-Oper Sup & Eng                  |   | -<br>305             | 1.0300<br>1.0300       | -<br>314             |             | -<br>314               | 1.0300<br>1.0300       | -<br>324             |             | -<br>324               |
| 142                | 852000 Gas Transm-Communic Sys Exp  |   | -                    | 1.0300                 | -                    |             | -                      | 1.0300                 | -                    |             | -                      |
| 143<br>144         | 856000 Gas Transm-Mains Exp<br>857000 Gas Transm-Meas&Reg Station                   |   | 7,381<br>323         | 1.0300<br>1.0300       | 7,602<br>333         |             | 7,602<br>333           | 1.0300<br>1.0300       | 7,831<br>343         |             | 7,831<br>343           |
| 145                | 863000 Gas Transm-Maint of Mains  |   | 902                  | 1.0300                 | 929                  |             | 929                    | 1.0300                 | 957                  |             | 957                    |
| 146<br>147         | 865000 Gas Transm-Maint Meas&RegEquip<br>867000                                     |   | 120<br>164           | 1.0300<br>1.0300       | 123<br>169           |             | 123<br>169             | 1.0300<br>1.0300       | 127<br>174           |             | 127<br>174             |
| 148<br>149         | 870000 Dist-Oper Sup & Eng<br>871000 Dist Distr Load Dispatching                    |   | 7,173<br>266,190     | 1.0300<br>1.0300       | 7,388<br>274,176     |             | 7,388<br>274,176       | 1.0300<br>1.0300       | 7,610<br>282,401     |             | 7,610<br>282,401       |
| 150                | 874000 Dist-Mains and Services Expense  |   | 901,321              | 1.0300                 | 928,361              |             | 928,361                | 1.0300                 | 956,211              |             | 956,211                |
| 151<br>152         | 875000 Measuring & Regulating Stations<br>877000 Meas&RegSta Eq-City Gt ChkSta      |   | 268,555<br>-         | 1.0300<br>1.0300       | 276,612<br>-         |             | 276,612<br>-           | 1.0300<br>1.0300       | 284,910<br>-         |             | 284,910<br>-           |
| 153                | 878000 Meter & House Reg Misc Charges   |   | 778,783              | 1.0300                 | 802,146              |             | 802,146                | 1.0300                 | 826,211              |             | 826,211                |
| 154<br>155         | 879000 Customer Installations Expense<br>880000 Dist-Other Expenses                 | Employee Adds   | 203,678<br>3,896,410 | 1.0300<br>1.0300       | 209,788<br>4,013,302 |             | 209,788<br>4,013,302   | 1.0300<br>1.0300       | 216,082<br>4,133,701 | 208,000     | 216,082<br>4,341,701   |
| 156<br>157         | 881000 Rents<br>885000 Dist-Maint Sup & Eng   |   | -<br>107             | 1.0300<br>1.0300       | -<br>110             |             | -<br>110               | 1.0300<br>1.0300       | -<br>114             |             | -<br>114               |
| 158                | 887000 Dist-Maint of Mains  |   | 587,080              | 1.0300                 | 604,692              |             | 604,692                | 1.0300                 | 622,833              |             | 622,833                |
| 159<br>160         | 889000 Dist-Maint of Meas & Reg Station 891000 Maint of Meas & Reg Gate Sta Equ     |   | 170,046<br>110,599   | 1.0300<br>1.0300       | 175,147<br>113,917   |             | 175,147<br>113,917     | 1.0300<br>1.0300       | 180,402<br>117,334   |             | 180,402<br>117,334     |
| 161                | 892000 Maintenance of Services  |   | 521,023              | 1.0300                 | 536,654              |             | 536,654                | 1.0300                 | 552,753              |             | 552,753                |
| 162<br>163         | 893000 Dist-Maint of Mtrs & House Reg<br>894000 Maintenance of Other Equipment      |   | 999,668<br>32,019    | 1.0300<br>1.0300       | 1,029,658<br>32,980  |             | 1,029,658<br>32,980    | 1.0300<br>1.0300       | 1,060,548<br>33,969  |             | 1,060,548<br>33,969    |
| 164<br>165         | Distribution, Transmission, and Storage Expense                                     |   | 8,751,847            |                        | 9,014,402            | -           | 9,014,402              |                        | 9,284,834            | 208,000     | 9,492,834              |
| 166                | 901000 Customer Accounts Supervision  |   | 551,392              | 1.0300                 | 567,934              |             | 567,934                | 1.0300                 | 584,972              |             | 584,972                |
| 16 <i>7</i><br>168 | 902000 Cust Acct-Meter Reading Expenses 903000 Cust Acct-Cust Records & Collections | Employee Adds   | 1,277,776<br>906,531 | 1.0300<br>1.0300       | 1,316,109<br>933,727 |             | 1,316,109<br>933,727   | 1.0300<br>1.0300       | 1,355,593<br>961,739 | 50,000      | 1,355,593<br>1,011,739 |
| 169<br>170         | 904000 Cust Acct-Uncollectible Accounts<br>904010 Cust Acct - Disputed Bills        |   | -                    | 1.0300<br>1.0300       | -<br>-               |             | -                      | 1.0300<br>1.0300       | -                    |             | -                      |
| 171                | 905000 Cust Acct-Misc Cust Accounts Exp   |   | 103,776              | 1.0300                 | 106,889              |             | 106,889                | 1.0300                 | 110,096              |             | 110,096                |
| 172<br>173         | 907000 Cust Serv-Supervision<br>908000 Cust Serv-Cust Assistance Exp                |   | -<br>688,124         | 1.0300<br>1.0300       | -<br>708,768         |             | -<br>708,768           | 1.0300<br>1.0300       | -<br>730,031         |             | -<br>730,031           |
| 174<br>175         | 909000 Cust Serv-Info/Instr Advertising<br>910000 Cust Serv-Misc Cust Serv & Inf    |   | (122)                | 1.0300<br>1.0300       | (126)                |             | (126)                  | 1.0300<br>1.0300       | (129)                |             | (129)                  |
| 176                | 912000 Sales-Demonstr & Selling Expense   |   |                      | 1.0300                 | <u>-</u>             |             | <u>-</u>               | 1.0300                 | -                    |             | <u>-</u>               |
| 177<br>178         | Customer Accounts   |   | 3,527,477            |                        | 3,633,301            | -           | 3,633,301              |                        | 3,742,300            | 50,000      | 3,792,300              |
| 179                | 920000 A&G Admin & General Salaries   | LTIP/Restricted Stock/Stock Options, Economic Development, Investor Relations | 2,718,337            | 1.0300                 | 2,799,887            | (354,205)   | 2,445,682              | 1.0300                 | 2,519,053            | 192,000     | 2,711,053              |
| 180                | 920010 A&G Salaries-TEG Merger Costs  | investor Relations  | 2,710,337            | 1.0300                 | 2,799,667            | (334,203)   | 2,445,062              | 1.0300                 | 2,519,053            | 192,000     | 2,711,053              |
| 181<br>182         | 920015 A&G Salaries-Long Term Disab 920020 Restructuring Exp - Cororate             |   | -                    | 1.0300<br>1.0300       | -                    |             | -                      | 1.0300<br>1.0300       | -                    |             | -                      |
| 183                | 921000 A&G-Office Supplies and Expenses   |   | 318                  | 1.0300                 | 328                  |             | 328                    | 1.0300                 | 337                  |             | 337                    |
| 184<br>185         | 921010 A&G Off Supp&Exp-TEG Merger Costs 923000 A&G-Outside Services Employed       |   |                      | 1.0300<br>1.0300       | -<br>-               |             | -                      | 1.0300<br>1.0300       | -                    |             | <u>-</u>               |
| 186<br>187         | A&G-Labor, Non-Labor, and Contractor  |   | 2,718,655            |                        | 2,800,215            | (354,205)   | 2,446,010              |                        | 2,519,390            | 192,000     | 2,711,390              |
| 188                | 924000 A&G Property Insurance   |   | -                    | 1.0300                 | -                    |             | -                      | 1.0300                 | -                    |             | -                      |
| 189<br>190         | 924100 Securities & Other Crime Insurance<br>924120 Property Insurance              |   | -                    | 1.0300<br>1.0300       | -                    |             | -                      | 1.0300<br>1.0300       | -                    |             | -                      |
| 191<br>192         | 925000 A&G-Injuries and Damages<br>925015 Insur Prem - Dishonesty                   |   | -                    | 1.0300<br>1.0300       | -                    |             | <del>-</del>           | 1.0300<br>1.0300       | -                    |             | -                      |
| 193                | 925100 Excess Liability   |   | -                    | 1.0300                 | -                    |             | -                      | 1.0300                 | -                    |             | -                      |
| 194<br>195         | 925110 Director & Officer Insurance<br>925130 Company Auto Liab Insurance           |   | -<br>-               | 1.0300<br>1.0300       | -                    |             | <del>-</del><br>-      | 1.0300<br>1.0300       | -                    |             | -<br>-                 |
| 196                | 925160 Workers Comp Insurance   |   | -<br>4 121           | 1.0300                 | -<br>4,255           |             | -<br>4 255             | 1.0300<br>1.0300       | -<br>4 292           |             | -<br>4 000             |
| 197                | 925165 Workers Comp Reserve<br>925170 Excess Workers Comp Insurance                 |   | 4,131<br>            | 1.0300<br>1.0300       | -                    |             | 4,255<br>-             | 1.0300                 | 4,383<br>-           |             | 4,383<br>              |
| 199<br>200         | Insurance   |   | 4,131                |                        | 4,255                | -           | 4,255                  |                        | 4,383                | -           | 4,383                  |
| 201                | 926000 A&G-Employee Pensions and Bene   |   | 1,785,625            | 1.0300                 | 1,839,194            | 559,949     | 2,399,143              | 1.0300                 | 2,471,117            | (147,215)   | 2,323,902              |
| 202<br>203         | 926007 Company Cash Match 401k<br>926015 A&G PensExp-TEG Merger Costs               |   | 96,061<br>-          | 1.0300<br>1.0300       | 98,943<br>-          | (98,943)    | (0)                    | 1.0300<br>1.0300       | (0)<br>-             |             | (0)                    |
| 204<br>205         | 926016 Commuter Transportation Benefit<br>926017                                    |   | -<br>13,584          | 1.0300<br>1.0300       |                      |             |                        | 1.0300<br>1.0300       |                      |             | -                      |
| 206                | 926019  |   | (262)                | 1.0300                 |                      |             |                        | 1.0300                 |                      |             | -<br>-                 |
|                    |   |   |                      |                        |                      |             |                        |                        |                      |             |                        |

| 207 | 926020 Time Away From Work                              |
|-----|---|
| 208 | 926025 Time Away From Work - Clearing                   |
| 209 | 926026 IBS Billed NPT Residual                          |
| 210 | 926050 Human Resources Dept Gen                         |
| 211 | 926060 Pension Expense                                  |
| 212 | 926070 Christmas Gift Ck Exp-Retirees &LTD              |
| 213 | 926080 Dental Benefits-Active Empl                      |
| 214 | 926090 Medical Benefits-Active Empl                     |
| 215 | 926100 Benefits Exp-AWASSA Lodge                        |
| 216 | 926120 Joint Plant A&G & NonUtil Ldg                    |
| 217 | 926130 SIB/LTD Prem Exp                                 |
| 218 | 926135 Fully-Insured LTD Prem Exp                       |
| 219 | 926140 ESOP   |
| 220 | 926170 Cap Pensions and Benefits                        |
| 221 | 926180 Post Retirement Medical                          |
| 222 | 926190 Goal Sharing                                     |
| 223 | 926191 IBS Billed Incentive Residual                    |
| 224 | 926200 Empl Ben-Tuition Reimbursement                   |
| 225 | 926210 Pension Restoration                              |
| 226 | 926220 Supple Emp Ret Plan-SERP                         |
| 227 | 926250 Company Prov Life Insurance                      |
| 228 | 926260 Exec Def Comp-ESOP Match                         |
| 229 | 926255 Defined Contribution Plan Exp                    |
| 230 | 926300 IBS Billed Benefit - Payroll Tax                 |
| 231 | 926305 Post Retirement Life                             |
| 232 | 926315 LT Disability Benefit                            |
| 233 | 926325 ST Disabil FASB 112                              |
| 234 | 926330 Benefits-Wellness                                |
| 235 | 926510 Profit Sharing Expense                           |
| 236 | Benefits  |
| 237 |   |
| 238 | 92800F A&G-Related to FERC                              |
| 239 | 928000 A&G-Regulatory Commission Exp                    |
| 240 | 930100 A&G-General Advertising Exp                      |
| 241 | 930200 A&G-Assoc & Club Dues & Exp                      |
| 242 | 930204 Misc General Expense                             |
| 243 | 930209 Payroll Taxes Credited                           |
| 244 | 930210  |
| 245 | 930220 A&G-IBS Billed CC and Deprec                     |
| 246 | 930240  |
| 247 | 930228  |
| 248 | 931000 A&G-Rents  |
| 249 | 931010 A&G - IBS Billed Facilities Overhead             |
| 250 | 935000 A&G-Maint of General Plant                       |
| 251 | 999140  |
| 252 | A&G Rents, Facilities, Carrying Costs, and Depreciation |
| 253 | AGO Romo, i dominos, odri ying oosta, and Depreciation  |
| 254 | Non-Fuel O&M  |
| 204 | HOIFI UGI OUM   |

Minnesota Energy Resources Corporation
PUBLIC DOCUMENT - TRADE SECRET DATA EXCISED

Docket No. G011/GR-17-563
Exhibit\_\_(SSD-8)
Page 3 of 12

| 584,552          |                  | 602,089          | -                 | 602,089             |                  | 620,151              | -         | 620,1       |
|------------------|------------------|------------------|-------------------|---------------------|------------------|----------------------|-----------|-------------|
| 51,31Z<br>-      | 1.0300           | 52,851<br>-      |                   | 52,851<br>-         | 1.0300           | 54,437<br>-          |           | 54,4:<br>-  |
| 51,312           | 1.0300<br>1.0300 | -<br>E0 0E1      |                   | -<br>52 051         | 1.0300<br>1.0300 | -<br>51127           |           | -<br>E / /: |
|                  | 1.0300           | -                |                   | -                   | 1.0300           | -                    |           | -           |
|                  | 1.0300           | -                |                   | -                   | 1.0300           | -                    |           | -           |
| 1,099            | 1.0300           | 1,132            |                   | 1,132               | 1.0300           | 1,166                |           | 1,1         |
| 4 000            | 1.0300           | -                |                   | -                   | 1.0300           | 4 400                |           | -           |
|                  | 1.0300           | -                |                   | -                   | 1.0300           | -                    |           | •           |
|                  | 1.0300           | -                |                   | -                   | 1.0300           | -                    |           |             |
| 01               |                  | 90               |                   | 90                  |                  | 92                   |           |             |
| 40,409<br>87     | 1.0300           | 41,621           |                   | 41,621<br>90        | 1.0300<br>1.0300 | 42,870               |           | 42,8        |
| 40 400           | 1.0300           | 44 624           |                   | -<br>41 624         |                  | 42 070               |           | 40.0        |
| 431,043          | 1.0300           | JUU,J94<br>-     |                   | 500,58 <del>4</del> | 1.0300           | JZ 1,000<br>-        |           | J∠1,:       |
| 491,645          | 1.0300           | 506,394          |                   | 506,394             | 1.0300           | 521,586              |           | 521,        |
|                  | 1.0300           | _                |                   | _                   | 1.0300           | _                    |           |             |
| 5,531,267        | 1.0000           | 5,683,483        | (867,902)         | 4,815,581           | 1.0000           | 4,960,049            | (284,329) | 4,675,      |
| -                | 1.0300           | -                |                   | -<br>-              | 1.0300           | -                    |           |             |
| -                | 1.0300           | -                |                   | -                   | 1.0300           | -                    |           |             |
| -                | 1.0300           | -                |                   | -                   | 1.0300           | -                    |           |             |
| (4,481)          | 1.0300           | (4,615)          | 4,010             | (0)                 | 1.0300           | (0)                  |           |             |
|                  | 1.0300           | ` ,              | 4,615             |                     | 1.0300           | -                    |           |             |
| (140,386)        | 1.0300           | (144,598)        | 144,598           | 917,092             | 1.0300           | 945,225              | (254,172) | 691,        |
| -<br>839,779     | 1.0300           | -<br>864,972     | 52,720            | 917,692             | 1.0300           | 945,223              | (254 172) | 601         |
| 24,907           | 1.0300           | 25,737           | 0,095             | 32,032              | 1.0300           | 33,011               | 127       | 33,         |
| 23,574<br>24,987 | 1.0300<br>1.0300 | 24,281<br>25,737 | (24,281)<br>6,895 | 32,632              | 1.0300           | 33,611               | 127       | 33,         |
| 23,574           |                  |                  | , ,               | 0                   | 1.0300           | 0                    |           |             |
| 13,807<br>811    | 1.0300           | 14,221<br>835    | 1,679<br>(835)    | 15,900<br>0         | 1.0300           | 16,377               | (477)     | 15,         |
|                  | 1.0300           | -                | 1 670             | 1 <i>E</i> 000      | 1.0300<br>1.0300 | -<br>16 277          | (477)     | 15          |
| 251,396<br>-     | 1.0300<br>1.0300 | 258,938          | (258,938)         | (0)                 | 1.0300           | (0)                  |           |             |
| 493,715          | 1.0300           | 508,526          | 16,978            | 525,504             | 1.0300           | 541,270              | 11,760    | 553,0       |
| (647,900)        | 1.0300           | (667,337)        | 95,427<br>16,079  | (571,910)           | 1.0300           | (589,067)<br>541,270 | (13,716)  | (602,7      |
| 736,790          | 1.0300           | 758,894          | (758,894)         | (0)                 | 1.0300           | (0)                  | (40.740)  | (000        |
| 43,856           | 1.0300           | 45,172           | 54,009            | 99,181              | 1.0300           | 102,156              | 337       | 102,        |
| -                | 1.0300           | -<br>45 470      | F 4 000           | -                   | 1.0300           | 400.450              | 227       | 400         |
| (881,038)        | 1.0300           | (907,469)        | 12,420            | (895,049)           | 1.0300           | (921,901)            | 26,852    | (895,       |
| (004 000)        | 1.0300           | (007.400)        | 40.400            | (005.040)           | 1.0300           | (004 004)            | 00.050    | (005.4      |
| 1,515,063        | 1.0300           | 1,560,515        | 587,339           | 2,147,854           | 1.0300           | 2,212,290            | 88,752    | 2,301,0     |
| 143,530          | 1.0300           | 147,836          | (7,357)           | 140,479             | 1.0300           | 144,693              | 3,411     | 148,        |
|                  | 1.0300           | 4.47.000         | (7.057)           | -                   | 1.0300           | -                    | 0.444     | 4.40.4      |
| 3,139<br>-       | 1.0300           | 3,233            | (3,233)           | 0                   | 1.0300           | U                    |           |             |
| 17,138           | 1.0300           | 17,652           | (17,652)          | 0                   | 1.0300           | 0                    |           |             |
| -                | 1.0300           | 47.050           | (47.050)          | -                   | 1.0300           | -                    |           |             |
| (1,921,069)      | 1.0300           | (1,978,701)      | 1,978,701         | (0)                 | 1.0300           | (0)                  |           |             |
| 3,123,548        | 1.0300           | 3,217,254        | (3,213,099)       | 4,155               | 1.0300           | 4,280                | 12        | 4,          |

| Line<br>No. |  | 2016 Incentives<br>Inflated | 2018<br>Incentives | 2018 less<br>2016 Incentives |
|-------------|--|-----------------------------|--------------------|------------------------------|
| 255<br>256  | 735010 Liquid Gas Prod-MGP Post Cleanup<br>754000 Field Compressor Station       |                             |                    | -                            |
| 257         | 756000 Field Reg & Meas Station  |                             |                    | -                            |
| 258         | Natual Gas Production  | -                           |                    |                              |
| 259         | 20444 Oce Book Wasses & October  |                             | (4.47)             | (4.47)                       |
| 260<br>261  | 804111 Gas Purch-Wages & Salaries<br>804120 Gas Purch Supplies & Expenses        | 24,241                      | (147)<br>20,880    | (147)<br>(3,361)             |
| 262         | 804130 Misc Purchased Gas Expense  | 24,241                      | 20,000             | (3,301)                      |
| 263         | 813000 Other Gas Supply Expenses   | 46,479                      | 37,971             | (8,508)                      |
| 264         | Gas Purchases  | 70,720                      | 58,704             | (12,016)                     |
| 265         | 004000 Cas Otas Other Fun  |                             |                    |                              |
| 266<br>267  | 824000 Gas Stor-Other Exp<br>825000 Storage Wells Royalties                      |                             |                    | -                            |
| 268         | 850000 Gas Transm-Oper Sup & Eng   | 15                          | 30                 | 15                           |
| 269         | 852000 Gas Transm-Communic Sys Exp   |                             |                    | -                            |
| 270         | 856000 Gas Transm-Mains Exp  | 504                         | 715                | 211                          |
| 271<br>272  | 857000 Gas Transm-Meas&Reg Station<br>863000 Gas Transm-Maint of Mains           | 14                          | 28                 | 14                           |
| 272         | 865000 Gas Transm-Maint Meas&RegEquip  | 51<br>13                    | 88<br>11           | 37<br>(2)                    |
| 274         | 867000   | 8                           | 15                 | 7                            |
| 275         | 870000 Dist-Oper Sup & Eng   | 856                         | 664                | (192)                        |
| 276         | 871000 Dist Distr Load Dispatching   | 15,054                      | 25,936             | 10,882                       |
| 277         | 874000 Dist-Mains and Services Expense   | 46,980                      | 88,241             | 41,261                       |
| 278<br>279  | 875000 Measuring & Regulating Stations<br>877000 Meas&RegSta Eq-City Gt ChkSta   | 15,930                      | 26,228             | 10,298                       |
| 280         | 878000 Meter & House Reg Misc Charges  | 39,485                      | 75,849             | 36,364                       |
| 281         | 879000 Customer Installations Expense  | 10,288                      | 20,010             | 9,722                        |
| 282         | 880000 Dist-Other Expenses   | 303,642                     | 388,648            | 85,006                       |
| 283         | 881000 Rents   |                             |                    | -                            |
| 284         | 885000 Dist-Maint Sup & Eng  | 5                           | 11                 | 6                            |
| 285<br>286  | 887000 Dist-Maint of Mains<br>889000 Dist-Maint of Meas & Reg Station            | 31,642<br>8,459             | 57,581<br>16,563   | 25,939<br>8,104              |
| 287         | 891000 Maint of Meas & Reg Gate Sta Equ  | 5,550                       | 10,799             | 5,249                        |
| 288         | 892000 Maintenance of Services   | 27,589                      | 51,050             | 23,461                       |
| 289         | 893000 Dist-Maint of Mtrs & House Reg  | 47,190                      | 97,210             | 50,020                       |
| 290         | 894000 Maintenance of Other Equipment  | 1,718                       | 3,129              | 1,411                        |
| 291         | Distribution, Transmission, and Storage Expense                                  | 554,993_                    | 862,806            | 307,813                      |
| 292<br>293  | 901000 Customer Accounts Supervision   | 62,595                      | 57,513             | (5,082)                      |
| 294         | 902000 Cust Acct-Meter Reading Expenses  | 65,734                      | 125,731            | 59,997                       |
| 295         | 903000 Cust Acct-Cust Records & Collections                                      | 91,350                      | 105,907            | 14,557                       |
| 296         | 904000 Cust Acct-Uncollectible Accounts  |                             |                    | -                            |
| 297<br>298  | 904010 Cust Acct Miss Cust Associate Exp   | 10.642                      | 7,874              | (2.760)                      |
| 290<br>299  | 905000 Cust Acct-Misc Cust Accounts Exp<br>907000 Cust Serv-Supervision          | 10,643                      | 7,074              | (2,769)                      |
| 300         | 908000 Cust Serv-Cust Assistance Exp   | 68,136                      | 64,825             | (3,311)                      |
| 301         | 909000 Cust Serv-Info/Instr Advertising  | · -                         | (13)               | (13)                         |
| 302         | 910000 Cust Serv-Misc Cust Serv & Inf  |                             |                    | -                            |
| 303         | 912000 Sales-Demonstr & Selling Expense  | 200 450                     | 264 927            |                              |
| 304<br>305  | Customer Accounts  | 298,458                     | 361,837            | 63,379                       |
| 306         | 920000 A&G Admin & General Salaries  | 580,488                     | 237,342            | (343,146)                    |
| 307         | 920010 A&G Salaries-TEG Merger Costs   | ·                           |                    | -                            |
| 308         | 920015 A&G Salaries-Long Term Disab  |                             |                    | -                            |
| 309         | 920020 Restructuring Exp - Cororate  |                             |                    | -                            |
| 310<br>311  | 921000 A&G-Office Supplies and Expenses 921010 A&G Off Supp&Exp-TEG Merger Costs |                             |                    | -                            |
| 312         | 923000 A&G-Outside Services Employed   |                             |                    | _                            |
| 313         | A&G-Labor, Non-Labor, and Contractor   | 580,488                     | 237,342            | (343,146)                    |
| 314         |  |                             |                    |                              |
| 315         | 924000 A&G Property Insurance  |                             |                    | -                            |
| 316<br>317  | 924100 Securities & Other Crime Insurance  |                             |                    | -                            |
| 317<br>318  | 924120 Property Insurance<br>925000 A&G-Injuries and Damages                     |                             |                    | -<br>-                       |
| 319         | 925015 Insur Prem - Dishonesty   |                             |                    | -<br>-                       |
| 320         | 925100 Excess Liability  |                             |                    | -                            |
| 321         | 925110 Director & Officer Insurance  |                             |                    | -                            |
| 322         | 925130 Company Auto Liab Insurance   |                             |                    | -                            |
| 323         | 925160 Workers Comp Insurance  |                             |                    | -                            |

| 324        | 925165 Workers Comp Reserve   |           | 429       | 429      |
|------------|---|-----------|-----------|----------|
| 325        | 925170 Excess Workers Comp Insurance                                  |           |           | -        |
| 326        | Insurance   |           | 429       | 429      |
| 327        |   |           |           |          |
| 328        | 926000 A&G-Employee Pensions and Bene                                 |           |           | -        |
| 329        | 926007 Company Cash Match 401k  |           |           | -        |
| 330        | 926015 A&G PensExp-TEG Merger Costs                                   |           |           | -        |
| 331        | 926016 Commuter Transportation Benefit                                |           |           | -        |
| 332        | 926017  |           |           | -        |
| 333        | 926019  |           |           | -        |
| 334        | 926020 Time Away From Work  |           |           | -        |
| 335        | 926025 Time Away From Work - Clearing                                 |           |           | -        |
| 336        | 926026 IBS Billed NPT Residual  |           |           | -        |
| 337        | 926050 Human Resources Dept Gen                                       |           |           | -        |
| 338        | 926060 Pension Expense  |           |           | -        |
| 339        | 926070 Christmas Gift Ck Exp-Retirees &LTD                            |           |           | -        |
| 340        | 926080 Dental Benefits-Active Empl                                    |           |           | -        |
| 341        | 926090 Medical Benefits-Active Empl                                   |           |           | -        |
| 342        | 926100 Benefits Exp-AWASSA Lodge                                      |           |           | -        |
| 343        | 926120 Joint Plant A&G & NonUtil Ldg                                  |           |           | -        |
| 344        | 926130 SIB/LTD Prem Exp   |           |           | -        |
| 345        | 926135 Fully-Insured LTD Prem Exp                                     |           |           | -        |
| 346        | 926140 ESOP   |           |           | -        |
| 347<br>348 | 926170 Cap Pensions and Benefits 926180 Post Retirement Medical       |           |           | -        |
|            |   |           |           | -        |
| 349<br>350 | 926190 Goal Sharing<br>926191 IBS Billed Incentive Residual           |           |           | -        |
| 351        |   |           |           | -        |
| 352        | 926200 Empl Ben-Tuition Reimbursement<br>926210 Pension Restoration   |           |           | -        |
| 353        |   |           |           | -        |
| 354        | 926220 Supple Emp Ret Plan-SERP<br>926250 Company Prov Life Insurance |           |           | -        |
| 355        | 926260 Exec Def Comp-ESOP Match                                       |           |           | -        |
| 356        | 926255 Defined Contribution Plan Exp                                  |           |           | -        |
| 357        | 926300 IBS Billed Benefit - Payroll Tax                               |           |           | _        |
| 358        | 926305 Post Retirement Life   |           |           | _        |
| 359        | 926315 LT Disability Benefit  |           |           | _        |
| 360        | 926325 ST Disability Berletit<br>926325 ST Disabil FASB 112           |           |           | _        |
| 361        | 926330 Benefits-Wellness  |           |           | _        |
| 362        | 926510 Profit Sharing Expense   |           |           | _        |
| 363        | Benefits  |           |           |          |
| 364        | Denonto   |           |           |          |
| 365        | 92800F A&G-Related to FERC  |           |           | -        |
| 366        | 928000 A&G-Regulatory Commission Exp                                  | 65,076    | 46,689    | (18,387) |
| 367        | 930100 A&G-General Advertising Exp                                    | 33,513    | .0,000    | -        |
| 368        | 930200 A&G-Assoc & Club Dues & Exp                                    | 8,202     | 1,492     | (6,710)  |
| 369        | 930204 Misc General Expense   | -,        | 23        | 23       |
| 370        | 930209 Payroll Taxes Credited   |           |           | -        |
| 371        | 930210  |           |           | -        |
| 372        | 930220 A&G-IBS Billed CC and Deprec                                   |           |           | -        |
| 373        | 930240  |           |           | -        |
| 374        | 930228  |           |           | -        |
| 375        | 931000 A&G-Rents  |           |           | -        |
| 376        | 931010 A&G - IBS Billed Facilities Overhead                           |           |           | -        |
| 377        | 935000 A&G-Maint of General Plant                                     | 6,104     | 2,691     | (3,413)  |
| 378        | 999140  | •         | •         | -        |
| 379        | A&G Rents, Facilities, Carrying Costs, and Depreciation               | 79,382    | 50,895    | (28,487) |
| 380        | · - ·   |           |           |          |
| 381        | Non-Fuel O&M  | 1,584,041 | 1,572,013 | (12,028) |
|            |   |           |           |          |

### MERC\_Non-Labor

| Line<br>No. |  | K&M<br>Description  | 2016<br>Actual              | 2017<br>Inflation Rate | 2017<br>Inflated            | 2017<br>K&M | 2017<br>Inflated + K&M      | 2018<br>Inflation Rate | 2018<br>Inflated            | 2018<br>K&M | 2018<br>Inflated + K&M      |
|-------------|--|---|-----------------------------|------------------------|-----------------------------|-------------|-----------------------------|------------------------|-----------------------------|-------------|-----------------------------|
| 382<br>383  | 735010 Liquid Gas Prod-MGP Post Cleanup<br>754000 Field Compressor Station             | FMGP  | 526,746<br>8,475            | 1.02401<br>1.02401     | 539,393<br>8,678            | 18,349      | 557,742<br>8,678            | 1.02580<br>1.02580     | 572,132<br>8,902            | 736,947     | 1,309,079<br>8,902          |
| 384         | 756000 Field Reg & Meas Station  |   | 84,361                      | 1.02401                | 86,387                      |             | 86,387                      | 1.02580                | 88,615                      |             | 88,615                      |
| 385         | Natual Gas Production  |   | 619,582                     |                        | 634,458                     | 18,349      | 652,807                     |                        | 669,650                     | 736,947     | 1,406,597                   |
| 386<br>387  | 804111 Gas Purch-Wages & Salaries  |   | -                           | 1.02401                | -                           |             | -                           | 1.02580                | -                           |             | -                           |
| 388         | 804120 Gas Purch Supplies & Expenses   |   | 69,444                      | 1.02401                | 71,111                      |             | 71,111                      | 1.02580                | 72,946                      |             | 72,946                      |
| 389         | 804130 Misc Purchased Gas Expense  |   | 691                         | 1.02401                | 708                         |             | 708                         | 1.02580                | 726                         |             | 726                         |
| 390         | 813000 Other Gas Supply Expenses   |   | 77,431<br><b>147,566</b>    | 1.02401                | 79,290                      |             | 79,290                      | 1.02580                | 81,336<br>455,008           |             | 81,336                      |
| 391<br>392  | Gas Purchases  |   | 147,300                     |                        | 151,109                     | -           | 151,109                     |                        | 155,008                     | -           | 155,008                     |
| 393         | 824000 Gas Stor-Other Exp  |   | -                           | 1.02401                | -                           |             | -                           | 1.02580                | -                           |             | -                           |
| 394<br>395  | 825000 Storage Wells Royalties<br>850000 Gas Transm-Oper Sup & Eng                     |   | -<br>734                    | 1.02401<br>1.02401     | -<br>752                    |             | -<br>752                    | 1.02580<br>1.02580     | -<br>771                    |             | -<br>771                    |
| 396         | 852000 Gas Transm-Oper Sup & Eng   |   | 4,081                       | 1.02401                | 4,179                       |             | 4,179                       | 1.02580                | 4,287                       |             | 4,287                       |
| 397         | 856000 Gas Transm-Mains Exp  |   | 503                         | 1.02401                | 515                         |             | 515                         | 1.02580                | 528                         |             | 528                         |
| 398         | 857000 Gas Transm-Meas&Reg Station   |   | 4,968                       | 1.02401                | 5,087                       |             | 5,087                       | 1.02580                | 5,219                       |             | 5,219                       |
| 399         | 863000 Gas Transm-Maint of Mains   |   | 27,341                      | 1.02401                | 27,997                      |             | 27,997                      | 1.02580                | 28,720                      |             | 28,720                      |
| 400<br>401  | 865000 Gas Transm-Maint Meas&RegEquip 867000   |   | 2,400<br>1,745              | 1.02401                | 2,458                       |             | 2,458                       | 1.02580                | 2,521                       |             | 2,521                       |
| 402         | 870000 Dist-Oper Sup & Eng   |   | 2,007                       | 1.02401                | 2,055                       |             | 2,055                       | 1.02580                | 2,108                       |             | 2,108                       |
| 403         | 871000 Dist Distr Load Dispatching   |   | 47,825                      | 1.02401                | 48,973                      |             | 48,973                      | 1.02580                | 50,237                      |             | 50,237                      |
| 404         | 874000 Dist-Mains and Services Expense   | Sewer Lateral   | 1,729,908                   | 1.02401                | 1,771,443                   | (69,177)    | 1,702,266                   | 1.02580                | 1,746,185                   |             | 1,746,185                   |
| 405         | 875000 Measuring & Regulating Stations   |   | 25,341                      | 1.02401                | 25,949                      |             | 25,949                      | 1.02580                | 26,619                      |             | 26,619                      |
| 406<br>407  | 877000 Meas&RegSta Eq-City Gt ChkSta<br>878000 Meter & House Reg Misc Charges          |   | -<br>714,146                | 1.02401<br>1.02401     | -<br>731,293                |             | -<br>731,293                | 1.02580<br>1.02580     | -<br>750,160                |             | -<br>750,160                |
| 407         | 879000 Customer Installations Expense  |   | 39,531                      | 1.02401                | 40,480                      |             | 40,480                      | 1.02580                | 41,525                      |             | 41,525                      |
| 409         | 880000 Dist-Other Expenses   | Mapping Project, Rosemount Building   | 2,228,338                   | 1.02401                | 2,281,840                   | (242,543)   | 2,039,297                   | 1.02580                | 2,091,911                   | (122,985)   | 1,968,926                   |
| 410         | 881000 Rents   |   | 15,064                      | 1.02401                | 15,426                      |             | 15,426                      | 1.02580                | 15,824                      |             | 15,824                      |
| 411         | 885000 Dist-Maint Sup & Eng  |   | 19,011                      | 1.02401                | 19,467                      |             | 19,467                      | 1.02580                | 19,970                      |             | 19,970                      |
| 412<br>413  | 887000 Dist-Maint of Mains<br>889000 Dist-Maint of Meas & Reg Station                  |   | 582,375<br>483,950          | 1.02401<br>1.02401     | 596,358<br>495,570          |             | 596,358<br>495,570          | 1.02580<br>1.02580     | 611,744<br>508,355          |             | 611,744<br>508,355          |
| 414         | 891000 Maint of Meas & Reg Gate Sta Equ  |   | 73,395                      | 1.02401                | 75,157                      |             | 75,157                      | 1.02580                | 77,096                      |             | 77,096                      |
| 415         | 892000 Maintenance of Services   |   | 297,803                     | 1.02401                | 304,953                     |             | 304,953                     | 1.02580                | 312,821                     |             | 312,821                     |
| 416         | 893000 Dist-Maint of Mtrs & House Reg  |   | 602,046                     | 1.02401                | 616,501                     |             | 616,501                     | 1.02580                | 632,407                     |             | 632,407                     |
| 417         | 894000 Maintenance of Other Equipment  |   | 10,305                      | 1.02401                | 10,552                      | (244 720)   | 10,552                      | 1.02580                | 10,825                      | (422.005)   | 10,825                      |
| 418<br>419  | Distribution, Transmission, and Storage Expense  |   | 6,912,817                   |                        | 7,077,007                   | (311,720)   | 6,765,287                   |                        | 6,939,831                   | (122,985)   | 6,816,846                   |
| 420         | 901000 Customer Accounts Supervision   |   | 608,654                     | 1.02401                | 623,268                     |             | 623,268                     | 1.02580                | 639,348                     |             | 639,348                     |
| 421         | 902000 Cust Acct-Meter Reading Expenses  |   | 879,746                     | 1.02401                | 900,869                     |             | 900,869                     | 1.02580                | 924,111                     |             | 924,111                     |
| 422<br>423  | 903000 Cust Acct-Cust Records & Collections<br>904000 Cust Acct-Uncollectible Accounts | Uncollectible Adjustment  | 2,799,349<br>2,042,064      | 1.02401<br>1.02401     | 2,866,561<br>2,091,094      |             | 2,866,561<br>2,091,094      | 1.02580<br>1.02580     | 2,940,519<br>2,145,044      | (527,789)   | 2,940,519<br>1,617,255      |
| 424         | 904010 Cust Acct - Disputed Bills  | Oncollectible Adjustment  | 33,291                      | 1.02401                | 34,090                      |             | 34,090                      | 1.02580                | 34,970                      | (327,709)   | 34,970                      |
| 425         | 905000 Cust Acct-Misc Cust Accounts Exp  |   | 482,599                     | 1.02401                | 494,186                     |             | 494,186                     | 1.02580                | 506,936                     |             | 506,936                     |
| 426         | 907000 Cust Serv-Supervision   |   | -                           | 1.02401                | -                           |             | -                           | 1.02580                | -                           |             | -                           |
| 427         | 908000 Cust Serv-Cust Assistance Exp   | Advartising Expanse   | 231,534                     | 1.02401                | 237,093                     | (4.070)     | 237,093                     | 1.02580                | 243,210                     |             | 243,210                     |
| 428<br>429  | 909000 Cust Serv-Info/Instr Advertising<br>910000 Cust Serv-Misc Cust Serv & Inf       | Advertising Expense   | 129,464<br>1,696            | 1.02401<br>1.02401     | 132,572<br>1,737            | (4,676)     | 127,896<br>1,737            | 1.02580<br>1.02580     | 131,196<br>1,782            |             | 131,196<br>1,782            |
| 430         | 912000 Sales-Demonstr & Selling Expense  |   | -                           | 1.02401                | -                           |             | -                           | 1.02580                | -                           |             | -                           |
| 431         | Customer Accounts  |   | 7,208,397                   |                        | 7,381,471                   | (4,676)     | 7,376,795                   |                        | 7,567,116                   | (527,789)   | 7,039,327                   |
| 432<br>433  | 920000 A&G Admin & General Salaries  |   | 391,188                     | 1.02401                | 400,580                     |             | 400,580                     | 1.02580                | 410,915                     |             | 410,915                     |
| 434         | 920010 A&G Salaries-TEG Merger Costs   |   | -                           | 1.02401                | 400,380                     |             | 400,300                     | 1.02580                | 410,913                     |             | 410,913                     |
| 435         | 920015 A&G Salaries-Long Term Disab  |   | -                           | 1.02401                | -                           |             | -                           | 1.02580                | -                           |             | -                           |
| 436         | 920020 Restructuring Exp - Cororate  |   | -                           | 1.02401                | -                           |             | -                           | 1.02580                | -                           |             | -                           |
|             | 921000 A&G-Office Supplies and Expenses  | ICE / Pension, Economic Development,<br>Memberships, Charitable Contributions,<br>Travel and Entertainment, ERP Cross |                             |                        |                             |             |                             |                        |                             |             |                             |
| 437         |  | Charge, Investor Relations  | 6,246,852                   | 1.02401                | 6,396,839                   | (4,569,244) | 1,827,595                   | 1.02580                | 1,874,747                   | (122,569)   | 1,752,178                   |
| 438         | 921010 A&G Off Supp&Exp-TEG Merger Costs   |   | <u>-</u>                    | 1.02401                | -                           |             | <u>.</u>                    | 1.02580                | -                           |             | -                           |
| 439         | 923000 A&G-Outside Services Employed   |   | 827,718<br><b>7,465,758</b> | 1.02401                | 847,592<br><b>7,645,011</b> | (4,569,244) | 847,592<br><b>3,075,767</b> | 1.02580                | 869,459<br><b>3,155,122</b> | (122,569)   | 869,459<br><b>3,032,553</b> |
| 440<br>441  | A&G-Labor, Non-Labor, and Contractor   |   | 7,405,756                   |                        | 7,045,011                   | (4,569,244) | 3,075,767                   |                        | 3,133,122                   | (122,569)   | 3,032,333                   |
| 442         | 924000 A&G Property Insurance  |   | 1,768                       | 1.02401                | 1,810                       |             | 1,810                       | 1.02580                | 1,857                       |             | 1,857                       |
| 443         | 924100 Securities & Other Crime Insurance  |   | 3,434                       | 1.02401                | 3,516                       |             | 3,516                       | 1.02580                | 3,607                       |             | 3,607                       |
| 444<br>445  | 924120 Property Insurance  |   | 31,004                      | 1.02401                | 31,748                      |             | 31,748                      | 1.02580                | 32,568                      |             | 32,568                      |
| 445<br>446  | 925000 A&G-Injuries and Damages<br>925015 Insur Prem - Dishonesty                      |   | 1,256,926                   | 1.02401<br>1.02401     | 1,287,105<br>-              |             | 1,287,105<br>-              | 1.02580<br>1.02580     | 1,320,312                   |             | 1,320,312                   |
| 447         | 925100 Excess Liability  |   | (280,726)                   | 1.02401                | (287,466)                   |             | (287,466)                   | 1.02580                | (294,883)                   |             | (294,883)                   |
| 448         | 925110 Director & Officer Insurance  |   | 61,363                      | 1.02401                | 62,836                      |             | 62,836                      | 1.02580                | 64,458                      |             | 64,458                      |
| 449         | 925130 Company Auto Liab Insurance   |   | -                           | 1.02401                | -                           |             | -                           | 1.02580                | -                           |             | -                           |
|             |  |   |                             |                        |                             |             |                             |                        |                             |             |                             |

| 450 | 925160 Workers Comp Insurance                           |
|-----|---|
| 451 | 925165 Workers Comp Reserve                             |
| 452 | 925170 Excess Workers Comp Insurance                    |
| 453 | Insurance   |
| 454 |   |
| 455 | 926000 A&G-Employee Pensions and Bene                   |
| 456 | 926007 Company Cash Match 401k                          |
| 457 | 926015 A&G PensExp-TEG Merger Costs                     |
| 458 | 926016 Commuter Transportation Benefit                  |
| 459 | 926017  |
| 460 | 926019  |
| 461 | 926020 Time Away From Work                              |
| 462 | 926025 Time Away From Work - Clearing                   |
| 463 | 926026 IBS Billed NPT Residual                          |
| 464 | 926050 Human Resources Dept Gen                         |
| 465 | 926060 Pension Expense                                  |
| 466 | 926070 Christmas Gift Ck Exp-Retirees &LTD              |
| 467 | ·   |
|     | 926080 Dental Benefits-Active Empl                      |
| 468 | 926090 Medical Benefits-Active Empl                     |
| 469 | 926100 Benefits Exp-AWASSA Lodge                        |
| 470 | 926120 Joint Plant A&G & NonUtil Ldg                    |
| 471 | 926130 SIB/LTD Prem Exp                                 |
| 472 | 926135 Fully-Insured LTD Prem Exp                       |
| 473 | 926140 ESOP   |
| 474 | 926170 Cap Pensions and Benefits                        |
| 475 | 926180 Post Retirement Medical                          |
| 476 | 926190 Goal Sharing                                     |
| 477 | 926191 IBS Billed Incentive Residual                    |
| 478 | 926200 Empl Ben-Tuition Reimbursement                   |
| 479 | 926210 Pension Restoration                              |
| 480 | 926220 Supple Emp Ret Plan-SERP                         |
| 481 | 926250 Company Prov Life Insurance                      |
| 482 | 926260 Exec Def Comp-ESOP Match                         |
| 483 | 926255 Defined Contribution Plan Exp                    |
| 484 | 926300 IBS Billed Benefit - Payroll Tax                 |
| 485 | 926305 Post Retirement Life                             |
| 486 | 926315 LT Disability Benefit                            |
| 487 | 926325 ST Disabil FASB 112                              |
| 488 | 926330 Benefits-Wellness                                |
| 489 | 926510 Profit Sharing Expense                           |
| 490 | Benefits  |
| 491 |   |
| 492 | 92800F A&G-Related to FERC                              |
| 493 | 928000 A&G-Regulatory Commission Exp                    |
| 494 | 930100 A&G-General Advertising Exp                      |
| 495 | 930200 A&G-Assoc & Club Dues & Exp                      |
| 496 | 930204 Misc General Expense                             |
| 497 | 930209 Payroll Taxes Credited                           |
| 498 | 930210  |
| 499 | 930220 A&G-IBS Billed CC and Deprec                     |
| 500 | 930240  |
| 501 | 930228  |
| 502 | 931000 A&G-Rents  |
| 503 | 931010 A&G - IBS Billed Facilities Overhead             |
| 504 | 935000 A&G-Maint of General Plant                       |
| 505 | 999140  |
| 506 | A&G Rents, Facilities, Carrying Costs, and Depreciation |
| 507 | AGO Mente, i demines, carrying obsis, and Depreciation  |
| 508 | Non-Fuel O&M  |
| 500 | HOIFI UCI OCIVI   |

Minnesota Energy Resources Corporation Docket No. G011/GR-17-563 PUBLIC DOCUMENT - TRADE SECRET DATA EXCISED Exhibit\_\_\_(SSD-8) Page 7 of 12

| 125,961   1,02401   128,985   128,985   10,2850   132,313   132,313   132,313   120,315   120, |              |         |              |   |               |         |              |   |               |
|--|--------------|---------|--------------|---|---------------|---------|--------------|---|---------------|
| 125.861   1,02401   128.865   128.865   10.2580   132.313   132.313   132.313   120.315   120.3280   1,209.288   1,209.288   1,209.289   1,209.289   1,209.289   1,209.289   1,209.289   1,209.289   1,209.289   1,209.289   1,209.289   1,209.289   1,209.289   1,209.299   | 4,733,668    |         | 4,847,323    | - | 4,847,323     |         | 4,972,384    | - | 4,972,384     |
| 125,961   1,02401   128,965   128,965   10,2560   10,016   10,016   10,016   12,010   12,002   12,002,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,268   1,202,269   1,20 | 4 700 000    | 1.02401 | -            |   | -             | 1.02580 | - 4 070 004  |   | 4 070 001     |
| 125,861   1,02401   128,985   128,985   1,02580   132,313   132,313   122,315   1,02580   1,019   1,0119   1, | 12,179       | 1.02401 | 12,471       |   | 12,471        | 1.02580 | 12,793       |   | 12,793        |
| 125,961   1,02401   128,965   128,965   10,02580   10,019   10,0 | 304,110<br>- |         | 901,204<br>- |   | 901,204<br>-  |         | 1,012,730    |   | 1,012,730     |
| 125,961   1,02401   128,965   128,985   10,02580   12,313   12,2131   10,019   10, |              |         |              |   |               |         |              |   |               |
| 125,961   1,02401   128,985   128,985   1,02580   132,313   132, |              |         |              |   |               |         |              |   |               |
| 125,961   1,02401   128,965   128,965   10,0589   132,313   132,313   10,019   10, |              |         |              |   |               |         |              |   |               |
| 125,861  |              |         |              |   |               |         |              |   | 56,471        |
| 125,861  | -            |         | -            |   | -             |         | -            |   | -             |
| 102401   |              |         |              |   |               |         |              |   | 8,746         |
| 102401   |              |         |              |   |               |         |              |   | 392,282       |
| 125,961   10,02401   128,995   128,985   10,2580   10,019   10,019   10,019   10,019   12,09,268   |              |         |              |   |               |         |              |   | 230           |
| 125,961   10,02401   128,965   128,995   10,02580   10,019   10,019   10,019   1,009   12,09,268   10,0401   -   |              |         |              |   |               |         | 77,718       |   | 77,718        |
| 128,961  | -            | 1.02401 | -            |   | -             | 1.02580 | -            |   | _             |
| 128,961  | -            |         | -            | - | -             |         | -            | - | <u> </u>      |
| 1.25,961   | -            | 1.02401 | -            |   | -             | 1.02580 | -            |   | -             |
| 125,961   1,02401   128,985   128,985   1,02580   132,313   132,313   132,313   1,02580   1,02 | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961   1,02401   128,985   128,985   1,02580   132,313   132,313   132,313   1,290,268   1,290,268   1,290,303   1,290,303   1,270,251   - 1,270,251    | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961  | -            | 1.02401 | -            |   | -             | 1.02580 | -            |   | -             |
| 125,961  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961  | _            |         | -            |   | -             |         | -            |   | _             |
| 125,961  | -            |         | -            |   | -<br>-        |         | -<br>-       |   | -             |
| 125,961  | -<br>-       |         | <b>-</b>     |   | -<br>-        |         | -            |   | <b>-</b>      |
| 125,961   1,02401   128,985   128,985   1,02580   132,313   122,313   122,313   122,313   122,313   122,313   122,313   122, | -            |         | -            |   | -<br>-        |         | <del>-</del> |   | -             |
| 125,961  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961   1,02401   128,985   128,985   1,02580   132,313   132,313   132,313   1,0019   1, | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961  | -            | 1.02401 | -            |   | -             | 1.02580 | -            |   | -             |
| 125,961  | -            | 1.02401 | -            |   | -             |         | -            |   | -             |
| 125,961  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961  | -            |         | _            |   | -             |         | -            |   | -             |
| 125,961  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961         1.02401         128,985         1.02580         132,313         132,313           9,538         1.02401         9,767         9,767         1.02580         10,019         10,019           1,209,268         1,238,303         -         1,238,303         1,270,251         -         1,270,251           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -  | -<br>-       |         | <u>-</u>     |   | <u>-</u><br>- |         | -            |   | <b>-</b><br>- |
| 125,961         1.02401         128,985         128,985         1.02580         132,313         132,313           9,538         1.02401         9,767         9,767         1.02580         10,019         10,019           1,209,268         1,238,303         -         1,238,303         -         1,238,303         -         1,270,251         -         1,270,251           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580 <t< td=""><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></t<>  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961         1.02401         128,985         128,985         1.02580         132,313         132,313           9,538         1.02401         9,767         9,767         1.02580         10,019         10,019           1,209,268         1,238,303         -         1,238,303         -         1,238,303         -         1,270,251         -         1,270,251           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580 <t< td=""><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></t<>  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961         1.02401         128,985         1.02580         132,313         132,313           9,538         1.02401         9,767         9,767         1.02580         10,019         10,019           1,209,268         1,238,303         -         1,238,303         -         1,238,303         -         1,270,251         -         1,270,251           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         - <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td>   | -            |         | -            |   | -             |         | -            |   | -             |
| $\begin{array}{c ccccccccccccccccccccccccccccccccccc$  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961       1.02401       128,985       1.02580       132,313       132,313         9,538       1.02401       9,767       9,767       1.02580       10,019       10,019         1,209,268       1,238,303       -       1,238,303       1,270,251       -       1,270,251         -       1.02401       -       -       1.02580       -       -         -       1.02401       -       -       1.02580       -       -         -       1.02401       -       -       1.02580       -       -         1.02401       -       -       1.02580       -       -         1.02401       -       -       1.02580       -       -         1.02401       -       -       1.02580       -       -  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961         1.02401         128,985         1.02580         132,313         132,313           9,538         1.02401         9,767         9,767         1.02580         10,019         10,019           1,209,268         1,238,303         -         1,238,303         -         1,270,251         -         1,270,251           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           -         1.02401         -         -         1.02580         -         -         -           1.02401         -         -         1.02580         -         -         -         -           1.02401         -         -         1.02580         -         -         -         -  |              | 1.02401 | -            |   | -             | 1.02580 | -            |   | -             |
| 125,961       1.02401       128,985       1.02580       132,313       132,313         9,538       1.02401       9,767       9,767       1.02580       10,019       10,019         1,209,268       1,238,303       -       1,238,303       1,270,251       -       1,270,251         -       1.02401       -       -       1.02580       -       -         -       1.02401       -       -       1.02580       -       -         -       1.02401       -       -       1.02580       -       -         -       1.02401       -       -       1.02580       -       -  |              |         | -            |   | -             |         | -            |   | -             |
| 125,961       1.02401       128,985       1.02580       132,313       132,313         9,538       1.02401       9,767       9,767       1.02580       10,019       10,019         1,209,268       1,238,303       -       1,238,303       1,270,251       -       1,270,251         -       1.02401       -       -       1.02580       -       -         -       1.02401       -       -       1.02580       -       -  |              |         | -            |   | -             |         | -            |   | -             |
| 125,961       1.02401       128,985       1.02580       132,313       132,313         9,538       1.02401       9,767       9,767       1.02580       10,019       10,019         1,209,268       1,238,303       -       1,238,303       1,270,251       -       1,270,251  | -            |         | -            |   | -             |         | -            |   | -             |
| 125,961       1.02401       128,985       1.02580       132,313       132,313         9,538       1.02401       9,767       9,767       1.02580       10,019       10,019         1,209,268       1,238,303       -       1,238,303       1,270,251       -       1,270,251  | -            |         | _            |   | -             |         | -            |   | _             |
| 125,961       1.02401       128,985       1.02580       132,313       132,313         9,538       1.02401       9,767       9,767       1.02580       10,019       10,019  | -            | 1.02401 | -            |   | -             | 1.02580 | -            |   | _             |
| 125,961       1.02401       128,985       1.02580       132,313       132,313         9,538       1.02401       9,767       9,767       1.02580       10,019       10,019  | 1,209,268    |         | 1,238,303    | - | 1,238,303     |         | 1,270,251    | - | 1,270,251     |
| 125,961 1.02401 128,985 128,985 1.02580 132,313 132,313  |              | 1.02401 |              |   |               | 1.02580 |              |   |               |
|  |              |         |              |   |               |         |              |   |               |
| - 1.02401 1.02580  | 10= 001      | 1.02401 | -            |   | -             | 1.02580 | -            |   | -             |

### MERC\_Summary

| Line<br>No.            |  | 2016<br>Actual            | 2017<br>Inflated          | 2017<br>K&M | 2017<br>Inflated + K&M    | 2018<br>Inflated          | 2018<br>K&M  | 2018 Incentive<br>Adjustment | 2018<br>Inflated + K&M    |
|------------------------|--|---------------------------|---------------------------|-------------|---------------------------|---------------------------|--------------|------------------------------|---------------------------|
| 509                    | 735010 Liquid Gas Prod-MGP Post Cleanup  | 526,746                   | 539,393                   | 18,349      | 557,742                   | 572,132                   | 736,947      | -                            | 1,309,079                 |
| 510<br>511             | 754000 Field Compressor Station<br>756000 Field Reg & Meas Station             | 8,475<br>84,361           | 8,678<br>86,387           | -           | 8,678<br>86,387           | 8,902<br>88,615           | -            | -                            | 8,902<br>88,615           |
| 512                    | Natual Gas Production  | 619,582                   | 634,458                   | 18,349      | 652,807                   | 669,650                   | 736,947      | -                            | 1,406,597                 |
| 513                    |  |                           | <b>,</b>                  | -,-         | ,                         | ,                         | ,-           |                              | , ,                       |
| 514                    | 804111 Gas Purch-Wages & Salaries  | (1,416)                   | (1,458)                   | -           | (1,458)                   | (1,502)                   | -            | (147)                        | (1,649)                   |
| 515                    | 804120 Gas Purch Supplies & Expenses   | 275,257                   | 283,099                   | -           | 283,099                   | 291,293                   | -            | (3,361)                      | 287,932                   |
| 516                    | 804130 Misc Purchased Gas Expense  | 691                       | 708                       | -           | 708                       | 726                       | -            | - (0.500)                    | 726                       |
| 517<br>518             | 813000 Other Gas Supply Expenses  Gas Purchases                                | 470,603<br><b>745,135</b> | 484,257<br><b>766,605</b> |             | 484,257<br><b>766,605</b> | 498,452<br><b>788,969</b> | <del>-</del> | (8,508)<br>( <b>12,016</b> ) | 489,944<br><b>776,953</b> |
| 519                    | Gas Fulchases  |                           | 700,003                   | <u> </u>    | 700,003                   | 700,909                   | -            | (12,010)                     | 770,933                   |
| 520                    | 824000 Gas Stor-Other Exp  | -                         | -                         | _           | -                         | -                         | -            | -                            | -                         |
| 521                    | 825000 Storage Wells Royalties   | -                         | -                         | -           | -                         | -                         | -            | -                            | -                         |
| 522                    | 850000 Gas Transm-Oper Sup & Eng   | 1,928                     | 1,977                     | -           | 1,977                     | 2,028                     | -            | 15                           | 2,043                     |
| 523                    | 852000 Gas Transm-Communic Sys Exp   | 4,081                     | 4,179                     | -           | 4,179                     | 4,287                     | -            | -                            | 4,287                     |
| 524                    | 856000 Gas Transm-Mains Exp  | 8,050                     | 8,288                     | -           | 8,288                     | 8,533                     | -            | 211                          | 8,744                     |
| 525                    | 857000 Gas Transm-Meas&Reg Station   | 12,462                    | 12,770                    | -           | 12,770                    | 13,088                    | -            | 14                           | 13,102                    |
| 526<br>527             | 863000 Gas Transm-Maint of Mains<br>865000 Gas Transm-Maint Meas&RegEquip      | 28,243<br>2,416           | 28,927<br>2,475           | -           | 28,927<br>2,475           | 29,677<br>2,539           | -            | 37<br>(2)                    | 29,714<br>2,537           |
| 528                    | 867000   | 3,704                     | 2,009                     | -<br>-      | 2,009                     | 2,058                     | -<br>-       | 7                            | 2,065                     |
| 529                    | 870000 Dist-Oper Sup & Eng   | 9,180                     | 9,443                     | -           | 9,443                     | 9,718                     | _            | (192)                        | 9,526                     |
| 530                    | 871000 Dist Distr Load Dispatching   | 314,015                   | 323,149                   | -           | 323,149                   | 332,638                   | -            | 10,882                       | 343,520                   |
| 531                    | 874000 Dist-Mains and Services Expense   | 3,129,673                 | 3,210,709                 | (69,177)    | 3,141,532                 | 3,225,563                 | -            | 41,261                       | 3,266,824                 |
| 532                    | 875000 Measuring & Regulating Stations   | 309,450                   | 318,504                   | -           | 318,504                   | 327,854                   | -            | 10,298                       | 338,152                   |
| 533                    | 877000 Meas&RegSta Eq-City Gt ChkSta   | 4 740 044                 | 4 750 040                 | -           | 4 750 040                 | 4 007 404                 | -            | -                            | 4 0 4 0 5 5 5             |
| 534<br>535             | 878000 Meter & House Reg Misc Charges<br>879000 Customer Installations Expense | 1,712,841<br>336,384      | 1,758,849<br>345,773      | -           | 1,758,849<br>345,773      | 1,807,191<br>355,403      | -            | 36,364<br>9,722              | 1,843,555<br>365,125      |
| 536                    | 880000 Dist-Other Expenses   | 6,835,235                 | 7,023,392                 | (242,543)   | 6,780,849                 | 6,971,340                 | -<br>129,178 | 9,722<br>85,006              | 7,185,524                 |
| 537                    | 881000 Rents   | 15,064                    | 15,426                    | (242,545)   | 15,426                    | 15,824                    | 123,170      | -                            | 15,824                    |
| 538                    | 885000 Dist-Maint Sup & Eng  | 19,118                    | 19,578                    | -           | 19,578                    | 20,083                    | -            | 6                            | 20,089                    |
| 539                    | 887000 Dist-Maint of Mains   | 1,224,097                 | 1,257,058                 | -           | 1,257,058                 | 1,291,929                 | -            | 25,939                       | 1,317,868                 |
| 540                    | 889000 Dist-Maint of Meas & Reg Station  | 679,950                   | 697,320                   | -           | 697,320                   | 715,998                   | -            | 8,104                        | 724,102                   |
| 541                    | 891000 Maint of Meas & Reg Gate Sta Equ  | 236,425                   | 242,816                   | -           | 242,816                   | 249,462                   | -            | 5,249                        | 254,711                   |
| 542                    | 892000 Maintenance of Services   | 888,347                   | 912,866                   | -           | 912,866                   | 938,544                   | -            | 23,461                       | 962,005                   |
| 543<br>544             | 893000 Dist-Maint of Mtrs & House Reg<br>894000 Maintenance of Other Equipment | 1,842,045<br>65,619       | 1,892,498<br>67,409       | -           | 1,892,498<br>67,409       | 1,945,206<br>69,244       | -            | 50,020<br>1,411              | 1,995,226<br>70,655       |
| 54 <del>4</del><br>545 | Distribution, Transmission, and Storage Expense                                | 17,678,327                | 18,155,414                | (311,720)   | 17,843,694                | 18,338,206                | 129,178      | 307,813                      | 18,775,197                |
| 546                    | Distribution, Transmission, and Storage Expense                                |                           | 10,100,414                | (011,120)   | 11,040,004                | 10,000,200                | 120,110      | 001,010                      | 10,110,101                |
| 547                    | 901000 Customer Accounts Supervision   | 1,160,046                 | 1,191,202                 | -           | 1,191,202                 | 1,224,320                 | -            | (5,082)                      | 1,219,238                 |
| 548                    | 902000 Cust Acct-Meter Reading Expenses  | 2,628,054                 | 2,699,273                 | -           | 2,699,273                 | 2,773,574                 | -            | 59,997                       | 2,833,571                 |
| 549                    | 903000 Cust Acct-Cust Records & Collections                                    | 3,762,931                 | 3,858,766                 | -           | 3,858,766                 | 3,962,138                 | 50,000       | 14,557                       | 4,026,695                 |
| 550                    | 904000 Cust Acct-Uncollectible Accounts  | 2,042,064                 | 2,091,094                 | -           | 2,091,094                 | 2,145,044                 | (527,789)    | -                            | 1,617,255                 |
| 551<br>552             | 904010 Cust Acct - Disputed Bills  | 33,291                    | 34,090                    | -           | 34,090                    | 34,970                    | -            | -<br>(2.760)                 | 34,970                    |
| 552<br>553             | 905000 Cust Acct-Misc Cust Accounts Exp<br>907000 Cust Serv-Supervision        | 586,375                   | 601,075                   | -           | 601,075                   | 617,032                   | -            | (2,769)                      | 614,263                   |
| 554                    | 908000 Cust Serv-Cust Assistance Exp   | 973,495                   | 1,001,044                 | -           | 1,001,044                 | 1,029,748                 | -            | (3,311)                      | 1,026,437                 |
| 555                    | 909000 Cust Serv-Info/Instr Advertising  | 129,342                   | 132,447                   | (4,676)     | 127,771                   | 131,067                   | -            | (13)                         | 131,054                   |
| 556                    | 910000 Cust Serv-Misc Cust Serv & Inf  | 1,696                     | 1,737                     | -           | 1,737                     | 1,782                     | -            | -                            | 1,782                     |
| 557                    | 912000 Sales-Demonstr & Selling Expense  | <del>_</del>              | -                         | -           | -                         | -                         | -            | -                            | -                         |
| 558                    | Customer Accounts  | 11,317,294                | 11,610,727                | (4,676)     | 11,606,051                | 11,919,675                | (477,789)    | 63,379                       | 11,505,265                |
| 559                    | 000000 400 4 desir 0 0 correct Celevies  | 2 400 505                 | 0.000.400                 | (054.005)   | 0.040.000                 | 0.000.000                 | 100.000      | (0.40, 4.40)                 | 0.770.000                 |
| 560<br>561             | 920000 A&G Admin & General Salaries<br>920010 A&G Salaries-TEG Merger Costs    | 3,109,525                 | 3,200,468                 | (354,205)   | 2,846,263                 | 2,929,968                 | 192,000      | (343,146)                    | 2,778,822                 |
| 562                    | 920015 A&G Salaries-Long Term Disab  | _                         | -                         | -           | <u>-</u>                  | <u>-</u>                  | -<br>-       | <u>-</u>                     | -<br>-                    |
| 563                    | 920020 Restructuring Exp - Cororate  | -                         | -                         | -           | -                         | -                         | -            | -                            | -                         |
| 564                    | 921000 A&G-Office Supplies and Expenses  | 6,247,170                 | 6,397,166                 | (4,569,244) | 1,827,922                 | 1,875,084                 | (122,569)    | -                            | 1,752,515                 |
| 565                    | 921010 A&G Off Supp&Exp-TEG Merger Costs                                       | -                         | -                         | -           | -                         | -                         | -            | -                            | -                         |
| 566                    | 923000 A&G-Outside Services Employed   | 827,718                   | 847,592                   | -           | 847,592                   | 869,459                   | -            | -                            | 869,459                   |
| 567                    | A&G-Labor, Non-Labor, and Contractor   | 10,184,413                | 10,445,225                | (4,923,449) | 5,521,776                 | 5,674,512                 | 69,431       | (343,146)                    | 5,400,797                 |
| 568<br>569             | 924000 A&G Property Insurance  | 1,768                     | 1,810                     |             | 1,810                     | 1,857                     |              |                              | 1,857                     |
| 570                    | 924100 Securities & Other Crime Insurance                                      | 3,434                     | 3,516                     | -           | 3,516                     | 3,607                     | -            | -                            | 3,607                     |
| 571                    | 924120 Property Insurance  | 31,004                    | 31,748                    | -           | 31,748                    | 32,568                    | _            | -                            | 32,568                    |
| 572                    | 925000 A&G-Injuries and Damages  | 1,256,926                 | 1,287,105                 | -           | 1,287,105                 | 1,320,312                 | -            | -                            | 1,320,312                 |
| 573                    | 925015 Insur Prem - Dishonesty   | -                         | -                         | -           | -                         | -                         | -            | -                            | -                         |
| 574                    | 925100 Excess Liability  | (280,726)                 | (287,466)                 | -           | (287,466)                 | (294,883)                 | -            | -                            | (294,883)                 |
| 575                    | 925110 Director & Officer Insurance  | 61,363                    | 62,836                    | -           | 62,836                    | 64,458                    | -            | -                            | 64,458                    |
| 576<br>577             | 925130 Company Auto Liab Insurance   | -                         | -                         | -           | -                         | -                         | -            | -                            | -                         |
| 577<br>578             | 925160 Workers Comp Posento  | 120,002                   | 122 240                   | -           | -<br>133,240              | 126 606                   | -            | -<br>429                     | -<br>127 125              |
| 576<br>579             | 925165 Workers Comp Reserve<br>925170 Excess Workers Comp Insurance            | 130,092<br>9,538          | 133,240<br>9,767          | -           | 9,767                     | 136,696<br>10,019         | -            | 429                          | 137,125<br>10,019         |
| 580                    | Insurance  | 1,213,399                 | 1,242,557                 | _           | 1,242,557                 | 1,274,633                 | -            | 429                          | 1,275,062                 |
| 581                    |  |                           | ,,                        |             | ,=,,,,                    | ,,                        |              |                              | -,,                       |
| 582                    | 926000 A&G-Employee Pensions and Bene  | 1,785,625                 | 1,839,194                 | 559,949     | 2,399,143                 | 2,471,117                 | (147,215)    | -                            | 2,323,902                 |
|                        | 926007 Company Cash Match 401k   | 96,061                    | 98,943                    | (98,943)    | (0)                       | (0)                       | _            | _                            | (0)                       |
| 583<br>584             | 926015 A&G PensExp-TEG Merger Costs  | 30,001                    | 30,540                    | (30,343)    | -                         | (0)                       | -<br>-       | -<br>-                       | (0)                       |

| Line<br>No. |   | 2016<br>Actual | 2017<br>Inflated | 2017<br>K&M | 2017<br>Inflated + K&M | 2018<br>Inflated | 2018<br>K&M   | 2018 Incentive Adjustment | 2018<br>Inflated + K&M |
|-------------|---|----------------|------------------|-------------|------------------------|------------------|---------------|---------------------------|------------------------|
| 585         | 926016 Commuter Transportation Benefit                          | -              | -                | -           | -                      | -                | -             | -                         | -                      |
| 586         | 926017  | 13,584         | _                | _           | _                      | _                | _             | _                         | -                      |
| 587         | 926019  | (262)          | _                | _           | _                      | _                | _             | _                         | _                      |
| 588         | 926020 Time Away From Work                                      | 3,482,598      | 3,585,281        | (3,581,125) | 4,156                  | 4,280            | 12            | _                         | 4,292                  |
| 589         | 926025 Time Away From Work - Clearing                           | (2,330,210)    | (2,398,071)      | 2,398,071   | 0                      | 7,200            | -             | _                         | 7,232                  |
| 590         | 926026 IBS Billed NPT Residual                                  | (2,000,210)    | (2,000,071)      | 2,000,071   | _                      | _                | _             | _                         | -                      |
| 591         | 926050 Human Resources Dept Gen                                 | 17,138         | 17,652           | (17,652)    | 0                      | 0                | _             | _                         | 0                      |
| 592         | 926060 Pension Expense  | 3,139          | 3,233            | (3,233)     | 0                      | 0                | _             | _                         | 0                      |
| 593         | 926070 Christmas Gift Ck Exp-Retirees &LTD                      | 3,139          | 5,255            | (3,233)     | -                      | -                | _             | _                         | -                      |
| 594         | 926080 Dental Benefits-Active Empl                              | 143,530        | 147,836          | (7,357)     | 140,479                | 144,693          | 3,411         | _                         | 148,104                |
| 595         | 926090 Medical Benefits-Active Empl                             | 1,515,063      | 1,560,515        | 587,339     | 2,147,854              | 2,212,290        | 88,752        | _                         | 2,301,042              |
| 596         | 926100 Benefits Exp-AWASSA Lodge                                | 1,313,003      | 1,300,313        | 507,559     | 2,147,034              | 2,212,290        | 00,732        | _                         | 2,301,042              |
| 597         | 926120 Joint Plant A&G & NonUtil Ldg                            | (881,038)      | (907,469)        | 12,420      | (895,049)              | (921,901)        | 26,852        | <u>-</u>                  | (805.040)              |
|             | 926130 SIB/LTD Prem Exp   | (661,036)      | (907,469)        | 12,420      | (095,049)              | (921,901)        | 20,002        | -                         | (895,049)              |
| 598<br>599  | 926135 Fully-Insured LTD Prem Exp                               | 43,856         | -<br>45,172      | 54,009      | 99,181                 | -<br>102,156     | 337           | -                         | 102 402                |
|             | 926140 ESOP   | ·              |                  |             |                        | •                | 331           | -                         | 102,493                |
| 600         |   | 736,790        | 758,894          | (758,894)   | (0)                    | (0)              | -<br>(40.74C) | -                         | (0)                    |
| 601         | 926170 Cap Pensions and Benefits 926180 Post Retirement Medical | (647,900)      | (667,337)        | 95,427      | (571,910)              | (589,067)        | (13,716)      | -                         | (602,783)              |
| 602         |   | 493,715        | 508,526          | 16,978      | 525,504                | 541,270          | 11,760        | -                         | 553,030                |
| 603         | 926190 Goal Sharing   | 251,396        | 258,938          | (258,938)   | (0)                    | (0)              | -             | -                         | (0)                    |
| 604         | 926191 IBS Billed Incentive Residual                            | -              | -                | -           | -                      | -                | - (477)       | -                         | -                      |
| 605         | 926200 Empl Ben-Tuition Reimbursement                           | 13,807         | 14,221           | 1,679       | 15,900                 | 16,377           | (477)         | -                         | 15,900                 |
| 606         | 926210 Pension Restoration                                      | 811            | 835              | (835)       | 0                      | 0                | -             | -                         | 0                      |
| 607         | 926220 Supple Emp Ret Plan-SERP                                 | 23,574         | 24,281           | (24,281)    | 0                      | 0                | -             | -                         | 0                      |
| 608         | 926250 Company Prov Life Insurance                              | 24,987         | 25,737           | 6,895       | 32,632                 | 33,611           | 127           | -                         | 33,738                 |
| 609         | 926260 Exec Def Comp-ESOP Match                                 | -              | -                | -           | -                      | -                | -             | -                         | -                      |
| 610         | 926255 Defined Contribution Plan Exp                            | 839,779        | 864,972          | 52,720      | 917,692                | 945,223          | (254,172)     | -                         | 691,051                |
| 611         | 926300 IBS Billed Benefit - Payroll Tax                         | (140,386)      | (144,598)        | 144,598     | 0                      | 0                | -             | -                         | 0                      |
| 612         | 926305 Post Retirement Life                                     | (4,481)        | (4,615)          | 4,615       | (0)                    | (0)              | -             | -                         | (0)                    |
| 613         | 926315 LT Disability Benefit                                    | -              | -                | -           | -                      | -                | -             | -                         | -                      |
| 614         | 926325 ST Disabil FASB 112                                      | -              | -                | -           | -                      | -                | -             | -                         | -                      |
| 615         | 926330 Benefits-Wellness  | -              | -                | -           | -                      | -                | -             | -                         | -                      |
| 616         | 926510 Profit Sharing Expense                                   |                | -                | -           | -                      | -                | -             | -                         |                        |
| 617         | Benefits  | 5,481,176      | 5,632,140        | (816,558)   | 4,815,582              | 4,960,050        | (284,329)     | -                         | 4,675,721              |
| 618         |   |                |                  |             |                        |                  |               |                           |                        |
| 619         | 92800F A&G-Related to FERC                                      | -              | -                | -           | -                      | -                | -             | -                         | -                      |
| 620         | 928000 A&G-Regulatory Commission Exp                            | 565,632        | 582,158          | -           | 582,158                | 599,304          | -             | (18,387)                  | 580,917                |
| 621         | 930100 A&G-General Advertising Exp                              | 219            | 224              | -           | 224                    | 230              | -             | -                         | 230                    |
| 622         | 930200 A&G-Assoc & Club Dues & Exp                              | 413,858        | 424,037          | -           | 424,037                | 435,152          | -             | (6,710)                   | 428,442                |
| 623         | 930204 Misc General Expense                                     | 8,413          | 8,616            | -           | 8,616                  | 8,838            | -             | 23                        | 8,861                  |
| 624         | 930209 Payroll Taxes Credited                                   | -              | -                | -           | -                      | -                | -             | -                         | -                      |
| 625         | 930210  | 53,760         | 55,051           | -           | 55,051                 | 56,471           | -             | -                         | 56,471                 |
| 626         | 930220 A&G-IBS Billed CC and Deprec                             | 3,176,829      | 3,253,105        | -           | 3,253,105              | 3,337,035        | -             | -                         | 3,337,035              |
| 627         | 930240  | 21,256         | 21,773           | -           | 21,773                 | 22,339           | -             | -                         | 22,339                 |
| 628         | 930228  | 50,646         | 51,862           | -           | 51,862                 | 53,200           | -             | -                         | 53,200                 |
| 629         | 931000 A&G-Rents  | 964,116        | 987,264          | -           | 987,264                | 1,012,736        | -             | -                         | 1,012,736              |
| 630         | 931010 A&G - IBS Billed Facilities Overhead                     | -              | -                | -           | -                      | -                | -             | -                         | -                      |
| 631         | 935000 A&G-Maint of General Plant                               | 63,491         | 65,323           | -           | 65,323                 | 67,230           | -             | (3,413)                   | 63,817                 |
| 632         | 999140  | -<br>-         | -                | -           | -                      | -                | -             | -                         | -                      |
| 633         | A&G Rents, Facilities, Carrying Costs, and Depreciation         | 5,318,220      | 5,449,412        | -           | 5,449,412              | 5,592,536        | -             | (28,487)                  | 5,564,049              |
| 634<br>635  | Non-Fuel O&M  | 52,557,546     | 53,936,539       | (6,038,054) | 47,898,485             | 49,218,229       | 173,438       | (12,028)                  | 49,379,639             |

|           | 2016 Rate Case Approved Non-Fuel O&M | 49,843,594  |
|-----------|--------------------------------------|-------------|
|           | Increase/(Decrease)                  | (463,955)   |
|           | Percentage Annual Increase           | -0.47%      |
|           |                                      |             |
| 1,378,993 | 1,319,744                            | (3,177,907) |

(3,177,907)

### **Salaries and Wage Allocator**

|   | 2017                 | 2018                 |
|---|----------------------|----------------------|
| 735010 Liquid Gas Prod-MGP Post Cleanup   | -                    | -                    |
| 754000 Field Compressor Station   | -                    | -                    |
| 756000 Field Reg & Meas Station   | -                    | -                    |
| Natual Gas Production   | -                    | -                    |
| 804111 Gas Purch-Wages & Salaries   | (1,458)              | (1,649)              |
| 804120 Gas Purch Supplies & Expenses  | 211,987              | 214,986              |
| 804130 Misc Purchased Gas Expense   | -                    | -                    |
| 813000 Other Gas Supply Expenses  | 404,967              | 408,608              |
| Gas Purchases   | 615,496              | 621,945              |
| 824000 Gas Stor-Other Exp   | -                    | -                    |
| 825000 Storage Wells Royalties  | -                    | -                    |
| 850000 Gas Transm-Oper Sup & Eng  | 1,225                | 1,272                |
| 852000 Gas Transm-Communic Sys Exp  | -                    | -                    |
| 856000 Gas Transm-Mains Exp   | 7,773                | 8,216                |
| 857000 Gas Transm-Meas&Reg Station  | 7,683                | 7,883                |
| 863000 Gas Transm-Maint of Mains  | 929                  | 994                  |
| 865000 Gas Transm-Maint Meas&RegEquip   | 17                   | 16                   |
| 867000  | 2,009                | 2,065                |
| 870000 Dist-Oper Sup & Eng  | 7,388                | 7,418                |
| 871000 Dist Distr Load Dispatching  | 274,176              | 293,283              |
| 874000 Dist-Mains and Services Expense  | 1,439,266            | 1,520,639            |
| 875000 Measuring & Regulating Stations  | 292,555              | 311,533              |
| 877000 Meas&RegSta Eq-City Gt ChkSta  | -                    | -                    |
| 878000 Meter & House Reg Misc Charges   | 1,027,556            | 1,093,395            |
| 879000 Customer Installations Expense   | 305,293              | 323,600              |
| 880000 Dist-Other Expenses  | 4,741,551            | 5,216,598            |
| 881000 Rents  | -                    | -                    |
| 885000 Dist-Maint Sup & Eng<br>887000 Dist-Maint of Mains                           | 110<br>660,700       | 120<br>706,124       |
| 889000 Dist-Maint of Meas & Reg Station   | 201,750              | 215,747              |
| 891000 Maint of Meas & Reg Gate Sta Equ   | 167,659              | 177,615              |
| 892000 Maintenance of Services  | 607,913              | 649,184              |
| 893000 Dist-Maint of Mtrs & House Reg   | 1,275,997            | 1,362,819            |
| 894000 Maintenance of Other Equipment   | 56,857               | 59,830               |
| Distribution, Transmission, and Storage Expense                                     | 11,078,407           | 11,958,351           |
| 201000 Customer Accounts Supervision  | 567 02 <i>4</i>      | 570 000              |
| 901000 Customer Accounts Supervision 902000 Cust Acct-Meter Reading Expenses        | 567,934<br>1,798,405 | 579,890<br>1,909,460 |
| 903000 Cust Acct-Meter Reading Expenses 903000 Cust Acct-Cust Records & Collections | 992,204              | 1,086,176            |
| 904000 Cust Acct-Oust Necolds & Collections 904000 Cust Acct-Uncollectible Accounts | 992,204              | 1,000,170            |
| 904010 Cust Acct - Disputed Bills   | _                    | _                    |
| 905000 Cust Acct-Misc Cust Accounts Exp   | 106,889              | 107,327              |
| 907000 Cust Serv-Supervision  | -                    | -                    |
| 908000 Cust Serv-Cust Assistance Exp  | 763,951              | 783,227              |
| 909000 Cust Serv-Info/Instr Advertising   | (126)                | (142)                |
| 910000 Cust Serv-Misc Cust Serv & Inf   | -                    | -                    |
| 912000 Sales-Demonstr & Selling Expense   | -                    | -                    |
| Customer Accounts   | 4,229,257            | 4,465,938            |

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|   |           | Page        | 11 of 12 |
|---|-----------|-------------|----------|
| 920000 A&G Admin & General Salaries   | 2,445,682 | 2,367,907   |          |
| 920010 A&G Salaries-TEG Merger Costs  | -         | -           |          |
| 920015 A&G Salaries-Long Term Disab   | -         | -           |          |
| 920020 Restructuring Exp - Cororate 921000 A&G-Office Supplies and Expenses   | 328       | 337         |          |
| 921010 A&G Off Supplies and Expenses 921010 A&G Off Supp&Exp-TEG Merger Costs | 320       | 337         |          |
| 923000 A&G-Outside Services Employed  | -         | -           |          |
| A&G-Labor, Non-Labor, and Contractor  | 2,446,010 | 2,368,244   |          |
| Add Eddor, Non Eddor, and Contractor  | 2,440,010 | 2,000,244   |          |
| 924000 A&G Property Insurance   | -         | -           |          |
| 924100 Securities & Other Crime Insurance                                     | -         | -           |          |
| 924120 Property Insurance   | -         | -           |          |
| 925000 A&G-Injuries and Damages   | -         | -           |          |
| 925015 Insur Prem - Dishonesty  | -         | -           |          |
| 925100 Excess Liability   | -         | -           |          |
| 925110 Director & Officer Insurance   | -         | -           |          |
| 925130 Company Auto Liab Insurance  | -         | -           |          |
| 925160 Workers Comp Insurance   | -         | -           |          |
| 925165 Workers Comp Reserve   | 4,255     | 4,812       |          |
| 925170 Excess Workers Comp Insurance  | -         | -           |          |
| Insurance   | 4,255     | 4,812       |          |
| 926000 A&G-Employee Pensions and Bene   | 2,399,143 | 2,323,902   |          |
| 926007 Company Cash Match 401k  | (0)       | (0)         |          |
| 926015 A&G PensExp-TEG Merger Costs   | -         | -           |          |
| 926016 Commuter Transportation Benefit  | _         | _           |          |
| 926017  | _         | _           |          |
| 926019  | -         | -           |          |
| 926020 Time Away From Work  | 4,156     | 4,292       |          |
| 926025 Time Away From Work - Clearing   | 0         | 0           |          |
| 926026 IBS Billed NPT Residual  | -         | -           |          |
| 926050 Human Resources Dept Gen   | 0         | 0           |          |
| 926060 Pension Expense  | 0         | 0           |          |
| 926070 Christmas Gift Ck Exp-Retirees &LTD                                    | -         | -           |          |
| 926080 Dental Benefits-Active Empl  | 140,479   | 148,104     |          |
| 926090 Medical Benefits-Active Empl   | 2,147,854 | 2,301,042   |          |
| 926100 Benefits Exp-AWASSA Lodge  | <b>-</b>  | -           |          |
| 926120 Joint Plant A&G & NonUtil Ldg  | (895,049) | (895,049)   |          |
| 926130 SIB/LTD Prem Exp   | -         | -           |          |
| 926135 Fully-Insured LTD Prem Exp   | 99,181    | 102,493     |          |
| 926140 ESOP   | (0)       | (0)         |          |
| 926170 Cap Pensions and Benefits  | (571,910) | (602,783)   |          |
| 926180 Post Retirement Medical  | 525,504   | 553,030     |          |
| 926190 Goal Sharing   | (0)       | (0)         |          |
| 926191 IBS Billed Incentive Residual 926200 Empl Ben-Tuition Reimbursement    | 15 000    | -<br>15 000 |          |
| 926210 Pension Restoration  | 15,900    | 15,900      |          |
| 926220 Supple Emp Ret Plan-SERP   | 0         | 0           |          |
| 926250 Company Prov Life Insurance  | 32,632    | 33,738      |          |
| 926260 Exec Def Comp-ESOP Match   | -         | -           |          |
| 926255 Defined Contribution Plan Exp  | 917,692   | 691,051     |          |
| 926300 IBS Billed Benefit - Payroll Tax                                       | 0         | 031,031     |          |
| 926305 Post Retirement Life   | (0)       | (0)         |          |
| 926315 LT Disability Benefit  | -         | -           |          |
| 926325 ST Disabil FASB 112  | -         | -           |          |
|   |           |             |          |

### Minnesota Energy Resources Corporation PUBLIC DOCUMENT - TRADE SECRET DATA EXCISED ket No. G011/GR-17-563 Exhibit\_\_\_(SSD-8)

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| 926330 Benefits-Wellness                                | -          | -          | . 12 01 12 |
|---|------------|------------|------------|
| 926510 Profit Sharing Expense                           | -          | -          |            |
| Benefits  | 4,815,582  | 4,675,721  |            |
| 92800F A&G-Related to FERC                              | -          | -          |            |
| 928000 A&G-Regulatory Commission Exp                    | 506,394    | 503,199    |            |
| 930100 A&G-General Advertising Exp                      | -          | -          |            |
| 930200 A&G-Assoc & Club Dues & Exp                      | 41,621     | 36,160     |            |
| 930204 Misc General Expense                             | 90         | 115        |            |
| 930209 Payroll Taxes Credited                           | -          | -          |            |
| 930210  | -          | -          |            |
| 930220 A&G-IBS Billed CC and Deprec                     | -          | -          |            |
| 930240  | 1,132      | 1,166      |            |
| 930228  | -          | -          |            |
| 931000 A&G-Rents  | -          | -          |            |
| 931010 A&G - IBS Billed Facilities Overhead             | -          | -          |            |
| 935000 A&G-Maint of General Plant                       | 52,851     | 51,024     |            |
| 999140  | -          | -          |            |
| A&G Rents, Facilities, Carrying Costs, and Depreciation | 602,089    | 591,664    |            |
| Non-Fuel O&M  | 23,791,095 | 24,686,674 |            |
|   |            |            |            |

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### Minnesota Energy Resources Corporation Estimate of Inflation for 2017 and 2018

| <u>Line</u> | <u>Source</u>                       | <u>Date</u>       | <u>2017</u> | <u>2018</u> |
|-------------|-------------------------------------|-------------------|-------------|-------------|
| 1           | Moody's                             | December 8, 2016  | 2.680%      | 2.910%      |
| 2           | Philadelphia Fed                    | February 10, 2017 | 2.200%      | 2.300%      |
| 3           | Moore Inflation Predictor           | February, 2017    | 2.363%      | N/A         |
| 4           | EIA                                 | March, 2017       | 2.460%      | 2.510%      |
| 5           | International Monetary Fund         | October, 2016     | 2.300%      | 2.600%      |
| 6           | MERC Estimate (Simple Average)      |                   | 2.401%      | 2.580%      |
| 7           | Cumulative Impact from 2016 to 2018 |                   |             | 5.04%       |

Minnesota Energy Resources Corporation

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### **MANUFACTURED GAS PLANT SITE CLEAN-UP**

| Description   |          | Amount    |
|---|----------|-----------|
| 2015 & 2016 Forecasted FMGP approved in Docket 15-736 | \$       | 186,147   |
| Actual 2015 & 2016 FMGP spend                         | \$       | 157,830   |
| Actual less Forecast                                  | \$       | (28,317)  |
|   |          | _         |
| Projected 2017 FMGP                                   | \$       | 285,000   |
| Projected 2018 FMGP                                   | \$       | 3,500,000 |
|   |          |           |
| Net Regulatory Asset                                  | \$       | 3,756,683 |
|   |          |           |
| Regulatory Asset Amortized over 5 years.              | \$       | 751,337   |
| negulatory Asset Amortized over 5 years.              | <u>ې</u> | /31,33/   |

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## Minnesota Energy Resources Corporation MERC Additional Hires Known and Measurable Adjustment Multiple Accounts

| <u>Line</u> |                            |                 | Union<br><u>Labor</u> |    | n_Union<br><u>Labor</u> |
|-------------|----------------------------|-----------------|-----------------------|----|-------------------------|
| 1           | 2016 Costs                 |                 | \$<br>-               | \$ | -                       |
| 2           | 2017 Inflation Rate        |                 | 2.500%                | 3  | 3.000%                  |
| 3           | 2017 Costs Inflated        | Line 1 * Line 2 | \$<br>-               | \$ | -                       |
| 4           | 2017 Known and Measurable  |                 | \$<br>-               | \$ | -                       |
| 5           | 2017 Costs                 | Line 3 + Line 4 | \$<br>-               | \$ | -                       |
| 6           | 2018 Inflation Rate        |                 | 2.400%                | 3  | 3.000%                  |
| 7           | 2018 Costs Inflated        | Line 5 * Line 6 | \$<br>-               | \$ | -                       |
| 8           | 2018 Known and Measurable  |                 | \$<br>44,163          | \$ | 450,000                 |
| 9           | 2018 Costs                 | Line 7 + Line 8 | \$<br>44,163          | \$ | 450,000                 |
| 10          | Total Known and Measurable | Line 4 + Line 8 | \$<br>44,163          | \$ | 450,000                 |

| Position   | Exempt<br>Non-Exempt | 2018<br>Total Wage | 2018<br>Capital | Service<br>Choice | 2018<br>K&M O&M | FERC<br>Acct. | Headcount<br>Change 2018 |
|--|----------------------|--------------------|-----------------|-------------------|-----------------|---------------|--------------------------|
| Svr Tech Class 5-IBEW (MERC)<br>On Board - Esko  | Union                | \$                 | DATA BEGIN      | NS                | \$              | 880000        | 1                        |
| Service Tech III                                 | Non Union            | \$                 |                 |                   | \$              | 880000        | 2                        |
| 2 Ops Clerks                                     | Non Union            | \$                 |                 |                   | \$              | 880000        | 2                        |
| Project Specialist 2<br>Regulatory               | Exempt               | \$                 |                 |                   | \$              | 920000        | 1                        |
| Project Manager                                  | Exempt               | \$                 |                 |                   | \$              | 880000        | 1                        |
| Marketing  | Exempt               | \$                 |                 |                   | \$              | 920000        | 2                        |
| Competitive Markets Supervisor - Specialty Techs | Exempt               | \$                 |                 |                   | \$              | 880000        | 1                        |
| Customer Care Specialist Total                   | Non Union            | \$<br><b>\$</b>    |                 | <b>.</b>          | \$<br><b>\$</b> | 903000        | 1<br>11                  |

...TRADE SECRET DATA ENDS]

# Minnesota Energy Resources Corporation ICE Known and Measurable Adjustment Account 921

| <u>Line</u> |                            |                 | <u>Labor</u> | <u>N</u> | lon-Labor   |
|-------------|----------------------------|-----------------|--------------|----------|-------------|
| 1           | 2016 Costs                 |                 | \$<br>-      | \$       | 3,249,784   |
| 2           | 2017 Inflation Rate        |                 | 3.000%       |          | 2.401%      |
| 3           | 2017 Costs Inflated        | Line 1 * Line 2 | \$<br>-      | \$       | 3,327,811   |
| 4           | 2017 Known and Measurable  |                 |              | \$       | (3,327,811) |
| 5           | 2017 Costs                 | Line 3 + Line 4 | \$<br>-      | \$       | 0           |
| 6           | 2018 Inflation Rate        |                 | 3.000%       |          | 2.580%      |
| 7           | 2018 Costs Inflated        | Line 5 * Line 6 | \$<br>-      | \$       | 0           |
| 8           | 2018 Known and Measurable  |                 | \$<br>-      | \$       | (0)         |
| 9           | 2018 Costs                 | Line 7 + Line 8 | \$<br>-      | \$       | -           |
| 10          | Total Known and Measurable | Line 4 + Line 8 | \$<br>-      | \$       | (3,327,811) |

| Line |  | FERC            |          | 2016<br>Actual | 2017<br>Forecast | 2018<br>Forecast | 2016-2018<br>Incr(Decr) |
|------|--|-----------------|----------|----------------|------------------|------------------|-------------------------|
| No.  | Benefit Description  | FERC            |          | \$             | \$               | \$               | \$                      |
| 1    | Belletit Description   |                 |          | Ą              | ,                | ,                | ð                       |
| 2    | COSTS NOT INCLUDED FOR RECOVERY                              |                 |          |                |                  |                  |                         |
| 3    | NonQualified Pension Plan                                    | 926000          |          | 16,249         | 16,246           | 15,669           | (580)                   |
| 4    | NonQualified Pension Plan-NOT REQUESTED FOR RECOVERY         | 926000          |          | 10,243         | (16,246)         | (15,669)         | (15,669)                |
| 5    | Benefits Billed from Affiliates                              | 926000          |          |                | (10,240)         | 518,431          | 518,431                 |
| 6    | Benefits Billed from Affiliates-NOT REQUESTED FOR RECOVERY   | 926000          |          |                |                  | (518,431)        | (518,431)               |
| 7    | Goal Sharing   | 926190          |          | 251,396        | (979,310)        | (1,006,159)      | (1,257,555)             |
| 8    | Goal Sharing-NOT REQUESTED FOR RECOVERY                      | 926190          |          | 231,330        | 979,310          | 1,006,159        | 1,006,159               |
| 9    | Miscellaneous Executive Benefits                             | 926220          |          | 23,342         | 509,535          | 609,700          | 586,358                 |
| 10   | Miscellaneous Executive Benefits-NOT REQUESTED FOR RECOVERY  | 926220          |          | 23,342         | (509,535)        | (609,700)        | (609,700)               |
| 11   | Wiscentificous Executive Benefits NOT REQUESTED FOR RECOVERY | 320220          | _        | 290,987        | (303,333)        | (003,700)        | (290,987)               |
| 12   |  |                 | _        | 230,307        |                  |                  | (230,307)               |
| 13   | ACTUARILY CALCULATED COSTS                                   |                 |          |                |                  |                  |                         |
| 14   | Post Retirement-Admin Health Plan                            | 926180          |          | 178,309        | 196,673          | 218,895          | 40,586                  |
| 15   | Post Retirement-Non-Admin Health Plan                        | 926180          |          | 39,914         | 44,302           | 49,860           | 9,946                   |
| 16   | Post Retirement Life   | 926180          |          | (5,574)        | (5,641)          | (5,895)          | (321)                   |
| 17   | Qualified Pension Settlement                                 | 926000          |          | (3,374)        | 56,744           | 53,209           | 53,209                  |
| 18   | Qualified Pension Plan                                       | 926555          |          | (1,007,929)    | (990,184)        | (1,306,226)      | (298,297)               |
| 19   | Qualifica i Crision i ian                                    | 320333          | _        | (795,280)      | (698,106)        | (990,157)        | (194,877)               |
| 20   |  |                 | _        | (755,200)      | (050,100)        | (550,157)        | (154,677)               |
|      | APPROVED AMORTIZATIONS                                       |                 |          |                |                  |                  |                         |
| 22   | Post Retirement Amortization (M-15-992)                      | 926180          |          | 176,602        | 176,602          | 176,602          | _                       |
| 23   | Post Retirement Amortization (M-06-1287)                     | 926180          |          | 113,568        | 113,568          | 113,568          |                         |
| 24   | Qualified Pension Amortization (M-15-992)                    | 926000          |          | 536,845        | 536,845          | 536,845          |                         |
| 25   | Qualified Pension Amortization (M-06-1287)                   | 926000          |          | 474,223        | 474,223          | 474,223          | _                       |
| 26   | NonQualified Pension Amortization (M-06-1287)                | 926000          |          | 7,874          | 7,874            | 7,874            |                         |
| 27   | NonQualified Perision Affiortization (NI-00-1287)            | 920000          | _        | 1,309,112      | 1,309,112        | 1,309,112        |                         |
| 28   |  |                 | _        | 1,505,112      | 1,303,112        | 1,303,112        |                         |
| 29   | MEDICAL AND DENTAL   |                 |          |                |                  |                  |                         |
| 30   | Medical  | 926090          | Ś        | 1,779,703      | \$ 2,147,854     | \$ 2,301,042     | \$ 521,339              |
| 31   | Dental   | 926080          | ٧        | 143,530        | 140,479          | 148,104          | 4,574                   |
| 32   | Dental   | 320080          | Ś        |                | \$ 2,288,333     | \$ 2,449,146     | \$ 525,913              |
| 33   |  |                 | <u>,</u> | 1,525,255      | 2,200,333        | ŷ 2,445,140      | ŷ 323,313               |
| 34   | DEFINED CONTRIBUTION PLAN                                    |                 |          |                |                  |                  |                         |
| 35   | Defined Contribution Plan                                    | 926555          |          | 1,672,631      | 1,907,876        | 1,997,277        | 324,646                 |
| 36   | Defined Contribution Figure                                  | 320333          | _        | 1.672.631      | 1,907,876        | 1,997,277        | 324,646                 |
| 37   |  |                 | _        | 1,072,031      | 1,307,870        | 1,557,277        | 324,040                 |
| 38   | LIFE AND LONG TERM DISABILITY INSURANCE                      |                 |          |                |                  |                  |                         |
| 39   | Life Insurance   | 926250          |          | 24,987         | 32,632           | 33,738           | 8,751                   |
| 40   | Long-Term Disability Insurance                               | 926135          |          | 43,856         | 99,181           | 102,493          | 58,637                  |
| 41   | zong remi bisability msarance                                | 320133          | _        | 68,843         | 131,813          | 136,231          | 67,388                  |
| 42   |  |                 | _        | 00,013         | 151,615          | 130,231          | 07,500                  |
|      | OTHER  |                 |          |                |                  |                  |                         |
| 44   | Benefits Billed from Affiliates                              | 926000          |          | 1,356,398      | 1,322,418        | 1,250,684        | (105,714)               |
| 45   | Benefits Billed to Affiliates (MERC non-utility)             | 926120          |          | (881,038)      | (895,049)        | (895,049)        | (14,011)                |
| 46   | Tuition Reimbursement  | 926200          |          | 13,807         | 15,900           | 15,900           | 2,093                   |
| 47   | Capitalized Benefits   | 926170          |          | (647,900)      | (571,910)        | (602,783)        | 45,117                  |
| 48   | HR general   | 926000          |          | 17,996         | 1,039            | 1,067            | (16,929)                |
| 49   | NonProductive Time   | 926020 & 926025 |          | 1,152,388      | 4,155            | 4,292            | (1,148,096)             |
| 50   |  | 320020 Q 320023 | _        | 1,011,651      | (123,447)        | (225,889)        | (1,237,540)             |
| 51   |  |                 |          | 1,011,031      | (143,447)        | (223,009)        | (1,237,340)             |
| 52   |  |                 |          |                |                  |                  |                         |
|      | Total  |                 | Ś        | 5,481,177      | \$ 4,815,581     | \$ 4,675,720     | \$ (805,457)            |
| 33   | 1000   |                 | ې        | J,401,1//      | 100,010,001      | y 4,073,720      | y (003,437)             |

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603,917

17,271 \$

1,848,421

#### Minnesota Energy & Resources Company 2016 Annual Incentive Plan Information **Executive and Non Executive Plans**

|                   | Executiv |                |       |                    |     |                      |                                |    |                      |    |                       |          |            |    |              |
|-------------------|----------|----------------|-------|--------------------|-----|----------------------|--------------------------------|----|----------------------|----|-----------------------|----------|------------|----|--------------|
|                   | Annual I | ncentive       |       |                    |     |                      | -1.411                         |    | Die                  |    |                       |          |            |    |              |
|                   | Plan     |                |       |                    | NC  | n Executive          | s' Annual Incer                |    |                      |    |                       |          |            |    |              |
|                   |          |                | DT- 0 | 70.0.074           | DT- | 670 8 670            |                                | V  | VEPCO &<br>WPS       |    | WBS                   |          |            |    |              |
|                   | WDC A    | mounts         |       | 70 & 671 -         |     | 672 & 673 -          |                                |    |                      | ,  |                       |          |            |    |              |
|                   | _        |                |       | nion Wage          |     | on Union             | 726 - Annual<br>Incentive Plan |    | Amounts<br>Billed to |    | Amounts<br>located to |          |            | 20 | 18 Incentive |
|                   |          | ated to<br>ERC |       | ourly and<br>xempt | ,   | ge & Hourly d Exempt | True Up                        | l  | MERC                 |    | MERC                  | 20       | 16 Actuals | 20 | Inflated     |
| Account           | IVIE     | :KC            |       | xempt              | an  | u Exempt             | True Op                        |    | WERC                 |    | MERC                  | 20       | 16 Actuals |    | mnated       |
| Account<br>804120 |          |                |       |                    |     |                      |                                |    |                      | \$ | 23,050                | \$       | 23,050     | \$ | 24,241       |
| 813000            |          |                |       |                    |     |                      |                                | æ  | 3                    | \$ | 44,193                | \$<br>\$ | 44,196     |    | 46,479       |
|                   |          |                |       |                    | •   |                      |                                | \$ | 3                    | Ф  | 44,193                | Þ        | •          | \$ |              |
| 850000            |          |                |       |                    | \$  | 14                   |                                | \$ | -                    |    |                       | \$       | 14         | \$ | 15           |
| 856000            |          |                |       |                    | \$  | 479                  |                                | \$ | -                    |    |                       | \$       | 479        | \$ | 504          |
| 857000            |          |                |       |                    | \$  | 14                   |                                | \$ | -                    |    |                       | \$       | 14         | \$ | 14           |
| 863000            |          |                |       |                    | \$  | 49                   |                                | \$ | -                    |    |                       | \$       | 49         | \$ | 51           |
| 865000            |          |                |       |                    | \$  | 13                   |                                | \$ | -                    |    |                       | \$       | 13         | \$ | 13           |
| 867000            |          |                |       |                    | \$  | 7                    |                                | \$ | -                    |    |                       | \$       | 7          | \$ | 8            |
| 870000            |          |                |       |                    | \$  | -                    |                                | \$ | 253                  | \$ | 561                   | \$       | 814        | \$ | 856          |
| 871000            |          |                |       |                    |     |                      |                                |    |                      | \$ | 14,314                | \$       | 14,314     | \$ | 15,054       |
| 874000            |          |                |       |                    | \$  | 44,673               |                                | \$ | -                    |    |                       | \$       | 44,673     | \$ | 46,980       |
| 875000            |          |                |       |                    | \$  | 15,148               |                                | \$ | -                    |    |                       | \$       | 15,148     | \$ | 15,930       |
| 878000            |          |                |       |                    | \$  | 37,546               |                                | \$ | -                    |    |                       | \$       | 37,546     | \$ | 39,485       |
| 879000            |          |                |       |                    | \$  | 9,783                |                                | \$ | -                    |    |                       | \$       | 9,783      | \$ | 10,288       |
| 880000            |          |                |       |                    | \$  | 277,408              |                                | \$ | 6,569                | \$ | 4,752                 | \$       | 288,729    | \$ | 303,642      |
| 885000            |          |                |       |                    | \$  | 5                    |                                | \$ | -                    |    |                       | \$       | 5          | \$ | 5            |
| 887000            |          |                |       |                    | \$  | 30,088               |                                | \$ | -                    |    |                       | \$       | 30,088     | \$ | 31,642       |
| 889000            |          |                |       |                    | \$  | 8,043                |                                | \$ | -                    |    |                       | \$       | 8,043      | \$ | 8,459        |
| 891000            |          |                |       |                    | \$  | 5,277                |                                | \$ | -                    |    |                       | \$       | 5,277      | \$ | 5,550        |
| 892000            |          |                |       |                    | \$  | 26,234               |                                | \$ | -                    |    |                       | \$       | 26,234     | \$ | 27,589       |
| 893000            |          |                |       |                    | \$  | 44,873               |                                | \$ | -                    |    |                       | \$       | 44,873     | \$ | 47,190       |
| 894000            |          |                |       |                    | \$  | 1,633                |                                | \$ | -                    |    |                       | \$       | 1,633      | \$ | 1,718        |
| 901000            |          |                |       |                    |     |                      |                                |    |                      | \$ | 59,521                | \$       | 59,521     | \$ | 62,595       |
| 902000            |          |                |       |                    | \$  | 59,049               |                                | \$ | -                    | \$ | 3,456                 | \$       | 62,506     | \$ | 65,734       |
| 903000            |          |                |       |                    | \$  | 4,995                |                                | \$ | 9,388                | \$ | 72,481                | \$       | 86,863     | \$ | 91,350       |
| 905000            |          |                |       |                    | _   |                      |                                | _  |                      | \$ | 10,121                | \$       | 10,121     | \$ | 10,643       |
| 908000            |          |                |       |                    | \$  | 62,518               |                                | \$ | -                    | \$ | 2,272                 | \$       | 64,789     | \$ | 68,136       |
| 920000            | \$       | 231,105        |       |                    | \$  | 14,917               |                                | \$ | 1,059                | \$ | 304,898               | \$       | 551,979    | \$ | 580,488      |
| 928000            | \$       | 6,379          |       |                    |     |                      |                                |    |                      | \$ | 55,501                | \$       | 61,880     | \$ | 65,076       |
| 930200            | \$       | 4,744          |       |                    |     |                      |                                |    |                      | \$ | 3,054                 | \$       | 7,799      | \$ | 8,202        |
| 935000            | \$       | 62             | Φ.    | 4 400 404          | Φ.  | (007.405)            | ф (0.6 <del>7</del> 0          |    |                      | \$ | 5,742                 | \$       | 5,804      | \$ | 6,104        |
| 926190<br>Total   | \$       | 242 200        | \$    | 1,168,464          | \$  | (907,195)            | \$ (9,873                      |    | 17 271               | ¢  | 602 017               | \$       | 251,396    | \$ | 264,381      |

1,168,464 \$

(264,430) \$

(9,873) \$

Total

242,290

### Minnesota Energy Resources Corporation 2018 Annual Incentive Plan Information Executive and Non Executive Plans

|         | N  | 2016<br>Non-Union & | 2018 Inflated<br>Non-Union & |    |             |                  |           | 2  | 2018 Inflated | 20 | 018 Inflated |                 |
|---------|----|---------------------|------------------------------|----|-------------|------------------|-----------|----|---------------|----|--------------|-----------------|
|         |    | Exempt              | Exempt                       |    | Labor       | Total Base       | Incentive |    | Exempt        |    | Executive    | Total           |
| Account |    | Base Labor          | Base Labor                   | -  | Adjustments | Labor            | Target %  |    | Incentive     |    | Incentive    | Incentive       |
| 804111  | \$ | (1,416)             | (1,502)                      |    |             | \$<br>(1,502)    | 9.79%     |    | (147)         |    |              | \$<br>(147)     |
| 804120  | \$ | 201,037             | \$<br>213,280                |    |             | \$<br>213,280    | 9.79%     | \$ | 20,880        |    |              | \$<br>20,880    |
| 804130  |    |                     | \$<br>-                      |    |             | \$<br>-          | 9.79%     |    | -             |    |              | \$<br>-         |
| 813000  | \$ | 365,592             | \$<br>387,857                |    |             | \$<br>387,857    | 9.79%     |    | 37,971        |    |              | \$<br>37,971    |
| 850000  | \$ | 285                 | \$<br>302                    |    |             | \$<br>302        | 9.79%     |    | 30            |    |              | \$<br>30        |
| 856000  | \$ | 6,885               | \$<br>7,304                  |    |             | \$<br>7,304      | 9.79%     | \$ | 715           |    |              | \$<br>715       |
| 857000  | \$ | 274                 | \$<br>291                    |    |             | \$<br>291        | 9.79%     | \$ | 28            |    |              | \$<br>28        |
| 863000  | \$ | 852                 | \$<br>904                    |    |             | \$<br>904        | 9.79%     | \$ | 88            |    |              | \$<br>88        |
| 865000  | \$ | 107                 | \$<br>114                    |    |             | \$<br>114        | 9.79%     |    | 11            |    |              | \$<br>11        |
| 867000  | \$ | 148                 | \$<br>157                    |    |             | \$<br>157        | 9.79%     |    | 15            |    |              | \$<br>15        |
| 870000  | \$ | 6,390               | \$<br>6,779                  |    |             | \$<br>6,779      | 9.79%     |    | 664           |    |              | \$<br>664       |
| 871000  | \$ | 249,719             | \$<br>264,927                |    |             | \$<br>264,927    | 9.79%     | \$ | 25,936        |    |              | \$<br>25,936    |
| 874000  | \$ | 849,597             | \$<br>901,337                |    |             | \$<br>901,337    | 9.79%     | \$ | 88,241        |    |              | \$<br>88,241    |
| 875000  | \$ | 252,528             | \$<br>267,907                |    |             | \$<br>267,907    | 9.79%     | \$ | 26,228        |    |              | \$<br>26,228    |
| 878000  | \$ | 730,287             | \$<br>774,761                |    |             | \$<br>774,761    | 9.79%     | \$ | 75,849        |    |              | \$<br>75,849    |
| 879000  | \$ | 192,664             | \$<br>204,397                |    |             | \$<br>204,397    | 9.79%     | \$ | 20,010        |    |              | \$<br>20,010    |
| 880000  | \$ | 3,545,897           | \$<br>3,761,842              | \$ | 208,000     | \$<br>3,969,842  | 9.79%     | \$ | 388,648       |    |              | \$<br>388,648   |
| 885000  | \$ | 102                 | \$<br>108                    |    |             | \$<br>108        | 9.79%     | \$ | 11            |    |              | \$<br>11        |
| 887000  | \$ | 554,395             | \$<br>588,158                |    |             | \$<br>588,158    | 9.79%     | \$ | 57,581        |    |              | \$<br>57,581    |
| 889000  | \$ | 159,473             | \$<br>169,185                |    |             | \$<br>169,185    | 9.79%     | \$ | 16,563        |    |              | \$<br>16,563    |
| 891000  | \$ | 103,979             | \$<br>110,311                |    |             | \$<br>110,311    | 9.79%     | \$ | 10,799        |    |              | \$<br>10,799    |
| 892000  | \$ | 491,513             | \$<br>521,446                |    |             | \$<br>521,446    | 9.79%     | \$ | 51,050        |    |              | \$<br>51,050    |
| 893000  | \$ | 935,953             | \$<br>992,953                |    |             | \$<br>992,953    | 9.79%     | \$ | 97,210        |    |              | \$<br>97,210    |
| 894000  | \$ | 30,127              | \$<br>31,962                 |    |             | \$<br>31,962     | 9.79%     | \$ | 3,129         |    |              | \$<br>3,129     |
| 901000  | \$ | 553,745             | \$<br>587,468                |    |             | \$<br>587,468    | 9.79%     | \$ | 57,513        |    |              | \$<br>57,513    |
| 902000  | \$ | 1,210,559           | \$<br>1,284,282              |    |             | \$<br>1,284,282  | 9.79%     | \$ | 125,731       |    |              | \$<br>125,731   |
| 903000  | \$ | 972,560             | \$<br>1,031,789              | \$ | 50,000      | \$<br>1,081,789  | 9.79%     | \$ | 105,907       |    |              | \$<br>105,907   |
| 905000  | \$ | 75,812              | \$<br>80,429                 |    |             | \$<br>80,429     | 9.79%     | \$ | 7,874         |    |              | \$<br>7,874     |
| 907000  | \$ | -                   | \$<br>-                      |    |             | \$<br>-          | 9.79%     | \$ | -             |    |              | \$<br>-         |
| 908000  | \$ | 624,149             | \$<br>662,160                |    |             | \$<br>662,160    | 9.79%     | \$ | 64,825        |    |              | \$<br>64,825    |
| 909000  | \$ | (122)               | \$<br>(129)                  |    |             | \$<br>(129)      | 9.79%     | \$ | (13)          |    |              | \$<br>(13)      |
| 920000  | \$ | 1,914,244           | \$<br>2,030,821              | \$ | 192,000     | \$<br>2,222,821  | 9.79%     | \$ | 217,614       | \$ | 19,728       | \$<br>237,342   |
| 921000  |    |                     | \$<br>-                      |    |             | \$<br>-          | 9.79%     | \$ | -             |    |              | \$<br>-         |
| 925000  |    |                     | \$<br>-                      |    |             | \$<br>-          | 9.79%     | \$ | -             |    |              | \$<br>-         |
| 925165  | \$ | 4,131               | \$<br>4,383                  |    |             | \$<br>4,383      | 9.79%     | \$ | 429           |    |              | \$<br>429       |
| 926190  |    |                     | \$<br>,<br>-                 |    |             | \$<br>, <u>-</u> | 9.79%     | \$ | -             |    |              | \$<br>-         |
| 926191  |    |                     | \$<br>-                      |    |             | \$<br>-          | 9.79%     | -  | -             |    |              | \$<br>-         |
| 928000  | \$ | 449,526             | \$<br>476,902                |    |             | \$<br>476,902    | 9.79%     | \$ | 46,689        |    |              | \$<br>46,689    |
| 930200  | \$ | 14,361              | \$<br>15,236                 |    |             | \$<br>15,236     | 9.79%     |    | 1,492         |    |              | \$<br>1,492     |
| 930204  | \$ | 223                 | \$<br>237                    |    |             | \$<br>237        | 9.79%     | \$ | 23            |    |              | \$<br>23        |
| 935000  | \$ | 25,907              | \$<br>27,485                 |    |             | \$<br>27,485     | 9.79%     |    | 2,691         |    |              | \$<br>2,691     |
| Total   | \$ | 14,521,483          | \$<br>15,405,841             | \$ | 450,000     | \$<br>15,855,841 |           | \$ | 1,552,287     | \$ | 19,728       | \$<br>1,572,015 |

<sup>\*</sup>Docket No. G011/GR-15-736 calculated Non-Union and Exempt Incentives separtely. Now forecasting uses a composite rate for the two groups.

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### Minnesota Energy Resources Corporation Rosemount Building Known and Measurable Adjustment Account 880

| <u>Line</u> |                            |                 | N  | lon_Union<br><u>Labor</u> | <u>N</u> | on-Labor  |
|-------------|----------------------------|-----------------|----|---------------------------|----------|-----------|
| 1           | 2016 Costs                 |                 |    |                           | \$       | 262,693   |
| 2           | 2017 Inflation Rate        |                 |    | 3.000%                    | 2        | 2.4010%   |
| 3           | 2017 Costs Inflated        | Line 1 * Line 2 | \$ | -                         | \$       | 269,000   |
| 4           | 2017 Known and Measurable  |                 |    |                           |          |           |
| 5           | 2017 Costs                 | Line 3 + Line 4 | \$ | -                         | \$       | 269,000   |
| 6           | 2018 Inflation Rate        |                 |    | 3.000%                    |          | 2.580%    |
| 7           | 2018 Costs Inflated        | Line 5 * Line 6 | \$ | -                         | \$       | 275,940   |
| 8           | 2018 Known and Measurable  |                 | \$ | -                         | \$       | (122,985) |
| 9           | 2018 Costs                 | Line 7 + Line 8 | \$ | -                         | \$       | 152,955   |
| 10          | Total Known and Measurable | Line 4 + Line 8 | \$ | -                         | \$       | (122,985) |

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## Minnesota Energy Resources Corporation Memberships Known and Measurable Adjustment Account 921

| <u>Line</u> |                            |                 | ľ  | Non_Union<br><u>Labor</u> | <u>No</u> | n-Labor |
|-------------|----------------------------|-----------------|----|---------------------------|-----------|---------|
| 1           | 2016 Costs                 |                 |    |                           | \$        | 2,017   |
| 2           | 2017 Inflation Rate        |                 |    | 3.000%                    | 2.        | 4010%   |
| 3           | 2017 Costs Inflated        | Line 1 * Line 2 | \$ | -                         | \$        | 2,065   |
| 4           | 2017 Known and Measurable  |                 |    |                           | \$        | (2,065) |
| 5           | 2017 Costs                 | Line 3 + Line 4 | \$ | -                         | \$        | 0       |
| 6           | 2018 Inflation Rate        |                 |    | 3.000%                    | 2         | .580%   |
| 7           | 2018 Costs Inflated        | Line 5 * Line 6 | \$ | -                         | \$        | 0       |
| 8           | 2018 Known and Measurable  |                 | \$ | -                         |           |         |
| 9           | 2018 Costs                 | Line 7 + Line 8 | \$ | -                         | \$        | 0       |
| 10          | Total Known and Measurable | Line 4 + Line 8 | \$ | -                         | \$        | (2,065) |

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### Minnesota Energy Resources Corporation Advertising Known and Measurable Adjustment Account 909

| Line |                            |                 | ľ  | Non_Union<br><u>Labor</u> | No | on-Labor |
|------|----------------------------|-----------------|----|---------------------------|----|----------|
| 1    | 2016 Costs                 |                 |    |                           | \$ | 129,464  |
| 2    | 2017 Inflation Rate        |                 |    | 3.000%                    | 2  | .4010%   |
| 3    | 2017 Costs Inflated        | Line 1 * Line 2 | \$ | -                         | \$ | 132,572  |
| 4    | 2017 Known and Measurable  |                 |    |                           | \$ | (4,676)  |
| 5    | 2017 Costs                 | Line 3 + Line 4 | \$ | -                         | \$ | 127,897  |
| 6    | 2018 Inflation Rate        |                 |    | 3.000%                    | 2  | 2.580%   |
| 7    | 2018 Costs Inflated        | Line 5 * Line 6 | \$ | -                         | \$ | 131,197  |
| 8    | 2018 Known and Measurable  |                 | \$ | -                         |    |          |
| 9    | 2018 Costs                 | Line 7 + Line 8 | \$ | -                         | \$ | 131,197  |
| 10   | Total Known and Measurable | Line 4 + Line 8 | \$ | -                         | \$ | (4,676)  |

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### Minnesota Energy Resources Corporation Charitable Contributions Known and Measurable Adjustment Account 921

| <u>Line</u> |                            |                 | ľ  | Non_Union<br><u>Labor</u> | <u>No</u> | n-Labor  |
|-------------|----------------------------|-----------------|----|---------------------------|-----------|----------|
| 1           | 2016 Costs                 |                 |    |                           | \$        | 74,970   |
| 2           | 2017 Inflation Rate        |                 |    | 3.000%                    | 2         | .4010%   |
| 3           | 2017 Costs Inflated        | Line 1 * Line 2 | \$ | -                         | \$        | 76,770   |
| 4           | 2017 Known and Measurable  |                 |    |                           | \$        | (38,385) |
| 5           | 2017 Costs                 | Line 3 + Line 4 | \$ | -                         | \$        | 38,385   |
| 6           | 2018 Inflation Rate        |                 |    | 3.000%                    | 2         | 2.580%   |
| 7           | 2018 Costs Inflated        | Line 5 * Line 6 | \$ | -                         | \$        | 39,375   |
| 8           | 2018 Known and Measurable  |                 | \$ | -                         |           |          |
| 9           | 2018 Costs                 | Line 7 + Line 8 | \$ | -                         | \$        | 39,375   |
| 10          | Total Known and Measurable | Line 4 + Line 8 | \$ |                           | \$        | (38,385) |

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## Minnesota Energy Resources Corporation Travel and Entertainment Known and Measurable Adjustment Account 921

| Line |                            |                 | ľ  | Non_Union<br><u>Labor</u> | N  | on-Labor  |
|------|----------------------------|-----------------|----|---------------------------|----|-----------|
| 1    | 2016 Costs                 |                 |    |                           | \$ | 408,775   |
| 2    | 2017 Inflation Rate        |                 |    | 3.000%                    | 2  | 2.4010%   |
| 3    | 2017 Costs Inflated        | Line 1 * Line 2 | \$ | -                         | \$ | 418,590   |
| 4    | 2017 Known and Measurable  |                 |    |                           | \$ | (168,682) |
| 5    | 2017 Costs                 | Line 3 + Line 4 | \$ | -                         | \$ | 249,908   |
| 6    | 2018 Inflation Rate        |                 |    | 3.000%                    |    | 2.580%    |
| 7    | 2018 Costs Inflated        | Line 5 * Line 6 | \$ | -                         | \$ | 256,356   |
| 8    | 2018 Known and Measurable  |                 | \$ | -                         |    |           |
| 9    | 2018 Costs                 | Line 7 + Line 8 | \$ | -                         | \$ | 256,356   |
| 10   | Total Known and Measurable | Line 4 + Line 8 | \$ |                           | \$ | (168,682) |

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# Minnesota Energy Resources Corporation Long Term Incentive Plan/Restricted Stock/Stock Options Known and Measurable Adjustment Account 920

| <u>Line</u> |                            |                 | <u>Labor</u>    | Non | -Labor |
|-------------|----------------------------|-----------------|-----------------|-----|--------|
| 1           | 2016 Costs                 |                 | \$<br>276,147   | \$  | -      |
| 2           | 2017 Inflation Rate        |                 | 3.000%          | 2.4 | 401%   |
| 3           | 2017 Costs Inflated        | Line 1 * Line 2 | \$<br>284,431   | \$  | -      |
| 4           | 2017 Known and Measurable  |                 | \$<br>(284,431) | \$  | -      |
| 5           | 2017 Costs                 | Line 3 + Line 4 | \$<br>0         | \$  | -      |
| 6           | 2018 Inflation Rate        |                 | 3.000%          | 2.5 | 580%   |
| 7           | 2018 Costs Inflated        | Line 5 * Line 6 | \$<br>0         | \$  | -      |
| 8           | 2018 Known and Measurable  |                 | \$<br>-         | \$  | -      |
| 9           | 2018 Costs                 | Line 7 + Line 8 | \$<br>0         | \$  | -      |
| 10          | Total Known and Measurable | Line 4 + Line 8 | \$<br>(284,431) | \$  |        |

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### Minnesota Energy Resources Corporation Economic Development Known and Measurable Adjustment Labor Account 920, Non-Labor Account 921

| <u>Line</u> |                            |                 | ı  | Non_Union<br><u>Labor</u> | <u>No</u> | on-Labor |
|-------------|----------------------------|-----------------|----|---------------------------|-----------|----------|
| 1           | 2016 Costs                 |                 | \$ | 122,939                   | \$        | 117,092  |
| 2           | 2017 Inflation Rate        |                 |    | 3.000%                    | 2         | .4010%   |
| 3           | 2017 Costs Inflated        | Line 1 * Line 2 | \$ | 126,627                   | \$        | 119,903  |
| 4           | 2017 Known and Measurable  |                 | \$ | (63,314)                  | \$        | (59,952) |
| 5           | 2017 Costs                 | Line 3 + Line 4 | \$ | 63,314                    | \$        | 59,952   |
| 6           | 2018 Inflation Rate        |                 |    | 3.000%                    | 2         | 2.580%   |
| 7           | 2018 Costs Inflated        | Line 5 * Line 6 | \$ | 65,213                    | \$        | 61,498   |
| 8           | 2018 Known and Measurable  |                 | \$ | -                         |           |          |
| 9           | 2018 Costs                 | Line 7 + Line 8 | \$ | 65,213                    | \$        | 61,498   |
| 10          | Total Known and Measurable | Line 4 + Line 8 | \$ | (63,314)                  | \$        | (59,952) |

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### Minnesota Energy Resources Corporation Investor Relations Known and Measurable Adjustment Account 921

| <u>Line</u> |                            |                 | <u>Labor</u>  | No | on-Labor |
|-------------|----------------------------|-----------------|---------------|----|----------|
| 1           | 2016 Costs                 |                 | \$<br>12,543  | \$ | 64,947   |
| 2           | 2017 Inflation Rate        |                 | 3.000%        | 2  | 2.401%   |
| 3           | 2017 Costs Inflated        | Line 1 * Line 2 | \$<br>12,919  | \$ | 66,506   |
| 4           | 2017 Known and Measurable  |                 | \$<br>(6,460) | \$ | (33,253) |
| 5           | 2017 Costs                 | Line 3 + Line 4 | \$<br>6,460   | \$ | 33,253   |
| 6           | 2018 Inflation Rate        |                 | 3.000%        | 2  | 2.580%   |
| 7           | 2018 Costs Inflated        | Line 5 * Line 6 | \$<br>6,653   | \$ | 34,111   |
| 8           | 2018 Known and Measurable  |                 | \$<br>-       | \$ | -        |
| 9           | 2018 Costs                 | Line 7 + Line 8 | \$<br>6,653   | \$ | 34,111   |
| 10          | Total Known and Measurable | Line 4 + Line 8 | \$<br>(6,460) | \$ | (33,253) |

Minnnesota Energy Resources Corporation
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## Minnesota Energy Resources Corporation 2018 Uncollectible Expense

|      | ·   | <br>              |                |                |                   |
|------|---|-------------------|----------------|----------------|-------------------|
| Line |   | 2014              | 2015           | 2016           | 2014-2016         |
| No.  |   | Actual            | Actual         | Actual         | Average           |
| 1    | Uncollectible Expense                             | \$<br>1,950,496   | \$ 1,104,124   | \$ 2,075,355   | \$<br>1,709,992   |
| 2    | Tariffed Revenues                                 | \$<br>349,945,683 | \$ 240,860,426 | \$ 225,423,944 | \$<br>272,076,684 |
| 3    | % of Tariffed Revenues                            | 0.557371%         | 0.458408%      | 0.920645%      | 0.628496%         |
| 4    |   |                   |                |                |                   |
| 5    | Test Year Tariff Revenues                         |                   |                |                | \$<br>250,885,429 |
| 6    | Proposed Increase                                 |                   |                |                | \$<br>12,000,000  |
| 7    | Total Revenues                                    |                   |                |                | \$<br>262,885,429 |
| 8    |   |                   |                |                |                   |
| 9    | Test Year Uncollectible Expense (Line 3 * Line 7) |                   |                |                | \$<br>1,652,225   |
| 10   |   |                   |                |                |                   |
| 11   | 2016 Inflated to 2018                             |                   |                |                | \$<br>2,180,014   |
| 12   |   |                   |                |                |                   |
| 13   | Known and Measurable                              |                   |                |                | \$<br>(527,789)   |

<sup>\*</sup>Collections were suspended or delayed in 2016 causing an increase in the accrued uncollectibles and therefore increase uncollectible expense.

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### Minnesota Energy Resources Corporation Mapping Project Known and Measurable Adjustment Account 880

| Line |                            |                 | ľ  | Non_Union<br><u>Labor</u> | N  | on-Labor  |
|------|----------------------------|-----------------|----|---------------------------|----|-----------|
| 1    | 2016 Costs                 |                 | \$ | -                         | \$ | 236,856   |
| 2    | 2017 Inflation Rate        |                 |    | 3.000%                    | ,  | 2.4010%   |
| 3    | 2017 Costs Inflated        | Line 1 * Line 2 | \$ | -                         | \$ | 242,543   |
| 4    | 2017 Known and Measurable  |                 | \$ | -                         | \$ | (242,543) |
| 5    | 2017 Costs                 | Line 3 + Line 4 | \$ | -                         | \$ | (0)       |
| 6    | 2018 Inflation Rate        |                 |    | 3.000%                    |    | 2.580%    |
| 7    | 2018 Costs Inflated        | Line 5 * Line 6 | \$ | -                         | \$ | (0)       |
| 8    | 2018 Known and Measurable  |                 | \$ | -                         |    |           |
| 9    | 2018 Costs                 | Line 7 + Line 8 | \$ | -                         | \$ | (0)       |
| 10   | Total Known and Measurable | Line 4 + Line 8 | \$ | <u>-</u>                  | \$ | (242,543) |

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### Minnesota Energy Resources Corporation Sewer Lateral Known and Measurable Adjustment Account 874

| <u>Line</u> |                            |                 | ı  | Non_Union<br><u>Labor</u> | <u>No</u> | on-Labor |
|-------------|----------------------------|-----------------|----|---------------------------|-----------|----------|
| 1           | 2016 Costs                 |                 | \$ | -                         | \$        | 67,555   |
| 2           | 2017 Inflation Rate        |                 |    | 3.000%                    | 2         | 4010%    |
| 3           | 2017 Costs Inflated        | Line 1 * Line 2 | \$ | -                         | \$        | 69,177   |
| 4           | 2017 Known and Measurable  |                 | \$ | -                         | \$        | (69,177) |
| 5           | 2017 Costs                 | Line 3 + Line 4 | \$ | -                         | \$        | (0)      |
| 6           | 2018 Inflation Rate        |                 |    | 3.000%                    | ;         | 2.580%   |
| 7           | 2018 Costs Inflated        | Line 5 * Line 6 | \$ | -                         | \$        | (0)      |
| 8           | 2018 Known and Measurable  |                 | \$ | -                         |           |          |
| 9           | 2018 Costs                 | Line 7 + Line 8 | \$ | -                         | \$        | (0)      |
| 10          | Total Known and Measurable | Line 4 + Line 8 | \$ | -                         | \$        | (69,177) |

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| П   | 7   | '                  | ¢         | р         |            | h         | e        |         | 1        | 1         | *      | r           | *         | ×         | 0         |
|-----|---|--------------------|-----------|-----------|------------|-----------|----------|---------|----------|-----------|--------|-------------|-----------|-----------|-----------|
|     | Integrys Business Support, LLC  |                    |           |           |            |           |          |         |          |           |        |             |           |           |           |
| 1   | 2016 - WBS Product and Service using the General Corporate Allocator by Business Unit |                    |           |           |            |           |          |         |          |           |        |             |           |           |           |
|     | ]   |                    | _         |           |            |           |          |         |          |           |        |             |           |           |           |
| ,   |   |                    |           |           |            |           |          |         |          |           |        |             |           |           |           |
|     | Two Factor Formula O&M and Assets   |                    |           |           |            |           |          |         |          |           |        |             |           |           |           |
|     | 1   | Total Product &    |           |           |            |           | WE       |         |          |           |        |             |           |           |           |
| •   |   | Services using GCA | WEC       | ITF       | WEPCO      | WG        | POWER    | WISPARK | WISVEST  | WPSC      | PDI    | PGL         | NSG       | MGU       | MERC      |
| a   |   |                    | 3.78%     | 1.15%     | 43.90%     | 5.72%     | 0.26%    | 0.18%   | 0.27%    | 18.32%    | 0.32%  | 19.27%      | 2.90%     | 1.74%     | 2.18%     |
|     | Total Sum of Labor & Non Labor  | 28,412,292         | 1,074,678 | 327,599   | 12,473,502 | 1,626,445 | 73,058   | 51,713  | 77,823   | 5,205,014 | 90,294 | 5,475,669   | 822,828   | 493,163   | 620,504   |
|     |   |                    |           |           |            |           |          |         |          |           |        |             |           |           |           |
|     |   |                    |           |           |            |           |          |         |          |           |        |             |           |           |           |
|     |   |                    |           |           |            |           |          |         |          |           |        |             |           |           |           |
| 1 1 | One Factor Formula O&M (Illustrative)   |                    |           |           |            |           |          |         |          |           |        |             |           |           |           |
|     | 1   | Total Product &    |           |           |            |           | WE       |         |          |           |        |             |           |           |           |
|     |   | Services using GCA | WEC       | ITF       | WEPCO      | WG        | POWER    | WISPARK | WISVEST  | WPSC      | PDI    | PGL         | NSG       | MGU       | MERC      |
|     |   |                    | 3.11%     | 1.80%     | 34.89%     | 4.54%     | 0.34%    | 0.13%   | 0.50%    | 19.32%    | 0.21%  | 25.94%      | 4.13%     | 2.27%     | 2.81%     |
|     | Total Sum of Labor & Non Labor  | 28,412,292         | 882,300   | 512,369   | 9,912,102  | 1,290,139 | 97,069   | 37,525  | 142,911  | 5,489,041 | 60,558 | 7,371,287   | 1,174,567 | 645,070   | 797,356   |
|     |   |                    |           |           |            |           |          |         |          |           |        |             |           |           |           |
|     | Variance by Business Unit   |                    | 192,378   | (184,769) | 2,561,401  | 336,305   | (24,011) | 14,188  | (65,088) | (284,027) | 29,736 | (1,895,617) | (351,738) | (151,906) | (176,851) |
|     | 1   | •                  | •         |           |            | •         |          |         | •        | •         |        |             | •         |           |           |

### **CALCULATION OF ALLOCATION PERCENTAGES FOR General/Corporate Allocator**

Assets are based on 13 month average 4/14 and O&M June budget reforecast 2014 figures
Assets Excluding Fuel, Assets Excluding Hedge Assets & Goodwill and other non-ordinary assets

|                               | (\$000's)     |          | (\$000's)<br>NON FUEL |                  | GCA                     | GCA                  | FOR MPSC Only NON FUEL |
|-------------------------------|---------------|----------|-----------------------|------------------|-------------------------|----------------------|------------------------|
|                               | <u>ASSETS</u> | ASSETS % | O&M<br>EXPENSES       | <u>O&amp;M %</u> | COMPOSITE<br>ALLOCATION | COMPOSITE ALLOCATION | O&M<br>EXPENSES %      |
| WEC Energy Group              | 999,039       | 4.45%    | 39,148                | 3.11%            | 3.78%                   | 3.78%                | 3.11%                  |
| Integrys Transportation Fuels | 112,035       | 0.50%    | 22,734                | 1.80%            | 1.15%                   | 1.15%                | 1.80%                  |
| WEPCO                         | 11,859,884    | 52.78%   | 439,804               | 34.89%           | 43.82%                  | 43.90%               | 34.89%                 |
| WG                            | 1,543,188     | 6.87%    | 57,244                | 4.54%            | 5.71%                   | 5.72%                | 4.54%                  |
| WE Power                      | 38,584        | 0.17%    | 4,307                 | 0.34%            | 0.26%                   | 0.26%                | 0.34%                  |
| Wispark                       | 51,973        | 0.23%    | 1,665                 | 0.13%            | 0.18%                   | 0.18%                | 0.13%                  |
| Wisvest                       | 9,852         | 0.04%    | 6,341                 | 0.50%            | 0.27%                   | 0.27%                | 0.50%                  |
| WPSC                          | 3,936,828     | 17.52%   | 240,203               | 19.05%           | 18.29%                  | 18.32%               | 19.05%                 |
| WRPC Only                     | 20,482        | 0.09%    | 3,348                 | 0.27%            | 0.18%                   |                      | 0.27%                  |
| WPS Power Development         | 94,673        | 0.42%    | 2,687                 | 0.21%            | 0.32%                   | 0.32%                | 0.21%                  |
| PEOPLES GAS LIGHT AND COKE    | 2,815,890     | 12.53%   | 327,067               | 25.94%           | 19.24%                  | 19.27%               | 25.94%                 |
| NORTH SHORE GAS               | 370,247       | 1.65%    | 52,116                | 4.13%            | 2.89%                   | 2.90%                | 4.13%                  |
| MICHIGAN UTILITIES, INC.      | 268,497       | 1.19%    | 28,622                | 2.27%            | 1.73%                   | 1.74%                | 2.27%                  |
| MINNESOTA ENERGY RESOURCES    | 349,119       | 1.55%    | 35,379                | 2.81%            | 2.18%                   | 2.18%                | 2.81%                  |
| TOTAL                         | 22,470,291    | 100.00%  | 1,260,665             | 100.00%          | 100.00%                 | 100.00%              | 100.00%                |

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|                      |                      |                 |                          | Corp Alloc Actual \$ 01 - 16 2016 |
|----------------------|----------------------|-----------------|--------------------------|-----------------------------------|
| AIA Group            | WBS Element Lvl<br>2 | Allocation Base | Allocati<br>on<br>Factor | \$                                |
| Executive Management | Result               |                 |                          | 7,376,753                         |
| Finance              | Result               |                 |                          | 12,390,736                        |
| Legal and Governance | Result               |                 |                          | 8,644,803                         |
| Overall Result       | Result               |                 |                          | 28,412,292                        |

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### WEC ENERGY AFFILIATED INTEREST AGREEMENT

This WEC Energy Affiliated Interest Agreement ("Agreement") is entered into this 1st day of August, 2017, by and among WEC Energy Group, Inc. and its subsidiaries.

### **RECITALS**

- A. To optimize efficiencies and economies of scale, the Parties desire to plan and operate certain aspects of their businesses with the integration of certain activities by sharing, providing, transferring, and receiving certain services, employees, properties, goods, assets, information systems, rights, and anything else of value.
- B. The Parties intend that this Agreement will establish the terms, conditions, and procedures under which they will achieve the objectives of Recital A, subject to the jurisdiction of the Commissions and FERC and subject to applicable state utility and federal energy law.

NOW, THEREFORE, in consideration of the covenants and agreements set forth in this Agreement, the Parties agree as follows:

### Article I Definitions

- "Commissions" means the ICC, MPSC, MPUC, and PSCW; any one of the Commissions is a "Commission" and, as determined by the context in which the term is used, will mean the Commission having jurisdiction over the retail rates of the Regulated Party.
- 2. "Damages" has the meaning ascribed to it in Section VII.1.
- "FERC" means the Federal Energy Regulatory Commission or any successor to that agency.

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- "ICC" means the Illinois Commerce Commission or any successor to that agency.
- 5. "Indemnified Party" has the meaning ascribed to it in Section VII.1.
- 6. "Indemnifying Party" has the meaning ascribed to it in Section VII.1.
- 7. "MPSC" means the Michigan Public Service Commission or any successor to that agency.
- 8. "MPUC" means the Minnesota Public Utilities Commission or any successor to that agency.
- "Non-Regulated Party" means a Party identified on Appendix B and that is not a Regulated Party.
- 10. "Parties" means two or more of the signatories to this Agreement.
- 11. "Party" means a signatory to this Agreement.
- 12. "Providing Party" means a Party providing Services to another Party, and that other Party is a Receiving Party.
- "PSCW" means the Public Service Commission of Wisconsin or any successor to that agency.
- 14. "Receiving Party" means a Party receiving Services from another Party, and that other Party is a Providing Party.
- 15. "Regulated Party" means a Party identified on Appendix A and that is either subject to rate regulation by a Commission or that is a service provider subject to regulation by FERC.

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- 16. "Service" and "Services" have the meanings ascribed to them in Article II and Appendix C, Appendix D, and Appendix E.
- 17. "WBS" means WEC Business Services LLC and its successors and permitted assigns. WBS is a centralized service company as defined by FERC (18 C.F.R. §367.1(7) or any successor to this rule).
- 18. "WEC Energy" means WEC Energy Group, Inc. and its successors and permitted assigns.

### Article II Provision of Services

- 1. Subject to the limitations set forth in this Article II and applicable state and federal requirements, any Party may request Services from any other Party. The term "Services" includes any service, good, asset, property, employee, right, interest, and anything of value to the Receiving Party, the provision, transfer or sharing of which could be considered a "contract," "arrangement," "service" or other transfer or sharing of "property" or "assets" or other similar designations that, absent this Agreement, could require the approval of one or more of the Commissions as an affiliated interest arrangement (each, a "Service"). The term "Services" is further described in certain appendices to this Agreement as follows:
  - (a) Appendix C describes services that WBS may provide;
  - (b) Appendix D describes services that any Party (except WBS, which provides services under Appendix C, and North Shore Gas Company and The Peoples Gas Light and Coke Company, which provide services under Appendix E) may provide; and

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(c) Appendix E describes services for which North Shore Gas Company or The Peoples Gas Light and Coke Company is a Providing Party to any Party or Receiving Party from any Party except WBS from which it receives services under Appendix C, and other requirements applicable to North Shore Gas Company and The Peoples Gas Light and Coke Company.

The terms "provide," "providing," "provision of" and the like in connection with a Service or Services include a transfer or sharing of property, assets or employees.

- 2. Each Party will have the right, at its sole discretion, to refuse to provide any Services requested under this Agreement. There will be no exclusive right or right of first refusal associated with the provision of Services. Receiving a refusal from another Party to a request under this Agreement will not be a prerequisite for any Party to obtain from an independent third party any Service that is or could be provided under this Agreement. Refusals of requests by any Party under this Agreement will not terminate all or any portion of this Agreement.
- A Providing Party and a Receiving Party may establish and document their expectations and requirements with respect to any particular Service to be rendered under this Agreement.
- 4. Nothing in this Agreement will require any Regulated Party to take actions that, relative to not acting under this Agreement, it would expect to negatively affect the reliability or quality of utility or storage services available to the Regulated

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Party's customers, impede the Regulated Party's ability to provide utility or storage services to its customers, or increase the costs to its customers of receiving utility or storage services.

5. If both WBS and another Party may be the Providing Party for a given Service under Appendix C, Appendix D and Appendix E, as applicable, and WBS and the other Party are willing and able to provide the Service, the Receiving Party will determine which Party will be the Providing Party.

### Article III Determining Charges for Services Provided

### 1. Charges for Services.

- (a) All Services that any Regulated Party provides to another Regulated Party will be priced at cost, with cost determined pursuant to Section III.2.
- (b) All Services that any Regulated Party provides to any Non-Regulated

  Party will be priced at the greater of cost or fair market value, with cost

  determined pursuant to Section III.2 and with fair market value determined

  pursuant to Section III.4.
- (c) All Services that any Non-Regulated Party provides to any Regulated

  Party will be priced at the lesser of cost or fair market value, with cost

  determined pursuant to Section III.3 and with fair market value determined

  pursuant to Section III.4.
- (d) Notwithstanding anything else in this Agreement, all Services that WBS provides will be priced at cost, as determined by 18 C.F.R. Part 367, and

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- all Services that WBS receives will be priced at cost, as determined by Section III.2 or III.3, as applicable.
- (e) Any sale or transfer of an asset will be at the Providing Party's net book value.

### 2. Determining Cost For Regulated Providing Parties

- (a) Labor Cost.
  - i. Each employee of any Regulated Party will report the time spent providing Services in a time reporting system that WBS maintains or that a Regulated Party maintains in accordance with its established accounting procedures.
  - ii. A standard labor dollar hourly rate will be applied to the time reported pursuant to sub-paragraph (a)(i).
  - iii. All appropriate overheads will follow labor costs.
- (b) Equipment Cost. Costs for equipment used in the provision of Services or otherwise provided or transferred will include all operating expenses, applicable overheads, maintenance, depreciation, return on investment and sales taxes. Transportation and vehicle costs used in providing Services will be determined based on relative total hours or miles of use or on a vehicle loading applied to labor costs, and will include repairs, maintenance, fuel, depreciation, return on investment, and rental expense. In all cases when the Regulated Party is regulated by a Commission(s), return on investment will be calculated using a return on net assets at a

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rate equal to the prevailing pre-tax weighted cost of capital authorized by the Commission(s) having jurisdiction over the retail rates of the Regulated Party that provided a Service for which a cost is being determined. In all cases when the Regulated Party is regulated by FERC, return on investment will be calculated using a return that such Regulated Party uses in its FERC jurisdictional agreements with other Regulated Parties.

- (c) Materials and Supplies Cost. Costs of materials and supplies commonly used across affiliates will be directly determined and charged. All appropriate overheads will follow the assignment of the direct costs. The costs of material will be based on the average unit price, which includes invoice price, and shipping expenses, net of purchase discounts.
- (d) Other Direct Costs. Other direct costs, which include contract labor, contract services, employee reimbursement for meals and lodging and other costs not included in labor, equipment, materials and supplies, will be either accumulated and billed directly based on actual charges or allocated.
- (e) Calculating Total Cost of Service. The sum of the direct and indirect charges calculated in accordance with sub-paragraphs (a) through (d), will constitute the total cost of Services provided.
- (f) Cost Records. Each Regulated Party will maintain a cost accounting system to accumulate all costs related to Services it provides on a basis

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that is adequate to enable the Commissions and FERC to audit and track its actual costs in connection with transactions under this Agreement.

- 3. Determining Cost For Non-Regulated Providing Parties. Costs incurred by a Non-Regulated Party in providing a Service to a Regulated Party under this Agreement will be determined in accordance with accounting standards customarily used by businesses such as those in which the Non-Regulated Party is engaged. Each Non-Regulated Party will maintain a cost accounting system that is adequate to enable the Commissions and FERC to audit and track its actual costs in connection with transactions under this Agreement.
- 4. **Fair Market Value**. The fair market value of providing a Service under this Agreement will mean the cost the Providing Party determines by making a good faith effort to identify costs in the relevant market for such or a similar Service. If, despite good faith efforts, a Providing Party is not able to determine the fair market value of a Service it provides to a Receiving Party, the fair market value will be deemed to be equal to the Providing Party's cost.
- 5. FERC Jurisdiction WBS. With respect to any charges imposed by WBS for Services provided under this Agreement that are subject to FERC's jurisdiction, no Party will elect, or cause any affiliate to elect on its behalf, to have FERC review pursuant to Section 1275 of the Energy Policy Act of 2005 (42 U.S.C. § 16462 or any successor law) the allocation of costs for goods and services provided by WBS until the Commissions with jurisdiction to do so have reviewed and taken required actions regarding the affiliated interest transactions and

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agreements, or amendments thereto, associated with WBS. If the Commissions have not completed review and approval or taken other appropriate action within a reasonable time, then any Party or its affiliate may seek such FERC review after giving the Commissions who have not so acted at least sixty (60) days' prior written notice.

# Article IV Billing and Payment

- All billing and payment under this Agreement may occur through electronic means. References to "bills" means accounting information available to the Parties and "pay" means the transfer of cash on the Parties' books, taking any applicable netting into account.
- 2. Each Providing Party will, for any month in which it provides a Service under this Agreement, make available sufficient detail to each Receiving Party for charges for Services provided in the preceding month and such detail will be the "bill." This detail will permit each Receiving Party that is regulated by a Commission(s) to identify and, for such a Regulated Party, to classify the charges in terms of the system of accounts prescribed by the Commission(s) having jurisdiction over the retail rates of the Regulated Party.
- 3. Each Receiving Party will pay outstanding balances by the end of the month following the availability of detailed information about charges.
- 4. If a Receiving Party disputes the calculation of any portion of the amount paid, it will work with the Providing Party to resolve the issues and correct the balance in

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the following month. The Parties involved in such dispute will involve the other Parties in the resolution of the dispute if appropriate.

# Article V Accounting; Records; Reports

- 1. Each Regulated Party will keep all its accounts and records in accordance with the relevant requirements promulgated by the Commission(s) or FERC with jurisdiction. Without limiting the foregoing, each Regulated Party will maintain adequate books and records with respect to all of its transactions under this Agreement and will record the costs to be allocated to the other Parties in appropriate accounts in its general ledger system. Each Regulated Party will maintain internal controls to ensure that it allocates and bills the costs associated with all transactions under this Agreement properly and consistently in accordance with this Agreement.
- 2. WBS will keep all its accounts and records in accordance with the relevant requirements promulgated by FERC, including 18 C.F.R. Parts 367 and 368 of FERC's regulations or any successor regulations. Without limiting the foregoing, WBS will maintain adequate books and records with respect to all of its transactions under this Agreement and will record the costs to be allocated to the other Parties in appropriate accounts in its general ledger system. WBS will maintain internal controls to ensure that it allocates and bills the costs associated with all transactions under this Agreement properly and consistently in accordance with this Agreement.

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- 3. Each Regulated Party that is regulated by a Commission(s) will provide the Commissions a copy of WBS' FERC Form No. 60, or such other annual report required by FERC of centralized service companies, contemporaneous with its annual filing of such report with FERC. Each such Regulated Party will also file with the Commissions, contemporaneous with its annual filing of such report with FERC, the following schedules. These schedules will list all costs incurred by WBS and all costs allocated to all entities to which WBS provides or provided services. In Illinois, these schedules will be filed as supplemental schedules to the annual report to the ICC required by Section 5-109 of the Public Utilities Act (220 ILCS 5/5-109), known as Form 21.
  - (a) A schedule summarizing the direct and indirect charges for each functional area in Appendix C. The report will present the dollar amounts and percentages charged to each Party as listed in Appendix C, as well as to all other entities that receive direct or indirect charges from WBS for such functional areas.
  - (b) A schedule providing a breakdown by subaccount of Account 923, Outside Services Employed. The schedule will aggregate amounts paid to any one payee in each subaccount. If one subaccount is less than \$250,000, only the aggregate number and amount of all such payments included within the subaccount will be shown. The schedule will include subtotals for each type of service.

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- (c) A schedule listing each pension and benefit program provided by WBS.
  Such listing will be limited to amounts over \$250,000.
- (d) A schedule listing the amount included in Account 930.1, General Advertising Expenses, classifying the items according to the nature of the advertising and as defined in the account definition. If a particular class includes an amount in excess of \$250,000 applicable to a single payee, the schedule will show separately the name of the payee and the applicable aggregate amount.
- (e) A schedule listing the amount included in Account 931, Rents, classifying such expenses by major groupings of property, as defined in the account definition of the Uniform System of Accounts in 18 C.F.R. Part 367 of FERC's regulations.
- (f) A schedule providing an analysis of Account 408, Taxes Other Than Income. The report will separate the analysis into two groups: (1) other than U.S. Government taxes, and (2) U.S. Government taxes. The report will specify each of the various kinds of taxes and show the accounts. A subtotal will be provided for each class of tax.
- (g) A schedule listing the amount included in Account 426.1, Donations, classifying such expense by its purpose. The aggregate number and amount of all items of less than \$250,000 may be shown in lieu of details.
- (h) A schedule listing the amount included in Account 426.5, Other Deductions, classifying such expenses according to their nature.

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- 4. Each year by May 1, each Regulated Party that is regulated by a Commission(s) will submit to the person or department designated by its Commission or its Commission's staff reports showing: (i) its charges, as a Providing Party, to any Receiving Party to which it provided Services during the preceding calendar year; and (ii) its payments, as a Receiving Party, for Services received from Providing Parties during the preceding calendar year.
- 5. Every year there will be an internal audit of transactions under this Agreement for the purpose of testing compliance with this Agreement. Such audit may be either a discrete audit solely of Services under this Agreement or may be an audit of the Services under this Agreement and other affiliated interest service agreements. The internal audit will include, the following: (i) the accuracy of the derivations of costs billed by the Providing Parties; (ii) the determination that the costs billed to the Regulated Parties are priced at the lesser of cost or fair market value, based on the studies and updates required by Section V.6; (iii) the determination that Services provided by the Regulated Parties to the Non-Regulated Parties, except WBS, are billed at the greater of cost or fair market value, based on the studies and updates required by Section V.6; and (iv) the accuracy of charges billed under this Agreement during the year. The Regulated Parties that are regulated by a Commission(s) will submit a copy of the audit report to the person or department designated by the Commissions or the Commissions' staffs no later than July 1 of each year. The first such audit report will pertain to the period ending December 31 of the year in which this

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Agreement is effective, and will be due on or before July 1 of the following year.

Subsequent audit reports will be due July 1 following the calendar year that is the

6. At least once every three years, the Parties will conduct a new study of the cost of Services provided under this Agreement, for the purpose of testing compliance with the Agreement and to analyze the market price of Services provided. The Parties will update the study annually. The Services subject to the studies and the updates will be those that a Non-Regulated Party provides or receives and for which a reasonable substitute is widely available in the relevant market. The studies and updates will be completed no later than May 1 of the year following the end of the most recently completed fiscal year covered by the new study or update. The Parties will notify the person or department designated by the Commissions or the Commissions' staffs of the availability of the study and annual update and, if requested, make such available for review at the Commission's offices. The first such new study shall pertain to the period ending December 31 of the year after this Agreement becomes effective, and shall be due on or before May 1 of the year following such December 31.

# Article VI Representations and Warranties of the Parties and Other Obligations of WBS

1. Each Party represents and warrants that:

subject of the audit.

(a) it has the right, power, and authority to enter into and perform its obligations under this Agreement;

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- (b) it has taken all requisite corporate action to approve execution, delivery, and performance of this Agreement, and this Agreement constitutes a legal, valid and binding obligation of each Party enforceable in accordance with its terms; and
- (c) the fulfillment of obligations under this Agreement will not constitute a material violation of any existing applicable law, rule, regulation, or order of any governmental authority.
- 2. In its performance of services under this Agreement, WBS: (i) will follow applicable federal and state regulations, including codes and standards of conduct, with respect to the sharing of confidential information it receives from any other Party with another; (ii) will not give one or more other Parties, or any other affiliate within the WEC Energy holding company system, a competitive advantage in relevant markets; and (iii) will not subsidize any other Party and will not cause any other Party to subsidize any of its affiliates.
- 3. WBS will make readily available to each Commission, FERC and any other governmental or regulatory agency with jurisdiction under applicable law (an "agency") reasonable access to its books and records (including the basis for its computation of cost allocations) as may be necessary for each agency to review WBS's transactions with each other Party within such agency's jurisdiction.

# Article VII Liability and Indemnity

 Each Party (an "Indemnifying Party") will indemnify and save harmless each other Party (an "Indemnified Party") from any and all damages, expenses, claims,

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costs, attorneys' fees or other injury, including injury to person, life or property, and further including injury resulting in the death of any person or persons ("Damages"), in any manner arising out of or in connection with the willful or negligent acts or omissions of the Indemnifying Party in the performance of this Agreement. If one or more Indemnified Parties is made a party to any suit or litigation on account of any actual or alleged Damages, the appropriate Indemnifying Party or Parties will defend such action on behalf of the Indemnified Party or Parties and, if judgment will be obtained or claim allowed in any of said proceedings against one or more Indemnified Parties, the appropriate Indemnifying Party or Parties will pay and satisfy such judgment or claim in full.

2. EACH PARTY AGREES THAT NO OTHER PARTY WILL BE LIABLE TO IT FOR SPECIAL,

PUNITIVE, CONSEQUENTIAL, EXEMPLARY OR INCIDENTAL DAMAGES OR OTHER SUCH

LOSSES, DAMAGES, COSTS OR LIABILITIES ARISING FROM ANY CAUSE WHATSOEVER,

WHETHER OCCASIONED BY THE NEGLIGENT ACTS OR OMISSIONS OF A PARTY OR ITS

EMPLOYEES, AGENTS OR REPRESENTATIVES OR OTHERWISE.

# Article VIII Additional Provisions

This Agreement will become effective on the first day of the first month following approval or waivers of the Commissions. Once effective, this Agreement will continue in full force and effect until and unless modified or terminated as provided in this Agreement.

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- The Parties may amend or modify this Agreement at any time by written agreement of all the Parties and, if required, approval or waivers of the Commissions.
- 3. The terms "include" and "including" in this Agreement are not words of limitation by enumeration but connote that items identified after these words represent a non-exclusive list.
- 4. The Parties acknowledge that all or portions of this Agreement may be challenged before regulatory agencies or a court of competent jurisdiction by persons or entities not Parties to this Agreement. In such event, the Parties agree that each will use its reasonable efforts before such agencies and courts to support the pursuit and accomplishment of the Parties' objectives in entering into this Agreement.
- 5. This Agreement, and any rights under this Agreement, may not be assigned without the prior written consent of all Parties and, if required, approval or waivers of the Commissions.
- 6. The addition of a Party to this Agreement or the termination of this Agreement as to a Party will not require the approval or waiver of the Commissions, but the Regulated Parties that are regulated by a Commission(s) will give written notice to the Commissions of changes to Appendix A or Appendix B reflecting the current Parties to this Agreement.
- 7. Any change to Appendix C or Appendix D will not require the prior approval of the Commissions but the Regulated Parties that are regulated by a

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- Commission(s) will give sixty (60) days' prior written notice to the Commissions of changes to Appendix C or Appendix D.
- 8. Notwithstanding anything to the contrary in this Agreement, Minnesota Energy Resources Corporation will submit to the MPUC for approval any changes in the Parties to the Agreement or changes in the Services covered by the Agreement, as required by Minn. Stat. § 216B.48. As required by the MPUC's September 14, 1998 Order in Docket No. E,G-999/CI-98-651, such changes will be submitted within 30 days.
- Any change to Appendix E will be subject to the ICC requirements described in that Appendix E and will not require notice to or filing with any other Commission or FERC.
- 10. A Party leaving the WEC Energy holding company system may continue to receive Services from any other Party for a reasonable transition period following such departure from the WEC Energy holding company system. Once any such departure has occurred or when the Party has ceased receiving Services, an updated Appendix A or Appendix B will be filed with the Commissions.
- 11. In providing Services, any Providing Party may arrange, where it deems appropriate, for the services of third party experts, consultants, attorneys, advisers, or other contractors or agents with necessary qualifications as may be required for or pertinent to the performance of Services for the Parties.
- 12. Each Party will treat in confidence all information that it may obtain from or regarding the other Parties and their respective businesses during the term of

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this Agreement. Each Party agrees to protect the other Parties' information using the same degree of care that it uses to protect its own confidential information. and in no event less than reasonable care. Except to the extent disclosure of such information is required by a governmental authority having jurisdiction, such information will not be communicated to any person other than the Parties, and will be shared among the Parties only to the extent certain persons need to know such information in order for the Parties to perform under this Agreement. If a Party is required to disclose confidential information to a governmental authority, such Party will take reasonable steps to make such disclosure confidential under the rules of such governmental authority. Information provided under this Agreement will remain the sole property of the Party providing such information. The requirements of this Section VIII.12 will not apply with respect to information that is or becomes available (i) to such Party from a source other than the Party providing such information, unless such other source has imposed confidentiality restrictions, or (ii) to the public other than as a result of disclosure by such Party or its agents.

13. The Parties agree and acknowledge that any legal advice or legal services provided, or arranged to be provided, by or on behalf of any Providing Party under this Agreement will be for the direct or indirect benefit or common interest of all of the Receiving Parties. It is the intention of all Parties to maintain all privileges that may apply to any communications related to the provision or receipt of such legal advice or services.

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- 14. The Parties hereby appoint all Providing Parties as their agents to represent them in providing services for or on their behalf under this Agreement. The Parties also authorize all Providing Parties to purchase (i.e., take title to) various commodities, goods and assets in connection with their provision of Services, and to sell (i.e., convey title to) such commodities, goods and assets to the Parties, including to Receiving Parties, in their provision of Service. Any sale of such commodities, goods and assets by Providing Parties to Receiving Parties and any use of such commodities, goods or assets by Providing Parties in the provision of Services will be at the costs incurred by such Providing Parties, to be allocated among the Receiving Parties pursuant to the methodologies prescribed in this Agreement. The Providing Parties will be accountable for all funds advanced or collected on behalf of a Receiving Party in connection with any transaction in respect of which a Providing Party provides Services. A Providing Party's provision of Services will in all cases and notwithstanding anything in this Agreement to the contrary be subject to any limitations contained in authorizations, rules or regulations of those governmental agencies having jurisdiction over a Providing Party or its provision of Services.
- 15. If any amendment to this Agreement does not receive any approval or waiver by all Commissions that may be required, then the Parties will promptly negotiate in good faith new provisions to restore such amendment, as nearly as possible, to its original intent and effect, and file for approval or waivers of the Commissions.

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- 16. If any governmental or regulatory agency or court of competent jurisdiction holds that any provision of this Agreement is invalid, or otherwise takes action resulting in the impossibility or impracticability of performance of all or a portion of this Agreement, the remainder of this Agreement will not be affected thereby and will continue in full force and effect. In the event any provision of this Agreement is so held invalid, the Parties will promptly renegotiate in good faith new provisions to restore this Agreement as nearly as possible to its original intent and effect, and file for approval or waivers of the Commissions.
- 17. No course of dealing or course of performance among the Parties will be construed to alter the terms of this Agreement.
- 18. The Parties agree that there is no third party beneficiary of this Agreement and that the provisions of this Agreement do not impart enforceable rights to anyone who is not a Party.
- 19. This Agreement will be governed by and construed in accordance with the laws of the State of Wisconsin, without regard to principles of conflicts of law; provided, however, that no Regulated Party that is regulated by a Commission(s) will be required to comply with this Agreement to the extent such compliance would be a violation of the public utility laws of any state(s) in which such Regulated Party conducts its state-regulated utility operations and no Regulated Party that is regulated by FERC will be required to comply with this Agreement to the extent such compliance would be a violation of the Natural Gas Act or other statute or regulation under which FERC regulates it.

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20. This Agreement may be executed in any number of counterparts, each of which when executed and delivered will be deemed to be an original and all of which counterparts taken together will constitute one and the same instrument.

IN WITNESS WHEREOF, each of the Parties has caused this Agreement to be executed on its behalf as of the day and year first above written.

WEC ENERGY GROUP, INC.

[for itself and on behalf of all Non-Regulated Parties other than WEC Business Services LLC] WEC BUSINESS SERVICES LLC

Name: Allen Leverett

Title: CEO and President

MICHIGAN GAS UTILITIES

**CORPORATION** 

Ву

Name: J. Patrick Keyes

Title: President

THE PEOPLES GAS LIGHT AND COKE

**COMPANY** 

Ву

Name: J. Patrick Keyes

Title: President

MINNESOTA ENERGY RESOURCES

CORPORATION

Ву

Name Charles Matthews

Title President and CEO

WISCONSIN ELECTRIC POWER

COMPANY

Ву

Name: J. Patrick Keyes

Title: President

Ву

Name: J. Kevin Fletcher

Title: President

NORTH SHORE GAS COMPANY

WISCONSIN GAS, LLC

Ву

Ву

Name Charles Matthews

Name: J. Kevin Fletcher

Title President and CEO

WISCONSIN PUBLIC SERVICE CORPORATION

UPPER MICHIGAN ENERGY RESOURCES CORPORATION

Ву

Ву

Name: J. Kevin Fletcher

Name: J. Patrick Keyes

Title: President

Title: President

BLUEWATER GAS STORAGE, LLC

Ву

Name: Daniel P. Krueger

IN WITNESS WHEREOF, each of the Parties has caused this Agreement to be executed on its behalf as of the day and year first above written.

WEC ENERGY GROUP, INC.

[for itself and on behalf of all Non-Regulated Parties other than WEC Business Services LLC]

WEC BUSINESS SERVICES LLC

Ву

Name: Allen Leverett

Title: CEO and President

MICHIGAN GAS UTILITIES

**CORPORATION** 

Name: J. Patrick Keyes

Title: President

MINNESOTA ENERGY RESOURCES

CORPORATION

Name: J. Patrick Keyes

Title: President

NORTH SHORE GAS COMPANY

Ву

Name Charles Matthews

Title President and CEO

Name: J. Patrick Keyes

Title: President

THE PEOPLES GAS LIGHT AND COKE

**COMPANY** 

Ву

Name Charles Matthews

Title President and CEO

WISCONSIN ELECTRIC POWER

**COMPANY** 

Ву

Name: J. Kevin Fletcher

Title: President

WISCONSIN GAS, LLC

Ву

Name: J. Kevin Fletcher

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Ву

WISCONSIN PUBLIC SERVICE CORPORATION

UPPER MICHIGAN ENERGY RESOURCES CORPORATION

Ву

Name: J. Kevin Fletcher

Title: President

Name: J. Patrick Keyes

Title: President

BLUEWATER GAS STORAGE, LLC

Ву

Name: Daniel P. Krueger

IN WITNESS WHEREOF, each of the Parties has caused this Agreement to be executed on its behalf as of the day and year first above written.

WEC ENERGY GROUP, INC.
[for itself and on behalf of all Non-Regulated
Parties other than WEC Business Services LLC]

WEC BUSINESS SERVICES LLC

Ву

Name: Allen Leverett

Title: CEO and President

MICHIGAN GAS UTILITIES

CORPORATION

Ву

Name: J. Patrick Keyes

Title: President

MINNESOTA ENERGY RESOURCES CORPORATION

By

Name: J. Patrick Keyes

Title: President

NORTH SHORE GAS COMPANY

Ву

Name Charles Matthews

Title President and CEO

By

Name: J. Patrick Keyes

Title: President

THE PEOPLES GAS LIGHT AND COKE

COMPANY

Ву

Name Charles Matthews

Title President and CEO

WISCONSIN ELECTRIC POWER

**COMPANY** 

Name: J. Kevin Fletcher

Title: President

WISCONSIN GAS, LLC

Name: J. Kevin Fletcher

WISCONSIN PUBLIC SERVICE

**UPPER MICHIGAN ENERGY RESOURCES** CORPORATION

**CORPORATION** 

Ву

Name: J. Kevin Fletcher

Name: J. Patrick Keyes

Title: President

Title: President

BLUEWATER GAS STORAGE, LLC

Ву

Name: Daniel P. Krueger

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IN WITNESS WHEREOF, each of the Parties has caused this Agreement to be executed on its behalf as of the day and year first above written.

WEC ENERGY GROUP, INC. [for itself and on behalf of all Non-Regulated Parties other than WEC Business Services LLC] WEC BUSINESS SERVICES LLC

Ву

Name: Allen Leverett

Title: CEO and President

MICHIGAN GAS UTILITIES CORPORATION

By

Name: J. Patrick Keyes

Title: President

MINNESOTA ENERGY RESOURCES CORPORATION

CORPORA

Ву

Name: J. Patrick Keyes

Title: President

NORTH SHORE GAS COMPANY

Ву

Name: J. Patrick Keyes

Title: President

THE PEOPLES GAS LIGHT AND COKE

COMPANY

Name Charles Matthews

Title President and CEO

WISCONSIN ELECTRIC POWER

COMPANY

By

Name: J. Kevin Fletcher

Title: President

WISCONSIN GAS, LLC

Ву

Name Charles Matthews

Title President and CEO

Name: J. Kevin Fletcher

# Appendix A Regulated Parties

#### **Bluewater Gas Storage, LLC**

a FERC-jurisdictional storage service provider

#### **Michigan Gas Utilities Corporation**

a Michigan public utility engaged in the business of providing natural gas service

### **Minnesota Energy Resources Corporation**

a Minnesota public utility engaged in the business of providing natural gas service

### **North Shore Gas Company**

an Illinois public utility engaged in the business of providing natural gas service

### The Peoples Gas Light and Coke Company

an Illinois public utility engaged in the business of providing natural gas service

### **Upper Michigan Energy Resources Corporation**

a Michigan public utility engaged in the business of providing electric and natural gas service

#### **Wisconsin Electric Power Company**

a Wisconsin and Michigan public utility engaged in the business of providing electric and natural gas service

#### **Wisconsin Gas Company LLC**

a Wisconsin public utility engaged in the business of providing natural gas service

# **Wisconsin Public Service Corporation**

a Wisconsin public utility engaged in the business of providing electric and natural gas service

# Appendix B Non-Regulated Parties

WEC Energy Group, Inc. and its subsidiaries not listed on Appendix A or on this Appendix B

**WEC Business Services LLC** 

#### Appendix C

### I. Services that WBS May Provide to Any Party

Subject to the limitations set forth in Section II.1 and applicable state and federal requirements, WBS may provide to any Party the Services described in this Appendix C, Section I.

#### 1. Administrative

"Administrative" means facility management services for owned and leased facilities and grounds. This includes operations and maintenance of structures, capital improvements, interior space planning, printing services, security and janitorial, and acquisition and management of real estate and land rights, including easements and right-of-ways.

Allocation Factors: (1) Square Footage; (2) Number of Employees; (3) Dollars Associated with Number of Imprints; (4) Composite Allocator; (5) Number of Customers.

#### 2. Communications

"Communications" means the preparation and dissemination of information to employees, customers, government officials, the public and the media.

Allocation Factors: (1) Number of Employees; (2) General/Corporate; (3) Number of Customers.

#### 3. Customer

"Customer" means the provision of services and systems dedicated to customer service, including meter reading and billing, credit, collections, customer relations, call center operations, revenue assurance, account management, market research, customer strategy, and claims management. It also includes customer relations planning and compliance, customer contact services (including customer assistance), and managing customer relations subcontractors.

Allocation Factors: (1) Number of Customers; (2) Number of Meters; (3) Call Volume; (4) General/Corporate.

#### **4.** Environmental

"Environmental" means the performance of assessments, investigations, remediation and other activities required to ensure compliance with applicable environmental laws and regulations, permitting, licensing, due diligence, waste management, and emergency response.

Allocation Factors: (1) FTE Work Estimate; (2) General/Corporate; (3) MW.

### **5.** Executive Management

"Executive Management" means the executive management and oversight activities

performed by officers and other senior executives of a Party. Such activities include the formulation of general business plans and policies, selection of key management personnel, and allocation of financial resources.

Allocation Factors: (1) General/Corporate.

#### 6. External Affairs

"External Affairs" means administering the Parties' activities in the areas of governmental relations, community support and economic development, as well as the analysis and formulation of regulatory policy, rate case preparation and rate administration.

Allocation Factors: (1) Total Property, Plant and Equipment; (2) Number of Employees; (3) General/Corporate; (4) Number of Customers.

#### 7. Finance

"Finance" means accounting, finance, treasury, tax, internal audit, risk management, insurance and related financial services. Examples of activities performed within these various financial disciplines includes the following: maintain corporate books and records, prepare financial and statistical reports, process payments to vendors, ensure compliance with tax laws and regulations, manage debt and maintain banking relationships, invest pension assets, establish and monitor internal controls, perform financial and risk analysis, prepare budgets and forecasts, maintain shareholder records, communicate with the investment community, and procure and manage insurance.

Allocation Factors: (1) Number of Transactions; (2) Total Property, Plant and Equipment; (3) Number of Employees; (4) FTE Work Estimate; (5) General/Corporate.

#### 8. Human Resources

"Human Resources" means the establishment and administration of policies and assuring compliance with legal requirements in the areas of employment, compensation, benefits and employee health, safety, and wellness. It also involves providing payroll and employee benefit and workers' compensation administration, employee training and development, recruiting and staffing services, employee communications and labor relations management. It further includes "Compliance," which means, to the extent not covered by other Services, establishment and administration of policies to support compliance with laws, ethics, and corporate code of conduct and other corporate policies.

Allocation Factors: (1) Number of Employees; (2) General/Corporate.

#### **9.** Information Technology

"Information Technology" means telecommunications and electronic data processing services such as computer operations, software development and maintenance, network support, end-user support, database administration and information

systems security. It also includes infrastructure and application architecture services, website and hosting services, and disaster recovery services.

Allocation Factors: (1) General/Corporate; (2) Number of Employees; (3) Application Allocator; (4) CPU and Disk Storage; (5) Number of Devices; (6) Number of Meters; (7) Number of Customers.

### 10. Legal and Governance

"Legal and Governance" means the provision of all types of legal advice and related services involving legal services related to corporate and commercial activities, contracts, litigation, regulatory matters, securities (including compliance with securities law requirements), real estate, legislative, employment and benefits, tax, and intellectual property matters. It includes oversight of maintenance of corporate records (policies, procedures and management). It includes services required of a publicly held corporation, including shareholder, board of director and related committee meetings, consents, resolutions, minutes, and records.

Allocation Factors: (1) General/Corporate.

#### 11. Supply Chain

"Supply Chain" means the acquisition and provision of goods and services other than fuel, energy commodities or energy transmission. It includes supplier diversity. Specific activities include material inventory management, contract administration services, warehousing and logistics services and the establishment of inventory standards. It further includes the purchase, oversight, and maintenance of vehicles and related equipment.

Allocation Factors: (1) Total Non-Labor Spend without Fuel and Supply; (2) Number of Fleet Assets; (3) Number of Transactions; (4) Composite Allocator.

# II. Services that WBS May Provide to Any Regulated Party

Subject to the limitations set forth in Section II.1 and applicable state and federal requirements, WBS may provide to any Regulated Party the Services described in this Appendix C, Section II.

## 1. Operational Support and Development

"Operational Support and Development" means support to utility distribution operations and interstate storage operations. Such support includes designing and monitoring the construction and maintenance of distribution and transmission lines and storage fields and ensuring that construction activity is consistent with plans. It includes coordinating the planning and operation of distribution, transmission and storage systems, performing operational reviews of completed construction, maintenance work of distribution and transmission lines, operating storage fields, and operating meter shops. It includes geospatial services, locate system support, damage prevention, and contract administration to all regulated gas and electric

affiliates. It includes providing services and training to operate and support gas and electric utility and natural gas storage operations, such as construction, design, operation and maintenance; and field services. It further includes developing and implementing initiatives to enhance efficiencies and operational compliance, technical training, and project management.

Allocation Factors: (1) Feet of Installed/Replaced Pipeline; (2) Number of Meters Repaired; (3) FTE Work Estimate; (4) Number of Employees; (5) Project Specific Allocator; (6) MW; (7) Gas Throughput; (8) Storage Capacity.

### 2. Wholesale Energy and Fuels

"Wholesale Energy and Fuels" means administrative functions related to purchasing, marketing and selling natural gas and other energy commodities (including hedging and other risk management tools); scheduling, dispatching, interrupting, and curtailing deliveries; acquiring, selling, releasing and managing capacity; control operations (including compliance with applicable state and federal operating requirements); and operating company-owned underground natural gas storage fields. This function excludes all functions that are not ministerial in nature and excludes contract ownership, as each Party will continue to hold supply and capacity contracts in its own name.

Allocation Factors: (1) Gas Throughput; (2) Peak Day Capacity; (3) MW; (4) FTE Work Estimate; (5) Storage Capacity.

### **Allocation Factors for Services that WBS May Provide**

WBS will allocate costs through a tiered approach. This allocation methodology reflects operational aspects of the charge and applies costs in a meaningful and impartial manner.

First, costs will be directly charged whenever appropriate and practicable. Direct charging is essentially a 100% allocation of costs related to a particular Service to the Party receiving that Service.

Second, where direct charging is not appropriate and practicable, costs will be allocated using cost causation principles that link costs related to a particular Service to the Party receiving that Service.

All other cost allocations will be broad-based with a generalized cost basis proxy.

#### **Specific Allocation Factors**

Application Allocator – Based on the allocation of the specific application being worked on. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the Service allocated per this factor, if not all Parties are receiving the Service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Call Volume – Based on average call volume during the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is

prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the Service allocated per this factor, if not all Parties are receiving the Service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Composite Allocator Based on Total Historical Billings for a WBS functional service as defined in Appendix C - Based on the total O&M billings for the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared or total O&M billings for the previous calendar year. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the Service allocated per this factor, if not all Parties are receiving the Service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

CPU and Disk Storage – Based on the number of CPU cycles used by the application divided by the total number of used CPU cycles and the total bytes of data storage used by the application divided by the total bytes used for data storage for the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the Service allocated per this factor, if not all Parties are receiving the Service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Dollars Associated with Number of Imprints – Based on the dollars associated with the number of imprints for the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the Service allocated per this factor, if not all Parties are receiving the Service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Feet of Installed/Replaced Pipeline – Based on average number of feet installed/replaced for the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the Service allocated per this factor, if not all Parties are receiving the Service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Full Time Equivalent (FTE) Work Estimate – Based on a recurring, predictable level of service. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the Service allocated per this factor, if not all Parties are receiving the Service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Gas Throughput – Based on gas throughput in dekatherms (sales or transportation or both) for the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party

and the denominator of which is for all Parties or specific Parties receiving the Service allocated per this factor, if not all Parties are receiving the Service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

General/Corporate – Based on an equal weighting of a 13-month average of assets (excluding hedge assets, goodwill, and non-ordinary assets) for the most recent 13 months at the time the budget is prepared and average annual O&M costs (excluding fuel costs) for the most recent 12 months at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the Service allocated per this factor, if not all Parties are receiving the Service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Megawatts (MW) – Based on the percentage rated generation capacity in megawatts (MW), the numerator of which is for all Parties or specific Parties receiving the Service allocated per this factor, if not all Parties are receiving the Service. This ratio will be revised annually at budget time if there are additions or deletions of generating units, or changes in ownership percentages of existing units. Generating capacity may be inclusive of all generation types or specific such as hydro or coal. The MW allocator may also be used to allow for accounting to the plant level.

Number of Customers – Based on the average number of customers over the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances. Customers may be all customers or a relevant subset of customers, including electric, gas, sales or transportation.

Number of Devices – Based on the number of devices or a forecast at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances. Devices may include counts of personal computers, mobile computing devices, pagers, or radios.

Number of Employees - Based on the average number of employees included in the budget that is being prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances. Employees may be all employees or a relevant subset of employees, including employees at a specific location(s), union, or non-union.

Number of Fleet Assets – Based on the average number of fleet assets during the most recent 12 months for which data are available or for a forecast 12-month period at the

time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Number of Meters – Based on the average number of meters (electric and/or gas) in place during the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Number of Meters Repaired – Based on the average number of meters repaired for the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Number of Transactions – Based on the average number of transactions processed in the system during the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances. Transactions may include inventory, invoices processed, or office moves.

Peak Day Capacity (gas) – Based on the highest daily send out in therms (excluding transportation) for the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Square Footage – Based on average square footage occupied for the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Storage Capacity - Based on storage capacity factors during the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties

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are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances. Storage capacity factors may include total capacity (working gas and base gas) of a company-owned storage field or field(s), working gas or base gas of a company-owned storage field or field(s), and a Party's storage rights (including annual, season, or daily rights) to use capacity at a company-owned field(s).

Total Non-Labor Spend without Fuel and Supply – Based on the average non-labor spend excluding fuel and supply during the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

Total Property, Plant and Equipment – Based on average property, plant and equipment balances during the most recent 12 months for which data are available or for a forecast 12-month period at the time the budget is prepared. The numerator of which is for a Party and the denominator of which is for all Parties or specific Parties receiving the service allocated per this factor, if not all Parties are receiving the service. This ratio will be determined annually or more frequently if required due to a significant change in circumstances.

#### Appendix D

Services That Any Party (Except WBS, North Shore Gas Company and The Peoples Gas Light and Coke Company) May Provide to Any Party (Except North Shore Gas Company and The Peoples Gas Light and Coke Company)

Subject to the limitations set forth in Section II.1 and applicable state and federal requirements, a Party may provide to or receive from any other Party the Services described in this Appendix D, provided that, WBS, North Shore Gas Company and The Peoples Gas Light and Coke Company may not be a Providing Party under this Appendix D and North Shore Gas Company and The Peoples Gas Light and Coke Company may not be a Receiving Party under this Appendix D<sup>1</sup>.

"Major Services" shall mean Services identified as such in this Appendix D and for which Parties expect that, in the normal course of business and under normal operating conditions, they shall provide on a regular or day-to-day basis. "Incidental Services" shall mean Services identified as such in this Appendix D and for which the Parties expect that, in the normal course of business and under normal operating conditions, they shall provide infrequently or, if provided on a regular or day-to-day basis, shall not be within a fiscal year more than 10% of the dollar amount of the total operating and maintenance expense of either Party from the prior fiscal year.

- **I.** Any Regulated Party may provide to or receive from any other Regulated Party the following Major Services:
  - Administrative and Maintenance: Provide administrative and other support
    that is incidental to an individual employee's normal job duties such as clerical
    support, reporting assistance, and regulatory support such as data responses;
    provide building management and maintenance support at company-owned or
    leased premises; provide information technology support in a limited capacity
    (e.g., two-way radio support).
  - Customer: Provide customer service; support billing and payment processing; support credit and collections activity; energy conservation support; marketing and sales work; claims management.
  - 3. **Fleet:** Maintain vehicles; transport materials and supplies.
  - 4. Operational Support Electric Utility: Provide services and training to operate and support electric utility operations, such as compliance with independent system operator requirements; engineering, construction, design, operation and maintenance; contract management, including marketing and procurement;

<sup>&</sup>lt;sup>1</sup>WBS provides Services to all Parties under Appendix C. North Shore Gas Company and The Peoples Gas Light and Coke Company each provides and receives Services from Parties other than WBS under Appendix E.

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- electric capacity, energy and transmission services; FERC, NERC and other regulatory compliance; field services; system planning, analysis and projections.
- Operational Support Gas Utility and Gas Storage Service Provider:
   Provide services and training to operate and support gas utility and storage field operations, such as construction, design, operation and maintenance; field services; operational compliance.
- 6. **Project Assistance (IT):** Provide support for information technology projects, including those that will be capitalized as an asset of WBS.
- 7. **Union Employees:** Provide services by employees, who are members of a labor union and not employed by WBS, for all or part of any services that WBS would otherwise provide, and the services may include, by way of example and not limitation, IT, Accounting, Finance, Payroll, Supply Chain, and Administrative services.
- 8. **Warehousing:** Provide materials and supplies, including storage, ordering, and inventory management.
- **II.** Any Non-Regulated Party may provide to or receive from any Regulated Party the following Services:

# **Major Services**

- Administrative and Maintenance: Provide administrative and other support
  that is incidental to an individual employee's normal job duties such as clerical
  support, reporting assistance, and regulatory support such as data responses;
  provide building management and maintenance support at company-owned or
  leased premises; provide information technology support in a limited capacity
  (e.g., two-way radio support).
- 2. **Project Assistance (IT):** Provide support for information technology projects, including those that will be capitalized as an asset of WBS.
- 3. **Union Employees:** Provide services by employees, who are members of a labor union and not employed by WBS, for all or part of any services that WBS would otherwise provide, and the services may include, by way of example and not limitation, IT, Accounting, Finance, Payroll, Supply Chain, and Administrative services.

#### **Incidental Services**

- 1. **Customer:** Provide customer service; support billing and payment processing; support credit and collections activity; claims management.
- 2. Fleet: Maintain vehicles; transport materials and supplies.
- 3. **Operational Support:** Provide services and training to operate and support energy operations.

- 4. **Warehousing:** Provide materials and supplies, including storage, ordering, and inventory management.
- **III.** In addition to providing and billing for the Services described in this Appendix D and in Section II.1, any Party may allocate costs to any other Party as follows:
  - 1. Cost Allocations: Payment of an invoice or refunds of credits by one or more Parties for goods or services for which another Party or other Parties benefitted; charges for systems owned by one Party and used by one or more other Parties; financing charges, such as those arising from intercompany loans (provided, however, that no Party will charge costs to Wisconsin Public Service Corporation, Wisconsin Electric Power Company or Wisconsin Gas Company LLC for intercompany loans); fees for credit lines available to more than one Party; transfers of renewable energy credits or other items of value; use of any airplane owned by WEC Energy; use of housing owned or rented by WEC Energy; benefit plans; transfer of benefits, such as vacation time when an employee transfers employment; and shared personnel, including management, regulatory, corporate directors and officers and their support personnel. The term "management" includes a Party's chief executive officer, president or comparable officer, all persons who directly report to that officer, and all persons who report to those direct reports.
  - **2. Transition:** When an employee moves from a position with one Party to a position with another Party, provide services, for a transition period, appropriate to assist the person(s) assuming responsibility for tasks formerly performed by the employee in his former position.
  - **3. Short Term Assignments:** When an employee assumes responsibilities, on a short-term (less than two years) basis, with another Party (subject to any otherwise applicable restrictions such as affiliated interest requirements) but does not become an employee of the other Party, provide services required by the new position and allocate costs appropriately.
- **IV.** Any Non-Regulated Party may provide to or receive from any other Non-Regulated Party any Service.

### Appendix E

# RIDER APPLICABLE TO NORTH SHORE GAS COMPANY AND THE PEOPLES GAS LIGHT AND COKE COMPANY

The Affiliated Interest Agreement approved by the Illinois Commerce Commission in Docket No. 17-\_\_\_\_ shall be subject to the following restrictions.

Subject to the limitations set forth in Section II.1 and applicable state and federal requirements, North Shore Gas Company ("North Shore") and The Peoples Gas Light and Coke Company ("Peoples Gas") (collectively, "NSG/PGL") may only provide to or receive from any other Party the Services as limited in this Rider.

- 1. "Major Services" shall mean Services identified as such in this Rider and for which Parties expect that, in the normal course of business and under normal operating conditions, they shall provide on a regular or day-to-day basis. "Incidental Services" shall mean Services identified as such in this Rider and for which the Parties expect that, in the normal course of business and under normal operating conditions, they shall provide infrequently or, if provided on a regular or day-to-day basis, shall not be within a fiscal year more than 10% of the dollar amount of the total operating and maintenance expense of either Party from the prior fiscal year.
- 2. "Non-Utility Affiliate" means the entities listed in Section E.V.
- 3. If NSG/PGL wish to revise Section E.I to add or delete services, NSG/PGL will file a Notice in Docket Nos. 12-0273/13-0612 (cons.) and also simultaneously provide a copy of the Notice to the Commission Staff's Manager of Accounting and Manager of the Policy Program.

If no objections or recommendations concerning the change to the list of authorized services is filed, the addition or deletion of the service will take effect 35 days after the filing date.

If an objection or recommendation is filed, the Commission shall initiate a proceeding under Section 7-101 of the Public Utilities Act ("Act") and the change in services shall not automatically become effective.

If NSG/PGL wish to revise the previously proposed change to the list of authorized services, a new Notice must be filed.

Nothing in this paragraph 3 prevents NSG/PGL from filing a Petition under Section 7-101 of the Act for review and approval under the process and within the timeframe that normally apply to such filings. Notwithstanding the foregoing, for good cause shown, if

NSG/PGL determine that either of them has provided to a Regulated Party or received from a Regulated Party a service not defined in Section E.I, NSG/PGL will promptly file a Notice in Docket Nos. 12-0273/13-0612 (cons.) and also simultaneously provide a copy of the Notice to the Commission Staff's Manager of Accounting and Manager of the Policy Program; such a filing after the service is provided or received will not be deemed a violation of the Act.

I. The Parties may provide to or receive from any Regulated Party the Services set forth below which are limited to the specific terms delineated below.

### **Major Services**

- Administrative and Maintenance: Provide administrative and other support
  that is incidental to an individual employee's normal job duties such as clerical
  support, reporting assistance, and regulatory support such as data responses;
  provide building management and maintenance support at company-owned or
  leased premises; and provide information technology support in a limited
  capacity (e.g., two-way radio support).
  - "Provide administrative and other support that is incidental to an individual employee's normal job duties" means that the person providing this service is assisting the person(s) primarily responsible for the task.
  - "clerical support" means typing; word processing; creating spreadsheets; working with various computer programs (e.g., Microsoft applications like PowerPoint, Visio, Excel); duplicating, including basic maintenance of duplication equipment (e.g., ordering and replacing paper and toner); mailing in whatever form (electronic mail, overnight courier, registered mail, arranging for personal delivery, electronic filing, etc.); and scheduling meetings or travel.
  - "reporting assistance" means helping prepare reports such as required regulatory submissions to governmental bodies like the SEC, FERC, NERC, EPA, IRS, public service commissions; and helping prepare reports to meet corporate requirements, such as Board of Director or senior management reports.
  - "regulatory support such as data responses" means helping respond to data requests or other information requests from governmental bodies or third parties in regulatory matters; helping prepare testimony; and helping prepare filings in regulatory proceedings.
  - "provide building management and maintenance support at company-owned or leased premises" means receptionist services; scheduling visitors and providing access, including applicable security requirements (e.g., maintenance of a log or identification requirements); and arranging for, scheduling or providing maintenance such as cleaning or repair at a company-owned or leased premises.

- "provide information technology support in a limited capacity (e.g., two-way radio support)" means assisting with a function that Information Technology would typically support and two-way radio support.
- Customer: Provide customer service; support billing and payment processing; support credit and collections activity; energy conservation support; marketing and sales work; claims management.
  - "Provide customer service" means services associated with handling all functions directly related to a customer being on the utility system, but not field services, such as handling and processing applications for service; handling credit-related requirements; initiating service upon completion of the application process, reconnecting service and disconnecting service (inputting the appropriate information in customer information systems and sending notices, not the field service of physically initiating, reconnecting or disconnecting service); answering customer inquiries; answering customer calls related to emergencies; handling payment arrangements; handling matters related to payment assistance programs; and responding to third party inquiries related to customer matters (e.g., public service commission complaints).
  - "support billing and payment processing" means services needed to prepare and issue bills; receive and process payments, including inputting data in customer information systems, and depositing payments in financial institutions.
  - "support credit and collections activity" means services needed to implement credit requirements (such as credit reviews to determine if a deposit is required to initiate service or restore service); credit reporting requirements; returning deposits; and collection of past due amounts, including sending notices to customers and inputting the appropriate information in customer information systems to support credit and collection activity and service discontinuance.
  - "energy conservation support" means supporting (directly or indirectly through support to contractors) the implementation of utility energy efficiency, demand response, energy conservation and similar programs; review and process applications; process incentive delivery; answer customer inquiries; answer third party inquires (e.g., vendors, public service commissions); develop programs; maintain data about program implementation; and analyze programs.
  - "marketing and sales work" means communicating with current and
    prospective customers about available services; assisting customers apply for
    services; assisting customers with questions or concerns related to services
    the customer is taking; and assisting customers to discontinue services.

- "claims management" means handling matters related to customers or third parties bringing a claim against a Party or claims by a Party against customers or third parties, including investigations, litigation support, and settlements.
- 3. Operational Support Electric Utility: Provide services and training to operate and support electric utility operations, such as compliance with independent system operator requirements; engineering, construction, design, operation and maintenance; contract management, including marketing and procurement; electric capacity, energy and transmission services; FERC, NERC and other regulatory compliance; field services; system planning, analysis and projections.
- "Provide services and training to operate and support electric utility operations"
  means services that an electric utility needs and training that employees need to
  operate and the list following this phrase identifies the categories of such
  services covered by this Agreement. Electric utility operations include coal-fired
  and gas fired facilities, hydroelectric plants, and intermittent resources such as
  wind and solar generation as well as the transmission and distribution systems to
  transmit the energy.
- "compliance with independent system operator requirements" means the actions an electric utility must take to comply with requirements imposed by the independent system operator (ISO) in which it is a member. The ISO requirements are imposed by the ISO's tariffs; by the ISO's contract(s) with the electric utility; by the ISO's business practice manuals; by the Federal Energy Regulatory Commission; by the national reliability organization; by the regional reliability organization. These actions are any step to meet an ISO requirement; reviewing requirements imposed by the foregoing; developing processes for compliance with the foregoing; participating in meetings about the foregoing; participating in meetings, hearings, conferences and the like with regulatory bodies and reliability organizations; preparing for and participating in internal and external audits associated with ISO requirements; preparing and maintaining documentation for internal recordkeeping; preparing and maintaining documentation for submission to or filing with a regulatory body or reliability organization; developing computer systems to comply with ISO requirements; developing and maintaining data retention policies to meet ISO requirements.
- "engineering, construction, design, operation and maintenance" means services needed to develop, maintain and operate electric utility infrastructure. These services include any service that an engineer would perform associated with the operation of an electric utility's capital assets such as generation, transmission and distribution facilities. It includes building (constructing) the assets; engineering oversight of building (construction). It includes designing the assets (engineering sketches, drafts, blue prints, specifications, selecting manufacturers and parts to acquire to construct the asset, selecting and contracting with contractors). It includes operating the assets, i.e., the day-to-day tasks

associated with generating electricity (acquiring fuel, meeting regulatory and ISO requirements to schedule the use of the assets, running the generation facility); day-to-day tasks associated with running the distribution system and delivering energy to retail and wholesale customers consistent with applicable legal and physical requirements. It includes maintaining the assets (scheduled maintenance activities such as those recommended by the manufacturers of parts, those required by prudent utility practice or prudent industry practice, those required by regulatory authorities or reliability organizations; unscheduled maintenance such as activities required by damage to the assets by third parties, force majeure events or other persons or forces; repairs to the assets).

- "contract management, including marketing and procurement" means services associated with contracts (purchase and sale) related to operating an electric utility. Such services include requesting proposals, negotiating and entering into contracts to support the other functions identified for this service (e.g., contracts associated with compliance such as hiring consultants or contractors); services associated with the engineering, construction, design, operation and maintenance of the utility system; purchasing fuel (coal or gas) to generate energy; selling the output of the generation facilities, including sales and marketing activities such as responding to requests for proposal, meeting with current and prospective customers; implementing contract provisions such as giving required notices, complying with any credit requirements, complying with any insurance requirements, etc. (this list does not purport to list every contract management function as functions are dependent on the terms and conditions of the contract); retaining the contract for the applicable retention period; filing the agreement or any reports, if required, with regulatory bodies.
- "electric capacity, energy and transmission services" means running the electric
  utility system as it pertains to managing the particular services associated with
  capacity, energy and transmission. This means meeting ISO requirements and
  for WEC Energy's electric utilities, requirements imposed by the American
  Transmission Company, LLC (ATC) or any successor, which owns and operates
  the transmission assets formerly owned by WEC Energy's electric utilities.
- "FERC, NERC and other regulatory compliance" means meeting all electric utility operating requirements imposed by the Federal Energy Regulatory Commission (FERC); by the national reliability organization (NERC); by the regional reliability organization (e.g., MRO, Reliability First), the Public Service Commission of Wisconsin, the Michigan Public Service Commission, state and federal environmental agencies, and any other regulatory agency with jurisdiction over the electric utility operations of WEC Energy's state-regulated electric utilities.
- "field services" means day-to-day operation of the electric utility system by personnel operating in the field, such as maintaining, operating, replacing and repairing lines, poles, transformers, and other assets. This service includes disconnecting or restoring energy service, tree trimming, and any other

mandated activity, performed in the field, to maintain the safe and reliable operation of the electric utility system.

- "system planning, analysis and projections" means planning to meet requirements (i.e., load), including forecasting load, and the effect on generation, transmission and distribution (e.g., is more or less needed and how should this be accomplished such as through the state process or the Midcontinent ISO process or ATC). It includes owned and contracted assets, determining whether to meet load through contracts or existing or new assets, and whether those assets may be owned or built by an WEC Energy entity or another entity. It includes participating in planning by the ISO and ATC and participating in state and federal regulatory proceedings. This service includes forecasting requirements (i.e., load).
- 4. Operational Support Gas Utility and Gas Storage Service Provider:
  Provide services and training to operate and support gas utility and storage field operations, such as construction, design, operation and maintenance; field services; operational compliance.
  - "Provide services and training to operate and support gas utility and storage field operations" means services that a gas utility or storage service provider needs and training that employees need to operate and the list following this phrase identifies the categories of such services covered by this Agreement.
  - "construction, design, operation and maintenance" means services needed to develop, maintain and operate gas utility and storage field infrastructure. These services include any service associated with the operation of a gas utility's or storage service provider's capital assets such as storage, LNG, LP, transmission and distribution facilities and appurtenant facilities such as gate stations or interconnection facilities. It includes building (constructing) the assets and engineering oversight of building (construction). It includes designing the assets (engineering sketches, drafts, blue prints, specifications, selecting manufacturers and parts to acquire to construct the asset, selecting and contracting with contractors). It includes operating the assets, i.e., the day-to-day tasks associated with running the transmission and distribution system, storage field, LNG or LP plant and delivering gas to retail and, if applicable, wholesale customers consistent with applicable legal and physical requirements. It includes maintaining the assets (scheduled maintenance activities such as those recommended by the manufacturers of parts, those required by regulatory authorities; unscheduled maintenance such as activities required by damage to the assets by third parties, force majeure events or other persons or forces; repairs to the assets).
  - "field services" means day-to-day operation of the gas utility or storage service provider's system by personnel operating in the field, such as maintaining, operating, replacing, and repairing pipes, meters, regulators, valves, fittings, tanks, and other equipment appurtenant to those facilities.

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This service includes disconnecting or restoring service and any other mandated activity performed in the field, to maintain the safe and reliable operation of the gas utility or storage system.

- "operational compliance" means, to the extent not covered by other Services, establishment and administration of policies to support compliance with applicable state and federal requirements applicable to gas facilities.
- 5. **Project Assistance (IT):** Provide support for information technology projects, including those that will be capitalized as an asset of WBS.
  - "Provide support for information technology projects, including those that will be capitalized as an asset of WBS" means assisting with IT projects such as answering questions from IT and other WBS personnel modifying an existing information system or developing a new information system; providing data to such personnel; testing the modified or new system before and after implementation. "Information systems" include development of application and enterprise software, such as customer information systems or work management systems.
- 6. **Union employees** Provide services by employees, who are members of a labor union and not employed by WBS, for all or part of any services that WBS would otherwise provide, and the services may include, by way of example and not limitation, IT, Accounting, Finance, Payroll, Supply Chain, and Administrative services.
- 7. **Warehousing:** Provide materials and supplies, including storage, ordering, and inventory management.
  - "Provide materials and supplies" means managing tangible goods (e.g., pipes, meters, poles, regulators, valves, fittings, transformers, office supplies, office equipment, vehicles, parts needed to repair assets) that the utility or storage service provider procures to support its business.
  - "storage" means storing (stocking) tangible goods in an appropriate manner,
     i.e., in a manner that protects the goods from damage or deterioration, and, if
     applicable, in accordance with applicable manufacturers' guidelines or legal
     requirements.
  - "ordering" means requisitioning and procuring tangible goods associated with the utility's or storage service provider's business.
  - "inventory management" means tracking or cataloging tangible goods; determining when to order more of such goods; determining whether and when to dispose of such goods; and preparing such goods for movement or transport to another site.

#### **Incidental Services**

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- 1. Fleet: Maintain vehicles; transport materials and supplies.
  - "Maintain vehicles" means keeping vehicles in good repair and working order.
     "Vehicles" include all vehicles owned or used by the utility or storage service provider, including cars, trucks, vans, backhoes, and such.
  - "transport materials and supplies" means moving tangible goods from one site to another.

# II. Services between NSG/PGL and Non-Regulated Parties

- A. NSG/PGL may provide to WEC Business Services LLC and provide to and receive from WEC Energy Group, Inc., the following Incidental Services:
  - 1. **Administrative and Maintenance:** Provide administrative and other support that is incidental to an individual employee's normal job duties such as clerical support, reporting assistance, and regulatory support such as data responses; provide building management and maintenance support at company-owned or leased premises; provide information technology support in a limited capacity (e.g., two-way radio support).
  - 2. **Customer:** Provide customer service; support billing and payment processing; support credit and collections activity; claims management.
  - 3. Fleet: Maintain vehicles; transport materials and supplies.
  - 4. **Operational Support:** Provide services to operate and support energy operations.
  - 5. **Project Assistance (IT):** Provide support for information technology projects, including those that will be capitalized as an asset of WBS.
  - 6. Union employees Provide services by employees, who are members of a labor union and not employed by WBS, for all or part of any services that WBS would otherwise provide, and the services may include, by way of example and not limitation, IT, Accounting, Finance, Payroll, Supply Chain, and Administrative services.
  - 7. **Warehousing:** Provide materials and supplies, including storage, ordering, and inventory management.
- B. NSG/PGL may only provide to or receive from any Non-Regulated Party that is not a Non-Utility Affiliate only the following Incidental Services under this Rider.

#### 1. Administrative:

 "Reporting assistance," which means helping prepare reports such as required regulatory submissions to governmental bodies like the SEC, FERC,

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- NERC, EPA, IRS, public service commissions; and helping prepare reports to meet corporate requirements, such as Board of Director or senior management reports.
- "Regulatory support," which means helping respond to data requests or other information requests from governmental bodies or third parties in regulatory matters; helping prepare testimony; and helping prepare filings in regulatory proceedings.
- "Provide information technology support in a limited capacity," which means assisting with a function that Information Technology would typically support.

# 2. Operational Support:

 "Operate and maintain CNG facilities," which means the day-to-day operation and maintenance of Peoples Gas' compressed natural gas fueling station located at its Division Street shop.

III.

- A. In addition to providing and billing for the Services described above and in Section II.1, any Party may allocate costs to NSG/PGL and NSG/PGL may allocate costs to any other Party, as follows:
  - 1. Cost Allocations: Payment of an invoice or refunds of credits by one or more Parties for goods or services for which another Party or other Parties benefitted; charges for systems owned by one Party and used by one or more other Parties; financing charges, such as those arising from intercompany loans (provided, however, that no Party will charge costs to Wisconsin Public Service Corporation, Wisconsin Electric Power Company or Wisconsin Gas Company LLC for intercompany loans); fees for credit lines available to more than one Party; transfers of renewable energy credits or other items of value; use of any airplane owned by WEC Energy; use of housing owned or rented by WEC Energy; benefit plans; transfer of benefits, such as vacation time when an employee transfers employment; and shared personnel, including management, regulatory, corporate directors and officers and their support personnel. The term "management" includes a Party's chief executive officer, president or comparable officer, all persons who directly report to that officer, and all persons who report to those direct reports.
  - **2. Transition:** When an employee moves from a position with one Party to a position with another Party, provide services, for a transition period, appropriate to assist the person(s) assuming responsibility for tasks formerly performed by the employee in his former position.
  - 3. Short Term Assignments: When an employee assumes responsibilities, on a short-term (less than two years) basis, with another Party (subject to any otherwise applicable restrictions such as affiliated interest requirements) but

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does not become an employee of the other Party, provide services required by the new position and allocate costs appropriately.

- **B.** Asset Transfers by NSG/PGL to WBS: On and after the effect date of this Rider, as ordered in Docket Nos. 12-0273/13-0612 (cons.) but including the asset transfers approved in Docket No. 14-0500, North Shore or Peoples Gas may transfer assets to WBS, provided that, for all land and any individual asset that has an original cost, before depreciation, greater than \$100,000, WBS will track such asset. If WBS decides to dispose of such land or asset, it will transfer the land or asset to the transferring utility (North Shore or Peoples Gas, as applicable) at net book value. Under no circumstances is WBS allowed to transfer such land or assets to a non-regulated affiliate.
- IV. Any Non-Regulated Party may provide to or receive from any other Non-Regulated Party any Service.
- V. For purposes of this Rider, the term "Non-Utility Affiliates" includes only the following:
  - a) WBS
  - b) WEC Energy

# VI. Audit: The Audit ordered in Section V.5 shall also include the following:

- a) A listing of all transactions and a review of transactions that occurred under Section E.II.A of this Rider to ensure that the interactions were services listed under that section, that they were performed at the appropriate cost as outlined in Article III of this Agreement and they were indeed Incidental Services.
- b) A listing of all transactions and a review of transactions that occurred under Section E.II.B of this Rider to ensure that the interactions were services listed under that section, that they were performed at the appropriate cost as outlined in Article III of this Agreement and they were indeed Incidental Services.
- c) A listing of all transactions and a review of transactions that occurred under Section E.III of this Rider to ensure that the interactions were allowed under that section and were performed at the appropriate cost as outlined in Article III of this Agreement.

Attachment A

# ADDENDUM TO AFFILIATED INTEREST AGREEMENT

Notwithstanding the provisions of the WEC Energy Affiliated Interest Agreement ("Agreement") by and among WEC Energy Group, Inc. ("WEC Energy"), the Regulated Parties listed on Appendix A of the Agreement, and the Non-Regulated Parties listed on Appendix B of the Agreement, Bluewater Gas Storage, LLC ("Bluewater") shall be deemed to be a Non-Regulated Party for the limited purposes of (1) any transactions Bluewater may have with Minnesota Energy Resources Corporation ("MERC") and all rights and obligations of MERC with respect to any transactions with a Non-Regulated Party shall apply fully to any transactions between MERC and Bluewater; and (2) determining the costs allocated to MERC from WEC Business Services LLC ("WBS"), the centralized service company, that result from services provided by Bluewater to WBS (per Articles III.1.d and III.3).

Minnesota Energy Resources Corporation
Docket No. G011/GR-17-563
Exhibit \_\_\_\_\_ (SSD-28)
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#### MERC ServiceChoice Allocation (using direct cost as common allocation factor)

| 2016 Actual Data   |    | Utility                    | Service-<br>Choice          | Total                               |            |                         |
|--|----|----------------------------|-----------------------------|-------------------------------------|------------|-------------------------|
| Total O&M  |    | 52,557,548                 | 2,511,040                   | 55,068,588                          | 57,834,693 | Total costs             |
| Plus: Service Choice Direct Labor in COGS Less: Utility Bldg costs included in total O&M Less: Utility Fleet costs included in total O&M Less: Common Allocation included in total O&M |    | (706,593)<br>(995,814)     | 2,766,105<br>(99,100)       | 2,766,105<br>(805,693)<br>(995,814) | 6,929,370  | 12.0% General Allocator |
| Less: Common Allocation included in total O&M  Less: Customer Service costs Allocation included in total O&M   |    | (4,497,136)<br>(3,220,564) | (630,727)<br>(607,568)      | (5,127,863)<br>(3,828,132)          | 3,828,132  | 6.6% Known Factors      |
| Direct Costs   |    | 43,137,441                 | 3,939,750                   | 47,077,191                          | 47,077,191 | 81.4% Direct Charge     |
| Allocation percent of common expenses using direct cost allocation factor  |    | 91.6%                      | 8.4%                        | 100.0%                              |            |                         |
| MERC allocation percent  |    | 87.7%                      | 12.3%                       | 100.0%                              |            |                         |
|  |    |                            |                             |                                     |            |                         |
|  |    | Utility                    | Service-<br>Choice          | Total                               |            |                         |
| Total Direct Costs<br>General Allocator %  | \$ | 43,137,441<br><u>91.6%</u> | \$ 3,939,750<br><u>8.4%</u> | \$ 47,077,191<br><u>100.0%</u>      |            |                         |
| Allocation of shared costs between ServiceChoice and Utility using commission hierarchical method  | _  |                            |                             |                                     |            |                         |
| Step 1 - Allocated by Tariff   |    | 0                          | 0                           | 0                                   |            |                         |
| Step 2 - Allocated by Direct Cost Causation Customer Service Costs - Allocated by customer counts  |    | 3,220,564                  | 607,568                     | 3,828,132                           |            |                         |
| Step 3 - Allocated by General Allocator<br>Building costs<br>Common Expenses   |    | 738,267<br>4,698,727       | 67,426<br>429,136           | 805,693<br>5,127,863                |            |                         |
| Allocation of shared costs between ServiceChoice and Utility using commission hierarchical method  | \$ | 8,657,558                  | \$ 1,104,130                | \$ 9,761,688                        |            |                         |
| Actual Shared Expense allocation using MERC Method   | \$ | 8,416,414                  | 1,410,743                   | 9,827,157                           |            |                         |
| Additional Costs Allocated to ServiceChoice using MERC method vs. commission method  |    |                            | \$ 306,613                  |                                     |            |                         |

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# Minnesota Energy Resources Corporation Lead/Lag Study Summary

| Lead Time for Revenues Collected Service to Meter Reading lead time | <u>Days</u><br>15.2 |
|---|---------------------|
| Meter Reading to Billing lead time                                  | 4.2                 |
| Billing to Collection lead time                                     | 24.9                |
| Total Lead Time   | 44.3                |
| Lag Time for Expenses Paid Purchased Gas Expense                    | <u>Days</u><br>40.2 |
| Payroll Expense   | 13.0                |
| Payroll Tax Expense   | 14.0                |
| Incentive Plan Expense  | 243.5               |
| Expenses Paid back to Affiliates including Interest Payments        | 35.2                |
| Other Operations & Maintenance Expense                              | 30.0                |

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# Minnesota Energy Resources Corporation Calculation of Meter Reading to Billing Lead Time

|               | Revenues    | Percentage of Total | Processing<br>Days | Weighted<br>Average |
|---------------|-------------|---------------------|--------------------|---------------------|
| Transport     | 9,667,998   | 3.85%               | 8.0                | 0.3                 |
| Non-Transport | 241,539,374 | 96.15%              | 4.0                | 3.8                 |
| Total         | 251,207,372 | 100.00%             | •                  | 4.2                 |

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# Minnesota Energy Resources Corporation Calculation of Billing to Collection Lead Time

|                                       | Amount        |
|---------------------------------------|---------------|
| 2016 Sum of Daily Accounts Recievable | 6,258,385,861 |
| 2016 Tariff Revenues                  | 251,207,372   |
| Accounts Receivable / Revenues        | 24.9          |

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# Minnesota Energy Resources Corporation Calculation o f Taxes Available as Working Capital

# Percentage of State Income Tax Available as Working Capital

|             |                         | Current Year's Tax |                 |                  |  |  |  |  |
|-------------|-------------------------|--------------------|-----------------|------------------|--|--|--|--|
|             |                         | Cumulative         | Cumulative      | Net Accrual      |  |  |  |  |
| <u>Line</u> | <u>Month</u>            | <b>Collections</b> | <b>Payments</b> | <u>Available</u> |  |  |  |  |
|             | (a)                     | (b)                | (c)             | (d=(b-c))        |  |  |  |  |
| 1           | January                 | 16.68%             |                 | 16.68%           |  |  |  |  |
| 2           | February                | 30.96%             |                 | 30.96%           |  |  |  |  |
| 3           | March                   | 42.88%             | 25.00%          | 17.88%           |  |  |  |  |
| 4           | April                   | 50.58%             | 25.00%          | 25.58%           |  |  |  |  |
| 5           | May                     | 55.46%             | 25.00%          | 30.46%           |  |  |  |  |
| 6           | June                    | 58.39%             | 50.00%          | 8.39%            |  |  |  |  |
| 7           | July                    | 60.87%             | 50.00%          | 10.87%           |  |  |  |  |
| 8           | August                  | 63.44%             | 50.00%          | 13.44%           |  |  |  |  |
| 9           | September               | 67.26%             | 75.00%          | -7.74%           |  |  |  |  |
| 10          | October                 | 74.41%             | 75.00%          | -0.59%           |  |  |  |  |
| 11          | November                | 84.99%             | 75.00%          | 9.99%            |  |  |  |  |
| 12          | December                | 100.00%            | 100.00%         | 0.00%            |  |  |  |  |
| 13          | 12 Month Average        |                    |                 | 12.99%           |  |  |  |  |
| 14          | Less: Revenue Lead Days |                    |                 | 12.13%           |  |  |  |  |
| 15          | Net                     |                    | _               | 0.86%            |  |  |  |  |

# Percentage of Federal Income Tax Available as Working Capital

|             |                         |                    | Current Year's Tax |                    |  |  |  |
|-------------|-------------------------|--------------------|--------------------|--------------------|--|--|--|
|             |                         | Cumulative         | Cumulative         | <b>Net Accrual</b> |  |  |  |
| <u>Line</u> | <u>Month</u>            | <b>Collections</b> | <b>Payments</b>    | <u>Available</u>   |  |  |  |
|             | (a)                     | (b)                | (c)                | (d=(b-c))          |  |  |  |
| 1           | January                 | 16.68%             |                    | 16.68%             |  |  |  |
| 2           | February                | 30.96%             |                    | 30.96%             |  |  |  |
| 3           | March                   | 42.88%             |                    | 42.88%             |  |  |  |
| 4           | April                   | 50.58%             | 25.00%             | 25.58%             |  |  |  |
| 5           | May                     | 55.46%             | 25.00%             | 30.46%             |  |  |  |
| 6           | June                    | 58.39%             | 50.00%             | 8.39%              |  |  |  |
| 7           | July                    | 60.87%             | 50.00%             | 10.87%             |  |  |  |
| 8           | August                  | 63.44%             | 50.00%             | 13.44%             |  |  |  |
| 9           | September               | 67.26%             | 75.00%             | -7.74%             |  |  |  |
| 10          | October                 | 74.41%             | 75.00%             | -0.59%             |  |  |  |
| 11          | November                | 84.99%             | 75.00%             | 9.99%              |  |  |  |
| 12          | December                | 100.00%            | 100.00%            | 0.00%              |  |  |  |
| 13          | 12 Month Average        |                    |                    | 15.08%             |  |  |  |
| 14          | Less: Revenue Lead Days |                    |                    | 12.13%             |  |  |  |
| 15          | Net                     |                    | _                  | 2.95%              |  |  |  |

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#### Minnesota Energy Resources Corporation Calculation of Net Cash Working Capital 2018 Proposed Test Year

|             |   |                   |        |         |           |          | # of Lead Days in |    |               |
|-------------|---|-------------------|--------|---------|-----------|----------|-------------------|----|---------------|
|             |   | Operating         | Е      | xpenses | # of      | # of     | Excess of the     | ı  | Extension     |
| <u>Line</u> | <u>Description</u>  | <u>Annual</u>     |        | Per Day | Lead Days | Lag Days | # of Lag Days     | [0 | Col. (b)*(e)] |
|             |   | (a)               |        | (b)     | (c)       | (d)      | (e)               |    | (f)           |
| 1           | Purchased Gas Expense   | \$<br>142,921,853 | \$     | 391,567 | 44.3      | 40.2     | 4.1               | \$ | 1,595,831     |
| 2           | Internal Payroll including Overtime but Excluding Incentive plan    | \$<br>13,415,709  | \$     | 36,755  | 44.3      | 13.0     | 31.3              | \$ | 1,148,836     |
| 3           | Payroll Taxes   | \$<br>1,497,974   | \$     | 4,104   | 44.3      | 14.0     | 30.3              | \$ | 124,173       |
| 4           | MERC Internal Incentive Plan  | \$<br>1,050,600   | \$     | 2,878   | 44.3      | 243.5    | (199.2)           | \$ | (573,439)     |
| 5           | O&M Expenses Paid to Affiliates not including Interest Expense      | \$<br>21,463,598  | \$     | 58,804  | 44.3      | 35.2     | 9.1               | \$ | 533,189       |
| 6           | Other Operations & Maintenance Expense                              | \$<br>13,449,732  | \$     | 36,849  | 44.3      | 30.0     | 14.3              | \$ | 526,032       |
| 7           | Total Cash Working Capital deficit (available)                      |                   |        |         |           |          |                   | \$ | 3,354,622     |
| 8           | Property Tax  | 11,464,000        | \$     | 31,408  | 44.3      | 333.5    | (289.2)           | \$ | (9,084,026)   |
| 9           | State Income Tax  | 923,019           | \$     | 2,529   | 44.3      | 47.4     | (3.2)             | \$ | (7,968)       |
| 10          | Federal Income Tax  | 9,751,987         | \$     | 26,718  | 44.3      | 55.0     | (10.8)            | \$ | (287,352)     |
| 11          | Total Taxes   |                   |        |         |           |          |                   | \$ | (9,379,346)   |
| 12          | Net Cash Working Capital deficit (available) (Line 7 Minus Line 11) |                   |        |         |           |          |                   | \$ | (6,024,724)   |
| 13          | Summary of Expenses from above (excluding Income taxes)             | \$<br>205,263,466 | -<br>- |         |           |          |                   |    |               |

205,263,466

Cost of Gas IR-5 Schedule C-5

O&M Expnese IR-5 Schedule C-6

Payroll Taxes IR-5 Schedule C-9 Property Taxes IR-5 Schedule C-9 Summary of Expenses from IR-5

15

16

18

<sup>19</sup> Reconciliation (Line 13 less Line 18)

<sup>\*</sup>Income Tax Amounts are after assumed Rate Increase

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# Minnesota Energy Resources Corporation Calculation of Proposed CCRC Factor for 2018 Test Year Base CIP Expense is Collected via the CCRC

| Line |  |                                   |      |            |
|------|--|-----------------------------------|------|------------|
| No.  | Description  | Source                            |      | 2018       |
| 1    | CIP Expense  | G011/CIP-16-120                   | \$ 1 | 12,233,774 |
| 2    | Sales (Minnesota only)   | Sales Direct Testimony & Exhibits | 75   | 53,081,025 |
| 3    | Opt-out customers  | Sales Direct Testimony & Exhibits | 33   | 38,813,173 |
| 4    | CCRC applicable Sales  | Line 2 - Line 3                   | 41   | 14,267,852 |
| 5    | Requested CCRC Factor (\$/therm) for Interim and Final Rates           | Line 1 / Line 4                   | \$   | 0.02953    |
| 6    | Currently Approved CCRC Factor (\$/therm) used in Present Rates        | G011/GR-15-736                    | \$   | 0.02767    |
| 7    | Change In CCRC Factor (\$/therm)                                       | Line 5 - Line 6                   | \$   | 0.00186    |
| 8    | Increase/(Decrease) in Costs due to Factor for Interim and Final Rates | Line 4 * Line 7                   | \$   | 770,983    |

# Minnesota Energy Resources Corporation Pension Known and Measurable Adjustment Account 921

| <u>Line</u> |                            |                 | <u>Labor</u>   | N  | on-Labor  |
|-------------|----------------------------|-----------------|----------------|----|-----------|
| 1           | 2016 Costs                 |                 | \$<br>-        | \$ | 532,086   |
| 2           | 2017 Inflation Rate        |                 | 3.000%         |    | 2.401%    |
| 3           | 2017 Costs Inflated        | Line 1 * Line 2 | \$<br>-        | \$ | 544,861   |
| 4           | 2017 Known and Measurable  |                 |                | \$ | (544,861) |
| 5           | 2017 Costs                 | Line 3 + Line 4 | \$<br>-        | \$ | 0         |
| 6           | 2018 Inflation Rate        |                 | 3.000%         |    | 2.580%    |
| 7           | 2018 Costs Inflated        | Line 5 * Line 6 | \$<br>-        | \$ | 0         |
| 8           | 2018 Known and Measurable  |                 | \$<br>-        | \$ | (0)       |
| 9           | 2018 Costs                 | Line 7 + Line 8 | \$<br>-        | \$ | -         |
| 10          | Total Known and Measurable | Line 4 + Line 8 | \$<br><u>-</u> | \$ | (544,861) |

PUBLIC DOCUMENT - TRADE SECRET DANNANEXCISED regy Resources Corporation

Docket No. G011/GR-17-563

Exhibit\_\_\_\_\_(SSD-32)

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# **Minnesota Jurisdiction Only**

|                             | Forecast    |                | Rate           |
|-----------------------------|-------------|----------------|----------------|
|                             | Models      | ccoss          | Design         |
| Sales                       | 753,081,025 | 753,081,025    | 753,081,025    |
| Fixed Charge Counts         | 2,797,320   | 2,797,320      | 2,797,320      |
| Daily Firm Capacity         | 8,146,680   | 8,146,680      | 8,146,680      |
| Revenues on Current Tariffs |             | \$ 250,328,750 | \$ 250,328,750 |

<sup>\*</sup>The Forecast Models are done inclusive of the Michigan Taconite Mines, but the associated values with those customers are excluded from the revenue deficiency.

| O&M                        | Costs Incu | ırred   | Savi    | ngs       | Net Costs (Savings) |             |  |
|----------------------------|------------|---------|---------|-----------|---------------------|-------------|--|
|                            | MERC       |         | MER     | С         | MERC                | 2           |  |
|                            | 2015       | 2016    | 2015    | 2016      | 2015                | 2016        |  |
| GENERATION                 |            | _       |         |           |                     |             |  |
| Power Generation           |            |         | 54      | 1,016     | (54)                | (1,016)     |  |
| Wholesale Energy & Fuels   | 93,261     |         | 27,837  | 167,541   | 65,424              | (167,541)   |  |
| Environmental              |            |         | 1,001   | 4,255     | (1,001)             | (4,255)     |  |
| GENERATION                 | 93,261     | -       | 28,892  | 172,812   | 64,369              | (172,812)   |  |
|                            |            |         |         |           | -                   | -           |  |
| DELIVERY                   |            |         |         |           | -                   | -           |  |
| GAS OPERATIONS             | 106,070    |         | 12,996  | 77,924    | 93,074              | (77,924)    |  |
| CUSTOMER SERVICES          | 76,658     | 24,624  | 22,006  | 164,497   | 54,652              | (139,873)   |  |
| DELIVERY                   | 182,728    | 24,624  | 35,002  | 242,421   | 147,726             | (217,797)   |  |
|                            |            |         |         |           | -                   | -           |  |
| CORPORATE CENTER           |            |         |         |           | -                   | -           |  |
| HR & Ethics and Compliance | 102,980    | 46,643  | 12,005  | 123,585   | 90,975              | (76,942)    |  |
| Supply Chain               | 8,067      | 5,757   | 28,523  | 155,565   | (20,456)            | (149,808)   |  |
| Information Technology     | 147,294    | 27,057  | 48,624  | 299,994   | 98,670              | (272,937)   |  |
| Finance                    | 369,921    | 9,607   | 136     | 198,182   | 369,785             | (188,575)   |  |
| Administrative Services    | 13,764     | 6,387   |         | 36,898    | 13,764              | (30,511)    |  |
| Communications             | 17,910     | 9,260   | 25,135  | 58,062    | (7,225)             | (48,802)    |  |
| Chief Executive            |            | 83,317  |         |           | -                   | 83,317      |  |
| Audit                      | 11,216     | 3,785   | 2,764   | 17,046    | 8,452               | (13,261)    |  |
| Dues & Memberships         |            |         | 764     | 1,192     | (764)               | (1,192)     |  |
| LEGAL AFFAIRS & GOVERNANCE | 30,253     | 37,507  | 38,165  | 87,132    | (7,912)             | (49,625)    |  |
| External Affairs           | 68,886     | 6,147   | 7,886   | 108,237   | 61,000              | (102,090)   |  |
| CORPORATE CENTER           | 770,291    | 235,467 | 164,002 | 1,085,893 | 606,289             | (850,426)   |  |
|                            |            |         |         |           | -                   | -           |  |
| OTHER CORPORATE CHARGES    |            |         |         |           | -                   | -           |  |
| OCC Benefits               | 9,410      | 16,966  |         | 42,303    | 9,410               | (25,337)    |  |
| OCC Corporate Insurance    | (47,026)   |         | 119,908 | 130,378   | (166,934)           | (130,378)   |  |
| OTHER CORPORATE CHARGES    | (37,616)   | 16,966  | 119,908 | 172,681   | (157,524)           | (155,715)   |  |
|                            |            |         |         |           | -                   | -           |  |
| Subtotal*                  | 1,008,664  | 277,057 | 347,804 | 1,673,807 | 660,860             | (1,396,750) |  |

<sup>\*</sup> No Regulatory Amortizations are included in the attached information

**MERC** 

|  | MERC                              |                                      |                                       |               |           |           |
|--|-----------------------------------|--------------------------------------|---------------------------------------|---------------|-----------|-----------|
|  | Customer                          | Rate                                 |                                       | Throughput    |           |           |
|  | Class                             | Design CCOSS                         | Rate Design                           | Benefit       | Currently | Proposed  |
|  | NNG SALES                         | less CCRC less CCRC                  | less CCOSS                            | at 100 therms | Decoupled | Decoupled |
| GS-NNG Residential Sales                 | GS-NNG Residential Sales          | \$ 0.25836 \$ 0.06174                | \$ 0.19662                            | \$ 19.66      | Yes       | Yes       |
| GS-NNG Residential Farm-Tap Sales        | GS-NNG Residential Farm-Tap Sales | \$ 0.25836 \$ 0.01079                | \$ 0.24757                            | \$ 24.76      | Yes       | Yes       |
| '  | •                                 | ·                                    | •                                     | •             |           |           |
| GS-NNG SC&I Sales                        | C&I FIRM Class 1                  | \$ 0.23306 \$ 0.06690                | \$ 0.16616                            | \$ 16.62      | Yes       | Yes       |
| GS-NNG SC&I Sales                        |                                   | ·                                    |                                       | -             |           | 162       |
|  | Agriculture Grain Dryer - Class 1 |                                      | ·                                     |               | Yes       | .,        |
| GS-NNG SC&I Sales                        | GS-NNG SC&I Farm-Tap Sales        | \$ 0.23306 \$ 0.01027                | \$ 0.22279                            | \$ 22.28      | Yes       | Yes       |
|  |                                   |                                      | _                                     |               |           |           |
| GS-NNG LC&I Sales                        | C&I FIRM Class 2                  | \$ 0.12590 \$ 0.06102                | \$ 0.06488                            | -             |           |           |
| GS-NNG LC&I Sales                        | C&I FIRM Class 3                  | \$ 0.10805 \$ 0.06061                | \$ 0.04744                            | \$ 4.74       |           |           |
| GS-NNG LC&I Sales                        | Power Generating Unit - Class 1   | \$ 0.08000 \$ 0.04988                | \$ 0.03012                            | \$ 3.01       |           |           |
| GS-NNG LC&I Sales                        | Agriculture Grain Dryer - Class 1 | \$ 0.15000 \$ 0.05947                | \$ 0.09053                            | \$ 9.05       |           |           |
| GS-NNG LC&I Sales                        | GS-NNG LC&I Farm-Tap Sales        | \$ 0.12590 \$ 0.00975                | \$ 0.11615                            | •             |           |           |
| 33 1110 Loui Galos                       | CO TITO LOGIT GIIII Tap Calco     | Ψ 0.12000 Ψ 0.00010                  | Ψ 0.11010                             | γ 11.01       |           |           |
| SVI-NNG Sales                            | C&I INT Class 2                   | \$ 0.08519 \$ 0.03270                | \$ 0.05249                            | ć гэг         |           |           |
|  |                                   |                                      | · · · · · · · · · · · · · · · · · · · | -             |           |           |
| SVI-NNG Sales                            | C&I INT Class 3                   | \$ 0.06519 \$ 0.03280                | \$ 0.03239                            | •             |           |           |
| SVI-NNG Sales                            | Agriculture Grain Dryer - Class 1 | \$ 0.15000 \$ 0.05879                | \$ 0.09121                            | •             |           |           |
| SVI-NNG Sales                            | Agriculture Grain Dryer - Class 2 | \$ 0.05197 \$ 0.05171                | \$ 0.00026                            | \$ 0.03       |           |           |
|  |                                   |                                      |                                       |               |           |           |
| LVI-NNG Sales                            | C&I INT Class 2                   | \$ 0.08519 \$ 0.03270                | \$ 0.05249                            | \$ 5.25       |           |           |
| LVI-NNG Sales                            | C&I INT Class 3                   | \$ 0.06519 \$ 0.03280                | \$ 0.03239                            | •             |           |           |
| LVI-NNG Sales                            | Power Generating Unit - Class 1   | \$ 0.08000 \$ 0.04765                | \$ 0.03235                            | •             |           |           |
| LVI-NNG Sales                            |                                   |                                      | · · · · · · · · · · · · · · · · · · · | -             |           |           |
|  | Agriculture Grain Dryer - Class 1 | \$ 0.15000 \$ 0.05879                | \$ 0.09121                            | -             |           |           |
| LVI-NNG Sales                            | Agriculture Grain Dryer - Class 2 | \$ 0.05197 \$ 0.05171                | \$ 0.00026                            | \$ 0.03       |           |           |
| OVALNING Color                           | OOL JOINT OLDER O                 | Ф 0 00540     Ф 0 000 <del>7</del> 0 | Ф 0.05040                             |               |           |           |
| SVJ-NNG Sales                            | C&I JOINT Class 2                 | \$ 0.08519 \$ 0.03270                | \$ 0.05249                            | \$ 5.25       |           |           |
|  |                                   |                                      |                                       |               |           |           |
|  | CONSOLIDATED SALES                |                                      |                                       |               |           |           |
| GS-CONSOLIDATED Residential Sales        | GS-CONSOLIDATED Residential Sales | \$ 0.25836 \$ 0.06174                | \$ 0.19662                            | \$ 19.66      | Yes       | Yes       |
|  |                                   |                                      |                                       |               |           |           |
| GS-CONSOLIDATED SC&I Sales               | C&I FIRM Class 1                  | \$ 0.23306 \$ 0.06690                | \$ 0.16616                            | \$ 16.62      | Yes       | Yes       |
| GS-CONSOLIDATED SC&I Sales               | Agriculture Grain Dryer - Class 1 | \$ 0.15000 \$ 0.05947                | \$ 0.09053                            | -             | Yes       |           |
| 33 33 13 13 13 13 13 13 13 13 13 13 13 1 | righteditate crain bryon class i  | Ψ 0.10000 Ψ 0.00011                  | ψ 0.00000                             | ý 5.05        | 163       |           |
| GS-CONSOLIDATED LC&I Sales               | C&I FIRM Class 2                  | \$ 0.12590 \$ 0.06102                | \$ 0.06488                            | \$ 6.49       |           |           |
|  |                                   | ·                                    | · · · · · · · · · · · · · · · · · · · | -             |           |           |
| GS-CONSOLIDATED LC&I Sales               | C&I FIRM Class 3                  | \$ 0.10805 \$ 0.06061                | \$ 0.04744                            | •             |           |           |
| GS-CONSOLIDATED LC&I Sales               | Agriculture Grain Dryer - Class 1 | \$ 0.15000 \$ 0.05947                | \$ 0.09053                            | \$ 9.05       |           |           |
|  |                                   |                                      |                                       |               |           |           |
| SVI-CONSOLIDATED Sales                   | C&I INT Class 2                   | \$ 0.08519 \$ 0.03270                | \$ 0.05249                            | \$ 5.25       |           |           |
| SVI-CONSOLIDATED Sales                   | C&I INT Class 3                   | \$ 0.06519 \$ 0.03280                | \$ 0.03239                            | \$ 3.24       |           |           |
| SVI-CONSOLIDATED Sales                   | Agriculture Grain Dryer - Class 1 | \$ 0.15000 \$ 0.05879                | \$ 0.09121                            | -             |           |           |
| SVI-CONSOLIDATED Sales                   | Agriculture Grain Dryer - Class 2 | \$ 0.05197 \$ 0.05171                | \$ 0.00026                            | •             |           |           |
| OTT CONCOLIDATED CAICS                   | Agriculture Grain Dryon Glass 2   | ψ 0.00101 ψ 0.00111                  | Ψ 0.00020                             | y 0.03        |           |           |
| LVI CONSOLIDATED Solos                   | COLINIT Class 2                   | ¢ 0 00540   ¢   0 00070              | Ф O OFO4O                             | ć 5.35        |           |           |
| LVI-CONSOLIDATED Sales                   | C&I INT Class 2                   | \$ 0.08519 \$ 0.03270                | \$ 0.05249                            | -             |           |           |
| LVI-CONSOLIDATED Sales                   | C&I INT Class 3                   | \$ 0.06519 \$ 0.03280                | \$ 0.03239                            | -             |           |           |
| LVI-CONSOLIDATED Sales                   | C&I INT Class 4                   | \$ 0.04289 \$ 0.04203                | \$ 0.00086                            | \$ 0.09       |           |           |
|  |                                   |                                      |                                       |               |           |           |
| SVJ-CONSOLIDATED Sales                   | C&I JOINT Class 2                 | \$ 0.08519 \$ 0.03270                | \$ 0.05249                            | \$ 5.25       |           |           |
|  |                                   | •                                    | •                                     |               |           |           |

| GS-ALBERT LEA NNG Residential Sales                          | ALBERT LEA-NNG SALES GS-ALBERT LEA NNG Residential Sales | \$ 0.25836 \$ 0.06174                          | \$ 0.19662 \$   | 19.66  | Yes | Yes |
|--|--|--|-----------------|--------|-----|-----|
| GS-ALBERT LEA NNG SC&I Sales                                 | C&I FIRM Class 1   | \$ 0.23306 \$ 0.06690                          | \$ 0.16616 \$   | 16.62  | Yes | Yes |
| GS-ALBERT LEA NNG LC&I Sales<br>GS-ALBERT LEA NNG LC&I Sales | C&I FIRM Class 2<br>C&I FIRM Class 3                     | \$ 0.12590 \$ 0.06102<br>\$ 0.10805 \$ 0.06061 | \$ 0.06488 \$   | 6.49   |     |     |
| GS-ALBERT LEA NING LC&I Sales                                | C&I FIRM Class 3   | \$ 0.10805 \$ 0.06061                          | \$ 0.04744 \$   | 4.74   |     |     |
| SVI-ALBERT LEA NNG Sales                                     | C&I INT Class 2  | \$ 0.08519 \$ 0.03270                          | \$ 0.05249 \$   | 5.25   |     |     |
| SVI-ALBERT LEA NNG Sales                                     | C&I INT Class 3  | \$ 0.06519 \$ 0.03280                          | \$ 0.03239 \$   | 3.24   |     |     |
| SVI-ALBERT LEA NNG Sales                                     | Agriculture Grain Dryer - Class 1                        | \$ 0.15000 \$ 0.05879                          | \$ 0.09121 \$   | 9.12   |     |     |
| SVI-ALBERT LEA NNG Sales                                     | Agriculture Grain Dryer - Class 2                        | \$ 0.05197 \$ 0.05171                          | \$ 0.00026 \$   | 0.03   |     |     |
| LVI-ALBERT LEA NNG Sales                                     | C&I INT Class 2  | \$ 0.08519 \$ 0.03270                          | \$ 0.05249 \$   | 5.25   |     |     |
| LVI-ALBERT LEA NNG Sales                                     | C&I INT Class 3  | \$ 0.06519 \$ 0.03280                          | \$ 0.03239 \$   | 3.24   |     |     |
|  | NNG TRANSPORT  |  |                 |        |     |     |
| SVI-NNG Transport  | C&I INT Class 3  | \$ 0.06519 \$ 0.02579                          | \$ 0.03940 \$   | 3.94   |     |     |
| SVI-NNG Transport  | C&I INT Class 4  | \$ 0.04289 \$ 0.03503                          | \$ 0.00786 \$   | 0.79   |     |     |
| OVI WWO Transport  | Oct IIVI Class 4   | Ψ 0.04203 Ψ 0.00000                            | φ 0.00700 3     | 0.75   |     |     |
| LVI-NNG Transport - CIP Applicable                           | C&I INT Class 3  | \$ 0.06519 \$ 0.02579                          | \$ 0.03940 \$   | 3.94   |     |     |
| LVI-NNG Transport - CIP Applicable                           | C&I INT Class 4  | \$ 0.04289 \$ 0.03503                          | \$ 0.00786 \$   | 0.79   |     |     |
| LVI-NNG Transport - CIP Applicable                           | Agriculture Grain Dryer - Class 3                        | \$ 0.02907 \$ 0.02960                          | \$ (0.00053) \$ | (0.05) |     |     |
| SVJ-NNG Transport  | C&I JOINT Class 2  | \$ 0.08519 \$ 0.02570                          | \$ 0.05949 \$   | 5.95   |     |     |
| SVJ-NNG Transport  | C&I JOINT Class 3  | \$ 0.06519 \$ 0.02579                          | \$ 0.03940 \$   | 3.94   |     |     |
| SVJ-NNG Transport  | Agriculture Grain Dryer - Class 2                        | \$ 0.05197 \$ 0.04470                          | \$ 0.00727 \$   | 0.73   |     |     |
| CVO TATO Transport   | , ignountaile Grain Bryon Glass 2                        | φ σ.σσ.σ. φ σ.σσ                               | ψ 0.00727 γ     | 0.73   |     |     |
| LVJ-NNG Transport - CIP Applicable                           | C&I JOINT Class 2  | \$ 0.08519 \$ 0.02570                          | \$ 0.05949 \$   | 5.95   |     |     |
| LVJ-NNG Transport - CIP Applicable                           | C&I JOINT Class 3  | \$ 0.06519 \$ 0.02579                          | \$ 0.03940 \$   | 3.94   |     |     |
| LVJ-NNG Transport - CIP Applicable                           | C&I JOINT Class 4  | \$ 0.04289 \$ 0.03503                          | \$ 0.00786 \$   | 0.79   |     |     |
| LVJ-NNG Transport - CIP Exempt                               | C&I JOINT Class 5 - CIP Exempt                           | \$ 0.00490 \$ 0.02287                          | \$ (0.01797) \$ | (1.80) |     |     |
| SLVI-NNG Transport-CIP Exempt                                | C&I INT Class 5 - CIP Exempt                             | \$ 0.00490 \$ 0.02287                          | \$ (0.01797) \$ | (1.80) |     |     |
| SLVI-NNG Transport-CIP Applicable                            | C&I INT Class 4  | \$ 0.04289 \$ 0.03503                          | \$ 0.00786 \$   | 0.79   |     |     |
| SLVJ-NNG Transport-CIP Exempt                                | Power Generating Unit - Class 2 CIP Exempt               | \$ 0.00490 \$ 0.01057                          | \$ (0.00567) \$ | (0.57) |     |     |
| Transport for Resale   | Transport for Resale                                     | \$ 0.04661 \$ 0.02681                          | \$ 0.01980 \$   | 1.98   |     |     |
| LVJ-NNG Flex Transport (Cust "A")                            | LVJ-NNG Flex Transport (Cust "A")                        | \$ 0.00450 \$ 0.01086                          | \$ (0.00636) \$ | (0.64) |     |     |
| LVI-NNG Flex Transport (Cust "B")                            | LVI-NNG Flex Transport (Cust "B")                        | \$ 0.00500 \$ 0.01086                          | \$ (0.00586) \$ | (0.59) |     |     |
| LVI-NNG Flex Transport (Cust "C")                            | LVI-NNG Flex Transport (Cust "C")                        | \$ 0.00700 \$ 0.01086                          | \$ (0.00386) \$ | (0.39) |     |     |
| LVI-NNG Flex Transport (Cust "D")                            | LVI-NNG Flex Transport (Cust "D")                        | \$ 0.01500 \$ 0.01086                          | \$ 0.00414 \$   | 0.41   |     |     |
| LVJ-NNG Flex Transport (Cust "E")                            | LVJ-NNG Flex Transport (Cust "E")                        | \$ 0.01500 \$ 0.01086                          | \$ 0.00414 \$   | 0.41   |     |     |
| LVJ-NNG Flex Transport (Cust "F")                            | LVJ-NNG Flex Transport (Cust "F")                        | \$ 0.00637 \$ 0.01086                          | \$ (0.00449) \$ | (0.45) |     |     |
| LVJ-NNG Flex Transport (Cust "G")                            | LVJ-NNG Flex Transport (Cust "G")                        | \$ 0.00552 \$ 0.01086                          | \$ (0.00534) \$ | (0.53) |     |     |
|  |  |  |                 |        |     |     |

|  | CONSOLIDATED TRANSPORT       |                       |                           |
|--|------------------------------|-----------------------|---------------------------|
| SVI-CONSOLIDATED Transport             | C&I INT Class 2              | \$ 0.08519 \$ 0.02570 | <b>\$ 0.05949</b> \$ 5.95 |
| SVI-CONSOLIDATED Transport             | C&I INT Class 3              | \$ 0.06519 \$ 0.02579 | \$ 0.03940 \$ 3.94        |
| LVI-CONSOLIDATED Transport             | C&I INT Class 3              | \$ 0.06519 \$ 0.02579 | \$ 0.03940 \$ 3.94        |
| LVI-CONSOLIDATED Transport             | C&I INT Class 4              | \$ 0.04289 \$ 0.03503 | \$ 0.00786 \$ 0.79        |
| SVJ-CONSOLIDATED Transport             | C&I JOINT Class 2            | \$ 0.08519 \$ 0.02570 | \$ 0.05949 \$ 5.95        |
| SVJ-CONSOLIDATED Transport             | C&I JOINT Class 3            | \$ 0.06519 \$ 0.02579 | \$ 0.03940 \$ 3.94        |
| LVJ-CONSOLIDATED Transport             | C&I JOINT Class 3            | \$ 0.06519 \$ 0.02579 | \$ 0.03940 \$ 3.94        |
| SLVJ-CONSOLIDATED Transport-CIP Exempt | C&I INT Class 5 - CIP Exempt | \$ 0.00490 \$ 0.02287 | \$ (0.01797) \$ (1.80)    |
|  | ALBERT LEA-NNG TRANSPORT     |                       |                           |
| SVI-ALBERT LEA Transport               | C&I INT Class 3              | \$ 0.06519 \$ 0.02579 | \$ 0.03940 \$ 3.94        |
| LVI-ALBERT LEA Transport               | C&I INT Class 3              | \$ 0.06519 \$ 0.02579 | \$ 0.03940 \$ 3.94        |

|                             |  |          | 2013                    |    | 2014                    |     | 2015                  |          | 2016                  |
|-----------------------------|--|----------|-------------------------|----|-------------------------|-----|-----------------------|----------|-----------------------|
|                             | Base Rate  | \$       | 0.18241                 | \$ | 0.19358                 | \$  | 0.19358               | \$       | 0.21349               |
|                             | Decoupling Rate  | \$       | (0.01248)               |    | (0.01936)               | - 1 | 0.01936               | \$       | 0.02135               |
|                             | CCRC   | \$       | 0.01513                 | \$ | 0.02448                 | \$  | 0.02448               | \$       | 0.02767               |
| Residential                 | Customer Charge  | \$       | 8.50                    | \$ | 9.50                    | \$  | 9.50                  | \$       | 9.50                  |
|                             | Actual Average Use                                     | _        | 947                     |    | 1,041                   |     | 770                   |          | 772                   |
|                             | Total Revenue excluding Cost of Gas                    | \$       | 277.16                  | \$ | 320.87                  | \$  | 296.73                | \$       | 316.54                |
|                             | Decoupling Revenue                                     | \$       | (11.81)                 | \$ | (20.15)                 | \$  | 14.90                 | \$       | 16.47                 |
|                             | Base Rate  | \$       | 0.17014                 | \$ | 0.15668                 | \$  | 0.15668               | \$       | 0.19298               |
|                             | Decoupling Rate  | \$       | 0.00014                 | \$ | (0.01567)               |     | 0.00559               | \$       | 0.01930               |
|                             | CCRC   | \$       | 0.01513                 | \$ | 0.02448                 | \$  | 0.02448               | \$       | 0.02767               |
| GS Small C&I                | Customer Charge  | \$       | 14.50                   | \$ | 18.00                   | \$  | 18.00                 | \$       | 18.00                 |
|                             | Actual Average Use                                     |          | 1,134                   |    | 1,361                   |     | 935                   |          | 791                   |
|                             | Total Revenue excluding Cost of Gas                    | \$       | 384.24                  | \$ | 441.24                  | \$  | 390.54                | \$       | 405.79                |
|                             | Decoupling Revenue                                     | \$       | 0.16                    | \$ | (21.32)                 | \$  | 5.23                  | \$       | 15.26                 |
|                             | Base Rate  | \$       | 0.15355                 | \$ | 0.14131                 | \$  | 0.14131               | \$       | 0.14118               |
|                             | Decoupling Rate  | \$       | (0.01536)               |    | (0.01413)               |     | 0.01413               | \$       | 0.01412               |
|                             | CCRC   | \$       | 0.01513                 | \$ | 0.02448                 | \$  | 0.02448               | \$       | 0.02767               |
| GS Large C&I                | <b>Customer Charge</b>                                 | \$       | 35.00                   | \$ | 45.00                   | \$  | 45.00                 | \$       | 45.00                 |
|                             | Actual Average Use                                     |          | 9,277                   |    | 10,173                  |     | 6,843                 |          | 6,324                 |
|                             | Total Revenue excluding Cost of Gas                    | \$       | 1,842.43                | \$ | 2,082.88                | \$  | 1,771.16              | \$       | 1,697.16              |
|                             | Decoupling Revenue                                     | \$       | (142.45)                | \$ | (143.76)                | \$  | 96.70                 | \$       | 89.29                 |
|                             | Base Rate  | \$       | 0.09134                 | \$ | 0.06042                 | \$  | 0.06042               | \$       | 0.06973               |
|                             | Decoupling Rate  | \$       | (0.00913)               |    | (0.00604)               |     | 0.00604               | \$       | 0.00723               |
|                             | CCRC   | \$       | 0.01513                 | \$ | 0.02448                 | \$  | 0.02448               | \$       | 0.02767               |
| Small Volume Int. Sales     | <b>Customer Charge</b>                                 | \$       | 150.00                  | \$ | 165.00                  | \$  | 165.00                | \$       | 165.00                |
|                             | Actual Average Use                                     |          | 57,001                  |    | 66,517                  |     | 46,040                |          | 45,976                |
|                             | Total Revenue excluding Cost of Gas                    | \$       | 7,348.27                | \$ | 7,225.38                | \$  | 6,166.97              | \$       | 6,790.47              |
|                             | Decoupling Revenue                                     | \$       | (520.65)                | \$ | (401.89)                | \$  | 278.17                | \$       | 332.45                |
|                             | Base Rate  | \$       | 0.02055                 | \$ | 0.02105                 | \$  | 0.02105               | \$       | 0.02562               |
|                             | Decoupling Rate  | \$       | (0.00206)               |    | 0.00186                 | \$  | 0.00211               | \$       | 0.00256               |
|                             | CCRC   | \$       | 0.01513                 | \$ | 0.02448                 | \$  | 0.02448               | \$       | 0.02767               |
| Large Volume Int. Sales     | Customer Charge  | \$       | 175.00                  | \$ | 185.00                  | \$  | 185.00                | \$       | 185.00                |
|                             | Actual Average Use                                     |          | 268,264                 |    | 176,443                 |     | 165,851               |          | 168,674               |
|                             | Total Revenue excluding Cost of Gas                    | \$       | 11,120.39               | \$ | 10,581.08               | _   | 10,120.30             | _        | 11,640.78             |
|                             | Decoupling Revenue                                     | \$       | (551.28)                | \$ | 327.63                  | \$  | 349.12                | \$       | 432.14                |
|                             | Base Rate  | \$       | 0.09134                 | \$ | 0.06042                 | \$  | 0.06042               | \$       | 0.06973               |
|                             | Decoupling Rate  | \$       | 0.00913                 | \$ | 0.00604                 | \$  | 0.00604               | \$       | 0.00697               |
|                             | CCRC   | \$       | 0.01513                 | \$ | 0.02448                 | \$  | 0.02448               | \$       | 0.02767               |
| Small Volume Int. Transport | Customer Charge  | \$       | 220.00                  | \$ | 275.00                  | \$  | 275.00                | \$       | 280.00                |
|                             | Actual Average Use                                     | _        | 129,950                 | _  | 123,244                 | _   | 101,682               | _        | 98,033                |
|                             | Total Revenue excluding Cost of Gas                    | \$       | 17,662.76<br>1,186.97   | \$ | 14,508.04<br>744.64     | \$  | 12,547.17<br>614.36   | \$       | 13,591.98<br>683.58   |
|                             | Decoupling Revenue                                     | Ş        | 1,180.97                | Ş  | 744.04                  | Ş   | 014.30                | Ş        | 003.30                |
|                             | Base Rate  | \$       | 0.02055                 | \$ | 0.02105                 | \$  | 0.02105               | \$       | 0.02562               |
|                             | Decoupling Rate  | \$       | (0.00105)               | \$ | (0.00162)               | \$  | (0.00022)             | \$       | 0.00171               |
|                             | CCRC   | \$       | 0.01513                 | \$ | 0.02448                 | \$  | 0.02448               | \$       | 0.02767               |
| Large Volume Int. Transport | Customer Charge  | \$       | 245.00                  | \$ | 295.00                  |     | 295.00                | \$       | 300.00                |
|                             | Actual Average Use                                     | _        | 1,409,134               | ć  | 1,453,773               |     | 1,260,978             | <u>,</u> | 1,351,553             |
|                             | Total Revenue excluding Cost of Gas Decoupling Revenue | \$       | 51,735.59<br>(1,482.31) | \$ | 67,382.40<br>(2,347.90) | \$  | 60,681.20<br>(271.12) | \$       | 77,934.07<br>2,309.81 |
|                             | becoupling nevenue                                     | <u> </u> | (1,402.31)              | ٧  | (2,347.30)              | 7   | (271.12)              | ٧        | 2,303.01              |
|                             | Base Rate  | \$       | 0.00420                 | \$ | 0.00420                 | \$  | 0.00420               | \$       | 0.00448               |
|                             | Decoupling Rate  | \$       | (0.00051)               | \$ | (0.00049)               | \$  | 0.00019               | \$       | 0.00051               |
|                             | CCRC   |          |                         |    |                         |     |                       |          |                       |
| Super Large Volume - NNG    | Customer Charge  | \$       | 370.00                  | \$ | 460.00                  |     | 460.00                | \$       | 470.00                |
|                             | Actual Average Use                                     | -        | 10,201,854              | ć  | 11,447,228              |     | 9,851,548             | ć        | 9,759,600             |
|                             | Total Revenue excluding Cost of Gas Decoupling Revenue | \$<br>\$ | 42,078.43<br>(5,209.36) | \$ | 47,962.90<br>(5,635.46) | \$  | 48,800.31<br>1,903.81 | \$       | 54,357.90<br>4,994.89 |
|                             |  | ڔ        | (3,203.30)              | ب  | (3,033.40)              | ڔ   | 1,505.01              | ڔ        | 7,337.03              |
|                             | Base Rate  | \$       | 0.00850                 | \$ | 0.00850                 | \$  | 0.00850               | \$       | 0.00873               |
|                             | Decoupling Rate  | \$       | (0.00051)               | \$ | (0.00049)               | \$  | 0.00019               | \$       | 0.00051               |
|                             | CCRC   |          |                         |    |                         |     |                       |          |                       |
| Super Large Volume - CON    | Customer Charge  | \$       |                         | \$ | 460.00                  | \$  | 460.00                | \$       | 470.00                |
|                             | Actual Average Use                                     | _        | 10,201,854              | ċ  | 11,447,228              |     | 9,851,548             | ^        | 9,759,600             |
|                             | Total Revenue excluding Cost of Gas Decoupling Revenue | \$       | 85,946.40<br>(5,209.36) | \$ | 97,185.98 (5,635.46)    | \$  | 91,161.97<br>1,903.81 | \$       | 95,836.20<br>4,994.89 |
|                             | - coosping nevenue                                     | 7        | (3,203.30)              | ų  | (3,033.40)              | ٧   | 1,505.01              | 7        | 7,557.05              |

Minnesota Energy Resources Corporation
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Page 1 of 6

# 2018 Interim Revenue Deficiency

|    | Description                      | Reference              | MERC-Minnesota |             |  |  |  |
|----|----------------------------------|------------------------|----------------|-------------|--|--|--|
| 1  |                                  | ·                      |                |             |  |  |  |
| 2  | Rate Base                        | Exhibit(SSD-24) Page 4 | \$             | 289,503,028 |  |  |  |
| 3  |                                  |                        |                |             |  |  |  |
| 4  | Adjusted Net Operating Income    | Exhibit(SSD-24) Page 2 | \$             | 12,904,550  |  |  |  |
| 5  |                                  |                        |                |             |  |  |  |
| 6  | Overall Rate of Return           | Line 4 ÷ Line 2        |                | 4.46%       |  |  |  |
| 7  |                                  |                        |                |             |  |  |  |
| 8  | Rate of Return                   | Exhibit(SSD-24) Page 3 |                | 6.41%       |  |  |  |
| 9  |                                  |                        |                |             |  |  |  |
| 10 | Income Requirements              | Line 2 x Line 8        | \$             | 18,568,901  |  |  |  |
| 11 |                                  |                        |                |             |  |  |  |
| 12 | Income Deficiency (Sufficiency)  | Line 10 - Line 4       | \$             | 5,664,352   |  |  |  |
| 13 |                                  |                        |                |             |  |  |  |
| 14 | Revenue Conversion Factor        | IR-1 Page 2            |                | 1.704       |  |  |  |
| 15 |                                  |                        |                |             |  |  |  |
| 16 | Revenue Deficiency (Sufficiency) | Line 12 x Line 14      | \$             | 9,652,055   |  |  |  |
| 17 |                                  |                        |                |             |  |  |  |
| 18 | Rate Increase/(Decrease) %       |                        |                | 3.86%       |  |  |  |
| 19 | Margin Increase/(Decrease)%      |                        |                | 8.99%       |  |  |  |

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# 2018 Interim Revenue Deficiency

|    | Description                              | Reference                    | ME | RC-Minnesota                          |
|----|--|------------------------------|----|---------------------------------------|
| 1  |  |                              |    | _                                     |
| 2  | Rate Base                                | Exhibit(SSD-24) Page 4       | \$ | 289,503,028                           |
| 3  | Debt Portion of Capital Structure        | Exhibit(SSD-24) Page 3       |    | 49.10%                                |
| 4  | Portion of Rate Base Funded by Debt      | Line 2 * Line 3              | \$ | 142,145,987                           |
| 5  | ·  |                              |    |                                       |
| 6  | Cost of Debt                             | Exhibit(SSD-24) Page 3       |    | 3.62%                                 |
| 7  | Interest Allowed                         | Line 4 * Line 6              | \$ | 5,145,685                             |
| 8  |  |                              |    |                                       |
| 9  | Interest Included in Income Tax Accruals | General Ledger               | \$ | 5,322,196                             |
| 10 |  | -                            |    |                                       |
| 11 | Additional Interest Allowed              | Line 7 - Line 9              | \$ | (176,511)                             |
| 12 |  |                              |    |                                       |
| 13 | Tax Effect of Interest Allowed           | Line 11 * Effective Tax Rate | \$ | (103,605)                             |
| 14 |  |                              |    |                                       |
| 15 | Recorded Net Operating Income            | Exhibit(SSD-24) Page 5       | \$ | 13,008,154                            |
| 16 |  | , , <del>,</del>             |    |                                       |
| 17 | Adjusted Net Operating Income            | Line 13 + Line 15            | \$ | 12,904,550                            |
|    |  |                              |    | · · · · · · · · · · · · · · · · · · · |

Minnesota Energy Resources Corporation ocket No. G011/GR-17-563
Exhibit \_\_\_\_\_\_ (SSD-36)
Page 3 of 6

2016 Interim Revenue Deficiency

| 1  |                        |                                | 2018 Interim | Capital Structure |        |               |               |
|----|------------------------|--------------------------------|--------------|-------------------|--------|---------------|---------------|
| 2  |                        |                                | •            |                   |        | Weighted Cost | Weighted Cost |
| 3  |                        |                                |              | Percent           | Cost   | ·             |               |
| 4  | Description            | Reference                      | Amount       | Capital           | Rate % | Capital       | Debt          |
| 5  |                        |                                |              |                   |        |               |               |
| 6  | Long-Term Debt         | Exhibit(LJG-1) Schedule Page 2 | \$ 119,020   | 39.63%            | 3.60%  | 1.43%         | 2.91%         |
| 7  |                        |                                |              |                   |        |               |               |
| 8  | Short-Term Debt        | Exhibit(LJG-1) Schedule Page 3 | \$ 28,448    | 9.47%             | 3.70%  | 0.35%         | 0.71%         |
| 9  |                        |                                |              |                   |        |               |               |
| 10 | Adjusted Common Equity | Exhibit(LJG-1) Schedule Page 4 | \$ 152,874   | 50.90%            | 9.11%  | 4.64%         |               |
| 11 |                        |                                |              |                   |        |               |               |
| 12 | Total Capital          |                                | \$ 300,342   | 100.00%           |        | 6.41%         | 3.62%         |

<sup>\*</sup>Return on Equity was adjusted from Exhibit\_\_\_\_(LJG-1) Page 4 to match what was authorized in G011/GR-13-617

|          |                                 |             | Proposed 01/01/18 |             | Interim 01/01/18 |
|----------|---------------------------------|-------------|-------------------|-------------|------------------|
| Line No. | Description                     | Reference   | - 12/31/18        | Adjustments | - 12/31/18       |
| 1        | Gross Plant                     | IR-2 Page 2 | 561,234,597       | -           | 561,234,597      |
| 2        | Accumulated Depreciation        | IR-2 Page 2 | (206,114,320)     | -           | (206,114,320)    |
| 3        | Deferred Tax                    | IR-2 Page 2 | (86,497,737)      | -           | (86,497,737)     |
| 4        | CWIP                            | IR-2 Page 2 | 8,878,373         |             | 8,878,373        |
| 5        | Customer Advances               | IR-2 Page 2 | (36,180)          | -           | (36,180)         |
| 6        | Net Utility Plant               | -           | 277,464,733       | -           | 277,464,733      |
| 7        | Working Capital                 | IR-2 Page 3 | (1,729,740)       | -           | (1,729,740)      |
| 8        | Materials and Supplies          | IR-2 Page 4 | 234,190           | -           | 234,190          |
| 9        | Gas Storage                     | IR-2 Page 5 | 7,304,375         | -           | 7,304,375        |
| 10       | Prepayments                     | IR-2 Page 6 | 750,195           | -           | 750,195          |
| 11       | Regulatory Assets & Liabilities | IR-2 Page 7 | 5,479,275         |             | 5,479,275        |
| 12       | Sub-Total                       | Č           | 12,038,295        | -           | 12,038,295       |
| 13       | Minnesota Rate Base             |             | 289,503,028       | -           | 289,503,028      |

|          |                               |                        | Proposed 01/01/18 |   |   |   | Income | Interim 01/01/18 |
|----------|-------------------------------|------------------------|-------------------|---|---|---|--------|------------------|
| Line No. | Description                   | Reference              | - 12/31/18        |   |   |   | Taxes  | - 12/31/18       |
| 1        | Total Natural Gas Revenue     | Amber Lee Exhibits     | 250,328,750       |   |   |   |        | 250,328,750      |
| 1        |                               |                        |                   |   |   |   |        |                  |
| 2        | Late Payment Revenue          | IR-5 Page 2            | 675,000           |   |   |   |        | 675,000          |
| 3        | Other Revenue                 | IR-5 Page 2            | 360,000           |   |   |   |        | 360,000          |
| 4        | Total Operating Revenue       |                        | 251,363,750       | - |   |   | -      | 251,363,750      |
| 5        | Cost of Gas                   | IR-5 Page 5            | 142,921,853       |   |   |   |        | 142,921,853      |
| 6        | Production                    | IR-5 Pages 6 - 14      | 1,406,597         |   |   |   |        | 1,406,597        |
| 7        | Gas Supply                    | IR-5 Pages 6 - 14      | 776,953           |   |   |   |        | 776,953          |
| 8        | Transmission                  | IR-5 Pages 6 - 14      | 53,776            |   |   |   |        | 53,776           |
| 9        | Distribution                  | IR-5 Pages 6 - 14      | 18,712,706        |   |   |   |        | 18,712,706       |
| 10       | Customer Accounts             | IR-5 Pages 6 - 14      | 10,345,915        |   |   |   |        | 10,345,915       |
| 11       | Customer Services             | IR-5 Pages 6 - 14      | 1,159,264         |   |   |   |        | 1,159,264        |
| 12       | Sales                         | IR-5 Pages 6 - 14      | · · · -           |   |   |   |        | · -              |
| 13       | Administrative & General      | IR-5 Pages 6 - 14      | 16,912,761        |   |   |   |        | 16,912,761       |
| 14       | Depreciation                  | IR-5 Page 15           | 14,312,233        |   |   |   |        | 14,312,233       |
| 15       | Amortization                  | IR-5 Page 16           | 13,355,051        |   |   |   |        | 13,355,051       |
| 16       | Taxes Other Than Income Taxes | IR-5 Page 17           | 12,971,672        |   |   |   |        | 12,971,672       |
| 17       | Other Interest Expense        | <b>G</b>               | · · · -           |   |   |   |        | -                |
| 18       | Income Taxes                  | Exhibit(SSD-29) Page 6 | 5,426,817         |   |   |   | -      | 5,426,817        |
| 19       | Total Operating Expenses      |                        | 238,355,596       | - | - | - | -      | 238,355,596      |
| 20       | Total MERC Operating Income   |                        | 13,008,154        | - |   | - |        | 13,008,154       |

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#### PUBLIC DOCUMENT - TRADE SECRET DATA EXCISED

Line 2018-Interim Line Description Allocator Description Reference MERC-Minnesota \_(LJG-1) Pages 2-3 Interest Expense Exhibit\_ 5,322,196 2 3 Rate Base Allocation 5 Federal Tax Calculation MERC-Minnesota 6 Book Income Before Taxes IR-8 + Adjustments from Exhibit\_ \_(SSD-24) Page 5 18,434,973 8 Interest Expense Line 2 5,322,196 Income Reconciliation (M1's) 9 Line 65 (36,959,308) Line 7 - Line 8 - Line 9 10 (23,846,531) 11 Tax Rate Input from Tax Department 35.0000% 12 13 Taxes Calculated Line 10 \* Line 12 (8,346,286) 14 15 Tax Credit System Sales Input from Tax Department (4,457) Tax Liability Line 14 + Line 15 (8,350,743) 16 17 13,593,482 18 Deferred Taxes Line 90 19 Adjusted Tax Liability Line 16 + Line 18 5,242,740 20 21 22 Minnesota State Tax Calculation MERC-Minnesota 23 IR-8 + Adjustments from Exhibit (SSD-24) Page 5 18,434,973 **Book Income Before Taxes** 24 Interest Expense 25 5.322.196 Line 2 26 Income Reconciliation (M1's) Line 73 (32,113,049) 27 Line 24 - Line 25 - Line 26 (19,000,271) 28 Input from Tax Department 9.6988% 29 Tax Rate 30 Line 27 \* Line 29 31 Taxes Calculated (1,842,794) Input from Tax Department 32 Tax Credit Tax Liability (1,842,794) 33 Line 31 + Line 32 34 35 Deferred Taxes Line 99 2,026,742 36 183.948 Line 33 + Line 35 37 Adjusted Tax Liability 38 39 40 Michigan State Tax Calculation MERC-Minnesota 41 Book Income Before Taxes IR-8 + Adjustments from Exhibit\_\_\_\_\_(SSD-24) Page 5 18,434,973 42 Interest Expense Line 2 5,322,196 43 Income Reconciliation (M1's) Line 81 (26,208,607) 44 Line 41 - Line 42 - Line 43 (13,095,830) 45 46 Tax Rate Input from Tax Department 0.0033% 47 48 Taxes Calculated Line 44 \* Line 46 (426)49 Tax Credit System Sales Input from Tax Department 50 Tax Liability Line 48 + Line 49 (426) 51 52 **Deferred Taxes** Line 108 555 53 Line 50 + Line 52 54 Adjusted Tax Liability 129 55

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| Distribution | Davanuac | lace | rrdr |
|--------------|----------|------|------|
|              |          |      |      |

| Residential |  | 2009                     | 2010                     | 2011                     | 2012                     | 2013                     | 2014                     | 2015                     | 2016                     |
|-------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Residentiai | Actual   | 29,362,901               | 27,903,715               | 29,908,734               | 25,012,868               | 33,070,295               | 38,984,778               | 29,944,555               | 34,695,576               |
|             | Full Decoupling 10% Cap                                      | 29,484,298               | 29,644,723               | 30,465,307               | 28,081,194               | 30,970,674               | 35,701,543               | 33,227,790               | 38,539,647               |
|             | Full Decoupling No Cap Weather Normalized Decoupling 10% Cap | 29,484,298<br>29,628,481 | 29,644,723<br>29,531,179 | 30,465,307<br>29,924,317 | 30,650,941<br>25,044,975 | 30,970,674<br>33,093,299 | 33,003,457<br>36,907,641 | 34,082,706<br>32,513,388 | 38,926,160<br>35,871,084 |
|             | Weather Normalized Decoupling No Cap                         | 29,628,481               | 29,531,179               | 29,924,317               | 25,044,975               | 33,093,299               | 36,907,641               | 32,513,388               | 35,871,084               |
| Small C&I   |  |                          |                          |                          |                          |                          |                          |                          |                          |
|             | Actual   | 1,382,281                | 1,306,573                | 1,442,954                | 1,196,928                | 2,108,400                | 2,342,522                | 1,461,865                | 1,339,728                |
|             | Full Decoupling 10% Cap Full Decoupling No Cap               | 1,255,188<br>1,248,099   | 1,326,740<br>1,326,740   | 1,568,307<br>1,568,307   | 1,348,332<br>1,657,625   | 1,956,996<br>1,845,193   | 2,176,097<br>1,669,729   | 1,521,259<br>1,521,259   | 1,568,541<br>1,845,385   |
|             | Weather Normalized Decoupling 10% Cap                        | 1,261,920                | 1,324,686                | 1,580,283                | 1,348,332                | 1,989,871                | 2,176,097                | 1,465,371                | 1,513,263                |
|             | Weather Normalized Decoupling No Cap                         | 1,261,920                | 1,324,686                | 1,580,283                | 1,445,805                | 1,989,871                | 1,919,607                | 1,465,371                | 1,513,263                |
| Large C&I   |  |                          |                          |                          |                          |                          |                          |                          |                          |
|             | Actual   | 13,566,980               | 12,304,678               | 13,199,976               | 11,393,772               | 14,832,394               | 14,993,176               | 11,798,879               | 12,952,053               |
|             | Full Decoupling 10% Cap Full Decoupling No Cap               | 12,218,324               | 11,916,050               | 13,012,596               | 12,233,481<br>12,233,481 | 13,465,244<br>11,289,963 | 13,782,826<br>11,983,578 | 13,009,229<br>13,737,030 | 14,303,565<br>16,566,069 |
|             | Weather Normalized Decoupling 10% Cap                        | 12,196,982<br>12,218,324 | 11,916,050<br>11,727,715 | 13,012,596<br>12,907,268 | 12,233,461               | 13.465.244               | 13,782,826               | 13,737,030               | 14,303,565               |
|             | Weather Normalized Decoupling No Cap                         | 12,190,299               | 11,727,715               | 12,907,268               | 9,938,691                | 12,441,962               | 13,375,284               | 13,160,520               | 15,392,077               |
| Small Volur | me Interruptible & Joint                                     |                          |                          |                          |                          |                          |                          |                          |                          |
|             | Actual   | 2,832,477                | 2,062,502                | 1,966,126                | 1,633,992                | 2,046,975                | 1,548,967                | 1,119,016                | 1,394,557                |
|             | Full Decoupling 10% Cap Full Decoupling No Cap               | 2,581,973<br>2,377,909   | 2,313,006<br>2,350,704   | 1,831,022<br>1,831,022   | 1,646,101<br>1,646,101   | 1,824,474<br>1,506,912   | 1,412,865<br>1,315,472   | 1,255,118<br>1,376,381   | 1,557,443<br>1,625,655   |
|             | . 5  | 2,377,909                | 2,330,704                | 1,031,022                | 1,040,101                | 1,500,512                | 1,515,472                | 1,570,501                | 1,023,033                |
| Large Volui | me Interruptible & Joint Actual                              | 354.870                  | 210,852                  | 224,286                  | 216,195                  | 361,412                  | 252,870                  | 268,257                  | 371,643                  |
|             | Full Decoupling 10% Cap                                      | 326,591                  | 239,131                  | 236,499                  | 241,406                  | 335,072                  | 277,214                  | 295,854                  | 411,373                  |
|             | Full Decoupling No Cap                                       | 313,491                  | 299,702                  | 236,499                  | 241,406                  | 224,217                  | 277,214                  | 307,707                  | 444,841                  |
| Small Volur | me Transport   |                          |                          |                          |                          |                          |                          |                          |                          |
|             | Actual   | 637,070                  | 580,276                  | 510,506                  | 452,642                  | 539,377                  | 351,222                  | 319,162                  | 594,717                  |
|             | Full Decoupling 10% Cap Full Decoupling No Cap               | 596,978<br>437,251       | 540,183<br>428,923       | 568,392<br>676,149       | 510,528<br>668,753       | 597,262<br>699,825       | 390,506<br>410,221       | 358,446<br>436,568       | 638,581<br>643,711       |
|             | . 5  | 437,251                  | 420,923                  | 676,149                  | 000,753                  | 099,025                  | 410,221                  | 430,300                  | 043,711                  |
| Large Volur | me Transport<br>Actual                                       | 2.032.069                | 2,054,957                | 1,340,709                | 1,208,935                | 1,538,010                | 2,336,212                | 2,183,184                | 2.824.752                |
|             | Full Decoupling 10% Cap                                      | 2,171,365                | 2,138,606                | 1,449,080                | 1,399,291                | 1,361,057                | 2,139,463                | 2,156,991                | 3,059,914                |
|             | Full Decoupling No Cap                                       | 2,171,365                | 2,138,606                | 1,449,080                | 1,476,302                | 1,361,057                | 1,973,621                | 2,156,991                | 3,059,914                |
| Super Large | e Volume Transport   |                          |                          |                          |                          |                          |                          |                          |                          |
|             | Actual   | 672,103                  | 955,130                  | 1,266,614                | 1,259,827                | 1,241,251                | 1,411,362                | 1,142,787                | 1,346,142                |
|             | Full Decoupling 10% Cap Full Decoupling No Cap               | 756,752<br>881,866       | 875,435<br>875,435       | 1,161,622<br>895,243     | 1,154,835<br>881,935     | 1,136,260<br>870,203     | 1,283,556<br>1,278,058   | 1,192,957<br>1,192,957   | 1,486,977<br>1,508,061   |
|             | тап воссирніц по Сар   | 001,000                  | 070,400                  | 030,243                  | 001,000                  | 010,203                  | 1,210,030                | 1,132,337                | 1,500,001                |

<sup>\*</sup>Weather Normalization is only applied to Residential, Small C&I, and Large C&I.

#### 2009 AND 2010 RATE CASE APPROVED DISTRIBUTION REVENUES LESS CCRC

| Residential  | January   | February  | March  | April   | May   | June   | July   | August  | September  | October  | November  | December  | Total  | 10% Cap   |
|--|---|---|--|---|---|--|--|---|--|--|---|---|--|-----------|
| GS-1 Residential<br>GS-4 Residential   | 21,346,313<br>566,769   | 26,379,805<br>673,580   | 23,111,028<br>650,090  | 5,559,109<br>169,709  | 3,159,132<br>34,997   | 1,600,832<br>24,273  | 1,585,180<br>11,899  | 2,640,816<br>27,392   | 2,381,196<br>56,663  | 5,916,895<br>218,230   | 10,367,317<br>291,538   | 24,038,126<br>586,757   | 128,085,750<br>3,311,898   |           |
| GS-5 Residential   | 731,649   | 861,380   | 831,894  | 205,865   | 59,804  | 24,465   | (10,088)   | 36,217  | 56,922   | 258,503  | 381,278   | 783,193   | 4,221,081  |           |
| Total PNG Residential  | 22,644,731<br>0,16794   | 27,914,765<br>0,16794   | 24,593,012<br>0,16794  | 5,934,683<br>0,16794  | 3,253,932<br>0,16794  | 1,649,571<br>0,16794   | 1,586,991  | 2,704,426<br>0,16794  | 2,494,781<br>0.16794   | 6,393,628<br>0,16794   | 11,040,133<br>0,16794   | 25,408,075  | 135,618,729  |           |
| PNG Rate (Less CCRC)<br>PNG Revenues   | 3,802,956   | 4,688,006   | 4,130,150  | 996,671   | 546,465   | 277,029  | 0.16794<br>266,519   | 454,181   | 418,974  | 1,073,746  | 1,854,080   | 0.16794<br>4,267,032  | 22,775,809   |           |
| GS-NMU Residential<br>NMU Rate (Less CCRC)   | 5,275,234<br>0.20797  | 6,508,648<br>0.20797  | 5,515,025<br>0.20797   | 1,887,432<br>0.20797  | 540,404<br>0.20797  | 421,792<br>0.20797   | 17,945<br>0.20797  | 336,084<br>0.20797  | 456,577<br>0.20797   | 1,611,660<br>0.20797   | 2,921,878<br>0.20797  | 5,889,109<br>0.20797  | 31,381,790   |           |
| NMU Revenues   | 1,097,090   | 1,353,604   | 1,146,960  | 392,529   | 112,388   | 87,720   | 3,732  | 69,895  | 94,954   | 335,177  | 607,663   | 1,224,758   | 6,526,471  |           |
| Total Residential  | 4,900,047   | 6,041,609   | 5,277,110  | 1,389,200   | 658,853   | 364,749  | 270,251  | 524,077   | 513,928  | 1,408,923  | 2,461,743   | 5,491,790   | 29,302,280   | 2,930,228 |
| Residential Customers  | 184,998   | 185.119   | 185,240  | 185.361   | 185,482   | 185,603  | 185,724  | 185,846   | 185.968  | 186.090  | 186.212   | 186,334   | 2,227,973  |           |
| Average Monthly Customers  | 184,998   | 185,058   | 185,119  | 185,179   | 185,240   | 185,300  | 185,361  | 185,421   | 185,482  | 185,543  | 185,604   | 185,664   | 185,664  |           |
| Distribution Revenues per Avg. Monthly Customers   | \$ 26.49 \$   | 59.13 \$  | 87.61 \$   | 95.09 \$  | 98.61 \$  | 100.55 \$  | 101.97   | 104.77  | \$ 107.50  | 115.06   | \$ 128.29   | \$ 157.82 \$  | 157.82   |           |
|  |   |   |  |   |   |  |  |   |  |  |   |   |  |           |
|  |   |   |  |   |   |  |  |   |  |  |   |   |  |           |
| Small C&I<br>GS-1 C&I 0 - 1,500 CCF  | January   | February  | March<br>1,117,380   | April (112 402)   | May<br>171,523  | June   | July<br>(152 027)  | August<br>(68,039)  | September<br>123,677   | October<br>141.188   | November<br>313,691   | December  | Total<br>5,306,260   |           |
| GS-1 C&I 0 - 1,500 CCF<br>GS-4 C&I 0 - 1,500 CCF   | 1,062,227<br>43,381   | 1,331,331<br>42,399   | 47,338   | (113,402)<br>7,180  | 5,853   | 306,353<br>815   | (153,037)<br>2,159   | 2,686   | 2,509  | 20,455   | 14,774  | 1,073,368<br>38,022   | 227,572  |           |
| GS-5 C&I 0 - 1,500 CCF   | 92,858  | 101,045   | 76,452   | 21,181  | (113)   | 1,909  | 1,919  | 5,771   | 6,734  | 9,736  | 37,126  | 90,469  | 445,087  |           |
| Total PNG Small C&I<br>PNG Rate (Less CCRC)  | 1,198,465<br>0.14370  | 1,474,775<br>0.14370  | 1,241,170<br>0.14370   | (85,042)<br>0.14370   | 177,263<br>0.14370  | 309,077<br>0.14370   | (148,959)<br>0.14370   | (59,581)<br>0,14370   | 132,920<br>0.14370   | 171,380<br>0.14370   | 365,592<br>0.14370  | 1,201,859<br>0.14370  | 5,978,919  |           |
| PNG Revenues   | 172,219   | 211,925   | 178,356  | (12,220)  | 25,473  | 44,414   | (21,405)   | (8,562)   | 19,101   | 24,627   | 52,536  | 172,707   | 859,171  |           |
| GS-NMU C&I 0 - 1,500 CCF   | 535,995   | 619,656   | 437,584  | 97,418  | (34,239)  | 28,547   | (15,285)   | (15,563)  | 132,590  | (264,920)  | 360,106   | 457,382   | 2,339,271  |           |
| NMU Rate (Less CCRC)   | 0.17602   | 0.17602   | 0.17602  | 0.17602   | 0.17602   | 0.17602  | 0.17602  | 0.17602   | 0.17602  | 0.17602  | 0.17602   | 0.17602   | 2,339,271  |           |
| NMU Revenues   | 94,346  | 109,072   | 77,024   | 17,148  | (6,027)   | 5,025  | (2,691)  | (2,739)   | 23,338   | (46,631)   | 63,386  | 80,508  | 411,758  |           |
| Total Small C&I  | 266,565   | 320,997   | 255,380  | 4,927   | 19,446  | 49,439   | (24,096)   | (11,301)  | 42,439   | (22,004)   | 115,921   | 253,216   | 1,270,929  | 127,093   |
| Small C&I Customers  | 9,171   | 9,176   | 9,181  | 9,186   | 9,191   | 9,196  | 9,201  | 9,206   | 9,211  | 9,216  | 9,221   | 9,226   | 110,383  |           |
| Average Monthly Customers  | 9,171   | 9,176   | 9,181  | 9,186   | 9,191   | 9,183  | 9,201  | 9,206   | 9,211  | 9,216  | 9,221   | 9,226   | 9,199  |           |
| Distribution Revenues per Avg. Monthly Customers   | \$ 29.07 \$   |   |  |   |   |  |  |   | \$ 100.51  |  | \$ 110.67   |   | 138.17   |           |
|  |   |   |  |   |   |  |  |   |  |  |   |   |  |           |
| Large C&I  | January   | February  | March  | April   | May   | June   | July   | August  | September  | October  | November  | December  | Total  |           |
| GS-1 C&I > 1,500 CCF   | 9,918,422   | 11,925,061  | 11,015,532   | 2,542,539   | 1,157,680   | 1,232,771  | 1,057,757  | 1,644,507   | 1,419,548  | 2,775,064  | 4,500,314   | 10,739,791  | 59,928,986   |           |
| GS-1 C&I > 1,500 CCF<br>GS-4 C&I > 1,500 CCF   | 9,918,422<br>396,611  |   | 11,015,532<br>378,910  | April<br>2,542,539<br>163,419<br>228,045  | 1,157,680<br>47,340   |  | July<br>1,057,757<br>49,816<br>46,819  | August<br>1,644,507<br>70,659<br>85,316   |  |  |   |   |  |           |
| GS-1 C&I > 1,500 CCF<br>GS-4 C&I > 1,500 CCF<br>GS-5 C&I > 1,500 CCF<br>Total PNG Large C&I  | 9,918,422<br>396,611<br>642,136<br>10,957,168   | 11,925,061<br>500,655<br>842,582<br>13,268,298  | 11,015,532<br>378,910<br>723,733<br>12,118,175   | 2,542,539<br>163,419<br>228,045<br>2,934,004  | 1,157,680<br>47,340<br>32,969<br>1,237,989  | 1,232,771<br>50,009<br>88,034<br>1,370,814   | 1,057,757<br>49,816<br>46,819<br>1,154,392   | 1,644,507<br>70,659<br>85,316<br>1,800,483  | 1,419,548<br>52,734<br>91,520<br>1,563,802   | 2,775,064<br>106,264<br>198,154<br>3,079,482   | 4,500,314<br>202,225<br>330,189<br>5,032,728  | 10,739,791<br>461,126<br>749,777<br>11,950,694  | 59,928,986<br>2,479,769  |           |
| GS-1 C&I > 1,500 CCF<br>GS-4 C&I > 1,500 CCF<br>GS-5 C&I > 1,500 CCF<br>Total PNG Large C&I<br>PNG Rate (Less CCRC)  | 9,918,422<br>396,611<br>642,136<br>10,957,168<br>0.14332  | 11,925,061<br>500,655<br>842,582<br>13,268,298<br>0.14332   | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332  | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332   | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0.14332   | 1,232,771<br>50,009<br>88,034<br>1,370,814<br>0.14332  | 1,057,757<br>49,816<br>46,819<br>1,154,392<br>0.14332  | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0.14332   | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0.14332  | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0.14332  | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0.14332   | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332   | 59,928,986<br>2,479,769<br>4,059,274<br>66,468,029   |           |
| GS-1 C&I > 1,500 CCF<br>GS-4 C&I > 1,500 CCF<br>GS-5 C&I > 1,500 CCF<br>Total PNG Large C&I<br>PNG Rate (Less CCRC)<br>PNG Revenues  | 9,918,422<br>396,611<br>642,136<br>10,957,168<br>0.14332<br>1,570,381   | 11,925,061<br>500,655<br>842,582<br>13,268,298<br>0.14332<br>1,901,612  | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777   | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501  | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0.14332<br>177,429  | 1,232,771<br>50,009<br>88,034<br>1,370,814<br>0.14332<br>196,465   | 1,057,757<br>49,816<br>46,819<br>1,154,392<br>0.14332<br>165,447   | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0.14332<br>258,045  | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0.14332<br>224,124   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0.14332<br>441,351   | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0.14332<br>721,291  | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332<br>1,712,773  | 59,928,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198  |           |
| GS-1 C&I > 1,500 CCF<br>GS-4 C&I > 1,500 CCF<br>GS-5 C&I > 1,500 CCF<br>Total PNG Large C&I<br>PNG Rate (Less CCRC)<br>PNG Revenues<br>GS-NMU C&I > 1,500 CCF  | 9,918,422<br>396,611<br>642,136<br>10,957,168<br>0.14332<br>1,570,381<br>3,404,895  | 11,925,061<br>500,655<br>842,582<br>13,268,298<br>0.14332<br>1,901,612<br>4,067,703   | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777<br>3,766,862  | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798   | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0.14332<br>177,429<br>494,970   | 1,232,771<br>50,009<br>88,034<br>1,370,814<br>0.14332<br>196,465<br>368,327  | 1,057,757<br>49,816<br>46,819<br>1,154,392<br>0.14332<br>165,447<br>283,343  | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0.14332<br>258,045<br>503,073   | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0.14332<br>224,124<br>606,677  | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0.14332<br>441,351<br>1,175,252  | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0,14332<br>721,291<br>1,808,201   | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332<br>1,712,773<br>3,463,608   | 59,928,986<br>2,479,769<br>4,059,274<br>66,468,029   |           |
| GS-1 C&I > 1,500 CCF<br>GS-4 C&I > 1,500 CCF<br>GS-5 C&I > 1,500 CCF<br>Total PNG Large C&I<br>PNG Rate (Less CCRC)<br>PNG Revenues  | 9,918,422<br>396,611<br>642,136<br>10,957,168<br>0.14332<br>1,570,381   | 11,925,061<br>500,655<br>842,582<br>13,268,298<br>0.14332<br>1,901,612  | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777   | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501  | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0.14332<br>177,429  | 1,232,771<br>50,009<br>88,034<br>1,370,814<br>0.14332<br>196,465   | 1,057,757<br>49,816<br>46,819<br>1,154,392<br>0.14332<br>165,447   | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0.14332<br>258,045  | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0.14332<br>224,124   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0.14332<br>441,351   | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0.14332<br>721,291  | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332<br>1,712,773  | 59,928,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198  |           |
| GS-1 C&I > 1,500 CCF<br>GS-4 C&I > 1,500 CCF<br>GS-5 C&I > 1,500 CCF<br>Total PNG Large C&I<br>PNG Rate (Less CCRC)<br>PNG Revenues<br>GS-NMU C&I > 1,500 CCF<br>NMU Rate (Less CCRC)<br>NMU Revenues  | 9,918,422<br>396,611<br>642,136<br>10,957,168<br>0,14332<br>1,570,381<br>3,404,895<br>0,18698<br>636,647  | 11,925,061<br>500,655<br>842,582<br>13,268,298<br>0.14332<br>1,901,612<br>4,067,703<br>0.18698<br>760,579   | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777<br>3,766,862<br>0.18698<br>704,328  | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443   | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0,14332<br>177,429<br>494,970<br>0,18698<br>92,550  | 1,232,771<br>50,009<br>88,034<br>1,370,814<br>0.14332<br>196,465<br>368,327<br>0.18698<br>68,870   | 1,057,757<br>49,816<br>46,819<br>1,154,392<br>0.14332<br>165,447<br>283,343<br>0.18698<br>52,979   | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0.14332<br>258,045<br>503,073<br>0.18698<br>94,065  | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0,14332<br>224,124<br>606,677<br>0,18698<br>113,437  | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0.14332<br>441,351<br>1,175,252<br>0.18698<br>219,749  | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0.14332<br>721,291<br>1,808,201<br>0.18698<br>338,097   | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332<br>1,712,773<br>3,463,608<br>0.18698<br>647,625   | 59,928,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369   | 4 249 GS7 |
| GS-1 C&I > 1,500 CCF<br>GS-4 C&I > 1,500 CCF<br>GS-5 C&I > 1,500 CCF<br>Total PNG Large C&I<br>PNG Rate (Less CCRC)<br>PNG Revenues<br>GS-NMU C&I > 1,500 CCF<br>NMU Rate (Less CCRC)  | 9,918,422<br>336,611<br>642,136<br>10,957,168<br>0.14332<br>1,570,381<br>3,404,895<br>0.18698   | 11,925,061<br>500,655<br>842,582<br>13,268,298<br>0.14332<br>1,901,612<br>4,067,703<br>0.18698  | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777<br>3,766,862<br>0.18698   | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698  | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0.14332<br>177,429<br>494,970<br>0.18698  | 1,232,771<br>50,009<br>88,034<br>1,370,814<br>0.14332<br>196,465<br>368,327<br>0.18698   | 1,057,757<br>49,816<br>46,819<br>1,154,392<br>0.14332<br>165,447<br>283,343<br>0.18698   | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0.14332<br>258,045<br>503,073<br>0.18698  | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0.14332<br>224,124<br>606,677<br>0.18698   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0.14332<br>441,351<br>1,175,252<br>0.18698   | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0.14332<br>721,291<br>1,808,201<br>0.18698  | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332<br>1,712,773<br>3,463,608<br>0.18698  | 59,928,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710  | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Revenues Total Large C&I Large C&I Large C&I Large C&I Customers   | 9,918.422<br>396,611<br>642,136<br>10,957,168<br>0,14332<br>1,570,381<br>3,404,895<br>0,18698<br>636,647<br>2,207,029   | 11,925,061<br>500,655<br>842,582<br>13,268,298<br>0.14332<br>1,901,612<br>4,067,703<br>0.18698<br>760,579<br>2,662,192  | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777<br>3,766,862<br>0.18698<br>704,328<br>2,441,105   | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0,14332<br>420,501<br>1,237,798<br>0,18698<br>231,443<br>651,945  | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0,14332<br>177,429<br>494,970<br>0,18698<br>92,550<br>269,978   | 1,232,771<br>50,009<br>88,034<br>1,370,814<br>0,14332<br>196,465<br>368,327<br>0,18698<br>68,870<br>265,335  | 1,057,757<br>49,816<br>40,819<br>1,154,392<br>0,14332<br>165,447<br>283,343<br>0,18698<br>52,979<br>218,427<br>13,005  | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0,14332<br>258,045<br>503,073<br>0,18698<br>94,065  | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0,14332<br>224,124<br>606,677<br>0,18698<br>113,437<br>337,561   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100   | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0,14332<br>721,291<br>1,808,201<br>0,18698<br>338,097<br>1,059,388  | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332<br>1,712,773<br>3,463,608<br>0.18698<br>647,625<br>2,360,399  | 59,928,986 2,479,769 4,059,274 66,468,029 9,526,198 21,180,710 3,960,369 13,486,567  | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Rate (Less CCRC) PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Revenues Total Large C&I Large C&I Customers Average Monthly Customers  | 9,918,422<br>396,611<br>642,136<br>10,957,168<br>0,14332<br>1,570,381<br>3,404,895<br>0,18698<br>636,647<br>2,207,029<br>12,951<br>12,951   | 11,925,061<br>50,0655<br>842,582<br>13,268,298<br>0.14332<br>1,901,612<br>4,067,703<br>0.18698<br>760,579<br>2,662,192  | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777<br>3,766,862<br>0.18698<br>704,328<br>2,441,105<br>12,969<br>12,960   | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945<br>12,978<br>12,965  | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0,14332<br>177,429<br>494,970<br>0,18698<br>92,550<br>269,978<br>12,987<br>12,969   | 1,232,771<br>50,009<br>88,034<br>1,370,814<br>0,14332<br>196,465<br>368,327<br>0,18698<br>68,870<br>265,335  | 1,057,757<br>49,816<br>40,819<br>1,154,392<br>0,14332<br>165,447<br>283,343<br>0,18698<br>52,979<br>218,427<br>13,005<br>12,978  | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0,14332<br>258,045<br>503,073<br>0,18698<br>94,065<br>352,110   | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0.14332<br>224,124<br>606,677<br>0.18698<br>113,437<br>337,561<br>13,023<br>12,987   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992   | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0.14332<br>721,291<br>1,808,201<br>0.18698<br>338,097<br>1,059,388<br>13,041<br>12,996  | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332<br>1,712,773<br>3,463,608<br>0.18699<br>647,625<br>2,360,399  | 59,928,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001  | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Revenues Total Large C&I Large C&I Large C&I Large C&I Customers   | 9,918,422<br>396,611<br>642,136<br>10,957,168<br>0,14332<br>1,570,381<br>3,404,895<br>0,18698<br>636,647<br>2,207,029<br>12,951<br>12,951   | 11,925,061<br>15,906,655<br>842,582<br>13,268,298<br>0,14332<br>1,901,612<br>4,067,703<br>0,18698<br>760,579<br>2,662,192<br>12,960<br>12,956   | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777<br>3,766,862<br>0.18698<br>704,328<br>2,441,105<br>12,969<br>12,960   | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945  | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0,14332<br>177,429<br>494,970<br>0,18698<br>92,550<br>269,978<br>12,987<br>12,969   | 1,232,771<br>50,009<br>88,034<br>1,370,814<br>0,14332<br>196,465<br>368,327<br>0,18698<br>68,870<br>265,335  | 1,057,757<br>49,816<br>46,819<br>1,154,392<br>0.14332<br>165,447<br>283,343<br>0.18698<br>52,979<br>218,427<br>13,005<br>12,978  | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0,14332<br>258,045<br>503,073<br>0,18698<br>94,065<br>352,110   | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0.14332<br>224,124<br>606,677<br>0.18698<br>113,437<br>337,561<br>13,023<br>12,987   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992   | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0.14332<br>721,291<br>1,808,201<br>0.18698<br>338,097<br>1,059,388<br>13,041<br>12,996  | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332<br>1,712,773<br>3,463,608<br>0.18698<br>647,625<br>2,360,399  | 59,928,986 2,479,769 4,059,274 66,468,029 9,526,198 21,180,710 3,960,369 13,486,567  | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Rate (Less CCRC) PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Revenues Total Large C&I Large C&I Customers Average Monthly Customers  | 9,918,422<br>396,611<br>642,136<br>10,957,168<br>0,14332<br>1,570,381<br>3,404,895<br>0,18698<br>636,647<br>2,207,029<br>12,951<br>12,951   | 11,925,061<br>50,0655<br>842,582<br>13,268,298<br>0.14332<br>1,901,612<br>4,067,703<br>0.18698<br>760,579<br>2,662,192  | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777<br>3,766,862<br>0.18698<br>704,328<br>2,441,105<br>12,969<br>12,960   | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945<br>12,978<br>12,965  | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0,14332<br>177,429<br>494,970<br>0,18698<br>92,550<br>269,978<br>12,987<br>12,969   | 1,232,771<br>50,009<br>88,034<br>1,370,814<br>0,14332<br>196,465<br>368,327<br>0,18698<br>68,870<br>265,335  | 1,057,757<br>49,816<br>40,819<br>1,154,392<br>0,14332<br>165,447<br>283,343<br>0,18698<br>52,979<br>218,427<br>13,005<br>12,978  | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0,14332<br>258,045<br>503,073<br>0,18698<br>94,065<br>352,110   | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0.14332<br>224,124<br>606,677<br>0.18698<br>113,437<br>337,561<br>13,023<br>12,987   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992   | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0.14332<br>721,291<br>1,808,201<br>0.18698<br>338,097<br>1,059,388<br>13,041<br>12,996  | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332<br>1,712,773<br>3,463,608<br>0.18699<br>647,625<br>2,360,399  | 59,928,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001  | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Rate (Less CCRC) PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Revenues Total Large C&I Large C&I Customers Average Monthly Customers  | 9,918,422<br>396,611<br>642,136<br>10,957,168<br>0,14332<br>1,570,381<br>3,404,895<br>0,18698<br>636,647<br>2,207,029<br>12,951<br>12,951   | 11,925,061<br>50,0655<br>842,582<br>13,268,298<br>0.14332<br>1,901,612<br>4,067,703<br>0.18698<br>760,579<br>2,662,192  | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777<br>3,766,862<br>0.18698<br>704,328<br>2,441,105<br>12,969<br>12,960   | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945<br>12,978<br>12,965  | 1,157,680 47,340 32,969 1,237,989 0,14332 177,429 494,970 0,18698 92,550 269,978 12,987 12,969 634,76 \$  | 1,232,771 50,009 88,034 1,370,814 0,14332 196,465 368,327 0,18698 68,870 265,335 12,996 12,974 654,99 \$  June   | 1,057,757<br>49,816<br>40,819<br>1,154,392<br>0,14332<br>165,447<br>283,343<br>0,18698<br>52,979<br>218,427<br>13,005<br>12,978  | 1,644,507<br>70,659<br>85,316<br>1,800,483<br>0,14332<br>258,045<br>503,073<br>0,18698<br>94,065<br>352,110   | 1,419,548<br>52,734<br>91,520<br>1,563,802<br>0.14332<br>224,124<br>606,677<br>0.18698<br>113,437<br>337,561<br>13,023<br>12,987   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992   | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0.14332<br>721,291<br>1,808,201<br>0.18698<br>338,097<br>1,059,388<br>13,041<br>12,996  | 10,739,791<br>461,126<br>749,777<br>11,950,694<br>0.14332<br>1,712,773<br>3,463,608<br>0.18699<br>647,625<br>2,360,399  | 59,928,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001  | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-4 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) PNG Revenues  Total Large C&I Large C&I Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers  Small Volume Interruptible & Joint SVI-1   | 9,918,422 396,611 642,136 10,957,168 0,14332 1,570,381 3,404,895 0,18698 636,647 2,207,029 12,951 12,951 \$ 170,41 \$   | 11,925,061<br>500,655<br>842,582<br>13,268,298<br>0,14332<br>1,901,612<br>4,067,703<br>0,18698<br>760,579<br>2,662,192<br>12,960<br>12,956<br>375,84<br>\$  | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777<br>3,766,862<br>0.18698<br>704,328<br>2,441,105<br>12,960<br>564,07 \$  | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945<br>12,965<br>614,16<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$                        | 1,157,680<br>47,340<br>32,969<br>1,237,989<br>0,14332<br>177,429<br>494,970<br>0,18698<br>92,550<br>269,978<br>12,969<br>634,76<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$<br>\$ | 1,232,771 50,009 88,034 1,370,814 0,14332 196,465 368,327 0,18698 68,870 265,335 12,996 12,974 654,99 \$  June 272,539   | 1,057,757 49,816 40,819 1,154,392 0,14332 165,447 283,343 0,18698 52,979 218,427 13,005 12,978 671,59 §  July 91,981   | 1,644,507 70,659 85,316 1.800,483 0.14332 258,045 503,073 0.18698 94,065 352,110 13,014 12,983 698.48  August 460,266   | 1,419,548 52,734 91,520 1,563,802 0,14332 224,124 606,677 0,18698 113,437 337,561 13,023 12,987 \$ 724,23 \$   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992<br>774,87   | 4,500,314 202,225 330,189 5,032,728 0,14332 721,291 1,808,201 0,18698 338,097 1,059,388 13,041 12,996 \$ 856,11   | 10,739,791 461,126 749,777 11,950,694 0.14332 1,712,773 3,463,608 0.18698 647,625 2,360,399 13,050 13,050 13,001 \$ 1,037.38 \$   | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001<br>1,037,38   | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Rate (Less CCRC) NMU Rate (Less CCRC) Large C&I Large C&I Large C&I Large C&I Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Small Volume Interruptible & Joint  | 9,918.422<br>396,611<br>642,136<br>10,957,168<br>0,14332<br>1,570,381<br>3,404,895<br>0,18698<br>636,647<br>2,207,029<br>12,951<br>12,951<br>\$ 170,41 \$   | 11,925,061<br>500,655<br>842,582<br>13,268,298<br>0,14332<br>1,901,612<br>4,067,703<br>0,18698<br>760,579<br>2,662,192<br>12,960<br>12,956<br>375,84 \$   | 11,015,532<br>378,910<br>723,733<br>12,118,175<br>0.14332<br>1,736,777<br>3,766,862<br>0.18698<br>704,328<br>2,441,105<br>12,960<br>564.07 \$  | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945<br>12,978<br>12,965<br>614.16 \$   | 1,157,680 47,340 32,969 1,237,989 0,14332 177,429 494,970 0,18698 92,550 269,978 12,987 12,969 634,76 \$  | 1,232,771 50,009 88,034 1,370,814 0,14332 196,465 368,327 0,18698 68,870 265,335 12,996 12,974 654,99 \$  June   | 1,057,757 4,816 46,819 1,154,392 0,14332 165,447 283,343 0,18698 52,979 218,427 13,005 12,978 671,59 \$  | 1,644,507 70,659 85,316 1,800,463 0,14332 258,045 503,073 0,18698 94,065 352,110 13,014 12,983 698.48   | 1,419,548 52,734 91,520 1,593,802 0,14332 224,124 606,677 0,18698 113,437 337,561 13,023 12,987 \$ 724,23 \$   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992<br>774,87   | 4,500,314<br>202,225<br>330,189<br>5,032,728<br>0,14332<br>721,291<br>1,808,201<br>0,18698<br>338,097<br>1,059,388<br>13,041<br>12,996<br>\$ 856.11 :   | 10,739,791 461.126 749,777 11,950.693 0.14332 1,712,773 3,463,608 0.18698 647,625 2,360,399 13,050 13,050 1,037.38 \$   | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001<br>1,037,38   | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Rate (Less CCRC) PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Revenues Total Large C&I Large C&I Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Small Volume Interruptible & Joint SVI-1 SJ-1 SVI-4 SJ-4  | 9,918,422 396,611 642,136 10,957,168 0.14332 1,570,381 3,404,895 0.18698 636,647 2,207,029 12,951 12,951 12,951 12,951 2,279,461 45,839 130,094 (39,047)  | 11,925,061 500,655 842,582 13,268,298 0,14332 1,901,612 4,067,703 0,18698 760,579 2,662,192 12,960 12,956 375,84 \$  February 2,470,782 55,613 172,329 67,606   | 11,015,532 378,910 723,733 12,118,175 0,14332 1,736,777 3,766,862 0,18698 704,328  2,441,105 12,969 12,960 564,07 \$  March 1,870,643 34,343 151,593 13,6,830  | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0,14332<br>420,501<br>1,237,798<br>0,18898<br>231,443<br>651,945<br>12,978<br>12,978<br>12,965<br>614,16<br>\$<br>April<br>1,319,411<br>18,767<br>36,843<br>(136,823)   | 1,157,680 47,340 32,969 1,237,989 0,14332 177,429 494,970 0,18898 92,550 269,978 12,987 12,969 634,76 \$  May (211,368) (5,093) (2,424) 71,553  | 1,232,771 50,009 88,034 1,370,814 0,14332 196,465 368,327 0,18698 68,870 265,335 12,996 12,974 654,99 \$  June 272,539 (806) 15,077 (40,623)   | 1,057,757 49,816 46,819 1,154,392 0,14332 165,447 283,343 0,18698 52,979 218,427 13,005 12,978 671,59 §  July 91,981 560 12,695 (13,077)   | 1,644,507 70,659 85,316 1,800,483 0,14332 258,045 503,073 0,18698 94,065 352,110 13,014 12,983 698,48 400,266 14,763 4,777 1,658  | 1,419,548 52,734 91,520 1,563,802 0,14332 224,124 606,677 0,18698 113,437 337,561 13,023 12,987 724,23 \$  September 200,585 (558) 24,967 1,680  | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992<br>774,87<br>713,471<br>(7,315)<br>37,186<br>3,967  | 4,500,314 202,225 330,189 5,032,728 0,14332 721,291 1,808,201 0,18698 338,097 1,059,388 13,041 12,996 \$ 856,11  November 1,664,890 26,838 64,282 7,065   | 10,739,791 461,126 749,777 11,950,694 0,14332 1,712,773 3,463,608 0,18698 647,625 2,360,399 13,050 13,050 1,037,38 \$  December 2,380,099 53,000 138,803 18,592   | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001<br>1,037,38<br>Total<br>13,512,760<br>235,951<br>786,222<br>79,381  | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Revenues GS-NMU C&I > 1,500 CCF NMU Ret (Less CCRC) PNMU Ret (Less CCRC) NMU Revenues  Total Large C&I Large C&I Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers  Small Volume Interruptible & Joint SVI-1 SJ-1 SVI-4 SJ-4 SVI-5   | 9,918,422 396,611 642,136 10,957,168 10,957,168 0,14332 1,570,381 3,404,895 0,18698 636,647 2,207,029 12,951 12,951 170,41 45,839 130,094 (39,047) 26,383   | 11,925,061 500,655 842,582 13,268,298 0,14332 1,901,612 4,067,703 0,18698 760,579 2,662,192 12,960 12,956 375,84 \$  February 2,470,782 55,613 172,329 67,606 44,048  | 11,015,532 378,910 723,733 12,118,175 0,14332 1,736,777 3,766,862 0,18698 704,328 2,441,105 12,969 12,960 564,07 \$  March 1,870,643 34,343 34,343 351,593 136,830 26,206                                      | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945<br>12,965<br>614,16 \$<br>April<br>1,319,411<br>18,767<br>36,843<br>(136,823)<br>12,205  | 1,157,680 47,340 32,969 1,237,989 0,14332 177,429 494,970 0,18698 92,550 269,978 12,987 12,969 634,76 \$  May (211,368) (5,093) (2,424) 71,553 199  | 1,232,771 50,009 88,034 1,370,814 0,14332 196,465 368,327 0,18698 68,870 265,335 12,996 12,974 654,99 \$  June 272,539 (806) 15,077 (40,623) (139)   | 1,057,757 4,816 46,819 1,154,392 1,154,392 1,154,392 1,154,392 1,154,392 1,154,392 1,165,447 283,343 0,18698 52,979 218,427 13,005 12,978 671,59 \$  July 91,981 560 12,695 (13,077) (921)   | 1,644,507 7,0659 85,316 1,800,483 0,14332 258,045 503,073 0,18698 94,065 352,110 13,014 12,983 6,98,48  August 460,266 14,763 4,777 1,658 544   | 1,419,548 52,734 91,520 1,563,802 0,14332 224,124 606,677 0,18698 113,437 337,561 13,023 12,987 724,23 \$  September 200,585 (558) (558) 24,967 1,680 2,437  | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992<br>774,87<br>Cotober<br>713,471<br>(7,315)<br>37,186<br>3,967<br>7,273  | 4,500,314 202,225 330,189 5,032,728 0,14332 721,291 1,808,201 0,18698 338,097 1,059,388 13,041 12,996 \$ 856,11  November 1,664,890 26,838 64,282 7,065 15,649  | 10,739,791 461,126 749,777 11,950,694 0,14332 1,712,773 3,463,608 0,18698 647,625 2,360,399 13,050 13,001 \$1,037,38 \$   December 2,380,099 53,000 138,803 18,592 38,614   | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001<br>1,037,38<br>Total<br>13,512,760<br>235,951<br>786,222<br>79,381<br>172,498   | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Rate (Less CCRC) PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Revenues Total Large C&I Large C&I Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Small Volume Interruptible & Joint SVI-1 SJ-1 SVI-4 SJ-4  | 9,918,422 396,611 642,136 10,957,168 0.14332 1,570,381 3,404,895 0.18698 636,647 2,207,029 12,951 12,951 12,951 12,951 2,279,461 45,839 130,094 (39,047)  | 11,925,061 500,655 842,582 13,268,298 0,14332 1,901,612 4,067,703 0,18698 760,579 2,662,192 12,960 12,956 375,84 \$  February 2,470,782 2,470,782 5,613 172,329 67,606 44,048 48,900 2,859,278                                    | 11,015,532 378,910 723,733 12,118,175 0,14332 1,736,777 3,766,862 0,18698 704,328  2,441,105 12,969 12,960 564,07 \$  March 1,870,643 34,343 151,593 13,6,830  | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945<br>12,965<br>614.16 \$<br>April<br>1,319,411<br>1,87,67<br>36,843<br>(136,823)<br>12,205<br>22,560<br>1,272,963  | 1,157,680 47,340 32,969 1,237,989 0,14332 177,429 494,970 0,18898 92,550 269,978 12,987 12,989 634,76 \$  May (211,368) (5,093) (2,424) 71,553  | 1,232,771 50,009 88,034 1,370,814 1,370,814 1,370,814 1,370,814 1,314 1,314 1,315 1, | 1,057,757 49,816 46,819 1,154,392 0,14332 165,447 283,343 0,18698 52,979 218,427 13,005 12,978 671,59 §  July 91,981 560 12,695 (13,077)   | 1,644,507 70,659 85,316 1,800,463 0,14332 258,045 503,073 0,18698 94,065 352,110 13,014 12,983 698.48  August 460,266 14,763 4,777 1,658 544 11,694 11,694 493,702                        | 1,419,548 52,734 91,520 1,593,802 0,14332 224,124 606,677 0,18698 113,437 337,561 13,023 12,987 \$,724,23 \$,2987 \$,724,23 \$,2987 1,680 0,585 (558) 24,967 1,680 2,437 9,372 238,483   | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992<br>774,87<br>713,471<br>(7,315)<br>37,186<br>3,967  | 4,500,314 202,225 330,189 5,032,728 0,14332 721,291 1,808,201 0,18698 338,097 1,059,388 13,041 12,996 \$ 856.11 :  November 1,664,800 26,838 64,282 7,065 15,649 33,740 1,812,464                               | 10,739,791 461,126 749,777 11,950,694 0,14332 1,712,773 3,463,608 0,18698 647,625 2,360,399 13,050 13,050 1,037,38 \$  December 2,380,099 53,000 138,803 18,592   | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001<br>1,037,38<br>Total<br>13,512,760<br>235,951<br>786,222<br>79,381  | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-4 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Rate (Less CCRC) PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Revenues  Total Large C&I Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers  Small Volume Interruptible & Joint SVI-1 SJ-1 SVI-4 SJ-4 SJ-4 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC)  | 9,918.422 396,611 642,136 10,957,168 10,14332 1,570,381 3,404,895 0.18698 636,647 2,207,029 12,951 12,951 \$ 170,41 \$  | 11,925,061 500,655 842,582 13,268,298 0,14332 1,901,612 4,067,703 0,18698 760,579 2,662,192 12,960 12,956 375,84 \$  February 2,470,782 55,613 172,329 67,606 44,048 48,900 2,859,278   | 11,015,532 378,910 723,733 12,118,175 0.14332 1,736,777 3,766,862 2,018698 704,328 2,441,105 12,960 564.07 \$  March 1,870,643 34,343 34,343 3151,593 136,830 26,206 45,590 2,268,206 0,11029                  | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945<br>12,965<br>614,16<br>\$<br>April<br>1,319,411<br>18,767<br>36,843<br>(136,823)<br>12,205<br>22,560<br>1,272,963<br>0,11029                                 | 1,157,680 47,340 32,969 1,237,989 1,237,989 1,237,989 1,24,970 1,18698 92,550 269,978 12,987 12,969 634,76 \$  May (211,368) (5,093) (2,424) 71,553 199 10,162 (136,971) 0,11029  | 1,232,771 50,009 88,034 1,370,814 0,14332 196,465 368,327 0,18698 68,870 265,335 12,996 12,974 654,99 \$  June 272,539 (806) 15,077 (40,623) (139) 6,604 282,652 0,11029   | 1,057,757 4,816 46,819 1,154,392 165,447 283,343 0,18698 52,979 218,427 13,005 12,978 671,59 \$  July 91,981 560 12,695 (13,077) (921) 5,218 96,456 0,11029  | 1,644,507 70,659 85,316 1,800,483 0,14332 258,045 503,073 0,18698 94,065 352,110 13,014 12,983 698,48  August 460,266 14,763 4,777 1,658 544 11,694 493,702 0,11029                       | 1,419,548 52,734 91,520 1,553,802 0,14332 224,124 606,677 0,18698 113,437 337,561 13,023 12,987 724,23 \$  September 200,585 (558) (558) 24,967 1,880 2,437 9,372 238,483 0,11029  | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992<br>774,87<br>0,748<br>0,748<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1 | 4,500,314 202,225 330,189 5,032,728 0,14332 721,291 1,808,201 0,18698 338,097 1,059,388 13,041 12,996 856,11 1,664,890 26,838 64,282 7,065 15,649 33,740 1,812,464 0,11029                                      | 10,739,791 461,126 749,777 11,950,694 0,14332 1,712,773 3,463,608 0,18098 647,625 2,360,399 13,050 13,050 13,001 \$ 1,037,38 \$   December 2,380,099 53,000 138,803 18,592 38,614 47,600 2,676,708 0,11029                          | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001<br>1,037,38<br>13,512,760<br>235,951<br>786,222<br>79,381<br>172,498<br>298,690<br>15,085,502                           | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) PNMU Rate (Less CCRC) NMU Revenues  Total Large C&I Large C&I Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers  Small Volume Interruptible & Joint SVI-1 SJ-1 SVI-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume   | 9,918,422 396,611 642,136 10,957,168 0,14332 1,570,381 3,404,895 0,18698 636,647 2,207,029 12,951 12,951 12,951 \$ 170,41 \$  | 11,925,061 500,655 842,582 13,268,298 0,14332 1,901,612 4,067,703 0,18698 760,579 2,662,192 12,960 12,956 375,84 \$  February 2,470,782 2,470,782 5,613 172,329 67,606 44,048 48,900 2,859,278                                    | 11,015,532 378,910 723,733 12,118,175 0,14332 1,736,777 3,766,862 0,18698 704,328 2,441,105 12,969 12,960 564,07 \$  March 1,870,643 3,43,43 151,593 136,830 26,206 48,590                                     | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945<br>12,965<br>614.16 \$<br>April<br>1,319,411<br>1,87,67<br>36,843<br>(136,823)<br>12,205<br>22,560<br>1,272,963  | 1,157,680 47,340 32,969 1,237,989 0,14332 177,429 494,970 0,18698 92,550 269,978 12,987 12,987 12,969 634,76 \$  May (211,368) (5,093) (2,424) 71,553 199 10,162 (136,971)  | 1,232,771 50,009 88,034 1,370,814 1,370,814 1,370,814 1,370,814 1,314 1,314 1,315 1, | 1,057,757 4,816 46,819 1,154,392 1,154,392 1,154,392 1,154,392 1,154,392 1,154,392 1,165,447 283,343 1,18698 52,979 218,427 13,005 12,978 671,59 3,981 560 12,695 (13,077) (921) 5,218 96,456  | 1,644,507 70,659 85,316 1,800,463 0,14332 258,045 503,073 0,18698 94,065 352,110 13,014 12,983 698.48  August 460,266 14,763 4,777 1,658 544 11,694 11,694 493,702                        | 1,419,548 52,734 91,520 1,593,802 0,14332 224,124 606,677 0,18698 113,437 337,561 13,023 12,987 \$,724,23 \$,2987 \$,724,23 \$,2987 1,680 0,585 (558) 24,967 1,680 2,437 9,372 238,483   | 2,775,064<br>106,264<br>198,154<br>3,079,462<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992<br>774,87<br>10,570<br>10,570<br>10,570<br>10,570<br>765,152  | 4,500,314 202,225 330,189 5,032,728 0,14332 721,291 1,808,201 0,18698 338,097 1,059,388 13,041 12,996 \$ 856.11 :  November 1,664,800 26,838 64,282 7,065 15,649 33,740 1,812,464                               | 10,739,791 461,126 749,777 11,950,694 0,14332 1,712,773 3,463,608 647,625 2,360,399 13,050 13,051 \$ 1,037,38 \$   December 2,380,099 53,000 138,803 18,592 38,614 47,600 2,676,708   | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,496,567<br>156,008<br>13,001<br>1,037,38<br>Total<br>13,512,760<br>235,951<br>786,222<br>79,381<br>172,498<br>288,690                                | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Rate (Less CCRC) PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Rate (Less CCRC) NMU Revenues  Total Large C&I  Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers SM-1 SU-1 SU-1 SU-1 SU-4 SU-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues  SVI-NMU   | 9,918.422 396,611 642,136 10,957,168 10,14332 1,570,381 3,404,895 0.18698 636,647 2,207,029 12,951 12,951 \$ 170,41 \$  | 11,925,061 500,655 842,582 13,268,298 0,14332 1,901,612 4,067,703 0,18698 760,579 2,662,192 12,960 12,956 375,84 \$  February 2,470,782 55,613 172,329 67,606 44,048 48,900 2,859,278   | 11,015,532 378,910 723,733 12,118,175 0.14332 1,736,777 3,766,862 2,018698 704,328 2,441,105 12,960 564.07 \$  March 1,870,643 34,343 34,343 3151,593 136,830 26,206 45,590 2,268,206 0,11029                  | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0.14332<br>420,501<br>1,237,798<br>0.18698<br>231,443<br>651,945<br>12,965<br>614,16<br>\$<br>April<br>1,319,411<br>18,767<br>36,843<br>(136,823)<br>12,205<br>22,560<br>1,272,963<br>0,11029                                 | 1,157,680 47,340 32,969 1,237,989 1,237,989 1,237,989 1,24,970 1,18698 92,550 269,978 12,987 12,969 634,76 \$  May (211,368) (5,093) (2,424) 71,553 199 10,162 (136,971) 0,11029  | 1,232,771 50,009 88,034 1,370,814 0,14332 196,465 368,327 0,18698 68,870 265,335 12,996 12,974 654,99 \$  June 272,539 (806) 15,077 (40,623) (139) 6,604 282,652 0,11029   | 1,057,757 4,816 46,819 1,154,392 165,447 283,343 0,18698 52,979 218,427 13,005 12,978 671,59 \$  July 91,981 560 12,695 (13,077) (921) 5,218 96,456 0,11029  | 1,644,507 70,659 85,316 1,800,483 0,14332 258,045 503,073 0,18698 94,065 352,110 13,014 12,983 698,48  August 460,266 14,763 4,777 1,658 544 11,694 493,702 0,11029                       | 1,419,548 52,734 91,520 1,553,802 0,14332 224,124 606,677 0,18698 113,437 337,561 13,023 12,987 724,23 \$  September 200,585 (558) (558) 24,967 1,880 2,437 9,372 238,483 0,11029  | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>1,175,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992<br>774,87<br>0,748<br>0,748<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1,749<br>1 | 4,500,314 202,225 330,189 5,032,728 0,14332 721,291 1,808,201 0,18698 338,097 1,059,388 13,041 12,996 856,11 1,664,890 26,838 64,282 7,065 15,649 33,740 1,812,464 0,11029                                      | 10,739,791 461,126 749,777 11,950,694 0,14332 1,712,773 3,463,608 0,18098 647,625 2,360,399 13,050 13,050 13,001 \$ 1,037,38 \$   December 2,380,099 53,000 138,803 18,592 38,614 47,600 2,676,708 0,11029                          | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001<br>1,037,38<br>13,512,760<br>235,951<br>786,222<br>79,381<br>172,498<br>298,690<br>15,085,502                           | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Rate (Less CCRC) PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) NMU Rate (Less CCRC) NMU Rate (Less CCRC) STOTAL Large C&I Large C&I Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Small Volume Interruptible & Joint SVI-1 SJ-1 SVI-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU SJ-NMU SJ-NMU Total NMU Small Volume    | 9,918,422 396,611 642,136 10,957,168 0.14332 1,570,381 3,404,895 0.18698 636,647 2,207,029 12,951 12,951 12,951 12,951 45,839 130,094 45,839 130,094 (39,047) 26,383 43,680 2,486,410 0.11029 274,226 1,600,811                             | 11,925,061 500,655 842,582 13,268,298 0,14332 1,901,612 4,067,703 0,18698 760,579 2,662,192 12,960 12,956 375,84 \$  February 2,470,782 55,613 172,329 67,606 44,048 48,900 2,859,278 0,11029 315,350 1,423,285                   | 11,015,532 378,910 723,733 12,118,175 0,14332 1,736,777 3,766,862 0,18698 704,328  2,441,105 12,969 12,960 564,07 \$  March 1,870,643 34,343 151,593 136,830 26,206 48,590 2,268,205 0,11029 250,160 1,618,690 | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0,14332<br>420,501<br>1,237,798<br>0,18898<br>231,443<br>651,945<br>12,978<br>12,965<br>614,16<br>\$<br>April<br>1,319,411<br>18,767<br>36,843<br>(136,823)<br>12,205<br>22,560<br>1,272,963<br>0,11029<br>140,395<br>966,397 | 1,157,680 47,340 32,969 1,237,989 0,14332 177,429 494,970 0,18898 92,550 269,978 12,987 12,989 634,76 \$  May (211,368) (5,093) (2,424) 71,553 199 10,162 (136,971) 0,11029 (151,107) 136,502   | 1,232,771 50,009 88,034 1,370,814 0,14332 196,465 368,327 0,18698 68,870 265,335 12,996 12,974 654,99 \$  June 272,539 (806) 15,077 (40,623) (139) 6,604 252,652 0,11029 27,865  | 1,057,757 4,816 46,819 1,154,392 0,14332 165,447 283,343 0,18698 52,979 218,427 13,005 12,978 671,59 91,981 560 12,695 (13,077) (921) 5,218 96,456 0,11029 10,638 73,524   | 1,644,507 70,659 85,316 1,800,483 0,14332 258,045 503,073 0,18698 94,065 352,110 13,014 12,983 698,48 400,266 14,763 4,777 1,658 544 11,694 493,702 0,11029 0,11029 0,11029 333,435       | 1,419,548 52,734 91,520 1,563,802 0,14332 224,124 606,677 0,18898 113,437 337,561 13,023 12,987 724,23 \$  September 200,585 (558) 24,967 1,680 2,437 9,372 238,483 0,11029 26,302 316,205   | 2,775,064 106,264 198,154 3,079,482 0,14332 441,351 1,175,252 0,18698 219,749 661,100 13,032 12,992 774,87 713,471 (7,315) 37,186 3,967 7,273 10,570 765,152 0,1102 0,10,570 765,152 0,1102 0,10,771 670,971   | 4,500,314 202,225 330,189 5,032,728 0,14332 721,291 1,808,201 0,18698 338,097 1,059,388 13,041 12,996 \$ 856.11  November 1,664,890 26,838 64,282 7,065 15,649 33,740 1,812,464 0,11029 199,897 715,419         | 10,739,791 461,126 749,777 11,950,694 0,14332 1,712,773 3,463,608 0,18698 647,625 2,360,399 13,050 13,050 13,050 13,050 13,050 13,050 13,803 18,592 38,614 47,600 2,676,708 0,11029 295,214 1,819,191                               | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001<br>1,037,38<br>13,512,760<br>235,951<br>786,222<br>79,381<br>172,498<br>298,690<br>15,085,502<br>1,663,780              | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Revenues GS-NMU C&I > 1,500 CCF NMU Ret (Less CCRC) PNMU Ret (Less CCRC) NMU Revenues  Total Large C&I  Large C&I  Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Small Volume Interruptible & Joint SVI-1 SJ-1 SJ-1 SVI-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU SJ-NMU  | 9,918,422 396,611 642,136 10,957,168 10,957,168 0,14332 1,570,381 3,404,895 0,18698 636,647 2,207,029 12,951 12,951 12,951 170,41 \$  January 2,279,461 45,839 130,094 (39,047) 26,383 43,680 2,486,410 0,11029 274,226 1,600,811 1,600,811 | 11,925,061 500,655 842,582 13,268,298 0,14332 1,901,612 4,067,703 0,18698 760,579 2,662,192 12,960 12,956 375,84 \$  February 2,470,782 5,5613 172,329 67,606 44,048 48,900 2,859,278 0,11029 315,350 1,423,285 1,423,285 0,08598 | 11,015,532 378,910 723,733 12,118,175 0,14332 1,736,777 3,766,862 2,141,105 12,969 12,960 564,07 \$  March 1,870,643 34,343 151,593 136,830 26,206 48,590 0,11029 250,160 1,618,690 0,08598                    | 2,542,539 163,419 228,045 2,934,004 0,14332 420,501 1,237,798 0,18698 231,443 651,945 12,978 12,965 614.16 \$  April 1,319,411 1,87,67 36,843 (136,823) 12,205 22,560 1,272,963 0,11029 140,395 966,397 966,397   | 1,157,680 47,340 32,969 1,237,989 0,14332 177,429 494,970 0,18698 92,550 269,978 12,987 12,987 12,969 634,76 \$  May (211,368) (5,093) (2,424) 71,553 199 10,162 (136,971) 0,11029 (15,107) 136,502 10,98598                                      | 1,232,771 5,009 88,034 1,370,814 1,370,814 1,370,814 1,370,814 1,3 | 1,057,757 4,816 46,819 1,154,392 1,154,392 1,154,392 1,154,392 1,154,392 1,154,392 1,154,392 1,165,447 1,1698 1,16 | 1,644,507 70,659 85,316 1,800,463 0,14332 258,045 503,073 0,18698 94,065 352,110 13,014 12,983 698.48  August 460,266 14,763 4,777 1,658 544 11,694 11,694 493,702 0,11029 54,450 333,435 | 1,419,548 52,734 91,520 1,593,802 0,14332 224,124 606,677 0,18698 113,437 337,561 13,023 12,987 \$,724,23 \$,2987 \$,724,23 \$,2987 1,880 24,967 24,967 24,9 | 2,775,064<br>106,264<br>198,154<br>3,079,482<br>0,14332<br>441,351<br>11,75,252<br>0,18698<br>219,749<br>661,100<br>13,032<br>12,992<br>774,87<br>(7,315)<br>37,186<br>3,967<br>7,273<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>10,570<br>1   | 4,500,314 202,225 330,189 5.032,728 0.14332 721,291 1,808,201 0.18698 338,097 1,059,388 13,041 12,996 \$ 856.11 :  November 1,664,800 26,838 64,282 7,065 15,649 33,740 0.11029 199,897 715,419 715,419 0.08598 | 10,739,791 461,126 749,777 11,950,694 0,14332 1,712,773 3,463,608 0,18698 647,625 2,360,399 13,050 13,051 1,037,38 \$  December 2,380,099 53,000 138,803 18,592 38,614 47,600 2,676,708 0,11029 295,214 1,819,191 1,819,191 0,08598 | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001<br>1,037,38<br>13,512,760<br>235,951<br>786,222<br>79,381<br>172,498<br>298,690<br>15,085,502<br>1,663,780<br>9,784,371 | 1,348,657 |
| GS-1 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF Total PNG Large C&I PNG Revenues GS-NMU C&I > 1,500 CCF NMU Rate (Less CCRC) PNMU Rate (Less CCRC) NMU Revenues  Total Large C&I Large C&I Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers  Small Volume Interruptible & Joint SVI-1 SJ-1 SVI-4 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues  SVI-NMU SJ-NMU SJ-NMU SJ-NMU SJ-NMU Total NMU Small Volume NMU Rate (Less CCRC) | 9,918,422 396,611 642,136 10,957,168 0.14332 1,570,381 3,404,895 0.18698 636,647 2,207,029 12,951 12,951 12,951 12,951 45,839 130,094 45,839 130,094 (39,047) 26,383 43,680 2,486,410 0.11029 274,226 1,600,811                             | 11,925,061 500,655 842,582 13,268,298 0,14332 1,901,612 4,067,703 0,18698 760,579 2,662,192 12,960 12,956 375,84 \$  February 2,470,782 55,613 172,329 67,606 44,048 48,900 2,859,278 0,11029 315,350 1,423,285                   | 11,015,532 378,910 723,733 12,118,175 0,14332 1,736,777 3,766,862 0,18698 704,328  2,441,105 12,969 12,960 564,07 \$  March 1,870,643 34,343 151,593 136,830 26,206 48,590 2,268,205 0,11029 250,160 1,618,690 | 2,542,539<br>163,419<br>228,045<br>2,934,004<br>0,14332<br>420,501<br>1,237,798<br>0,18898<br>231,443<br>651,945<br>12,978<br>12,965<br>614,16<br>\$<br>April<br>1,319,411<br>18,767<br>36,843<br>(136,823)<br>12,205<br>22,560<br>1,272,963<br>0,11029<br>140,395<br>966,397 | 1,157,680 47,340 32,969 1,237,989 0,14332 177,429 494,970 0,18898 92,550 269,978 12,987 12,989 634,76 \$  May (211,368) (5,093) (2,424) 71,553 199 10,162 (136,971) 0,11029 (151,107) 136,502   | 1,232,771 50,009 88,034 1,370,814 0,14332 196,465 368,327 0,18698 68,870 265,335 12,996 12,974 654,99 \$  June 272,539 (806) 15,077 (40,623) (139) 6,604 252,652 0,11029 27,865  | 1,057,757 4,816 46,819 1,154,392 0,14332 165,447 283,343 0,18698 52,979 218,427 13,005 12,978 671,59 91,981 560 12,695 (13,077) (921) 5,218 96,456 0,11029 10,638 73,524   | 1,644,507 70,659 85,316 1,800,483 0,14332 258,045 503,073 0,18698 94,065 352,110 13,014 12,983 698,48 400,266 14,763 4,777 1,658 544 11,694 493,702 0,11029 0,11029 0,11029 333,435       | 1,419,548 52,734 91,520 1,563,802 0,14332 224,124 606,677 0,18898 113,437 337,561 13,023 12,987 724,23 \$  September 200,585 (558) 24,967 1,680 2,437 9,372 238,483 0,11029 26,302 316,205   | 2,775,064 106,264 198,154 3,079,482 0,14332 441,351 1,175,252 0,18698 219,749 661,100 13,032 12,992 774,87 13,471 (7,315) 37,186 3,967 7,273 10,570 10,570 670,971 670,971 0,08598   | 4,500,314 202,225 330,189 5,032,728 0,14332 721,291 1,808,201 0,18698 338,097 1,059,388 13,041 12,996 \$ 856.11  November 1,664,890 26,838 64,282 7,065 15,649 33,740 1,812,464 0,11029 199,897 715,419         | 10,739,791 461,126 749,777 11,950,694 0,14332 1,712,773 3,463,608 0,18698 647,625 2,360,399 13,050 13,050 13,050 13,050 13,050 13,050 13,803 18,592 38,614 47,600 2,676,708 0,11029 295,214 1,819,191                               | 59,28,986<br>2,479,769<br>4,059,274<br>66,468,029<br>9,526,198<br>21,180,710<br>3,960,369<br>13,486,567<br>156,008<br>13,001<br>1,037,38<br>13,512,760<br>235,951<br>766,222<br>79,381<br>172,498<br>288,690<br>15,085,502<br>1,663,780<br>9,784,371 | 1,348,657 |

| Small Volume Int & Joint Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers   | 554<br>554<br>\$ 743.44  | 554<br>554<br>\$ 1,533.55 \$  | 554<br>554<br>2,236.32 \$  | 554<br>554<br>2,639.73 \$  | 554<br>554<br>2,633.64 \$   | 554<br>554<br>2,701.00 \$   | 554<br>554<br>2,731.62 \$  | 554<br>554<br>2,881.65 \$  | 554<br>554<br>2,978.20 \$  | 554<br>554<br>3,234.66 \$  | 554<br>554<br>3,706.52 \$  | 554<br>554<br>4,521.73 \$  | 6,648<br>554<br>4,521.73  |        |
|---|--|---|--|--|---|---|--|--|--|--|--|--|---|--------|
| Large Volume Interruptible & Joint  | January  | February  | March  | April  | May   | June  | July   | August   | September  | October  | November   | December   | Total   |        |
| LVI-1 TP  | 2,051,676  | (105,330)   | 1,043,550  | 108,370  | 59,318  | 120,905   | 234,181  | (111,969)  | 790,631  | 375,347  | 974,386  | 427,727  | 5,968,792   |        |
| LVI-1 Mainline  | 4,159  | 4,605   | 1,793  | 797  | (693)   | 3,946   | (420)  | (10,414)   | 6,853  | 67,566   | 5,707  | 15,231   | 99,130  |        |
| LVI-4   | 1,131,520  | (257,550)   | 287,400  | 32,380   | 32,444  | (26,538)  | (2,056)  | 9,300  | 9,680  | 43,170   | 94,730   | 204,870  | 1,559,350   |        |
| LJ-5 TP<br>Total PNG Large Volume   | <u>177,810</u><br>3,365,165  | 271,580<br>(86,695)   | 208,029<br>1,540,772   | 112,677<br>254,224   | 89,671<br>180,740   | 42,383<br>140,696   | 39,976<br>271,681  | 62,947<br>(50,136)   | 65,878<br>873,042  | 98,730<br>584,813  | 158,370<br>1,233,193   | 237,786<br>885.614   | 1,565,837<br>9,193,109  |        |
| PNG Rate (Less CCRC)  | 0.02596  | 0.02596   | 0.02596  | 0.02596  | 0.02596   | 0.02596   | 0.02596  | 0.02596  | 0.02596  | 0.02596  | 0.02596  | 0.02596  | 9,193,109   |        |
| PNG Revenues  | 87.360   | (2.251)   | 39,998   | 6.600  | 4.692   | 3.652   | 7.053  | (1.302)  | 22.664   | 15.182   | 32.014   | 22.991   | 238.653   |        |
| 1 NO Revenues   | 01,000   | (2,201)   | 55,550   | 0,000  | 4,032   | 3,002   | 7,000  | (1,502)  | 22,004   | 10,102   | 02,014   | 22,551   | 200,000   |        |
| LVI-NMU TP  | 361.095  | (102,864)   | 266.187  | 66.240   | 133.992   | 344.677   | 90.903   | 174.705  | 240,559  | 310.659  | 110.293  | 346.321  | 2.342.767   |        |
| NMU Rate (Less CCRC)  | 0.01884  | 0.01884   | 0.01884  | 0.01884  | 0.01884   | 0.01884   | 0.01884  | 0.01884  | 0.01884  | 0.01884  | 0.01884  | 0.01884  |   |        |
| NMU Revenues  | 6,803  | (1,938)   | 5,015  | 1,248  | 2,524   | 6,494   | 1,713  | 3,291  | 4,532  | 5,853  | 2,078  | 6,525  | 44,138  |        |
|   |  |   |  |  |   |   |  |  |  |  |  |  |   |        |
| Total Large Volume Revenues   | 94,163   | (4,189)   | 45,013   | 7,848  | 7,216   | 10,146  | 8,765  | 1,990  | 27,196   | 21,035   | 34,092   | 29,515   | 282,791   | 28,279 |
|   |  |   |  |  |   |   |  |  |  |  |  |  |   |        |
| Large Volume Int & Joint Customers  | 64   | 64  | 64   | 64   | 64  | 64  | 64   | 64   | 64   | 64   | 64   | 64   | 768   |        |
| Average Monthly Customers   | 64   | 64  | 64   | 64   | 64  | 64  | 64   | 64   | 64   | 64   | 64   | 64   | 64  |        |
| Distribution Revenues per Avg. Monthly Customers  | \$ 1,471.29  | 1,405.85 \$   | 2,109.18 \$  | 2,231.80 \$  | 2,344.56 \$   | 2,503.09 \$   | 2,640.05 \$  | 2,671.14 \$  | 3,096.09 \$  | 3,424.75 \$  | 3,957.43 \$  | 4,418.61 \$  | 4,418.61  |        |
|   |  |   |  |  |   |   |  |  |  |  |  |  |   |        |
|   |  |   |  |  |   |   |  |  |  |  |  |  |   |        |
|   |  |   |  |  |   |   |  |  |  |  |  |  |   |        |
|   |  |   |  |  |   |   |  |  |  |  |  |  |   |        |
| Small Volume Transport  | January  | February  | March  | April  | May   | June  | July   | August   | September  | October  | November   | December   | Total   |        |
| SVI-1 Transport   | 11,644   | 9,906   | 12,547   | 992  | 6,525   | 5,490   | 4,626  | 45   | 8,261  | 4,497  | 5,577  | 8,709  | 78,819  |        |
| SVI-1 Transport<br>SJ-1 Transport   | 11,644<br>68,472   | 9,906<br>327,998  | 12,547<br>26,007   | 992<br>30,682  | 6,525<br>30,927   | 5,490<br>817  | 4,626<br>1,222   | 45<br>11,328   | 8,261<br>13,158  | 4,497<br>27,304  | 5,577<br>51,446  | 8,709<br>39,021  | 78,819<br>628,381   |        |
| SVI-1 Transport<br>SJ-1 Transport<br>SVI-4 Transport  | 11,644   | 9,906   | 12,547   | 992  | 6,525   | 5,490   | 4,626  | 45   | 8,261  | 4,497  | 5,577  | 8,709  | 78,819<br>628,381<br>1,379,597  |        |
| SVI-1 Transport<br>SJ-1 Transport<br>SVI-4 Transport<br>SJ-4 Transport  | 11,644<br>68,472<br>165,641  | 9,906<br>327,998<br>212,984   | 12,547<br>26,007<br>177,919  | 992<br>30,682<br>102,253   | 6,525<br>30,927<br>60,394   | 5,490<br>817<br>84,862  | 4,626<br>1,222<br>70,939   | 45<br>11,328<br>75,802   | 8,261<br>13,158<br>65,655  | 4,497<br>27,304<br>75,741  | 5,577<br>51,446<br>167,608   | 8,709<br>39,021<br>119,799   | 78,819<br>628,381<br>1,379,597  |        |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SJ-4 Transport SVI-5 Transport   | 11,644<br>68,472   | 9,906<br>327,998  | 12,547<br>26,007   | 992<br>30,682  | 6,525<br>30,927   | 5,490<br>817  | 4,626<br>1,222   | 45<br>11,328   | 8,261<br>13,158  | 4,497<br>27,304  | 5,577<br>51,446  | 8,709<br>39,021  | 78,819<br>628,381<br>1,379,597<br>-<br>264,527  |        |
| SVI-1 Transport<br>SJ-1 Transport<br>SVI-4 Transport<br>SJ-4 Transport<br>SJ-5 Transport<br>SJ-5 Transport  | 11,644<br>68,472<br>165,641<br>34,226  | 9,906<br>327,998<br>212,984<br>52,998   | 12,547<br>26,007<br>177,919<br>48,256  | 992<br>30,682<br>102,253<br>9,838  | 6,525<br>30,927<br>60,394<br>11,173   | 5,490<br>817<br>84,862<br>11,899  | 4,626<br>1,222<br>70,939<br>(4,400)  | 45<br>11,328<br>75,802<br>(3,639)  | 8,261<br>13,158<br>65,655<br>6,242   | 4,497<br>27,304<br>75,741<br>20,824  | 5,577<br>51,446<br>167,608<br>22,866   | 8,709<br>39,021<br>119,799<br>54,245   | 78,819<br>628,381<br>1,379,597<br>264,527   |        |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SJ-4 Transport SVI-5 Transport SJ-5 Transport Total PNC Small Volume Transport   | 11,644<br>68,472<br>165,641<br>34,226  | 9,906<br>327,998<br>212,984<br>52,998   | 12,547<br>26,007<br>177,919<br>48,256<br>264,729   | 992<br>30,682<br>102,253<br>9,838  | 6,525<br>30,927<br>60,394<br>11,173   | 5,490<br>817<br>84,862<br>11,899  | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387  | 45<br>11,328<br>75,802<br>(3,639)<br>83,536  | 8,261<br>13,158<br>65,655<br>6,242<br>93,316   | 4,497<br>27,304<br>75,741<br>20,824<br>128,365   | 5,577<br>51,446<br>167,608<br>22,866<br>247,497  | 8,709<br>39,021<br>119,799<br>54,245   | 78,819<br>628,381<br>1,379,597<br>-<br>264,527  |        |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SJ-4 Transport SVI-5 Transport SJ-5 Transport Total PNG Small Volume Transport PNG Rate (Less CCRC)  | 11,644<br>68,472<br>165,641<br>34,226<br>279,983<br>0.11029  | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0.11029   | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0.11029  | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0.11029  | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0.11029   | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0.11029  | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0.11029   | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0.11029   | 8,261<br>13,158<br>65,655<br>6,242<br>93,316<br>0.11029  | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0.11029  | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0.11029   | 8,709<br>39,021<br>119,799<br>54,245<br>221,773<br>0.11029   | 78,819<br>628,381<br>1,379,597<br>-<br>264,527<br>-<br>2,351,324  |        |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SJ-4 Transport SVI-5 Transport SJ-5 Transport Total PNC Small Volume Transport   | 11,644<br>68,472<br>165,641<br>34,226  | 9,906<br>327,998<br>212,984<br>52,998   | 12,547<br>26,007<br>177,919<br>48,256<br>264,729   | 992<br>30,682<br>102,253<br>9,838  | 6,525<br>30,927<br>60,394<br>11,173   | 5,490<br>817<br>84,862<br>11,899  | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387  | 45<br>11,328<br>75,802<br>(3,639)<br>83,536  | 8,261<br>13,158<br>65,655<br>6,242<br>93,316   | 4,497<br>27,304<br>75,741<br>20,824<br>128,365   | 5,577<br>51,446<br>167,608<br>22,866<br>247,497  | 8,709<br>39,021<br>119,799<br>54,245   | 78,819<br>628,381<br>1,379,597<br>264,527   |        |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SJ-4 Transport SJ-5 Transport SJ-5 Transport SJ-5 Transport PMG Rate (Less CCRC) PMG Revenues  | 11,644<br>68,472<br>165,641<br>34,226<br>279,983<br>0.11029<br>30,879  | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0,11029<br>66,603   | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0.11029<br>29,197  | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0.11029<br>15,856  | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0.11029<br>12,024   | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0.11029<br>11,367  | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0.11029<br>7,984  | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0.11029<br>9,213  | 8,261<br>13,158<br>65,655<br>6,242<br>93,316<br>0.11029<br>10,292  | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0.11029<br>14,157  | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0.11029<br>27,296   | 8,709<br>39,021<br>119,799<br>54,245<br>221,773<br>0.11029<br>24,459   | 78,819<br>628,381<br>1,379,597<br>264,527<br>2,351,324<br>259,328   |        |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SJ-4 Transport SVI-5 Transport SJ-5 Transport Total PNG Small Volume Transport PNG Rate (Less CCRC)  | 11,644<br>68,472<br>165,641<br>34,226<br>279,983<br>0.11029  | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0.11029   | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0.11029  | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0.11029  | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0.11029   | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0.11029  | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0.11029   | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0.11029   | 8,261<br>13,158<br>65,655<br>6,242<br>93,316<br>0.11029  | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0.11029  | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0.11029   | 8,709<br>39,021<br>119,799<br>54,245<br>221,773<br>0.11029   | 78,819<br>628,381<br>1,379,597<br>-<br>264,527<br>-<br>2,351,324  |        |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SVI-4 Transport SVI-5 Transport SJ-5 Transport Total PNG Small Volume Transport PNG Rate (Less CCRC) PNG Revenues SVI-NMU Transport  | 11,644<br>68,472<br>165,641<br>34,226<br>279,983<br>0.11029<br>30,879  | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0.11029<br>66,603   | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0.11029<br>29,197<br>79,107<br>26,726  | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0.11029<br>15,856<br>61,110  | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0.11029<br>12,024<br>36,461   | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0.11029<br>11,367<br>8,892   | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0.11029<br>7,984<br>72,570  | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0.11029<br>9,213<br>34,422  | 8,261<br>13,158<br>65,655<br>6,242<br>93,316<br>0.11029<br>10,292<br>26,942  | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0.11029<br>14,157<br>74,446  | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0.11029<br>27,296   | 8,709<br>39,021<br>119,799<br>54,245<br>221,773<br>0.11029<br>24,459<br>180,116  | 78,819<br>628,381<br>1,379,597<br>-<br>264,527<br>-<br>2,351,324<br>259,328<br>895,293<br>751,587               |        |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SVI-4 Transport SVI-5 Transport SVI-5 Transport SVI-5 Transport Total PNG Small Volume Transport PNG Rate (Less CCRC) PNG Revenues SVI-NMU Transport SJ-NMU Transport  | 11,644<br>68,472<br>165,641<br>34,226<br>279,983<br>0,11029<br>30,879<br>84,026<br>101,053                       | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0.11029<br>66,603<br>134,532<br>173,134   | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0.11029<br>29,197<br>79,107  | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0.11029<br>15,856<br>61,110<br>3,006,532   | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0.11029<br>12,024<br>36,461<br>(927,747)                                      | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0.11029<br>11,367<br>8,892<br>23,348   | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0.11029<br>7,984<br>72,570<br>453,250   | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0,11029<br>9,213<br>34,422<br>518,388   | 8,261<br>13,158<br>65,655<br>6,242<br>93,316<br>0.11029<br>10,292<br>26,942<br>(344,333)   | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0,11029<br>14,157<br>74,446<br>(1,452,047)   | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0.11029<br>27,296<br>102,670<br>(1,015,880)   | 8,709<br>39,021<br>119,799<br>54,245<br>221,773<br>0,11029<br>24,459<br>180,116<br>189,143   | 78,819<br>628,381<br>1,379,597<br>-<br>264,527<br>-<br>2,351,324<br>259,328<br>895,293                          |        |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SVI-4 Transport SVI-5 Transport SJ-5 Transport Total PNG Small Volume Transport PNG Rate (Less CCRC) PNG Revenues SVI-NMU Transport SJ-NMU Transport Total NMU Small Volume Transport  | 11,644<br>68,472<br>165,641<br>34,226<br>279,983<br>0.11029<br>30,879<br>84,026<br>101,053<br>185,079            | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0,11029<br>66,603<br>134,532<br>173,134<br>307,667                                | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0.11029<br>29,197<br>79,107<br>26,726<br>105,833                               | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0.11029<br>15,856<br>61,110<br>3,006,532<br>3,067,642                                  | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0.11029<br>12,024<br>36,461<br>(927,747)<br>(891,286)                         | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0.11029<br>11,367<br>8,892<br>23,348<br>32,239                               | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0.11029<br>7,984<br>72,570<br>453,250<br>525,820                                | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0.11029<br>9,213<br>34,422<br>518,388<br>552,809                                | 8,261<br>13,158<br>65,655<br>6,242<br>93,316<br>0.11029<br>10,292<br>26,942<br>(344,333)<br>(317,391)                                    | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0.11029<br>14,157<br>74,446<br>(1,452,047)<br>(1,377,602)  | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0.11029<br>27,296<br>102,670<br>(1,015,860)<br>(913,189)                                    | 8,709<br>39,021<br>119,799<br>54,245<br>221,773<br>0.11029<br>24,459<br>180,116<br>189,143<br>369,259                                | 78,819<br>628,381<br>1,379,597<br>-<br>264,527<br>-<br>2,351,324<br>259,328<br>895,293<br>751,587               |        |
| SVI-1 Transport SJ-1 Transport SJ-4 Transport SJ-4 Transport SJ-5 Transport SJ-5 Transport SJ-5 Transport FNG Small Volume Transport PNG Rate (Less CCRC) PNG Revenues SVI-NMU Transport SJ-NMU Transport Total NMU Small Volume Transport NMU Rate (Less CCRC) NMU Revenues  | 11,644 68,472 105,641 34,226 279,983 0.11029 30,879 84,026 101,053 185,079 0.08598 15,913                        | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0.11029<br>66,603<br>134,532<br>173,134<br>307,667<br>0.08598<br>26,453           | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0.11029<br>29,197<br>79,107<br>26,726<br>105,833<br>0.08598<br>9,100           | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0.11029<br>15,856<br>61,110<br>3,006,532<br>3,067,642<br>0,08598<br>263,756            | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0.11029<br>12,024<br>36,461<br>(927,747)<br>(891,266)<br>0.08598<br>(76,633)  | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0,11029<br>11,367<br>8,892<br>23,348<br>32,239<br>0,08598<br>2,772           | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0.11029<br>7,984<br>72,570<br>453,250<br>525,820<br>0.08598<br>45,210           | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0.11029<br>9,213<br>34,422<br>518,388<br>552,809<br>0.08598<br>47,531           | 8,261<br>13,158<br>65,655<br>6,242<br>93,316<br>0.11029<br>10,292<br>26,942<br>(344,333)<br>(317,391)<br>0.08598<br>(27,289)             | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0.11029<br>14,157<br>74,446<br>(1,452,047)<br>(1,377,602)<br>0.08598<br>(118,446)                    | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0,11029<br>27,296<br>102,670<br>(1,015,860)<br>(313,189)<br>0,08598<br>(76,516)             | 8,709<br>39,021<br>119,799<br>54,245<br>221,773<br>0.11029<br>24,459<br>180,116<br>189,143<br>369,259<br>0.08598<br>31,749           | 78,819<br>628,381<br>1,379,597<br>264,527<br>2,351,324<br>259,328<br>895,293<br>751,587<br>1,646,880            |        |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SVI-4 Transport SVI-5 Transport SVI-5 Transport SVI-5 Transport PNG Rate (Less CCRC) PNG Revenues SVI-NMU Transport SVI-NMU Transport Total NMU Small Volume Transport NMU Rate (Less CCRC)  | 11,644<br>68,472<br>165,641<br>34,226<br>279,983<br>0,11029<br>30,879<br>84,026<br>101,053<br>185,079<br>0,08598 | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0,11029<br>66,603<br>134,532<br>173,134<br>307,667<br>0,08598                     | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0,11029<br>29,197<br>79,107<br>26,726<br>105,833<br>0,08598                    | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0.11029<br>15,856<br>61,110<br>3,006,532<br>3,067,642<br>0.08598                       | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0,11029<br>12,024<br>36,461<br>(927,747)<br>(891,286)<br>0,08598              | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0.11029<br>11,367<br>8,892<br>23,348<br>32,239<br>0.08598                    | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0.11029<br>7,984<br>72,570<br>453,250<br>525,820<br>0.08598                     | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0.11029<br>9,213<br>34,422<br>518,388<br>552,809<br>0.08598                     | 8,261<br>13,158<br>65,655<br>6,242<br>93,316<br>0.11029<br>10,292<br>26,942<br>(344,333)<br>(317,391)<br>0.08598                         | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0,11029<br>14,157<br>74,446<br>(1,452,047)<br>(1,377,602)<br>0,08598                                 | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0,11029<br>27,296<br>102,670<br>(1,015,860)<br>(913,189)<br>0,08598                         | 8,709<br>39,021<br>119,799<br>54,245<br>221,773<br>0.11029<br>24,459<br>180,116<br>189,143<br>369,259<br>0.08598                     | 78,819<br>628,381<br>1,379,597<br>264,527<br>2,351,324<br>259,328<br>895,293<br>751,587<br>1,646,880            | 40,093 |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SVI-4 Transport SVI-5 Transport SJ-5 Transport Total PNG Small Volume Transport PNG Rate (Less CCRC) PNG Revenues SVI-NMU Transport SJ-NMU Transport Total NMU Small Volume Transport NMU Rate (Less CCRC) NMU Revenues Total Small Volume Transport Revenues  | 11,644 68,472 165,641 34,226 279,983 0.11029 30,879 84,026 101,053 185,079 0.08598 15,913                        | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0,11029<br>66,603<br>134,532<br>173,134<br>307,667<br>0,08598<br>26,453           | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0.11029<br>29,197<br>79,107<br>26,726<br>105,833<br>0.08598<br>9,100<br>38,296 | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0.11029<br>15,856<br>61,110<br>3,006,532<br>3,067,642<br>0.08598<br>263,756            | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0,11029<br>12,024<br>36,461<br>(927,747)<br>(891,286)<br>0,08598<br>(76,633)  | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0,11029<br>11,367<br>8,892<br>23,348<br>32,239<br>0,08598<br>2,772           | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0,11029<br>7,984<br>72,570<br>453,250<br>525,620<br>0,08598<br>45,210           | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0.11029<br>9,213<br>34,422<br>518,388<br>552,809<br>0.08598<br>47,531<br>56,744 | 8,261<br>13,158<br>65,655<br>6,242<br>93,316<br>0.11029<br>10,292<br>26,942<br>(344,333)<br>(317,391)<br>0.88598<br>(27,289)<br>(16,997) | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0.11029<br>14,157<br>74,446<br>(1,452,047)<br>(1,377,602)<br>0.08598<br>(118,446)                    | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0,11029<br>27,296<br>102,670<br>(1,015,860)<br>(913,189)<br>0,08598<br>(78,516)<br>(51,220) | 8,709<br>39,021<br>119,799<br>54,245<br>221,773<br>0.11029<br>24,459<br>180,116<br>189,143<br>369,259<br>0.08598<br>31,749<br>56,208 | 78.819<br>628,381<br>1,379,597<br>264,527<br>2,351,324<br>259,328<br>895,293<br>751,587<br>1,646,880<br>141,599 | 40,093 |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SVI-4 Transport SVI-5 Transport SVI-5 Transport SVI-5 Transport Total PNG Small Volume Transport PNG Rate (Less CCRC) PNG Revenues SVI-NMU Transport SJ-NMU Transport Total NMU Transport Total NMU Small Volume Transport NMU Revenues Total Small Volume Transport Revenues Small Volume Transport Customers | 11,644 68,472 165,641 34,226 279,983 0,11029 30,879 84,026 101,053 185,079 0,08598 15,913                        | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0,11029<br>66,603<br>134,532<br>173,134<br>307,667<br>0,08598<br>26,453           | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0.11029<br>29,197<br>79,107<br>26,726<br>105,833<br>0.08598<br>9,100<br>38,296 | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0,11029<br>15,856<br>61,110<br>3,006,532<br>3,067,642<br>0,08598<br>263,756<br>279,612 | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0,11029<br>12,024<br>36,461<br>(927,747)<br>(891,286)<br>(0,08598<br>(76,633) | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0,11029<br>11,367<br>8,892<br>23,348<br>32,239<br>0,08598<br>2,772<br>14,139 | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0,11029<br>7,984<br>72,570<br>453,250<br>525,820<br>0,08598<br>45,210<br>53,194 | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0,11029<br>9,213<br>34,422<br>518,388<br>552,809<br>0,08598<br>47,531           | 8.261<br>13,158<br>65,655<br>6,242<br>93,316<br>0,11029<br>10,292<br>26,942<br>(344,333)<br>(317,391)<br>0,08598<br>(27,289)<br>(16,997) | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0.11029<br>14,157<br>74,446<br>(1,452,047)<br>(1,377,602)<br>0.08598<br>(118,446)                    | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0,11029<br>27,296<br>102,670<br>(1,015,860)<br>(913,189)<br>0,08598<br>(78,516)<br>(51,220) | 8,709 39,021 119,799 54,245 221,773 0.11029 24,459 180,116 189,143 369,259 0.08598 31,749 56,208                                     | 78.819<br>628,381<br>1,379,997<br>264,527<br>   | 40,093 |
| SVI-1 Transport SJ-1 Transport SVI-4 Transport SVI-4 Transport SVI-5 Transport SJ-5 Transport Total PNG Small Volume Transport PNG Rate (Less CCRC) PNG Revenues SVI-NMU Transport SJ-NMU Transport Total NMU Small Volume Transport NMU Rate (Less CCRC) NMU Revenues Total Small Volume Transport Revenues  | 11,644 68,472 165,641 34,226 279,983 0.11029 30,879 84,026 101,053 185,079 0.08598 15,913                        | 9,906<br>327,998<br>212,984<br>52,998<br>603,885<br>0,11029<br>66,603<br>134,532<br>173,134<br>307,667<br>0,08598<br>26,453<br>93,056 | 12,547<br>26,007<br>177,919<br>48,256<br>264,729<br>0.11029<br>29,197<br>79,107<br>26,726<br>105,833<br>0.08598<br>9,100<br>38,296 | 992<br>30,682<br>102,253<br>9,838<br>143,764<br>0,11029<br>15,856<br>61,110<br>3,006,532<br>3,067,642<br>0,08598<br>263,756<br>279,612 | 6,525<br>30,927<br>60,394<br>11,173<br>109,019<br>0,11029<br>12,024<br>36,461<br>(927,747)<br>(891,286)<br>0,08598<br>(76,633)  | 5,490<br>817<br>84,862<br>11,899<br>103,068<br>0,11029<br>11,367<br>8,892<br>23,348<br>32,239<br>0,08598<br>2,772           | 4,626<br>1,222<br>70,939<br>(4,400)<br>72,387<br>0,11029<br>7,984<br>72,570<br>453,250<br>525,620<br>0,08598<br>45,210           | 45<br>11,328<br>75,802<br>(3,639)<br>83,536<br>0.11029<br>9,213<br>34,422<br>518,388<br>552,809<br>0.08598<br>47,531<br>56,744 | 8.261<br>13,158<br>65,655<br>6,242<br>93,316<br>0.11029<br>10,292<br>26,942<br>(344,333)<br>(317,391)<br>0.08598<br>(27,289)<br>(16,997) | 4,497<br>27,304<br>75,741<br>20,824<br>128,365<br>0.11029<br>14,157<br>74,446<br>(1,452,047)<br>(1,377,602)<br>0.08598<br>(118,446)<br>(104,289)<br>38 | 5,577<br>51,446<br>167,608<br>22,866<br>247,497<br>0,11029<br>27,296<br>102,670<br>(1,015,860)<br>(913,189)<br>0,08598<br>(78,516)<br>(51,220) | 8,709<br>39,021<br>119,799<br>54,245<br>221,773<br>0,11029<br>24,459<br>180,116<br>189,143<br>369,259<br>0,08598<br>31,749<br>56,208 | 78.819<br>628,381<br>1,379,597<br>264,527<br>2,351,324<br>259,328<br>895,293<br>751,587<br>1,646,880<br>141,599 | 40,093 |

| Large Volume Transport LVI-1 TP Transport LVI-1 Mainline Transport LJ-1 TP Transport LJ-1 Mainline Transport LVI-4 Transport | January<br>1,398,383<br>62,972<br>2,007,062 | February<br>(7,315,122)<br>71,867<br>2,957,991 | March<br>12,436,798<br>103,818<br>3,671,574 | April<br>637,734<br>49,656<br>2,343,109 | May<br>3,089,464<br>55,250<br>2,206,560 | June<br>3,556,844<br>21,090<br>2,738,608 | July<br>6,884,191<br>32,913<br>3,177,451 | August<br>5,347,207<br>39,546<br>3,315,441 | September<br>2,162,968<br>50,935<br>1,806,921 | October<br>3,603,677<br>110,150<br>2,365,156 | November<br>2,150,001<br>91,620<br>2,758,626 | December<br>3,369,754<br>20,415<br>2,966,852 | Total<br>37,321,899<br>710,231<br>32,315,351 |         |
|--|---|--|---|---|---|--|--|--|---|--|--|--|--|---------|
| LJ-5 TP Transport Total PNG Large Volume Transport PNG Rate (Less CCRC) PNG Revenues   | 3,468,417<br>0.02596<br>90,040              | (4,285,263)<br>0.02596<br>(111,245)            | 16,212,191<br>0.02596<br>420,868            | 3,030,499<br>0.02596<br>78,672          | 5,351,273<br>0.02596<br>138,919         | 6,316,543<br>0.02596<br>163,977          | 10,094,554<br>0.02596<br>262,055         | 8,702,193<br>0.02596<br>225,909            | 4,020,823<br>0.02596<br>104,381               | 6,078,983<br>0.02596<br>157,810              | 5,000,246<br>0.02596<br>129,806              | 6,357,020<br>0.02596<br>165,028              | 70,347,481                                   |         |
| Transport LVJ-ML Flex Customer A<br>PNG Rate (Less CCRC)<br>PNG Revenues   | 399,966<br>-0.00252<br>(1,008)              | 408,488<br>-0.00252<br>(1,029)                 | 378,238<br>-0.00252<br>(953)                | 174,024<br>-0.00252<br>(439)            | 290,813<br>-0.00252<br>(733)            | 206,125<br>-0.00252<br>(519)             | 610,966<br>-0.00252<br>(1,540)           | 430,551<br>-0.00252<br>(1,085)             | 295,066<br>-0.00252<br>(744)                  | 183,096<br>-0.00252<br>(461)                 | 608,903<br>-0.00252<br>(1,534)               | 394,183<br>-0.00252<br>(993)                 | 4,380,419 (11,039)                           |         |
| Transport LVI-TP Flex Customer B<br>PNG Rate (Less CCRC)<br>PNG Revenues   | 1,338,105<br>-0.00152<br>(2,034)            | 727,671<br>-0.00152<br>(1,106)                 | 1,184,856<br>-0.00152<br>(1,801)            | 1,113,931<br>-0.00152<br>(1,693)        | 908,279<br>-0.00152<br>(1,381)          | 1,423,506<br>-0.00152<br>(2,164)         | 1,124,063<br>-0.00152<br>(1,709)         | 1,193,627<br>-0.00152<br>(1,814)           | 894,170<br>-0.00152<br>(1,359)                | 1,048,337<br>-0.00152<br>(1,593)             | 1,212,700<br>-0.00152<br>(1,843)             | 1,053,305<br>-0.00152<br>(1,601)             | 13,222,549                                   |         |
| Transport LVI-TP Flex Customer C<br>PNG Rate (Less CCRC)<br>PNG Revenues   | 0.00048                                     | 3,785,742<br>0.00048<br>1.817                  | 1,492,179<br>0.00048<br>716                 | 953,819<br>0.00048<br>458               | 1,037,234<br>0.00048<br>498             | (69,005)<br>0.00048<br>(33)              | (23,002)<br>0.00048<br>(11)              | -<br>0.00048                               | 0.00048                                       | 0.00048                                      | 1,186,535<br>0.00048<br>570                  | 1,114,490<br>0.00048<br>535                  | 9,477,993                                    |         |
| Transport LVJ-TP Flex Customer E<br>PNG Rate (Less CCRC)<br>PNG Revenues   | 192,207<br>0.00848<br>1.630                 | 175,065<br>0.00848<br>1.485                    | 280,206<br>0.00848<br>2.376                 | 252,028<br>0.00848<br>2.137             | 724,203<br>0.00848<br>6.141             | 541,400<br>0.00848<br>4.591              | 421,310<br>0.00848<br>3.573              | 522,072<br>0.00848<br>4.427                | 410,290<br>0.00848<br>3,479                   | 510,035<br>0.00848<br>4.325                  | 644,169<br>0.00848<br>5.463                  | 616,865<br>0.00848<br>5,231                  | 5,289,850                                    |         |
| Transport LVI-TP Flex Customer F<br>PNG Rate (Less CCRC)   | 381,596<br>0.00248                          | 384,532<br>0.00248                             | 382,765<br>0.00248                          | 316,228<br>0.00248                      | 203,435<br>0.00248                      | 357,884<br>0.00248                       | 286,913<br>0.00248                       | 187,414<br>0.00248                         | 291,335<br>0.00248                            | 361,823<br>0.00248                           | 351,484<br>0.00248                           | 362,157<br>0.00248                           | 3,867,565                                    |         |
| PNG Revenues  LVI-1 TP Transport Flex Customer G  PNG Rate (Less CCRC)   | 946<br>218,588<br>0.00848                   | 954<br>299,832<br>0.00848                      | 949<br>310,072<br>0.00848                   | 784<br>130,039<br>0.00848               | 505<br>128,818<br>0.00848               | 168,188<br>0.00848                       | 712<br>139,622<br>0.00848                | 465<br>153,257<br>0.00848                  | 723<br>131,257<br>0.00848                     | 897<br>84,700<br>0.00848                     | 197,361<br>0.00848                           | 898<br>272,008<br>0.00848                    | 9,592<br>2,233,742                           |         |
| PNG Revenues  LVI-NMU TP Transport  LJ-NMU TP Transport  | 1,854<br>785,479<br>60,773                  | 2,543<br>1,016,131<br>402,077                  | 2,629<br>1,127,730<br>372,793               | 1,103<br>995,730<br>171,263             | 1,092<br>403,013<br>201,768             | 1,426<br>806,061<br>326,014              | 1,184<br>402,771<br>307,367              | 1,300<br>635,513<br>151,687                | 1,113<br>682,546<br>98,146                    | 718<br>751,480<br>102,205                    | 1,674<br>933,289<br>295,375                  | 2,307<br>945,297<br>184,546                  | 9,485,039<br>2,674,014                       |         |
| Total NMU TP Large Transport<br>NMU Rate (Less CCRC)<br>NMU Revenues   | 846,253<br>0.01884<br>15,943                | 1,418,207<br>0.01884<br>26,719                 | 1,500,523<br>0.01884<br>28,270              | 1,166,993<br>0.01884<br>21,986          | 604,781<br>0.01884<br>11,394            | 1,132,074<br>0.01884<br>21,328           | 710,138<br>0.01884<br>13,379             | 787,200<br>0.01884<br>14,831               | 780,692<br>0.01884<br>14,708                  | 853,685<br>0.01884<br>16,083                 | 1,228,664<br>0.01884<br>23,148               | 1,129,843<br>0.01884<br>21,286               | 12,159,053                                   |         |
| LVI-NMU Mainline Transport<br>NMU Rate (Less CCRC)<br>NMU Revenues   | 223,212<br>0.00062<br>138                   | 251,272<br>0.00062<br>156                      | 268,463<br>0.00062<br>166                   | 54,264<br>0.00062<br>34                 | 85,269<br>0.00062<br>53                 | 117,215<br>0.00062<br>73                 | 99,358<br>0.00062<br>62                  | 15,381<br>0.00062<br>10                    | 190,564<br>0.00062<br>118                     | 99,996<br>0.00062<br>62                      | 78,789<br>0.00062<br>49                      | 199,217<br>0.00062<br>124                    | 1,683,002                                    |         |
| Total Large Volume Transport Revenues  | 107,510                                     | (79,708)                                       | 453,222                                     | 103,042                                 | 156,489                                 | 189,567                                  | 277,704                                  | 244,042                                    | 122,419                                       | 177,842                                      | 158,203                                      | 192,814                                      | 2,103,145                                    | 210,314 |
| Large Volume Transport Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers            | 94<br>94<br>\$ 1,143.72 \$                  | 93<br>94<br>\$ 297.35 \$                       | 95<br>94<br>5,117.27 \$                     | 95<br>94<br>6,196.98 \$                 | 95<br>94<br>7,844.85 \$                 | 95<br>95<br>9,842.55 \$                  | 95<br>95<br>12,771.56 \$                 | 95<br>95<br>15,343.37                      | 95<br>95<br>\$ 16,629.78                      | 95<br>95<br>\$ 18,501.87                     | 96<br>95<br>\$ 20,147.30 \$                  | 96<br>95<br>3 22,157.80 \$                   | 1,139<br>95<br>22,157.80                     |         |
| Super Large Volume Interruptible & Joint<br>SLV Interruptible Transport<br>PNG Rate  | <b>January</b><br>13,869,667<br>0.00420     | February<br>22,504,414<br>0.00420              | <b>March</b><br>14,540,094<br>0.00420       | <b>April</b> 5,054,172 0.00420          | <b>May</b><br>8,875,961<br>0.00420      | June<br>9,097,923<br>0.00420             | <b>July</b><br>9,548,181<br>0.00420      | August<br>12,751,452<br>0.00420            | September<br>7,986,894<br>0.00420             | October<br>14,058,179<br>0.00420             | November<br>18,604,443<br>0.00420            | December<br>20,298,602<br>0.00420            | <b>Total</b><br>157,189,982                  |         |
| PNG Revenues SLV Joint Transport   | 58,253                                      | 94,519   | 61,068                                      | 21,228                                  | 37,279                                  | 38,211<br>7,724,694                      | 40,102<br>9.850.364                      | 53,556<br>12.484.635                       | 33,545  | 59,044<br>2.154.836                          | 78,139                                       | 85,254                                       | 660,198                                      |         |
| PNG Rate (Less CCRC) PNG Revenues  | 4,300,115<br>-0.00232<br>(9,976)            | 5,758,174<br>-0.00232<br>(13,359)              | 8,235,958<br>-0.00232<br>(19,107)           | 8,470,946<br>-0.00232<br>(19,653)       | 9,262,219<br>-0.00232<br>(21,488)       | -0.00232<br>(17,921)                     | -0.00232<br>(22,853)                     | -0.00232<br>(28,964)                       | 5,946,528<br>-0.00232<br>(13,796)             | -0.00232<br>(4,999)                          | 6,494,962<br>-0.00232<br>(15,068)            | 3,248,014<br>-0.00232<br>(7,535)             | 83,931,445                                   |         |
| SLV-NMU I TP Transport<br>NMU Rate<br>NMU Revenues   | 4,097,455<br>0.0085<br>34,828               | 3,818,034<br>0.0085<br>32,453                  | 5,855,239<br>0.0085<br>49,770               | 3,419,943<br>0.0085<br>29,070           | 2,894,062<br>0.0085<br>24,600           | 3,443,161<br>0.0085<br>29,267            | 4,102,196<br>0.0085<br>34,869            | 136,211<br>0.0085<br>1,158                 | 6,967,340<br>0.0085<br>59,222                 | 2,885,412<br>0.0085<br>24,526                | 4,227,385<br>0.0085<br>35,933                | 2,978,820<br>0.0085<br>25,320                | 44,825,258<br>381,015                        |         |
| Total Super Large Volume Revenues  | 83,105                                      | 113,613  | 91,731                                      | 30,644                                  | 40,390                                  | 49,557                                   | 52,118                                   | 25,750                                     | 78,971  | 78,571                                       | 99,003                                       | 103,039                                      | 846,492                                      | 84,649  |
| Super Large Volume Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers                | 24<br>24<br>\$ 3,462.70                     | 24<br>24<br>8,196.57 \$                        | 24<br>24<br>12,018.67 \$                    | 24<br>24<br>13,295.52 \$                | 24<br>24<br>14,978.45 \$                | 24<br>24<br>17,043.32 \$                 | 24<br>24<br>19,214.91 \$                 | 24<br>24<br>20,287.80                      | 24<br>24<br>\$ 23,578.28                      | 24<br>24<br>\$ 26,852.08                     | 24<br>24<br>\$ 30,977.21 \$                  | 24<br>24<br>35,270.49 \$                     | 288<br>24<br>35,270.49                       |         |

#### 2011 THROUGH 2013 RATE CASE APPROVED DISTRIBUTION REVENUES LESS CCRC

| Residential GS-1 Residential GS-4 Residential GS-5 Residential GS-5 Residential GS-MU Residential Residential Sales Rate (Less CCRC) Total Residential Residential Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers                              | January 24,012,462 541,666 782,311 5,702,504 31,038,943 0.18241 5,661,813.59 190,932 190,932 \$ 29.65 \$          | February 19,712,672 454,910 644,265 4,875,140 25,686,987 0.18241 4,685,563.30 190,525 190,729 54,25 \$           | March 16,657,285 397,960 561,212 3,867,955 21,484,412 0.18241 3,918,971.59 190,485 190,647 74.83 \$                | 190,693<br>190,659  | May 5,667,540 131,378 177,600 1,184,191 7,160,709 0.18241 1,306,184.93 190,577 190,642 94.02 \$              | June 2,786,970 62,691 70,394 387,262 3,307,317 0,18241 603,287,69 189,262 190,412 97,30 \$                 | July 2,292,116 42,867 46,744 150,943 2,532,670 0.18241 461,984.33 188,854 190,190 99.85 \$                | August<br>2,408,336<br>40,170<br>46,286<br>184,526<br>2,679,318<br>0,18241<br>488,734,40<br>188,764<br>190,012<br>102.51 | September 4,366,087 79,637 94,544 575,131 5,115,399 0.18241 933,099,93 188,450 189,838 \$ 107.52 | October<br>9,129,545<br>194,578<br>297,233<br>1,889,590<br>11,510,946<br>0.18241<br>2,099,711.66<br>189,012<br>189,755<br>\$ 118.63 \$ | November<br>13,978,931<br>377,620<br>514,133<br>3,336,127<br>18,206,811<br>0,18241<br>3,321,104.39<br>189,675<br>189,748<br>136,14 \$ | December 20,321,130 499,729 734,214 5,037,900 26,592,973 0.18241 4,850,824,20 191,273 189,875 161,60 \$              | Total 131,441,161 3,058,391 4,306,465 29,404,396 168,210,413 30,683,261 2,278,502 189,875 161.60  | <b>10% Cap</b><br>3,068,326 |
|--|---|--|--|---|--|--|---|--|--|--|---|--|---|-----------------------------|
| Small C&I GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMU C&I 0 - 1,500 CCF GS-NMU C&I 0 - 1,500 CCF Small C&I Sales Rate (Less CCRC) Total Small C&I Small C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers     | January 1,221,987 44,894 88,730 525,362 1,880,973 0,17014 320,029 9,306 9,306 \$ 34,39 \$                         | February 1,076,193 39,288 73,150 211,042 1,399,673 0,17014 238,140 9,347 9,327 \$ 59,85 \$                       | March<br>855,315<br>31,972<br>59,265<br>338,774<br>1,285,326<br>0,17014<br>218,685<br>9,304<br>9,319<br>83,36 \$   | April 458,993 16,519 35,974 191,453 702,939 0.17014 119,598 9,288 9,311 5 96.28 \$                              | May 221,828 8,396 16,577 93,835 340,636 0.17014 57,956 9,259 9,301 102.62 \$                                 | June<br>85,391<br>4,474<br>8,309<br>26,450<br>124,624<br>0,17014<br>21,204<br>9,188<br>9,282<br>105,11 \$  | July<br>80,453<br>3,906<br>7,072<br>12,715<br>104,148<br>0.17014<br>17,719<br>9,259<br>9,279<br>107.05 \$ | August<br>76,361<br>4,130<br>5,994<br>17,305<br>103,790<br>0.17014<br>17,659<br>9,119<br>9,259<br>109,19                 | September 123,664 7,868 14,966 59,278 205,776 0.17014 35,011 9,038 9,234 \$ 113,27               | October 271,458 16,751 31,335 138,373 457,917 0.17014 77,910 9,059 9,217 \$ 121,94 \$  | November 584,128 24,298 54,570 919,203 0.17014 156,393 9,208 139,04 \$  | December<br>850,611<br>39,057<br>74,462<br>409,659<br>1,373,789<br>0,17014<br>233,736<br>9,251<br>9,212<br>184,36 \$ | Total 5,906,382 241,553 470,404 2,280,453 8,898,792  1,514,040  110,541 9,212 164,36              | 151,404                     |
| Large C&I GS-1 C&I > 1,500 CCF GS-4 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-NMU C&I > 1,500 CCF Large C&I Sales Rate (Less CCRC) Total Large C&I Large C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers                 | January 10,619,849 400,893 675,933 3,554,116 15,250,791 0,15355 2,341,759 12,203 12,203 \$ 191,90 \$              | February 9,125,055 331,851 571,062 3,035,975 13,063,943 0,15355 2,005,968 12,175 12,189 \$ 356,69 \$             | March<br>7,468,057<br>276,831<br>476,955<br>2,432,475<br>10,654,318<br>0,15355<br>1,635,971<br>12,176<br>491,45 \$ | April 4,693,402 181,846 286,360 1,430,280 6,591,888 0,15355 1,012,184 12,136 12,166 5 575,05 \$                 | May 2,683,495 101,834 158,276 750,286 3,693,891 0.15355 567,197 12,139 12,160 621.94 \$                      | June 1,383,674 54,997 82,450 269,898 1,791,019 0,15355 275,011 12,025 12,138 645,76 \$                     | July 1,242,278 51,416 68,944 137,227 1,499,865 0,15355 230,304 12,042 12,124 665,48 \$                    | August<br>1,356,192<br>60,570<br>81,180<br>199,163<br>1,697,105<br>0,15355<br>260,590<br>11,981<br>12,106<br>687.99      | September 2,451,164 107,574 188,424 618,131 3,345,293 0,15355 513,670 12,091 \$ 731,36           | October 4,419,109 194,010 286,112 1,317,525 6,216,756 0,15355 954,583 12,080 \$ 811.06 \$  | 8,231,780<br>250,897<br>442,325<br>2,063,759<br>10,988,761<br>0,15355<br>1,687,324<br>12,033<br>12,075<br>951.08 \$                   | December 10,277,741 363,797 602,373 2,998,597 14,242,508 0,15395 2,186,937 12,181 12,084 1,131,36 \$                 | Total 63,951,796 2,376,516 3,900,394 18,807,432 89,036,138 13,671,499 145,009 12,084 1,131,36     | 1,367,150                   |
| Small Volume Interruptible & Joint SVI-1 SJ-1 SVI-4 SJ-4 SVI-5 SJ-5 SVI-NMU Total Small Volume Rate (Less CCRC) Total Small Volume Revenues  Small Volume Int & Joint Customers Average Monthly Customers Average Monthly Customers Distribution Revenues per Avq. Monthly Customers | January 2,531,141 23,650 133,270 19,132 34,219 37,973 1,593,388 4,372,773 0,09134 399,409 531 531 531 531 531 531 | February 2,160,245 23,550 91,130 16,108 28,303 33,342 1,362,291 3,714,969 0,00134 339,325 532 532 532 1,389,90 8 | March 1,914,428 19,620 102,431 13,872 23,933 29,785 1,144,740 3,248,809 0,00134 296,746 529 531 1,951,28 \$        | April 1,290,501 16,570 55,611 8,753 13,880 21,279 771,547 2,178,141 0.09134 198,951 528 2,239,05 \$ 2,239,05 \$ | May<br>828,317<br>13,994<br>23,678<br>5,156<br>6,819<br>15,282<br>572,096<br>1,465,342<br>0.09134<br>133,844 | June<br>398,278<br>11,819<br>24,549<br>2,918<br>2,417<br>11,544<br>294,416<br>745,941<br>0.09134<br>68,134 | July 376,616 9,982 15,011 2,468 1,538 10,776 174,343 590,734 0.09134 53,958                               | August<br>346,871<br>8,430<br>16,940<br>2,594<br>1,785<br>11,010<br>218,827<br>606,457<br>0.09134<br>55,394              | September 420,033 7,120 34,073 4,284 5,110 13,889 232,936 717,445 0,09134 65,531                 | October<br>921,056<br>8,240<br>97,953<br>8,224<br>12,854<br>20,549<br>349,486<br>1,418,362<br>0.09134<br>129,553<br>542<br>532         | November 1,317,176 9,360 88,062 12,861 21,972 28,472 812,751 2,290,654 0,09134 209,228 526 531  | December 1,530,717 11,120 151,816 17,542 31,170 36,480 1,231,255 3,010,100 0,09134 274,943 529 531 4,189,58          | Total 14,035,379 163,455 834,524 113,912 184,000 270,381 8,758,076 24,359,727 2,225,017 6,373 531 | 222,502                     |

| Large Volume Interruptible & Joint               | January     | February       | March       | April       | May         | June         | July         | August       | September    | October      | November     | December     | Total      |        |
|--|-------------|----------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------|
| LVI-1 TP   | 505,159     | 451,737        | 390,476     | 304,991     | 268,203     | 388,222      | 349,225      | 397,945      | 562,009      | 522,982      | 797,630      | 1,239,736    | 6,178,315  |        |
| LVI-1 Mainline                                   | 1,573       | 3,890          | 2,938       | 889         | 460         | 275          | 83           | 127          | 127          | 86,890       | 62,209       | 57,999       | 217,460    |        |
| LVI-4  | 203,392     | 188,036        | 140,438     | 94,773      | 68,723      | 26,331       | 19,668       | 12,377       | 28,609       | 44,193       | 135,591      | 156,485      | 1,118,616  |        |
| LJ-5 TP  |             |                |             |             |             |              |              |              |              |              |              |              | -          |        |
| LVI-NMU TP                                       | 447,839     | 394,728        | 418,000     | 360,721     | 240,604     | 280,502      | 333,361      | 307,228      | 484,167      | 739,449      | 647,132      | 649,580      | 5,303,311  |        |
| Total Large Volume                               | 1,157,963   | 1,038,391      | 951,852     | 761,374     | 577,990     | 695,330      | 702,337      | 717,677      | 1,074,912    | 1,393,514    | 1,642,562    | 2,103,800    | 12,817,702 |        |
| Rate (Less CCRC)                                 | 0.02055     | 0.02055        | 0.02055     | 0.02055     | 0.02055     | 0.02055      | 0.02055      | 0.02055      | 0.02055      | 0.02055      | 0.02055      | 0.02055      |            |        |
| Total Large Volume Revenues                      | 23,796      | 21,339         | 19,561      | 15,646      | 11,878      | 14,289       | 14,433       | 14,748       | 22,089       | 28,637       | 33,755       | 43,233       | 263,404    | 26,340 |
| Large Volume Int & Joint Customers               | 66          | 66             | 69          | 75          | 73          | 76           | 75           | 75           | 74           | 73           | 76           | 74           | 872        |        |
| Average Monthly Customers                        | 66          | 66             | 67          | 69          | 70          | 71           | 71           | 72           | 72           | 72           | 73           | 73           | 73         |        |
| Distribution Revenues per Avg. Monthly Customers | \$ 360.55   | \$ 683.86 \$   | 965.61 \$   | 1,164.37 \$ | 1,321.20 \$ | 1,503.65 \$  | 1,693.18 \$  | 1,887.86 \$  | 2,188.00 \$  | 2,581.94 \$  | 3,034.93 \$  | 3,624.82 \$  | 3,624.82   |        |
|  |             |                |             |             |             |              |              |              |              |              |              |              |            |        |
| Small Volume Transport                           | January     | February       | March       | April       | May         | June         | July         | August       | September    | October      | November     | December     | Total      |        |
| SVI-1 Transport                                  | 148,386     | 145,360        | 152,208     | 147,351     | 181,619     | 222,438      | 239,066      | 186,925      | 145,466      | 123,317      | 112,237      | 136,883      | 1,941,256  |        |
| SJ-1 Transport                                   | 109,423     | 102,834        | 100,151     | 92,054      | 77,629      | 42,804       | 32,314       | 28,769       | 24,122       | 18,979       | 39,252       | 63,351       | 731,682    |        |
| SVI-4 Transport                                  | 46,702      | 34,215         | 34,083      | 17,293      | 12,165      | 8,312        | 8,637        | 4,979        | 6,203        | 20,601       | 12,554       | 35,350       | 241,094    |        |
| SJ-4 Transport                                   | 14,495      | 16,634         | 15,831      | 12,043      | 12,882      | 8,060        | 13,575       | 9,038        | 9,610        | 16,193       | 11,337       | 21,547       | 161,245    |        |
| SVI-5 Transport                                  | 60,391      | 51,362         | 54,300      | 37,690      | 25,874      | 36,889       | 13,137       | 15,076       | 15,058       | 22,851       | 24,963       | 27,491       | 385,082    |        |
| SJ-5 Transport                                   |             |                |             |             |             |              |              |              |              |              |              |              | -          |        |
| SVI-NMU Transport                                | 245,721     | 169,535        | 132,922     | 115,899     | 92,964      | 90,020       | 85,260       | 77,933       | 46,710       | 59,954       | 90,838       | 126,703      | 1,334,459  |        |
| SJ-NMU Transport                                 | 145,280     | 379,650        | 176,506     | 137,378     | 122,347     | 67,777       | 71,826       | 50,727       | 58,108       | 65,741       | 97,527       | 169,665      | 1,542,532  |        |
| Total NMU Small Volume Transport                 | 770,398     | 899,590        | 666,001     | 559,708     | 525,480     | 476,300      | 463,815      | 373,447      | 305,277      | 327,636      | 388,708      | 580,990      | 6,337,350  |        |
| NMU Rate (Less CCRC)                             | 0.09134     | 0.09134        | 0.09134     | 0.09134     | 0.09134     | 0.09134      | 0.09134      | 0.09134      | 0.09134      | 0.09134      | 0.09134      | 0.09134      |            |        |
| Total Small Volume Transport Revenues            | 70,368      | 82,169         | 60,833      | 51,124      | 47,997      | 43,505       | 42,365       | 34,111       | 27,884       | 29,926       | 35,505       | 53,068       | 578,854    | 57,885 |
| Small Volume Transport Customers                 | 36          | 39             | 33          | 36          | 33          | 36           | 33           | 33           | 35           | 37           | 35           | 37           | 423        |        |
| Average Monthly Customers                        | 36          | 38             | 36          | 36          | 35          | 36           | 35           | 35           | 35           | 35           | 35           | 35           | 35         |        |
| Distribution Revenues per Avg. Monthly Customers | \$ 1,954.67 | \$ 4,067.65 \$ | 5,926.92 \$ | 7,347.03 \$ | 8,827.41 \$ | 10,028.04 \$ | 11,335.46 \$ | 12,400.60 \$ | 13,194.89 \$ | 13,968.13 \$ | 14,983.54 \$ | 16,421.38 \$ | 16,421.38  |        |

| Large Volume Transport LVI-1 TP Transport LVI-1 Mainline Transport LJ-1 TP Transport LJ-1 Mainline Transport LVJ-4 Transport LVJ-4 Transport   | January<br>3,269,313<br>42,012<br>3,583,415   | February<br>2,610,150<br>76,012<br>3,316,283   | March<br>2,840,150<br>80,911<br>3,109,568<br>96,106   | <b>April</b><br>2,618,057<br>74,997<br>3,441,686<br>84,201   | May<br>2,898,466<br>73,239<br>4,212,921<br>85,385  | June<br>3,670,020<br>50,111<br>5,361,896  | July<br>3,775,076<br>57,717<br>6,097,869<br>84,656  | August<br>4,148,740<br>88,881<br>6,647,422<br>52,333   | September<br>3,463,793<br>68,586<br>5,152,080<br>50,201  | October<br>3,977,127<br>48,311<br>4,711,740<br>63,350   | November<br>2,857,764<br>62,374<br>3,526,786<br>78,294  | December<br>2,918,511<br>81,583<br>3,644,136   | Total<br>39,047,167<br>804,734<br>52,805,802<br>-<br>1,014,636   |         |
|--|---|--|---|--|--|---|---|--|--|---|---|--|--|---------|
| LVI-5 Transport LJ-5 TP Transport LJ-1-MU TP Transport LJ-1-MU TP Transport LJ-1-MU Mainline Transport   | 53,853<br>181,378<br>1,183,083<br>446,843   | 47,651<br>178,975<br>1,087,388<br>344,003  | 54,046<br>194,378<br>942,749<br>274,160   | 31,805<br>128,242<br>1,086,303<br>232,432  | 27,149<br>93,074<br>715,343<br>211,431   | 56,120<br>40,266<br>745,308<br>186,565  | 24,708<br>16,244<br>963,919<br>207,159  | 29,500<br>25,397<br>829,016<br>147,228   | 31,162<br>27,904<br>832,698<br>253,017   | 35,071<br>39,412<br>791,569<br>180,488  | 24,149<br>81,259<br>916,829<br>220,887  | 32,837<br>86,966<br>1,089,986<br>330,531   | 448,051<br>1,093,495<br>11,184,191<br>3,034,744  |         |
| Total Non-Flex Large Volume Transport<br>Non-Flex Rate (Less CCRC)<br>Non-Flex Revenues  | 8,888,583<br>0.02055<br>182,660   | 7,780,881<br>0.02055<br>159,897  | 7,592,068<br>0.02055<br>156,017   | 7,697,723<br>0.02055<br>158,188  | 8,317,008<br>0.02055<br>170,915  | 10,168,533<br>0.02055<br>208,963  | 11,227,348<br>0.02055<br>230,722  | 11,968,517<br>0.02055<br>245,953   | 9,879,441<br>0.02055<br>203,023  | 9,847,068<br>0.02055<br>202,357   | 7,768,342<br>0.02055<br>159,639   | 8,297,308<br>0.02055<br>170,510  | 109,432,820<br>2,248,844   |         |
| Transport LVJ-ML Flex Customer A<br>FLEX Rate (Less CCRC)<br>FLEX Revenues<br>Transport LVI-TP Flex Customer B   | 458,471<br>-0.01063<br>(4,874)<br>1.181,436   | 495,943<br>-0.01063<br>(5,272)   | 532,637<br>-0.01063<br>(5,662)  | 333,459<br>-0.01063<br>(3,545)   | 448,829<br>-0.01063<br>(4,771)<br>1,737,582  | 738,966<br>-0.01063<br>(7,855)<br>2,403,630   | 666,083<br>-0.01063<br>(7,080)<br>2,289,250   | 370,102<br>-0.01063<br>(3,934)<br>2.372,826  | 413,366<br>-0.01063<br>(4,394)<br>1.903,279  | 240,450<br>-0.01063<br>(2,556)  | 376,918<br>-0.01063<br>(4,007)  | 534,250<br>-0.01063<br>(5,679)   | 5,609,474<br>(59,629)  |         |
| FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C  | -0.01013<br>(11,968)<br>1,069,818   | -0.01013<br>(10,820)<br>1,008,223  | -0.01013<br>(12,913)  | -0.01013<br>(14,247)<br>1,103,690  | -0.01013<br>(17,602)   | -0.01013<br>(24,349)  | -0.01013<br>(23,190)  | -0.01013<br>(24,037)   | -0.01013<br>(19,280)   | -0.01013<br>(13,991)  | -0.01013<br>(13,293)  | -0.01013<br>(14,662)<br>1,256,805  | (200,350)  |         |
| FLEX Rate (Less CCRC) FLEX Revenues Transport LVI-TP Flex Customer D   | -0.00813<br>(8,698)   | -0.00813<br>(8,197)  | -0.00813<br>(9,065)   | -0.00813<br>(8,973)  | -0.00813<br>-<br>1,485,460   | -0.00813<br>-<br>1,943,946  | -0.00813<br>-<br>1,731,183  | -0.00813<br>-<br>1,826,588   | -0.00813<br>-<br>1,627,001   | -0.00813<br>-<br>1.291.211  | -0.00813<br>(9,922)   | -0.00813<br>(10,218)   | (55,072)   |         |
| FLEX Rate (Less CCRC) FLEX Revenues  Transport LVJ-TP Flex Customer E  | -0.00013<br>-<br>463,060  | -0.00013<br>-<br>266,619   | -0.00013<br>-<br>566,923  | -0.00013<br>-<br>637,971   | -0.00013<br>(193)<br>883,141   | -0.00013<br>(253)<br>952,355  | -0.00013<br>(225)<br>1,062,804  | -0.00013<br>(237)<br>1,048,040   | -0.00013<br>(212)<br>789,756   | -0.00013<br>(168)<br>723,981  | 767,158   | -0.00013<br>-<br>778,623   | (1,288)  |         |
| FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer F  | -0.00013<br>(60)<br>379,197   | -0.00013<br>(35)<br>759,282  | -0.00013<br>(74)<br>346,026   | -0.00013<br>(83)<br>232,461  | -0.00013<br>(115)<br>269,320   | -0.00013<br>(124)<br>306,297  | -0.00013<br>(138)<br>405,996  | -0.00013<br>(136)<br>245,226   | -0.00013<br>(103)<br>398,858   | -0.00013<br>(94)<br>352,343   | -0.00013<br>(100)<br>370,152  | -0.00013<br>(101)<br>396,904   | (1,162)<br>4,462,062   |         |
| FLEX Rate (Less CCRC) FLEX Revenues  LVI-1 TP Transport Flex Customer G  | -0.00613<br>(2,324)<br>270,636  | -0.00613<br>(4,654)<br>301,590   | -0.00613<br>(2,121)<br>311,363  | -0.00613<br>(1,425)<br>295,054   | -0.00613<br>(1,651)<br>300,907   | -0.00613<br>(1,878)<br>326,570  | -0.00613<br>(2,489)<br>241,768  | -0.00613<br>(1,503)<br>281,677   | -0.00613<br>(2,445)<br>265,654   | -0.00613<br>(2,160)<br>209,208  | -0.00613<br>(2,269)<br>253,682  | -0.00613<br>(2,433)<br>257,136   | (27,352)   |         |
|  |   |  |   |  |  |   |   |  |  |   |   |  |  |         |
| FLEX Rate (Less CCRC) FLEX Revenues Total Large Volume Transport Revenues  | -0.00013<br>(35)<br>154,701   | -0.00013<br>(39)<br>130,880  | -0.00013<br>(40)<br>126,142   | -0.00013<br>(38)<br>129,878  | -0.00013<br>(39)<br>146,544  | -0.00013<br>(42)<br>174,463   | -0.00013<br>(31)<br>197,568   | -0.00013<br>(37)<br>216,069  | -0.00013<br>(35)<br>176,555  | -0.00013<br>(27)<br>183,362   | -0.00013<br>(33)<br>130,016   | -0.00013<br>(33)<br>137,383  | (431)<br>1,903,560   | 190,356 |
| FLEX Rate (Less CCRC)<br>FLEX Revenues   | -0.00013<br>(35)  | -0.00013<br>(39)<br>130,880<br>128<br>127  | -0.00013<br>(40)<br>126,142<br>124<br>126   | -0.00013<br>(38)<br>129,878<br>128<br>127  | (39)<br>146,544<br>125<br>126  | (42)<br>174,463<br>126<br>126   | (31)<br>197,568<br>125<br>126   | (37)<br>216,069<br>125<br>126  | (35)<br>176,555<br>125<br>126  | -0.00013<br>(27)<br>183,362<br>126<br>126   | -0.00013<br>(33)<br>130,016<br>125<br>126   | (33)<br>137,383<br>128<br>126  | (431)  | 190,356 |
| FLEX Rate (Less CCRC) FLEX Revenues  Total Large Volume Transport Revenues  Large Volume Transport Customers  Average Monthly Customers  | -0.00013<br>(35)<br>154,701<br>126<br>126   | -0.00013<br>(39)<br>130,880<br>128<br>127  | -0.00013<br>(40)<br>126,142<br>124<br>126   | -0.00013<br>(38)<br>129,878<br>128<br>127  | (39)<br>146,544<br>125<br>126  | (42)<br>174,463<br>126<br>126   | (31)<br>197,568<br>125<br>126   | (37)<br>216,069<br>125<br>126  | (35)<br>176,555<br>125<br>126  | -0.00013<br>(27)<br>183,362<br>126<br>126   | -0.00013<br>(33)<br>130,016<br>125<br>126   | (33)<br>137,383<br>128<br>126  | (431)<br>1,903,560<br>1,511<br>126   | 190,356 |
| FLEX Rate (Less CCRC) FLEX Revenues  Total Large Volume Transport Revenues  Large Volume Transport Customers  Average Monthly Customers  Distribution Revenues per Avg. Monthly Customers  Super Large Volume Interruptible & Joint SLV Interruptible Transport - CIP Exempt Rate  | -0.00013<br>(35)<br>154,701<br>126<br>126<br>\$ 1,227.79 \$<br>January<br>15,357,213<br>0.00420   | -0.00013<br>(39)<br>130,880<br>128<br>127<br>2,248.67 \$<br>February<br>13,696,935<br>0.00420  | -0.00013<br>(40)<br>126,142<br>124<br>126<br>3,267.65 \$<br>March<br>14,979,409<br>0.00420  | -0.00013<br>(38)<br>129,878<br>128<br>127<br>4,281.44 \$<br>April<br>12,203,260<br>0.00420   | (39)<br>146,544<br>125<br>126<br>5,452.82 \$<br>May<br>8,333,176<br>0.00420  | (42)<br>174,463<br>126<br>126<br>6,837.05 \$<br>June<br>2,346,413<br>0.00420  | (31)<br>197,568<br>125<br>126<br>8,414.10 \$<br>July<br>2,733,593<br>0.00420  | (37) 216,069 125 126 10,138.99  August 4,326,832 0.00420   | (35)<br>176,555<br>125<br>126<br>11,550.53 \$<br>September<br>6,911,394<br>0.00420   | -0.00013<br>(27)<br>183,362<br>126<br>126<br>13,006.05 \$<br>October<br>10,129,984<br>0.00420   | -0.00013<br>(33)<br>130,016<br>125<br>126<br>14,047.68 \$<br>November<br>11,887,776<br>0.00420  | 137,383<br>128<br>126<br>15,117.62 \$<br>December<br>15,614,327<br>0.00420   | (431)<br>1,903,560<br>1,511<br>126<br>15,117.62<br>Total<br>118,520,312  | 190,356 |
| FLEX Rate (Less CCRC) FLEX Revenues  Total Large Volume Transport Revenues  Large Volume Transport Customers  Average Monthly Customers  Distribution Revenues per Avg. Monthly Customers  Super Large Volume Interruptible & Joint SLV Interruptible Transport - CIP Exempt Rate Revenues  SLV Interruptible Transport - CIP Applicable Rate  | -0.00013<br>(35)<br>154,701<br>126<br>126<br>\$ 1,227.79 \$<br>January<br>15,357,213<br>0.00420<br>64,500<br>319,572<br>0.00420   | -0.00013<br>(39)<br>130,880<br>128<br>127<br>2,248.67 \$<br>February<br>13,696,935<br>0.00420<br>57,527<br>285,023<br>0.00420  | -0.00013<br>(40)<br>126,142<br>124<br>126<br>3,267.65 \$<br><b>March</b><br>14,979,409<br>0.00420<br>62,914<br>311,710<br>0.00420   | -0.00013<br>(38)<br>129,878<br>128<br>127<br>4,281.44 \$<br>April<br>12,203,260<br>0.00420<br>51,254<br>253,940<br>0.00420   | (39)  146,544  125 126 5,452.82 \$  May 8,333,176 0.00420 34,999  173,407 0.00420  | (42)  174,463  126 126 6,837.05 \$  June 2,346,413 0.00420 9,855  48,827 0.00420  | (31)  197,568  125 126 8,414.10 \$  July 2,733,593 0.00420 11,481 56,884 0.00420  | (37) 216,069 125 126 10,138,99 \$  August 4,326,832 0,00420 18,173 90,038 0,00420                                | (35) 176,555 125 126 11,550.53 \$ September 6,911,394 0.00420 29,028 143,821 0.00420   | -0.00013<br>(27)<br>183,362<br>126<br>126<br>13,006.05 \$<br>October<br>10,129,984<br>0.00420<br>42,546<br>210,797<br>0.00420   | -0.00013<br>(33)<br>130,016<br>125<br>126<br>14,047.68 \$<br>November<br>11,887,776<br>0.00420<br>49,929<br>247,375<br>0.00420  | (33)  137,383  128 126 15,117.62 \$  December 15,614,327 0.00420 65,580 324,922 0.00420  | (431)<br>1,903,560<br>1,511<br>126<br>15,117.62<br>Total<br>118,520,312<br>497,785<br>2,466,316                                | 190,356 |
| FLEX Rate (Less CCRC) FLEX Revenues  Total Large Volume Transport Revenues  Large Volume Transport Customers  Average Monthly Customers  Distribution Revenues per Avg. Monthly Customers  Super Large Volume Interruptible & Joint SLV Interruptible Transport - CIP Exempt Rate Revenues  SLV Interruptible Transport - CIP Applicable Rate Revenues  SLV Joint Transport Rate Revenues  SLV-NMU I TP Transport CIP Exempt Rate Revenues   | -0.00013 (35)  154,701  126 126 1,227.79 \$  January 15,357,213 0.00420 64,500 319,572 0.00420 1,342  5,406,466 0.00420 22,707 546,047 0.0085 4,641   | -0.00013 (39) 130,880 128 127 2,248.67 \$ February 13,696,935 0.00420 57,527 285,023 0.00420 1,197 3,861,171 0.00420 16,217 523,616 0.0085 4,451                         | -0.00013<br>(40)<br>126,142<br>124<br>126<br>3,267.65 \$<br>March<br>14,979,409<br>0.00420<br>62,914<br>311,710<br>0.00420<br>1,309<br>3,425,095<br>0.00420<br>14,385<br>573,178<br>0.0085<br>4,872 | -0.00013<br>(38)<br>129,878<br>128<br>127<br>4,281.44 \$<br>12,203,260<br>0.00420<br>51,254<br>253,940<br>0.00420<br>1,067<br>3,070,322<br>0,00420<br>12,895<br>52,578<br>0.0085<br>4,442                                  | (39)  146,544  125 126 5,452.82 \$  May 8,333,176 0,00420 34,999 173,407 0,00420 728 2,046,299 0,00420 8,594 555,478 0,0085 4,722                  | (42)  174,463  126 126 6,837.05 \$  June 2,346,413 0.00420 9,855  48,827 0.00420 205  5,844,411 0.00420 24,547  539,207 0.0085 4,583                    | (31)  197,568  125 126 8,414.10 \$  July 2,733,593 0,00420 11,481  56,884 0,00420 239  4,576,181 0,00420 19,220 496,072 0,0085 4,217                | August 4,326,832 0,00420 18,173 90,038 0,00420 178,485 0,00420 10,830 531,919 0,0085 4,521                       | (35)  176,555  125 126 11,550.53 \$  September 6,911,394 0.00420 29,028  143,821 0.00420 604 2,329,211 0.00420 9,783 538,539 0.0085 4,578                  | 0.00013<br>(27)<br>183,362<br>126<br>126<br>13,006.05 \$<br>0ctober<br>10,129,984<br>0.00420<br>42,546<br>210,797<br>0.00420<br>885<br>3,817,430<br>0.00420<br>16,033<br>590,969<br>0.0085<br>5,023                           | -0.00013<br>(33)<br>130,016<br>125<br>126<br>14,047.68 \$<br>November<br>11,887,776<br>0.00420<br>49,929<br>247,347<br>0.00420<br>1,039<br>3,550,159<br>0.00420<br>14,911<br>594,601<br>0.0085<br>5,064 | (33)  137,383  128 126 15,117.62 \$  December 15,614,327 0,00420 65,580  324,922 0,00420 1,365 783,985 0,00420 3,293  578,820 0,0085 4,920 | (431) 1,903,560 1,511 126 15,117.62  Total 118,520,312 497,785 2,466,316 10,359 41,289,215 173,415 6,591,025 56,024            | 190,356 |
| FLEX Rate (Less CCRC) FLEX Revenues  Total Large Volume Transport Revenues  Large Volume Transport Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers  Super Large Volume Interruptible & Joint SLV Interruptible Transport - CIP Exempt Rate Revenues  SLV Interruptible Transport - CIP Applicable Rate Revenues  SLV Joint Transport Rate Revenues  SLV Joint Transport Rate Revenues  SLV-NIMU I TP Transport CIP Exempt Rate Rate   | -0.00013<br>(35)<br>154,701<br>126<br>126<br>\$ 1,227.79 \$<br>January<br>15,357,213<br>0.00420<br>64,500<br>319,572<br>0.00420<br>1.342<br>5,406,466<br>0.00420<br>22,707<br>546,047<br>0.0085 | -0.00013<br>(39)<br>130,880<br>128<br>127<br>2,248.67 \$<br>February<br>13,696,935<br>0.00420<br>57,527<br>285,023<br>0.00420<br>1,197<br>3,861,171<br>0.00420<br>16,217 | -0.00013 (40) 126,142 124 126 3,267.65 \$  March 14,979,409 0.00420 1.309 3.425,095 0.00420 14,385 573,178 0.0085   | -0.00013<br>(38)<br>129,878<br>128<br>127<br>4,281.44 \$<br>April<br>12,203,260<br>0.00420<br>51,254<br>253,940<br>0.00420<br>12,895<br>52,578<br>0.0085   | (39)  146,544  125 126 5,452.82 \$  May 8,333.176 0.00420 34,999  173,407 0.00420 728 2,046,299 0.00420 8,594  555,478 0.0085                      | (42)  174,463  126 126 126 6,837.05 \$  June 2,346,413 0.00420 9,855  48,827 0.00420 205 5,844,411 0.00420 24,547 539,207 0.0085                        | (31)  197.568  125 126 8.414.10 \$  July 2,733,593 0,00420 11,481  56,884 0,00420 239 4,576,181 0,00420 19,220 496,072 0,0085                       | August 4,326,832 0,00420 18,173 90,038 0,00420 10,830 531,919 0,0085   | (35)  176,555  125 126 11,550.53 \$  September 6,911,394 0.00420 29,028  143,821 0.00420 604 2,329,211 0.00420 9,783 538,539 0.0085                        | -0.00013<br>(27)<br>183,362<br>126<br>126<br>13,006.05 \$<br>October<br>10,129,984<br>0.00420<br>42,546<br>210,797<br>0.00420<br>16,033<br>590,969<br>0.0085  | -0.00013<br>(33)<br>130,016<br>125<br>126<br>14,047.68 \$<br>November<br>11,887,776<br>0.00420<br>49,929<br>247,375<br>0.00420<br>1,039<br>3,550,159<br>0.00420<br>14,911<br>594,601<br>0.0085          | 137,383  128 126 15,117.62 \$  December 15,614,327 0,00420 65,580  324,922 0,00420 1,365 783,985 0,00420 3,293  578,820 0,0085             | (431) 1,903,560 1,511 126 15,117.62  Total 118,520,312 497,785 2,466,316 10,359 41,289,215 173,415 6,591,025                   | 190,356 |
| FLEX Rate (Less CCRC) FLEX Revenues  Total Large Volume Transport Revenues  Large Volume Transport Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers  Super Large Volume Interruptible & Joint SLV Interruptible Transport - CIP Exempt Rate Revenues  SLV Interruptible Transport - CIP Applicable Rate Revenues  SLV Joint Transport Rate Revenues  SLV-NMU I TP Transport CIP Exempt Rate Revenues  SLV-NMU I TP Transport CIP Applicable Rate Revenues  SLV-NMU I TP Transport CIP Applicable Rate Revenues | -0.00013 (35)  154,701  126 126 126 \$ 1,227.79 \$  January 15,357,213 0.00420 64,500 319,572 0.00420 1,342 5,406,466 0.00420 22,707 546,047 0.0085 4,641 3,044,193 0.0085                      | -0.00013 (39) 130,880 128 127 2,248.67 \$ February 13,696,935 0.00420 57,527 285,023 0.00420 1,197 3,861,171 0.00420 16,217 523,616 0.0095 4,451 2,919,142 0.0085        | -0.00013 (40) 126,142 124 126 3,267.65 \$  March 14,979,409 0.00420 62,914 311,710 0.00420 1.309 3,425,095 0.00420 14,385 573,178 0.0085 4,872 3,195,449 0.0085                                     | -0.00013<br>(38)<br>129,878<br>128<br>127<br>4,281.44 \$<br>April<br>12,203,260<br>0.00420<br>51,254<br>253,940<br>0.00420<br>1.067<br>3,070,322<br>0.00420<br>12,895<br>522,578<br>0.0085<br>4,442<br>2,913,353<br>0.0085 | (39)  146,544  125 126 5,452.82 \$  May 8,333,176 0,00420 34,999 173,407 0,00420 728 2,046,299 0,00420 8,594 555,478 0,0085 4,722 3,096,767 0,0085 | (42)  174,463  126 126 126 6,837.05 \$  June 2,346,413 0.00420 9,855  48,827 0.00420 205 5,844,411 0,00420 24,547 539,207 0.0085 4,583 3,006,058 0,0085 | (31)  197,568  125 126 8,414.10 \$  July 2,733,593 0,00420 11,481 56,884 0,00420 239 4,576,181 0,00420 19,220 496,072 0,0085 4,217 2,765,584 0,0085 | August 4,326,832 0,00420 18,173 90,038 0,00420 378 2,578,485 0,00420 1,830 531,919 0,0085 4,521 2,965,430 0,0085 | (35)  176,555  125 126 11,550.53 \$  September 6,911,394 0.00420 29,028  143,821 0.00420 604 2,329,211 0.00420 9,783 538,539 0.0085 4,578 3,002,336 0.0085 | -0.00013<br>(27)<br>183,362<br>126<br>12,26<br>13,006.05 \$<br>October<br>10,129,984<br>0.00420<br>42,546<br>210,797<br>0.00420<br>885<br>3,817,430<br>0.00420<br>16,033<br>590,969<br>0.0085<br>5,023<br>3,294,630<br>0.0085 | -0.00013<br>(33)<br>130,016<br>125<br>126<br>14,047.68 \$<br>November<br>11,887,776<br>0.00420<br>49,929<br>247,375<br>0.00420<br>1,039<br>3,550,159<br>0.00420<br>14,911<br>594,601<br>0.0085<br>5,054 | (33)  137,383  128 126 15,117.62 \$  December 15,614,327 0.00420 65,580 324,922 0.00420 1,365 783,985 0.00420 3,293 578,820 0.0085         | (431) 1,903,560 1,511 126 15,117.62  Total 118,520,312 497,785 2,466,316 10,359 41,289,215 173,415 6,591,025 56,024 36,744,719 | 190,356 |

### 2014 - 2015 RATE CASE APPROVED DISTRIBUTION REVENUES LESS CCRC

| Pacidantial                                       | lanuary                           | Echruary                        | March                           | Anril                                   | May                                     | luno                          | lube                          | August                        | Contombor                     | Ostobor                                 | November                        | Docombor                        | Total                  | 10% Cap   |
|---|-----------------------------------|---------------------------------|---------------------------------|---|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---|---------------------------------|---------------------------------|------------------------|-----------|
| Residential NNG Residential                       | January<br>26,845,046             | February<br>24,972,761          | March<br>21,215,245             | April<br>12,702,800                     | <b>May</b><br>7,754,460                 | <b>June</b><br>3,777,947      | <b>July</b><br>2,937,419      | August<br>2,727,104           | <b>September</b> 3,792,769    | October<br>6,485,235                    | November<br>11,804,279          | December<br>20,267,475          | Total<br>145,282,540   | 10% Сар   |
| Consolidated Residential                          | 4,492,950                         | 4,185,266                       | 3,536,857                       | 2,155,034                               | 1,349,060                               | 573,849                       | 338,938                       | 303,681                       | 548,666                       | 1,134,694                               | 2,161,531                       | 3,543,046                       | 24,323,570             |           |
| Residential Sales                                 | 31,337,997                        | 29,158,026                      | 24,752,101                      | 14,857,834                              | 9,103,521                               | 4,351,796                     | 3,276,357                     | 3,030,784                     | 4,341,434                     | 7,619,929                               | 13,965,810                      | 23,810,521                      | 169,606,111            |           |
| Rate (Less CCRC)                                  | 0.19358                           | 0.19358                         | 0.19358                         | 0.19358                                 | 0.19358                                 | 0.19358                       | 0.19358                       | 0.19358                       | 0.19358                       | 0.19358                                 | 0.19358                         | 0.19358                         | 103,000,111            |           |
| Total Residential                                 | 6,066,409                         | 5,644,411                       | 4,791,512                       | 2,876,180                               | 1,762,260                               | 842,421                       | 634,237                       | 586,699                       | 840,415                       | 1,475,066                               | 2,703,501                       | 4,609,241                       | 32,832,351             | 3,283,235 |
|   |                                   |                                 | , , , ,                         | , | , |                               |                               |                               |                               | , | , ,                             | 77                              |                        |           |
| Residential Customers                             | 194,352                           | 192,201                         | 191,202                         | 193,583                                 | 192,903                                 | 192,959                       | 192,397                       | 191,716                       | 191,836                       | 192,105                                 | 192,015                         | 193,771                         | 2,311,040              |           |
| Average Monthly Customers                         | 194,352                           | 193,277                         | 192,585                         | 192,835                                 | 192,848                                 | 192,867                       | 192,800                       | 192,664                       | 192,572                       | 192,525                                 | 192,479                         | 192,587                         | 192,587                |           |
| Distribution Revenues per Avg. Monthly Customers  |                                   |                                 |                                 | \$ 100.49                               |   |                               |                               |                               |                               |   | \$ 146.63                       |                                 |                        |           |
| , ,   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
| Small C&I   | January                           | February                        | March                           | April                                   | May                                     | June                          | July                          | August                        | September                     | October                                 | November                        | December                        | Total                  |           |
| NNG Small C&I                                     | 1,566,791                         | 1,444,990                       | 1,237,409                       | 623,073                                 | 285,680                                 | 101,572                       | 97,618                        | 106,063                       | 207,974                       | 419,970                                 | 721,989                         | 1,178,495                       | 7,991,623              |           |
| Consolidated Small C&I                            | 523,589                           | 476,803                         | 408,436                         | 216,741                                 | 106,834                                 | 23,964                        | 27,055                        | 33,800                        | 69,329                        | 129,160                                 | 232,423                         | 382,251                         | 2,630,384              |           |
| Small C&I Sales                                   | 2,090,380                         | 1,921,793                       | 1,645,845                       | 839,814                                 | 392,514                                 | 125,536                       | 124,672                       | 139,863                       | 277,302                       | 549,130                                 | 954,412                         | 1,560,746                       | 10,622,007             |           |
| Rate (Less CCRC)                                  | 0.15668                           | 0.15668                         | 0.15668                         | 0.15668                                 | 0.15668                                 | 0.15668                       | 0.15668                       | 0.15668                       | 0.15668                       | 0.15668                                 | 0.15668                         | 0.15668                         |                        |           |
| Total Small C&I                                   | 327,521                           | 301,106                         | 257,871                         | 131,582                                 | 61,499                                  | 19,669                        | 19,534                        | 21,914                        | 43,448                        | 86,038                                  | 149,537                         | 244,538                         | 1,664,256              | 166,426   |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
| Small C&I Customers                               | 11,141                            | 10,971                          | 10,887                          | 10,513                                  | 11,036                                  | 11,015                        | 11,016                        | 11,004                        | 11,001                        | 10,950                                  | 10,934                          | 11,044                          | 131,512                |           |
| Average Monthly Customers                         | 11,141                            | 11,056                          | 11,000                          | 10,878                                  | 10,910                                  | 10,927                        | 10,940                        | 10,948                        | 10,954                        | 10,953                                  | 10,952                          | 10,959                          | 10,959                 |           |
| Distribution Revenues per Avg. Monthly Customers  | \$ 29.40                          | \$ 56.86                        | \$ 80.59                        | \$ 93.59                                | \$ 98.96                                | \$ 100.60                     | \$ 102.27                     | \$ 104.19                     | \$ 108.10                     | \$ 115.96                               | \$ 129.64                       | \$ 151.86                       | \$ 151.86              |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
| Large C&I   | January                           | February                        | March                           | April                                   | May                                     | June                          | July                          | August                        | September                     | October                                 | November                        | December                        | Total                  |           |
| NNG Large C&I                                     | 11,500,000                        | 10,900,000                      | 9,586,356                       | 5,735,394                               | 3,528,304                               | 1,874,425                     | 1,608,101                     | 1,530,648                     | 2,085,936                     | 3,441,953                               | 5,744,377                       | 8,935,880                       | 66,471,374             |           |
| Consolidated Large C&I                            | 3,286,891                         | 3,110,875                       | 2,719,206                       | 1,757,631                               | 1,126,837                               | 549,752                       | 445,387                       | 450,325                       | 617,610                       | 972,225                                 | 1,599,651                       | 2,544,334                       | 19,180,724             |           |
| Large C&I Sales                                   | 14,786,891                        | 14,010,875                      | 12,305,562                      | 7,493,025                               | 4,655,141                               | 2,424,177                     | 2,053,488                     | 1,980,973                     | 2,703,546                     | 4,414,178                               | 7,344,028                       | 11,480,214                      | 85,652,098             |           |
| Rate (Less CCRC)                                  | 0.14131                           | 0.14131                         | 0.14131                         | 0.14131                                 | 0.14131                                 | 0.14131                       | 0.14131                       | 0.14131                       | 0.14131                       | 0.14131                                 | 0.14131                         | 0.14131                         | 00,002,000             |           |
| Total Large C&I                                   | 2,089,536                         | 1,979,877                       | 1,738,899                       | 1,058,839                               | 657,818                                 | 342,560                       | 290,178                       | 279,931                       | 382,038                       | 623,767                                 | 1,037,785                       | 1,622,269                       | 12,103,498             | 1,210,350 |
| Total Eargo Gai                                   | 2,000,000                         | 1,010,011                       | 1,100,000                       | 1,000,000                               | 007,010                                 | 0.2,000                       | 200,                          | 2.0,00.                       | 002,000                       | 020,101                                 | 1,001,100                       | 1,022,200                       | 12,100,100             | 1,210,000 |
| Large C&I Customers                               | 10.596                            | 10.419                          | 10.378                          | 10.906                                  | 10.478                                  | 10.494                        | 10.496                        | 10.492                        | 10.465                        | 10.484                                  | 10.415                          | 10.530                          | 126,153                |           |
| Average Monthly Customers                         | 10,596                            | 10,508                          | 10,464                          | 10,575                                  | 10,555                                  | 10,545                        | 10,538                        | 10,532                        | 10,525                        | 10,521                                  | 10,511                          | 10,513                          | 10,513                 |           |
| Distribution Revenues per Avg. Monthly Customers  |                                   | \$ 387.29                       |                                 |   | \$ 712.90                               |                               |                               |                               |                               |   |                                 |                                 |                        |           |
| ,   | *                                 | •                               |                                 |   |   |                               |                               | •                             | •                             | •                                       | •                               | * 1,10110_                      | • .,                   |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
| Small Volume Interruptible & Joint                | January                           | February                        | March                           | April                                   | May                                     | June                          | July                          | August                        | September                     | October                                 | November                        | December                        | Total                  |           |
| SVI - NNG   | 2,282,907                         | 2,126,199                       | 1,855,619                       | 1,464,093                               | 1,176,338                               | 963,549                       | 964,616                       | 1,002,882                     | 1,049,500                     | 1,312,319                               | 1,631,387                       | 2,004,748                       | 17,834,157             |           |
| SVJ - NNG   | 19,120                            | 17,807                          | 15,541                          | 12,262                                  | 9,852                                   | 8,070                         | 8,079                         | 8,399                         | 8,790                         | 10,991                                  | 13,663                          | 16,790                          | 149,364                |           |
| SVI - Consolidated                                | 550,372                           | 512,593                         | 447,360                         | 352,969                                 | 283,596                                 | 232,296                       | 232,553                       | 241,779                       | 253,018                       | 316,379                                 | 393,301                         | 483,313                         | 4,299,529              |           |
| SVJ - Consolidated                                | 31,098                            | 28,963                          | 25,277                          | 19,944                                  | 16,024                                  | 13,125                        | 13,140                        | 13,661                        | 14,296                        | 17,876                                  | 22,223                          | 27,309                          | 242,936                |           |
| Total Small Volume                                | 2,883,497                         | 2,685,562                       | 2,343,797                       | 1,849,268                               | 1,485,810                               | 1,217,040                     | 1,218,388                     | 1,266,721                     | 1,325,604                     | 1,657,565                               | 2,060,574                       | 2,532,160                       | 22,525,986             |           |
| Rate (Less CCRC)                                  | 0.06042                           | 0.06042                         | 0.06042                         | 0.06042                                 | 0.06042                                 | 0.06042                       | 0.06042                       | 0.06042                       | 0.06042                       | 0.06042                                 | 0.06042                         | 0.06042                         |                        |           |
| Total Small Volume Revenues                       | 174,221                           | 162,262                         | 141,612                         | 111,733                                 | 89,773                                  | 73,534                        | 73,615                        | 76,535                        | 80,093                        | 100,150                                 | 124,500                         | 152,993                         | 1,361,020              | 136,102   |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
| Small Volume Int & Joint Customers                | 403                               | 400                             | 395                             | 399                                     | 392                                     | 375                           | 400                           | 405                           | 396                           | 397                                     | 394                             | 405                             | 4,761                  |           |
| Average Monthly Customers                         | 403                               | 402                             | 399                             | 399                                     | 398                                     | 394                           | 395                           | 396                           | 396                           | 396                                     | 396                             | 397                             | 397                    |           |
| Distribution Revenues per Avg. Monthly Customers  | \$ 432.31                         | \$ 838.06                       | \$ 1,197.23                     | \$ 1,477.34                             | \$ 1,708.40                             | \$ 1,911.51                   | \$ 2,093.79                   | \$ 2,280.30                   | \$ 2,482.58                   | \$ 2,734.80                             | \$ 3,050.57                     | \$ 3,430.42                     | \$ 3,430.42            |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
|   |                                   |                                 |                                 |   |   |                               |                               |                               |                               |   |                                 |                                 |                        |           |
| Large Volume Interruptible & Joint                | January                           | February                        | March                           | April                                   | May                                     | June                          | July                          | August                        | September                     | October                                 | November                        | December                        | Total                  |           |
| LVI-NNG   | 1,041,119                         | 969,653                         | 846,255                         | 667,699                                 | 536,469                                 | 439,426                       | 439,913                       | 457,364                       | 478,624                       | 598,483                                 | 743,994                         | 914,265                         | 8,133,264              |           |
| LVI-NNG<br>LVI-Consolidated                       | 1,041,119<br>637,126              | 969,653<br>593,391              | 846,255<br>517,876              | 667,699<br>408,607                      | 536,469<br>328,299                      | 439,426<br>268,912            | 439,913<br>269,210            | 457,364<br>279,890            | 478,624<br>292,900            | 598,483<br>366,249                      | 743,994<br>455,296              | 914,265<br>559,496              | 8,133,264<br>4,977,252 |           |
| LVI-NNG<br>LVI-Consolidated<br>Total Large Volume | 1,041,119<br>637,126<br>1,678,245 | 969,653<br>593,391<br>1,563,044 | 846,255<br>517,876<br>1,364,131 | 667,699<br>408,607<br>1,076,306         | 536,469<br>328,299<br>864,768           | 439,426<br>268,912<br>708,338 | 439,913<br>269,210<br>709,123 | 457,364<br>279,890<br>737,254 | 478,624<br>292,900<br>771,524 | 598,483<br>366,249<br>964,732           | 743,994<br>455,296<br>1,199,290 | 914,265<br>559,496<br>1,473,761 | 8,133,264              |           |
| LVI-NNG<br>LVI-Consolidated                       | 1,041,119<br>637,126              | 969,653<br>593,391              | 846,255<br>517,876              | 667,699<br>408,607                      | 536,469<br>328,299                      | 439,426<br>268,912            | 439,913<br>269,210            | 457,364<br>279,890            | 478,624<br>292,900            | 598,483<br>366,249                      | 743,994<br>455,296<br>1,199,290 | 914,265<br>559,496<br>1,473,761 | 8,133,264<br>4,977,252 |           |

| Total Large Volume Revenues                                      | 35,327                | 32,902               | 28,715               | 22,656               | 18,203               | 14,911               | 14,927               | 15,519               | 16,241               | 20,308               | 25,245               | 31,023               | 275,976                 | 27,598  |
|--|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|---------|
| Large Volume Int & Joint Customers                               | 66                    | 65                   | 65                   | 69                   | 69                   | 68                   | 68                   | 69                   | 67                   | 69                   | 68                   | 70                   | 813                     |         |
| Average Monthly Customers  | 66                    | 66                   | 65                   | 66                   | 67                   | 67                   | 67                   | 67                   | 67                   | 68                   | 68                   | 68                   | 68                      |         |
| Distribution Revenues per Avg. Monthly Customers                 | \$ 535.26             | \$ 1,041.67          | 1,483.84 \$          | 1,805.29             | \$ 2,062.93 \$       | 2,279.32 \$          | 2,496.78             | \$ 2,718.52          | \$ 2,961.40          | \$ 3,254.94          | \$ 3,626.50          | \$ 4,073.45 \$       | 4,073.45                |         |
| , ,  |                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                         |         |
| Small Volume Transport   | Inn                   | February             | March                | April                | May                  | June                 | July                 | A                    | September            | October              | November             | December             | Total                   |         |
| SVI-NNG Transport  | January<br>269,372    | 250,882              | 218,954              | 172,756              | 138,802              | 113,694              | 113,820              | August<br>118,335    | 123,836              | 154,848              | 192,496              | 236,551              | 2,104,346               |         |
| SVJ-NNG Transport  | 138,719               | 129,196              | 112,755              | 88,964               | 71,479               | 58,549               | 58,614               | 60,939               | 63,772               | 79,742               | 99,130               | 121,817              | 1,083,676               |         |
| SVI-Consolidated Transport                                       | 338,722               | 315,471              | 275,324              | 217,232              | 174,537              | 142,965              | 143,123              | 148,801              | 155,718              | 194,713              | 242,054              | 297,451              | 2,646,111               |         |
| SVJ-Consolidated Transport                                       | 85,482                | 79,614               | 69,482               | 54,822               | 44,047               | 36,079               | 36,119               | 37,552               | 39,298               | 49,139               | 61,086               | 75,066               | 667,786                 |         |
| Total Small Volume Transport                                     | 832,295               | 775,163              | 676,515              | 533,774              | 428,865              | 351,287              | 351,676              | 365,627              | 382,624              | 478,442              | 594,766              | 730,885              | 6,501,919               |         |
| Rate (Less CCRC)   | 0.06042               | 0.06042              | 0.06042              | 0.06042              | 0.06042              | 0.06042              | 0.06042              | 0.06042              | 0.06042              | 0.06042              | 0.06042              | 0.06042              |                         |         |
| Total Small Volume Transport Revenues                            | 50,287                | 46,835               | 40,875               | 32,251               | 25,912               | 21,225               | 21,248               | 22,091               | 23,118               | 28,907               | 35,936               | 44,160               | 392,846                 | 39,285  |
| Small Volume Transport Customers                                 | 46                    | 46                   | 46                   | 46                   | 44                   | 44                   | 44                   | 44                   | 44                   | 44                   | 44                   | 46                   | 538                     |         |
| Average Monthly Customers  | 46                    | 46                   | 46                   | 46                   | 46                   | 45                   | 45                   | 45                   | 45                   | 45                   | 45                   | 45                   | 45                      |         |
| Distribution Revenues per Avg. Monthly Customers                 | \$ 1,093.20           | \$ 2,111.36 \$       | 2,999.95 \$          | 3,701.05             | \$ 4,301.76 \$       | 4,795.26 \$          | 5,286.18             | \$ 5,793.88          | \$ 6,323.23          | \$ 6,981.03          | \$ 7,795.82          | \$ 8,762.36 \$       | 8,762.36                |         |
|  |                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                         |         |
| Large Volume Transport   | January               | February             | March                | April                | May                  | June                 | July                 | August               | September            | October              | November             | December             | Total                   |         |
| LVI-NNG Transport CIP Applicable                                 | 3,945,459             | 3,674,627            | 3,206,994            | 2,530,335            | 2,033,019            | 1,665,264            | 1,667,108            | 1,733,241            | 1,813,811            | 2,268,030            | 2,819,462            | 3,464,728            | 30,822,078              |         |
| LVI-NNG Transport CIP Exempt                                     | 2,675,542             | 2,491,882            | 2,174,765            | 1,715,901            | 1,378,655            | 1,129,268            | 1,130,519            | 1,175,366            | 1,230,003            | 1,538,024            | 1,911,967            | 2,349,543            | 20,901,435              |         |
| LVJ-NNG Transport  | 1,644,759             | 1,531,856            | 1,336,912            | 1,054,831            | 847,512              | 694,205              | 694,974              | 722,543              | 756,130              | 945,483              | 1,175,360            | 1,444,354            | 12,848,919              |         |
| LVI-Consolidated Transport                                       | 1,568,197             | 1,460,550            | 1,274,681            | 1,005,730            | 808,062              | 661,891              | 662,623              | 688,910              | 720,933              | 901,472              | 1,120,648            | 1,377,122            | 12,250,819              |         |
| LVJ-Consolidated Transport Total Non-Flex Large Volume Transport | 596,778<br>10,430,735 | 555,813<br>9,714,728 | 485,080<br>8,478,432 | 382,731<br>6,689,528 | 307,508<br>5,374,756 | 251,883<br>4,402,511 | 252,163<br>4,407,387 | 262,165<br>4,582,225 | 274,351<br>4,795,228 | 343,055<br>5,996,064 | 426,463<br>7,453,900 | 524,064<br>9,159,811 | 4,662,054<br>81,485,305 |         |
| Non-Flex Rate (Less CCRC)  | 0.02105               | 0.02105              | 0.02105              | 0.02105              | 0.02105              | 0.02105              | 0.02105              | 0.02105              | 0.02105              | 0.02105              | 0.02105              | 0.02105              | 61,465,305              |         |
| Non-Flex Revenues  | 219,567               | 204,495              | 178,471              | 140,815              | 113,139              | 92,673               | 92,775               | 96,456               | 100,940              | 126,217              | 156,905              | 192,814              | 1,715,266               |         |
|  |                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                         |         |
| Transport LVJ-ML Flex Customer A                                 | 725,969               | 676,135              | 590,090              | 465,584              | 374,078              | 306,410              | 306,749              | 318,918              | 333,743              | 417,320              | 518,784              | 637,513              | 5,671,293               |         |
| FLEX Rate (Less CCRC)  | -0.00485              | -0.00485             | -0.00485             | -0.00485             | -0.00485             | -0.00485             | -0.00485             | -0.00485             | -0.00485             | -0.00485             | -0.00485             | -0.00485             | (07.500)                |         |
| FLEX Revenues  | (3,521)               | (3,279)              | (2,862)              | (2,258)              | (1,814)              | (1,486)              | (1,488)              | (1,547)              | (1,619)              | (2,024)              | (2,516)              | (3,092)              | (27,506)                |         |
| Transport LVI-TP Flex Customer B                                 | 1,433,622             | 1,335,212            | 1,165,293            | 919,422              | 738,718              | 605,090              | 605,760              | 629,790              | 659,066              | 824,111              | 1,024,479            | 1,258,943            | 11,199,506              |         |
| FLEX Rate (Less CCRC)  | 0.00500               | 0.00500              | 0.00500              | 0.00500              | 0.00500              | 0.00500              | 0.00500              | 0.00500              | 0.00500              | 0.00500              | 0.00500              | 0.00500              | , ,                     |         |
| FLEX Revenues  | 7,168                 | 6,676                | 5,826                | 4,597                | 3,694                | 3,025                | 3,029                | 3,149                | 3,295                | 4,121                | 5,122                | 6,295                | 55,998                  |         |
| Transport LVI-TP Flex Customer C                                 | 761,967               | 709,663              | 619,351              | 488,671              | 392,627              | 321,604              | 321,960              | 334,732              | 350,292              | 438,014              | 544,509              | 669,126              | 5,952,516               |         |
| FLEX Rate (Less CCRC)  | 0.00700               | 0.00700              | 0.00700              | 0.00700              | 0.00700              | 0.00700              | 0.00700              | 0.00700              | 0.00700              | 0.00700              | 0.00700              | 0.00700              | 41.000                  |         |
| FLEX Revenues  | 5,334                 | 4,968                | 4,335                | 3,421                | 2,748                | 2,251                | 2,254                | 2,343                | 2,452                | 3,066                | 3,812                | 4,684                | 41,668                  |         |
| Transport LVI-TP Flex Customer D                                 | 680,471               | 633,761              | 553,108              | 436,405              | 350,634              | 287,207              | 287,525              | 298,931              | 312,827              | 391,166              | 486,271              | 597,560              | 5,315,866               |         |
| FLEX Rate (Less CCRC)  | 0.01500               | 0.01500              | 0.01500              | 0.01500              | 0.01500              | 0.01500              | 0.01500              | 0.01500              | 0.01500              | 0.01500              | 0.01500              | 0.01500              | -,,                     |         |
| FLEX Revenues  | 10,207                | 9,506                | 8,297                | 6,546                | 5,260                | 4,308                | 4,313                | 4,484                | 4,692                | 5,867                | 7,294                | 8,963                | 79,738                  |         |
|  |                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                         |         |
| Transport LVJ-TP Flex Customer E<br>FLEX Rate (Less CCRC)        | 857,958<br>0.01500    | 799,064<br>0.01500   | 697,375<br>0.01500   | 550,233<br>0.01500   | 442,089<br>0.01500   | 362,119<br>0.01500   | 362,520<br>0.01500   | 376,901<br>0.01500   | 394,421<br>0.01500   | 493,193<br>0.01500   | 613,105<br>0.01500   | 753,420<br>0.01500   | 6,702,398               |         |
| FLEX Rate (Less CORC) FLEX Revenues                              | 12,869                | 11,986               | 10,461               | 8,253                | 6,631                | 5,432                | 5,438                | 5,654                | 5,916                | 7,398                | 9,197                | 11,301               | 100,536                 |         |
| . ZZ. NOVOHUGO   | 12,009                | 11,500               | 10,401               | 0,200                | 0,001                | 0,402                | 0,400                | 3,034                | 3,310                | 1,000                | 3,137                | 11,501               | 100,000                 |         |
| Transport LVI-TP Flex Customer F                                 | 429,983               | 400,467              | 349,504              | 275,760              | 221,562              | 181,483              | 181,684              | 188,892              | 197,672              | 247,174              | 307,270              | 377,592              | 3,359,043               |         |
| FLEX Rate (Less CCRC)  | -0.00298              | -0.00298             | -0.00298             | -0.00298             | -0.00298             | -0.00298             | -0.00298             | -0.00298             | -0.00298             | -0.00298             | -0.00298             | -0.00298             |                         |         |
| FLEX Revenues  | (1,281)               | (1,193)              | (1,042)              | (822)                | (660)                | (541)                | (541)                | (563)                | (589)                | (737)                | (916)                | (1,125)              | (10,010)                |         |
| LVI-1 TP Transport Flex Customer G                               | 273,520               | 254,745              | 222,326              | 175,416              | 140,940              | 115,445              | 115,573              | 120,158              | 125,743              | 157,232              | 195,463              | 240,193              | 2,136,754               |         |
| FLEX Rate (Less CCRC)  | 0.00552               | 0.00552              | 0.00552              | 0.00552              | 0.00552              | 0.00552              | 0.00552              | 0.00552              | 0.00552              | 0.00552              | 0.00552              | 0.00552              | 2,100,104               |         |
| FLEX Revenues  | 1,510                 | 1,406                | 1,227                | 968                  | 778                  | 637                  | 638                  | 663                  | 694                  | 868                  | 1,079                | 1,326                | 11,795                  |         |
|  |                       |                      |                      |                      |                      | 100                  | 400 ::-              |                      | ,                    |                      |                      |                      |                         |         |
| Total Large Volume Transport Revenues                            | 251,853               | 234,565              | 204,714              | 161,520              | 129,775              | 106,300              | 106,418              | 110,639              | 115,782              | 144,777              | 179,976              | 221,166              | 1,967,484               | 196,748 |

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### PUBLIC DOCUMENT - TRADE SECRET DATA EXCISED

1,139 Large Volume Transport Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers \$ 2,623.47 \$ 5,066.85 \$ 7,224.37 \$ 8,928.29 \$ 10,276.43 \$ 11,400.28 \$ 12,542.74 \$ 13,727.02 \$ 14,963.84 \$ 16,505.18 \$ 18,382.29 \$ 20,728.54 \$ 20,728.54

| Super Large Volume Interruptible & Joint         | January     | February     | March        | April        | May          | June         | July         | August       | September    | October      | November     | December     | Total       |
|--|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| SLVI-NNG Transport - CIP Exempt                  | 22,015,968  | 20,504,705   | 17,895,277   | 14,119,468   | 11,344,403   | 9,292,300    | 9,302,589    | 9,671,621    | 10,121,204   | 12,655,785   | 15,732,816   | 19,333,450   | 171,989,586 |
| Rate   | 0.00420     | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      |             |
| evenues  | 92,467      | 86,120       | 75,160       | 59,302       | 47,646       | 39,028       | 39,071       | 40,621       | 42,509       | 53,154       | 66,078       | 81,200       | 722,356     |
| LVI NNG Transport - CIP Applicable               | 497,002     | 462,886      | 403,979      | 318,741      | 256,095      | 209,770      | 210,002      | 218,333      | 228,482      | 285,699      | 355,162      | 436,445      | 3,882,596   |
| late   | 0.00420     | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0,002,000   |
| Revenues   | 2.087       | 1,944        | 1,697        | 1,339        | 1.076        | 881          | 882          | 917          | 960          | 1,200        | 1,492        | 1,833        | 16,307      |
| 0.000  | 2,001       | 1,011        | 1,001        | 1,000        | 1,010        |              | 002          | 0.,          |              | 1,200        | 1,102        | 1,000        | 10,001      |
| LVJ NNG Transport                                | 5,131,561   | 4,779,311    | 4,171,096    | 3,291,017    | 2,644,194    | 2,165,883    | 2,168,281    | 2,254,296    | 2,359,087    | 2,949,856    | 3,667,062    | 4,506,310    | 40,087,954  |
| Rate   | 0.00420     | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      |             |
| evenues  | 21,553      | 20,073       | 17,519       | 13,822       | 11,106       | 9,097        | 9,107        | 9,468        | 9,908        | 12,389       | 15,402       | 18,927       | 168,369     |
| LVI-Consolidated Transport CIP Exempt            | 5,587,537   | 5,203,986    | 4,541,727    | 3,583,445    | 2,879,150    | 2,358,337    | 2,360,948    | 2,454,606    | 2,568,708    | 3,211,972    | 3,992,906    | 4,906,728    | 43,650,050  |
| ate  | 0.0085      | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 40,000,000  |
| evenues  | 47,494      | 44,234       | 38,605       | 30,459       | 24,473       | 20,046       | 20,068       | 20,864       | 21,834       | 27,302       | 33,940       | 41,707       | 371,025     |
|  |             |              |              |              |              |              |              |              |              |              |              |              |             |
| SLVI-Consolidated Transport CIP Applicable       |             |              |              |              |              |              |              |              |              |              |              |              | -           |
| ate  | 0.0085      | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       |             |
| evenues  |             | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -           |
|  |             |              |              |              |              |              |              |              |              |              |              |              |             |
| Fotal Super Large Volume Revenues                | 163,601     | 152,371      | 132,980      | 104,922      | 84,300       | 69,051       | 69,128       | 71,870       | 75,211       | 94,045       | 116,911      | 143,667      | 1,278,058   |
|  |             |              |              |              |              |              |              |              |              |              |              |              |             |
| uper Large Volume Customers                      | 25          | 26           | 25           | 25           | 26           | 25           | 25           | 25           | 25           | 25           | 25           | 26           | 303         |
| verage Monthly Customers                         | 25          | 26           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25          |
| histribution Revenues per Avg. Monthly Customers | \$ 6,544.04 | \$ 12,391.06 | \$ 17,721.79 | \$ 21,935.61 | \$ 25,124.99 | \$ 27,916.81 | \$ 30,703.25 | \$ 33,593.01 | \$ 36,611.94 | \$ 40,376.19 | \$ 45,048.01 | \$ 50,616.16 | 50,616.16   |

### 2016 RATE CASE APPROVED DISTRIBUTION REVENUES LESS CCRC

| Residential NNG Residential Albert Lea Residential Consolidated Residential | January<br>28,539,374<br>1,648,967 | February<br>24,179,949 | March<br>19,349,190  | April<br>10,921,386  | <b>May</b><br>5,010,195 | June<br>1,144,427 | <b>July</b><br>277,830 | August<br>410,011 | September<br>3,197,539 | October<br>9,893,406 | November             | December             | Total                   | 10% Cap   |
|---|------------------------------------|------------------------|----------------------|----------------------|-------------------------|-------------------|------------------------|-------------------|------------------------|----------------------|----------------------|----------------------|-------------------------|-----------|
| Albert Lea Residential  | 1,648,967                          |                        |                      |                      |                         |                   |                        |                   |                        |                      | 17,595,509           | 25,964,181           | 146,482,997             | -         |
|   |                                    | 1,395,680              | 1,115,766            | 629,219              | 288,413                 | 65,852            | 15,991                 | 23,550            | 183,349                | 566,741              | 1,007,005            | 1,484,559            | 8,425,092               |           |
|   | 4,631,979                          | 3,954,556              | 3,247,135            | 1,978,641            | 1,054,775               | 338,927           | 114,246                | 168,338           | 723,326                | 1,791,908            | 2,945,545            | 4,201,125            | 25,150,501              |           |
| Residential Sales   | 34,820,320                         | 29,530,185             | 23,712,091           | 13,529,246           | 6,353,383               | 1,549,206         | 408,067                | 601,899           | 4,104,214              | 12,252,055           | 21,548,059           | 31,649,865           | 180,058,590             |           |
| Rate (Less CCRC)  | 0.21349                            | 0.21349                | 0.21349              | 0.21349              | 0.21349                 | 0.21349           | 0.21349                | 0.21349           | 0.21349                | 0.21349              | 0.21349              | 0.21349              |                         |           |
| Total Residential   | 7,433,790                          | 6,304,399              | 5,062,294            | 2,888,359            | 1,356,384               | 330,740           | 87,118                 | 128,499           | 876,209                | 2,615,691            | 4,600,295            | 6,756,930            | 38,440,708              | 3,844,071 |
|   |                                    |                        |                      |                      |                         |                   |                        |                   |                        |                      |                      |                      |                         |           |
| Residential Customers   | 208,886                            | 208,110                | 206,046              | 206,987              | 207,809                 | 208,568           | 208,323                | 207,591           | 207,713                | 207,398              | 206,541              | 208,276              | 2,492,248               |           |
| Average Monthly Customers   | 208,886                            | 208,498                | 207,681              | 207,507              | 207,568                 | 207,734           | 207,818                | 207,790           | 207,781                | 207,743              | 207,634              | 207,687              | 207,687                 |           |
| Distribution Revenues per Avg. Monthly Customers                            | \$ 35.59                           | \$ 65.89               | \$ 90.53 \$          | 104.52 \$            | 111.02 \$               | 112.53 \$         | 112.90                 | \$ 113.54         | \$ 117.76              | \$ 130.37            | \$ 152.59            | \$ 185.09 \$         | 185.09                  |           |
| Small C&I   | January                            | February               | March                | April                | May                     | June              | July                   | August            | September              | October              | November             | December             | Total                   |           |
| NNG Small C&I   | 1,818,605                          | 1,439,811              | 1,076,629            | 607,432              | 278,560                 | 63,637            | 15,461                 | 22,778            | 177,403                | 548,606              | 975,226              | 1,574,577            | 8,598,725               |           |
| Albert Lea Small C&I  | 82,352                             | 69,661                 | 56,264               | 27,862               | 11,047                  | 1,969             | 1,138                  | 925               | 3,289                  | 12,065               | 32,080               | 147,324              | 445,976                 |           |
| Consolidated Small C&I  | 528,243                            | 441,658                | 362,277              | 220,549              | 117,456                 | 37,736            | 12,703                 | 18,703            | 80,294                 | 198,799              | 327,279              | 466,454              | 2,812,151               |           |
| Small C&I Sales   | 2,429,200                          | 1,951,130              | 1,495,170            | 855,843              | 407,063                 | 103,342           | 29,302                 | 42,406            | 260,986                | 759,470              | 1,334,585            | 2,188,355            | 11,856,852              |           |
| Rate (Less CCRC)  | 0.19298                            | 0.19298                | 0.19298              | 0.19298              | 0.19298                 | 0.19298           | 0.19298                | 0.19298           | 0.19298                | 0.19298              | 0.19298              | 0.19298              |                         |           |
| Total Small C&I   | 468,787                            | 376,529                | 288,538              | 165,161              | 78,555                  | 19,943            | 5,655                  | 8,184             | 50,365                 | 146,563              | 257,548              | 422,309              | 2,288,135               | 228,814   |
| Small C&I Customers   | 11,817                             | 11,810                 | 11,592               | 11,548               | 11,683                  | 11,754            | 11,730                 | 11,677            | 11,656                 | 11,620               | 11,561               | 11,684               | 140,132                 |           |
| Average Monthly Customers   | 11,817                             | 11,814                 | 11,740               | 11,692               | 11,690                  | 11,701            | 11,705                 | 11,701            | 11,696                 | 11,689               | 11,677               | 11,678               | 11,678                  |           |
| Distribution Revenues per Avg. Monthly Customers                            | \$ 39.67                           | \$ 71.55               | \$ 96.58 \$          | 111.10 \$            | 117.84 \$               | 119.44 \$         | 119.88                 | \$ 120.62         | \$ 124.98              | \$ 137.59            | \$ 159.79            | \$ 195.94 \$         | 195.94                  |           |
|   |                                    |                        |                      |                      |                         |                   |                        |                   |                        |                      |                      |                      |                         |           |
| Large C&I   | January                            | February               | March                | April                | May                     | June              | July                   | August            | September              | October              | November             | December             | Total                   |           |
| NNG Large C&I   | 12,065,472                         | 11,231,080             | 9,514,636            | 6,336,549            | 3,823,176               | 1,868,284         | 1,109,839              | 894,171           | 1,758,716              | 4,071,111            | 6,998,097            | 10,304,382           | 69,975,513              |           |
| Albert Lea Large C&I Consolidated Large C&I                                 | 752,164<br>3.819.821               | 639,663<br>3,405,981   | 514,700<br>2.805.346 | 302,603<br>1.860.726 | 150,957<br>1.138.182    | 50,022<br>591,242 | 26,207<br>477,385      | 30,156<br>474.027 | 106,781<br>666.985     | 287,511<br>1.279.300 | 485,114<br>2.101.381 | 605,915<br>3.182.039 | 3,951,793<br>21.802.415 |           |
| Large C&I Sales   | 16.637.457                         | 15,276,724             | 12,834,682           | 8,499,878            | 5.112.315               | 2.509.548         | 1.613.431              | 1,398,354         | 2.532.482              | 5,637,922            | 9.584.592            | 14,092,336           | 95,729,721              |           |
| Rate (Less CCRC)  | 0.14118                            | 0.14118                | 0.14118              | 0.14118              | 0.14118                 | 0.14118           | 0.14118                | 0.14118           | 0.14118                | 0.14118              | 0.14118              | 0.14118              | 93,729,721              |           |
| Total Large C&I   | 2,348,876                          | 2,156,768              | 1,812,000            | 1,200,013            | 721,757                 | 354,298           | 227,784                | 197,420           | 357,536                | 795,962              | 1,353,153            | 1,989,556            | 13,515,122              | 1,351,512 |
| Total Eargo oal   | 2,010,010                          | 2,100,100              | 1,012,000            | 1,200,010            | 721,707                 | 001,200           | 227,701                | 107,120           | 001,000                | 700,002              | 1,000,100            | 1,000,000            | 10,010,122              | 1,001,012 |
| Large C&I Customers   | 11,246                             | 11,178                 | 11,012               | 11,147               | 11,073                  | 11,116            | 11,106                 | 11,071            | 11,032                 | 11,015               | 10,995               | 11,073               | 133,064                 |           |
| Average Monthly Customers   | 11,246                             | 11,212                 | 11,145               | 11,146               | 11,131                  | 11,129            | 11,125                 | 11,119            | 11,109                 | 11,100               | 11,090               | 11,089               | 11,089                  |           |
| Distribution Revenues per Avg. Monthly Customers                            | \$ 208.86                          | \$ 401.86              | \$ 566.86 \$         | 674.47 \$            | 740.22 \$               | 772.19 \$         | 792.94                 | \$ 811.13         | \$ 844.04              | \$ 916.43            | \$ 1,039.28          | \$ 1,218.79 \$       | 1,218.82                |           |
| Small Volume Interruptible & Joint  | January                            | February               | March                | April                | May                     | June              | July                   | August            | September              | October              | November             | December             | Total                   |           |
| SVI - NNG   | 2,096,214                          | 1,767,898              | 1,655,839            | 1,573,475            | 1,483,224               | 1,327,955         | 1,204,887              | 1,184,197         | 1,296,102              | 1,365,370            | 1,294,961            | 1,341,502            | 17,591,624              |           |
| SVJ - NNG   | 24,053                             | 22,983                 | 20,639               | 15,384               | 10,732                  | 6,997             | 5,342                  | 4,688             | 5,995                  | 9,842                | 14,886               | 20,731               | 162,272                 |           |
| SVI - Albert Lea  | 315,679                            | 333,870                | 288,192              | 217,014              | 123,984                 | 77,841            | 55,965                 | 56,020            | 68,749                 | 105,692              | 200,722              | 257,136              | 2,100,864               |           |
| SVI - Consolidated  | 571,026                            | 606,237                | 570,504              | 335,170              | 238,883                 | 168,478           | 54,649                 | 46,318            | 49,436                 | 33,335               | 170,894              | 383,668              | 3,228,598               |           |
| SVJ - Consolidated  | 41,903                             | 41,251                 | 38,045               | 29,189               | 20,419                  | 12,070            | 7,427                  | 5,369             | 7,703                  | 14,590               | 23,745               | 34,471               | 276,182                 |           |
| Total Small Volume  | 3,048,875                          | 2,772,239              | 2,573,219            | 2,170,232            | 1,877,242               | 1,593,341         | 1,328,270              | 1,296,592         | 1,427,985              | 1,528,829            | 1,705,208            | 2,037,508            | 23,359,540              |           |
| Rate (Less CCRC)  | 0.06973                            | 0.06973                | 0.06973              | 0.06973              | 0.06973                 | 0.06973           | 0.06973                | 0.06973           | 0.06973                | 0.06973              | 0.06973              | 0.06973              | 4 000 004               | 100 000   |
| Total Small Volume Revenues   | 212,598                            | 193,308                | 179,431              | 151,330              | 130,900                 | 111,104           | 92,620                 | 90,411            | 99,573                 | 106,605              | 118,904              | 142,075              | 1,628,861               | 162,886   |
| Small Volume Int & Joint Customers  | 442                                | 447                    | 442                  | 439                  | 430                     | 416               | 436                    | 441               | 433                    | 438                  | 434                  | 439                  | 5,237                   |           |
| Average Monthly Customers   | 442                                | 445                    | 444                  | 443                  | 440                     | 436               | 436                    | 437               | 436                    | 436                  | 436                  | 436                  | 436                     |           |
| Distribution Revenues per Avg. Monthly Customers                            | \$ 480.99                          | \$ 912.15              | \$ 1,318.33 \$       | 1,662.91 \$          | 1,971.74 \$             | 2,244.66 \$       | 2,457.09               | \$ 2,658.36       | \$ 2,892.83            | \$ 3,137.34          | \$ 3,410.06          | \$ 3,735.92 \$       | 3,732.32                |           |
| Large Volume Interruptible & Joint  | January                            | February               | March                | April                | May                     | June              | July                   | August            | September              | October              | November             | December             | Total                   |           |

| LVIANNO   | 040.004   | 500.004  | 007.000   | 704.050   | 040.040  | 070 400  | 4 407 007  | 4 400 004  | 4 004 050   | 050 005  | 4 000 004  | 000 000  | 10.510.011  |        |
|---|---|--|---|---|--|--|--|--|---|--|--|--|---|--------|
| LVI-NNG<br>LVI-Albert Lea   | 613,821<br>164,120  | 520,234<br>143,366   | 637,003<br>137,196  | 724,053<br>112,417  | 819,049<br>109,630   | 979,400<br>97,479  | 1,107,607<br>87,261  | 1,133,281<br>83,708  | 1,024,958<br>86,359   | 959,065<br>107.784   | 1,032,804<br>91,593  | 989,339<br>156,538   | 10,540,614<br>1,377,451   |        |
| LVI-Consolidated  | 560,168   | 520,174  | 484,476   | 292,427   | 289,047  | 226,182  | 141,651  | 125,330  | 129,258   | 102,638  | 263,671  | 454,544  | 3,589,566   |        |
| Total Large Volume  | 1,338,109   | 1.183.774  | 1,258,675   | 1.128.897   | 1,217,726  | 1.303.061  | 1.336.519  | 1.342.319  | 1,240,575   | 1,169,487  | 1.388.068  | 1.600.421  | 15,507,631  |        |
| Rate (Less CCRC)  | 0.02562   | 0.02562  | 0.02562   | 0.02562   | 0.02562  | 0.02562  | 0.02562  | 0.02562  | 0.02562   | 0.02562  | 0.02562  | 0.02562  |   |        |
| Total Large Volume Revenues   | 34,282  | 30,328   | 32,247  | 28,922  | 31,198   | 33,384   | 34,242   | 34,390   | 31,784  | 29,962   | 35,562   | 41,003   | 397,306   | 39,731 |
| Large Values Int 9 Iniat Outland  | 70  | 70   | 70  | 70  | 0.4  | 74   | 75   | 70   | 7.5   | 7.5  | 7.4  | 70   | 000   |        |
| Large Volume Int & Joint Customers Average Monthly Customers  | 76<br>76  | 73<br>75   | 7 <u>2</u><br>74  | 73<br>74  | 81<br>75   | 71<br>74   | 75<br>74   | 79<br>75   | 75<br>75  | 75<br>75   | 74<br>75   | 76<br>75   | 900<br>75   |        |
| Distribution Revenues per Avg. Monthly Customers  |   | \$ 861.48 \$   |   |   |  | 3 2,572.47 \$  |  |  |   |  |  |  |   |        |
| Distribution revenues per rivg. Monthly Sustainers  | Ψ 401.00  | ψ 001.40 (   | τ,500.05 φ  | 1,055.75 ψ  | 2,000.00   | , 2,012.41 ψ   | 0,000.10   | 0,400.20   | ψ 0,077.04  | 7,270.04   | 4,750.70   | ψ 0,237.41 (   | 0,207.41  |        |
|   |   |  |   |   |  |  |  |  |   |  |  |  |   |        |
|   |   |  |   |   |  |  |  |  |   |  |  |  |   |        |
| Small Volume Transport  | January   | February   | March   | April   | May  | June   | July   | August   | September   | October  | November   | December   | Total   |        |
| SVI-NNG Transport   | 236,356   | 231,207  | 199,821   | 177,854   | 142,924  | 99,513   | 92,292   | 90,307   | 84,951  | 109,142  | 127,624  | 148,557  | 1,740,548   |        |
| SVJ-NNG Transport   | 266,905   | 342,098  | 281,061   | 214,632   | 169,017  | 109,527  | 113,461  | 112,394  | 109,629   | 137,547  | 153,497  | 191,042  | 2,200,810   |        |
| SVI-Albert Lea Transport  | 6,473   | 6,258  | 2,142   | 1,094   | 1,105  | 1,180  | 769  | 1,521  | 1,564   | 2,330  | 5,937  | 6,443  | 36,816  |        |
| SVI-Consolidated Transport  | 175,337   | 153,822  | 161,555   | 154,009   | 125,134  | 98,016   | 89,376   | 102,043  | 140,649   | 129,058  | 121,788  | 106,110  | 1,556,897   |        |
| SVJ-Consolidated Transport  | 123,965   | 111,038  | 114,498   | 91,368  | 82,968   | 42,327   | 31,953   | 27,784   | 20,968  | 29,316   | 36,148   | 43,077   | 755,410   |        |
| Total Small Volume Transport  | 809,036   | 844,423  | 759,077   | 638,957   | 521,148  | 350,563  | 327,851  | 334,049  | 357,761   | 407,393  | 444,994  | 495,229  | 6,290,481   |        |
| Rate (Less CCRC)  | 0.06973   | 0.06973  | 0.06973   | 0.06973   | 0.06973  | 0.06973  | 0.06973  | 0.06973  | 0.06973   | 0.06973  | 0.06973  | 0.06973  |   |        |
| Total Small Volume Transport Revenues   | 56,414  | 58,882   | 52,930  | 44,554  | 36,340   | 24,445   | 22,861   | 23,293   | 24,947  | 28,408   | 31,029   | 34,532   | 438,635   | 43,864 |
| Small Volume Transport Customers  | 56  | 56   | 56  | 56  | 56   | 57   | 57   | 57   | 57  | 57   | 57   | 59   | 681   |        |
| Average Monthly Customers   | 56  | 56   | 56  | 56  | 56   | 5 <i>7</i>   | 5 <i>7</i><br>56   | 57<br>56   | 5 <i>7</i>  | 57<br>57   | 57<br>57   | 59<br>57   | 57  |        |
| Distribution Revenues per Avg. Monthly Customers  | \$ 1,007.39   |  |   |   |  |  |  | 5,709.27   |   |  | \$ 7,089.52  |  |   |        |
| Distribution revenues per rivig. Monthly Oustoniers   | ψ 1,007.00  | Ψ 2,000.00 (   | σ,004.04 φ  | σ,755.05 φ  | 4,440.00   | τ,000.00 ψ   | 0,200.02   | 0,703.27   | ψ 0,104.70  | 0,040.10   | 7,000.02   | Ψ 7,000.00 0   | 7,723.20  |        |
|   |   |  |   |   |  |  |  |  |   |  |  |  |   |        |
|   |   |  |   |   |  |  |  |  |   |  |  |  |   |        |
|   |   |  |   |   |  |  |  |  |   |  |  |  |   |        |
| Large Volume Transport LVI-NNG Transport CIP Applicable   | January   | February   | March   | April   | May  | June   | July   | August   | September   | October  | November   | December   | Total   |        |
|   |   |  |   | 0.450.040   | 0.000.400  | 4 000 500  | 4 000 050  | 0.045.005  | 0.005.007   | 0.550.000  | 0.707.054  | 0.444.074  | 00 400 000  |        |
|   | 2,810,815   | 2,748,474  | 2,731,390   | 2,459,946   | 3,299,100  | 1,838,526  | 1,938,852  | 2,245,265  | 2,295,327   | 2,558,886  | 2,787,051  | 2,414,974  | 30,128,606  |        |
| LVI-NNG Transport CIP Exempt  | 727,491   | 681,684  | 735,962   | 590,753   | 560,147  | 541,087  | 659,220  | 751,498  | 734,900   | 635,417  | 646,087  | 124,107  | 7,388,353   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable   | 727,491<br>1,396,996  | 681,684<br>1,423,195   | 735,962<br>1,356,981  | 590,753<br>1,101,008  | 560,147<br>1,058,708   | 541,087<br>738,972   | 659,220<br>707,304   | 751,498<br>684,286   | 734,900<br>639,729  | 635,417<br>778,705   | 646,087<br>947,247   | 124,107<br>1,187,834   | 7,388,353<br>12,020,965   |        |
| LVI-NNG Transport CIP Exempt<br>LVJ-NNG Transport CIP Applicable<br>LVJ-NNG Transport CIP Exempt  | 727,491<br>1,396,996<br>2,044,405   | 681,684<br>1,423,195<br>1,896,823  | 735,962<br>1,356,981<br>2,038,828   | 590,753<br>1,101,008<br>1,741,309   | 560,147<br>1,058,708<br>1,723,429  | 541,087<br>738,972<br>1,554,674  | 659,220<br>707,304<br>1,974,518  | 751,498<br>684,286<br>2,081,994  | 734,900<br>639,729<br>2,058,745   | 635,417<br>778,705<br>1,842,521  | 646,087<br>947,247<br>1,859,606  | 124,107<br>1,187,834<br>2,119,656  | 7,388,353<br>12,020,965<br>22,936,508   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport   | 727,491<br>1,396,996<br>2,044,405<br>186,179  | 681,684<br>1,423,195<br>1,896,823<br>173,460   | 735,962<br>1,356,981<br>2,038,828<br>163,287  | 590,753<br>1,101,008<br>1,741,309<br>139,505  | 560,147<br>1,058,708<br>1,723,429<br>140,163   | 541,087<br>738,972<br>1,554,674<br>146,907   | 659,220<br>707,304<br>1,974,518<br>146,624   | 751,498<br>684,286<br>2,081,994<br>149,137   | 734,900<br>639,729<br>2,058,745<br>162,605  | 635,417<br>778,705<br>1,842,521<br>160,334   | 646,087<br>947,247<br>1,859,606<br>153,896   | 124,107<br>1,187,834<br>2,119,656<br>177,728   | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825  |        |
| LVI-NNG Transport CIP Exempt<br>LVJ-NNG Transport CIP Applicable<br>LVJ-NNG Transport CIP Exempt  | 727,491<br>1,396,996<br>2,044,405   | 681,684<br>1,423,195<br>1,896,823  | 735,962<br>1,356,981<br>2,038,828   | 590,753<br>1,101,008<br>1,741,309   | 560,147<br>1,058,708<br>1,723,429  | 541,087<br>738,972<br>1,554,674  | 659,220<br>707,304<br>1,974,518  | 751,498<br>684,286<br>2,081,994  | 734,900<br>639,729<br>2,058,745   | 635,417<br>778,705<br>1,842,521  | 646,087<br>947,247<br>1,859,606  | 124,107<br>1,187,834<br>2,119,656  | 7,388,353<br>12,020,965<br>22,936,508   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport  | 727,491<br>1,396,996<br>2,044,405<br>186,179<br>1,071,506   | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324  | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671   | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975  | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344   | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321  | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532  | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825<br>11,113,486  |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVJ-Consolidated Transport   | 727,491<br>1,396,996<br>2,044,405<br>186,179<br>1,071,506<br>738,381  | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324<br>692,445   | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671<br>676,707  | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198  | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446   | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798   | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674   | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347   | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344<br>532,211  | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771   | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667   | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087   | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825<br>11,113,486<br>6,292,732   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVJ-Consolidated Transport Total Non-Flex Large Volume Transport   | 727,491<br>1,396,996<br>2,044,405<br>186,179<br>1,071,506<br>738,381<br>8,975,773   | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324<br>692,445<br>8,802,405  | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671<br>676,707<br>8,887,826   | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502  | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344<br>532,211<br>7,101,861   | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875  | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918  | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825<br>11,113,486<br>6,292,732   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVJ-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0,02562 229,959   | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324<br>692,445<br>8,802,405<br>0.02562<br>225,518  | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671<br>676,707<br>8,887,826<br>0.02562<br>227,706   | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068<br>0,02562<br>196,866   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0,02562<br>151,918  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>0.02562<br>178,379  | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344<br>532,211<br>7,101,861<br>0.02562<br>181,950   | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826<br>0.02562<br>191,889  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0.02562<br>196,041  | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0.02562<br>178,441  | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825<br>11,113,486<br>6,292,732<br>91,780,475   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVJ-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959   | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324<br>692,445<br>8,802,405<br>0.02562<br>225,518  | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671<br>676,707<br>8,887,826<br>0.02562<br>227,706   | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068<br>0.02562<br>196,866   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>0.02562<br>178,379  | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344<br>532,211<br>7,101,861<br>0.02562<br>181,950   | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826<br>0.02562<br>191,889  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0.02562<br>196,041  | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0.02562<br>178,441  | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825<br>11,113,486<br>6,292,732<br>91,780,475   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC)   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959   | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324<br>692,445<br>8,802,405<br>0,02562<br>225,518<br>562,370<br>0,00450  | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671<br>676,707<br>8,887,826<br>0,02562<br>227,706<br>538,020<br>0,00450   | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068<br>0.02562<br>196,866   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350<br>527,215<br>0.00450  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398<br>470,779<br>0.00450  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>0,02562<br>178,379<br>496,939<br>0,00450  | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344<br>532,211<br>7,101,861<br>0,02562<br>181,950<br>502,241<br>0,00450   | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826<br>0.02562<br>191,889<br>539,656<br>0.00450  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450  | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0,02562<br>178,441<br>519,172<br>0,00450  | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825<br>11,113,486<br>6,292,732<br>91,780,475<br>2,351,416<br>6,120,353   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVJ-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959   | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324<br>692,445<br>8,802,405<br>0.02562<br>225,518  | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671<br>676,707<br>8,887,826<br>0.02562<br>227,706   | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068<br>0.02562<br>196,866   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>0.02562<br>178,379  | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344<br>532,211<br>7,101,861<br>0.02562<br>181,950   | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826<br>0.02562<br>191,889  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0.02562<br>196,041  | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0.02562<br>178,441  | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825<br>11,113,486<br>6,292,732<br>91,780,475   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVJ-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888   | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324<br>692,445<br>8,802,405<br>0.02562<br>225,518<br>562,370<br>0.00450<br>2,531   | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671<br>676,707<br>8,887,826<br>0.02562<br>227,706<br>538,020<br>0.00450<br>2,421  | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>0.02562<br>196,666<br>484,804<br>0.00450<br>2,182   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350<br>527,215<br>0.00450<br>2,372   | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174   | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398<br>470,779<br>0.00450<br>2,119   | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>0,02562<br>178,379<br>496,939<br>0,00450<br>2,236   | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344<br>532,211<br>7,101,861<br>0.02562<br>181,950<br>502,241<br>0.00450<br>2,260  | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826<br>0.02562<br>191,889<br>539,656<br>0.00450<br>2,428   | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0.02562<br>196,041<br>576,544<br>0.00450<br>2,594   | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0.02562<br>178,441<br>519,172<br>0.00450<br>2,336   | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825<br>11,113,486<br>6,292,732<br>91,780,475<br>2,351,416<br>6,120,353   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC)   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959   | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324<br>692,445<br>8,802,405<br>0,02562<br>225,518<br>562,370<br>0,00450  | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671<br>676,707<br>8,887,826<br>0,02562<br>227,706<br>538,020<br>0,00450   | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068<br>0.02562<br>196,866   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350<br>527,215<br>0.00450  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398<br>470,779<br>0.00450  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>0,02562<br>178,379<br>496,939<br>0,00450  | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344<br>532,211<br>7,101,861<br>0,02562<br>181,950<br>502,241<br>0,00450   | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826<br>0.02562<br>191,889<br>539,656<br>0.00450  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450  | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0,02562<br>178,441<br>519,172<br>0,00450  | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825<br>11,113,486<br>6,292,732<br>91,780,475<br>2,351,416<br>6,120,353   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVJ-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVJ-PFlex Customer B   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888   | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324<br>692,445<br>8,802,405<br>0.02562<br>225,518<br>562,370<br>0.00450<br>2,531   | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671<br>676,707<br>8,887,826<br>0,02562<br>227,706<br>538,020<br>0,00450<br>2,421  | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068<br>0.02562<br>196,866<br>484,804<br>0.00450<br>2,182  | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350<br>527,215<br>0.00450<br>2,372   | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174   | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398<br>470,779<br>0.00450<br>2,119   | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>0,02562<br>178,379<br>496,939<br>0,00450<br>2,236   | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344<br>532,211<br>7,101,861<br>0,02562<br>181,950<br>502,241<br>0,00450<br>2,260  | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826<br>0.02562<br>191,889<br>539,656<br>0.00450<br>2,428   | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450<br>2,594   | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0.02562<br>178,441<br>519,172<br>0.00450<br>2,336   | 7,388,353<br>12,020,965<br>22,936,508<br>1,899,825<br>11,113,486<br>6,292,732<br>91,780,475<br>2,351,416<br>6,120,353   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVJ-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888 1,162,432 0.00500 5,812   | 681,684<br>1,423,195<br>1,896,823<br>173,460<br>1,186,324<br>692,445<br>8,802,405<br>0.02562<br>225,518<br>562,370<br>0.00450<br>2,531<br>1,201,852<br>0.00500<br>6,009            | 735,962<br>1,356,981<br>2,038,828<br>163,287<br>1,184,671<br>676,707<br>8,887,826<br>0.02562<br>227,706<br>538,020<br>0.00450<br>2,421<br>1,042,135<br>0.00500<br>5,211                 | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068<br>0.02562<br>196,666<br>484,804<br>0.00450<br>2,182<br>1,056,497<br>0.00500<br>5,282                         | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350<br>527,215<br>0.00450<br>2,372<br>1,182,633<br>0.00500<br>5,913                                  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398<br>470,779<br>0.00450<br>2,119<br>1,111,411<br>0.00500<br>5,557                  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>178,379<br>496,939<br>0.00450<br>2,236<br>1,123,668<br>0.00500<br>5,618                             | 734,900<br>639,729<br>2,058,745<br>162,605<br>678,344<br>532,211<br>7,101,861<br>0,02562<br>181,950<br>502,241<br>0,00450<br>2,260  | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826<br>0.02562<br>191,889<br>539,656<br>0.00450<br>2,428<br>1,106,671<br>0.00500<br>5,533          | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0.02562<br>196,041<br>576,544<br>0.00450<br>2,594<br>1,191,378<br>0.00500<br>5,957                                  | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0.02562<br>178,441<br>519,172<br>0.00450<br>2,336<br>1,037,498<br>0.00500<br>5,187              | 7,388,353<br>12,020,965<br>22,936,965<br>22,936,982,5<br>11,113,486<br>6,292,732<br>91,780,475<br>2,351,416<br>6,120,353<br>27,542<br>13,342,714                              |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888 1,162,432 0.00500 5,812   | 681,684 1,423,195 1,896,823 173,460 1,186,324 692,445 8,802,405 0,02562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009  | 735,962 1,366,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988   | 590,753 1,101,008 1,741,309 139,505 1,002,349 649,198 7,684,068 0.02562 196,866 484,804 0.00450 2,182 1,056,497 0.00500 5,282 1,158,015   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350<br>527,215<br>0.00450<br>2,372<br>1,182,633<br>0.00500<br>5,913                                  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398<br>470,779<br>0.00450<br>2,119<br>1,111,411<br>0.00500<br>5,557                  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>0,02562<br>178,379<br>496,939<br>0,00450<br>2,236<br>1,123,668<br>0,00500<br>5,618                  | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950 502,241 0,00450 2,260 1,088,102 0,00500 5,441   | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826<br>0.02562<br>191,889<br>539,656<br>0.00450<br>2,428<br>1,106,671<br>0.00500<br>5,533          | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450<br>2,594<br>1,191,378<br>0,00500<br>5,957                                  | 124,107<br>1,187,834<br>2,119,656<br>1777,728<br>562,532<br>378,087<br>6,964,918<br>0,02562<br>178,441<br>519,172<br>0,00450<br>2,336<br>1,037,498<br>0,00500<br>5,187             | 7,388,353<br>12,020,965<br>22,936,508<br>1,889,825<br>11,113,486<br>6,292,732<br>91,780,475<br>2,351,416<br>6,120,353<br>27,542   |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Revenues   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0,02562 229,959 641,676 0,00450 2,888 1,162,432 0,00500 5,812 1,244,420 0,00700   | 681,684 1,423,195 1,896,823 173,460 1,186,324 692,445 8,802,405 0,02562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009 0,00700                                    | 735,962 1,356,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988 0.00700   | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068<br>0,02562<br>196,866<br>484,804<br>0,00450<br>2,182<br>1,056,497<br>0,00500<br>5,282<br>1,158,015<br>0,00700 | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350<br>527,215<br>0.00450<br>2,372<br>1,182,633<br>0.00500<br>5,913<br>1,199,196<br>0.00700          | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192  | 659,220 707,304 1,974,518 146,624 1,006,843 295,674 6,729,035 0.02562 172,398 470,779 0.00450 2,119 1,111,411 0.00500 5,557  | 751,498 684,286 2,081,994 149,137 701,975 348,347 6,962,502 0,02562 178,379 496,939 0,00450 2,236 1,123,668 0,00500 5,618  | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950 502,241 0,00450 2,260 1,088,102 0,00500 5,441   | 635,417 778,705 1,842,521 160,334 896,192 617,771 7,489,826 0.02562 191,889 539,656 0.00450 2,428 1,106,671 0.00500 5,533  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450<br>2,594<br>1,191,378<br>0,00500<br>5,957                                  | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0,02562<br>178,441<br>519,172<br>0,00450<br>2,336<br>1,037,498<br>0,00500<br>5,187              | 7,388,353 12,020,965 22,936,508 1,889,825 11,113,486 6,292,732 91,780,475  2,351,416 6,120,353  27,542  13,342,714 66,714  8,023,625  |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888 1,162,432 0.00500 5,812   | 681,684 1,423,195 1,896,823 173,460 1,186,324 692,445 8,802,405 0,02562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009  | 735,962 1,366,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988   | 590,753 1,101,008 1,741,309 139,505 1,002,349 649,198 7,684,068 0.02562 196,866 484,804 0.00450 2,182 1,056,497 0.00500 5,282 1,158,015   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350<br>527,215<br>0.00450<br>2,372<br>1,182,633<br>0.00500<br>5,913                                  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398<br>470,779<br>0.00450<br>2,119<br>1,111,411<br>0.00500<br>5,557                  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>0,02562<br>178,379<br>496,939<br>0,00450<br>2,236<br>1,123,668<br>0,00500<br>5,618                  | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950 502,241 0,00450 2,260 1,088,102 0,00500 5,441   | 635,417<br>778,705<br>1,842,521<br>160,334<br>896,192<br>617,771<br>7,489,826<br>0.02562<br>191,889<br>539,656<br>0.00450<br>2,428<br>1,106,671<br>0.00500<br>5,533          | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450<br>2,594<br>1,191,378<br>0,00500<br>5,957                                  | 124,107<br>1,187,834<br>2,119,656<br>1777,728<br>562,532<br>378,087<br>6,964,918<br>0,02562<br>178,441<br>519,172<br>0,00450<br>2,336<br>1,037,498<br>0,00500<br>5,187             | 7,388,353<br>12,020,965<br>22,936,965<br>22,936,982,5<br>11,113,486<br>6,292,732<br>91,780,475<br>2,351,416<br>6,120,353<br>27,542<br>13,342,714                              |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-NNG Transport CIP Exempt LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Revenues   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0,02562 229,959 641,676 0,00450 2,888 1,162,432 0,00500 5,812 1,244,420 0,00700   | 681,684 1,423,195 1,896,823 173,460 1,186,324 692,445 8,802,405 0,02562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009 0,00700                                    | 735,962 1,356,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988 0.00700   | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068<br>0,02562<br>196,866<br>484,804<br>0,00450<br>2,182<br>1,056,497<br>0,00500<br>5,282<br>1,158,015<br>0,00700 | 560,147 1,058,708 1,723,429 140,163 1,190,727 628,446 8,600,720 0.02562 220,350 527,215 0.00450 2,372 1,182,633 0.00500 5,913 1,199,196 0.00700 8,394  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192  | 659,220<br>707,304<br>1,974,518<br>146,624<br>1,006,843<br>295,674<br>6,729,035<br>0.02562<br>172,398<br>470,779<br>0.00450<br>2,119<br>1,111,411<br>0.00500<br>5,557                  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>178,379<br>496,939<br>0.00450<br>2,236<br>1,123,668<br>0.00500<br>5,618                             | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0.02562 181,950 502,241 0.00450 2,260 1,088,102 0.00500 5,441   | 635,417 778,705 1,842,521 160,334 896,192 617,771 7,489,826 0.02562 191,889 539,656 0.00450 2,428 1,106,671 0.00500 5,533  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0.02562<br>196,041<br>576,544<br>0.00450<br>2,594<br>1,191,378<br>0.00500<br>5,957<br>1,197,033<br>0.00700<br>8,379 | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0,02562<br>178,441<br>519,172<br>0,00450<br>2,336<br>1,037,498<br>0,00500<br>5,187              | 7,388,353 12,020,965 22,936,965 22,936,989,825 11,113,486 6,292,732 91,780,475 2,351,416 6,120,353 27,542 13,342,714 66,714 8,023,625 56,165                                  |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer D   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888 1,162,432 0.00500 5,812 1,244,420 0.00700 8,711                                   | 681,684 1,423,195 1,896,823 173,460 1,186,324 692,445 0,02562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009 0,00700 7,420  | 735,962 1,356,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988 0.00700 7,560                                   | 590,753 1,101,008 1,741,309 139,505 1,002,349 649,198 7,684,068 0,02562 196,866 484,804 0,00450 2,182 1,056,497 0,00500 5,282 1,158,015 0,00700 8,106   | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350<br>527,215<br>0.00450<br>2,372<br>1,182,633<br>0.00500<br>5,913<br>1,199,196<br>0.00700<br>8,394 | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192  | 659,220 707,304 1,974,518 146,624 1,006,843 295,674 6,729,035 0.02562 172,398 470,779 0.00450 2,119 1,111,411 0.00500 5,557 - 0.00700  | 751,498 684,286 2,081,994 149,137 701,975 348,347 6,962,502 0,02562 178,379 496,939 0,00450 2,236 1,123,668 0,00500 5,618  | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950  502,241 0,00450 2,260  1,088,102 0,00500 5,441  - 0,00700 - 1,065,505                                | 635,417 778,705 1,842,521 160,334 896,192 617,771 7,489,826 0.02562 191,889 539,656 0.00450 2,428 1,106,671 0.00500 5,533  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0.02562<br>196,041<br>576,544<br>0.00450<br>2,594<br>1,191,378<br>0.00500<br>5,957<br>1,197,033<br>0.00700<br>8,379 | 124,107 1,187,834 2,119,656 1777,728 562,532 378,087 6,964,918 0.02562 178,441  519,172 0.00450 2,336  1,037,498 0.00500 5,187  1,084,964 0.00700 7,595                            | 7,388,353 12,020,965 22,936,508 1,889,825 11,113,486 6,292,732 91,780,475  2,351,416 6,120,353  27,542  13,342,714 66,714  8,023,625  |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-NNG Transport CIP Exempt LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Rate (Less CCRC)   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0,02562 229,959 641,676 0,00450 2,888 1,162,432 0,00500 5,812 1,244,420 0,00700   | 681,684 1,423,195 1,896,823 173,460 1,186,324 692,445 8,802,405 0,02562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009 0,00700                                    | 735,962 1,356,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988 0.00700   | 590,753<br>1,101,008<br>1,741,309<br>139,505<br>1,002,349<br>649,198<br>7,684,068<br>0,02562<br>196,866<br>484,804<br>0,00450<br>2,182<br>1,056,497<br>0,00500<br>5,282<br>1,158,015<br>0,00700 | 560,147<br>1,058,708<br>1,723,429<br>140,163<br>1,190,727<br>628,446<br>8,600,720<br>0.02562<br>220,350<br>527,215<br>0.00450<br>2,372<br>1,182,633<br>0.00500<br>5,913<br>1,199,196<br>0.00700<br>8,394 | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192  | 659,220 707,304 1,974,518 146,624 1,006,843 295,674 6,729,035 0.02562 172,398 470,779 0.00450 2,119 1,111,411 0.00500 5,557  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>178,379<br>496,939<br>0,00450<br>2,236<br>1,123,668<br>0,00500<br>5,618                             | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950 502,241 0,00450 2,260 1,088,102 0,00500 5,441 - 0,00700 - 1,065,505 0,01500                           | 635,417 778,705 1,842,521 160,334 896,192 617,771 7,489,826 0,02562 191,889 539,656 0,00450 2,428 1,106,671 0,00500 5,533  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0.02562<br>196,041<br>576,544<br>0.00450<br>2,594<br>1,191,378<br>0.00500<br>5,957<br>1,197,033<br>0.00700<br>8,379 | 124,107<br>1,187,834<br>2,119,656<br>177,728<br>562,532<br>378,087<br>6,964,918<br>0,02562<br>178,441<br>519,172<br>0,00450<br>2,336<br>1,037,498<br>0,00500<br>5,187              | 7,388,353 12,020,965 22,936,508 1,899,825 11,113,486 6,292,732 91,780,475  2,351,416 6,120,353  27,542 13,342,714 66,714 8,023,625 56,165 5,774,816                           |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer D   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888 1,162,432 0.00500 5,812 1,244,420 0.00700 8,711                                   | 681,684 1,423,195 1,896,823 173,460 1,186,324 692,445 8,802,405 0,002562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009 0,00700 7,420                             | 735,962 1,356,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988 0.00700 7,560                                   | 590,753 1,101,008 1,741,309 139,505 1,002,349 649,198 7,684,068 0,02562 196,866 484,804 0,00450 2,182 1,056,497 0,00500 5,282 1,158,015 0,00700 8,106   | 560,147 1,058,708 1,723,429 140,163 1,190,727 628,446 8,600,720 0.02562 220,350 527,215 0.00450 2,372 1,182,633 0.00500 5,913 1,199,196 0.00700 8,394  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192  | 659,220 707,304 1,974,518 146,624 1,006,843 295,674 6,729,035 0.02562 172,398 470,779 0.00450 2,119 1,111,411 0.00500 5,557 - 0.00700  | 751,498 684,286 2,081,994 149,137 701,975 348,347 6,962,502 0,02562 178,379 496,939 0,00450 2,236 1,123,668 0,00500 5,618  | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950  502,241 0,00450 2,260  1,088,102 0,00500 5,441  - 0,00700 - 1,065,505                                | 635,417 778,705 1,842,521 160,334 896,192 617,771 7,489,826 0.02562 191,889 539,656 0.00450 2,428 1,106,671 0.00500 5,533  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450<br>2,594<br>1,191,378<br>0,00500<br>5,957<br>1,197,033<br>0,00700<br>8,379 | 124,107 1,187,834 2,119,656 177,728 562,532 378,087 6,964,918 0.02562 178,441  519,172 0.00450 2,336  1,037,498 0.00500 5,187  1,084,964 0.00700 7,595                             | 7,388,353 12,020,965 22,936,965 22,936,989,825 11,113,486 6,292,732 91,780,475 2,351,416 6,120,353 27,542 13,342,714 66,714 8,023,625 56,165                                  |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-NNG Transport CIP Exempt LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Rate (Less CCRC)   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888 1,162,432 0.00500 5,812 1,244,420 0.00700 8,711                                   | 681,684 1,423,195 1,896,823 173,460 1,186,324 692,445 8,802,405 0,002562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009 0,00700 7,420                             | 735,962 1,356,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988 0.00700 7,560                                   | 590,753 1,101,008 1,741,309 139,505 1,002,349 649,198 7,684,068 0,02562 196,866 484,804 0,00450 2,182 1,056,497 0,00500 5,282 1,158,015 0,00700 8,106   | 560,147 1,058,708 1,723,429 140,163 1,190,727 628,446 8,600,720 0.02562 220,350 527,215 0.00450 2,372 1,182,633 0.00500 5,913 1,199,196 0.00700 8,394  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192  | 659,220 707,304 1,974,518 146,624 1,006,843 295,674 6,729,035 0.02562 172,398 470,779 0.00450 2,119 1,111,411 0.00500 5,557  | 751,498<br>684,286<br>2,081,994<br>149,137<br>701,975<br>348,347<br>6,962,502<br>178,379<br>496,939<br>0,00450<br>2,236<br>1,123,668<br>0,00500<br>5,618                             | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950 502,241 0,00450 2,260 1,088,102 0,00500 5,441 - 0,00700 - 1,065,505 0,01500                           | 635,417 778,705 1,842,521 160,334 896,192 617,771 7,489,826 0,02562 191,889 539,656 0,00450 2,428 1,106,671 0,00500 5,533  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450<br>2,594<br>1,191,378<br>0,00500<br>5,957<br>1,197,033<br>0,00700<br>8,379 | 124,107 1,187,834 2,119,656 177,728 562,532 378,087 6,964,918 0.02562 178,441  519,172 0.00450 2,336  1,037,498 0.00500 5,187  1,084,964 0.00700 7,595                             | 7,388,353 12,020,965 22,936,508 1,899,825 11,113,486 6,292,732 91,780,475  2,351,416 6,120,353  27,542 13,342,714 66,714 8,023,625 56,165 5,774,816                           |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-NNG Transport CIP Exempt LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Rate (Less CCRC) FLEX Revenues | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888 1,162,432 0.00500 5,812 1,244,420 0.00700 8,711                                   | 681,684 1,423,195 1,896,823 173,460 1,186,324 692,445 8,802,405 0,02562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009 0,00700 7,420                              | 735,962 1,356,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988 0.00700 7,560                                   | 590,753 1,101,008 1,741,309 139,505 1,002,349 649,198 7,684,068 0.02562 196,866 484,804 0.00450 2,182 1,056,497 0.00500 5,282 1,158,015 0.00700 8,106   | 560,147 1,058,708 1,723,429 140,163 1,190,727 628,446 8,600,720 0.02562 220,350 527,215 0.00450 2,372 1,182,633 0.00500 5,913 1,199,196 0.00700 8,394  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192<br>-<br>0.00700<br>-<br>1,135,443<br>0.01500<br>17,032 | 659,220 707,304 1,974,518 146,624 1,006,843 295,674 6,729,035 0.02562 172,398 470,779 0.00450 2,119 1,111,411 0.00500 5,567 - 0.00700 - 1,165,135 0.01500 17,477                       | 751,498 684,286 2,081,994 149,137 701,975 348,347 6,962,502 0,02562 178,379 496,939 0,00450 2,236 1,123,668 0,00500 5,618 - 0,00700 - 1,248,053 0,01500 18,721                       | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950 502,241 0,00450 2,260 1,088,102 0,00500 5,441   | 635,417 778,705 1,842,521 160,334 896,192 617,771 7,489,826 0.02562 191,889 539,656 0.00450 2,428 1,106,671 0.00500 5,533 0.00700 1,160,680 0.01500 17,410                   | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450<br>2,594<br>1,191,378<br>0,00500<br>5,957<br>1,197,033<br>0,00700<br>8,379 | 124,107 1,187,834 2,119,656 1777,728 562,532 378,087 6,964,918 0.02562 178,441 519,172 0.00450 2,336 1,037,498 0.00500 5,187 1,084,964 0.00700 7,595                               | 7,388,353 12,020,965 22,936,508 1,899,825 11,113,486 6,292,732 91,780,475  2,351,416 6,120,353 27,542 13,342,714 66,714 8,023,625 56,165 5,774,816 86,622                     |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-Albert Lea Transport LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Rate (Less CCRC) FLEX Revenues   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888 1,162,432 0.00500 5,812 1,244,420 0.00700 8,711                                   | 681,684 1,423,195 1,986,823 173,460 1,186,324 692,445 0.02562 225,518 562,370 0.00450 2,531 1,201,852 0.00500 6,009 1,060,009 0.00700 7,420  | 735,962 1,356,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988 0.00700 7,560                                   | 590,753 1,101,008 1,741,309 139,505 1,002,349 649,198 7,684,068 0,02562 196,866 484,804 0,00450 2,182 1,056,497 0,00500 5,282 1,158,015 0,00700 8,106   | 560,147 1,058,708 1,723,429 140,163 1,190,727 628,446 8,600,720 0.02562 220,350 527,215 0.00450 2,372 1,182,633 0.00500 5,913 1,199,196 0.00700 8,394  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192<br>  | 659,220 707,304 1,974,518 146,624 1,006,843 295,674 6,729,035 0.02562 172,398 470,779 0.00450 2,119 1,111,411 0.00500 5,557 - 0.00700 - 1,165,135 0.01500 17,477                       | 751,498 684,286 2,081,994 149,137 701,975 348,347 6,962,502 0,02562 178,379 496,939 0,00450 2,236 1,123,668 0,00500 5,618 - 0,00700 - 1,248,053 0,01500 18,721 458,973               | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950  2,260  1,088,102 0,00500 5,441  - 0,00700 - 1,065,505 0,01500 15,983 410,063                         | 635,417 778,705 1,842,521 160,334 896,192 617,771 7,489,826 0.02562 191,889 539,656 0.00450 2,428 1,106,671 0.00500 5,533 - 0.00700 - 1,160,680 0.01500 17,410               | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0.02562<br>196,041<br>576,544<br>0.00450<br>2,594<br>1,191,378<br>0.00500<br>5,957<br>1,197,033<br>0.00700<br>8,379 | 124,107 1,187,834 2,119,656 1777,728 562,532 378,087 6,964,918 0.02562 178,441  519,172 0.00450 2,336  1,037,498 0.00500 5,187  1,084,964 0.00700 7,595                            | 7,388,353 12,020,965 22,936,508 1,899,825 11,113,486 6,292,732 91,780,475  2,351,416 6,120,353 27,542 13,342,714 66,714 8,023,625 56,165 5,774,816 86,622                     |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-NNG Transport CIP Exempt LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Rate (Less CCRC) FLEX Revenues   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0.02562 229,959 641,676 0.00450 2,888 1,162,432 0.00500 5,812 1,244,420 0.00700 8,711 - 0.01500 - 546,490 0.01500 8,197 | 681,684 1,423,195 1,896,823 1773,460 1,186,324 692,445 8,802,405 0,02562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009 0,00700 7,420 532,805 0,01500 7,992       | 735,962 1,356,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988 0.00700 7,560 - 0.01500 - 527,832 0.01500 7,917 | 590,753 1,101,008 1,741,309 139,505 1,002,349 649,198 7,684,068 0.02562 196,866 484,804 0.00450 2,182 1,056,497 0.00500 5,282 1,158,015 0.00700 8,106   | 560,147 1,058,708 1,723,429 140,163 1,190,727 628,446 8,600,720 0.02562 220,350 527,215 0.00450 2,372 1,182,633 0.00500 5,913 1,199,196 0.00700 8,394 - 0.01500 - 577,221 0.01500 8,658                  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192<br>  | 659,220 707,304 1,974,518 146,624 1,006,843 295,674 6,729,035 0.02562 172,398 470,779 0.00450 2,119 1,111,411 0.00500 5,557 - 0.00700 - 1,165,135 0.01500 17,477 459,124 0.01500 6,887 | 751,498 684,286 2,081,994 149,137 701,975 348,347 6,962,502 0,02562 178,379 496,939 0,00450 2,236 1,123,668 0,00500 5,618 - 0,00700 - 1,248,053 0,01500 18,721 458,973 0,01500 6,885 | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950  502,241 0,00450 2,260 1,088,102 0,00500 5,441 0,00700 1,065,505 0,01500 15,983 410,063 0,01500 6,151 | 635,417 778,705 1,842,521 160,334 896,192 617,771 7,489,826 0.02562 191,889 539,656 0.00450 2,428 1,106,671 0.00500 5,533  | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450<br>2,594<br>1,191,378<br>0,00500<br>5,957<br>1,197,033<br>0,00700<br>8,379 | 124,107 1,187,834 2,119,656 1777,728 562,532 378,087 6,964,918 0.02562 178,441 519,172 0.00450 2,336 1,037,498 0.00500 5,187 1,084,964 0.00700 7,595 0.01500 584,402 0.01500 8,766 | 7,388,353 12,020,965 22,936,508 1,899,825 11,113,486 6,292,732 91,780,475  2,351,416  6,120,353  27,542 13,342,714  66,714 8,023,625 56,165 5,774,816 86,622 6,193,680 92,905 |        |
| LVI-NNG Transport CIP Exempt LVJ-NNG Transport CIP Applicable LVJ-NNG Transport CIP Exempt LVI-NNG Transport CIP Exempt LVI-Consolidated Transport LVI-Consolidated Transport Total Non-Flex Large Volume Transport Non-Flex Rate (Less CCRC) Non-Flex Revenues  Transport LVJ-ML Flex Customer A FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer B FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer C FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Rate (Less CCRC) FLEX Revenues  Transport LVI-TP Flex Customer D FLEX Rate (Less CCRC) FLEX Revenues   | 727,491 1,396,996 2,044,405 186,179 1,071,506 738,381 8,975,773 0,02562 229,959 641,676 0,00450 2,888 1,162,432 0,00500 5,812 1,244,420 0,00700 8,711                                   | 681,684 1,423,195 1,996,823 173,460 1,186,324 692,445 8,802,405 0,002562 225,518 562,370 0,00450 2,531 1,201,852 0,00500 6,009 1,060,009 0,00700 7,420 - 0,01500 - 532,805 0,01500 | 735,962 1,356,981 2,038,828 163,287 1,184,671 676,707 8,887,826 0.02562 227,706 538,020 0.00450 2,421 1,042,135 0.00500 5,211 1,079,988 0.00700 7,560                                   | 590,753 1,101,008 1,741,309 1,39,505 1,002,349 649,198 7,684,068 0,02562 196,866 484,804 0,00450 2,182 1,056,497 0,00500 5,282 1,158,015 0,00700 8,106  | 560,147 1,058,708 1,723,429 140,163 1,190,727 628,446 8,600,720 0.02562 220,350 527,215 0.00450 2,372 1,182,633 0.00500 5,913 1,199,196 0.00700 8,394  | 541,087<br>738,972<br>1,554,674<br>146,907<br>804,702<br>304,798<br>5,929,666<br>0.02562<br>151,918<br>260,937<br>0.00450<br>1,174<br>1,038,437<br>0.00500<br>5,192<br>  | 659,220 707,304 1,974,518 146,624 1,006,843 295,674 6,729,035 0.02562 172,398 470,779 0.00450 2,119 1,111,411 0.00500 5,557 - 0.00700 - 1,165,135 0.01500 17,477 459,124 0.01500       | 751,498 684,286 2,081,994 149,137 701,975 348,347 6,962,502 178,379 496,939 0,00450 2,236 1,123,668 0,00500 5,618 - 0,00700 - 1,248,053 0,01500 18,721 458,973 0,01500               | 734,900 639,729 2,058,745 162,605 678,344 532,211 7,101,861 0,02562 181,950 502,241 0,00450 2,260 1,088,102 0,00500 5,441 - 0,00700 - 1,065,505 0,01500 15,983                    | 635,417 778,705 1,842,521 160,334 896,192 617,771 7,489,826 0.02562 191,889 539,656 0.00450 2,428 1,106,671 0.00500 5,533 - 0.00700 1,160,680 0.01500 17,410 507,864 0.01500 | 646,087<br>947,247<br>1,859,606<br>153,896<br>827,321<br>430,667<br>7,651,875<br>0,02562<br>196,041<br>576,544<br>0,00450<br>2,594<br>1,191,378<br>0,00500<br>5,957<br>1,197,033<br>0,00700<br>8,379 | 124,107 1,187,834 2,119,656 177,728 562,532 378,087 6,964,918 0,02562 178,441 519,172 0,00450 2,336 1,037,498 0,00500 5,187 1,084,964 0,00700 7,595                                | 7,388,353 12,020,965 22,936,508 1,899,825 11,113,486 6,292,732 91,780,475  2,351,416 6,120,353  27,542 13,342,714 66,714 8,023,625 56,165 5,774,816 86,622 6,193,680          |        |

| FLEX Revenues  | 2,223              | 2,229              | 2,119              | 2,073              | 2,304              | 1,961              | 1,908              | 1,753              | 2,048              | 2,278              | 2,389              | 2,144              | 25,428       |         |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|---------|
| LVI-1 TP Transport Flex Customer G FLEX Rate (Less CCRC) | 300,650<br>0.00552 | 285,174<br>0.00552 | 287,548<br>0.00552 | 229,272<br>0.00552 | 206,885<br>0.00552 | 150,020<br>0.00552 | 127,503<br>0.00552 | 142,540<br>0.00552 | 137,006<br>0.00552 | 154,324<br>0.00552 | 143,112<br>0.00552 | 210,200<br>0.00552 | 2,374,234    |         |
| FLEX Revenues  | 1,660              | 1,574              | 1,587              | 1,266              | 1,142              | 828                | 704                | 787                | 756                | 852                | 790                | 1,160              | 13,106       |         |
| Total Large Volume Transport Revenues                    | 259,450            | 253,273            | 254,521            | 224,110            | 249,134            | 184,815            | 207,050            | 214,380            | 214,588            | 228,009            | 224,938            | 205,630            | 2,719,898    | 271,990 |
| Large Volume Transport Customers                         | 95                 | 95                 | 95                 | 95                 | 95                 | 94                 | 94                 | 94                 | 94                 | 94                 | 95                 | 96                 | 1,136        |         |
| Average Monthly Customers                                | 95                 | 95                 | 95                 | 95                 | 95                 | 95                 | 95                 | 95                 | 95                 | 95                 | 95                 | 95                 | 95           |         |
| Distribution Revenues per Avg. Monthly Customers         | \$ 2,731.05        | \$ 5,397.08        | \$ 8,076.25        | \$ 10,435.31       | \$ 13,057.77       | \$ 15,003.20       | \$ 17,182.67       | \$ 19,439.29       | \$ 21,698.11       | \$ 24,098.21       | \$ 26,465.98       | \$ 28,630.50       | \$ 28,730.30 |         |
|  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |              |         |
| Super Large Volume Interruptible & Joint                 | January            | February           | March              | April              | May                | June               | July               | August             | September          | October            | November           | December           | Total        |         |
| SLVI-NNG Transport - CIP Exempt                          | 17,978,088         | 18,739,842         | 17,336,125         | 18,318,199         | 16,605,565         | 15,944,854         | 15,857,143         | 17,171,173         | 16,384,485         | 18,584,389         | 18,458,531         | 19,291,912         | 210,670,306  |         |
| Rate   | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            |              |         |
| Revenues   | 80,542             | 83,954             | 77,666             | 82,066             | 74,393             | 71,433             | 71,040             | 76,927             | 73,402             | 83,258             | 82,694             | 86,428             | 943,803      |         |
| SLVI NNG Transport - CIP Applicable                      | 27,933             | 36,099             | 27,589             | 23,924             | 11,688             | 78,209             | 70,719             | 69,796             | 108,252            | 2,076              | 39,026             | 115,769            | 611,080      |         |
| Rate   | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | ,,,,,        |         |
| Revenues   | 125                | 162                | 124                | 107                | 52                 | 350                | 317                | 313                | 485                | 9                  | 175                | 519                | 2,738        |         |
|  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |              |         |
| SLVJ NNG Transport                                       | 4,396,503          | 4,695,584          | 2,657,509          | 1,242,776          | 730,667            | 829,400            | 1,358,597          | 1,073,911          | 1,049,880          | 684,754            | 1,556,014          | 2,317,498          | 22,593,093   |         |
| Rate   | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            | 0.00448            |              |         |
| Revenues   | 19,696             | 21,036             | 11,906             | 5,568              | 3,273              | 3,716              | 6,087              | 4,811              | 4,703              | 3,068              | 6,971              | 10,382             | 101,217      |         |
| SLVJ-Consolidated Transport CIP Exempt                   | 4,758,561          | 4,511,555          | 3,891,055          | 3,361,929          | 2,902,229          | 3,561,844          | 3,132,518          | 3,155,494          | 3,149,536          | 2,731,976          | 3,261,624          | 2,886,317          | 41,304,638   |         |
| Rate   | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            |              |         |
| Revenues   | 41,542             | 39,386             | 33,969             | 29,350             | 25,336             | 31,095             | 27,347             | 27,547             | 27,495             | 23,850             | 28,474             | 25,198             | 360,589      |         |
|  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |              |         |
| SLVI-Consolidated Transport CIP Applicable               |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | -            |         |
| Rate   | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            | 0.00873            |              |         |
| Revenues   |                    |                    |                    |                    |                    | -                  | -                  | -                  | -                  |                    | -                  | -                  |              |         |
|  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |              |         |
| Total Super Large Volume Revenues                        | 141,906            | 144,538            | 123,664            | 117,090            | 103,055            | 106,594            | 104,790            | 109,598            | 106,086            | 110,185            | 118,314            | 122,526            | 1,408,347    | 140,835 |
| Super Large Volume Customers                             | 25                 | 25                 | 25                 | 25                 | 25                 | 24                 | 24                 | 24                 | 24                 | 24                 | 25                 | 25                 | 295          |         |
| Average Monthly Customers                                | 25                 | 25                 | 25                 | 25                 | 25                 | 25                 | 25                 | 25                 | 25                 | 25                 | 25                 | 25                 | 25           |         |
| Distribution Revenues per Avg. Monthly Customers         | \$ 5,676.22        | \$ 11,457.75       | \$ 16,404.31       | \$ 21,087.91       | \$ 25,210.12       | \$ 29,473.88       | \$ 33,665.48       | \$ 38,049.41       | \$ 42,292.86       | \$ 46,700.27       | \$ 51,432.83       | \$ 56,333.89       | \$ 57,296.47 |         |
|  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |              |         |
| Total MN Sales   | 99,464,460         | 92,336,079         | 79,241,188         | 61,263,645         | 48,394,515         | 37,093,071         | 35,825,002         | 37,193,939         | 41,242,426         | 55,074,969         | 71,041,466         | 87,412,944         | 745,583,704  |         |
| Total MN Fixed Charge Counts                             | 232,643            | 231,794            | 229,340            | 230,370            | 231,252            | 232,100            | 231,845            | 231,034            | 231,084            | 230,721            | 229,782            | 231,728            | 2,773,693    |         |
| Total Will Fixed Charge Counts                           | 232,043            | 231,/34            | 223,340            | 230,370            | 231,232            | 232,100            | 231,045            | 231,034            | 251,084            | 230,721            | 223,182            | 231,728            | 2,775,093    |         |

| Residential GS-1 Residential GS-4 Residential GS-5 Residential GS-5 Residential Total PNG Residential PNG Rate (Less CCRC) PNG Revenues            | January<br>32,186,554<br>805,389<br>1,051,898<br>34,043,841<br>0,16794<br>5,717,323 | February<br>23,697,432<br>664,656<br>790,302<br>25,152,390<br>0.16794<br>4,224,092 | March<br>16,596,603<br>504,495<br>670,898<br>17,771,996<br>0.16794<br>2,984,629 | April<br>9,373,660<br>214,383<br>287,143<br>9,875,186<br>0.16794<br>1,658,439 | May<br>2,341,103<br>92,784<br>134,062<br>2,567,949<br>0.16794<br>431,261 | June<br>644,211<br>25,092<br>4,178<br>673,481<br>0.16794<br>113,104 | July<br>2,150,220<br>11,471<br>16,547<br>2,178,238<br>0.16794<br>365,813 | August<br>2,325,863<br>39,182<br>29,031<br>2,394,076<br>0.16794<br>402,061 | September<br>2,486,245<br>45,637<br>48,202<br>2,580,084<br>0.16794<br>433,299 | October<br>5,888,166<br>141,219<br>183,931<br>6,213,316<br>0.16794<br>1,043,464 | November<br>13,506,202<br>399,894<br>516,204<br>14,422,300<br>0.16794<br>2,422,081 | December<br>16,463,786<br>412,641<br>588,917<br>17,465,344<br>0.16794<br>2,933,130 | Total<br>127,660,045<br>3,356,843<br>4,321,313<br>135,338,201<br>22,728,697 | chage<br>Rate                | Low<br>Customer Usage | Average<br>Customer Usage | High<br>Customer Usage |
|--|---|--|---|---|--|---|--|--|---|---|--|--|---|------------------------------|-----------------------|---------------------------|------------------------|
| GS-NMU Residential<br>NMU Rate (Less CCRC)<br>NMU Revenues   | 7,648,103<br>0.20797<br>1,590,576   | 5,776,698<br>0.20797<br>1,201,380  | 4,265,885<br>0.20797<br>887,176   | 2,532,206<br>0.20797<br>526,623   | 1,020,340<br>0.20797<br>212,200  | 386,596<br>0.20797<br>80,400  | 108,827<br>0.20797<br>22,633   | 333,507<br>0.20797<br>69,359   | 427,116<br>0.20797<br>88,827  | 1,417,093<br>0.20797<br>294,713   | 3,669,599<br>0.20797<br>763,167  | 4,313,842<br>0.20797<br>897,150  | 31,899,812<br>6,634,204   |                              |                       |                           |                        |
| Total Residential  | 7,307,899   | 5,425,472  | 3,871,805   | 2,185,062   | 643,461  | 193,505   | 388,446  | 471,421  | 522,127   | 1,338,177   | 3,185,248  | 3,830,280  | 29,362,901  |                              |                       |                           |                        |
| Residential Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers   | 190,196<br>190,196<br>\$ 38.42  | 185,638<br>187,917<br>\$ 67.76 \$  | 186,200<br>187,345<br>88.63 \$  | 187,025<br>187,265<br>100.34 \$   | 186,748<br>187,161<br>103.83 \$  | 186,504<br>187,052<br>104.93 \$                                     | 187,392<br>187,100<br>106.98 \$  | 186,007<br>186,964<br>109.58 \$  | 186,461<br>186,908<br>112.40 \$   | 186,222<br>186,839<br>119.61 \$   | 185,733<br>186,739<br>136.73 \$  | 187,745<br>186,823<br>157.17 \$  | 2,241,870<br>186,823<br>157.17  |                              | 448                   | Therms<br>895             | 1,343                  |
| Forecasted Rev per Avg Monthly Customer  | \$ 26.49  | \$ 59.13 \$  | 87.61 \$  | 95.09 \$  | 98.61 \$   | 100.55 \$   | 101.97 \$  | 104.77 \$  | 107.50 \$   | 115.06 \$   | 128.29 \$  | 157.82 \$  | 157.82  |                              | Annua                 | I Revenue Surcharge/(     | Credit)                |
| Under/(Over) Collection<br>10%Cap<br>RDM Recoveries/(Refunds)  | (2,208,130)<br>(2,930,228)<br>(2,208,130)   | (1,597,993)<br>(2,930,228)<br>(1,597,993)  | (189,113)<br>(2,930,228)<br>(189,113)   | (972,995)<br>(2,930,228)<br>(972,995)   | (967,337)<br>(2,930,228)<br>(967,337)                                    | (811,828)<br>(2,930,228)<br>(811,828)                               | (927,705)<br>(2,930,228)<br>(927,705)                                    | (892,149)<br>(2,930,228)<br>(892,149)                                      | (909,096)<br>(2,930,228)<br>(909,096)   | (843,550)<br>(2,930,228)<br>(843,550)   | (1,566,929)<br>(2,930,228)<br>(1,566,929)  | 121,396<br>2,930,228<br>121,396  |   | 0.00073 \$<br>0.00073 \$     | 0.33                  | \$ 0.65                   | \$ 0.98                |
| PNG Weather Normalization Adjustment<br>PNG Rate (Less CCRC)<br>PNG Revenue Adjustment   | -4,168,238<br>0.16794<br>(700,014)  | 279,868<br>0.16794<br>47,001   | 378,284<br>0.16794<br>63,529  | 409,107<br>0.16794<br>68,705  | 234,354<br>0.16794<br>39,357   | 0<br>0.16794  | 0<br>0.16794<br>-  | 0<br>0.16794<br>-  | 0<br>0.16794<br>-   | -1,123,936<br>0.16794<br>(188,754)  | 5,821,540<br>0.16794<br>977,669  | -2,122,140<br>0.16794<br>(356,392)   | (291,161)<br>(48,898)   |                              |                       |                           |                        |
| NMU Weather Normalization Adjustment<br>NMU Rate (Less CCRC)<br>NMU Revenue Adjustment   | -742,217<br>0.20797<br>(154,359)  | -61,349<br>0.20797<br>(12,759)   | -118,671<br>0.20797<br>(24,680)   | -62,108<br>0.20797<br>(12,917)  | -130,022<br>0.20797<br>(27,041)  | 0<br>0.20797<br>-   | 0.20797<br>-   | 0.20797<br>-   | 0.20797<br>-  | -106,974<br>0.20797<br>(22,247)   | 1,010,332<br>0.20797<br>210,119  | -251,482<br>0.20797<br>(52,301)  | (462,492)<br>(96,184)   |                              |                       |                           |                        |
| Total Adjusted Revenues<br>Distribution Revs per Avg. Monthly Customer Adjusted  | 6,453,526<br>\$ 33.93   | 5,459,715<br>\$ 63.40 \$   | 3,910,654<br>84.46 \$   | 2,240,851<br>96.47 \$   | 655,778<br>100.02 \$   | 193,505<br>101.12 \$  | 388,446<br>103.17 \$   | 471,421<br>105.76 \$   | 522,127<br>108.59 \$  | 1,127,176<br>114.66 \$  | 4,373,036<br>138.14 \$   | 3,421,587<br>156.39 \$   | 29,217,819<br>156.39  |                              | Annua                 | I Revenue Surcharge/      | Credit)                |
| Under/(Over) Collection<br>10%Cap<br>RDM Recoveries/(Refunds)  | (1,377,107)<br>(2,930,228)<br>(1,377,107)   | (790,340)<br>(2,930,228)<br>(790,340)  | 582,885<br>2,930,228<br>582,885   | (255,582)<br>(2,930,228)<br>(255,582)   | (261,484)<br>(2,930,228)<br>(261,484)                                    | (105,331)<br>(2,930,228)<br>(105,331)                               | (221,161)<br>(2,930,228)<br>(221,161)                                    | (184,857)<br>(2,930,228)<br>(184,857)                                      | (201,361)<br>(2,930,228)<br>(201,361)   | 74,214<br>2,930,228<br>74,214   | (1,828,937)<br>(2,930,228)<br>(1,828,937)  | 265,579<br>2,930,228<br>265,579  |   | 0.00159 \$<br>0.00159 \$     |                       |                           |                        |
| Small CAI<br>GS-1 CAI 0 - 1.500 CCF<br>GS-3-CAI 0 - 1.500 CCF<br>GS-5 CAI 0 - 1.500 CCF<br>Total PNS Small CAI<br>PNG REVERSE CRC)<br>PNG Revenues | January<br>1.759.296<br>71.348<br>120,090<br>1.950,734<br>0.14370<br>280,320        | February 1.385.124 58.827 94.792 1.538.743 0.14370 221,117                         | March<br>859.884<br>35.624<br>57.819<br>953.327<br>0.14370<br>136.993           | April<br>10.051<br>12.412<br>35.190<br>57.653<br>0.14370<br>8,285             | May<br>208.084<br>5.505<br>7.618<br>221,207<br>0.14370<br>31,787         | June -40.041 2.682 4.675 (32,684) 0.14370 (4,697)                   | July<br>74.085<br>3.405<br>6.277<br>83,767<br>0.14370<br>12,037          | August<br>76.333<br>4.535<br>3.643<br>84.511<br>0.14370<br>12,144          | September<br>65.688<br>4.092<br>8.466<br>78,246<br>0.14370<br>11,244          | October<br>171.448<br>11.596<br>18.366<br>201,410<br>0.14370<br>28.943          | November<br>580.885<br>24.055<br>53,491<br>658,431<br>0.14370<br>94,617            | December<br>749.986<br>33.862<br>57.507<br>841,355<br>0.14370<br>120,903           | Total<br>5,900,823<br>267,943<br>467,934<br>6,636,700<br>953,694            |                              |                       |                           |                        |
| GS-NMU C&I 0 - 1,500 CCF<br>NMU Rate (Less CCRC)<br>NMU Revenues   | 732,885<br>0.17602<br>129,002   | 176,364<br>0.17602<br>31,044   | 424,746<br>0.17602<br>74,764  | 213,365<br>0.17602<br>37,557  | 47,085<br>0.17602<br>8,288   | 8,462<br>0.17602<br>1,489   | 20,607<br>0.17602<br>3,627   | 37,791<br>0.17602<br>6,652   | 64,450<br>0.17602<br>11,344   | 30,151<br>0.17602<br>5,307  | 325,297<br>0.17602<br>57,259   | 353,674<br>0.17602<br>62,254   | 2,434,877<br>428,587  |                              |                       |                           |                        |
| Total Small C&I  | 409,323   | 252,161  | 211,757   | 45,841  | 40,075   | (3,207)   | 15,665   | 18,796   | 22,588  | 34,250  | 151,875  | 183,156  | 1,382,281   |                              |                       |                           |                        |
| Small C&I Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers   | 9,315<br>9,315<br>\$ 43.94  | 9,085<br>9,200<br>\$ 71.90 \$  | 9,055<br>9,152<br>95.42 \$  | 9,092<br>9,137<br>100.59 \$   | 9,080<br>9,125<br>105.11 \$  | 9,038<br>9,111<br>104.92 \$   | 9,095<br>9,109<br>106.67 \$  | 8,976<br>9,092<br>108.93 \$  | 8,946<br>9,076<br>111.62 \$   | 8,934<br>9,062<br>115.57 \$   | 8,916<br>9,048<br>132.52 \$  | 9,057<br>9,049<br>152.75 \$  | 108,590<br>9,049<br>152.75  |                              | 501                   | Therms<br>1,002           | 1,504                  |
| Forecasted Rev per Avg Monthly Customer<br>Under/(Over) Collection<br>10%Cap<br>RDM Recoveries/(Refunds)   | \$ 29.07<br>(136,413)<br>(127,093)<br>(127,093)                                     | \$ 64.05 \$ (72,006) (127,093) (72,006)  | 91.87 \$<br>(32,614)<br>(127,093)<br>(32,614)                                   | 92.38 \$<br>(75,398)<br>(127,093)<br>(75,398)                                 | 94.47 \$<br>(97,670)<br>(127,093)<br>(97,670)                            | 99.83 \$ (46,814) (127,093) (46,814)                                | 97.18 \$<br>(87,217)<br>(127,093)<br>(87,217)                            | 95.92 \$<br>(119,574)<br>(127,093)<br>(119,574)                            | 100.51 \$ (102,072) (127,093) (102,072)                                       | 98.09 \$<br>(160,707)<br>(127,093)<br>(127,093)                                 | 110.67 \$<br>(200,980)<br>(127,093)<br>(127,093)                                   | 138.17 \$ (134.182) (127,093) (127,093)  | 138.17  | (0.01613) \$<br>(0.01528) \$ | (8.09)                |                           | \$ (24.26)             |
| PNG Weather Normalization Adjustment<br>PNG Rate (Less CCRC)<br>PNG Revenue Adjustment   | -235,268<br>0.14370<br>(33,808)   | 18,300<br>0.14370<br>2,630   | 17,314<br>0.14370<br>2,488  | 671<br>0.14370<br>96  | 14,724<br>0.14370<br>2,116   | 0<br>0.14370<br>-   | 0.14370<br>-   | 0<br>0.14370<br>-  | 3,279<br>0.14370<br>471   | -26,790<br>0.14370<br>(3,850)   | 258,898<br>0.14370<br>37,204   | -107,032<br>0.14370<br>(15,380)  | (55,905)<br>(8,034)   |                              |                       |                           |                        |
| NMU Weather Normalization Adjustment<br>NMU Rate (Less CCRC)<br>NMU Revenue Adjustment   | -75,484<br>0.17602<br>(13,287)  | -5,299<br>0.17602<br>(933)   | -13,187<br>0.17602<br>(2,321)   | -6,296<br>0.17602<br>(1,108)  | -10,481<br>0.17602<br>(1,845)  | 0<br>0.17602  | 0<br>0.17602   | 0<br>0.17602   | 0<br>0.17602<br>-   | -3,142<br>0.17602<br>(553)  | 105,239<br>0.17602<br>18,524   | -22,954<br>0.17602<br>(4,040)  | (31,603)<br>(5,563)   |                              |                       |                           |                        |
| Total Adjusted Revenues<br>Distribution Revs per Avg. Monthly Customer Adjusted  | 362,228<br>\$ 38.89   | 253,858<br>\$ 66.97 \$   | 211,924<br>90.48 \$   | 44,829<br>95.53 \$  | 40,346<br>100.07 \$  | (3,207)<br>99.88 \$   | 15,665<br>101.62 \$  | 18,796<br>103.88 \$  | 23,060<br>106.60 \$   | 29,847<br>110.06 \$   | 207,603<br>133.17 \$   | 163,736<br>151.25 \$   | 1,368,685<br>151.25   |                              | Annus                 | I Revenue Surcharge/      | Credit)                |
| Under/(Over) Collection<br>10%Cap<br>RDM Recoveries/(Refunds)  | (90,049)<br>(127,093)<br>(90,049)   | (26,740)<br>(127,093)<br>(26,740)  | 12,736<br>127,093<br>12,736   | (28,945)<br>(127,093)<br>(28,945)   | (51,419)<br>(127,093)<br>(51,419)  | (476)<br>(127,093)<br>(476)   | (40,854)<br>(127,093)<br>(40,854)  | (73,114)<br>(127,093)<br>(73,114)  | (55,994)<br>(127,093)<br>(55,994)   | (110,077)<br>(127,093)<br>(110,077)   | (206,900)<br>(127,093)<br>(127,093)  | (120,361)<br>(127,093)<br>(120,361)  |   | (0.01447) \$<br>(0.01447) \$ | (7.25)                | \$ (14.51)                | \$ (21.76)             |

| Large C&I<br>GS-1 C&I > 1,500 CCF<br>GS-4 C&I > 1,500 CCF<br>GS-5 C&I > 1,500 CCF                                   | January<br>14,133,160<br>632.935<br>916.868 | February<br>11,233,117<br>457.147<br>691.081 | March<br>7,264,026<br>338.107<br>543.122 | April<br>4,311,982<br>198.803<br>260.879  | May<br>1,155,011<br>102.274<br>127.289<br>1,384,574 | June<br>281,666<br>33.035<br>64.661   | July<br>1,345,290<br>35.520<br>55.407     | August<br>1,373,627<br>74.119<br>77.205   | September<br>1,389,336<br>52.033<br>85.803 | October<br>2,708,436<br>128,246<br>161,829 | November<br>7,840,231<br>234.128<br>424.070 | December<br>8,322,344<br>308.149<br>473.548 | Total<br>61,358,226<br>2,594,496<br>3,881,762 |          |                              |   |   |                        |
|---|---|--|--|---|---|---------------------------------------|---|---|--|--|---|---|---|----------|------------------------------|---|---|------------------------|
| Total PNG Large C&I<br>PNG Rate (Less CCRC)<br>PNG Revenues   | 15,682,963<br>0.14332<br>2,247,682          | 12,381,345<br>0.14332<br>1,774,494           | 8,145,255<br>0.14332<br>1,167,378        | 4,771,664<br>0.14332<br>683,875           | 1,384,574<br>0.14332<br>198,437                     | 379,362<br>0.14332<br>54,370          | 1,436,217<br>0.14332<br>205,839           | 1,524,951<br>0.14332<br>218,556           | 1,527,172<br>0.14332<br>218,874            | 2,998,511<br>0.14332<br>429,747            | 8,498,429<br>0.14332<br>1,217,995           | 9,104,041<br>0.14332<br>1,304,791           | 9,722,038                                     |          |                              |   |   |                        |
| GS-NMU C&I > 1,500 CCF<br>NMU Rate (Less CCRC)<br>NMU Revenues  | 4.836.689<br>0.18698<br>904,364             | 3.575.861<br>0.18698<br>668,614              | 2.747.293<br>0.18698<br>513,689          | 1.695.348<br>0.18698<br>316,996           | 477.848<br>0.18698<br>89,348                        | 394.835<br>0.18698<br>73,826          | 264.967<br>0.18698<br>49,544              | 427.753<br>0.18698<br>79,981              | 452.442<br>0.18698<br>84,598               | 912.005<br>0.18698<br>170,527              | 2.228.048<br>0.18698<br>416,600             | 2.550.298<br>0.18698<br>476,855             | 20,563,387<br>3,844,942                       |          |                              |   |   |                        |
| Total Large C&I   | 3,152,046                                   | 2,443,109                                    | 1,681,067                                | 1,000,871                                 | 287,785   | 128,196                               | 255,382                                   | 298,537                                   | 303,472                                    | 600,273                                    | 1,634,595                                   | 1,781,646                                   | 13,566,980                                    |          |                              |   |   |                        |
| Large C&I Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers                | 12,152<br>12,152<br>\$ 259.38 \$            | 11,816<br>11,984<br>466.88 \$                | 11,816<br>11,928<br>610.01 \$            | 11,891<br>11,919<br>694.46 \$             | 11,883<br>11,912<br>719.04 \$                       | 11,841<br>11,900<br>730.52 \$         | 11,939<br>11,905<br>751.63 \$             | 11,804<br>11,893<br>777.53 \$             | 11,847<br>11,888<br>803.39 \$              | 11,796<br>11,879<br>854.55 \$              | 11,760<br>11,868<br>993.05 \$               | 11,921<br>11,872<br>1,142.75 \$             | 142,466<br>11,872<br>1,142.75                 |          |                              | 3,723                                   | Therms<br>7,446   | 11,169                 |
| Forecasted Rev per Avg Monthly Customer   | \$ 170.41 \$                                | 375.84 \$                                    | 564.07 \$                                | 614.16 \$                                 | 634.76 \$   | 654.99 \$                             | 671.59 \$                                 | 698.48 \$                                 | 724.23 \$                                  | 774.87 \$                                  | 856.11 \$                                   | 1,037.38 \$                                 | 1,037.38                                      |          |                              | Annual Re                               | evenue Surcharge/(Credit)                               |                        |
| Under/(Over) Collection<br>10%Cap<br>RDM Recoveries/(Refunds)   | (1,152,180)<br>(1,348,657)<br>(1,152,180)   | (1,179,457)<br>(1,348,657)<br>(1,179,457)    | (595,420)<br>(1,348,657)<br>(595,420)    | (1,041,137)<br>(1,348,657)<br>(1,041,137) | (1,093,014)<br>(1,348,657)<br>(1,093,014)           | (979,909)<br>(1,348,657)<br>(979,909) | (1,038,706)<br>(1,348,657)<br>(1,038,706) | (1,026,241)<br>(1,348,657)<br>(1,026,241) | (1,028,064)<br>(1,348,657)<br>(1,028,064)  | (1,035,169)<br>(1,348,657)<br>(1,035,169)  | (1,779,712)<br>(1,348,657)<br>(1,348,657)   | (1,369,999)<br>(1,348,657)<br>(1,348,657)   |   | \$<br>\$ | (0.01563) \$<br>(0.01539) \$ | (58.19) \$<br>(57.28) \$                | (116.38) \$<br>(114.57) \$                              | (174.57)<br>(171.85)   |
| PNG Weather Normalization Adjustment<br>PNG Rate (Less CCRC)<br>PNG Revenue Adjustment                              | -1,913,536<br>0.14332<br>(274,248)          | 137,345<br>0.14332<br>19,684                 | 172,347<br>0.14332<br>24,701             | 195,931<br>0.14332<br>28,081              | 123,224<br>0.14332<br>17,660                        | 0<br>0.14332                          | 0<br>0.14332<br>-                         | 0<br>0.14332<br>-                         | 0<br>0.14332<br>-                          | -534,463<br>0.14332<br>(76,599)            | 3,420,981<br>0.14332<br>490,295             | -1,101,761<br>0.14332<br>(157,904)          | 500,069<br>71,670                             |          |                              |   |   |                        |
| NMU Weather Normalization Adjustment<br>NMU Rate (Less CCRC)<br>NMU Revenue Adjustment                              | -496,906<br>0.18698<br>(92,912)             | -40,643<br>0.18698<br>(7,599)                | -84,867<br>0.18698<br>(15,869)           | -49,722<br>0.18698<br>(9,297)             | -105,010<br>0.18698<br>(19,635)                     | 0<br>0.18698<br>-                     | 0<br>0.18698<br>-                         | 0<br>0.18698<br>-                         | 0<br>0.18698<br>-                          | -99,140<br>0.18698<br>(18,537)             | 690,362<br>0.18698<br>129,084               | -164,738<br>0.18698<br>(30,803)             | (350,665)<br>(65,567)                         |          |                              |   |   |                        |
| Total Adjusted Revenues Distribution Revs per Avg. Monthly Customer Adjusted  | 2,784,887<br>\$ 229.17 \$                   | 2,455,194<br>437.25 \$                       | 1,689,899<br>580.98 \$                   | 1,019,655<br>666.99 \$                    | 285,811<br>691.38 \$                                | 128,196<br>702.84 \$                  | 255,382<br>723.96 \$                      | 298,537<br>749.83 \$                      | 303,472<br>775.68 \$                       | 505,137<br>818.80 \$                       | 2,253,974<br>1,009.47 \$                    | 1,592,939<br>1,143.27 \$                    | 13,573,083<br>1,143.27                        |          |                              |   |   |                        |
| Under/(Over) Collection<br>10%Cap<br>RDM Recoveries/(Refunds)   | (760,890)<br>(1,348,657)<br>(760,890)       | (795,602)<br>(1,348,657)<br>(795,602)        | (219,221)<br>(1,348,657)<br>(219,221)    | (684,944)<br>(1,348,657)<br>(684,944)     | (734,335)<br>(1,348,657)<br>(734,335)               | (620,750)<br>(1,348,657)<br>(620,750) | (679,591)<br>(1,348,657)<br>(679,591)     | (666,620)<br>(1,348,657)<br>(666,620)     | (668,163)<br>(1,348,657)<br>(668,163)      | (570,814)<br>(1,348,657)<br>(570,814)      | (1,993,044)<br>(1,348,657)<br>(1,348,657)   | (1,376,681)<br>(1,348,657)<br>(1,348,657)   |   | s<br>s   | (0.01571) \$                 | Annual Re<br>(58.47) \$<br>(57.28) \$   | venue Surcharge/(Credit)<br>(116.95) \$<br>(114.57) \$  | (175.42)<br>(171.85)   |
| rom recovered (reminal)   | (100,030)                                   | (100,002)                                    | (210,221)                                | (004,044)                                 | (104,000)   | (020,700)                             | (010,001)                                 | (000,020)                                 | (000,100)                                  | (570,014)                                  | (1,040,007)                                 | (1,040,001)                                 |   | •        | (0.01000) \$                 | (57.25)                                 | (114.57)  | (171.55)               |
| Small Volume Interruptible & Joint<br>SVI-1<br>SJ-1   | January<br>2,737,854                        | February<br>2,707,198                        | March<br>2,025,734                       | April<br>1,164,426                        | May<br>366,470                                      | June<br>-308,315                      | July<br>325,627                           | August<br>203,644                         | September<br>244,371                       | October<br>745,395                         | November<br>3,180,008                       | December<br>4,616,306                       | Total<br>18,008,718                           |          |                              |   |   |                        |
| SVI-4<br>SJ-4   | 153,505<br>31.998                           | 127,468<br>23.040                            | 92,055<br>21.600                         | 64,888<br>14.060                          | -8,032<br>-2.490                                    | 41,363<br>3.530                       | -403<br>-3.340                            | 19,772<br>4.870                           | 12,982<br>1.520                            | 34,113<br>1.980                            | 84,828<br>18.680                            | 112,524<br>14.400                           | 735,063<br>129,848                            |          |                              |   |   |                        |
| SVI-5<br>SJ-5   | 50.379<br>50,299                            | 28.890<br>27,517                             | 33.852<br>30,440                         | 15.083<br>36,302                          | 3.118<br>11,426                                     | -159<br>11,540                        | 834<br>450                                | 1.358<br>9,480                            | 2.932<br>8,920                             | 11.903<br>8,730                            | 22.653<br>39,830                            | 24.075<br>53,910                            | 194,918<br>288,844                            |          |                              |   |   |                        |
| Total PNG Small Volume<br>PNG Rate (Less CCRC)  | 3,024,035<br>0.11029                        | 2,914,113<br>0.11029                         | 2,203,681<br>0.11029                     | 1,294,759<br>0.11029                      | 370,492<br>0.11029                                  | (252,041)<br>0.11029                  | 323,168<br>0.11029                        | 239,124<br>0.11029                        | 270,725<br>0.11029                         | 802,121<br>0.11029                         | 3,345,999<br>0.11029                        | 4,821,215<br>0.11029                        | 19,357,391                                    |          |                              |   |   |                        |
| PNG Revenues  | 333,521                                     | 321,398                                      | 243,044                                  | 142,799                                   | 40,862  | (27,798)                              | 35,642                                    | 26,373                                    | 29,858                                     | 88,466                                     | 369,030                                     | 531,732                                     | 2,134,927                                     |          |                              |   |   |                        |
| SVI-NMU<br>SJ-NMU   | 2,294,363                                   | 1,295,858                                    | 1,017,704                                | 634,601                                   | 283,511   | -9,127                                | 47,291                                    | 173,277                                   | 98,987                                     | 313,272                                    | 868,420                                     | 1,094,775                                   | 8,112,932                                     |          |                              |   |   |                        |
| Total NMU Small Volume<br>NMU Rate (Less CCRC)  | 2,294,363                                   | 1,295,858<br>0.08598                         | 1,017,704                                | 634,601<br>0.08598                        | 283,511<br>0.08598                                  | (9,127)<br>0.08598                    | 47,291<br>0.08598                         | 173,277<br>0.08598                        | 98,987<br>0.08598                          | 313,272<br>0.08598                         | 868,420<br>0.08598                          | 1,094,775                                   | 8,112,932                                     |          |                              |   |   |                        |
| NMU Revenues  | 197,269                                     | 111,418                                      | 87,502                                   | 54,563                                    | 24,376  | (785)                                 | 4,066                                     | 14,898                                    | 8,511                                      | 26,935                                     | 74,667                                      | 94,129                                      | 697,550                                       |          |                              |   |   |                        |
| Total Small Volume Revenues   | 530,790                                     | 432,815                                      | 330,546                                  | 197,362                                   | 65,238  | (28,582)                              | 39,708                                    | 41,271                                    | 38,369                                     | 115,401                                    | 443,697                                     | 625,861                                     | 2,832,477                                     |          |                              |   |   |                        |
| Small Volume Int & Joint Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers | 563<br>563<br>\$ 943.01 \$                  | 537<br>550<br>1,752.38 \$                    | 534<br>545<br>2,375.75 \$                | 529<br>541<br>2,757.64 \$                 | 528<br>538<br>2,892.19 \$                           | 521<br>535<br>2,854.49 \$             | 534<br>535<br>2,929.65 \$                 | 519<br>533<br>3,018.47 \$                 | 519<br>531<br>3,099.79 \$                  | 531<br>531<br>3,317.19 \$                  | 517<br>530<br>4,162.28 \$                   | 531<br>530<br>5,342.25 \$                   | 6,362<br>530<br>5,342.25                      |          |                              | 25,905                                  | Therms<br>51,811  | 77,716                 |
| Forecasted Rev per Avg Monthly Customer   | \$ 743.44 \$                                | 1,533.55 \$                                  | 2,236.32 \$                              | 2,639.73 \$                               | 2,633.64 \$   | 2,701.00 \$                           | 2,731.62 \$                               | 2,881.65 \$                               | 2,978.20 \$                                | 3,234.66 \$                                | 3,706.52 \$                                 | 4,521.73 \$                                 | 4,521.73                                      |          |                              |   |   |                        |
| Under/(Over) Collection   | (110,565)                                   | (121,232)                                    | (77,244)                                 | (65,322)                                  | (143,236)   | (85,033)                              | (109,708)                                 | (75,800)                                  | (67,361)                                   | (45,718)                                   | (252,493)                                   | (454,567)                                   |   | \$       | (0.01828) \$                 | Annual Re<br>(473.50) \$                | venue Surcharge/(Credit)<br>(946.99) \$                 | (1,420.49)             |
| 10%Cap<br>RDM Recoveries/(Refunds)  | (250,504)<br>(110,565)                      | (250,504)<br>(121,232)                       | (250,504)<br>(77,244)                    | (250,504)<br>(65,322)                     | (250,504)<br>(143,236)                              | (250,504)<br>(85,033)                 | (250,504)<br>(109,708)                    | (250,504)<br>(75,800)                     | (250,504)<br>(67,361)                      | (250,504)<br>(45,718)                      | (250,504)<br>(250,504)                      | (250,504)<br>(250,504)                      |   | \$       | (0.01007) \$                 | (260.94) \$                             | (521.87) \$   | (782.81)               |
| Large Volume Interruptible & Joint<br>LVI-1 TP<br>LVI-1 Mainline<br>LVI-4   | January<br>-204,717<br>-4.590<br>318,630    | February<br>563,536<br>0<br>230,790          | March<br>414,585<br>0<br>136,270         | April<br>298,298<br>0<br>87,160           | May<br>295,076<br>0<br>33,670                       | June<br>230,357<br>0<br>-15,800       | July<br>284,855<br>0<br>10,720            | August<br>269,536<br>0<br>-1,040          | September<br>343,042<br>0<br>9.930         | October<br>442,322<br>0<br>15,860          | November<br>2,019,479<br>0<br>156,170       | December<br>4,483,413<br>0<br>93,470        | Total<br>9,439,782<br>(4,590)<br>1,075,830    |          |                              |   |   |                        |
| LJ-5 TP<br>Total PNG Large Volume   | 109,323                                     | 794.326                                      | 550.855                                  | 385.458                                   | 328.746   | 214.557                               | 295.575                                   | 268.496                                   | 352.972                                    | 458.182                                    | 2,175,649                                   | 4,576,883                                   | 10.511.022                                    |          |                              |   |   |                        |
| PNG Rate (Less CCRC) PNG Revenues   | 0.02596<br>2.838                            | 0.02596<br>20,621                            | 0.02596                                  | 0.02596<br>10.006                         | 0.02596   | 0.02596                               | 0.02596<br>7 673                          | 0.02596                                   | 0.02596                                    | 0.02596                                    | 0.02596                                     | 0.02596<br>118.816                          | 272,866                                       |          |                              |   |   |                        |
| LVI-NMU TP<br>NMU Rate (Less CCRC)  | 509.363<br>0.01884                          | 353.004<br>0.01884                           | 440.078<br>0.01884                       | 402.210<br>0.01884                        | 89.654<br>0.01884                                   | 217.687<br>0.01884                    | 328.821<br>0.01884                        | 186.628<br>0.01884                        | 255.883<br>0.01884                         | 742.620<br>0.01884                         | 401.932<br>0.01884                          | 424.770<br>0.01884                          | 4,352,650                                     |          |                              |   |   |                        |
| NMU Revenues  Total Large Volume Revenues   | 9,596                                       | 6,651<br>27,271                              | 8,291<br>22,591                          | 7,578<br>17,584                           | 1,689   | 4,101<br>9,671                        | 6,195                                     | 3,516<br>10,486                           | 4,821<br>13,984                            | 13,991                                     | 7,572<br>64,052                             | 8,003<br>126,819                            | 82,004<br>354.870                             |          |                              |   |   |                        |
| -   | 12,434                                      |  |  |   |   |                                       |   |   |  |  |   |   |   |          |                              |   | Th  |                        |
| Large Volume Int & Joint Customers<br>Average Monthly Customers   | 61<br>61                                    | 60<br>60                                     | 67<br>62                                 | 73<br>65                                  | 70<br>66  | 73<br>67                              | 73<br>68                                  | 72<br>69                                  | 74<br>69                                   | 74<br>70                                   | 72<br>70                                    | 73<br>70                                    | 841<br>70<br>5.065.15                         |          |                              | 106,076                                 | Therms<br>212,153                                       | 318,229                |
| Distribution Revenues per Avg. Monthly Customers  | \$ 204.63 \$                                |  | 996.93 \$                                | 1,226.74 \$                               | 1,363.15 \$   | 1,482.79 \$                           | 1,669.71 \$                               | 1,811.34 \$                               | 1,998.43 \$                                | 2,358.01 \$                                | 3,267.50 \$                                 | 5,065.15 \$                                 | 5,065.15                                      |          |                              |   |   |                        |
| Forecasted Rev per Avg Monthly Customer   | \$ 204.63 \$<br>\$ 1,471.29 \$              |  | 996.93 \$<br>2,109.18 \$                 | 1,226.74 \$<br>2,231.80 \$                | 1,363.15 \$<br>2,344.56 \$                          | 1,482.79 \$<br>2,503.09 \$            | 2,640.05 \$                               | 2,671.14 \$                               |  | 2,358.01 \$<br>3,424.75 \$                 | 3,267.50 \$<br>3,957.43 \$                  | 5,065.15 \$<br>4,418.61 \$                  | 4,418.61                                      |          |                              | Annual Pa                               | wanua Surcharnal/Cradis                                 |                        |
|   |   |  |  |   |   |                                       |   |   |  |  |   |   |   | \$<br>\$ | (0.00359) \$<br>(0.00245) \$ | Annual Re<br>(380.49) \$<br>(260.04) \$ | evenue Surcharge/(Credit)<br>(760.99) \$<br>(520.07) \$ | (1,141.48)<br>(780.11) |

| Small Volume Transport<br>SVI-1 Transport<br>SJ-1 Transport   | January<br>75,040<br>-876.149     | February<br>66,620<br>648.893    | March<br>66,490<br>119.030       | April<br>56,560<br>92.712        | May<br>85,090<br>42.188       | June<br>52,560<br>-8.439          | July<br>64,310<br>16.799         | August<br>56,230<br>20.490   | September<br>54,870<br>31.320    | October<br>66,800<br>41.990       | November<br>59,110<br>85.694     | December<br>58,380<br>86.180    | Total<br>762,060<br>300,708 |    |              |                         |   |             |
|---|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------|-----------------------------------|----------------------------------|------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|-----------------------------|----|--------------|-------------------------|---|-------------|
| SVI-4 Transport<br>SJ-4 Transport<br>SVI-5 Transport  | 170.116<br>59.770                 | 154.351<br>37.830                | 130.228<br>27.620                | 101.803<br>21.730                | 41.724<br>11.340              | 198.518<br>6.720                  | 329.711<br>6.100                 | 149.956<br>5.280             | 214.766<br>7.370                 | 267.057<br>11.410                 | 253.487<br>39.560                | 383.343<br>16.330               | 2,395,060<br>-<br>251,060   |    |              |                         |   |             |
| SJ-5 Transport<br>Total PNG Small Volume Transport  | (571,223)                         | 907,694                          | 343,368                          | 272,805                          | 180,342                       | 249,359                           | 416,920                          | 231,956                      | 308,326                          | 387,257                           | 437,851                          | 544,233                         | 3,708,888                   |    |              |                         |   |             |
| PNG Rate (Less CCRC)<br>PNG Revenues  | 0.11029<br>(63,000)               | 0.11029<br>100,110               | 0.11029<br>37,870                | 0.11029<br>30,088                | 0.11029<br>19,890             | 0.11029<br>27,502                 | 0.11029<br>45,982                | 0.11029<br>25,582            | 0.11029<br>34,005                | 0.11029<br>42,711                 | 0.11029<br>48,291                | 0.11029<br>60,023               | 409,053                     |    |              |                         |   |             |
| SVI-NMU Transport<br>S.I-NMI I Transport  | 148,373                           | 214,082                          | 71,423                           | 103,248                          | 46,260                        | 85,361                            | 43,809                           | 78,692                       | -175,530                         | 185,760                           | 114,816                          | 112,106                         | 1,028,400                   |    |              |                         |   |             |
| SJ-NMU Small Volume Transport<br>NMU Rate (Less CCRC)   | 114.910<br>263,283<br>0.08598     | 489.180<br>703,262<br>0.08598    | 152.840<br>224,263<br>0.08598    | 135.730<br>238,978<br>0.08598    | 247.830<br>294,090<br>0.08598 | 690<br>86,051<br>0.08598          | 47.370<br>91,179<br>0.08598      | 21.230<br>99,922<br>0.08598  | 47.750<br>(127,780)<br>0.08598   | 58.880<br>244,640<br>0.08598      | 120.180<br>234,996<br>0.08598    | 186.990<br>299,096<br>0.08598   | 2,651,980                   |    |              |                         |   |             |
| NMU Revenues  | 22,637                            | 60,466                           | 19,282                           | 20,547                           | 25,286                        | 7,399                             | 7,840                            | 8,591                        | (10,987)                         | 21,034                            | 20,205                           | 25,716                          | 228,017                     |    |              |                         |   |             |
| Total Small Volume Transport Revenues   | (40,363)                          | 160,576                          | 57,152                           | 50,635                           | 45,176                        | 34,900                            | 53,822                           | 34,174                       | 23,019                           | 63,745                            | 68,496                           | 85,740                          | 637,070                     |    |              |                         |   |             |
| Small Volume Transport Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers | 40<br>40<br>\$ (1,002.40) \$      | 45<br>43<br>2,812.00 \$          | 43<br>43<br>4,140.82 \$          | 41<br>42<br>5,380.53 \$          | 42<br>42<br>6,464.17 \$       | 40<br>42<br>7,355.58 \$           | 40<br>42<br>8,696.49 \$          | 40<br>41<br>9,564.06 \$      | 35<br>41<br>10,297.06 \$         | 39<br>41<br>11,907.16 \$          | 39<br>40<br>13,652.95 \$         | 40<br>40<br>15,774.49 \$        | 485<br>40<br>15,774.49      |    |              | 78,751                  | Therms<br>157,501                       | 236,252     |
| Forecasted Rev per Avg Monthly Customer   | \$ 1,199.81 \$                    | 3,540.46 \$                      | 4,567.81 \$                      | 11,813.06 \$                     | 10,185.16 \$                  | 10,578.87 \$                      | 11,982.75 \$                     | 13,478.15 \$                 | 13,049.38 \$                     | 10,337.80 \$                      | 9,028.33 \$                      | 10,527.60 \$                    | 10,527.60                   |    |              | Annual Rev              | venue Surcharge/(Credit)                |             |
| Under/(Over) Collection<br>10%Cap   | 85,886<br>40,093                  | 28,774<br>40,093                 | 16,653<br>40,093                 | 249,261<br>40,093                | 143,630<br>40,093             | 124,096<br>40,093                 | 126,287<br>40,093                | 150,203<br>40,093            | 105,506<br>40,093                | (60,107)<br>(40,093)              | (176,576)<br>(40,093)            | (199,819)<br>(40,093)           |                             | s  | (0.04998) \$ | (3,935.74) \$           | (7,871.48) \$                           | (11,807.22) |
| RDM Recoveries/(Refunds)  | 40,093                            | 28,774                           | 16,653                           | 40,093                           | 40,093                        | 40,093                            | 40,093                           | 40,093                       | 40,093                           | (40,093)                          | (40,093)                         | (40,093)                        |                             | \$ | (0.01003) \$ | (789.69) \$             | (1,579.37) \$                           | (2,369.06)  |
| Large Volume Transport LVI-1 TP Transport LVI-1 Mainline Transport  | January<br>3,982,950              | February<br>1,775,434            | March<br>2,547,787               | April<br>1,712,150               | May<br>1,585,187              | June<br>1,737,614                 | July<br>1,850,752                | August<br>2,337,204          | September<br>2,240,986           | October<br>4,072,257              | November<br>1,617,327            | December<br>2,224,441           | Total<br>27,684,089         |    |              |                         |   |             |
| LJ-1 TP Transport<br>LJ-1 Mainline Transport  | 2,813,540                         | 4,458,930                        | 2,717,800                        | 3,169,170                        | 2,962,800                     | 2,455,830                         | 3,413,990                        | 3,612,600                    | 3,131,770                        | 4,287,060                         | 2,713,530                        | 2,944,450                       | 38,681,470                  |    |              |                         |   |             |
| LVI-5 Transport<br>LJ-5 TP Transport  | 7.520                             | 51.413                           | 46.110                           | 35.213                           | 26.506                        | 23.826                            | 29.887                           | 11.956                       | 26.685                           | 27.313                            | 42.720                           | 42.544                          | 371,693                     |    |              |                         |   |             |
| Total PNG Large Volume Transport<br>PNG Rate (Less CCRC)  | 6,804,010<br>0.02596              | 6,285,777<br>0.02596             | 5,311,697<br>0.02596             | 4,916,533<br>0.02596             | 4,574,493<br>0.02596          | 4,217,270<br>0.02596              | 5,294,629<br>0.02596             | 5,961,760<br>0.02596         | 5,399,441<br>0.02596             | 8,386,630<br>0.02596              | 4,373,577<br>0.02596             | 5,211,435<br>0.02596            | 66,737,252                  |    |              |                         |   |             |
| PNG Revenues Transport LVJ-ML Flex Customer A   | 176,632<br>472 690                | 163,179<br>502 350               | 137,892                          | 127,633<br>57 590                | 118,754<br>308,300            | 109,480                           | 137,449<br>286 450               | 154,767                      | 140,169<br>327.630               | 217,717                           | 113,538                          | 135,289                         | 1,732,499<br>3,976,940      |    |              |                         |   |             |
| PNG Rate (Less CCRC) PNG Revenues   | -0.00252<br>(1,191)               | -0.00252<br>(1,266)              | -0.00252<br>(1,183)              | -0.00252<br>(145)                | -0.00252<br>(777)             | -0.00252<br>(1,113)               | -0.00252<br>(722)                | -0.00252<br>(73)             | -0.00252<br>(826)                | -0.00252<br>(304)                 | -0.00252<br>(1,134)              | -0.00252<br>(1,289)             | (10,022)                    |    |              |                         |   |             |
| Transport LVI-TP Flex Customer B  | 1.176.930                         | 882.010                          | 1.236.030                        | 1.157.940                        | 1.096.780                     | 1,248,910                         | 1.053.110                        | 1.197.810                    | 1.169.700                        | 985.670                           | 1.125.130                        | 1.136.320                       | 13,466,340                  |    |              |                         |   |             |
| PNG Rate (Less CCRC)<br>PNG Revenues  | -0.00152<br>(1,789)               | -0.00152<br>(1,341)              | -0.00152<br>(1,879)              | -0.00152<br>(1,760)              | -0.00152<br>(1,667)           | -0.00152<br>(1,898)               | -0.00152<br>(1,601)              | -0.00152<br>(1,821)          | -0.00152<br>(1,778)              | -0.00152<br>(1,498)               | -0.00152<br>(1,710)              | -0.00152<br>(1,727)             | (20,469)                    |    |              |                         |   |             |
| Transport LVI-TP Flex Customer C<br>PNG Rate (Less CCRC)<br>PNG Revenues  | 2,954,290<br>0.00048<br>1,418     | 1,009,320<br>0.00048<br>484      | 927,890<br>0.00048<br>445        | 912,910<br>0.00048<br>438        | 1,853,140<br>0.00048<br>890   | 955,860<br>0.00048<br>459         | 732,730<br>0.00048<br>352        | 937,930<br>0.00048<br>450    | 1,102,150<br>0.00048<br>529      | 1,016,460<br>0.00048<br>488       | 1,040,950<br>0.00048<br>500      | 917,460<br>0.00048<br>440       | 14,361,090                  |    |              |                         |   |             |
| Transport LVJ-TP Flex Customer E  | 704,910                           | -122,450                         | 747,710                          | 535,930                          | 621,860                       | 363,230                           | 571,370                          | 502,660                      | 453,220                          | 646,260                           | 725,460                          | 558.930                         | 6,309,090                   |    |              |                         |   |             |
| PNG Rate (Less CCRC)<br>PNG Revenues  | 0.00848<br>5,978                  | 0.00848 (1,038)                  | 0.00848<br>6,341                 | 0.00848<br>4,545                 | 0.00848<br>5,273              | 0.00848<br>3,080                  | 0.00848<br>4,845                 | 0.00848<br>4,263             | 0.00848<br>3,843                 | 0.00848<br>5,480                  | 0.00848<br>6,152                 | 0.00848<br>4,740                | 53,501                      |    |              |                         |   |             |
| Transport LVI-TP Flex Customer F  | 457,940                           | 802,190                          | 207,010                          | 181,820                          | 333,260                       | 126,770                           | 247,260                          | 37,280                       | 372,820                          | 305,480                           | 347,580                          | 302,810                         | 3,722,220                   |    |              |                         |   |             |
| PNG Rate (Less CCRC)<br>PNG Revenues  | 0.00248<br>1,136                  | 0.00248<br>1,989                 | 0.00248<br>513                   | 0.00248<br>451                   | 0.00248<br>826                | 0.00248<br>314                    | 0.00248<br>613                   | 0.00248<br>92                | 0.00248<br>925                   | 0.00248<br>758                    | 0.00248<br>862                   | 0.00248<br>751                  | 9,231                       |    |              |                         |   |             |
| LVI-1 TP Transport Flex Customer G<br>PNG Rate (Less CCRC)<br>PNG Revenues  | 314,400<br>0.00848<br>2,666       | 313,900<br>0.00848<br>2,662      | 263,270<br>0.00848<br>2,233      | 201,560<br>0.00848<br>1,709      | 146,750<br>0.00848<br>1,244   | 125,860<br>0.00848<br>1,067       | 74,560<br>0.00848<br>632         | 157,500<br>0.00848<br>1,336  | 188,350<br>0.00848<br>1,597      | 163,420<br>0.00848<br>1,386       | 264,400<br>0.00848<br>2,242      | 184,300<br>0.00848<br>1,563     | 2,398,270                   |    |              |                         |   |             |
| LVI-NMU TP Transport  | 1.440.844                         | 1.755.000                        | 445.683                          | 1.327.219                        | 376.484                       | 795.553                           | 866.966                          | 546.386                      | 859.955                          | 520.753                           | 1.007.053                        | 881.303                         | 10,823,199                  |    |              |                         |   |             |
| LJ-NMU TP Transport<br>Total NMU TP Large Transport   | 331.460<br>1,772,304              | 328.430<br>2,083,430             | 186.950<br>632,633               | 160.770<br>1,487,989             | 92.250<br>468,734             | 111.240<br>906,793                | 152.260<br>1,019,226             | 53.720<br>600,106            | 97.730<br>957,685                | 107.410<br>628,163                | 114.450<br>1,121,503             | 184.190<br>1,065,493            | 1,920,860<br>12,744,059     |    |              |                         |   |             |
| NMU Rate (Less CCRC)<br>NMU Revenues  | 0.01884<br>33,390                 | 0.01884<br>39,252                | 0.01884<br>11,919                | 0.01884<br>28,034                | 0.01884<br>8,831              | 0.01884<br>17,084                 | 0.01884<br>19,202                | 0.01884<br>11,306            | 0.01884<br>18,043                | 0.01884<br>11,835                 | 0.01884<br>21,129                | 0.01884<br>20,074               | 240,098                     |    |              |                         |   |             |
| LVI-NMU Mainline Transport<br>NMU Rate (Less CCRC)<br>NMU Revenues  | 0.00062                           | 0.00062                          | 0.00062                          | 0.00062                          | 0.00062                       | 0.00062                           | 0.00062                          | 0.00062                      | 0.00062                          | 0.00062                           | 0.00062                          | 0.00062                         | -                           |    |              |                         |   |             |
| Total Large Volume Transport Revenues   | 218,240                           | 203,921                          | 156,281                          | 160,905                          | 133,375                       | 128,474                           | 160,771                          | 170,320                      | 162,503                          | 235,861                           | 141,579                          | 159,841                         | 2,032,069                   |    |              |                         |   |             |
| Large Volume Transport Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers       | 98<br>98<br>\$ 2,226.94 \$        | 103<br>101<br>4,200.61 \$        | 98<br>100<br>5,803.77 \$         | 101<br>100<br>7,393.47 \$        | 99<br>100<br>8,752.30 \$      | 97<br>99<br>10,086.48 \$          | 97<br>99<br>11,744.37 \$         | 95<br>98<br>13,533.19 \$     | 100<br>99<br>15,157.28 \$        | 96<br>98<br>17,595.65 \$          | 98<br>98<br>19,041.37 \$         | 97<br>98<br>20,690.24 \$        | 1,179<br>98<br>20,690.24    |    |              | 629,826                 | Therms<br>1,259,651                     | 1,889,477   |
| Forecasted Rev per Avg Monthly Customer   | \$ 1,143.72 \$                    | 297.35 \$                        | 5,117.27 \$                      | 6,196.98 \$                      | 7,844.85 \$                   | 9,842.55 \$                       | 12,771.56 \$                     | 15,343.37 \$                 | 16,629.78 \$                     | 18,501.87 \$                      | 20,147.30 \$                     | 22,157.80 \$                    | 22,157.80                   |    |              |                         |   |             |
| Under/(Over) Collection<br>10%Cap   | (101,822)<br>(210,314)            | (364,955)<br>(210,314)           | (64,530)<br>(210,314)            | (112,769)<br>(210,314)           | (85,663)<br>(210,314)         | (23,051)<br>(210,314)             | 97,143<br>210,314                | 171,289<br>210,314           | 139,397<br>210,314               | 85,819<br>210,314                 | 104,862<br>210,314               | 139,296<br>210,314              |                             | \$ | 0.00114 \$   | Annual Rev<br>715.24 \$ | venue Surcharge/(Credit)<br>1,430.47 \$ | 2,145.71    |
| RDM Recoveries/(Refunds)  | (101,822)                         | (210,314)                        | (64,530)                         | (112,769)                        | (85,663)                      | (23,051)                          | 97,143                           | 171,289                      | 139,397                          | 85,819                            | 104,862                          | 139,296                         |                             | \$ | 0.00114 \$   | 715.24 \$               | 1,430.47 \$                             | 2,145.71    |
| Super Large Volume Interruptible & Joint  | January                           | February                         | March                            | April                            | May                           | June                              | July                             | August                       | September                        | October                           | November                         | December                        | Total                       |    |              |                         |   |             |
| SLV Interruptible Transport<br>PNG Rate   | 17.557.540<br>0.00420             | 11.328.110<br>0.00420            | 13.716.740<br>0.00420            | 6.489.710<br>0.00420             | 697.670<br>0.00420            | -3.335.630<br>0.00420             | 1.553.240<br>0.00420             | 2.980.700<br>0.00420         | 6.756.660<br>0.00420             | 11.496.750<br>0.00420             | 12.569.250<br>0.00420            | 14.469.000<br>0.00420           | 96,279,740                  |    |              |                         |   |             |
| PNG Revenues  | 73,742                            | 47,578                           | 57,610                           | 27,257                           | 2,930                         | (14,010)                          | 6,524                            | 12,519                       | 28,378                           | 48,286                            | 52,791                           | 60,770                          | 404,375                     |    |              |                         |   |             |
| SLV Joint Transport<br>PNG Rate (Less CCRC)<br>PNG Revenues   | 4,681,440<br>-0.00232<br>(10,861) | 2,018,450<br>-0.00232<br>(4,683) | 2,379,660<br>-0.00232<br>(5,521) | 1,923,170<br>-0.00232<br>(4,462) | 106,050<br>-0.00232<br>(246)  | 4,509,550<br>-0.00232<br>(10,462) | 1,581,050<br>-0.00232<br>(3,668) | 235,140<br>-0.00232<br>(546) | 1,596,310<br>-0.00232<br>(3,703) | 4,551,050<br>-0.00232<br>(10,558) | 2,978,130<br>-0.00232<br>(6,909) | -1,814,270<br>-0.00232<br>4,209 | 24,745,730 (57,410)         |    |              |                         |   |             |
| SLV-NMU I TP Transport<br>NMU Rate  | 3,205,520<br>0.0085               | 5,238,680<br>0.0085              | 3,368,250<br>0.0085              | 2,906,840<br>0.0085              | 3,771,530<br>0.0085           | 3,337,530<br>0.0085               | 1,973,860<br>0.0085              | 2,981,690<br>0.0085          | 2,526,870<br>0.0085              | 3,500,210<br>0.0085               | 3,376,620<br>0.0085              | 2,063,950<br>0.0085             | 38,251,550                  |    |              |                         |   |             |
| NMU Revenues  | 27,247                            | 44,529                           | 28,630                           | 24,708                           | 32,058                        | 28,369                            | 16,778                           | 25,344                       | 21,478                           | 29,752                            | 28,701                           | 17,544                          | 325,138                     |    |              |                         |   |             |
| Total Super Large Volume Revenues   | 90,128                            | 87,424                           | 80,720                           | 47,503                           | 34,742                        | 3,897                             | 19,633                           | 37,318                       | 46,153                           | 67,480                            | 74,583                           | 82,522                          | 672,103                     |    |              |                         |   |             |
| Super Large Volume Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers     | 27<br>27<br>\$ 3,338.06 \$        | 26<br>27<br>6,700.06 \$          | 25<br>26<br>9,933.51 \$          | 26<br>26<br>11,760.56 \$         | 25<br>26<br>13,198.32 \$      | 25<br>26<br>13,418.72 \$          | 25<br>26<br>14,236.48 \$         | 25<br>26<br>15,739.80 \$     | 25<br>25<br>17,588.04 \$         | 25<br>25<br>20,275.50 \$          | 25<br>25<br>23,245.11 \$         | 25<br>25<br>26,530.38 \$        | 304<br>25<br>26,530.38      |    |              | 3,143,625               | Therms<br>6,287,251                     | 9,430,876   |
| Forecasted Rev per Avg Monthly Customer   | \$ 3,462.70 \$                    | 8,196.57 \$                      | 12,018.67 \$                     | 13,295.52 \$                     | 14,978.45 \$                  | 17,043.32 \$                      | 19,214.91 \$                     | 20,287.80 \$                 | 23,578.28 \$                     | 26,852.08 \$                      | 30,977.21 \$                     | 35,270.49 \$                    | 35,270.49                   |    |              | Annual Rev              | venue Surcharge/(Credit)                |             |
| Under/(Over) Collection<br>10%Cap   | 2,991<br>84,649                   | 35,916<br>84,649                 | 50,044<br>84,649                 | 36,839<br>84,649                 | 42,723<br>84,649              | 86,990<br>84,649                  | 119,482<br>84,649                | 109,152<br>84,649            | 143,766<br>84,649                | 157,838<br>84,649                 | 185,570<br>84,649                | 209,763<br>84,649               |                             | \$ | 0.00073 \$   | 2,306.08 \$             | 4,612.15 \$                             | 6,918.23    |
| RDM Recoveries/(Refunds)  | 2,991                             | 35,916                           | 50,044                           | 36,839                           | 42,723                        | 84,649                            | 84,649                           | 84,649                       | 84,649                           | 84,649                            | 84,649                           | 84,649                          |                             | \$ | 0.00030 \$   | 930.61 \$               | 1,861.22 \$                             | 2,791.83    |

| Mathematical part  |
|--|
| Separate   1982   1982   1983   19  |
| Part   |
| Part  |
| He Freeden (1968) (1968) (1968) (1968) (1968) (1968) (1968) (1969) (196  |
| He Freeden (1968) (1968) (1968) (1968) (1968) (1968) (1968) (1969) (196  |
| Procession   Pr  |
| Column   C   |
| May   1  |
| May   1  |
| Part  |
| Processed Resource   Procese   |
| Processional Customers   1917/23   165.05   181.07   18   |
| Processional Customers   1917/23   165.05   181.07   18   |
| Manual Profession P  |
| Manual Profession P  |
| Processied Reviework park Age Monthly Customer   \$ 38.4 \$   \$ 64.5 \$   \$ 64.5 \$   \$ 65.0 \$   \$ 6 |
| Processed Rev per Any Northy Customer   \$ 26.40 \$ \$ 50.10 \$ \$ 8.61 \$ 1 \$ 50.00 \$ \$ 8.61 \$ 1 \$ 10.05 \$ \$ 10.01 \$ \$ 1.04.70 \$ \$ 1.05.00 \$                            |
| Marie  |
| Marie   Mari   |
| Fund   Control Contr   |
| C4300/269   C430   |
| PAGE Microseries (Perfunded)   16,056,425    486,856   819,448   11,124,858   81,224   11,124,858   11,124,8   |
| Final Case CECR   1,000   1,00   |
| PNG Reviews QCRC)  |
| PNG Reviews QCRC)  |
| PNG Reference CCRC)   0.16794   0.   |
| PAGE Revenue Agustment   464,462   467,3498   756,967   - 10,214   |
| MMU Weather Normalization Adjustment   |
| NMIR (Lenus CCRC)  |
| NMIR (Lenus CCRC)  |
| NMU Revenue Adjusted Revenues 6,899,038  |
| Composition Review   Composi   |
| Distribution Revs par Avg. Monthly Customer Adjusted   \$3.58   \$ 6.04   \$ 8.611   \$ 9.21   \$ 94.07   \$ 96.78   \$ 96.03   \$ 100.39   \$ 103.24   \$ 109.88   \$ 121.90   \$ 149.06  |
| Distribution Revs par Avg. Monthly Customer Adjusted   \$3.58   \$ 6.04   \$ 8.611   \$ 9.21   \$ 94.07   \$ 96.78   \$ 96.03   \$ 100.39   \$ 103.24   \$ 109.88   \$ 121.90   \$ 149.06  |
| Manual Revenue Surcharge(ICredity   March  |
| Under(Over) Collection   (1,755,594)   (247,267)   277,924   549,343   841,193   698,402   731,030   811,865   790,826   964,767   1,185,342   1,827,464   \$ 0,00975 \$ 4.12 \$ 0.25 \$ 1,000     |
| 105/Cap   (2,930,228)   (2,9   |
| RDM Recoveries/(Refunds)   (1,755,594)   (247,267)   277,924   549,343   841,193   698,402   731,030   811,865   790,826   964,767   1,185,342   1,627,464   \$0,00975   \$ 4.12   \$ 8.25   \$  |
| Small C&I         January         February         March         April         May         June         July         August         September         October         November         December         Total           GS-1 CAI 0 - 1,500 CCF         1,872,039         1,089,900         827,991         111,331         - 13,187         58,890         21,350         59,083         67,293         108,470         281,573         1,213,318         5,587,151 <t< td=""></t<>  |
| SS-1 CAI 0 - 1,500 CCF   |
| SS-1 CAI 0 - 1,500 CCF   |
| SS-1 CAI 0 - 1,500 CCF   |
| GS-4 CAI 0 - 1,500 CCF 70,350 43,461 37,223 4,342 2,739 2,888 3,216 3,170 3,860 5,121 14,878 58,571 249,639   GS-5 CAI 0 - 1,500 CCF 224,091 128,487 109,501 18,174 2,086 6,738 4,807 24,190 -22,276 32,198 35,000 78,187 631,566   Total PNG Small CAI 2,166,480 1,231,848 973,815 138,844 (108,562) 68,516 19,759 86,443 48,697 145,789 331,451 13,500,76 6,448,356   PNG Rate (Less CCRC) 0,14370 0   |
| GS-5 CAI 0 - 1,500 CCF 224,091 128,487 109,501 18,171 2.086 6,738 4.807 24,190 22,276 32,198 35,000 78,187 631,566  Total PNG Small CAI 1,251,648 973,815 133,844 (108,362) 68,516 19,759 86,443 48,697 145,789 331,451 1,350,076 6,448,356  PNG Rate (Less CCRC) 0.14370 0.14   |
| Total PNG Small C&I 2,166,480 1,231,848 973,815 133,844 (108,362) 68,516 19,759 86,443 48,697 145,789 331,451 1,350,076 6,448,356 PNG Rate (Less CCRC) 0,14370   |
| PNG Rate (Less CCRC)   |
| PNG Rate (Less CCRC)   |
| PNG Revenues 311,323 177,017 139,937 19,233 (15,572) 9,846 2,839 12,422 6,998 20,950 47,630 194,006 926,629  GS-NMU C&I 0 - 1,500 CCF 703,351 440,246 327,837 71,632 -10,199 5,600 4.578 19,273 23,510 50,064 124,119 398,517 2,158,528  NMU Rate (Less CCRC) 0.17602 0.17602 0.17602 0.17602 0.17602 0.17602 0.17602 0.17602 0.17602 0.17602 0.17602 0.17602 0.17602 0.17602  NMU Revenues 123,804 77,492 57,706 12,609 (1,795) 986 806 3,392 4,138 8,812 21,847 70,147 379,944  Total Small C&I 1 435,127 254,509 197,643 31,842 (17,367) 10,831 3,645 15,814 11,136 29,762 69,477 264,153 1,306,573  Small C&I Customers 9,501 9,202 9,104 9,323 9,817 9,868 9,880 9,735 9,711 9,724 9,644 9,800 115,308 Therms   |
| GS-NMU C&I 0 - 1,500 CCF   703,351   440,246   327,837   71,632   -10,199   5,600   4,578   19,273   23,510   50,064   124,119   398,517   2,158,528   |
| NMU Rate (Less CCRC) 0.17602 0   |
| NMU Rate (Less CCRC) 0.17602 0   |
| NMU Revenues 123,804 77,492 57,706 12,609 (1,795) 986 806 3,392 4,138 8,812 21,847 70,147 379,944  Total Small C&I Ustomers 9,501 9,202 9,104 9,323 9,817 9,868 9,880 9,735 9,711 9,724 9,644 9,800 115,308 Therms   |
| Total Small C&I 435,127 254,509 197,643 31,842 (17,367) 10,831 3,645 15,814 11,136 29,762 69,477 264,153 1,306,573  Small C&I Customers 9,501 9,202 9,104 9,323 9,817 9,868 9,880 9,735 9,711 9,724 9,644 9,800 115,308 Therms   |
| Small C&I Customers 9,501 9,202 9,104 9,323 9,817 9,868 9,880 9,735 9,711 9,724 9,644 9,800 115,308 Therms   |
| Small C&I Customers 9,501 9,202 9,104 9,323 9,817 9,868 9,880 9,735 9,711 9,724 9,644 9,800 115,308 Therms   |
|  |
|  |
|  |
| Average Monthly Customers 9,501 9,352 9,269 9,283 9,389 9,469 9,528 9,554 9,571 9,587 9,592 9,609 9,609 448 896  |
| Distribution Revenues per Avg. Monthly Customers \$ 45.80 \$ 73.75 \$ 95.72 \$ 99.02 \$ 96.04 \$ 96.37 \$ 96.16 \$ 97.56 \$ 98.54 \$ 101.49 \$ 108.68 \$ 135.97 \$ 135.97  |
|  |
| Forecasted Rev per Avg Monthly Customer \$ 29.07 \$ 64.05 \$ 91.87 \$ 92.38 \$ 94.47 \$ 99.83 \$ 97.18 \$ 95.92 \$ 100.51 \$ 98.09 \$ 110.67 \$ 138.17 \$ 138.17   |
| Annual Revenue Surcharge/(Credit)  |
| Under/(Over) Collection (153,453) (88,932) (35,411) (60,932) (14,409) 31,705 9,310 (15,053) 18,087 (31,268) 18,292 20,167 \$ 0.00242 \$ 1.09 \$ 2.17 \$  |
| 10%Cap (127,093) (127,093) (127,093) (127,093) (127,093) 127,093 127,093 (127,093) 127,093 (127,093) 127,093 127,093 127,093   |
| RDM Recoveries/(Refunds) (127,093) (88,932) (35,411) (60,932) (14,409) 31,705 9,310 (15,053) 18,087 (31,268) 18,292 20,167 \$ 0.00242 \$ 1.09 \$ 2.17 \$   |
|  |
| PNG Weather Normalization Adjustment -168,573 -81,766 232,509 12,467 0 0 0 0 0 15,236 10,831 -128,718 (108,015)  |
|  |
| PNG Rate (Less CCRC) 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370   |
|  |
| PNG Rate (Less CCRC) 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370   |
| PNG Rate (Less CCRC) 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370 0.14370   |
| PNG Rate (Less CCRC) 0.14370 0   |
| PNG Rate (Less CCRC) 0.14370 0   |
| PNG Rate (Less CCRC) 0.14370 0   |
| PNG Rate (Less CCRC) 0.14370 0   |
| PNG Rate (Less CCRC) 0.14370 0   |
| PNG Rate (Less CCRC) 0.14370 0   |
| PNG Rate (Less CCRC) 0.14370 0   |
| PNG Rate (Less CCRC) 0.14370 0   |
| PNG Rate (Less CCRC) 0.14370 0   |

| Large C&I  | January  | February   | March   | April  | May   | June   | July   | August  | September  | October   | November  | December   | Total   |    |              |             |                               |                  |
|--|--|--|---|--|---|--|--|---|--|---|---|--|---|----|--------------|-------------|-------------------------------|------------------|
| GS-1 C&I > 1,500 CCF   | 13,515,671   | 9,882,435  | 7,468,616   | 1,938,575  | 612,104   | 1,177,246  | 1,009,320  | 1,234,998   | 1,327,821  | 2,388,486   | 3,761,783   | 10,418,725   | 54,735,780  |    |              |             |                               |                  |
| GS-4 C&I > 1,500 CCF   | 551,729  | 380,128  | 327,469   | 58,910   | 64,927  | 50,365   | 52,588   | 70,892  | 50,652   | 100,517   | 177,041   | 503,250  | 2,388,468   |    |              |             |                               |                  |
| GS-5 C&I > 1,500 CCF   | 954,205  | 529,571  | 532,150   | 55,773   | 78,013  | 64,172   | 47,580   | 21,366  | 262,597  | 106,669   | 264,628   | 737,034  | 3,653,758   |    |              |             |                               |                  |
| Total PNG Large C&I  | 15,021,605   | 10,792,134   | 8,328,235   | 2,053,258  | 755,044   | 1,291,783  | 1,109,488  | 1,327,256   | 1,641,070  | 2,595,672   | 4,203,452   | 11,659,009   | 60,778,006  |    |              |             |                               |                  |
| PNG Rate (Less CCRC)   | 0.14332  | 0.14332  | 0.14332   | 0.14332  | 0.14332   | 0.14332  | 0.14332  | 0.14332   | 0.14332  | 0.14332   | 0.14332   | 0.14332  |   |    |              |             |                               |                  |
|  | 2,152,896  | 1,546,729  | 1,193,603   | 294,273  | 108,213   | 185,138  | 159,012  | 190,222   | 235,198  | 372,012   |   | 1,670,969  | 8,710,704   |    |              |             |                               |                  |
| PNG Revenues   | 2,152,890  | 1,546,729  | 1,193,003   | 294,273  | 108,213   | 185,138  | 159,012  | 190,222   | 235,198  | 3/2,012   | 602,439   | 1,670,969  | 8,710,704   |    |              |             |                               |                  |
|  | 4 507 705  | 0.057.444  | 0.005.000   | 700 000  | E01077  | 100.000  |  | 070 100   | 501500   | 000 100   | 4 5 40 074  |  |   |    |              |             |                               |                  |
| GS-NMU C&I > 1,500 CCF   | 4,537,705  | 3,057,114  | 2,665,623   | 709,632  | 504,277   | 402,990  | 276,737  | 376,408   | 534,528  | 926,168   | 1,548,971   | 3,681,014  | 19,221,167  |    |              |             |                               |                  |
| NMU Rate (Less CCRC)   | 0.18698  | 0.18698  | 0.18698   | 0.18698  | 0.18698   | 0.18698  | 0.18698  | 0.18698   | 0.18698  | 0.18698   | 0.18698   | 0.18698  |   |    |              |             |                               |                  |
| NMU Revenues   | 848,460  | 571,619  | 498,418   | 132,687  | 94,290  | 75,351   | 51,744   | 70,381  | 99,946   | 173,175   | 289,627   | 688,276  | 3,593,974   |    |              |             |                               |                  |
|  |  |  |   |  |   |  |  |   |  |   |   |  |   |    |              |             |                               |                  |
| Total Large C&I  | 3,001,357  | 2,118,348  | 1,692,021   | 426,960  | 202,503   | 260,489  | 210,756  | 260,603   | 335,144  | 545,187   | 892,065   | 2,359,245  | 12,304,678  |    |              |             |                               |                  |
|  |  |  |   |  | -   | -  |  | -   | •  |   |   |  |   |    |              |             |                               |                  |
| Large C&I Customers  | 12,194   | 11,848   | 11,804  | 12,010   | 11,294  | 11,330   | 11,353   | 11,322  | 11,242   | 11,332  | 11,198  | 11,421   | 138.350   |    |              |             | Therms                        |                  |
| Average Monthly Customers  | 12,194   | 12,021   | 11,949  | 11,964   | 11,830  | 11,747   | 11,691   | 11,645  | 11,600   | 11,573  | 11,539  | 11,529   | 11,529  |    |              | 3,469       | 6,939                         | 10,408           |
|  |  |  |   |  |   |  |  |   |  |   |   |  |   |    |              | 3,403       | 0,959                         | 10,400           |
| Distribution Revenues per Avg. Monthly Customers   | \$ 246.13 \$   | \$ 425.88  | \$ 570.07 \$  | 605.02   | 629.00  | \$ 655.64  | \$ 676.82  | \$ 701.87   | \$ 733.47  | \$ 782.28   | \$ 861.90   | \$ 1,067.27  | 1,067.27  |    |              |             |                               |                  |
|  |  |  |   |  |   |  |  |   |  |   |   |  |   |    |              |             |                               |                  |
| Forecasted Rev per Avg Monthly Customer  | \$ 170.41 \$   | \$ 375.84  | \$ 564.07 \$  | 614.16   | 634.76  | \$ 654.99  | \$ 671.59  | \$ 698.48   | \$ 724.23  | \$ 774.87   | \$ 856.11   | \$ 1,037.38  | \$ 1,037.38   |    |              |             |                               |                  |
|  |  |  |   |  |   |  |  |   |  |   |   |  |   |    |              |             | nue Surcharge/(Credit)        |                  |
| Under/(Over) Collection  | (980,535)  | (648,295)  | (77,784)  | 118,412  | 74,741  | (8,374)  | (67,791)   | (44,008)  | (119,986)  | (96,273)  | (75,199)  | (388,628)  |   | \$ | (0.00443) \$ | (15.38) \$  | (30.77) \$                    | (46.15)          |
| 10%Cap   | (1,348,657)  | (1,348,657)  | (1,348,657)   | 1,348,657  | 1,348,657   | (1,348,657)  | (1,348,657)  | (1,348,657)   | (1,348,657)  | (1,348,657)   | (1,348,657)   | (1,348,657)  |   |    |              |             |                               |                  |
| RDM Recoveries/(Refunds)   | (980,535)  | (648,295)  | (77,784)  | 118,412  | 74,741  | (8,374)  | (67,791)   | (44,008)  | (119,986)  | (96,273)  | (75,199)  | (388,628)  |   | \$ | (0.00443) \$ | (15.38) \$  | (30.77) \$                    | (46.15)          |
| , ,  |  |  |   |  |   |  |  | , . ,   |  |   | , , ,   |  |   |    | , , ,        |             |                               | , ,              |
| PNG Weather Normalization Adjustment   | -1,197,133   | -767.136   | 2.116.246   | 0  | 36,469  | 0  | 0  | 0   | -50,773  | 761,758   | 185,148   | -1,143,111   | (58,531)  |    |              |             |                               |                  |
| PNG Rate (Less CCRC)   | 0.14332  | 0.14332  | 0.14332   | 0.14332  | 0.14332   | 0.14332  | 0.14332  | 0.14332   | 0.14332  | 0.14332   | 0.14332   | 0.14332  | (00,001)  |    |              |             |                               |                  |
|  | (171,573)  | (109,946)  | 303,300   | 0.14332  | 5,227   | 0.14002  | 0.14002  | 0.14332   |  | 109,175   | 26,535  | (163,831)  | (8,389)   |    |              |             |                               |                  |
| PNG Revenue Adjustment   | (1/1,5/3)  | (109,946)  | 303,300   | -  | 5,227   | -  | -  | -   | (7,277)  | 109,175   | 26,535  | (163,831)  | (8,389)   |    |              |             |                               |                  |
|  |  |  |   |  |   |  |  |   |  |   |   |  |   |    |              |             |                               |                  |
| NMU Weather Normalization Adjustment   | -12,771  | -109,221   | 858,300   | 249,210  | 51,592  | -47,115  | 0  | 0   | -133,857   | 240,649   | 62,435  | -221,124   | 938,098   |    |              |             |                               |                  |
| NMU Rate (Less CCRC)   | 0.18698  | 0.18698  | 0.18698   | 0.18698  | 0.18698   | 0.18698  | 0.18698  | 0.18698   | 0.18698  | 0.18698   | 0.18698   | 0.18698  |   |    |              |             |                               |                  |
| NMU Revenue Adjustment   | (2,388)  | (20,422)   | 160,485   | 46,597   | 9,647   | (8,810)  |  |   | (25,029)   | 44,997  | 11,674  | (41,346)   | 175,406   |    |              |             |                               |                  |
| ·  |  |  |   |  |   |  |  |   |  |   |   |  |   |    |              |             |                               |                  |
| Total Adjusted Revenues  | 2,827,395  | 1,987,980  | 2.155.806   | 473,557  | 217,376   | 251,680  | 210,756  | 260,603   | 302,839  | 699.358   | 930,275   | 2,154,069  | 12,471,695  |    |              |             |                               |                  |
| Distribution Revs per Avg. Monthly Customer Adjusted   | \$ 231.86 \$   |  | \$ 583.41 \$  |  |   | \$ 673.69  |  | \$ 720.09   |  | \$ 811.14   |   | \$ 1,081.75  |   |    |              |             |                               |                  |
| Distribution (Coro por 70 g. monthly Oddionior 7 ajastoa   | Q 201.00 Q   | , 100.01   | ψ 000.11 ¢  | OLL.LO 4   | 041.01  | , 0,0.00   | 001.00   | ,   | ų 1-10.01  | • 011.14  | ψ 001.10  | • 1,001.70   | 1,001.10  |    |              | Annual Paye | nue Surcharge/(Credit)        |                  |
| Under/(Over) Collection  | (70E 701)  | (320,319)  | (250,732)   | (104,868)  | (167,454)   | (242,643)  | (303,268)  | (280,498)   | (321,302)  | (471,194)   | (494,394)   | (576,962)  |   | s  | (0.00658) \$ | (22.84) \$  | (45.68) \$                    | (68.51)          |
|  | (795,781)  |  |   |  |   |  |  |   |  |   |   |  |   | ٠  | (0.00036) \$ | (22.04) p   | (43.08) \$                    | (00.51)          |
| 10%Cap   | (1,348,657)  | (1,348,657)  | (1,348,657)   | (1,348,657)  | (1,348,657)   | (1,348,657)  | (1,348,657)  | (1,348,657)   | (1,348,657)  | (1,348,657)   | (1,348,657)   | (1,348,657)  |   | _  |              |             |                               |                  |
| RDM Recoveries/(Refunds)   | (795,781)  | (320,319)  | (250,732)   | (104,868)  | (167,454)   | (242,643)  | (303,268)  | (280,498)   | (321,302)  | (471,194)   | (494,394)   | (576,962)  |   | \$ | (0.00658) \$ | (22.84) \$  | (45.68) \$                    | (68.51)          |
|  |  |  |   |  |   |  |  |   |  |   |   |  |   |    |              |             |                               |                  |
|  |  |  |   |  |   |  |  |   |  |   |   |  |   |    |              |             |                               |                  |
| Small Volume Interruptible & Joint   | January  |  |   |  |   |  |  |   |  |   |   |  |   |    |              |             |                               |                  |
| SVI-1  |  | February   | March   | April  | May   | June   | July   | August  | September  | October   | November  | December   | Total   |    |              |             |                               |                  |
|  | 2,355,405  | February<br>2,212,380  | 1,945,965   | 615,905  | May<br>-42,495  | June<br>633,896  | -201,136   | August<br>194,856   | September<br>279,394   | 585,655   | 1,229,578   | 2,601,521  | Total<br>12,410,924   |    |              |             |                               |                  |
| SJ-1   |  |  |   |  |   |  |  |   |  |   |   |  |   |    |              |             |                               |                  |
| SJ-1<br>SVI-4  | 2,355,405  | 2,212,380  | 1,945,965   | 615,905  | -42,495   | 633,896  | -201,136   | 194,856   | 279,394  | 585,655   | 1,229,578   | 2,601,521  | 12,410,924  |    |              |             |                               |                  |
| SVI-4  | 2,355,405<br>36,200<br>131,920   | 2,212,380<br>21,170<br>94,334  | 1,945,965<br>20,010<br>47,195   | 615,905<br>10,720<br>86,623  | -42,495<br>1,040<br>15,442  | 633,896<br>6,570<br>-2,461   | -201,136<br>4,610<br>17,469  | 194,856<br>4,310<br>16,632  | 279,394<br>3,190<br>24,190   | 585,655<br>11,040<br>22,550   | 1,229,578<br>14,890<br>69,567   | 2,601,521<br>25,090<br>124,563   | 12,410,924<br>158,840<br>648,024  |    |              |             |                               |                  |
| SVI-4<br>SJ-4  | 2,355,405<br>36,200<br>131,920<br>25,070   | 2,212,380<br>21,170<br>94,334<br>28,780  | 1,945,965<br>20,010<br>47,195<br>20,420   | 615,905<br>10,720<br>86,623<br>3,570   | -42,495<br>1,040<br>15,442<br>-4,430  | 633,896<br>6,570<br>-2,461<br>9,320  | -201,136<br>4,610<br>17,469<br>-3,220  | 194,856<br>4,310<br>16,632<br>560   | 279,394<br>3,190<br>24,190<br>1,990  | 585,655<br>11,040<br>22,550<br>3,460  | 1,229,578<br>14,890<br>69,567<br>11,940   | 2,601,521<br>25,090<br>124,563<br>8,110  | 12,410,924<br>158,840<br>648,024<br>105,570   |    |              |             |                               |                  |
| SVI-4<br>SJ-4<br>SVI-5   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456   | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174   | 615,905<br>10,720<br>86,623<br>3,570<br>5,251  | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770   | 633,896<br>6,570<br>-2,461<br>9,320<br>-828  | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984   | 194,856<br>4,310<br>16,632<br>560<br>2,066  | 279,394<br>3,190<br>24,190<br>1,990<br>2,383   | 585,655<br>11,040<br>22,550<br>3,460<br>860   | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587   | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229  | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092  |    |              |             |                               |                  |
| SVI-4<br>SJ-4<br>SVI-5<br>SJ-5   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456<br>4,470  | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330   | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250  | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300   | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910  | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120  | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170  | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900  | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530   | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587<br>17,850   | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750  | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450   |    |              |             |                               |                  |
| SVI-4<br>SJ-4<br>SVI-5<br>SJ-5<br>Total PNG Small Volume   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456<br>4,470<br>2,598,521   | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534   | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094  | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319   | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300<br>(29,973)   | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407   | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)   | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594   | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047   | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095  | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587<br>17,850<br>1,359,412  | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263   | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092  |    |              |             |                               |                  |
| SVI-4 SVI-5 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Loss CCRC)   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456<br>4,470<br>2,598,521<br>0.11029  | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0.11029  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0.11029   | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0.11029  | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300<br>(29,973)<br>0.11029  | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0.11029  | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029  | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594<br>0.11029  | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047<br>0,11029  | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095  | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587<br>17,850<br>1,359,412<br>0.11029   | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0.11029  | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900   |    |              |             |                               |                  |
| SVI-4<br>SJ-4<br>SVI-5<br>SJ-5<br>Total PNG Small Volume   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456<br>4,470<br>2,598,521   | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534   | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094  | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319   | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300<br>(29,973)   | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407   | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)   | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594   | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047   | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095  | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587<br>17,850<br>1,359,412  | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263   | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450   |    |              |             |                               |                  |
| SVI-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456<br>4,470<br>2,598,521<br>0,11029<br>286,591                                   | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0.11029<br>271,041   | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619  | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312  | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300<br>(29,973)<br>0.11029<br>(3,306)   | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0,11029<br>75,263  | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029<br>(21,442)  | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594<br>0,11029<br>25,212  | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047<br>0,11029<br>34,857  | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095<br>0.11029<br>70,927   | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587<br>17,850<br>1,359,412<br>0.11029   | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473   | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900   |    |              |             |                               |                  |
| SVI-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456<br>4,470<br>2,598,521<br>0.11029  | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0.11029  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0.11029   | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0.11029  | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300<br>(29,973)<br>0.11029  | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0.11029  | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029  | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594<br>0.11029  | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047<br>0,11029  | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095  | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587<br>17,850<br>1,359,412<br>0.11029   | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0.11029  | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900   |    |              |             |                               |                  |
| SVI-4 SJ-4 SVI-5 SJ-5 Total PING Small Volume PING Rate (Less CCRC) PING Revenues SVI-NMU SJ-NMU   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456<br>4,470<br>2,598,521<br>0.11029<br>286,591                                   | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0.11029<br>271,041<br>1,046,722  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619  | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312  | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300<br>(29,973)<br>0.11029<br>(3,306)   | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0.11029<br>75,263  | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029<br>(21,442)<br>53,394                                  | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594<br>0,11029<br>25,212  | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047<br>0,11029<br>34,857  | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095<br>0,11029<br>70,927<br>287,000  | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587<br>17,850<br>1,359,412<br>0,11029<br>149,930<br>588,417                                     | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278  | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900<br>1,516,476<br>6,350,607                         |    |              |             |                               |                  |
| SVI-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456<br>4,470<br>2,598,521<br>0.11029<br>286,591<br>1,490,093                      | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0,11029<br>271,041<br>1,046,722  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619<br>799,271   | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366   | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300<br>(29,973)<br>0.11029<br>(3,306)<br>185,798                              | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0.11029<br>75,263<br>45,202  | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029<br>(21,442)<br>53,394                                  | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594<br>0,11029<br>25,212<br>100,599                                     | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047<br>0,11029<br>34,857  | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095<br>0,11029<br>70,927<br>287,000  | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587<br>17,850<br>1,359,412<br>0.11029<br>149,930<br>588,417                                     | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278  | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900   |    |              |             |                               |                  |
| SVI-4 SJ-4 SVI-5 SJ-5 Total PING Small Volume PING Rate (Less CCRC) PING Revenues SVI-NMU SJ-NMU   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456<br>4,470<br>2,598,521<br>0.11029<br>286,591                                   | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0.11029<br>271,041<br>1,046,722  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619  | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312  | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300<br>(29,973)<br>0.11029<br>(3,306)   | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0.11029<br>75,263  | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029<br>(21,442)<br>53,394                                  | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594<br>0,11029<br>25,212  | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047<br>0,11029<br>34,857  | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095<br>0,11029<br>70,927<br>287,000  | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587<br>17,850<br>1,359,412<br>0,11029<br>149,930<br>588,417                                     | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278  | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900<br>1,516,476<br>6,350,607                         |    |              |             |                               |                  |
| SVI-4 SJ-4 SVI-5 SJ-5 Total PING Small Volume PING Rate (Less CCRC) PING Revenues SVI-INIU SJ-NIMU Total NIMU Small Volume   | 2,355,405<br>36,200<br>131,920<br>25,070<br>45,456<br>4,470<br>2,598,521<br>0.11029<br>286,591<br>1,490,093                      | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0,11029<br>271,041<br>1,046,722  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619<br>799,271   | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366   | -42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300<br>(29,973)<br>0.11029<br>(3,306)<br>185,798                              | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0.11029<br>75,263<br>45,202  | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029<br>(21,442)<br>53,394                                  | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594<br>0,11029<br>25,212<br>100,599                                     | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047<br>0,11029<br>34,857<br>139,467                             | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095<br>0,11029<br>70,927<br>287,000  | 1,229,578<br>14,890<br>69,567<br>11,940<br>15,587<br>17,850<br>1,359,412<br>0.11029<br>149,930<br>588,417                                     | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278  | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900<br>1,516,476<br>6,350,607                         |    |              |             |                               |                  |
| SVI-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU SJ-NMU Total NMU Small Volume NMU Rate (Less CCRC)  | 2,355,405 36,200 131,920 25,070 45,456 4,470 2,598,521 0,11029 286,591 1,490,093 0,08598   | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0,11029<br>271,041<br>1,046,722<br>1,046,722   | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619<br>799,271<br>0,08598  | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>0,08598  | 42,495<br>1,040<br>15,442<br>4,430<br>2,770<br>-2,300<br>(29,973)<br>0.11029<br>(3,306)<br>185,798<br>185,798<br>0.08598          | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0.11029<br>75,263<br>45,202<br>45,202<br>0.08598                                     | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029<br>(21,442)<br>53,394<br>0.08598                       | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594<br>0,11029<br>25,212<br>100,599<br>0,08598                          | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047<br>0,11029<br>34,857<br>139,467                             | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095<br>0.11029<br>70,927<br>287,000<br>287,000<br>0.08598  | 1,229,578 14,890 69,567 11,940 15,587 17,850 1,359,412 0.11029 149,930 588,417 0.08598  | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0.11029<br>313,473<br>1,262,278<br>1,262,278   | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900<br>1,516,476<br>6,350,607                         |    |              |             |                               |                  |
| SVI-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU SJ-NMU Total NMU Small Volume NMU Rate (Less CCRC)  | 2,355,405 36,200 131,920 25,070 45,456 4,470 2,598,521 0,11029 286,591 1,490,093 0,08598   | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0,11029<br>271,041<br>1,046,722<br>1,046,722   | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619<br>799,271<br>0,08598  | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>0,08598  | 42,495<br>1,040<br>15,442<br>4,430<br>2,770<br>-2,300<br>(29,973)<br>0.11029<br>(3,306)<br>185,798<br>185,798<br>0.08598          | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0.11029<br>75,263<br>45,202<br>45,202<br>0.08598                                     | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029<br>(21,442)<br>53,394<br>0.08598                       | 194,856<br>4,310<br>16,632<br>560<br>2,066<br>10,170<br>228,594<br>0,11029<br>25,212<br>100,599<br>0,08598                          | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047<br>0,11029<br>34,857<br>139,467                             | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095<br>0.11029<br>70,927<br>287,000<br>287,000<br>0.08598  | 1,229,578 14,890 69,567 11,940 15,587 17,850 1,359,412 0.11029 149,930 588,417 0.08598  | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0.11029<br>313,473<br>1,262,278<br>1,262,278   | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900<br>1,516,476<br>6,350,607                         |    |              |             |                               |                  |
| SVI-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU SJ-NMU Total NMU Small Volume NMU Rate (Less CCRC) NMU Revenues   | 2,355,405 36,200 131,920 25,070 45,456 4,470 2,596,521 0,11029 286,591 1,490,093 0,08598 128,118                                 | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0,11029<br>271,041<br>1,046,722<br>0,08598<br>89,997   | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619<br>799,271<br>0,08598<br>68,721  | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>0,08598<br>30,296  | 42,495<br>1,040<br>15,442<br>-4,430<br>2,770<br>-2,300<br>(29,973)<br>0.11029<br>(3,306)<br>185,798<br>0.08598<br>15,975          | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0.11029<br>75,263<br>45,202<br>45,202<br>0.88598<br>3,886                            | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029<br>(21,442)<br>53,394<br>0.08598<br>4,591              | 194,856 4,310 16,632 560 2,066 610,170 228,594 0,11029 25,212 100,599 0,08598 8,650   | 279,394 3,190 24,190 1,990 2,383 4,900 316,047 0,11029 34,857 139,467 0,08598 11,991   | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095<br>0.11029<br>70,927<br>287,000<br>0.88598<br>24,676   | 1,229,578 14,890 69,567 11,940 15,587 17,850 1,359,412 0,11029 149,930 588,417 588,417 0,08598 50,592   | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278<br>1,262,278<br>0,08598<br>108,531   | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900<br>1,516,476<br>6,350,607<br>546,025              |    |              |             |                               |                  |
| SVI-4 SJ-4 SJ-5 SJ-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU SJ-NMU Total NMU Small Volume NMU Rate (Less CCRC) NMU Revenues Total Small Volume Revenues   | 2,355,405 36,200 131,920 25,070 45,456 4,470 2,596,521 0,11029 286,591 1,490,093 0,08599 128,118 414,709                         | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0,11029<br>271,041<br>1,046,722<br>1,046,722<br>0,08598<br>89,997  | 1,945,965 20,010 47,195 20,420 23,174 43,330 2,100,094 0,11029 231,619 799,271 0,08598 68,721 300,341   | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>0,08598<br>30,296  | 42,495<br>1,040<br>15,442<br>4,430<br>2,770<br>2,300<br>(29,973)<br>0,11029<br>(3,306)<br>185,798<br>185,798<br>1,08598<br>15,975 | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0.11029<br>75,263<br>45,202<br>45,202<br>0.08598<br>3,886                            | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0.11029<br>(21,442)<br>53,394<br>0.08598<br>4,591              | 194,856 4,310 16,632 560 2,066 10,170 228,594 0.11029 25,212 100,599 0.08598 8,650 33,861   | 279,394<br>3,190<br>24,190<br>1,990<br>2,383<br>4,900<br>316,047<br>0,11029<br>34,857<br>139,467<br>0,08598<br>11,991        | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>643,095<br>0.11029<br>70,927<br>287,000<br>287,000<br>0.08598<br>24,676  | 1,229,578 14,890 69,567 11,940 15,587 17,850 1,359,412 0.11029 149,930 588,417 0.08598 50,592   | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278<br>1,262,278<br>0,08598<br>108,531<br>422,004  | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900<br>1,516,476<br>6,350,607<br>546,025              |    |              |             | Thomas                        |                  |
| SVI-4 SJ-4 SJ-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU SJ-NMU SJ-NMU Total NMU Small Volume NMU Rate (Less CCRC) NMU Revenues Total Small Volume Revenues Small Volume Int & Joint Customers  | 2,355,405 36,200 131,920 25,070 45,456 4,470 2,598,521 0,11029 286,591 1,490,093 0,08598 128,118 414,709                         | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0,11029<br>271,041<br>1,046,722<br>0,08598<br>89,997<br>361,039  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619<br>799,271<br>0,08598<br>68,721<br>300,341                                       | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>0,08598<br>30,296  | 42,495<br>1,040<br>15,442<br>4,430<br>2,770<br>2,300<br>(29,973)<br>0,11029<br>(3,306)<br>185,798<br>0,08598<br>15,975            | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0,11029<br>75,263<br>45,202<br>45,202<br>0,08598<br>3,886<br>79,149                  | -201,136<br>4,610<br>17,469<br>-3,220<br>1,984<br>-14,120<br>(194,413)<br>0,11029<br>(21,442)<br>53,394<br>0,08598<br>4,591<br>(16,851)  | 194,856 4,310 16,632 560 2,066 10,170 228,594 0,11029 25,212 100,599 0,08598 8,650 33,861   | 279,394 3,190 24,190 1,990 2,383 4,900 316,047 0,11029 34,857 139,467 0,08598 11,991 46,848                                  | 585,655<br>11,040<br>22,550<br>3,460<br>860<br>19,530<br>0,11029<br>70,927<br>287,000<br>0,88598<br>24,676  | 1,229,578 14,890 69,567 11,940 15,587 17,850 1,359,412 0,11029 149,930 588,417 0,08598 50,592   | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278<br>0,08598<br>108,531<br>422,004   | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>13,749,900<br>1,516,476<br>6,350,607<br>546,025<br>2,062,502 |    |              | 10.000      | Therms                        | 59.400           |
| SVI-4 SJ-4 SJ-5 SJ-5 Total PNG Small Volume PNG Ratie (Less CCRC) PNG Revenues SVI-NMU SJ-NMU Total NMU Small Volume NMU Rate (Less CCRC) NMD Revenues  Total Small Volume Revenues  Small Volume Int & Joint Customers Average Monthly Customers  | 2,355,405 36,200 31,1920 25,070 45,456 4,470 2,598,521 0,11029 286,591 1,490,093 0,08599 128,118 414,709                         | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0,11029<br>271,041<br>1,046,722<br>0,08598<br>89,997<br>361,039  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619<br>799,271<br>0,08598<br>68,721<br>300,341<br>512<br>519                         | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>0,08599<br>30,296  | 42,495<br>1,040<br>15,442<br>4,430<br>2,770<br>2,300<br>(29,973)<br>(3,306)<br>185,798<br>185,798<br>1,5975<br>12,669             | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0,11029<br>75,263<br>45,202<br>45,202<br>0,08598<br>3,886<br>79,149                  | -201,136<br>4,610<br>17,469<br>3,220<br>1,984<br>1-14,120<br>0,11029<br>(21,442)<br>53,394<br>53,394<br>(16,851)<br>(16,851)             | 194,856 4,310 16,632 560 2,066 10,170 228,594 0,11029 25,212 100,599 100,599 0,08598 8,650 33,861                                   | 279,394 3,190 24,190 1,990 2,383 4,900 316,047 0,11029 34,857 139,467 0,08598 11,991 46,848                                  | \$85,655<br>11,040<br>22,550<br>3,460<br>19,530<br>643,095<br>0,11029<br>70,927<br>287,000<br>0.88598<br>24,676<br>95,603   | 1,229,578 14,890 69,567 11,940 15,587 17,950 1,359,412 0,11029 149,930 588,417 0,08598 50,592 200,522   | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278<br>0,08598<br>108,531<br>422,004   | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>1,516,476<br>6,350,607<br>546,025<br>2,062,502               |    |              | 19.499      | Therms 38,998                 | 58.496           |
| SVI-4 SJ-4 SJ-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU SJ-NMU SJ-NMU Total NMU Small Volume NMU Rate (Less CCRC) NMU Revenues Total Small Volume Revenues Small Volume Int & Joint Customers  | 2,355,405 36,200 131,920 25,070 45,456 4,470 2,598,521 0,11029 286,591 1,490,093 0,08598 128,118 414,709                         | 2,212,380<br>21,170<br>94,334<br>28,780<br>25,160<br>75,710<br>2,457,534<br>0,11029<br>271,041<br>1,046,722<br>0,08598<br>89,997<br>361,039  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0,11029<br>231,619<br>799,271<br>0,08598<br>68,721<br>300,341                                       | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>0,08599<br>30,296  | 42,495<br>1,040<br>15,442<br>4,430<br>2,770<br>2,300<br>(29,973)<br>(3,306)<br>185,798<br>185,798<br>1,5975<br>12,669             | 633,896<br>6,570<br>-2,461<br>9,320<br>-828<br>35,910<br>682,407<br>0,11029<br>75,263<br>45,202<br>45,202<br>0,08598<br>3,886<br>79,149                  | -201,136<br>4,610<br>17,469<br>3,220<br>1,984<br>1-14,120<br>0,11029<br>(21,442)<br>53,394<br>53,394<br>(16,851)<br>(16,851)             | 194,856 4,310 16,632 560 2,066 10,170 228,594 0,11029 25,212 100,599 100,599 0,08598 8,650 33,861                                   | 279,394 3,190 24,190 1,990 2,383 4,900 316,047 0,11029 34,857 139,467 0,08598 11,991 46,848                                  | \$85,655<br>11,040<br>22,550<br>3,460<br>19,530<br>643,095<br>0,11029<br>70,927<br>287,000<br>0.88598<br>24,676<br>95,603   | 1,229,578 14,890 69,567 11,940 15,587 17,850 1,359,412 0,110,29 149,930 588,417 0,08598 50,592 200,522  | 2,601,521<br>25,090<br>124,563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278<br>0,08598<br>108,531<br>422,004   | 12,410,924<br>158,840<br>648,024<br>105,570<br>163,092<br>263,450<br>1,516,476<br>6,350,607<br>546,025<br>2,062,502               |    |              | 19,499      |                               | 58,496           |
| SVI-4 SJ-4 SJ-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU SJ-MMU Total NMU Small Volume NMU Rate (Less CCRC) NMU Revenues Total Small Volume Revenues Small Volume Int & Joint Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers  | 2,355,405 36,200 31,1,920 25,070 45,456 4,470 2,598,521 0,11029 286,591 1,490,093 1,490,093 414,709 414,709 530 530 \$ 782,03 \$ | 2,212,380 21,170 94,334 28,780 25,160 75,710 2,457,534 0.11029 271,041 1,046,722 1,046,722 0,0858 89,997 361,039   | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0.11029<br>231,619<br>799,271<br>799,271<br>799,271<br>300,341<br>512<br>519<br>\$ 2,073,70 \$      | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>0,08598<br>30,296<br>112,608   | 42,495 1,040 15,442 4,430 2,770 -2,300 (29,973) 0,11029 (3,306) 185,798 0,08598 15,975 12,669 516 519 5 2,314,23                  | 633,896 6,570 -2,461 9,320 -828 35,910 682,407 0.11029 75,263 45,202 45,202 0.8898 79,149 522 520 \$ 2,464,08 :  | -201,136 4,610 17,469 3,220 1,1984 -14,120 (194,413) 0,11029 (21,442) 53,394 0,08598 4,591 (16,851) 516 519 \$ 2,434,42                  | 194,856 4,310 16,632 560 2,066 10,170 228,594 0,11029 25,212 100,599 100,599 0,8598 8,650 33,861 507 518                            | 279,394 3,190 24,190 1,190 2,383 4,900 316,047 0.11029 34,657 139,467 0.08588 11,991 46,848 513 517 \$ 2,600.17              | \$85,655 11,040 22,550 3,460 8600 19,530 643,095 0,11029 70,927 287,000 0,88598 24,676 95,603 515 \$17 \$2,786,01   | 1,229,578 14,990 69,567 11,940 15,587 17,850 1,359,412 0,11029 149,930 588,417 0.08598 50,592 200,522 505 516 \$ 3,180,83                     | 2,601,521<br>2,601,521<br>2,4563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278<br>1,262,278<br>0,08598<br>108,531<br>422,004<br>512<br>515<br>\$4,001,51  | 12,410,924 158,840 648,024 105,570 163,092 263,450 1,516,476 6,350,607 546,025 2,062,502 6,185 515 4,001,51                       |    |              | 19,499      |                               | 58,496           |
| SVI-4 SJ-4 SJ-5 SJ-5 Total PNG Small Volume PNG Ratie (Less CCRC) PNG Revenues SVI-NMU SJ-NMU Total NMU Small Volume NMU Rate (Less CCRC) NMD Revenues  Total Small Volume Revenues  Small Volume Int & Joint Customers Average Monthly Customers  | 2,355,405 36,200 31,1920 25,070 45,456 4,470 2,598,521 0,11029 286,591 1,490,093 0,08599 128,118 414,709                         | 2,212,380 21,170 94,334 28,780 25,160 75,710 2,457,534 0.11029 271,041 1,046,722 1,046,722 0,0858 89,997 361,039   | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>0.11029<br>231,619<br>799,271<br>799,271<br>799,271<br>300,341<br>512<br>519<br>\$ 2,073,70 \$      | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>0,08598<br>30,296<br>112,608   | 42,495 1,040 15,442 4,430 2,770 -2,300 (29,973) 0,11029 (3,306) 185,798 0,08598 15,975 12,669 516 519 5 2,314,23                  | 633,896 6,570 -2,461 9,320 -828 35,910 682,407 0.11029 75,263 45,202 45,202 0.8898 79,149 522 520 \$ 2,464,08 :  | -201,136 4,610 17,469 3,220 1,1984 -14,120 (194,413) 0,11029 (21,442) 53,394 0,08598 4,591 (16,851) 516 519 \$ 2,434,42                  | 194,856 4,310 16,632 560 2,066 10,170 228,594 0,11029 25,212 100,599 100,599 0,8598 8,650 33,861 507 518                            | 279,394 3,190 24,190 1,190 2,383 4,900 316,047 0.11029 34,657 139,467 0.08588 11,991 46,848 513 517 \$ 2,600.17              | \$85,655 11,040 22,550 3,460 8600 19,530 643,095 0,11029 70,927 287,000 0,88598 24,676 95,603 515 \$17 \$2,786,01   | 1,229,578 14,890 69,567 11,940 15,587 17,950 1,359,412 0,11029 149,930 588,417 0,08598 50,592 200,522   | 2,601,521<br>2,601,521<br>2,4563<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278<br>1,262,278<br>0,08598<br>108,531<br>422,004<br>512<br>515<br>\$4,001,51  | 12,410,924 158,840 648,024 105,570 163,092 263,450 1,516,476 6,350,607 546,025 2,062,502 6,185 515 4,001,51                       |    |              |             | 38,998                        | 58,496           |
| SVI-4 SJ-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU Total NMU Small Volume NMU Rate (Less CCRC) NMU Revenues Total Small Volume Revenues Small Volume Int & Joint Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Forecasted Rev per Avg Monthly Customer   | 2,355,405 36,200 131,920 25,070 45,456 4,470 2,598,521 0,11029 286,591 1,490,093 1,490,093 1,281,18 414,709 530 \$ 782,03 \$     | 2,212,380 21,170 94,334 28,780 25,160 75,710 2,457,534 0,11029 271,041 1,046,722 1,046 | 1,945,965 20,010 47,195 20,420 23,174 43,330 23,1619 799,271 799,271 300,341 512 519 \$ 2,073.70 \$ \$ 2,236,32 \$  | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>362,366<br>302,96<br>112,608<br>523<br>520<br>520<br>522,285,88 \$<br>52,639,73 \$                                 | 42,495 1,040 15,442 4,430 2,770 -2,300 (29,973) 0,11029 (3,306) 185,798 0,08598 15,975 12,669 516 519 5,2,314,23                  | 633,896 6,570 -2,461 9,320 -2,461 9,320 828 35,910 682,407 0,11029 75,263 45,202 45,202 45,202 45,202 52,2464,08 52,2464,08 52,2464,08 52,2701,00 53,896 | -201,136 4,610 4,610 17,469 -3,220 1,994 -14,120 (194,413) 0,11029 (21,442) 53,394 53,394 4,591 (16,851) 516 519 \$ 2,434,42 \$ 2,731,62 | 194,856 4,310 16,632 560 2,066 10,170 228,594 0,11029 25,212 100,599 100,599 0,08598 8,650 33,861 507 518 \$ 2,507,15               | 279,394 3,190 24,190 1,990 2,393 4,900 316,047 0,11029 34,857 139,467 139,467 139,467 46,848 513 517 \$ 2,600,17 \$ 2,978,20 | \$85,655 11,040 22,550 3,460 8600 19,530 643,095 0,11029 70,927 287,000 287,000 287,000 95,603 515 515 \$2,786,01 \$3,234,66  | 1,229,578 14,890 69,567 11,940 15,587 17,880 1,359,412 0,11029 149,930 588,417 588,417 0,08598 50,592 200,522 505 516 \$ 3,180.83 \$ 3,706.52 | 2,601,521<br>2,601,521<br>2,453<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278<br>1,262,278<br>1,262,278<br>1,262,278<br>1,262,278<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,26 | 12,410,924 158,840 648,024 105,570 163,092 263,450 1,516,476 6,350,607 546,025 2,062,502 6,185 515 4,001,51                       |    |              | Annual Reve | 38,998 nue Surcharge/(Credit) |                  |
| SVI-4 SJ-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Lass CCRC) PNG Revenues SVI-NMU JOIN SWILL | 2,355,405 36,200 131,920 25,070 45,456 4,470 2,998,521 0,11029 286,591 1,490,093 0,08599 128,118 414,709 530 \$ 782,03 \$        | 2,212,380 21,170 94,334 28,780 25,160 75,710 2,457,534 0,11029 271,041 1,046,722 0,08598 89,997 361,039 515 522 \$ 1,484,92 \$ 1,533,55  | 1,945,965<br>20,010<br>47,195<br>20,420<br>23,174<br>43,330<br>2,100,094<br>799,271<br>0,00599<br>68,721<br>300,341<br>512<br>519<br>\$ 2,073,70 \$<br>\$ 2,236,32 \$<br>90,094 | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>82,312<br>352,366<br>0,09598<br>30,296<br>112,608<br>523<br>520<br>522,639,73<br>523<br>523<br>523<br>523<br>523<br>523<br>523<br>523<br>523<br>52 | 42,495 1,040 15,442 4,430 2,770 2,300 (1,102) (3,306) 185,798 185,798 185,798 1,2669 516 519 516 519 52,314,23 3,263,64           | 633,896 6,570 -2,461 9,320 -828 35,910 682,407 0,11029 75,263 45,202 0,08598 3,886 79,149 522 520 \$ 2,464,08 \$ \$ 2,701,00 \$ \$                       | -201,136 4,610 17,469 -3,220 1,984 -14,120 (194,413) 0,11029 (21,442) 53,394 0,08598 4,591 (16,851) 516 519 \$ 2,434,42 \$ 2,731,62      | 194,856 194,810 16,632 560 2,066 10,170 228,594 0,11029 25,212 100,599 100,599 0,08598 8,650 33,861 507 518 \$ 2,507,15 \$ 2,881,65 | 279,394 3,190 24,190 1,990 1,990 2,383 4,900 316,047 0,11029 34,857 139,467 0,08598 11,991 46,848 517 \$12,978,20 209,433    | \$85,655<br>11,040<br>22,550<br>3,460<br>880<br>19,530<br>643,095<br>0.11029<br>70,927<br>287,000<br>0.8859<br>24,676<br>95,603<br>515<br>517<br>\$2,786.01<br>\$3,234.66 | 1,229,578 14,890 69,567 11,940 15,587 17,850 1,359,412 0,11029 149,930 588,417 0,08598 50,592 200,522 505 516 \$ 3,180,83 \$ 3,706,52         | 2,601,521<br>25,000<br>124,663<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278<br>0,08598<br>108,539<br>422,004<br>512<br>515<br>\$ 4,001,51<br>\$ 4,521,73<br>288,203  | 12,410,924 158,840 648,024 105,570 163,092 263,450 1,516,476 6,350,607 546,025 2,062,502 6,185 515 4,001,51                       | ş  | 0.01159 \$   |             | 38,998                        | 58,496<br>677.88 |
| SVI-4 SJ-4 SJ-4 SVI-5 SJ-5 Total PNG Small Volume PNG Rate (Less CCRC) PNG Revenues SVI-NMU JS-1-MMU Total NMU Small Volume NMU Rate (Less CCRC) NMU Revenues Total Small Volume Revenues Small Volume Int & Joint Customers Average Monthly Customers Distribution Revenues Per Avg. Monthly Customers Forecasted Rev per Avg Monthly Customer  | 2,355,405 36,200 131,920 25,070 45,456 4,470 2,598,521 0,11029 286,591 1,490,093 1,490,093 1,281,18 414,709 530 \$ 782,03 \$     | 2,212,380 21,170 94,334 28,780 25,160 75,710 2,457,534 0,11029 271,041 1,046,722 1,046 | 1,945,965 20,010 47,195 20,420 23,174 43,330 23,1619 799,271 799,271 300,341 512 519 \$ 2,073.70 \$ \$ 2,236,32 \$  | 615,905<br>10,720<br>86,623<br>3,570<br>5,251<br>24,250<br>746,319<br>0,11029<br>82,312<br>352,366<br>362,366<br>302,96<br>112,608<br>523<br>520<br>520<br>522,285,88 \$<br>52,639,73 \$                                 | 42,495 1,040 15,442 4,430 2,770 -2,300 (29,973) 0,11029 (3,306) 185,798 0,08598 15,975 12,669 516 519 5,2,314,23                  | 633,896 6,570 -2,461 9,320 -2,461 9,320 828 35,910 682,407 0,11029 75,263 45,202 45,202 45,202 45,202 52,2464,08 52,2464,08 52,2464,08 52,2701,00 53,896 | -201,136 4,610 4,610 17,469 -3,220 1,994 -14,120 (194,413) 0,11029 (21,442) 53,394 53,394 4,591 (16,851) 516 519 \$ 2,434,42 \$ 2,731,62 | 194,856 4,310 16,632 560 2,066 10,170 228,594 0,11029 25,212 100,599 100,599 0,08598 8,650 33,861 507 518 \$ 2,507,15               | 279,394 3,190 24,190 1,990 2,393 4,900 316,047 0,11029 34,857 139,467 139,467 139,467 46,848 513 517 \$ 2,600,17 \$ 2,978,20 | \$85,655 11,040 22,550 3,460 8600 19,530 643,095 0,11029 70,927 287,000 287,000 287,000 95,603 515 515 \$2,786,01 \$3,234,66  | 1,229,578 14,890 69,567 11,940 15,587 17,880 1,359,412 0,11029 149,930 588,417 588,417 0,08598 50,592 200,522 505 516 \$ 3,180.83 \$ 3,706.52 | 2,601,521<br>2,601,521<br>2,453<br>8,110<br>39,229<br>43,750<br>2,842,263<br>0,11029<br>313,473<br>1,262,278<br>1,262,278<br>1,262,278<br>1,262,278<br>1,262,278<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,262,778<br>1,26 | 12,410,924 158,840 648,024 105,570 163,092 263,450 1,516,476 6,350,607 546,025 2,062,502 6,185 515 4,001,51                       | ş  | 0.01159 \$   | Annual Reve | 38,998 nue Surcharge/(Credit) |                  |

| Large Volume Interruptible & Joint               | January     | February       | March    | April     | May          | June         | July         | August       | September    | October      | November     | December        | Total     |                    |               |                         |            |
|--|-------------|----------------|----------|-----------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|-----------|--------------------|---------------|-------------------------|------------|
| LVI-1 TP   | -109,724    | 196,482        | 546,185  | 241,499   | 133,751      | 387,108      | 201,928      | 277,580      | 264,595      | 480,831      | 554,148      | 513,676         | 3,688,059 |                    |               |                         |            |
| LVI-1 Mainline                                   |             |                |          |           |              |              |              |              |              |              |              |                 | -         |                    |               |                         |            |
| LVI-4  | 280,160     | 204,240        | 141,330  | 21,290    | 11,720       | 24,980       | -4,200       | 4,180        | 14,950       | 44,000       | 88,270       | 174,350         | 1,005,270 |                    |               |                         |            |
| LJ-5 TP  |             |                |          |           |              |              |              |              |              |              |              |                 | -         |                    |               |                         |            |
| Total PNG Large Volume                           | 170,436     | 400,722        | 687,515  | 262,789   | 145,471      | 412,088      | 197,728      | 281,760      | 279,545      | 524,831      | 642,418      | 688,026         | 4,693,329 |                    |               |                         |            |
| PNG Rate (Less CCRC)                             | 0.02596     | 0.02596        | 0.02596  | 0.02596   | 0.02596      | 0.02596      | 0.02596      | 0.02596      | 0.02596      | 0.02596      | 0.02596      | 0.02596         |           |                    |               |                         |            |
| PNG Revenues                                     | 4,425       | 10,403         | 17,848   | 6,822     | 3,776        | 10,698       | 5,133        | 7,314        | 7,257        | 13,625       | 16,677       | 17,861          | 121,839   |                    |               |                         |            |
|  |             |                |          |           |              |              |              |              |              |              |              |                 |           |                    |               |                         |            |
| LVI-NMU TP                                       | 729,509     | 317,185        | 458,724  | 203,548   | 429,755      | 393,680      | 254,224      | 216,571      | 232,496      | 538,847      | 368,342      | 581,829         | 4,724,710 |                    |               |                         |            |
| NMU Rate (Less CCRC)                             | 0.01884     | 0.01884        | 0.01884  | 0.01884   | 0.01884      | 0.01884      | 0.01884      | 0.01884      | 0.01884      | 0.01884      | 0.01884      | 0.01884         |           |                    |               |                         |            |
| NMU Revenues                                     | 13,744      | 5,976          | 8,642    | 3,835     | 8,097        | 7,417        | 4,790        | 4,080        | 4,380        | 10,152       | 6,940        | 10,962          | 89,014    |                    |               |                         |            |
|  |             |                |          |           |              |              |              |              |              |              |              |                 |           |                    |               |                         |            |
| Total Large Volume Revenues                      | 18,168      | 16,379         | 26,490   | 10,657    | 11,873       | 18,115       | 9,923        | 11,395       | 11,637       | 23,776       | 23,617       | 28,823          | 210,852   |                    |               |                         |            |
|  |             |                |          |           |              |              |              |              |              |              |              |                 |           |                    |               |                         |            |
| Large Volume Int & Joint Customers               | 73          | 60             | 70       | 70        | 70           | 70           | 70           | 70           | 71           | 70           | 70           | 71              | 835       |                    |               | Therms                  |            |
| Average Monthly Customers                        | 73          | 66             | 67       | 68        | 69           | 69           | 69           | 69           | 69           | 69           | 69           | 70              | 70        |                    | 67,677        | 135,354.47              | 203,032    |
| Distribution Revenues per Avg. Monthly Customers | \$ 250.48   | \$ 523.04 \$   | 904.85   | 1,052.91  | \$ 1,219.13  | \$ 1,477.93  | \$ 1,617.79  | \$ 1,778.41  | \$ 1,940.83  | \$ 2,283.15  | \$ 2,621.53  | \$ 3,030.33 \$  | 3,030.33  |                    |               |                         |            |
|  |             |                |          |           |              |              |              |              |              |              |              |                 |           |                    |               |                         |            |
| Forecasted Rev per Avg Monthly Customer          | \$ 1,471.29 | \$ 1,405.85 \$ | 2,109.18 | 2,231.80  | \$ 2,344.56  | \$ 2,503.09  | \$ 2,640.05  | \$ 2,671.14  | \$ 3,096.09  | \$ 3,424.75  | \$ 3,957.43  | \$ 4,418.61 \$  | 4,418.61  |                    |               |                         |            |
|  |             |                |          |           |              |              |              |              |              |              |              |                 |           |                    |               | enue Surcharge/(Credit) |            |
| Under/(Over) Collection                          | 78,132      | 56,499         | 77,077   | 75,449    | 72,027       | 65,610       | 65,425       | 57,135       | 73,936       | 73,062       | 85,498       | 88,849          |           | \$<br>0.00770 \$   | 521.25 \$     | 1,042.50 \$             | 1,563.75   |
| 10%Cap   | 28,279      | 28,279         | 28,279   | 28,279    | 28,279       | 28,279       | 28,279       | 28,279       | 28,279       | 28,279       | 28,279       | 28,279          |           |                    |               |                         |            |
| RDM Recoveries/(Refunds)                         | 28,279      | 28,279         | 28,279   | 28,279    | 28,279       | 28,279       | 28,279       | 28,279       | 28,279       | 28,279       | 28,279       | 28,279          |           | \$<br>0.00245 \$   | 165.90 \$     | 331.81 \$               | 497.71     |
|  |             |                |          |           |              |              |              |              |              |              |              |                 |           |                    |               |                         |            |
|  |             |                |          |           |              | _            |              |              |              |              |              |                 |           |                    |               |                         |            |
| Small Volume Transport                           | January     | February       | March    | April     | May          | June         | July         | August       | September    | October      | November     | December        | Total     |                    |               |                         |            |
| SVI-1 Transport                                  | 85,610      | 43,240         | 76,360   | 70,190    | 51,610       | -18,010      | 97,800       | 43,440       | 31,680       | 56,960       | 52,910       | 56,880          | 648,670   |                    |               |                         |            |
| SJ-1 Transport                                   | 173,884     | 173,250        | 22,010   | 39,620    | 8,330        | -6,350       | 5,040        | 3,220        | 8,970        | 22,590       | 31,900       | 187,570         | 670,034   |                    |               |                         |            |
| SVI-4 Transport                                  | 418,731     | -115,584       | 183,685  | -86,331   | 1,248,548    | -245,148     | 26,915       | 82,605       | 19,166       | 110,646      | 113,258      | 94,278          | 1,850,769 |                    |               |                         |            |
| SJ-4 Transport                                   | 0           | 0              | 92,400   | 55,430    | -56,480      | -5,710       | 960          | 240          | 4,830        | -4,780       | 4,730        | -2,800          | 88,820    |                    |               |                         |            |
| SVI-5 Transport                                  | 41,240      | 37,220         | 57,900   | 16,550    | 12,380       | 9,840        | 8,800        | 6,570        | 9,040        | 22,770       | 29,430       | 36,630          | 288,370   |                    |               |                         |            |
| SJ-5 Transport                                   |             |                |          |           |              |              |              |              |              |              |              |                 | -         |                    |               |                         |            |
| Total PNG Small Volume Transport                 | 719,465     | 138,126        | 432,355  | 95,459    | 1,264,388    | (265,378)    | 139,515      | 136,075      | 73,686       | 208,186      | 232,228      | 372,558         | 3,546,663 |                    |               |                         |            |
| PNG Rate (Less CCRC)                             | 0.11029     | 0.11029        | 0.11029  | 0.11029   | 0.11029      | 0.11029      | 0.11029      | 0.11029      | 0.11029      | 0.11029      | 0.11029      | 0.11029         |           |                    |               |                         |            |
| PNG Revenues                                     | 79,350      | 15,234         | 47,684   | 10,528    | 139,449      | (29,269)     | 15,387       | 15,008       | 8,127        | 22,961       | 25,612       | 41,089          | 391,161   |                    |               |                         |            |
|  | 70.100      |                | 400 707  | 10.005    |              |              | 70.004       |              | 00.105       |              |              | E4 E00          |           |                    |               |                         |            |
| SVI-NMU Transport                                | 73,436      | 67,963         | 109,737  | 40,005    | 134,109      | 112,880      | 72,604       | 47,944       |              | 101,578      | 145,789      | 51,599          | 1,051,129 |                    |               |                         |            |
| SJ-NMU Transport                                 | 239,020     | 212,562        | 232,074  | 104,667   | -66,704      | 25,503       | 1,567        | 13,020       | 11,764       | 24,838       | 58,925       | 291,149         | 1,148,385 |                    |               |                         |            |
| Total NMU Small Volume Transport                 | 312,456     | 280,525        | 341,811  | 144,672   | 67,405       | 138,383      | 74,171       | 60,964       | 105,249      | 126,416      | 204,714      | 342,748         | 2,199,514 |                    |               |                         |            |
| NMU Rate (Less CCRC)                             | 0.08598     | 0.08598        | 0.08598  | 0.08598   | 0.08598      | 0.08598      | 0.08598      | 0.08598      | 0.08598      | 0.08598      | 0.08598      | 0.08598         |           |                    |               |                         |            |
| NMU Revenues                                     | 26,865      | 24,120         | 29,389   | 12,439    | 5,795        | 11,898       | 6,377        | 5,242        | 9,049        | 10,869       | 17,601       | 29,469          | 189,114   |                    |               |                         |            |
|  |             |                |          |           |              |              |              |              |              |              |              |                 |           |                    |               |                         |            |
| Total Small Volume Transport Revenues            | 106,215     | 39,353         | 77,073   | 22,967    | 145,245      | (17,370)     | 21,764       | 20,249       | 17,176       | 33,830       | 43,214       | 70,559          | 580,276   |                    |               |                         |            |
|  |             |                |          |           |              |              |              |              |              |              |              |                 |           |                    |               |                         |            |
| Small Volume Transport Customers                 | 42          | 36             | 41       | 39        | 42           | 39           | 39           | 39           | 38           | 41           | 41           | 43              | 480       |                    |               | Therms                  |            |
| Average Monthly Customers                        | 42          | 39             | 40       | 39        | 40           | 40           | 40           | 40           | 39           | 40           | 40           | 40              | 40        |                    | 71,802        | 143,605                 | 215,407    |
| Distribution Revenues per Avg. Monthly Customers | \$ 2,559.39 | \$ 3,735.71 \$ | 5,615.96 | 6,220.56  | \$ 9,774.60  | \$ 9,378.76  | \$ 9,954.66  | \$ 10,480.21 | \$ 10,964.03 | \$ 11,775.42 | \$ 12,825.51 | \$ 14,501.86 \$ | 14,501.86 |                    |               |                         |            |
|  |             |                |          |           |              |              |              |              |              |              |              |                 |           |                    |               |                         |            |
| Forecasted Rev per Avg Monthly Customer          | \$ 1,199.81 | \$ 3,540.46 \$ | 4,567.81 | 11,813.06 | \$ 10,185.16 | \$ 10,578.87 | \$ 11,982.75 | \$ 13,478.15 | \$ 13,049.38 | \$ 10,337.80 | \$ 9,028.33  | \$ 10,527.60 \$ | 10,527.60 |                    |               |                         |            |
|  |             |                |          |           |              |              |              |              |              |              |              |                 |           |                    |               | enue Surcharge/(Credit) |            |
| Under/(Over) Collection                          | (53,024)    | (7,712)        | (40,878) | 216,709   | 15,848       | 46,204       | 77,937       | 115,046      | 79,939       | (55,061)     | (144,983)    | (151,353)       |           | \$<br>(0.03786) \$ | (2,718.09) \$ | (5,436.18) \$           | (8,154.27) |
| 10%Cap   | (40,093)    | (40,093)       | (40,093) | 40,093    | 40,093       | 40,093       | 40,093       | 40,093       | 40,093       | (40,093)     | (40,093)     | (40,093)        |           |                    |               |                         |            |
| RDM Recoveries/(Refunds)                         | (40,093)    | (7,712)        | (40,093) | 40,093    | 15,848       | 40,093       | 40,093       | 40,093       | 40,093       | (40,093)     | (40,093)     | (40,093)        |           | \$<br>(0.01003) \$ | (720.01) \$   | (1,440.02) \$           | (2,160.03) |

| Large Volume Transport   | January               | February             | March                      | April                 | May                  | June                     | July                  | August               | September            | October               | November                 | December              | Total       |
|--|-----------------------|----------------------|----------------------------|-----------------------|----------------------|--------------------------|-----------------------|----------------------|----------------------|-----------------------|--------------------------|-----------------------|-------------|
| LVI-1 TP Transport<br>LVI-1 Mainline Transport                             | 2,831,024             | 2,650,200            | 2,587,990                  | 1,530,351             | 1,742,883            | 1,970,256                | 2,273,719             | 2,417,910            | 2,977,350            | 2,382,480             | 4,927,642                | 1,227,329             | 29,519,134  |
| LJ-1 TP Transport  | 4,525,180             | 3,644,180            | 3,533,420                  | 2,312,490             | 1,939,630            | 2,771,560                | 3,416,170             | 3,257,140            | 3,215,770            | 1,992,240             | 2,751,960                | 3,888,170             | 37,247,910  |
| LJ-1 Mainline Transport  |                       |                      |                            |                       |                      |                          |                       |                      |                      |                       |                          |                       | -           |
| LJ-4 Transport   | 0                     | 0                    | 0                          | 0                     | 0                    |                          | 58,300                | 81,820               | 71,720               | 128,440               | 144,280                  | 59,700                | 739,700     |
| LVI-5 Transport  | 68,276                | 40,379               | -38,560                    | 136,823               | 14,314               | 22,724                   | 11,827                | 19,103               | 21,171               | 21,753                | 34,556                   | 34,646                | 387,012     |
| LJ-5 TP Transport  | 0                     | 0                    | 0                          | 0                     | 0                    | 52,760                   | 12,180                | 19,280               | 20,980               | 27,490                | 86,500                   | 210,280               | 429,470     |
| Total PNG Large Volume Transport<br>PNG Rate (Less CCRC)                   | 7,424,480             | 6,334,759<br>0.02596 | 6,082,850<br>0.02596       | 3,979,664<br>0.02596  | 3,696,827<br>0.02596 | 5,012,740<br>0.02596     | 5,772,196<br>0.02596  | 5,795,253<br>0.02596 | 6,306,991<br>0.02596 | 4,552,403<br>0.02596  | 7,944,938<br>0.02596     | 5,420,125<br>0.02596  | 68,323,226  |
| PNG Revenues   | 192,740               | 164,450              | 157,911                    | 103,312               | 95,970               | 130,131                  | 149,846               | 150,445              | 163,729              | 118,180               | 206,251                  | 140,706               | 1,773,671   |
| 110101000  | 102,7-10              | 101,100              | 101,011                    | 100,012               | 00,010               | 100,101                  | 140,040               | 100,110              | 100,720              | 110,100               | 200,201                  | 140,700               | 1,770,071   |
| Transport LVJ-ML Flex Customer A   | 452,280               | 533,280              | 580,580                    | 160,650               | 307,040              | 463,120                  | 531,930               | 459,090              | 22,050               | 485,020               | 439,410                  | 391,320               | 4,825,770   |
| PNG Rate (Less CCRC)   | -0.00252              | -0.00252             | -0.00252                   | -0.00252              | -0.00252             | -0.00252                 | -0.00252              | -0.00252             | -0.00252             | -0.00252              | -0.00252                 | -0.00252              |             |
| PNG Revenues   | (1,140)               | (1,344)              | (1,463)                    | (405)                 | (774)                | (1,167)                  | (1,340)               | (1,157)              | (56)                 | (1,222)               | (1,107)                  | (986)                 | (12,161)    |
| T  | 4 000 000             | 000 040              | 1,386,380                  | 4.050.440             | 007.070              | 4 450 400                | 4.470.000             | 000 700              | 1,028,730            | 4.050.400             | 0.40.000                 | 4 000 470             |             |
| Transport LVI-TP Flex Customer B<br>PNG Rate (Less CCRC)                   | 1,238,920<br>-0.00152 | 890,840<br>-0.00152  | -0.00152                   | 1,050,440<br>-0.00152 | 987,970<br>-0.00152  | 1,150,400<br>-0.00152    | 1,176,930<br>-0.00152 | 988,790<br>-0.00152  | -0.00152             | 1,256,130<br>-0.00152 | 846,820<br>-0.00152      | 1,236,470<br>-0.00152 | 13,238,820  |
| PNG Revenues   | (1,883)               | (1,354)              | (2,107)                    | (1,597)               | (1,502)              | (1,749)                  | (1,789)               | (1,503)              | (1,564)              | (1,909)               | (1,287)                  | (1,879)               | (20,123)    |
| 1 NO Neverides   | (1,000)               | (1,554)              | (2,107)                    | (1,557)               | (1,302)              | (1,743)                  | (1,703)               | (1,303)              | (1,304)              | (1,303)               | (1,207)                  | (1,073)               | (20,123)    |
| Transport LVI-TP Flex Customer C   | 1,214,800             | 637,450              | 1,104,840                  | 892,510               | 1,162,760            | 482,270                  | 1,097,270             | 1,043,670            | 864,470              | 952,810               | 946,690                  | 915,400               | 11,314,940  |
| PNG Rate (Less CCRC)   | 0.00048               | 0.00048              | 0.00048                    | 0.00048               | 0.00048              | 0.00048                  | 0.00048               | 0.00048              | 0.00048              | 0.00048               | 0.00048                  | 0.00048               |             |
| PNG Revenues   | 583                   | 306                  | 530                        | 428                   | 558                  | 231                      | 527                   | 501                  | 415                  | 457                   | 454                      | 439                   | 5,431       |
|  | 440.400               | 050.000              | F70.040                    | 0.17.000              | 517.000              |                          | = 40 = 00             | 110.050              | 474.000              |                       |                          | 700010                |             |
| Transport LVJ-TP Flex Customer E   | 112,400<br>0.00848    | 356,060<br>0.00848   | 579,640<br>0.00848         | 817,960<br>0.00848    | 517,280<br>0.00848   | 411,950<br>0.00848       | 542,590<br>0.00848    | 449,250<br>0.00848   | 471,280<br>0.00848   | 634,510<br>0.00848    | 664,040<br>0.00848       | 789,040<br>0.00848    | 6,346,000   |
| PNG Rate (Less CCRC) PNG Revenues  | 953                   | 3.019                | 4.915                      | 6.936                 | 4,387                | 3,493                    | 4,601                 | 3,810                | 3.996                | 5.381                 | 5,631                    | 6,691                 | 53,814      |
| 1 NO Novelides   | 333                   | 3,013                | 4,815                      | 0,930                 | 4,307                | 3,493                    | 4,001                 | 3,010                | 3,330                | 3,301                 | 3,031                    | 0,031                 | 33,014      |
| Transport LVI-TP Flex Customer F   | 370,010               | 301,660              | 350,940                    | 62,210                | 197,270              | 210,050                  | 237,740               | 342,510              | 352,860              | 255,200               | 309,970                  | 405,280               | 3,395,700   |
| PNG Rate (Less CCRC)   | 0.00248               | 0.00248              | 0.00248                    | 0.00248               | 0.00248              | 0.00248                  | 0.00248               | 0.00248              | 0.00248              | 0.00248               | 0.00248                  | 0.00248               |             |
| PNG Revenues   | 918                   | 748                  | 870                        | 154                   | 489                  | 521                      | 590                   | 849                  | 875                  | 633                   | 769                      | 1,005                 | 8,421       |
|  |                       |                      |                            |                       |                      |                          |                       |                      |                      |                       |                          |                       |             |
| LVI-1 TP Transport Flex Customer G   | 333,960<br>0.00848    | 304,390<br>0.00848   | 342,980                    | 192,400               | 130,060<br>0.00848   | 147,960                  | 150,840               | 146,150              | 165,920<br>0.00848   | 198,990               | 163,320<br>0.00848       | 322,620               | 2,599,590   |
| PNG Rate (Less CCRC) PNG Revenues  | 2.832                 | 2.581                | 0.00848<br>2.908           | 0.00848<br>1.632      | 1,103                | 0.00848<br>1,255         | 0.00848<br>1,279      | 0.00848              | 1,407                | 0.00848               | 1,385                    | 0.00848<br>2,736      | 22,045      |
| 1 NO Novelides   | 2,002                 | 2,301                | 2,300                      | 1,032                 | 1,100                | 1,233                    | 1,213                 | 1,233                | 1,407                | 1,007                 | 1,505                    | 2,730                 | 22,043      |
| LVI-NMU TP Transport   | 1,575,197             | 1,226,589            | 1,108,258                  | 281,937               | 1,054,306            | 595,278                  | 736,240               | 573,033              | 830,733              | 623,704               | 726,918                  | 950,571               | 10,282,764  |
| LJ-NMU TP Transport  | 367,960               | 135,440              | 174,780                    | 94,620                | 59,550               | 87,880                   | 91,520                | 76,860               | 86,800               | 104,370               | 78,390                   | 241,150               | 1,599,320   |
| Total NMU TP Large Transport   | 1,943,157             | 1,362,029            | 1,283,038                  | 376,557               | 1,113,856            | 683,158                  | 827,760               | 649,893              | 917,533              | 728,074               | 805,308                  | 1,191,721             | 11,882,084  |
| NMU Rate (Less CCRC)   | 0.01884               | 0.01884              | 0.01884                    | 0.01884               | 0.01884              | 0.01884                  | 0.01884               | 0.01884              | 0.01884              | 0.01884               | 0.01884                  | 0.01884               |             |
| NMU Revenues   | 36,609                | 25,661               | 24,172                     | 7,094                 | 20,985               | 12,871                   | 15,595                | 12,244               | 17,286               | 13,717                | 15,172                   | 22,452                | 223,858     |
| LVI-NMU Mainline Transport   | 98                    | 97                   | 95                         | 97                    | 97                   | 97                       | 97                    | 97                   | 97                   | 96                    | 96                       | 95                    | 1,159       |
| NMU Rate (Less CCRC)   | 0.00062               | 0.00062              | 0.00062                    | 0.00062               | 0.00062              | 0.00062                  | 0.00062               | 0.00062              | 0.00062              | 0.00062               | 0.00062                  | 0.00062               | 1,159       |
| NMU Revenues   | 0.00002               | 0.00002              | 0.00002                    | 0.00002               | 0.00002              | 0.00002                  | 0.00002               | 0.00002              | 0.00002              | 0.00002               | 0.00002                  | 0.00002               | 1           |
|  |                       |                      |                            |                       |                      |                          |                       |                      |                      |                       |                          |                       |             |
| Total Large Volume Transport Revenues                                      | 231,612               | 194,068              | 187,737                    | 117,556               | 121,216              | 145,586                  | 169,308               | 166,428              | 186,090              | 136,924               | 227,267                  | 171,164               | 2,054,957   |
|  |                       |                      |                            |                       |                      |                          |                       |                      |                      |                       |                          |                       |             |
| Large Volume Transport Customers   | 98<br>98              | 97<br>98             | 95<br>97                   | 97<br>97              | 97<br>97             | 97<br>97                 | 97<br>97              | 97<br>97             | 97<br>97             | 96<br>97              | 96<br>97                 | 95<br>97              | 1,159<br>97 |
| Average Monthly Customers Distribution Revenues per Avg. Monthly Customers | \$ 2,363.38           |                      | \$ 6,345.69 \$             |                       |                      |                          |                       |                      |                      | \$ 17,112.87          |                          | \$ 21,276.52 \$       |             |
| Distribution Nevertues per Avg. Montally Oustoffiels                       | ÷ 2,500.30            | - 4,000.04           | φ 0,5 <del>-1</del> 5.03 φ | 1,000.21              | 0,000.00             | ψ 10,30 <del>4</del> .04 | \$ 12,040.00          | ÷ 15,705.20          | ψ 13,003.90          | Ψ 17,112.07           | ψ 10, <del>1</del> 10.30 | Ψ Z1,Z10.0Z 4         | , 21,210.02 |
| Forecasted Rev per Avg Monthly Customer                                    | \$ 1,143.72           | 297.35               | \$ 5,117.27 \$             | 6,196.98              | 7,844.85             | \$ 9,842.55              | \$ 12,771.56          | \$ 15,343.37         | \$ 16,629.78         | \$ 18,501.87          | \$ 20,147.30             | \$ 22,157.80 \$       | 22,157.80   |
| Under/(Over) Collection  | (114,648)             | (380,414)            | (115,471)                  | (128,019)             | (90,506)             | (43,611)                 | 68,284                | 149,327              | 89,538               | 131,539               | 63,718                   | 83,648                |             |
| 10%Cap   | (210,314)             | (210,314)            | (210,314)                  | (210,314)             | (210,314)            | (210,314)                | 210,314               | 210,314              | 210,314              | 210,314               | 210,314                  | 210,314               |             |
| RDM Recoveries/(Refunds)   | (114,648)             | (210,314)            | (115,471)                  | (128,019)             | (90,506)             | (43,611)                 | 68,284                | 149,327              | 89,538               | 131,539               | 63,718                   | 83,648                |             |

|    |         |          |                 |         | Therms       |    |           |
|----|---------|----------|-----------------|---------|--------------|----|-----------|
|    |         |          | 631,203         |         | 1,262,405.06 |    | 1,893,608 |
|    |         |          |                 |         |              |    |           |
|    |         |          |                 |         |              |    |           |
|    | Annu    | al Reven | ue Surcharge/(0 | Credit) |              |    |           |
| \$ | 0.00068 | \$       | 430.44          | \$      | 860.89       | \$ | 1,291.33  |
| s  | 0.00068 | s        | 430.44          | s       | 860.89       | s  | 1.291.33  |

| Super Large Volume Interruptible & Joint         | January     | February    | March        | April        | May          | June         | July         | August       | September    | October      | November     | December     | Total        |                    |                       |               |            |
|--|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|-----------------------|---------------|------------|
| SLV Interruptible Transport                      | 16,582,360  | 12,427,780  | 11,466,980   | 11,488,960   | 12,638,250   | 14,764,950   | 7,547,460    | 18,596,770   | 14,933,420   | 16,925,000   | 15,690,020   | 21,606,560   | 174,668,510  |                    |                       |               |            |
| PNG Rate   | 0.00420     | 0.00420     | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      |              |                    |                       |               |            |
| PNG Revenues                                     | 69,646      | 52,197      | 48,161       | 48,254       | 53,081       | 62,013       | 31,699       | 78,106       | 62,720       | 71,085       | 65,898       | 90,748       | 733,608      |                    |                       |               |            |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |                    |                       |               |            |
| SLV Joint Transport                              | 4,602,030   | 3,616,510   | 579,800      | -449,410     | 572,260      | 3,029,330    | 8,152,140    | 7,807,930    | 3,261,040    | -790,880     | -474,420     | 3,279,670    | 33,186,000   |                    |                       |               |            |
| PNG Rate (Less CCRC)                             | -0.00232    | -0.00232    | -0.00232     | -0.00232     | -0.00232     | -0.00232     | -0.00232     | -0.00232     | -0.00232     | -0.00232     | -0.00232     | -0.00232     |              |                    |                       |               |            |
| PNG Revenues                                     | (10,677)    | (8,390)     | (1,345)      | 1,043        | (1,328)      | (7,028)      | (18,913)     | (18,114)     | (7,566)      | 1,835        | 1,101        | (7,609)      | (76,992)     |                    |                       |               |            |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |                    |                       |               |            |
| SLV-NMU I TP Transport                           | 3,817,650   | 4,143,110   | 2,932,060    | 3,313,560    | 2,618,830    | 2,688,840    | 3,074,860    | 2,596,680    | 3,946,970    | 2,542,850    | 3,535,380    | -91,580      | 35,119,210   |                    |                       |               |            |
| NMU Rate   | 0.0085      | 0.0085      | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       | 0.0085       |              |                    |                       |               |            |
| NMU Revenues                                     | 32,450      | 35,216      | 24,923       | 28,165       | 22,260       | 22,855       | 26,136       | 22,072       | 33,549       | 21,614       | 30,051       | (778)        | 298,513      |                    |                       |               |            |
| _  |             |             |              |              |              |              |              |              |              |              |              |              |              |                    |                       |               |            |
| Total Super Large Volume Revenues                | 91,419      | 79,023      | 71,739       | 77,462       | 74,013       | 77,840       | 38,923       | 82,064       | 88,704       | 94,534       | 97,049       | 82,360       | 955,130      |                    |                       |               |            |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |                    |                       |               |            |
| Super Large Volume Customers                     | 25          | 25          | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 22           | 297          |                    |                       | Therms        |            |
| Average Monthly Customers                        | 25          | 25          | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           |                    | 4,908,560             | 9,817,120     | 14,725,680 |
| Distribution Revenues per Avg. Monthly Customers | \$ 3,656.77 | \$ 6,817.68 | \$ 9,687.23  | \$ 12,785.69 | \$ 15,746.21 | \$ 18,859.81 | \$ 20,416.71 | \$ 23,699.27 | \$ 27,247.43 | \$ 31,028.79 | \$ 34,910.77 | \$ 38,591.09 | \$ 38,591.09 |                    |                       |               |            |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |                    |                       |               |            |
| Forecasted Rev per Avg Monthly Customer          | \$ 3,462.70 | \$ 8,196.57 | \$ 12,018.67 | \$ 13,295.52 | \$ 14,978.45 | \$ 17,043.32 | \$ 19,214.91 | \$ 20,287.80 | \$ 23,578.28 | \$ 26,852.08 | \$ 30,977.21 | \$ 35,270.49 | \$ 35,270.49 |                    |                       |               |            |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |                    | ue Surcharge/(Credit) |               |            |
| Under/(Over) Collection                          | (4,658)     | 33,093      | 55,955       | 12,236       | (18,426)     | (43,596)     | (28,843)     | (81,875)     | (88,060)     | (100,241)    | (94,405)     | (79,695)     |              | \$<br>(0.00028) \$ | (1,368.04) \$         | (2,736.07) \$ | (4,104.11) |
| 10%Cap   | (84,649)    | 84,649      | 84,649       | 84,649       | (84,649)     | (84,649)     | (84,649)     | (84,649)     | (84,649)     | (84,649)     | (84,649)     | (84,649)     |              |                    |                       |               |            |
| RDM Recoveries/(Refunds)                         | (4,658)     | 33,093      | 55,955       | 12,236       | (18,426)     | (43,596)     | (28,843)     | (81,875)     | (84,649)     | (84,649)     | (84,649)     | (79,695)     |              | \$<br>(0.00028) \$ | (1,368.04) \$         | (2,736.07) \$ | (4,104.11) |

|   |   |  |   |  |  |   |   |  |   |   |   |  |  |       | Surchage | Low        |                           | Average                               | High                     |
|---|---|--|---|--|--|---|---|--|---|---|---|--|--|-------|----------|------------|---------------------------|---------------------------------------|--------------------------|
| Residential   | January   | February   | March   | April  | May  | June  | July  | August   | September   | October   | November  | December   | Total  |       | Rate     | Customer U | Jsage C                   | ustomer Usage                         | Customer Usage           |
| GS-1 Residential  | 29,266,021<br>758,379   | 24,278,650<br>635,330  | 17,464,393<br>495,528   | 9,846,269  | 5,166,739  | -100,704<br>-27,473   | 1,433,803<br>4,697  | 1,978,525  | 2,388,557<br>38,481   | 4,126,756   | 9,684,342   | 19,738,622   | 125,271,973  |       |          |            |                           |                                       |                          |
| GS-4 Residential<br>GS-5 Residential  | 962,937   | 770,273  | 682,698   | 278,987<br>338,058   | 112,200<br>120,913   | -40,628   | -5,030  | 28,071<br>31,255   | 46,848  | 123,009<br>144,308  | 253,499<br>360,656  | 558,656<br>729,566   | 3,259,364<br>4,141,854   |       |          |            |                           |                                       |                          |
| GS-NMU Residential  | 6,785,473   | 5,887,726  | 4,348,315   | 2,856,158  | 1,302,393  | -90,475   | 298.932   | 172,436  | 404,526   | 1,101,019   | 2,889,992   | 5,334,648  | 31,291,143   |       |          |            |                           |                                       |                          |
| Total Sales   | 37,772,810  | 31,571,979   | 22,990,934  | 13,319,472   | 6,702,245  | -259,280  | 1,732,402   | 2,210,287  | 2,878,412   | 5,495,092   | 13,188,489  | 26,361,492   | 163,964,334  |       |          |            |                           |                                       |                          |
| Rate (Less CCRC)  | 0.18241   | 0.18241  | 0.18241   | 0.18241  | 0.18241  | 0.18241   | 0.18241   | 0.18241  | 0.18241   | 0.18241   | 0.18241   | 0.18241  |  |       |          |            |                           |                                       |                          |
| Total Residential   | 6,890,138   | 5,759,045  | 4,193,776   | 2,429,605  | 1,222,557  | (47,295)  | 316,007   | 403,178  | 525,051   | 1,002,360   | 2,405,712   | 4,808,600  | 29,908,734   |       |          |            |                           |                                       |                          |
|   |   |  |   |  |  |   |   |  |   |   |   |  |  |       |          |            |                           |                                       |                          |
| Residential Customers Average Monthly Customers   | 190,174<br>190,174  | 188,406<br>189,290   | 187,112<br>188,564  | 188,351<br>188,511   | 188,878<br>188,584   | 188,823<br>188,624  | 188,177<br>188,560  | 187,490<br>188.426   | 188,853<br>188,474  | 188,173<br>188,444  | 187,512<br>188,359  | 190,069<br>188.501   | 2,262,018<br>188.501   |       |          |            | 435                       | I nerms<br>870                        | 1.305                    |
| Distribution Revenues per Avg. Monthly Customers  |   | \$ 66.82   | 188,364<br>\$ 89.32 5   |  |  | 108.41 \$   | 110.12  |  | \$ 115.09   |   |   | \$ 158.67 \$   | ,  |       |          |            | 435                       | 870                                   | 1,305                    |
| Distribution Nevertues per Avg. Working Customers   | ų 30.23   | 9 00.02  | φ 09.3 <u>2</u> (   | 102.24   | , 100.00 ¥   | 100.41 \$   | 110.12  | 112.54   | y 115.09 .  | 120.40  | 9 133.20  | ψ 150.07 4   | 130.07   |       |          |            |                           |                                       |                          |
| Forecasted Rev per Avg Monthly Customer   | \$ 29.65  | \$ 54.25   | \$ 74.83  | 87.16  | 94.02 \$   | 97.30 \$  | 99.85   | 102.51   | \$ 107.52   | 118.63  | \$ 136.14   | \$ 161.60 \$   | 161.60   |       |          |            | Annual Re                 | venue Surcharge/(Ci                   | redit)                   |
| Under/(Over) Collection   | (1,255,779)   | (2,397,918)  | (2,762,682)   | (2,873,822)  | (2,794,284)  | (2,113,891)   | (1,953,487)   | (1,866,546)  | (1,437,449)   | (341,052)   | 547,202   | 556,573  |  | \$    | 0.00331  | \$         | 1.44 \$                   | 2.88                                  | \$ 4.32                  |
| 10%Cap  | (3,068,326)   | (3,068,326)  | (3,068,326)   | (3,068,326)  | (3,068,326)  | (3,068,326)   | (3,068,326)   | (3,068,326)  | (3,068,326)   | (3,068,326)   | 3,068,326   | 3,068,326  |  |       |          | _          |                           |                                       |                          |
| RDM Recoveries/(Refunds)  | (1,255,779)   | (2,397,918)  | (2,762,682)   | (2,873,822)  | (2,794,284)  | (2,113,891)   | (1,953,487)   | (1,866,546)  | (1,437,449)   | (341,052)   | 547,202   | 556,573  |  | \$    | 0.00331  | \$         | 1.44 \$                   | 2.88                                  | \$ 4.32                  |
| PNG Weather Normalization Adjustment  | -1,939,530  | -939,027   | -1,124,035  | -425,542   | -88,264  | 0   | 0   | 0  | -111,986  | 795,076   | 1,402,318   | 3,317,854  | 886,863  |       |          |            |                           |                                       |                          |
| PNG Rate (Less CCRC)  | 0.18241   | 0.18241  | 0.18241   | 0.18241  | 0.18241  | 0.18241   | 0.18241   | 0.18241  | 0.18241   | 0.18241   | 0.18241   | 0.18241  |  |       |          |            |                           |                                       |                          |
| PNG Revenue Adjustment  | (353,790)   | (171,288)  | (205,035)   | (77,623)   | (16,100)   | -   |   |  | (20,427)  | 145,030   | 255,797   | 605,210  | 161,773  |       |          |            |                           |                                       |                          |
| NIMITIAN  | -441.960  | -93.580  | -245.375  | -18.068  | -38.903  | 0   | 0   |  | -26.618   | 219.853   | 233.413   | 805.414  | 004.470  |       |          |            |                           |                                       |                          |
| NMU Weather Normalization Adjustment<br>NMU Rate (Less CCRC)  | -441,960<br>0.18241   | -93,580<br>0.18241   | -245,375<br>0.18241   | -18,068<br>0.18241   | -38,903<br>0.18241   | 0.18241   | 0.18241   | 0<br>0.18241   | -26,618<br>0.18241  | 0.18241   | 0.18241   | 0.18241  | 394,176  |       |          |            |                           |                                       |                          |
| NMU Revenue Adjustment  | (80,618)  | (17,070)   | (44,759)  | (3,296)  | (7,096)  | -   | 0.102-11  | 0.10241  | (4,855)   | 40,103  | 42,577  | 146,916  | 71,902   |       |          |            |                           |                                       |                          |
| Total Adjusted Revenues   | 6.455.731   | 5,570,687  | 3,943,982   | 2,348,686  | 1.199.360  | (47,295)  | 316.007   | 403.178  | 499,768   | 1.187.493   | 2.704.086   | 5,560,725  | 30.142.408   |       |          |            |                           |                                       |                          |
| Distribution Revs per Avg. Monthly Customer Adjusted  | \$ 33.95  | \$ 63.53   | 3,943,982<br>\$ 84.69 \$  |  | , ,  | (47,295)<br>103.23 \$   | 104.94  |  | \$ 109.78   |   | , . ,   | \$ 159.91 \$   | , ,  |       |          |            |                           |                                       |                          |
|   |   |  | •   |  |  |   |   |  |   |   |   |  |  |       |          |            | Annual Re                 | venue Surcharge/(Co                   |                          |
| Under/(Over) Collection   | (39,949)  | (86,572)   | (91,920)  | (93,254)   | (88,155)   | (54,984)  | (47,244)  | (42,961)   | (20,831)  | 23,385  | 51,900  | 15,583   |  | \$    | 0.00009  | \$         | 0.04 \$                   | 0.08                                  | \$ 0.12                  |
| 10%Cap  | (3,068,326)   | (3,068,326)  | (3,068,326)   | (3,068,326)  | (3,068,326)  | (3,068,326)   | (3,068,326)   | (3,068,326)  | (3,068,326)   | 3,068,326   | 3,068,326   | 3,068,326  |  |       |          | _          |                           |                                       |                          |
| RDM Recoveries/(Refunds)  | (39,949)  | (86,572)   | (91,920)  | (93,254)   | (88,155)   | (54,984)  | (47,244)  | (42,961)   | (20,831)  | 23,385  | 51,900  | 15,583   |  | \$    | 0.00009  | \$         | 0.04 \$                   | 0.08                                  | \$ 0.12                  |
|   |   |  |   |  |  |   |   |  |   |   |   |  |  |       |          |            |                           |                                       |                          |
| Small C&I   | January   | February   | March   | April  | Mav  | June  | July  | August   | September   | October   | November  | December   | Total  |       |          |            |                           |                                       |                          |
| Small C&I<br>GS-1 C&I 0 - 1,500 CCF   | January<br>1,736,638  | February<br>1,389,506  | March<br>960,589  | <b>April</b><br>468,101  | May<br>-80,407   | June<br>-72,687   | July<br>22,207  | August<br>51,525   | September<br>92,586   | October<br>117,949  | November<br>331,088   | December<br>779,745  | Total<br>5,796,840   |       |          |            |                           |                                       |                          |
|   |   |  |   |  |  |   |   |  |   |   |   |  |  |       |          |            |                           |                                       |                          |
| GS-1 C&I 0 - 1,500 CCF<br>GS-4 C&I 0 - 1,500 CCF<br>GS-5 C&I 0 - 1,500 CCF  | 1,736,638<br>66,713<br>152,543  | 1,389,506<br>55,349<br>93,124  | 960,589<br>46,281<br>82,936   | 468,101<br>15,445<br>30,762  | -80,407<br>1,557<br>-15,423  | -72,687<br>-1,613<br>-5,687   | 22,207<br>932<br>-1,087   | 51,525<br>3,315<br>1,355   | 92,586<br>2,894<br>2,305  | 117,949<br>9,172<br>8,188   | 331,088<br>14,843<br>22,325   | 779,745<br>47,083<br>70,064  | 5,796,840  |       |          |            |                           |                                       |                          |
| GS-1 C&I 0 - 1,500 CCF<br>GS-4 C&I 0 - 1,500 CCF<br>GS-5 C&I 0 - 1,500 CCF<br>GS-NMU C&I 0 - 1,500 CCF  | 1,736,638<br>66,713<br>152,543<br>576,157   | 1,389,506<br>55,349<br>93,124<br>312,582   | 960,589<br>46,281<br>82,936<br>391,964  | 468,101<br>15,445<br>30,762<br>169,739   | -80,407<br>1,557<br>-15,423<br>10,029  | -72,687<br>-1,613<br>-5,687<br>-31,665  | 22,207<br>932<br>-1,087<br>16,220   | 51,525<br>3,315<br>1,355<br>9,612  | 92,586<br>2,894<br>2,305<br>18,423  | 117,949<br>9,172<br>8,188<br>39,341   | 331,088<br>14,843<br>22,325<br>141,471  | 779,745<br>47,083<br>70,064<br>326,892   | 5,796,840<br>261,971<br>441,405<br>1,980,765   |       |          |            |                           |                                       |                          |
| GS-1 C&I 0 - 1,500 CCF<br>GS-4 C&I 0 - 1,500 CCF<br>GS-5 C&I 0 - 1,500 CCF<br>GS-NMIU C&I 0 - 1,500 CCF<br>Total Sales  | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051  | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561  | 960,589<br>46,281<br>82,936<br>391,964<br>1,481,770   | 468,101<br>15,445<br>30,762<br>169,739<br>684,047  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244   | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652  | 22,207<br>932<br>-1,087<br>16,220<br>38,272   | 51,525<br>3,315<br>1,355<br>9,612<br>65,807  | 92,586<br>2,894<br>2,305<br>18,423<br>116,208   | 117,949<br>9,172<br>8,188<br>39,341<br>174,650  | 331,088<br>14,843<br>22,325<br>141,471<br>509,727   | 779,745<br>47,083<br>70,064<br>326,892<br>1,223,784  | 5,796,840<br>261,971<br>441,405  |       |          |            |                           |                                       |                          |
| GS-1 C&I 0 - 1,500 CCF<br>GS-4 C&I 0 - 1,500 CCF<br>GS-5 C&I 0 - 1,500 CCF<br>GS-NMU C&I 0 - 1,500 CCF<br>Total Sales<br>Rate (Less CCRC)   | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0.17014   | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0.17014   | 960,589<br>46,281<br>82,936<br>391,964<br>1,481,770<br>0.17014  | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014   | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0.17014  | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014   | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014  | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014   | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0.17014  | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014   | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014  | 779,745<br>47,083<br>70,064<br>326,892<br>1,223,784<br>0.17014   | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981  |       |          |            |                           |                                       |                          |
| GS-1 C&I 0 - 1,500 CCF<br>GS-4 C&I 0 - 1,500 CCF<br>GS-5 C&I 0 - 1,500 CCF<br>GS-NMIU C&I 0 - 1,500 CCF<br>Total Sales  | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051  | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561  | 960,589<br>46,281<br>82,936<br>391,964<br>1,481,770   | 468,101<br>15,445<br>30,762<br>169,739<br>684,047  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244   | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652  | 22,207<br>932<br>-1,087<br>16,220<br>38,272   | 51,525<br>3,315<br>1,355<br>9,612<br>65,807  | 92,586<br>2,894<br>2,305<br>18,423<br>116,208   | 117,949<br>9,172<br>8,188<br>39,341<br>174,650  | 331,088<br>14,843<br>22,325<br>141,471<br>509,727   | 779,745<br>47,083<br>70,064<br>326,892<br>1,223,784  | 5,796,840<br>261,971<br>441,405<br>1,980,765   |       |          |            |                           |                                       |                          |
| GS-1 C&I 0 - 1,500 CCF<br>GS-4 C&I 0 - 1,500 CCF<br>GS-5 C&I 0 - 1,500 CCF<br>GS-NMU C&I 0 - 1,500 CCF<br>Total Sales<br>Rate (Less CCRC)   | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0.17014   | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0.17014   | 960,589<br>46,281<br>82,936<br>391,964<br>1,481,770<br>0.17014  | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014   | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0.17014  | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014   | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014  | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014   | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0.17014  | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014   | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014  | 779,745<br>47,083<br>70,064<br>326,892<br>1,223,784<br>0.17014   | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981  |       |          |            |                           | Therms                                |                          |
| GS-1 C&I 0 - 1,500 CCF<br>GS-4 C&I 0 - 1,500 CCF<br>GS-5 C&I 0 - 1,500 CCF<br>GS-NMU C&I 0 - 1,500 CCF<br>Total Sales<br>Rate (Less CCRC)<br>Total Small C&I  | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0.17014<br>430,803  | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0.17014<br>314,854  | 960,589<br>46,281<br>82,936<br>391,964<br>1,481,770<br>0.17014<br>252,108   | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0.17014<br>(14,333)  | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014<br>(18,996)   | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014<br>6,512   | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196   | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0.17014<br>19,772  | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715   | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725  | 779,745<br>47,083<br>70,064<br>326,892<br>1,223,784<br>0.17014<br>208,215  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981  |       |          |            | 443                       | Therms 886                            | 1,329                    |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMU C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small C&I Small C&I Customers  | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0.17014<br>430,803  | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0.17014<br>314,854  | 960,589<br>46,281<br>82,936<br>391,964<br>1,481,770<br>0.17014<br>252,108   | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,603<br>9,643  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0.17014<br>(14,333)<br>9,599<br>9,634  | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014<br>(18,996)   | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014<br>6,512   | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595   | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0.17014<br>19,772  | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715<br>9,497<br>9,577   | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,454<br>9,566  | 779,745<br>47,083<br>70,064<br>326,892<br>1,223,784<br>0.17014<br>208,215  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>1,442,954<br>114,861<br>9,572   |       |          |            | 443                       | 111011110                             | 1,329                    |
| GS-1 CAI 0 - 1,500 CCF GS-6 CAI 0 - 1,500 CCF GS-6 CAI 0 - 1,500 CCF GS-NMI CAI 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small CAI Small CAI Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers   | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0,17014<br>430,803<br>9,781<br>9,781<br>\$ 44.04  | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0,17014<br>314,854<br>9,642<br>9,712<br>\$ 76.78  | 960,589<br>46,281<br>82,936<br>391,964<br>1,481,770<br>0.17014<br>252,108<br>9,548<br>9,657<br>103.32   | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,603<br>9,643<br>115,54  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0.17014<br>(14,333)<br>9,599<br>9,634<br>114.16 \$   | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014<br>(18,996)<br>   | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014<br>6,512<br>9,663<br>9,605<br>113,21   | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>114,49   | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0.17014<br>19,772<br>9,519<br>9,586<br>\$ 116.65   | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715<br>9,497<br>9,577<br>119.87   | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,454<br>9,566<br>\$ 129.07   | 779,745<br>47,083<br>70,064<br>326,892<br>1,223,784<br>0.17014<br>208,215<br>9,632<br>9,572<br>\$ 150,75 \$  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>1,442,954<br>114,861<br>9,572<br>5 150,75   |       |          |            | 443                       | 111011110                             | 1,329                    |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMU C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small C&I Small C&I Customers Average Monthly Customers  | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0.17014<br>430,803  | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0,17014<br>314,854<br>9,642<br>9,712<br>\$ 76.78  | 960,589<br>46,281<br>82,936<br>391,964<br>1,481,770<br>0.17014<br>252,108<br>9,548<br>9,657<br>\$ 103.32 \$   | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,603<br>9,643<br>115.54  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0.17014<br>(14,333)<br>9,599<br>9,634<br>114.16 \$   | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014<br>(18,996)<br>-9,497<br>9,612<br>112,45 \$   | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014<br>6,512<br>9,563<br>9,605   | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>114,49   | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0.17014<br>19,772<br>9,519<br>9,586  | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715<br>9,497<br>9,577<br>119.87   | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,454<br>9,566<br>\$ 129.07   | 779,745<br>47,083<br>70,064<br>326,892<br>1,223,784<br>0.17014<br>208,215<br>9,632<br>9,572  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>1,442,954<br>114,861<br>9,572<br>5 150,75   |       |          |            |                           | 111011110                             |                          |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMI C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Srales Small C&I | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0,17014<br>430,803<br>9,781<br>9,781<br>44.04<br>\$ 34.39   | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0,17014<br>314,854<br>9,642<br>9,712<br>\$ 76.78<br>\$ 59.85  | 960,589 46,281 82,936 391,964 1,481,770 0.17014 252,108 9,548 9,657 \$ 103.32 \$ \$ 83.36 \$ (186,000)  | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,603<br>9,643<br>115,54<br>96,28<br>(179,328)  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0,17014<br>(14,333)<br>9,634<br>5 114,16 \$<br>6 102,62 \$<br>(107,327)  | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014<br>(18,996)<br>9,497<br>9,612<br>112.45 \$<br>105.11 \$   | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014<br>6,512<br>9,663<br>9,605<br>113,21<br>107.05 \$  | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>114,49<br>109.19<br>(49,056)   | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0,17014<br>19,772<br>9,519<br>9,586<br>\$ 116.65<br>\$ 113.27 :  | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715<br>9,497<br>9,577<br>119.87   | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,454<br>9,566<br>\$ 129.07<br>\$ 139.04  | 779,745 47,083 70,064 326,892 1,223,784 0,17014 208,215 9,632 9,572 \$ 150,75 \$ \$ 164,36 \$ 125,352  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>1,442,954<br>114,861<br>9,572<br>5 150,75   | ş     | 0.01409  | s          |                           | 886                                   | edit)                    |
| GS-1 CAI 0 - 1,500 CCF GS-5 CAI 0 - 1,500 CCF GS-5 CAI 0 - 1,500 CCF GS-NMIU CAI 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small CAI Small CAI Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customer Forecasted Rev per Avg Monthly Customer Under/(Over) Collection 10%Cap  | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0,17014<br>430,803<br>9,781<br>9,781<br>\$ 44,04<br>\$ 34.39  | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0,17014<br>314,854<br>9,642<br>9,712<br>\$ 76.78<br>\$ 59.85<br>(157,924)<br>(151,404)  | 960,589 46,281 82,936 391,964 1,481,770 0,17014 252,108  9,548 9,657 \$ 103.32 \$ \$ (186,000) (151,404)  | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,603<br>9,643<br>6 115,54<br>5 96,28<br>(179,328)<br>(151,404)   | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0.17014<br>(14,333)<br>9,634<br>5 114.16 \$<br>5 102.62 \$<br>(107,327)<br>(151,404)   | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014<br>(18,996)<br>9,497<br>9,612<br>112,45 \$<br>105.11 \$<br>(68,152)<br>(151,404)  | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014<br>6,512<br>9,563<br>9,605<br>113,21<br>107.05 (57,107)<br>(151,404)                       | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>114,49<br>109,19<br>(49,056)<br>(151,404)  | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0,17014<br>19,772<br>9,519<br>9,596<br>\$ 116,65 !<br>\$ 113,27 !  | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715<br>9,497<br>9,577<br>119.87<br>\$121.94<br>19,143<br>151,404  | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,454<br>9,566<br>\$ 129.07<br>\$ 139.04  | 779,745 47,083 47,084 326,892 1,223,784 0,17014 208,215 9,632 9,572 \$ 150,75 \$ \$ 164.36 \$ 125,352 151,404  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>1,442,954<br>114,861<br>9,572<br>5 150,75   |       |          |            | Annual Re<br>6.24 \$      | 886<br>venue Surcharge/(Cr<br>12.48   | redit)<br>\$ 18.72       |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMI C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Srales Small C&I | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0,17014<br>430,803<br>9,781<br>9,781<br>44.04<br>\$ 34.39   | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0,17014<br>314,854<br>9,642<br>9,712<br>\$ 76.78<br>\$ 59.85  | 960,589 46,281 82,936 391,964 1,481,770 0.17014 252,108 9,548 9,657 \$ 103.32 \$ \$ 83.36 \$ (186,000)  | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,603<br>9,643<br>115,54<br>96,28<br>(179,328)  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0,17014<br>(14,333)<br>9,634<br>5 114,16 \$<br>6 102,62 \$<br>(107,327)  | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014<br>(18,996)<br>9,497<br>9,612<br>112.45 \$<br>105.11 \$   | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014<br>6,512<br>9,663<br>9,605<br>113,21<br>107.05 \$  | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>114,49<br>109.19<br>(49,056)   | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0,17014<br>19,772<br>9,519<br>9,586<br>\$ 116.65<br>\$ 113.27 :  | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715<br>9,497<br>9,577<br>119.87   | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,454<br>9,566<br>\$ 129.07<br>\$ 139.04  | 779,745 47,083 70,064 326,892 1,223,784 0,17014 208,215 9,632 9,572 \$ 150,75 \$ \$ 164,36 \$ 125,352  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>1,442,954<br>114,861<br>9,572<br>5 150,75   | \$ \$ | 0.01409  |            | Annual Re                 | 886<br>venue Surcharge/(Ci            | redit)<br>\$ 18.72       |
| GS-1 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMI C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small C&I Small C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customer Forecasted Rev per Avg Monthly Customer Under/(Over) Collection 10%Cap   | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0,17014<br>430,803<br>9,781<br>9,781<br>\$ 44,04<br>\$ 34.39  | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0,17014<br>314,854<br>9,642<br>9,712<br>\$ 76.78<br>\$ 59.85<br>(157,924)<br>(151,404)  | 960,589 46,281 82,936 391,964 1,481,770 0,17014 252,108  9,548 9,657 \$ 103.32 \$ \$ (186,000) (151,404)  | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,603<br>9,643<br>6 115,54<br>5 96,28<br>(179,328)<br>(151,404)   | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0.17014<br>(14,333)<br>9,634<br>5 114.16 \$<br>5 102.62 \$<br>(107,327)<br>(151,404)   | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014<br>(18,996)<br>9,497<br>9,612<br>112,45 \$<br>105.11 \$<br>(68,152)<br>(151,404)  | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014<br>6,512<br>9,563<br>9,605<br>113,21<br>107.05 (57,107)<br>(151,404)                       | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>114,49<br>109,19<br>(49,056)<br>(151,404)  | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0,17014<br>19,772<br>9,519<br>9,596<br>\$ 116,65 !<br>\$ 113,27 !  | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715<br>9,497<br>9,577<br>119.87<br>\$121.94<br>19,143<br>151,404  | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,454<br>9,566<br>\$ 129.07<br>\$ 139.04  | 779,745 47,083 47,084 326,892 1,223,784 0,17014 208,215 9,632 9,572 \$ 150,75 \$ \$ 164.36 \$ 125,352 151,404  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>1,442,954<br>114,861<br>9,572<br>5 150,75   |       |          |            | Annual Re<br>6.24 \$      | 886<br>venue Surcharge/(Cr<br>12.48   | redit)<br>\$ 18.72       |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMU C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small C&I Small C&I Small C&I Small C&I Small C&I Customers Distribution Revenues per Avg. Monthly Customers Forecasted Rev per Avg Monthly Customer Under/(Over) Collection 10%Cap RDM Recoveries/(Refunds)   | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,501<br>0,17014<br>430,803<br>9,781<br>9,781<br>\$ 44,04<br>\$ 34.39<br>(89,843)<br>(151,404)<br>(69,843)   | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,561<br>0,17014<br>314,854<br>9,642<br>9,712<br>\$ 76.78<br>\$ 59.85<br>(157,924)<br>(151,404)  | 960,589 46,281 82,936 391,964 1,481,770 0,17014 252,108  9,548 9,657 \$ 103.32 \$ \$ 83.36 \$ (186,000) (151,404) (151,404)   | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,603<br>9,643<br>5 115,54<br>5 96,28<br>5 (179,328)<br>(151,404)<br>(151,404)  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0.17014<br>(14,333)<br>9,634<br>6 114.16 \$<br>102.62 \$<br>(107,327)<br>(151,404)<br>(107,327)  | -72,687 -1,613 -5,687 -31,665 -111,652 -111,652 -17014 (18,996) -9,497 -9,612 -112,45 \$ -105,11 \$ -106,152 -114,404 -114,404 -114,68,152  | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014<br>6,512<br>9,605<br>113,21<br>107.05<br>(57,107)<br>(151,404)<br>(57,107)                 | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>5 114.49<br>109.19<br>(49,056)<br>(151,404)<br>(49,056)  | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0,17014<br>19,772<br>9,519<br>9,586<br>\$ 116.65<br>\$ 113.27<br>(31,212)<br>(151,404)<br>(31,212)   | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715<br>9,497<br>9,577<br>5 119,87<br>121,94<br>19,143<br>151,404<br>19,143  | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,454<br>9,566<br>\$ 129.07<br>\$ 139.04<br>91,783<br>151,404<br>91,783   | 779,745 47,083 47,083 70,064 326,892 1,223,784 0,17014 208,215  9,632 9,572 \$ 150,75 \$ \$ 164,36 \$ 125,352 151,404 125,352  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>1,442,954<br>114,861<br>9,572<br>5 150,75   |       |          |            | Annual Re<br>6.24 \$      | 886<br>venue Surcharge/(Cr<br>12.48   | redit)<br>\$ 18.72       |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMU C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small C&I Small C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Forecasted Rev per Avg Monthly Customer Linder/(Over) Collection 10%Cap RDM Recoveries/(Refunds)  PNG Weather Normalization Adjustment  | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0,17014<br>430,803<br>9,781<br>9,781<br>\$ 44.04<br>\$ 34.39<br>(89,843)<br>(151,404)<br>(89,843)   | 1,389,506<br>55,349<br>93,124<br>312,582<br>1,850,581<br>0.17014<br>314,854<br>9,642<br>9,712<br>\$ 76.78<br>\$ 59.85<br>(157,924)<br>(151,404)  | 960,589 46,281 82,936 391,964 1,481,770 0.17014 252,108  9,548 9,657 \$ 103.32 \$ 83.36 \$ (186,000) (151,404) (151,404)  | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,603<br>9,643<br>115,54<br>(179,328)<br>(151,404)<br>(151,404)   | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0.17014<br>(14,333)<br>9,634<br>6 114.16<br>6 102.62<br>(107,327)<br>(151,404)<br>(107,327)  | -72,687<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>0.17014<br>(18,996)<br>9,497<br>9,612<br>112.45 \$<br>105.11 \$<br>(68,152)<br>0  | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0,17014<br>6,512<br>9,605<br>113,21<br>107.05<br>(57,107)<br>(151,404)<br>(57,107)                 | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0,17014<br>11,196<br>9,527<br>9,595<br>114,49<br>(49,056)<br>(45,1404)<br>(49,056)  | 92,586 2,894 2,305 18,423 116,208 0.17014 19,772 9,519 9,596 \$ 116.65 \$ (31,212) (51,404) (31,212)  | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0,17014<br>29,715<br>9,497<br>9,577<br>119,87<br>121,94<br>19,143<br>151,404<br>19,143  | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0,17014<br>86,725<br>9,454<br>9,566<br>\$ 129,07<br>\$ 139,04<br>91,783<br>151,404<br>91,783   | 779,745 47,083 47,083 70,064 326,892 1,223,784 0,17014 208,215  9,632 9,572 \$ 150,75 \$ 164,36 \$ 125,352 125,352 142,633   | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>1,442,954<br>114,861<br>9,572<br>5 150,75   |       |          |            | Annual Re<br>6.24 \$      | 886<br>venue Surcharge/(Cr<br>12.48   | redit)<br>\$ 18.72       |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMIU C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small C&I Small C&I Small C&I Small C&I Small C&I Ustomers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Forecasted Rev per Avg Monthly Customer Under/(Over) Collection 10%Cap RDM Recoveries/(Refunds)  PNG Weather Normalization Adjustment PNG Rate (Less CCRC) PNG Revenue Adjustment   | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0.17014<br>430,803<br>9,781<br>\$ 44.04<br>\$ 34.39<br>(89,843)<br>(151,404)<br>(89,843)<br>-127,415<br>0.17014<br>(21,678)                             | 1,389,506 55,349 93,124 312,582 1,850,561 0,17014 314,854 9,712 \$ 76,78 \$ 59,85 (157,924) (151,404) (151,404) (151,404) (151,404) (151,404)  | 960,589 46,281 82,936 391,964 1,481,770 0.17014 252,108 9,557 \$ 103.32 \$ \$ 83.36 \$ (186,000) (151,404) (151,404) (151,404) (151,404) (151,404) (151,404) (11,952)   | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,643<br>9,643<br>115,54<br>9,628<br>(179,328)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)   | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0,17014<br>(14,333)<br>9,634<br>5 114,16<br>5 102,62<br>(107,327)<br>(151,404)<br>(107,327)<br>0,17014   | -72,887<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>-0.17014<br>(18,996)<br>-9,497<br>-9,612<br>-112,45<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11 | 22,207 22,207 23,217 24,1087 16,220 38,272 0.17014 6.512 9,605 113,21 107.05 (57,107) (151,404) (57,107) 0 0.17014                                | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>5 114,49<br>6 109,19<br>(49,056)<br>(151,404)<br>(49,056)  | 92,586<br>2,2894<br>2,2005<br>18,423<br>116,208<br>0,17014<br>19,7719<br>9,586<br>\$ 116,65 :<br>\$ 113,27 :<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(17014<br>(749)   | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715<br>9,497<br>9,497<br>9,497<br>119,87<br>119,87<br>121,94<br>19,143<br>151,404<br>19,143<br>19,797<br>0.17014<br>3,366 | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0,17014<br>86,725<br>9,456<br>\$ 129,07<br>\$ 139,04<br>91,783<br>151,404<br>91,783<br>151,404<br>91,783                               | 779,745 47,083 70,084 47,083 70,064 326,882 1,223,784 0,17014 208,215  9,6372 \$ 150,75 \$ 164,36 \$ 125,352 151,404 125,352 142,633 0,17014 24,268  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>114,861<br>19,572<br>150,75<br>164,36   |       |          |            | Annual Re<br>6.24 \$      | 886<br>venue Surcharge/(Cr<br>12.48   | redit)<br>\$ 18.72       |
| GS-1 CAI 0 - 1,500 CCF GS-5 CAI 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Sales Small CAI Customers Average Monthly Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Forecasted Rev per Avg Monthly Customer Under/(Coer) Collection 109/Cap RDM Recoveries/(Refunds)  PNG Weather Normalization Adjustment PNG Rate (Less CCRC) PNG Revenue Adjustment NMU Weather Normalization Adjustment  | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0,17014<br>430,803<br>9,781<br>9,781<br>9,781<br>9,781<br>9,81<br>9,81<br>151,404<br>(89,843)<br>151,404<br>(21,678)<br>-127,415<br>0,17014<br>(21,678) | 1,389,506<br>55,349<br>93,124<br>31,2652<br>11,850,562<br>0,17014<br>314,855<br>\$ 9,642<br>\$ 7,712<br>\$ 76,78<br>\$ 59,85<br>(157,924)<br>(151,404)<br>-57,875<br>0,17014<br>(9,847)<br>-4,791  | 960,589 46,281 82,936 391,964 1.481,770 0.17014 252,108 9,548 9,657 103,32 (186,000) (151,404) (151,404) (17014 (11,952) -221,799   | 468,101<br>15,445<br>30,762<br>169,703<br>684,047<br>0.17014<br>116,384<br>115,54<br>\$ 96,28<br>(179,328)<br>(151,404)<br>(151,404)<br>   | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0,17014<br>(14,333)<br>9,634<br>114,16<br>\$102,62<br>\$107,327<br>0<br>0,17014<br>-107,327  | -72,887<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>-0.17014<br>(18,996)<br>-9,497<br>-9,612<br>-12,45<br>-105,11<br>-106,152<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,104<br>-107,10  | 22,207<br>932<br>-1,087<br>16,220<br>38,272<br>0.17014<br>6.512<br>9,663<br>9,605<br>113,21<br>107.05<br>(57,107)<br>(151,404)<br>(57,107)        | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0,17014<br>11,196<br>9,527<br>9,595<br>114,49<br>(49,056)<br>(151,404)<br>(49,056)<br>0<br>0,17014  | 92,586<br>2,894<br>2,305<br>18,423<br>116,208<br>0,17014<br>19,772<br>9,519<br>9,596<br>\$ 116,65<br>\$ 113,27<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>0,17014<br>(7449)<br>0  | 117,949 9,172 8,188 39,341 174,680 0,17014 29,715 9,497 9,577 119,87 119,143 151,404 19,143 151,404 19,143 3,368 4,272  | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,456<br>\$ 129,07<br>\$ 139,04<br>91,783<br>151,404<br>91,783<br>49,160<br>0,17014<br>8,364                      | 779,746 47,087 47,084 336,892 1,223,784 0,17014 208,215 9,632 9,572 \$ 150,75 \$ \$ 163,365 125,362 125,362 142,633 0,17014 24,268 47,707  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>1,442,954<br>114,861<br>9,572<br>5 150,75<br>6 164,36   |       |          |            | Annual Re<br>6.24 \$      | 886<br>venue Surcharge/(Cr<br>12.48   | redit)<br>\$ 18.72       |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-6 C&I 0 - 1,500 CCF GS-NMI C&I 0 - 1,500 CCF GS-NMI C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small C&I Small C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Forecasted Rev per Avg Monthly Customer Under/(Over) Collection 10%Cap RDM Recoveries/(Refunds)  PMG Weather Normalization Adjustment PNG Rate (Less CCRC) PNG Revenue Adjustment  | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,051<br>0.17014<br>430,803<br>9,781<br>\$ 44.04<br>\$ 34.39<br>(89,843)<br>(151,404)<br>(89,843)<br>-127,415<br>0.17014<br>(21,678)                             | 1,389,506 55,349 93,124 312,582 1,850,561 0,17014 314,854 9,712 \$ 76,78 \$ 59,85 (157,924) (151,404) (151,404) (151,404) (151,404) (151,404)  | 960,589 46,281 82,936 391,964 1,481,770 0.17014 252,108 9,557 \$ 103.32 \$ \$ 83.36 \$ (186,000) (151,404) (151,404) (151,404) (151,404) (151,404) (151,404) (11,952)   | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,643<br>9,643<br>115,54<br>9,628<br>(179,328)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)   | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0,17014<br>(14,333)<br>9,634<br>5 114,16<br>5 102,62<br>(107,327)<br>(151,404)<br>(107,327)<br>0,17014   | -72,887<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>-0.17014<br>(18,996)<br>-9,497<br>-9,612<br>-112,45<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11<br>-105,11 | 22,207 22,207 23,217 24,1087 16,220 38,272 0.17014 6.512 9,605 113,21 107.05 (57,107) (151,404) (57,107) 0 0.17014                                | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>5 114,49<br>6 109,19<br>(49,056)<br>(151,404)<br>(49,056)  | 92,586<br>2,2894<br>2,2005<br>18,423<br>116,208<br>0,17014<br>19,7719<br>9,586<br>\$ 116,65 :<br>\$ 113,27 :<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(17014<br>(749)   | 117,949<br>9,172<br>8,188<br>39,341<br>174,650<br>0.17014<br>29,715<br>9,497<br>9,497<br>9,497<br>119,87<br>119,87<br>121,94<br>19,143<br>151,404<br>19,143<br>19,797<br>0.17014<br>3,366 | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0,17014<br>86,725<br>9,456<br>\$ 129,07<br>\$ 139,04<br>91,783<br>151,404<br>91,783<br>151,404<br>91,783                               | 779,745 47,083 70,084 47,083 70,064 326,882 1,223,784 0,17014 208,215  9,6372 \$ 150,75 \$ 164,36 \$ 125,352 151,404 125,352 142,633 0,17014 24,268  | 5,796,840<br>261,971<br>441,405<br>1,980,765<br>8,480,981<br>114,861<br>19,572<br>150,75<br>164,36   |       |          |            | Annual Re<br>6.24 \$      | 886<br>venue Surcharge/(Cr<br>12.48   | redit)<br>\$ 18.72       |
| GS-1 CAI 0 - 1,500 CCF GS-6 CAI 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small CAI Total Sales Rate (Less CCRC) Total Small CAI Ustomers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Forecasted Rev per Avg Monthly Customer Under/(Over) Collection 10%Cap RDM Recoveries/(Refunds)  PNG Reather Normalization Adjustment PNG Rate (Less CCRC) PNG Revenue Adjustment NMU Weather Normalization Adjustment NMU Weather Normalization Adjustment NMU Weather Normalization Adjustment NMU Weather Normalization Adjustment NMU Revenue Adjustment   | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,561<br>0,17014<br>430,803<br>9,781<br>9,781<br>34.39<br>(89,843)<br>(151,404)<br>(89,843)<br>-127,415<br>0,17014<br>(21,678)<br>37,101<br>0,17014<br>(6,312)   | 1,389,506 55,349 93,124 312,582 1,850,581 0,17014 314,852 \$ 9,642 9,712 \$ 76,78 \$ 59,85 (157,924) (151,404) -57,875 0,17014 (9,847) -4,791 0,17014 (815)  | 960,589 46,281 82,936 391,984 1.481,770 0.17014 252,108 9,657 \$ 103.32 \$ \$ 83.36 (186,000) (151,404) 770,251 0.17014 (11,959) 0.17014 (3,709)  | 468,101<br>15.445<br>30,762<br>169,733<br>684,047<br>0.17014<br>116,384<br>9,643<br>9,643<br>115,54<br>\$ 96.28<br>(179,328)<br>(151,404)<br>-22,444<br>0.17014<br>(3,819)<br>-1,003<br>0.17014<br>(171)   | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0,17014<br>(14,333)<br>9,599<br>9,634<br>5 114.16<br>\$ 102.62<br>\$ (107,327)<br>(151,404)<br>(107,327)<br>0<br>0,17014   | -72,887<br>-1,613<br>-5,687<br>-31,065<br>-111,652<br>-17014<br>(18,996)<br>9,497<br>9,612<br>112,45<br>\$<br>(68,152)<br>0,17014<br>-0<br>0,17014  | 22,207<br>932<br>-1,087<br>16,200<br>98,272<br>0.17014<br>6,512<br>9,605<br>113,21<br>107.05<br>(57,107)<br>(151,404)<br>(57,107)<br>0<br>0.17014 | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,199<br>9,527<br>9,595<br>114,49<br>109,19<br>(49,056)<br>(151,404)<br>(49,056)<br>0<br>0,17014                                | 92,586 2,884 2,305 18,423 116,228 0,17014 19,772 9,519 9,586 \$ 116,65 \$ 113,27 (31,212) (31,212) (31,212) (31,214) (749) 0,17014  | 117,949 9,172 8,188 39,341 174,650 0,17014 29,715 9,497 9,577 119,87 121,94 19,143 151,404 19,143 3,368 4,272 0,17014 727   | 331,088 14,843 2,2,325 141,471 509,727 0,17014 86,725 9,456 \$ 129,07 \$ 139,04 91,783 151,404 91,783 49,160 0,17014 8,364 10,369 0,17014 1,764   | 779,745 47,087 47,084 326,882 1,223,784 0,17014 208,215 \$ 150,75 \$ 164,36 \$ 125,352 125,352 142,633 0,17014 24,288 47,707 0,17014 8,117   | 5,796,840<br>281,971<br>441,405<br>1,380,765<br>8,480,981<br>11,48,954<br>114,861<br>9,572<br>150,75<br>164,36<br>(70,796)<br>(12,045)<br>(2,346)<br>(399) |       |          |            | Annual Re<br>6.24 \$      | 886<br>venue Surcharge/(Cr<br>12.48   | redit)<br>\$ 18.72       |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMU C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small C&I Small C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Distribution Revenues per Avg. Monthly Customer Under/(Over) Collection 10%Cap RDM Recoveries/(Refunds) PNG Weather Normalization Adjustment PNG Rate (Less CCRC) PNG Revenue Adjustment NMU Weather Normalization Adjustment NMU Ret (Less CCRC) NMU Revenue Adjustment Total Adjusted Revenues   | 1,736,638 66,713 152,543 576,157 2,532,561 0.17014 430,803 9,781 \$ 44,04 \$ 34,39 (89,843) (151,404) (89,843) -127,415 0.17014 (21,678) 37,101 0.17014 (6,312)   | 1,389,506 55,349 93,124 312,582 1,850,561 0,17014 314,854 9,642 9,712 \$ 76,78 \$ 59,85 (157,924) (151,404) (151,404) (151,404) (151,404) (40,947) -4,7014 (815)   | 960,589 46,281 82,936 391,984 1,481,770 0,17014 252,108  9,548 9,657 \$ 103,32 \$ \$ 83,36 \$ (186,000) (151,404) (151,404) (151,404) (151,404) (11,952) 221,799 0,17014 (3,709)  | 48, 101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>9,643<br>9,643<br>9,155<br>115,54<br>9,628<br>(179,328)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>( | -80,407 1,557 1,557 1,557 1,5423 10,029 -84,244 0,17014 (14,333) 9,599 9,634 5,114.16 \$ 102.62 \$ (107,327) (151,404) (107,327) 0 0,17014 - 0 0,17014 - (14,333)  | -72,887 -1,613 -5,687 -31,665 -31,665 -111,665 -111,665 -111,665 -111,665 -111,665 -111,665 -111,665 -111,665 -111,665 -111,665 -111,665 -111,665 -112,465 -  | 22,207 22,207 23,272 2-1,087 16,220 38,272 0.17014 6.512 9.663 113.21 107.05 (57,107) (151,404) (57,107) 0 0.17014 - 0 0.17014 - 6,512            | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0,17014<br>11,196<br>9,527<br>9,595<br>114,49<br>109,19<br>(49,056)<br>(151,404)<br>(49,056)<br>0<br>0,17014<br>                            | 92,586 2,894 2,305 18,423 116,208 0,17014 19,772 9,519 9,586 \$ 116,65: \$ 113,27: (31,212) (151,404) (31,212) -4,401 0,17014 (749) 0 0,17014 19,023  | 117,949 9,172 8,188 39,341 174,650 0.17014 29,715 9,497 9,577 \$ 119,87 \$ 121,94 19,143 151,404 19,143 151,404 19,143 3,368 4,272 0,17014 727 33,810                                     | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,456<br>\$ 129,07<br>\$ 139,04<br>91,783<br>151,404<br>91,783<br>151,404<br>91,783<br>151,404<br>91,783          | 779,745 47,083 70,064 326,892 1,223,784 0,17014 208,215  9,632 9,572 \$ 150,75 \$ \$ 164,36 \$ 125,352 151,404 125,352 151,404 125,352 142,633 0,17014 24,268 47,707 0,17014 8,117                             | 5,796,840<br>261,971<br>441,405<br>1,380,765<br>8,480,981<br>114,861<br>114,861<br>19,572<br>150,75<br>164,36<br>(70,796)<br>(12,045)<br>(2,346)<br>(399)  |       |          |            | Annual Re<br>6.24 \$      | 886<br>venue Surcharge/(Cr<br>12.48   | redit)<br>\$ 18.72       |
| GS-1 C&I 0 - 1,500 CCF GS-6 C&I 0 - 1,500 CCF GS-6 C&I 0 - 1,500 CCF GS-10MI C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Sales Rate (Less CCRC) Total Small C&I Small C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Forecasted Rev per Avg Monthly Customer Under/(Over) Collection 10%Cap RDM Recoveries/(Refunds)  PNG Weather Normalization Adjustment PNG Rate (Less CCRC) PNG Revenue Adjustment NMU Weather Normalization Adjustment NMU Weather Normalization Adjustment NMU Weather Normalization Adjustment NMU Weather Normalization Adjustment NMU Revenue Adjustment  | 1,736,638<br>66,713<br>152,543<br>576,157<br>2,532,561<br>0,17014<br>430,803<br>9,781<br>9,781<br>34.39<br>(89,843)<br>(151,404)<br>(89,843)<br>-127,415<br>0,17014<br>(21,678)<br>37,101<br>0,17014<br>(6,312)   | 1,389,506 55,349 93,124 312,582 1,850,581 0,17014 314,852 \$ 9,642 9,712 \$ 76,78 \$ 59,85 (157,924) (151,404) -57,875 0,17014 (9,847) -4,791 0,17014 (815)  | 960,589 46,281 82,936 391,964 1,481,770 0,17014 252,108  9,548 9,657 \$ 103,32 \$ \$ 83,36 \$ \$ (186,000) (151,404) (151,404) (151,404) (151,404) (151,404) (151,404) (151,404) (201,709) 0,17014 (11,952) 21,799 0,17014 (3,709)  | 48, 101 15,445 30,762 169,739 684,047 0.17014 116,384  9,643 9,643 9,1554 \$115,54 \$196,28 \$(179,328) (151,404)  | -80,407 -15,423 -10,029 -84,244 -0.17014 -(14,333) -0.029 -0.17014 -0.17014 -0.17014 -0.17014 -0.17014 -0.17014 -1.17014 | -72,887<br>-1,613<br>-5,687<br>-31,065<br>-111,652<br>-17014<br>(18,996)<br>9,497<br>9,612<br>112,45<br>\$<br>(68,152)<br>0,17014<br>-0<br>0,17014  | 22,207<br>932<br>-1,087<br>16,200<br>98,272<br>0.17014<br>6,512<br>9,605<br>113,21<br>107.05<br>(57,107)<br>(151,404)<br>(57,107)<br>0<br>0.17014 | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0,17014<br>11,196<br>9,527<br>9,595<br>114,49<br>109,19<br>(49,056)<br>(151,404)<br>(49,056)<br>0<br>0,17014<br>                            | 92,586 2,884 2,305 18,423 116,228 0,17014 19,772 9,519 9,586 \$ 116,65 \$ 113,27 (31,212) (31,212) (31,212) (31,214) (749) 0,17014  | 117,949 9,172 8,188 39,341 174,650 0.17014 29,715 9,497 9,577 \$ 119,87 \$ 121,94 19,143 151,404 19,143 151,404 19,143 3,368 4,272 0,17014 727 33,810                                     | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,456<br>\$ 129,07<br>\$ 139,04<br>91,783<br>151,404<br>91,783<br>151,404<br>91,783<br>151,404<br>91,783          | 779,745 47,087 47,084 326,882 1,223,784 0,17014 208,215 \$ 150,75 \$ 164,36 \$ 125,352 125,352 142,633 0,17014 24,288 47,707 0,17014 8,117   | 5,796,840<br>261,971<br>441,405<br>1,380,765<br>8,480,981<br>114,861<br>114,861<br>19,572<br>150,75<br>164,36<br>(70,796)<br>(12,045)<br>(2,346)<br>(399)  |       |          |            | Annual Re 6.24 \$ 6.24 \$ | 886 venue Surcharge/(Ci 12.48 12.48   | edit) \$ 18.72 \$ 18.72  |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NMI C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small C&I Small C&I Small C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers Distribution Revenues per Avg. Monthly Customer Under/(Over) Collection 10%Cap RDM Recoveries/(Refunds)  PNG Weather Normalization Adjustment PNG Rate (Less CCRC) PNG Revenue Adjustment NMU Weather Normalization Adjustment NMU Rate (Less CCRC) NMU Revenue Adjustment Total Adjusted Revenues Distribution Revs per Avg. Monthly Customer Adjusted  | 1,736,638 66,713 152,543 576,157 2,532,615 0,17014 430,803 9,781 \$ 44,04 \$ 34,39 (89,843) (151,404) (89,843) -127,415 0,17014 (21,678) -37,101 0,17014 (6,312) 402,812 \$ 41,18                                 | 1,389,506 55,349 93,124 312,582 1,850,581 0,17014 31,854 9,642 9,712 \$ 76,78 \$ 59,85 (157,924) (151,404) ( | 960,589 46,281 82,936 391,984 1,481,770 0,17014 252,108  9,548 9,657 \$ 103,32 \$ \$ 83,36 \$ (186,000) (151,404) (151,404) (151,404) (151,404) (11,952) 221,799 0,17014 (3,709)  | 468,101 15,445 30,762 169,739 684,047 0.17014 116,384 9,643 9,643 115,54 \$ 96.28 \$ (179,328) (151,404) (151,404) (151,404) (151,404) (17014 (3,819) -1,003 0.17014 (171) 112,394 \$ 109,49 \$  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0,17014<br>(14,333)<br>5 102,62<br>(107,327)<br>(151,404)<br>(107,327)<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>1<br>(14,333)<br>1 0,810<br>0<br>1,17014   | -72,887 -1,613 -5,687 -31,665 -31,665 -111,682 -0.17014 (18,996) -10,17014 -0 -0 -0.17014 -1 -1(18,996) -106.38 \$  | 22,207 22,207 23,272 24,1087 16,220 38,272 0.17014 6,512 107.05 (57,107) (151,404) (57,107) 0 0.17014 - 0 0.17014 - 6,512 107.14                  | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>114,49<br>(19,056)<br>(151,404)<br>(49,056)<br>0,17014<br>0<br>0,17014<br>11,196<br>11,196<br>11,196 | 92,586<br>2,2894<br>2,2005<br>18,423<br>116,208<br>0,17014<br>19,772<br>9,519<br>9,586<br>\$ 116,65 :<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,40 | 117,949 9,172 8,188 39,341 174,650 0.17014 29,715 9,497 119,87 119,87 119,143 151,404 19,143 151,404 19,143 3,368 4,272 0.17014 727 33,810 114,13   | 331,088<br>14,843<br>22,325<br>141,471<br>509,727<br>0.17014<br>86,725<br>9,456<br>\$ 129,07<br>\$ 139,04<br>91,783<br>151,404<br>91,783<br>151,404<br>91,783<br>151,404<br>91,783          | 779,745 47,083 70,064 326,892 1,223,784 0,17014 208,215  9,637 \$ 150,75 \$ 164,36 \$ 125,352 151,404 125,352 151,404 125,352 151,404 125,352 142,633 0,17014 24,268 47,707 0,17014 8,117 240,599 \$ 149,45 \$ | 5,796,840<br>261,971<br>441,405<br>1,380,765<br>8,480,981<br>114,861<br>114,861<br>19,572<br>150,75<br>164,36<br>(70,796)<br>(12,045)<br>(2,346)<br>(399)  |       | 0.01409  | \$         | Annual Re 6.24 \$ 6.24 \$ | venue Surcharge/(Ci<br>12.48<br>12.48 | edit) \$ 18.72 \$ 18.72  |
| GS-1 CAI 0 - 1,500 CCF GS-4 CAI 0 - 1,500 CCF GS-5 CAI 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small CAI Small CAI Customers Average Morthly Customers Distribution Revenues per Avg. Morthly Customers Distribution Revenues per Avg. Morthly Customer Under/(Cver) Collection 109/Cap RDM Recoveries/(Refunds)  PNG Weather Normalization Adjustment PNG Rate (Less CCRC) PNG Revenue Adjustment NMU Weather Normalization Adjustment NMU Weather Normalization Adjustment NMU Weather Normalization Adjustment NMU Rate (Less CCRC) NMU Revenue Adjustment Total Adjusted Revenues Distribution Revs per Avg. Morthly Customer Adjusted Under/(Cver) Collection  | 1,736,638 66,713 152,543 576,157 2,532,051 0,17014 430,803 9,781 9,781 9,781 9,781 9,781 144,04 \$ 34.39 (89,843) (151,404) (89,843) -127,415 0,17014 (21,678) -37,101 0,17014 (6,312) 402,812 \$ 41,18           | 1,389,506 55,349 93,124 31,2582 1,850,567 0,17014 314,857 \$ 9,642 \$ 7,712 \$ 59,85 (157,924) (151,404) -57,875 0,17014 (9,847) -4,791 0,17014 (9,847) -4,791 0,17014 (9,847) \$ 304,192 \$ 7,2,80 (120,804)  | 960,589 46,281 82,936 391,964 1,481,770 0,17014 252,108 9,657 \$ 103,32 \$ \$ 83,36 \$ \$ (186,000) (151,404) (151,404) (151,404) (151,404) (151,404) (201,405) ( | 468,101<br>15,445<br>30,762<br>169,739<br>684,047<br>0.17014<br>116,384<br>115,54<br>5 96,28<br>5 (179,328)<br>(151,404)<br>(151,404)<br>-22,444<br>0.17014<br>(3,819)<br>-1,003<br>0.17014<br>(171)   | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0,17014<br>(14,333)<br>9,634<br>114.16<br>\$102,62<br>\$107,327<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>0<br>0<br>0,17014<br>-<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0  | -72,887<br>-1,613<br>-5,687<br>-31,665<br>-111,652<br>-111,652<br>-117,014<br>-11,652<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112,45<br>-112, | 22,207<br>932<br>-1,087<br>16,220<br>0.17014<br>6,512<br>107,05<br>(57,107)<br>0<br>0.17014<br>-<br>0<br>0.17014<br>-<br>6,512<br>107,107         | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0,17014<br>11,196<br>9,527<br>9,595<br>114,49<br>9,595<br>114,49<br>(49,056)<br>0<br>0,17014<br>  | 92,586 2,894 2,305 184,23 184,  | 117,949 9,172 8,188 39,341 174,650 0.17014 29,715 9,497 9,577 \$ 119,87 \$ 121,94 19,143 151,404 19,143 151,404 19,143 3,368 4,272 0,17014 727 33,810                                     | 33,1,088 14,843 22,325 141,471 509,727 0,17014 86,725 9,454 9,566 \$ 129,07 \$ 139,04 91,783 151,404 91,783 49,160 0,17014 8,364 10,369 0,17014 1,764 96,853 \$ 124,393                     | 779,745 47,087 47,084 336,892 1,223,784 0,17014 208,215 9,632 9,572 \$ 150,75 \$ 164,365 125,365 125,362 125,362 47,707 0,17014 24,268 47,707 0,17014 3,111 240,599 149,45 \$ 143,599                          | 5,796,840<br>261,971<br>441,405<br>1,380,765<br>8,480,981<br>114,861<br>114,861<br>19,572<br>150,75<br>164,36<br>(70,796)<br>(12,045)<br>(2,346)<br>(399)  | \$    |          | \$         | Annual Re 6.24 \$ 6.24 \$ | 886 venue Surcharge/(Ci 12.48 12.48   | edit) \$ 18.72 \$ 18.72  |
| GS-1 C&I 0 - 1,500 CCF GS-4 C&I 0 - 1,500 CCF GS-5 C&I 0 - 1,500 CCF GS-NUL C&I 0 - 1,500 CCF GS-NUL C&I 0 - 1,500 CCF Total Sales Rate (Less CCRC) Total Small C&I Small C&I Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customer Under/(Over) Collection 10%Cap RDM Recoveries/(Refunds)  PNG Weather Normalization Adjustment PNG Rate (Less CCRC) PNC Revenue Adjustment NMU Weather Normalization Adjustment NMU Rate (Less CCRC) NMU Revenue Adjustment Total Adjusted Revenues Distribution Revs per Avg. Monthly Customer Adjusted   | 1,736,638 66,713 152,543 576,157 2,532,615 0,17014 430,803 9,781 \$ 44,04 \$ 34,39 (89,843) (151,404) (89,843) -127,415 0,17014 (21,678) -37,101 0,17014 (6,312) 402,812 \$ 41,18                                 | 1,389,506 55,349 93,124 312,582 1,850,581 0,17014 31,854 9,642 9,712 \$ 76,78 \$ 59,85 (157,924) (151,404) ( | 960,589 46,281 82,936 931,964 1.481,770 0.17014 252,108 9,548 9,657 103,32 (186,000) (151,404) 151,404 (151,404) 221,799 0.17014 (3,709) 236,447 97,70 (133,586)  | 468,101 15,445 30,762 169,739 684,047 0.17014 116,384 9,643 9,643 115,54 \$ 96.28 \$ (179,328) (151,404) (151,404) (151,404) (151,404) (17014 (3,819) -1,003 0.17014 (171) 112,394 \$ 109,49 \$  | -80,407<br>1,557<br>-15,423<br>10,029<br>-84,244<br>0,17014<br>(14,333)<br>5 102,62<br>(107,327)<br>(151,404)<br>(107,327)<br>0<br>0,17014<br>-<br>0<br>0,17014<br>-<br>1<br>(14,333)<br>1 0,810<br>0<br>1,17014   | -72,887 -1,613 -5,687 -31,665 -31,665 -111,682 -0.17014 (18,996) -12,112,45 -0.17014 -0.17014 -0.17014 -1(18,996) -106.38 -1,687  | 22,207 22,207 23,272 24,1087 16,220 38,272 0.17014 6,512 107.05 (57,107) (151,404) (57,107) 0 0.17014 - 0 0.17014 - 6,512 107.14                  | 51,525<br>3,315<br>1,355<br>9,612<br>65,807<br>0.17014<br>11,196<br>9,527<br>9,595<br>114,49<br>(49,056)<br>(151,404)<br>(49,056)<br>0.17014<br>   | 92,586<br>2,2894<br>2,2005<br>18,423<br>116,208<br>0,17014<br>19,772<br>9,519<br>9,586<br>\$ 116,65 :<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(31,212)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,404)<br>(151,40 | 117,949 9,172 8,188 9,341 174,650 0,17014 29,715 9,577 119,87 121,94 19,143 151,404 19,143 19,797 0,17014 3,368 4,272 0,17014 727 33,810 114,13 72,030                                    | 331,088 14,843 22,325 141,471 509,727 0.17014 86,725 9,456 \$ 129,07 \$ 139,04 91,783 151,404 91,783 151,404 91,783 151,404 91,783 \$ 149,160 0.17014 8,364 10,369 0.17014 96,853 \$ 124,39 | 779,745 47,083 70,064 326,892 1,223,784 0,17014 208,215  9,637 \$ 150,75 \$ 164,36 \$ 125,352 151,404 125,352 151,404 125,352 151,404 125,352 142,633 0,17014 24,268 47,707 0,17014 8,117 240,599 \$ 149,45 \$ | 5,796,840<br>261,971<br>441,405<br>1,380,765<br>8,480,981<br>114,861<br>114,861<br>19,572<br>150,75<br>164,36<br>(70,796)<br>(12,045)<br>(2,346)<br>(399)  | \$    | 0.01409  | s          | Annual Re 6.24 \$ 6.24 \$ | venue Surcharge/(Ci<br>12.48<br>12.48 | redit) \$ 18.72 \$ 18.72 |

| Large C&I GS-1 C&I > 1,500 CCF GS-4 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-NMU C&I > 1,500 CCF Total Sales Rate (Less CCRC) Total Large C&I | January<br>13,253,971<br>441,233<br>838,304<br>4,393,325<br>18,926,833<br>0.15355<br>2,906,215 | February<br>10,644,106<br>553,129<br>620,190<br>3,845,866<br>15,663,291<br>0.15355<br>2,405,098 | March<br>8,152,718<br>347,382<br>697,878<br>2,985,840<br>12,183,818<br>0.15355<br>1,870,825 | April<br>4,449,279<br>218,626<br>281,492<br>1,952,604<br>6,902,001<br>0.15355<br>1,059,802 | May<br>2,294,575<br>87,342<br>130,575<br>752,355<br>3,264,847<br>0.15355<br>501,317 | June<br>238,487<br>31,032<br>24,168<br>168,843<br>462,530<br>0.15355<br>71,021 | July<br>985,577<br>48,242<br>54,969<br>375,830<br>1,464,618<br>0.15355<br>224,892 | August<br>1,372,303<br>65,031<br>93,484<br>306,573<br>1,837,391<br>0.15355<br>282,131 | September<br>1,286,341<br>63,081<br>91,549<br>485,521<br>1,926,492<br>0.15355<br>295,813 | October<br>2,524,113<br>103,947<br>160,353<br>921,621<br>3,710,034<br>0.15355<br>569,676 | November<br>3,948,714<br>201,053<br>338,591<br>1,751,835<br>6,240,193<br>0.15355<br>958,182 | December<br>9,009,810<br>402,951<br>639,978<br>3,330,542<br>13,383,281<br>0.15355<br>2,055,003 | Total 58,159,994 2,563,049 3,971,531 21,270,755 85,965,329 |                                    |                            |                                     |          |
|--|--|---|---|--|---|--|---|---|--|--|---|--|--|------------------------------------|----------------------------|-------------------------------------|----------|
| Large C&I Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers   | 11,561<br>11,561<br>\$ 251.38  | 11,402<br>11,482<br>\$ 462.60   | 11,300<br>11,421<br>\$ 628.84 \$  | 11,453<br>11,429<br>721.13   | 11,577<br>11,459<br>\$ 763.01 \$  | 11,562<br>11,476<br>768.06 \$  | 11,561<br>11,488<br>786.82  | 11,545<br>11,495<br>\$ 810.88   | 11,564<br>11,503<br>\$ 836.06  | 11,516<br>11,504<br>\$ 885.48  | 11,433<br>11,498<br>\$ 969.32   | 11,640<br>11,510<br>\$ 1,146.87  | 138,115<br>11,510<br>\$ 1,146.87                           |                                    | 3,735                      | Therms<br>7,469                     | 11,204   |
| Forecasted Rev per Avg Monthly Customer  Under/(Over) Collection 10%Cap  | \$ 191.90<br>(725,861)<br>(1,367,150)  | \$ 356.69<br>(1,290,849)<br>(1,367,150)   | \$ 491.45 \$ (1,672,897) (1,367,150)  | (1,777,201)<br>(1,367,150)   | \$ 621.94 \$ (1,715,463) (1,367,150)  | (1,484,469)<br>(1,367,150)   | (1,471,100)<br>(1,367,150)  | \$ 687.99<br>(1,487,729)<br>(1,367,150)   | \$ 731.36<br>(1,265,943)<br>(1,367,150)  | \$ 811.06<br>(898,961)<br>(1,367,150)  | \$ 951.08<br>(220,216)<br>(1,367,150)   | \$ 1,131.36<br>(187,380)<br>(1,367,150)  | \$ 1,131.36  | \$<br>(0.00210) \$                 | Annual Revenu<br>(7.86) \$ | ue Surcharge/(Credit)<br>(15.72) \$ | (23.58)  |
| RDM Recoveries/(Refunds)   | (725,861)  | (1,290,849)   | (1,367,150)   | (1,367,150)  | (1,367,150)   | (1,367,150)  | (1,367,150)   | (1,367,150)   | (1,265,943)  | (898,961)  | (220,216)   | (187,380)  | 450,000  | \$<br>(0.00210) \$                 | (7.86) \$                  | (15.72) \$                          | (23.58)  |
| PNG Weather Normalization Adjustment<br>PNG Rate (Less CCRC)<br>PNG Revenue Adjustment   | -883,690<br>0.15355<br>(135,691)   | -417,705<br>0.15355<br>(64,139)   | -531,403<br>0.15355<br>(81,597)   | -183,250<br>0.15355<br>(28,138)  | -31,424<br>0.15355<br>(4,825)   | 0<br>0.15355<br>-  | 0<br>0.15355<br>-   | 0.15355<br>-  | -38,320<br>0.15355<br>(5,884)  | 474,935<br>0.15355<br>72,926   | 540,156<br>0.15355<br>82,941  | 1,521,590<br>0.15355<br>233,640  | 450,889<br>69,234  |                                    |                            |                                     |          |
| NMU Weather Normalization Adjustment<br>NMU Rate (Less CCRC)<br>NMU Revenue Adjustment   | -271,972<br>0.15355<br>(41,761)  | -58,013<br>0.15355<br>(8,908)   | -156,427<br>0.15355<br>(24,019)   | -11,013<br>0.15355<br>(1,691)  | -14,719<br>0.15355<br>(2,260)   | 0<br>0.15355<br>-  | 0<br>0.15355<br>-   | 0<br>0.15355<br>-   | -19,341<br>0.15355<br>(2,970)  | 141,576<br>0.15355<br>21,739   | 123,269<br>0.15355<br>18,928  | 469,093<br>0.15355<br>72,029   | 202,452<br>31,087  |                                    |                            |                                     |          |
| Total Adjusted Revenues Distribution Revs per Avg. Monthly Customer Adjusted   | 2,728,763<br>\$ 236.03   | 2,332,052<br>\$ 440.78  | 1,765,209<br>\$ 597.66 \$   |  | 494,232<br>\$ 728.71 \$   |  |   |   |  |  |   |  | 13,300,297<br>\$ 1,155.59                                  |                                    |                            | ue Surcharge/(Credit)               |          |
| Under/(Over) Collection<br>10%Cap<br>RDM Recoveries/(Refunds)  | (538,553)<br>(1,367,150)<br>(538,553)  | (1,024,916)<br>(1,367,150)<br>(1,024,916)   | (1,293,257)<br>(1,367,150)<br>(1,293,257)   | (1,366,385)<br>(1,367,150)<br>(1,366,385)  | (1,298,372)<br>(1,367,150)<br>(1,298,372)   | (1,068,776)<br>(1,367,150)<br>(1,068,776)                                      | (1,056,317)<br>(1,367,150)<br>(1,056,317)   | (1,073,811)<br>(1,367,150)<br>(1,073,811)   | (843,522)<br>(1,367,150)<br>(843,522)  | (576,380)<br>(1,367,150)<br>(576,380)  | (4,553)<br>(1,367,150)<br>(4,553)   | (292,708)<br>(1,367,150)<br>(292,708)  |  | \$<br>(0.00329) \$<br>(0.00329) \$ | (12.28) \$<br>(12.28) \$   | (24.55) \$<br>(24.55) \$            | (36.83)  |
| Small Volume Interruptible & Joint<br>SVI-1<br>SJ-1  | January<br>3,064,128<br>32,006   | February<br>2,080,405<br>24,942   | March<br>1,997,991<br>19,782  | April<br>1,078,231<br>9,652  | May<br>446,828<br>11.861  | June<br>-6,276<br>4.034  | July<br>111,642<br>5.331  | August<br>324,692<br>1,325  | September<br>266,723<br>7,289  | October<br>920,360<br>9.858  | November<br>1,462,348<br>11.861   | December<br>1,902,302<br>19,446  | Total<br>13,649,374<br>157,387                             |                                    |                            |                                     |          |
| SVI-4<br>SJ-4  | 130,986<br>40,631  | 113,976<br>9,538  | 98,193<br>16,620  | 54,790<br>2,797  | 28,498<br>-3,032  | -2,888<br>4,825  | 11,625<br>-4,848  | 11,993<br>-893  | 19,219<br>284  | 36,069<br>489  | 64,208<br>4,971   | 112,023<br>15,337  | 678,692<br>86,719  |                                    |                            |                                     |          |
| SVI-5<br>SJ-5  | 43,583<br>59,925   | 28,856<br>43,010  | 34,939<br>40,087  | -810<br>38,325   | 1,899<br>15,436   | -2,309<br>2,110  | 882<br>-440   | 1,101<br>5,293  | 1,317<br>7,038   | 2,439<br>9,512   | 11,785<br>17,397  | 23,304<br>40,145   | 146,986<br>277,838   |                                    |                            |                                     |          |
| SVI-NMU<br>SJ-NMU  | 1,404,320  | 1,150,407   | 882,563   | 581,886  | 711,512   | -311,862   | 45,547  | 63,986  | 82,360   | 233,722  | 632,851   | 1,051,063  | 6,528,355  |                                    |                            |                                     |          |
| Total Small Volume<br>Rate (Less CCRC)   | 4,775,579<br>0.09134   | 3,451,134<br>0.09134  | 3,090,175<br>0.09134  | 1,764,871<br>0.09134   | 1,213,002<br>0.09134  | (312,366)<br>0.09134   | 169,739<br>0.09134  | 407,497<br>0.09134  | 384,230<br>0.09134   | 1,212,449<br>0.09134   | 2,205,421<br>0.09134  | 3,163,620<br>0.09134   | 21,525,351   |                                    |                            |                                     |          |
| Total Small Volume Revenues  | 436,201  | 315,227   | 282,257   | 161,203  | 110,796   | (28,532)   | 15,504  | 37,221  | 35,096   | 110,745  | 201,443   | 288,965  | 1,966,126  |                                    |                            |                                     |          |
| Small Volume Int & Joint Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers                          | 489<br>489<br>\$ 892.70  | 469<br>479<br>\$ 1,568.74   | 459<br>472<br>\$ 2,188.16 \$  | 434<br>463<br>2,581.45   | 443<br>459<br>\$ 2,844.67 \$  | 424<br>453<br>2,818.73 \$  | 428<br>450<br>2,875.67  | 454<br>450<br>\$ 2,954.65   | 422<br>447<br>\$ 3,053.76  | 433<br>446<br>\$ 3,311.75  | 422<br>443<br>\$ 3,782.11   | 431<br>442<br>\$ 4,443.97  | 5,309<br>442<br>\$ 4,443.97                                |                                    | 24,327                     | Therms<br>48,653                    | 72,980   |
| Forecasted Rev per Avg Monthly Customer  | \$ 752.18  | \$ 1,389.90   | \$ 1,951.28 \$  | 2,339.05   | \$ 2,588.49 \$  | 2,711.91 \$  | 2,814.29  | \$ 2,913.78   | \$ 3,036.36  | \$ 3,273.50  | \$ 3,670.57   | \$ 4,189.58  | \$ 4,189.58  |                                    | AI P                       | ue Surcharge/(Credit)               |          |
| Under/(Over) Collection<br>10%Cap  | (74,613)<br>(222,502)  | (95,053)<br>(222,502)   | (125,700)<br>(222,502)  | (127,927)<br>(222,502)   | (135,415)<br>(222,502)  | (56,578)<br>(222,502)  | (32,506)<br>(222,502)   | (21,681)<br>(222,502)   | (9,233)<br>(222,502)   | (20,344)<br>(222,502)  | (59,258)<br>(222,502)   | (135,103)<br>(222,502)   |  | \$<br>(0.00555) \$                 | (134.92) \$                | (269.84) \$                         | (404.76) |
| RDM Recoveries/(Refunds)   | (74,613)   | (95,053)  | (125,700)   | (127,927)  | (135,415)   | (56,578)   | (32,506)  | (21,681)  | (9,233)  | (20,344)   | (59,258)  | (135,103)  |  | \$<br>(0.00555) \$                 | (134.92) \$                | (269.84) \$                         | (404.76) |
| Large Volume Interruptible & Joint<br>LVI-1 TP<br>LVI-1 Mainline   | <b>January</b><br>817,175  | February<br>422,825   | March<br>707,125  | April<br>497,212   | May<br>-2,833   | June<br>255,501  | <b>July</b><br>210,492  | August<br>402,696   | September<br>33,260  | October<br>448,441   | November<br>843,852   | December<br>307,374  | Total<br>4,943,120   |                                    |                            |                                     |          |
| LVI-4<br>LJ-5 TP   | 239,829  | 216,224   | 165,680   | 99,130   | 29,932  | -15,031  | 2,099   | -1,882  | 9,530  | 36,247   | 82,249  | 158,744  | 1,022,751  |                                    |                            |                                     |          |
| LVI-NMU TP   | 512,732<br>1,569,736   | 578,177<br>1,217,226  | 415,639<br>1,288,444  | 518,870<br>1.115,212   | 350,810<br>377,909  | 250,441<br>490,911   | 298,363   | 165,991<br>566.805  | 419,915<br>462,705   | 504,423<br>989,111   | 447,202<br>1,373,303  | 485,734<br>951.852   | 4,948,297  |                                    |                            |                                     |          |
| Total Large Volume<br>Rate (Less CCRC)   | 0.02055  | 0.02055   | 0.02055   | 0.02055  | 0.02055   | 0.02055  | 510,954<br>0.02055  | 0.02055   | 0.02055  | 0.02055  | 0.02055   | 0.02055  | 10,914,168   |                                    |                            |                                     |          |
| Total Large Volume Revenues  | 32,258   | 25,014  | 26,478  | 22,918   | 7,766   | 10,088   | 10,500  | 11,648  | 9,509  | 20,326   | 28,221  | 19,561   | 224,286  |                                    |                            |                                     |          |
| Large Volume Int & Joint Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers                                | 69<br>69<br>\$ 464.59  | 68<br>69<br>\$ 831.23   | 65<br>68<br>\$ 1,237.68 \$  | 63<br>66<br>1,606.84   | 64<br>66<br>\$ 1,736.82 \$  | 62<br>65<br>1,908.70 \$  | 63<br>65<br>2,081.98  | 63<br>65<br>\$ 2,268.52   | 64<br>65<br>\$ 2,419.28  | 64<br>64<br>\$ 2,737.63  | 66<br>65<br>\$ 3,170.61   | 68<br>65<br>\$ 3,456.76  | 779<br>65<br>\$ 3,456.76                                   |                                    | 84,106                     | Therms<br>168,212                   | 252,318  |
| Forecasted Rev per Avg Monthly Customer  | \$ 360.55  | \$ 683.86   | \$ 965.61 \$  | 1,164.37   | \$ 1,321.20 \$  | 1,503.65 \$  | 1,693.18  | \$ 1,887.86   | \$ 2,188.00  | \$ 2,581.94  | \$ 3,034.93   | \$ 3,624.82  | \$ 3,624.82  |                                    | A                          | ue Surcharge/(Credit)               |          |
| Under/(Over) Collection  | (6,867)  | (9,726)   | (18,229)  | (30,530)   | (29,010)  | (28,691)   | (27,771)  | (27,360)  | (16,678)   | (11,241)   | (9,843)   | 12,213   |  | \$<br>0.00095 \$                   | Annual Revenu<br>80.13 \$  | ue Surcharge/(Credit)<br>160.27 \$  | 240.40   |
| 10%Cap<br>RDM Recoveries/(Refunds)   | (26,340)<br>(6,867)  | (26,340)<br>(9,726)   | (26,340)<br>(18,229)  | (26,340)<br>(26,340)   | (26,340)<br>(26,340)  | (26,340)<br>(26,340)   | (26,340)<br>(26,340)  | (26,340)<br>(26,340)  | (26,340)<br>(16,678)   | (26,340)<br>(11,241)   | (26,340)<br>(9,843)   | 26,340<br>12,213   |  | \$<br>0.00095 \$                   | 80.13 \$                   | 160.27 \$                           | 240.40   |

| Property column   Property c   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
|--|--|-------------------|--------------------|-----------------|----------------|---------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------|------------------|------------|-------------------------|-----------|
| Part   | Small Volume Transport                             | January<br>90.040 | February<br>92 281 | March<br>77.025 | April          | May<br>67 820 | June<br>54 916 | July<br>65 707 | August<br>51 655 | September<br>70,008 | October<br>60 545 | November<br>50 132 | December<br>82.054 | Total        |                  |            |                         |           |
| Part  |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| Properties   19  |  |                   |                    |                 |                |               |                |                |                  |                     | 96,164            |                    |                    |              |                  |            |                         |           |
| Part   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    | -            |                  |            |                         |           |
| Property state   |  | 37,843            | 47,436             | 24,569          | 69,559         | 14,551        | 6,135          | 5,213          | 4,366            | 1,981               | 24,589            | 24,277             | 41,335             | 301,854      |                  |            |                         |           |
| Mathematic   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| Properties   Pro   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| Property   |  |                   |                    |                 | 00,200         | - 1,-11       |                | .,             | -,               | 0,020               | 0.1,000           |                    |                    |              |                  |            |                         |           |
| Part   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    | 5,569,076    |                  |            |                         |           |
| Properties   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    | 510,506      |                  |            |                         |           |
| Part   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| Property Service Ser   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| Properties for the planting Contents   1,560,000   1,500,000   1   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  | 64,168     | 128,337                 | 192,505   |
| Content  | Distribution (Cevariues per Avg. Worldly Customers | \$ 2,134.00       | 9 3,023.30         | 9 3,203.00      | ψ 0,200.40 ¢   | 0,725.00      | Ψ 7,213.31 .   | 7,724.10       | \$ 0,074.45      | 9 0,000.00          | 9 3,370.04        | \$ 10,233.04       | ψ 11,722.30        | 9 11,722.30  |                  |            |                         |           |
| Part   | Forecasted Rev per Avg Monthly Customer            | \$ 1,954.67       | \$ 4,067.65        | \$ 5,926.92     | \$ 7,347.03 \$ | 8,827.41      | \$ 10,028.04   | 11,335.46      | \$ 12,400.60     | \$ 13,194.89        | \$ 13,968.13      | \$ 14,983.54       | \$ 16,421.38       | \$ 16,421.38 |                  |            |                         |           |
| Proper   Property  | Under/(Over) Collection                            | (7,207)           | 16,430             | 22,934          | 40,989         | 74,465        | 99,703         | 126,911        | 150,875          | 160,629             | 161,154           | 166,678            | 165,642            |              | \$<br>0.02614 \$ |            |                         | 5,031.61  |
| Properties   |  |                   |                    |                 |                |               |                |                | 57,885           | 57,885              | 57,885            |                    | 57,885             |              |                  |            |                         |           |
| Part  | RDM Recoveries/(Refunds)                           | (7,207)           | 16,430             | 22,934          | 40,989         | 57,885        | 57,885         | 57,885         | 57,885           | 57,885              | 57,885            | 57,885             | 57,885             |              | \$<br>0.00913 \$ | 586.12 \$  | 1,172.23 \$             | 1,758.35  |
| Part  |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| Property  | Large Volume Transport                             | January           | February           | March           | April          | May           | June           | July           | August           | September           | October           | November           | December           | Total        |                  |            |                         |           |
| Martine proper   Mart   |  | 2,945,598         | 2,759,105          | 2,663,795       | 2,146,996      | 1,550,394     | 2,036,973      | 2,510,284      | 7,535,968        | 4,967,089           | 6,613,482         | 1,949,699          | 4,577,226          | 42,256,609   |                  |            |                         |           |
| Property  |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    | -            |                  |            |                         |           |
| Life Transpor  |  | 3,267,540         | 3,317,177          | 2,864,937       | 2,350,677      | 1,563,431     | 2,272,916      | 4,234,282      | -2,733,391       | 1,220,838           | 134,367           | 1,489,621          | 765,174            | 20,747,569   |                  |            |                         |           |
| Mathematic   Mat   |  | 00.270            | 112 600            | 106 715         | 02.000         | 66 607        | 66.744         | 71 902         | E2 902           | 97 900              | 65 200            | 01 206             | 122 205            | 4 000 407    |                  |            |                         |           |
| March   Marc   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| Ministry   Transport   Ministry   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| March Marc   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| Part Number Information   Part Number Info   |  | 245,351           | 193,432            | 208,660         | 175,692        | 107,052       | 102,021        | 157,367        | 42,348           | 131,880             | 134,887           |                    | 197,243            |              |                  |            |                         |           |
| Martine   Mart   | LVI-NMU Mainline Transport                         |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| Propertical Prop   | Total Non-Flex Large Volume Transport              |                   | 7,961,872          | 7,083,405       | 6,155,475      | 3,422,421     |                |                | 5,404,089        | 7,477,615           | 7,713,618         | 4,945,130          | 6,531,128          | 77,945,865   |                  |            |                         |           |
| Part   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| FLEX Resultans CRCRC)  | Non-Flex Revenues                                  | 171,150           | 163,616            | 145,564         | 126,495        | 70,331        | 109,639        | 155,922        | 111,054          | 153,665             | 158,515           | 101,622            | 134,215            | 1,601,788    |                  |            |                         |           |
| FLEX Resultans CRCRC)  | Transport I.V.I-MI. Fley Customer A                | 599 529           | 592 310            | 474 823         | 425 523        | 226 110       | 174 330        | 487 501        | 360 138          | 674 990             | 568 060           | 256 629            | 422 530            | 5 262 473    |                  |            |                         |           |
| Part  |  |                   |                    | ,               | .=0,0=0        |               | ,              | ,              | ,                |                     | ,                 |                    | ,                  | 0,202,470    |                  |            |                         |           |
| FLEX Removals (2007) (3019) (3   |  |                   |                    | (5,047)         |                |               |                |                | (3,828)          |                     |                   |                    | (4,491)            | (55,940)     |                  |            |                         |           |
| FLEX Removals (2007) (3010) (3   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| File Review  |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    | 12,795,738   |                  |            |                         |           |
| Transport LV-1-P Piac Culationer C   881 3.50   1240,485   888,930   941 2.88   871,800   4962,330   40,0081   40,   |  |                   |                    |                 |                |               |                |                | 0.0.0.0          |                     |                   |                    |                    | (400.004)    |                  |            |                         |           |
| FLEX Remouse   CR2CH   | FLEX Revenues                                      | (11,448)          | (10,186)           | (10,474)        | (13,182)       | (10,254)      | (8,818)        | (11,303)       | (9,719)          | (11,527)            | (9,255)           | (11,967)           | (11,488)           | (129,621)    |                  |            |                         |           |
| FLEX Remouse   CR2CH   | Transport I VI-TP Flex Customer C                  | 891 350           | 1 240 463          | 828 903         | 941 258        | 871 800       | -952 350       | 0              | 0                | 0                   | 0                 | 0                  | 2 249 165          | 6 070 589    |                  |            |                         |           |
| Fund  |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    | 2,2.2,222    |                  |            |                         |           |
| FLEX Revision   Condoir  |  | (7,247)           | (10,085)           | (6,739)         | (7,652)        | (7,088)       | 7,743          |                |                  |                     | -                 |                    | (18,286)           | (49,354)     |                  |            |                         |           |
| FLEX Revision   Condoin  |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| FLEX Revenues   T31,660  |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    | 6,065,501    |                  |            |                         |           |
| Transport LVJ-TP Flex Customer E 73 1,680 464.180 564,757 696.549 451.518 470.510 532.530 405.548 508.12 675.079 673.487 753.935 6,929.385 FLEX Rate (Less CCRC) 0.00013 0.000   |  | -0.00013          | -0.00013           | -0.00013        | -0.00013       | -0.00013      |                |                | 0.000.0          |                     |                   |                    |                    | (200)        |                  |            |                         |           |
| FLEX Rave (Lies CCRC)  | FLEX Revenues                                      |                   |                    |                 |                |               | (239)          | (136)          | (130)            | (143)               | (181)             | (84)               | 124                | (789)        |                  |            |                         |           |
| FLEX Rave (Lies CCRC)  | Transport LVJ-TP Flex Customer E                   | 731,660           | 464,180            | 564,757         | 696,549        | 451,518       | 470,510        | 532,530        | 405,948          | 508,312             | 675,979           | 673,487            | 753,935            | 6,929,365    |                  |            |                         |           |
| Transport LV1TP Flex Customer F  |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| FLEX Rate (Less CCRC)   -0.00613   -0.0061   | FLEX Revenues                                      | (95)              | (60)               | (73)            | (91)           | (59)          | (61)           | (69)           | (53)             | (66)                | (88)              | (88)               | (98)               | (901)        |                  |            |                         |           |
| FLEX Rate (Less CCRC)   -0.00613   -0.0061   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| FLEX Revieuses   C.0332   C.0322   C.0322   C.0388   C.   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    | 3,933,684    |                  |            |                         |           |
| LV-1 TP Transport Fiex Customer G   338,01   380,716   333,374   289,838   137,756   168,832   194,737   148,911   169,424   175,920   103,309   336,932   2,779,550     FLEX Revenues   (44)   (49)   (49)   (43)   (38)   (18)   (22)   (25)   (19)   (22)   (23)   (13)   (13)   (14)   (361)     Fuex Revenues   (44)   (49)   |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    | (24 113)     |                  |            |                         |           |
| FLEX Rate (Lass CCRC)   40   40   40   40   40   40   40   4   | LEXITORIOG   | (2,002)           | (1,022)            | (1,000)         | (1,000)        | (1,070)       | (2,000)        | (2,110)        | (1,000)          | (2,104)             | (1,040)           | (2,021)            | (2,2,2)            | (24,110)     |                  |            |                         |           |
| FLEX Revenues  | LVI-1 TP Transport Flex Customer G                 | 339,801           | 380,716            | 333,374         | 289,838        | 137,756       | 168,832        | 194,737        | 148,911          | 169,424             | 175,920           | 103,309            | 336,932            | 2,779,550    |                  |            |                         |           |
| Total Large Volume Transport Revenues  |  |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
| Large Volume Transport Customers 96 95 94 96 95 95 95 95 95 95 95 95 95 95 95 95 95  | FLEX Revenues                                      | (44)              | (49)               | (43)            | (38)           | (18)          | (22)           | (25)           | (19)             | (22)                | (23)              | (13)               | (44)               | (361)        |                  |            |                         |           |
| Large Volume Transport Customers 96 95 94 96 95 95 95 95 95 95 95 95 95 95 95 95 95  | Total Large Volume Transport Revenues              | 143,910           | 135.018            | 121,199         | 99.120         | 48,530        | 104,303        | 137.090        | 95,640           | 132,538             | 140,981           | 84,721             | 97.660             | 1.340.709    |                  |            |                         |           |
| Average Monthly Customers 9 6 96 95 95 95 95 95 95 95 95 93 3334 6 \$ 1,942,538 \$ 1,2456.96 \$ 1,4256.96    |  | 1-10,010          | . 30,010           | 1,100           | 20,120         | .0,000        | ,,,,,,,        | . 51,000       | 30,010           | . 02,000            | . 10,001          | J-1,1 & 1          | 37,000             | .,,,,,,,     |                  |            |                         |           |
| Average Monthly Customers 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9  | Large Volume Transport Customers                   | 96                | 95                 | 94              | 96             | 95            | 95             | 94             | 93               | 94                  | 92                | 92                 | 92                 | 1,128        |                  |            | Therms                  |           |
| Forecasted Rev per Avg Monthly Customer \$ 1,227.79 \$ 2,248.67 \$ 3,267.65 \$ 4,281.44 \$ 5,452.82 \$ 6,837.05 \$ 8,414.10 \$ 10,138.99 \$ 11,550.53 \$ 13,006.05 \$ 14,047.68 \$ 15,117.62 \$ 15,117. |  |                   | 96                 |                 |                | 95            |                |                |                  |                     | 0.4               |                    | 94                 | 94           |                  | 647,513    | 1,295,026               | 1,942,538 |
| Annual Revenue Surcharge(Credit) Under/(Over) Collection (33,592) (84,767) (118,412) (120,918) (37,546) (1,428) 13,960 101,244 101,853 93,304 107,525 108,371 \$ 0.00064 \$ 417.15 \$ 834.30 \$ 1,251.45   10%Cap (190,356) (190,356) (190,356) (190,356) (190,356) (190,356) 190,356 190,356 190,356 190,356 190,356 190,356  | Distribution Revenues per Avg. Monthly Customers   | \$ 1,494.39       | \$ 2,916.13        | \$ 4,207.43     | \$ 5,237.31 \$ | 5,750.33      | \$ 6,848.37    | 8,303.30       | \$ 9,334.66      | \$ 10,740.74        | \$ 12,264.36      | \$ 13,192.45       | \$ 14,256.96       | \$ 14,256.96 |                  |            |                         |           |
| Annual Revenue Surcharge(Credit) Under/(Over) Collection (33,592) (84,767) (118,412) (120,918) (37,546) (1,428) 13,960 101,244 101,853 93,304 107,525 108,371 \$ 0.00064 \$ 417.15 \$ 834.30 \$ 1,251.45 \$ 10%/Cap (190,356) (190,356) (190,356) (190,356) (190,356) (190,356) 190,356 190,356 190,356 190,356 190,356 190,356  | Enrocasted Day per Ava Monthly Cristomer           | ¢ 4 227 70        | ¢ 2240.67          | t 22070F        | ¢ 4204.44 **   | 5 AEO 00      | ¢ 692705 4     | 8 9 44 4 6     | \$ 10 120 00     | ¢ 11 550 50         | \$ 13 DOE OF      | \$ 14 047 CO       | ¢ 15 117 00        | ¢ 15147.00   |                  |            |                         |           |
| Under/(Over) Collection (33,592) (84,767) (118,412) (120,918) (37,546) (1,428) 13,960 101,244 101,853 93,304 107,525 108,371 \$ 0.00064 \$ 417.15 \$ 834.30 \$ 1,251.45 10% Cap (190,356) (190   | Forecasted Kev per Avg Monthly Customer            | φ 1,227.79        | a 2,248.67         | a 3,207.65      | φ 4,281.44 \$  | 5,452.62      | φ 6,837.05 3   | 0,414.10       | a 10,138.99      | φ 11,000.03         | a 13,000.05       | a 14,047.68        | φ 15,117.62        | a 15,117.62  |                  | Annual Rev | enue Surcharge/(Credit) |           |
| 10%Cap (190,356) (190,356) (190,356) (190,356) (190,356) (190,356) 190,356 190,356 190,356 190,356 190,356 190,356   | Under/(Over) Collection                            | (33,592)          | (84,767)           | (118,412)       | (120,918)      | (37,546)      | (1,428)        | 13,960         | 101,244          | 101,853             | 93,304            | 107,525            | 108,371            |              | \$<br>0.00064 \$ |            |                         | 1,251.45  |
| RDM Recoveries/(Refunds) (33,592) (84,767) (118,412) (120,918) (37,546) (1,428) 13,960 101,244 101,853 93,304 107,525 108,371 \$ 0.00064 \$ 417.15 \$ 834.30 \$ 1,251.45   | 10%Cap   |                   |                    |                 |                |               |                |                |                  |                     |                   |                    |                    |              |                  |            |                         |           |
|  | RDM Recoveries/(Refunds)                           | (33,592)          | (84,767)           | (118,412)       | (120,918)      | (37,546)      | (1,428)        | 13,960         | 101,244          | 101,853             | 93,304            | 107,525            | 108,371            |              | \$<br>0.00064 \$ | 417.15 \$  | 834.30 \$               | 1,251.45  |

| Super Large Volume Interruptible & Joint           | January     | February     | March         | April       | May             | June        | July         | August       | September          | October      | November     | December     | Total        |    |              |               |                         |             |
|--|-------------|--------------|---------------|-------------|-----------------|-------------|--------------|--------------|--------------------|--------------|--------------|--------------|--------------|----|--------------|---------------|-------------------------|-------------|
| SLV Interruptible Transport - CIP Exempt           | 22,342,258  | 18,562,403   | 18,120,523    | 17,704,473  | 14,748,449      | 16,574,532  | 12,085,616   | 15,525,930   | 12,462,163         | 12,075,166   | 15,828,321   | 21,087,011   | 197,116,845  |    |              |               |                         |             |
| Rate   | 0.00420     | 0.00420      | 0.00420       | 0.00420     | 0.00420         | 0.00420     | 0.00420      | 0.00420      | 0.00420            | 0.00420      | 0.00420      | 0.00420      |              |    |              |               |                         |             |
| Revenues   | 93,837      | 77,962       | 76,106        | 74,359      | 61,943          | 69,613      | 50,760       | 65,209       | 52,341             | 50,716       | 66,479       | 88,565       | 827,891      |    |              |               |                         |             |
|  |             |              |               |             |                 |             |              |              |                    |              |              |              |              |    |              |               |                         |             |
| SLV Interruptible Transport - CIP Applicable       |             |              |               |             |                 |             |              |              |                    |              |              |              | -            |    |              |               |                         |             |
| Rate   | 0.00420     | 0.00420      | 0.00420       | 0.00420     | 0.00420         | 0.00420     | 0.00420      | 0.00420      | 0.00420            | 0.00420      | 0.00420      | 0.00420      |              |    |              |               |                         |             |
| Revenues   |             |              |               |             |                 |             |              |              |                    |              |              |              |              |    |              |               |                         |             |
|  |             |              |               |             |                 |             |              |              |                    |              |              |              |              |    |              |               |                         |             |
| SLV Joint Transport                                | -274,579    | 2,461,674    | 967,979       | 1,836,068   | 1,336,207       | 2,457,321   | 3,731,204    | 8,816,769    | -840,382           | -141,320     | -232,393     | 1,973,288    | 22,091,836   |    |              |               |                         |             |
| Rate   | 0.00420     | 0.00420      | 0.00420       | 0.00420     | 0.00420         | 0.00420     | 0.00420      | 0.00420      | 0.00420            | 0.00420      | 0.00420      | 0.00420      |              |    |              |               |                         |             |
| Revenues   | (1,153)     | 10,339       | 4,066         | 7,711       | 5,612           | 10,321      | 15,671       | 37,030       | (3,530)            | (594)        | (976)        | 8,288        | 92,786       |    |              |               |                         |             |
|  |             |              |               |             |                 |             |              |              |                    |              |              |              |              |    |              |               |                         |             |
| SLV-NMU I TP Transport CIP Exempt                  | 9,444,075   | 902,495      | 3,854,987     | 3,431,584   | 3,085,152       | 2,222,032   | 2,668,047    | 2,684,245    | 3,463,730          | 3,571,913    | 2,872,328    | 2,497,905    | 40,698,493   |    |              |               |                         |             |
| Rate   | 0.00850     | 0.00850      | 0.00850       | 0.00850     | 0.00850         | 0.00850     | 0.00850      | 0.00850      | 0.00850            | 0.00850      | 0.00850      | 0.00850      |              |    |              |               |                         |             |
| Revenues   | 80,275      | 7,671        | 32,767        | 29,168      | 26,224          | 18,887      | 22,678       | 22,816       | 29,442             | 30,361       | 24,415       | 21,232       | 345,937      |    |              |               |                         |             |
|  |             |              |               |             |                 |             |              |              |                    |              |              |              |              |    |              |               |                         |             |
| SLV-NMU I TP Transport CIP Applicable              |             |              |               |             |                 |             |              |              |                    |              |              |              | -            |    |              |               |                         |             |
| Rate   | 0.00850     | 0.00850      | 0.00850       | 0.00850     | 0.00850         | 0.00850     | 0.00850      | 0.00850      | 0.00850            | 0.00850      | 0.00850      | 0.00850      |              |    |              |               |                         |             |
| Revenues   |             |              |               |             |                 |             |              |              |                    |              |              |              | -            |    |              |               |                         |             |
|  |             |              |               |             |                 |             |              |              |                    |              |              |              |              |    |              |               |                         |             |
| Total Super Large Volume Revenues                  | 172,959     | 95,972       | 112,939       | 111,239     | 93,779          | 98,821      | 89,109       | 125,055      | 78,253             | 80,483       | 89,918       | 118,085      | 1,266,614    |    |              |               |                         |             |
|  |             |              |               |             |                 |             |              |              |                    |              |              |              |              |    |              |               |                         |             |
| Super Large Volume Customers                       | 28          | 25           | 25            | 25          | 25              | 25          | 25           | 25           | 25                 | 25           | 25           | 25           | 303          |    |              |               | Therms                  |             |
| Average Monthly Customers                          | 28          | 27           | 26            | 26          | 26              | 26          | 25           | 25           | 25                 | 25           | 25           | 25           | 25           |    |              | 5,146,677     | 10,293,353              | 15.440.030  |
| Distribution Revenues per Avg. Monthly Customers   | \$ 6.177.10 | \$ 10.148.35 | \$ 14.687.32  | 19.149.87   | \$ 22.925.33 \$ | 26.890.57   | § 30.470.39  | \$ 35.463.01 | \$ 38.610.28       | \$ 41.842.31 |              | \$ 50.162.92 | \$ 50.162.92 |    |              | 0,140,077     | 10,200,000              | 10,110,000  |
| Distribution Nevertues per Avg. Worthly Costoniers | Φ 0,177.10  | 9 10,140.55  | ψ 14,007.32 · | 13,143.07   | Ψ 22,325.55 q   | 20,030.57   | 30,470.33    | 9 33,403.01  | \$ 30,010.20       | \$ 41,042.51 | \$ 45,445.50 | Ψ 30,102.32  | a 30,102.32  |    |              |               |                         |             |
| Forecasted Rev per Avg Monthly Customer            | \$ 4.105.75 | \$ 7.834.08  | \$ 11.785.15  | 15 162 26   | \$ 17.861.70 \$ | 20.181.34 5 | \$ 22,282,93 | \$ 24,398,69 | \$ 26.883.51       | \$ 30.078.63 | \$ 33,506,71 | \$ 37.055.73 | \$ 37.055.73 |    |              |               |                         |             |
| Torocasica from par 7 kg montally Gastomer         | Ψ 4,100.70  | ų 1,004.00   | Ψ 11,700.10 1 | , 10,102.20 | Ψ 17,001.70 4   | 20,101.04   | , LL,LOL.OO  | 2-1,000.00   | ψ <u>20,000.01</u> | \$ 00,070.00 | \$ 00,000.71 | Ψ 07,000.70  | Ψ 07,000.70  |    |              | Annual Pos    | enue Surcharge/(Credit) |             |
| Under/(Over) Collection                            | (60,069)    | (65,957)     | (82,228)      | (112,650)   | (142,794)       | (188,976)   | (230,419)    | (311,184)    | (329,653)          | (331,736)    | (337,538)    | (371,370)    |              | e  | (0.00181) \$ | (9,295.79) \$ | (18,591.59) \$          | (27,887.38) |
| 10%Cap   | (104,991)   | (104,991)    | (104,991)     | (104,991)   | (104,991)       | (104,991)   | (104,991)    | (104,991)    | (104,991)          | (104,991)    | (104,991)    | (104,991)    |              | ų. | (0.00.01)    | (υ,Σου./σ) ψ  | (10,001.00) ψ           | (27,307.30) |
| RDM Recoveries/(Refunds)                           | (60.069)    | (65,957)     | (82,228)      | (104,991)   |                 |             |              | (104,991)    |                    | (104,991)    |              | (104,991)    |              |    | (0.00051) \$ | (2.628.04) \$ | (5.256.08) \$           | (7.884.13)  |
| KDM Recoveries/(Refunds)                           | (60,069)    | (65,957)     | (82,228)      | (104,991)   | (104,991)       | (104,991)   | (104,991)    | (104,991)    | (104,991)          | (104,991)    | (104,991)    | (104,991)    |              | \$ | (0.00051) \$ | (2,628.04) \$ | (5,256.08) \$           | (7,884.13)  |

| Residential  | January            | February    | March              | April               | May                  | June               | July               | August             | September          | October            | November           | December               | Total                  |    | Surchage<br>Rate | Low<br>Customer Usa | age (     | Average<br>Customer Usage | High<br>Customer Usage |
|--|--------------------|-------------|--------------------|---------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|------------------------|----|------------------|---------------------|-----------|---------------------------|------------------------|
| GS-1 Residential   | 21,440,913         |             | 14,365,561         | 517,538             | 4,840,725            | 509,025            | 1,944,230          | 2,067,584          | 2,326,367          | 5,050,675          | 11,649,238         | 17,632,419             | 102,993,374            |    |                  |                     |           |                           |                        |
| GS-4 Residential<br>GS-5 Residential   | 535,502<br>690,876 |             | 416,869<br>508,859 | 49,475<br>114,025   | 100,108<br>150,937   | -10,050<br>-33,367 | 23,301<br>10,950   | 32,107<br>29,846   | 38,054<br>49,342   | 162,482<br>219,520 | 349,161<br>434,966 | 543,254<br>715,200     | 2,824,448<br>3,636,052 |    |                  |                     |           |                           |                        |
| GS-NMU Residential   | 5,454,42           |             | 3,429,266          | 1 472 339           | 1.325.575            | -163.411           | 178.385            | 307.254            | 396.127            | 1.547.035          | 3.287.230          | 5 158 729              | 27 670 561             |    |                  |                     |           |                           |                        |
| Total Sales  | 28,121,712         |             | 18,720,555         | 2,153,377           | 6,417,345            | 302.197            | 2,156,866          | 2,436,791          | 2,809,890          | 6,979,712          | 15,720,595         | 24,049,602             | 137,124,435            |    |                  |                     |           |                           |                        |
| Rate (Less CCRC)   | 0.1824             |             | 0.18241            | 0.18241             | 0.18241              | 0.18241            | 0.18241            | 0.18241            | 0.18241            | 0.18241            | 0.18241            | 0.18241                | ,,                     |    |                  |                     |           |                           |                        |
| Total Residential  | 5,129,681          |             | 3,414,816          | 392,797             | 1,170,588            | 55,124             | 393,434            | 444,495            | 512,552            | 1,273,169          | 2,867,594          | 4,386,888              | 25,012,868             |    |                  |                     |           |                           |                        |
|  |                    | -           | -                  |                     |                      |                    |                    |                    |                    |                    |                    |                        |                        |    |                  |                     |           |                           |                        |
| Residential Customers  | 190,114            |             | 190,079            | 189,381             | 189,517              | 190,197            | 189,242            | 189,162            | 188,732            | 189,573            | 189,361            | 190,477                | 2,275,562              |    |                  |                     |           | Therms                    |                        |
| Average Monthly Customers  | 190,114            |             | 189,973            | 189,825             | 189,764              | 189,836            | 189,751            | 189,677            | 189,572            | 189,572            | 189,553            | 189,630                | 189,630                |    |                  |                     | 362       | 723                       | 1,085                  |
| Distribution Revenues per Avg. Monthly Customers   | \$ 26.98           | \$ 53.19    | \$ 71.15           | \$ 73.27            | \$ 79.47             | \$ 79.73           | \$ 81.83 \$        | \$ 84.21           | \$ 86.96           | \$ 93.68           | \$ 108.81          | \$ 131.90              | \$ 131.90              |    |                  |                     |           |                           |                        |
| Forecasted Rev per Avg Monthly Customer  | \$ 29.65           | \$ 54.25    | \$ 74.83           | \$ 87.16            | \$ 94.02 \$          | \$ 97.30           | \$ 99.85 \$        | \$ 102.51          | \$ 107.52          | \$ 118.63          | \$ 136.14          | \$ 161.60              | \$ 161.60              |    |                  |                     | Annual Re | evenue Surcharge/(C       | Credit)                |
| Under/(Over) Collection  | 510,068            |             | 702,159            | 2,648,227           | 2,775,065            | 3,347,106          | 3,425,712          | 3,477,712          | 3,903,291          | 4,735,798          | 5,185,240          | 5,638,073              |                        | \$ | 0.03352          | \$                  | 12.12 \$  | 24.24                     | \$ 36.36               |
| 10%Cap   | 3,068,326          | .,          | 3,068,326          | 3,068,326           | 3,068,326            | 3,068,326          | 3,068,326          | 3,068,326          | 3,068,326          | 3,068,326          | 3,068,326          | 3,068,326              |                        |    |                  |                     |           |                           |                        |
| RDM Recoveries/(Refunds)   | 510,068            | 202,983     | 702,159            | 2,648,227           | 2,775,065            | 3,068,326          | 3,068,326          | 3,068,326          | 3,068,326          | 3,068,326          | 3,068,326          | 3,068,326              |                        | \$ | 0.01824          | \$                  | 6.60 \$   | 13.19                     | \$ 19.79               |
| PNG Weather Normalization Adjustment   | 3,916,35           | 4 3,503,864 | 12,120,619         | 0                   | 2.036.818            | 0                  | 0                  | 0                  | 51,765             | -176,048           | 1,116,575          | 1,136,292              | 23,706,239             |    |                  |                     |           |                           |                        |
| PNG Rate (Less CCRC)   | 0.18241            |             | 0.18241            | 0.18241             | 0.18241              | 0.18241            | 0.18241            | 0.18241            | 0.18241            | 0.18241            | 0.18241            | 0.18241                | 20,700,200             |    |                  |                     |           |                           |                        |
| PNG Revenue Adjustment   | 714,382            |             | 2,210,922          | -                   | 371,536              |                    | -                  | -                  | 9,442              | (32,113)           | 203,674            | 207,271                | 4,324,255              |    |                  |                     |           |                           |                        |
| ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  |                    |             |                    |                     |                      |                    |                    |                    |                    |                    |                    |                        | ,, , , , ,             |    |                  |                     |           |                           |                        |
| NMU Weather Normalization Adjustment   | 885,289            |             | 1,600,709          | 91,435              | 269,842              | 0                  | 0                  | 0                  | -26,891            | -115,708           | -2,781             | -21,866                | 3,539,334              |    |                  |                     |           |                           |                        |
| NMU Rate (Less CCRC)   | 0.18241            |             | 0.18241            | 0.18241             | 0.18241              | 0.18241            | 0.18241            | 0.18241            | 0.18241            | 0.18241            | 0.18241            | 0.18241                |                        |    |                  |                     |           |                           |                        |
| NMU Revenue Adjustment   | 161,486            | 156,746     | 291,985            | 16,679              | 49,222               | -                  | -                  | -                  | (4,905)            | (21,106)           | (507)              | (3,989)                | 645,610                |    |                  |                     |           |                           |                        |
| Total Adjusted Revenues  | 6,005,549          | 5,767,615   | 5,917,724          | 409,476             | 1,591,346            | 55,124             | 393,434            | 444,495            | 517,089            | 1,219,950          | 3,070,761          | 4,590,170              | 29,982,733             |    |                  |                     |           |                           |                        |
| Distribution Revs per Avg. Monthly Customer Adjusted   | \$ 31.59           |             |                    |                     | \$ 103.77 \$         |                    |                    |                    |                    |                    |                    | 4,590,170<br>\$ 158.11 |                        |    |                  |                     |           |                           |                        |
| Distribution Kevs per Avg. Monthly Customer Adjusted   | \$ 31.39           | \$ 61.99    | φ 93.12 ·          | p 95.35 .           | \$ 103.77            | \$ 104.02 ¢        | ) 100.14 3         | 100.55             | φ III.31 .         | φ 117.75           | φ 133.90           | φ 130.11               | p 156.11               |    |                  |                     | Annual Re | evenue Surcharge/(C       | (redit)                |
| Under/(Over) Collection  | (18,013            | (72,170)    | (170,463)          | (76,260)            | (90,665)             | (62,347)           | (58,400)           | (55,672)           | (35,014)           | 8,159              | 20,079             | 32,106                 |                        | \$ | 0.00019          | \$                  | 0.07 \$   | 0.14                      |                        |
| 10%Cap   | (3,068,326         | (3,068,326) | (3,068,326)        | (3,068,326)         | (3,068,326)          | (3,068,326)        | (3,068,326)        | (3,068,326)        | (3,068,326)        | 3,068,326          | 3,068,326          | 3,068,326              |                        |    |                  |                     |           |                           |                        |
| RDM Recoveries/(Refunds)   | (18,013            | (72,170)    | (170,463)          | (76,260)            | (90,665)             | (62,347)           | (58,400)           | (55,672)           | (35,014)           | 8,159              | 20,079             | 32,106                 |                        | \$ | 0.00019          | \$                  | 0.07 \$   | 0.14                      | \$ 0.21                |
|  |                    |             |                    |                     |                      |                    |                    |                    |                    |                    |                    |                        |                        |    |                  |                     |           |                           |                        |
| Small C&I  | January            | February    | March              | April               | May                  | June               | July               | August             | September          | October            | November           | December               | Total                  |    |                  |                     |           |                           |                        |
| GS-1 C&I 0 - 1,500 CCF   | 997,849            |             | 638,873            | -104,930            | 141,435              | -7,655             | 34,196             | 62,634             | 82,527             | 265,304            | 482,291            | 970,966                | 4,550,607              |    |                  |                     |           |                           |                        |
| GS-4 C&I 0 - 1,500 CCF   | 42,719             |             | 34,081             | -1,400              | 7,182                | 891                | 1,905              | 2,557              | 3,799              | 12,381             | 31,891             | 63,831                 | 257,848                |    |                  |                     |           |                           |                        |
| GS-5 C&I 0 - 1,500 CCF   | 62,45              |             | 47,715             | 6,214               | 7,775                | -4,938             | 1,464              | 2,927              | 4,013              | 15,485             | 50,212             | 88,287                 | 363,493                |    |                  |                     |           |                           |                        |
| GS-NMU C&I 0 - 1,500 CCF   | 345,10             | 2 385,861   | 220,307            | 61,970              | 80,172               | -24,594            | 6,092              | 19,539             | 21,652             | 73,784             | 200,131            | 472,996                | 1,863,012              |    |                  |                     |           |                           |                        |
| Total Sales  | 1,448,12           | 7 1,512,871 | 940,976            | -38,146             | 236,564              | -36,296            | 43,657             | 87,657             | 111,991            | 366,954            | 764,525            | 1,596,080              | 7,034,960              |    |                  |                     |           |                           |                        |
| Rate (Less CCRC)   | 0.17014            |             | 0.17014            | 0.17014             | 0.17014              | 0.17014            | 0.17014            | 0.17014            | 0.17014            | 0.17014            | 0.17014            | 0.17014                |                        |    |                  |                     |           |                           |                        |
| Total Small C&I  | 246,384            | 257,400     | 160,098            | (6,490)             | 40,249               | (6,175)            | 7,428              | 14,914             | 19,054             | 62,434             | 130,076            | 271,557                | 1,196,928              |    |                  |                     |           |                           |                        |
|  |                    |             |                    |                     |                      |                    |                    |                    |                    |                    |                    |                        |                        |    |                  |                     |           |                           |                        |
| Small C&I Customers Average Monthly Customers  | 9,670<br>9,670     |             | 9,666<br>9,659     | 9,631<br>9,652      | 10,913<br>9,904      | 10,928<br>10,075   | 10,856<br>10,186   | 10,865<br>10,271   | 10,818<br>10,332   | 10,815<br>10,380   | 10,846<br>10,422   | 10,963<br>10,467       | 125,609<br>10,467      |    |                  |                     | 336       | Therms<br>672             | 1,008                  |
| Average Monthly Customers  Distribution Revenues per Avg. Monthly Customers  | 9,670<br>\$ 25.48  |             | \$ 68.74           |                     | 9,904<br>\$ 70.44 \$ |                    |                    |                    |                    |                    |                    | 10,467<br>\$ 114.35    |                        |    |                  |                     | 330       | 6/2                       | 1,008                  |
| partial partia partial partial partial partial partial partial partial partial | 20.40              | . 02.10     |                    | . 50                |                      | . 50.00            |                    | , 50.00            |                    |                    |                    |                        |                        |    |                  |                     |           |                           |                        |
| Forecasted Rev per Avg Monthly Customer  | \$ 34.39           | \$ 59.85    | \$ 83.36           | \$ 96.28            | \$ 102.62 \$         | \$ 105.11          | \$ 107.05 \$       | \$ 109.19          | \$ 113.27          | \$ 121.94          | \$ 139.04          | \$ 164.36              | \$ 164.36              |    |                  |                     |           |                           |                        |
|  |                    |             |                    |                     |                      |                    |                    |                    |                    |                    |                    |                        |                        |    |                  |                     |           | evenue Surcharge/(C       |                        |
| Under/(Over) Collection  | 82,930             |             | 136,311            | 262,242             | 299,246              | 338,543            | 356,697            | 367,528            | 390,991            | 417,748            | 462,740            | 460,697                |                        | \$ | 0.05177          | \$                  | 17.40 \$  | 34.79                     | \$ 52.19               |
| 10%Cap<br>RDM Recoveries/(Refunds)   | 151,404<br>82.930  |             | 151,404<br>136,311 | 151,404<br>151,404  | 151,404<br>151,404   | 151,404<br>151,404 | 151,404<br>151,404 | 151,404<br>151,404 | 151,404<br>151,404 | 151,404<br>151,404 | 151,404            | 151,404<br>151,404     |                        | s  | 0.01701          |                     | 5.72 \$   | 11.43                     | \$ 17.15               |
| RDM Recoveries/(Rerunds)   | 82,930             | 71,521      | 130,311            | 151,404             | 151,404              | 151,404            | 151,404            | 151,404            | 151,404            | 151,404            | 151,404            | 151,404                |                        | \$ | 0.01701          | \$                  | 5.72 \$   | 11.43                     | \$ 17.15               |
| PNG Weather Normalization Adjustment   | 199,21             | 1 187.633   | 610,355            | 0                   | 64,291               | 0                  | 0                  | 0                  | 3,706              | -12,112            | 54.735             | 71.855                 | 1,179,673              |    |                  |                     |           |                           |                        |
| PNG Rate (Less CCRC)   | 0.17014            |             | 0.17014            | 0.17014             | 0.17014              | 0.17014            | 0.17014            | 0.17014            | 0.17014            | 0.17014            | 0.17014            | 0.17014                | 1,110,010              |    |                  |                     |           |                           |                        |
| PNG Revenue Adjustment   | 33,894             |             | 103,846            | -                   | 10,938               | -                  |                    |                    | 631                | (2,061)            | 9,313              | 12,225                 | 200,710                |    |                  |                     |           |                           |                        |
| ·  |                    |             |                    |                     |                      |                    |                    |                    |                    | ,                  |                    |                        |                        |    |                  |                     |           |                           |                        |
| NMU Weather Normalization Adjustment   | 56,353             |             | 103,955            | 3,635               | 16,631               | 0                  | 0                  | 0                  | -1,466             | -5,371             | -171               | -2,044                 | 235,010                |    |                  |                     |           |                           |                        |
| NMU Rate (Less CCRC)   | 0.17014            |             | 0.17014            | 0.17014             | 0.17014              | 0.17014            | 0.17014            | 0.17014            | 0.17014            | 0.17014            | 0.17014            | 0.17014                |                        |    |                  |                     |           |                           |                        |
| NMU Revenue Adjustment   | 9,588              | 10,801      | 17,687             | 619                 | 2,830                |                    |                    |                    | (249)              | (914)              | (29)               | (348)                  | 39,985                 |    |                  |                     |           |                           |                        |
| Total Adjusted Revenues  | 289.866            | 300,125     | 281,630            | (E 070)             | 54,017               | (6,175)            | 7.428              | 14.914             | 19.435             | 59.459             | 139,360            | 283.435                | 1,437,622              |    |                  |                     |           |                           |                        |
| Distribution Revs per Avg. Monthly Customer Adjusted   | \$ 29,866          | ,           |                    | (5,872)<br>\$ 89.70 | \$ 92.87 \$          |                    |                    | , .                | .,                 | ,                  |                    | \$ 137.34              |                        |    |                  |                     |           |                           |                        |
| Aujusteu   | ψ £3.31            | ÷ 011       | - 00.24            | - 00.70             | - 02.07              | . 55.55            | . 55.42 4          |                    | - 021              | - 0                | - 110.14           | - 101.04               |                        |    |                  |                     | Annual Re | evenue Surcharge/(C       | (redit)                |
| Under/(Over) Collection  | 41,087             | (11,754)    | (64,125)           | 61,231              | 90,645               | 133,891            | 154,358            | 167,292            | 192,120            | 222,820            | 260,581            | 248,877                |                        | \$ | 0.02797          | \$                  | 9.40 \$   | 18.80                     |                        |
|  |                    |             | (151,404)          | 151,404             | 151,404              | 151,404            |                    |                    |                    |                    |                    |                        |                        |    |                  |                     |           |                           |                        |
| 10%Cap   | 151,404            | (151,404)   | (131,404)          | 131,404             | 131,404              | 151,404            | 151,404            | 151,404            | 151,404            | 151,404            | 151,404            | 151,404                | 1                      |    |                  |                     |           |                           |                        |
| 10%Cap<br>RDM Recoveries/(Refunds)   | 151,404<br>41,087  |             | (64,125)           | 61,231              | 90,645               | 133,891            | 151,404<br>151,404 | 151,404<br>151,404 | 151,404<br>151,404 | 151,404<br>151,404 | 151,404<br>151,404 | 151,404                |                        | \$ | 0.01701          | \$                  | 5.72 \$   | 11.43                     | \$ 17.15               |

| Large C&I<br>GS-1 C&I > 1,500 CCF<br>GS-4 C&I > 1,500 CCF<br>GS-5 C&I > 1,500 CCF<br>GS-NNU C&I > 1,500 CCF<br>Total Sales<br>Rate (Less CCRC)<br>Total Large C&I | January<br>9,778,697<br>381,105<br>709,660<br>3,483,182<br>14,352,644<br>0.15355<br>2,203,848 | February<br>9,664,868<br>425,937<br>660,542<br>3,469,039<br>14,220,386<br>0.15355<br>2,183,540 | March<br>6,913,706<br>311,710<br>492,529<br>2,385,912<br>10,103,857<br>0.15355<br>1,551,447 | April 523,204 81,731 113,579 891,560 1,610,074 0.15355 247,227 | May<br>2,132,135<br>90,393<br>179,957<br>1,110,336<br>3,512,821<br>0.15355<br>539,394 | June<br>541,511<br>40,188<br>26,547<br>32,463<br>640,709<br>0.15355<br>98,381 | July<br>1,228,213<br>61,649<br>70,055<br>282,195<br>1,642,112<br>0.15355<br>252,146 | August<br>1,167,502<br>64,631<br>88,094<br>526,293<br>1,846,520<br>0.15355<br>283,533 | September<br>1,683,926<br>67,652<br>102,317<br>400,230<br>2,254,125<br>0.15355<br>346,121 | October<br>2,843,386<br>130,129<br>214,385<br>1,075,972<br>4,263,872<br>0.15355<br>654,718 | November<br>5,013,777<br>242,910<br>428,454<br>2,111,037<br>7,796,178<br>0.15355<br>1,197,103 | December 7,876,623 384,380 663,345 3,034,714 11,959,062 0.15355 1,836,314 | Total<br>49,367,548<br>2,282,415<br>3,749,464<br>18,802,933<br>74,202,360 |    |              |              |                                       |          |
|---|---|--|---|--|---|---|---|---|---|--|---|---|---|----|--------------|--------------|---------------------------------------|----------|
| Large C&I Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers  | 11,678<br>11,678<br>\$ 188.72   | 11,608<br>11,643<br>\$ 376.82  | 11,648<br>11,645<br>\$ 510.01   | 11,633<br>11,642<br>\$ 531.37                                  | 10,265<br>11,366<br>\$ 591.70 \$  | 10,308<br>11,190<br>609.82  | 10,270<br>11,059<br>\$ 639.87   | 10,265<br>10,959<br>\$ 671.53   | 10,237<br>10,879<br>\$ 708.30   | 10,265<br>10,818<br>772.84   | 10,259<br>10,767<br>\$ 887.67   | 10,323<br>10,730<br>\$ 1,061.88 \$  | 128,758<br>10,730<br>1,061.88   |    |              | 3,458        | Therms 6,916                          | 10,373   |
| Forecasted Rev per Avg Monthly Customer<br>Under/(Over) Collection<br>10%Cap  | \$ 191.90<br>38,801<br>1,367,150  | \$ 356.69 :<br>(245,382)<br>(1,367,150)  | (226,004)<br>(1,367,150)  | 531,308<br>1,367,150   | \$ 621.94 \$ 367,778 1,367,150  | 436,212<br>1,367,150  | 310,543<br>1,367,150  | 199,249<br>1,367,150  | 278,745<br>1,367,150  | 461,658<br>1,367,150   | 765,670<br>1,367,150  | 839,708<br>1,367,150  | 1,131.36  | \$ | 0.00943 \$   | 32.61 \$     | nue Surcharge/(Credit)<br>65.22 \$    | 97.83    |
| RDM Recoveries/(Refunds)  PNG Weather Normalization Adjustment PNG Rate (Less CCRC) PNG Revenue Adjustment  | 38,801<br>1,788,475<br>0.15355<br>274,620   | 1,642,361<br>0.15355<br>252,184  | 5,728,862<br>0.15355<br>879,667   | 0<br>0.15355   | 959,260<br>0.15355<br>147,294   | 436,212<br>0<br>0.15355   | 310,543<br>0<br>0.15355   | 0<br>0.15355  | 278,745<br>41,341<br>0.15355<br>6,348   | -89,420<br>0.15355<br>(13,730)   | 765,670<br>458,625<br>0.15355<br>70,422   | 504,296<br>0.15355<br>77,435  | 11,033,801  | \$ | 0.00943 \$   | 32.61 \$     | 65.22 \$                              | 97.83    |
| NMU Weather Normalization Adjustment<br>NMU Rate (Less CCRC)<br>NMU Revenue Adjustment  | 532,994<br>0.15355<br>81,841  | 536,283<br>0.15355<br>82,346   | 1,024,862<br>0.15355<br>157,368   | 41,255<br>0.15355<br>6,335                                     | 190,497<br>0.15355<br>29,251  | 0<br>0.15355<br>-   | 0<br>0.15355<br>-   | 0<br>0.15355<br>-   | -11,206<br>0.15355<br>(1,721)   | -64,834<br>0.15355<br>(9,955)  | -1,619<br>0.15355<br>(249)  | -11,963<br>0.15355<br>(1,837)   | 2,236,270<br>343,379  |    |              |              |                                       |          |
| Total Adjusted Revenues Distribution Revs per Avg. Monthly Customer Adjusted Under/(Over) Collection  | 2,560,310<br>\$ 219.25<br>(333,692)   | 2,518,071<br>\$ 436.17 :<br>(968,775)  | 2,588,482<br>\$ 658.41<br>(2,032,845)   | 253,562<br>\$ 680.35<br>(1,281,138)                            | 715,939<br>\$ 759.82<br>\$ (1,676,626)  | 98,381<br>780.59<br>(1,636,565)   | 252,146<br>\$ 812.67<br>(1,784,506)   | 283,533<br>\$ 845.90<br>(1,911,646)   | 350,748<br>\$ 884.38 :<br>(1,850,146)   | 631,032<br>\$ 947.73<br>(1,650,872)  | 1,267,276<br>\$ 1,069.90<br>(1,434,780)   | 1,911,912<br>\$ 1,251.78 \$<br>(1,455,081)                                | 13,431,392<br>i 1,251.78  | \$ | (0.01634) \$ | Annual Rever | nue Surcharge/(Credit)<br>(113.02) \$ | (169.53) |
| 10%Cap<br>RDM Recoveries/(Refunds)  | (1,367,150)<br>(333,692)  | (1,367,150)<br>(968,775)   | (1,367,150)<br>(1,367,150)  | (1,367,150)<br>(1,281,138)                                     | (1,367,150)<br>(1,367,150)  | (1,367,150)<br>(1,367,150)  | (1,367,150)<br>(1,367,150)  | (1,367,150)<br>(1,367,150)  | (1,367,150)<br>(1,367,150)  | (1,367,150)<br>(1,367,150)   | (1,367,150)<br>(1,367,150)  | (1,367,150)<br>(1,367,150)  |   | \$ | (0.01536) \$ | (53.09) \$   | (106.19) \$                           | (159.28) |
| Small Volume Interruptible & Joint SVI-1 SVI-4  | January<br>1,936,773<br>22,620<br>112,687   | 1,900,310<br>30,201<br>115,241   | March<br>1,520,100<br>20,898<br>91,357  | April<br>-194,254<br>3,853<br>15,507                           | May<br>648,778<br>10,421<br>30,821  | June<br>141,989<br>16,920<br>10,073   | July<br>229,894<br>-2,480<br>19,774   | August<br>193,759<br>256<br>16,853  | 370,509<br>3,114<br>20,615  | 1,284,574<br>12,667<br>34,691  | November<br>1,160,874<br>10,709<br>76,795   | 1,711,428<br>25,081<br>115,268  | Total<br>10,904,734<br>154,260<br>659,682                                 |    |              |              |                                       |          |
| SJ-4<br>SVI-5<br>SJ-5<br>SVI-NMU<br>SL-NMU  | 16,480<br>19,305<br>11,801<br>1,059,711   | 13,010<br>25,284<br>22,263<br>990,528  | 16,249<br>17,353<br>25,132<br>886,246   | 1,289<br>1,693<br>13,542<br>217,875                            | -6,042<br>6,360<br>11,037<br>333,649  | 7,336<br>321<br>4,868<br>-10,647  | -4,871<br>2,565<br>6,305<br>94,198  | -101<br>88<br>5,619<br>72,423   | 297<br>2,475<br>4,753<br>123,716  | 3,542<br>2,645<br>12,581<br>250,203  | 11,713<br>14,172<br>21,748<br>795,700   | 13,063<br>21,433<br>23,011<br>1,008,523                                   | 71,965<br>113,694<br>162,660<br>5,822,125                                 |    |              |              |                                       |          |
| Total Small Volume Rate (Less CCRC) Total Small Volume Revenues   | 3,179,377<br>0.09134<br>290,404   | 3,096,837<br>0.09134<br>282,865  | 2,577,335<br>0.09134<br>235,414   | 59,505<br>0.09134<br>5,435                                     | 1,035,024<br>0.09134<br>94,539  | 170,860<br>0.09134<br>15,606  | 345,385<br>0.09134<br>31,547  | 288,897<br>0.09134<br>26,388  | 525,479<br>0.09134<br>47,997  | 1,600,903<br>0.09134<br>146,226  | 2,091,711<br>0.09134<br>191,057   | 2,917,807<br>0.09134<br>266,512   | 17,889,120<br>1,633,992   |    |              |              |                                       |          |
| Small Volume Int & Joint Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers   | 415<br>415<br>\$ 700.44   | 411<br>413<br>\$ 1,388.85  | 405<br>410<br>\$ 1,970.96   | 394<br>406<br>\$ 2,003.74                                      | 378<br>401<br>\$ 2,268.05 \$  | 338<br>390<br>5 2,368.59  | 398<br>391<br>\$ 2,442.51   | 398<br>392<br>\$ 2,504.39   | 395<br>393<br>\$ 2,624.65   | 393<br>393<br>\$ 2,996.52  | 393<br>393<br>\$ 3,482.87   | 387<br>392<br>\$ 4,166.78 \$  | 4,706<br>392<br>4,166.78  |    |              | 22,809       | Therms<br>45,618                      | 68,428   |
| Forecasted Rev per Avg Monthly Customer  Under/(Over) Collection 10%Cap   | 27,473<br>222,502   | \$ 1,389.90 :<br>563<br>222,502  | (10,440)<br>(222,502)   | 176,960<br>222,502   | 169,384<br>222,502  | 181,847<br>222,502  | 196,886<br>222,502  | 217,185<br>222,502  | 218,477<br>222,502  | 147,298<br>222,502   | 99,722<br>222,502   | 12,109<br>222,502   | 4,189.58  | \$ | 0.00050 \$   | 11.34 \$     | nue Surcharge/(Credit)<br>22.68 \$    | 34.01    |
| RDM Recoveries/(Refunds)  Large Volume Interruptible & Joint LVI-1 TP   | 27,473<br>January<br>593,661  | 563<br>February<br>549,113   | (10,440)<br>March<br>489,516  | 176,960<br>April<br>225,338                                    | 169,384<br>May<br>262,368   | 181,847<br>June<br>243,776  | 196,886<br>July<br>206,857  | 217,185<br>August<br>614,441  | 218,477<br>September<br>48,710  | 147,298  October 1,096,499   | 99,722<br>November<br>328,242   | 12,109<br>December<br>591,396   | <b>Total</b> 5,249,917  | \$ | 0.00050 \$   | 11.34 \$     | 22.68 \$                              | 34.01    |
| LVI-1 Mainline<br>LVI-4<br>LJ-5 TP<br>LVI-NMU TP  | 172,140<br>0<br>516,086   | 190,133<br>0<br>931,817  | 131,212<br>0<br>-146,193  | 21,401<br>0<br>273,296   | 18,868<br>0<br>360,299  | 7,580<br>0<br>250,169   | 8,655<br>0<br>144,095   | 18,307<br>0<br>277,126  | 8,464<br>0<br>312,677   | 37,004<br>0<br>584,097   | 117,250<br>0<br>421,664   | 152,968<br>0<br>461,385   | 883,982<br>-<br>4,386,518   |    |              |              |                                       |          |
| Total Large Volume<br>Rate (Less CCRC)<br>Total Large Volume Revenues   | 1,281,887<br>0.02055<br>26,343  | 1,671,063<br>0.02055<br>34,340   | 474,535<br>0.02055<br>9,752   | 520,035<br>0.02055<br>10,687                                   | 641,535<br>0.02055<br>13,184  | 501,525<br>0.02055<br>10,306  | 359,607<br>0.02055<br>7,390   | 909,874<br>0.02055<br>18,698  | 369,851<br>0.02055<br>7,600   | 1,717,600<br>0.02055<br>35,297   | 867,156<br>0.02055<br>17,820  | 1,205,749<br>0.02055<br>24,778  | 10,520,417<br>216,195   |    |              |              |                                       |          |
| Large Volume Int & Joint Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers   | 66<br>66<br>\$ 397.93   | 67<br>67<br>\$ 909.34  | . ,   |  |   | ,-  | . ,   | 67<br>65<br>\$ 2,001.14   | . , .   | . ,  | 67<br>66<br>\$ 2,902.25   |   | .,  |    |              | 79,754       | Therms<br>159,508                     | 239,262  |
| Forecasted Rev per Avg Monthly Customer  Under/(Over) Collection  | \$ 360.55   | \$ 683.86 (14.881)   | \$ 965.61<br>(6.674)  | \$ 1,164.37  | \$ 1,321.20 \$  | (7.637)   | \$ 1,693.18   | \$ 1,887.86   | \$ 2,188.00 S   | (3.920)  | \$ 3,034.93<br>9.626  | \$ 3,624.82 \$<br>25,211  | 3,624.82  | s  | 0.00197 \$   | Annual Rever | nue Surcharge/(Credit)                | 470.60   |
| 10%Cap RDM Recoveries/(Refunds)   | (26,340)<br>(26,467)  | (26,340)<br>(14,881)   | (26,340)<br>(6,674)   | (26,340)<br>(3,713)  | (26,340)<br>(6,974)   | (26,340)<br>(7,637)   | (26,340)<br>(2,002)   | (26,340)<br>(8,142)   | 26,340<br>5,469   | (26,340)<br>(3,920)  | 26,340<br>9,626   | 26,340<br>25,211  |   | \$ | 0.00197 \$   | 156.87 \$    | 313.73 \$                             | 470.60   |

| Small Volume Transport                           | January           | February              | March             | April             | May                | June              | July               | August             | September          | October            | November             | December           | Total              |    |            |             |                         |           |
|--|-------------------|-----------------------|-------------------|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|----|------------|-------------|-------------------------|-----------|
| SVI-1 Transport                                  | 84,915            | 65,746                | 81,822            | 74,376            | 69,932             | 52,146            | 70,179             | 56,606             | 60,553             | 66,740             | 61,038               | 51,937             | 795,990            |    |            |             |                         |           |
| SJ-1 Transport                                   | 182,008           | 139,379               | 157,912           | 27,621            | -11,515            | -3,775            | 1,461              | 35,245             | 19,088             | 36,052             | 55,226               | 156,162            | 794,864            |    |            |             |                         |           |
| SVI-4 Transport                                  | 125,397           | 112,147               | 119,428           | 52,869            | 187,120            | 68,754            | 67,467             | 64,480             | 62,936             | 94,274             | 93,589               | 182,260            | 1,230,721          |    |            |             |                         |           |
| SJ-4 Transport                                   | 0                 | 0                     | 0                 | 0                 | 0                  | 0                 | 0                  | 0                  | 0                  | 0                  | 0                    | 0                  | -                  |    |            |             |                         |           |
| SVI-5 Transport                                  | 47,111            | 43,509                | 32,222            | 10,230            | 21,422             | 9,080             | 8,562              | 6,844              | 9,752              | 23,809             | 28,905               | 52,759             | 294,205            |    |            |             |                         |           |
| SJ-5 Transport                                   | 0                 | 0                     | 0                 | 0                 | 0                  | 0                 | 0                  | 0                  | 0                  | 0                  | 0                    | 0                  | -                  |    |            |             |                         |           |
| SVI-NMU Transport<br>SJ-NMU Transport            | 16,987<br>213,696 | 53,060<br>179,489     | 40,757<br>204,822 | 18,203<br>127,941 | 193,602<br>-76,474 | 108,755<br>24,220 | 210,264<br>-6.453  | 707,889<br>5.915   | 390,774<br>16.548  | 374,623<br>37.592  | -1,539,466<br>53,965 | 391,176<br>91,911  | 966,624<br>873,172 |    |            |             |                         |           |
| Total Small Volume Transport                     | 670,114           | 593,330               | 636,963           | 311,240           | 384,087            | 259,180           | 351,480            | 876,979            | 559,651            | 633,090            | (1,246,743)          | 926,205            | 4,955,576          |    |            |             |                         |           |
| Rate (Less CCRC)                                 | 0.09134           | 0.09134               | 0.09134           | 0.09134           | 0.09134            | 0.09134           | 0.09134            | 0.09134            | 0.09134            | 0.09134            | 0.09134              | 0.09134            | 4,333,370          |    |            |             |                         |           |
| Total Small Volume Transport Revenues            | 61,208            | 54,195                | 58,180            | 28,429            | 35,083             | 23,674            | 32,104             | 80,103             | 51,119             | 57,826             | (113,878)            | 84,600             | 452,642            |    |            |             |                         |           |
| Small Volume Transport Customers                 | 44                | 44                    | 44                | 44                | 46                 | 42                | 42                 | 43                 | 43                 | 43                 | 43                   | 49                 | 528                |    |            |             | Therms                  |           |
| Average Monthly Customers                        | 44                | 44                    | 44                | 44                | 45                 | 44                | 44                 | 44                 | 44                 | 44                 | 44                   | 44                 | 44                 |    |            | 56,331      | 112,662                 | 168,993   |
| Distribution Revenues per Avg. Monthly Customers | \$ 1,391.10       | \$ 2,622.79           | \$ 3,945.07       | \$ 4,584.23       | \$ 5,326.37        | \$ 5,903.43       | \$ 6,677.14        | \$ 8,524.34        | \$ 9,711.25        | \$ 11,052.37       | \$ 8,451.33          | \$ 10,290.57 \$    | 10,290.57          |    |            |             |                         |           |
| Forecasted Rev per Avg Monthly Customer          | \$ 1,954.67       | \$ 4,067.65           | \$ 5,926.92       | \$ 7,347.03       | \$ 8,827.41        | \$ 10,028.04      | \$ 11,335.46       | \$ 12,400.60       | \$ 13,194.89       | \$ 13,968.13       | \$ 14,983.54         | \$ 16,421.38 \$    | 16,421.38          |    |            | Annual Reve | enue Surcharge/(Credit) |           |
| Under/(Over) Collection                          | 20,289            | 54,182                | 71,347            | 99,461            | 123,937            | 146,424           | 163,707            | 135,185            | 121,540            | 102,343            | 229,221              | 216,111            |                    | \$ | 0.03410 \$ | 1,920.96 \$ | 3,841.91 \$             | 5,762.87  |
| 10%Cap   | 57,885<br>20,289  | 57,885                | 57,885            | 57,885            | 57,885<br>57,885   | 57,885            | 57,885             | 57,885             | 57,885<br>57.885   | 57,885<br>57.885   | 57,885<br>57.885     | 57,885<br>57,885   |                    | 9  | 0.00913 \$ | 514.53 \$   | 1.029.06 \$             | 1,543.59  |
| RDM Recoveries/(Refunds)                         | 20,289            | 54,182                | 57,885            | 57,885            | 57,885             | 57,885            | 57,885             | 57,885             | 57,885             | 57,885             | 57,885               | 57,885             |                    | \$ | 0.00913 \$ | 514.53 \$   | 1,029.06 \$             | 1,543.59  |
| Large Volume Transport                           | January           | February              | March             | April             | May                | June              | July               | August             | September          | October            | November             | December           | Total              |    |            |             |                         |           |
| LVI-1 TP Transport<br>LVI-1 Mainline Transport   | 4,511,897         | 4,967,466             | 4,439,848         | 3,673,265         | 4,079,170          | 4,712,841         | 5,930,574          | 6,914,081          | 4,053,950          | 4,129,586          | 7,306,366            | 2,723,523          | 57,442,567         |    |            |             |                         |           |
| LJ-1 TP Transport<br>LJ-1 Mainline Transport     | 1,265,822         | 1,692,722             | 1,371,928         | 962,604           | 950,204            | 858,849           | 547,845            | 1,197,607          | -140,894           | 926,499            | 1,423,397            | 981,036            | 12,037,619         |    |            |             |                         |           |
| LJ-4 Transport                                   | 82.559            | 117,708               | 135,125           | 66,657            | 86.994             | 81.886            | 66.331             | 80.640             | 97.415             | 75,937             | 117,091              | 146,868            | 1,155,211          |    |            |             |                         |           |
| LVI-5 Transport                                  | 60,085            | 46,470                | 51,751            | 43,330            | 12,073             | 16,164            | 17,508             | 16,812             | 22,688             | 24,980             | 35,033               | 45,865             | 392,759            |    |            |             |                         |           |
| LJ-5 TP Transport                                | 195,256           | 181,405               | 152,047           | 41,414            | 72,910             | -63,850           | 13,187             | 17,402             | 20,374             | 28,585             | 130,626              | 179,994            | 969,350            |    |            |             |                         |           |
| LVI-NMU TP Transport                             |                   |                       |                   |                   |                    |                   |                    |                    |                    |                    |                      |                    | -                  |    |            |             |                         |           |
| LJ-NMU TP Transport                              |                   |                       |                   |                   |                    |                   |                    |                    |                    |                    |                      |                    | -                  |    |            |             |                         |           |
| LVI-NMU Mainline Transport                       |                   |                       |                   |                   |                    |                   |                    |                    |                    |                    |                      |                    | -                  |    |            |             |                         |           |
| Total Non-Flex Large Volume Transport            | 6,115,619         | 7,005,771             | 6,150,699         | 4,787,270         | 5,201,351          | 5,605,890         | 6,575,445          | 8,226,542          | 4,053,533          | 5,185,587          | 9,012,513            | 4,077,286          | 71,997,506         |    |            |             |                         |           |
| Non-Flex Rate (Less CCRC)                        | 0.02055           | 0.02055               | 0.02055           | 0.02055           | 0.02055            | 0.02055           | 0.02055            | 0.02055            | 0.02055            | 0.02055            | 0.02055              | 0.02055            |                    |    |            |             |                         |           |
| Non-Flex Revenues                                | 125,676           | 143,969               | 126,397           | 98,378            | 106,888            | 115,201           | 135,125            | 169,055            | 83,300             | 106,564            | 185,207              | 83,788             | 1,479,549          |    |            |             |                         |           |
| Transport LVJ-ML Flex Customer A                 | 522,018           | 778,376               | 631,259           | 697.349           | 664.500            | 184,562           | 123,245            | 454 804            | 632 702            | 599,274            | 487.302              | 648,804            | 6,424,195          |    |            |             |                         |           |
| FLEX Rate (Less CCRC)                            | -0.01063          | -0.01063              | -0.01063          | -0.01063          | -0.01063           | -0.01063          | -0.01063           | -0.01063           | -0.01063           | -0.01063           | -0.01063             | -0.01063           | 0,424,133          |    |            |             |                         |           |
| FLEX Revenues                                    | (5,549)           | (8,274)               | (6,710)           | (7,413)           | (7,064)            | (1,962)           | (1,310)            | (4,835)            | (6,726)            | (6,370)            | (5,180)              | (6,897)            | (68,289)           |    |            |             |                         |           |
|  |                   |                       |                   |                   |                    |                   |                    |                    |                    |                    |                      |                    |                    |    |            |             |                         |           |
| Transport LVI-TP Flex Customer B                 | 1,095,935         | 822,233               | 1,092,118         | 1,155,634         | 988,150            | 1,214,647         | 948,069            | 950,291            | 1,074,020          | 889,191            | 1,134,188            | 1,034,320          | 12,398,796         |    |            |             |                         |           |
| FLEX Rate (Less CCRC)                            | -0.01013          | -0.01013              | -0.01013          | -0.01013          | -0.01013           | -0.01013          | -0.01013           | -0.01013           | -0.01013           | -0.01013           | -0.01013             | -0.01013           |                    |    |            |             |                         |           |
| FLEX Revenues                                    | (11,102)          | (8,329)               | (11,063)          | (11,707)          | (10,010)           | (12,304)          | (9,604)            | (9,626)            | (10,880)           | (9,008)            | (11,489)             | (10,478)           | (125,600)          |    |            |             |                         |           |
| Transport LVI-TP Flex Customer C                 | 1,193,354         | 942,076               | 1,049,102         | 961.326           | 889.628            | -991.610          | 0                  | 0                  | 0                  |                    | 0                    | 2,278,892          | 6,322,768          |    |            |             |                         |           |
| FLEX Rate (Less CCRC)                            | -0.00813          | -0.00813              | -0.00813          | -0.00813          | -0.00813           | -0.00813          | -0.00813           | -0.00813           | -0.00813           | -0.00813           | -0.00813             | -0.00813           | 0,322,766          |    |            |             |                         |           |
| FLEX Revenues                                    | (9,702)           | (7.659)               | (8.529)           | (7.816)           | (7.233)            | 8.062             | 0.00010            | -                  | -                  | 0.00010            | 0.00010              | (18,527)           | (51,404)           |    |            |             |                         |           |
|  |                   | ( ) ,                 |                   |                   | 1,7,7,7            |                   |                    |                    |                    |                    |                      | , .,,              |                    |    |            |             |                         |           |
| Transport LVI-TP Flex Customer D                 | 0                 | 0                     | 0                 | 0                 | 0                  | 1,583,480         | 1,745,517          | 57,731             | 1,845,440          | 926,540            | 1,174,029            | -1,133,760         | 6,198,977          |    |            |             |                         |           |
| FLEX Rate (Less CCRC)                            | -0.00013          | -0.00013              | -0.00013          | -0.00013          | -0.00013           | -0.00013          | -0.00013           | -0.00013           | -0.00013           | -0.00013           | -0.00013             | -0.00013           |                    |    |            |             |                         |           |
| FLEX Revenues                                    |                   |                       | -                 | -                 |                    | (206)             | (227)              | (8)                | (240)              | (120)              | (153)                | 147                | (806)              |    |            |             |                         |           |
| Transport LVJ-TP Flex Customer E                 | 687,989           | 636,301               | 758,306           | 584,794           | 513,776            | 489,305           | 482,196            | 466,535            | 623,989            | 672,176            | 770,458              | 751,728            | 7,437,553          |    |            |             |                         |           |
| FLEX Rate (Less CCRC)                            | -0.00013          | -0.00013              | -0.00013          | -0.00013          | -0.00013           | -0.00013          | -0.00013           | -0.00013           | -0.00013           | -0.00013           | -0.00013             | -0.00013           | 7,437,553          |    |            |             |                         |           |
| FLEX Revenues                                    | -0.00013          | (83)                  | (99)              | (76)              | (67)               | (64)              | (63)               | (61)               | (81)               | (87)               | (100)                | (98)               | (967)              |    |            |             |                         |           |
| LEATONIS   | (66)              | (00)                  | (00)              | (10)              | (01)               | (0-1)             | (00)               | (01)               | (01)               | (01)               | (100)                | (00)               | (001)              |    |            |             |                         |           |
| Transport LVI-TP Flex Customer F                 | 367,643           | 342,621               | 335,324           | 316,283           | 349,142            | 217,297           | 368,068            | 326,597            | 286,687            | 152,894            | 256,364              | 472,727            | 3,791,647          |    |            |             |                         |           |
| FLEX Rate (Less CCRC)                            | -0.00613          | -0.00613              | -0.00613          | -0.00613          | -0.00613           | -0.00613          | -0.00613           | -0.00613           | -0.00613           | -0.00613           | -0.00613             | -0.00613           |                    |    |            |             |                         |           |
| FLEX Revenues                                    | (2,254)           | (2,100)               | (2,056)           | (1,939)           | (2,140)            | (1,332)           | (2,256)            | (2,002)            | (1,757)            | (937)              | (1,572)              | (2,898)            | (23,243)           |    |            |             |                         |           |
|  |                   |                       |                   |                   |                    |                   |                    |                    |                    |                    |                      |                    |                    |    |            |             |                         |           |
| LVI-1 TP Transport Flex Customer G               | 293,008           | 289,834               | 270,321           | 120,056           | 175,797            | 132,401           | 138,690            | 124,049            | 154,382            | 142,178            | 186,470              | 321,076            | 2,348,262          |    |            |             |                         |           |
| FLEX Rate (Less CCRC) FLEX Revenues              | -0.00013          | -0.00013<br>(38)      | -0.00013<br>(35)  | -0.00013          | -0.00013<br>(23)   | -0.00013<br>(17)  | -0.00013           | -0.00013<br>(16)   | -0.00013<br>(20)   | -0.00013           | -0.00013<br>(24)     | -0.00013<br>(42)   | (305)              |    |            |             |                         |           |
| I LEA NOVOI I DOS                                | (30)              | (30)                  | (33)              | (10)              | (23)               | (11)              | (10)               | (10)               | (20)               | (10)               | (24)                 | (42)               | (303)              |    |            |             |                         |           |
| Total Large Volume Transport Revenues            | 96,942            | 117,485               | 97,905            | 69,413            | 80,352             | 107,378           | 121,647            | 152,508            | 63,596             | 90,022             | 166,689              | 44,996             | 1,208,935          |    |            |             |                         |           |
| •  |                   |                       |                   |                   |                    |                   |                    |                    |                    | <u> </u>           |                      |                    |                    |    |            |             |                         |           |
| Large Volume Transport Customers                 | 92                | 92                    | 92                | 92                | 93                 | 94                | 92                 | 94                 | 94                 | 94                 | 94                   | 94                 | 1,116              |    |            |             | Therms                  |           |
| Average Monthly Customers                        | 92                | 92                    | 92                | 92                | 92                 | 92                | 92                 | 93                 | 93                 | 93                 | 93                   | 93                 | 93                 |    |            | 628,357     | 1,256,713               | 1,885,070 |
| Distribution Revenues per Avg. Monthly Customers | \$ 1,053.72       | \$ 2,330.73           |                   | \$ 4,149.41       |                    |                   |                    | \$ 9,114.99        | \$ 9,785.13        | \$ 10,741.20       | \$ 12,522.40         | \$ 12,994.25 \$    | 12,994.25          |    |            |             |                         |           |
|  | _                 |                       |                   |                   |                    |                   |                    |                    |                    |                    |                      |                    |                    |    |            |             |                         |           |
| Forecasted Rev per Avg Monthly Customer          | \$ 1,227.79       | \$ 2,248.67           | \$ 3,267.65       | \$ 4,281.44       | \$ 5,452.82        | \$ 6,837.05       | \$ 8,414.10        | \$ 10,138.99       | \$ 11,550.53       | \$ 13,006.05       | \$ 14,047.68         | \$ 15,117.62 \$    | 15,117.62          |    |            |             |                         |           |
| Haday/Ovan Orllantian                            | 21.933            | (40.400)              | (16.036)          | 16.702            | 55.278             | 85.071            | 117.202            | 400.00=            | 222 047            | 284.918            | 404 700              | 267.367            |                    |    | 0.00159 \$ | Annual Reve | enue Surcharge/(Credit) | 2 996 16  |
| Under/(Over) Collection<br>10%Cap                | 21,933<br>190.356 | (10,422)<br>(190,356) | (16,036)          | 16,702<br>190.356 | 55,278<br>190,356  | 85,071<br>190,356 | 117,202<br>190,356 | 128,895<br>190,356 | 222,047<br>190,356 | 284,918<br>190,356 | 191,769<br>190,356   | 267,367<br>190.356 |                    | \$ | 0.00159 \$ | 998.72 \$   | 1,997.44 \$             | 2,996.16  |
| RDM Recoveries/(Refunds)                         | 21.933            | (190,356)             | (16,036)          | 16,702            | 55.278             | 85,071            | 117,202            | 128,895            | 190,356            | 190,356            | 190,356              | 190,356            |                    | s  | 0.00113 \$ | 711.05 \$   | 1.422.11 \$             | 2,133.16  |
|  | 21,300            | (10,122)              | (10,000)          | 10,102            | 00,2.0             | 00,071            | ,202               | .20,000            | 100,000            | 100,000            | 100,000              | 100,000            |                    | •  | J.00110 W  |             | 1,-LL.11 V              | 2,.000    |

| Super Large Volume Interruptible & Joint         | January     | February    | March        | April        | May          | June         | July         | August       | September    | October      | November     | December     | Total        |    |              |               |                          |             |
|--|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----|--------------|---------------|--------------------------|-------------|
| SLV Interruptible Transport - CIP Exempt         | 21,528,199  | 15,884,132  | 18,923,797   | 13,744,139   | 13,266,629   | 12,950,578   | 13,823,586   | 16,500,150   | 14,129,520   | 15,875,592   | 17,547,373   | 21,570,698   | 195,744,393  |    |              |               |                          |             |
| Rate   | 0.00420     | 0.00420     | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      |              |    |              |               |                          |             |
| Revenues   | 90,418      | 66,713      | 79,480       | 57,725       | 55,720       | 54,392       | 58,059       | 69,301       | 59,344       | 66,677       | 73,699       | 90,597       | 822,126      |    |              |               |                          |             |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |    |              |               |                          |             |
| SLV Interruptible Transport - CIP Applicable     |             |             |              |              |              |              |              |              |              |              |              |              | -            |    |              |               |                          |             |
| Rate   | 0.00420     | 0.00420     | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      |              |    |              |               |                          |             |
| Revenues   |             |             |              | -            | -            | -            | •            |              | •            | •            | •            | •            | -            |    |              |               |                          |             |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |    |              |               |                          |             |
| SLV Joint Transport                              | 2,786,401   | 3,409,494   | 3,041,146    | 2,374,633    | 2,293,397    | 1,665,117    | 1,291,976    | 2,242,995    | 1,270,179    | 2,340,127    | 2,867,627    | 3,423,531    | 29,006,623   |    |              |               |                          |             |
| Rate   | 0.00420     | 0.00420     | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      |              |    |              |               |                          |             |
| Revenues   | 11,703      | 14,320      | 12,773       | 9,973        | 9,632        | 6,993        | 5,426        | 9,421        | 5,335        | 9,829        | 12,044       | 14,379       | 121,828      |    |              |               |                          |             |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |    |              |               |                          |             |
| SLV-NMU I TP Transport CIP Exempt                | 3,142,496   | 2,625,738   | 4,011,370    | 2,668,262    | 3,425,839    | 2,434,526    | 2,483,836    | 4,223,720    | 2,396,917    | 3,889,673    | 3,700,952    | 2,158,124    | 37,161,453   |    |              |               |                          |             |
| Rate   | 0.00850     | 0.00850     | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      |              |    |              |               |                          |             |
| Revenues   | 26,711      | 22,319      | 34,097       | 22,680       | 29,120       | 20,693       | 21,113       | 35,902       | 20,374       | 33,062       | 31,458       | 18,344       | 315,872      |    |              |               |                          |             |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |    |              |               |                          |             |
| SLV-NMU I TP Transport CIP Applicable            |             |             |              |              |              |              |              |              |              |              |              |              | -            |    |              |               |                          |             |
| Rate   | 0.00850     | 0.00850     | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      |              |    |              |               |                          |             |
| Revenues   |             |             |              | -            | -            |              |              |              |              |              |              |              | -            |    |              |               |                          |             |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |    |              |               |                          |             |
| Total Super Large Volume Revenues                | 128.833     | 103.352     | 126.349      | 90.379       | 94,472       | 82.079       | 84.598       | 114.623      | 85.053       | 109,568      | 117,201      | 123.320      | 1,259,827    |    |              |               |                          |             |
|  |             |             |              |              |              |              |              |              |              |              |              |              |              |    |              |               |                          |             |
| Super Large Volume Customers                     | 25          | 25          | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 17           | 33           | 25           | 300          |    |              |               | Therms                   |             |
| Average Monthly Customers                        | 25          | 25          | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 24           | 25           | 25           | 25           |    |              | 5,238,249     | 10.476.499               | 15,714,748  |
| Distribution Revenues per Ava. Monthly Customers | \$ 5.153.30 |             |              |              |              |              |              | \$ 32.987.40 | \$ 36,389.50 | \$ 42.120.07 | \$ 45,460,27 | \$ 50.393.06 | \$ 50.393.06 |    |              | 3,230,243     | 10,470,400               | 15,714,740  |
| Distribution Revenues per Avg. Monthly Customers | \$ 5,155.50 | \$ 9,207.30 | φ 14,341.30  | \$ 17,956.52 | \$ 21,733.39 | \$ 25,016.57 | \$ 20,402.40 | \$ 32,867.40 | \$ 30,369.50 | \$ 42,120.07 | \$ 45,460.27 | \$ 50,383.00 | \$ 50,383.00 |    |              |               |                          |             |
| Forecasted Rev per Avg Monthly Customer          | \$ 4.105.75 | \$ 7.834.08 | \$ 11.785.15 | \$ 15.162.26 | \$ 17.861.70 | \$ 20.181.34 | \$ 22,282,93 | \$ 24,398,69 | \$ 26.883.51 | \$ 30.078.63 | \$ 33,506,71 | \$ 37.055.73 | \$ 37.055.73 |    |              |               |                          |             |
| Polecasted Nev per Avg Monthly Customer          | \$ 4,100.75 | \$ 7,034.00 | \$ 11,765.15 | \$ 15,162.26 | \$ 17,001.70 | \$ 20,101.34 | \$ 22,202.93 | \$ 24,380.08 | \$ 20,000.01 | \$ 30,076.63 | \$ 33,300.71 | \$ 37,000.73 | \$ 37,000.73 |    |              | A D           | venue Surcharge/(Credit) |             |
| U-d-//0> 0-lld                                   | (00.070)    | (44, 440)   | (70.400)     | (70,000)     | (400,000)    | (400.040)    | (470,000)    | (0.44 557)   | (007.004)    | (222 502)    | (007.000)    | (077.004)    |              |    | (0.00404) 6  |               |                          | (00.004.05) |
| Under/(Over) Collection                          | (30,379)    | (41,419)    | (72,426)     | (78,938)     | (109,238)    | (136,248)    | (172,222)    | (241,557)    | (267,224)    | (339,569)    | (337,960)    | (377,891)    |              | \$ | (0.00184) \$ | (9,627.32) \$ | (19,254.63) \$           | (28,881.95) |
| 10%Cap   | (104,991)   | (104,991)   | (104,991)    | (104,991)    | (104,991)    | (104,991)    | (104,991)    | (104,991)    | (104,991)    | (104,991)    | (104,991)    | (104,991)    |              | _  |              |               |                          |             |
| RDM Recoveries/(Refunds)                         | (30,379)    | (41,419)    | (72,426)     | (78,938)     | (104,991)    | (104,991)    | (104,991)    | (104,991)    | (104,991)    | (104,991)    | (104,991)    | (104,991)    |              | \$ | (0.00051) \$ | (2,674.80) \$ | (5,349.60) \$            | (8,024.41)  |

|  |                       |                          |                         |                         |                          |                        |                        |                        |                        |                        |                        |                           |                           |    | Surchage  | Low                  | Average                              | High           |
|--|-----------------------|--------------------------|-------------------------|-------------------------|--------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|---------------------------|----|-----------|----------------------|--------------------------------------|----------------|
| Residential GS-1 Residential   | January               | February<br>5 28.527.676 | March<br>19.359.401     | April<br>13.943.297     | May<br>7.596.420         | June<br>(1.828.538)    | July<br>1.067.651      | August<br>2.094.561    | September              | October<br>4.607.855   | November               | 33.130.535                | Total<br>152.088.960      |    | Rate      | Customer Usage       | Customer Usage                       | Customer Usage |
| GS-4 Residential   | 22,856,849<br>608,272 |                          | 575,542                 | 282,581                 | 360,956                  | (1,828,538)            | 1,007,001              | 2,094,561              | 2,755,428              | 4,607,855              | 17,977,829             | 33,130,535                | 2,389,072                 |    |           |                      |                                      |                |
| GS-5 Residential   | 828,41                |                          |                         | 473,963                 | 412,766                  | (143,529)              |                        |                        |                        |                        |                        |                           |                           |    |           |                      |                                      |                |
|  | ,                     |                          | 602,156                 |                         |                          |                        |                        |                        |                        |                        |                        |                           | 3,111,123                 |    |           |                      |                                      |                |
| GS-NMU Residential   | 5,826,24              |                          | 4,200,240<br>24,737,339 | 2,813,432<br>17,513,273 | 3,184,728<br>11,554,870  | 566,939<br>-1,522,881  | 1,067,651              | 2.094.561              | 2,755,428              | 4,607,855              | 17,977,829             | 33,130,535                | 23,707,346<br>181,296,501 |    |           |                      |                                      |                |
| Total Sales Rate (Less CCRC)   | 0.1824                |                          | 0.18241                 | 0.18241                 | 0.18241                  | 0.18241                | 0.18241                | 0.18241                | 0.18241                | 0.18241                | 0.18241                | 0.18241                   | 181,296,501               |    |           |                      |                                      |                |
| Total Residential  | 5.494.14              |                          | 4.512.338               | 3,194,596               | 2.107.724                | (277,789)              | 194.750                | 382.069                | 502.618                | 840.519                | 3.279.336              | 6.043.341                 | 33,070,295                |    |           |                      |                                      |                |
| I otal Residential   | 5,494,14              | 5 6,796,645              | 4,512,338               | 3,194,596               | 2,107,724                | (277,789)              | 194,750                | 382,009                | 502,618                | 840,519                | 3,279,330              | 6,043,341                 | 33,070,295                |    |           |                      |                                      |                |
| Residential Customers  | 190,97                |                          | 190,787                 | 191,336                 | 190,798                  | 191,685                | 192,019                | 190,813                | 190,788                | 191,417                | 191,163                | 193,684                   | 2,298,478                 |    |           |                      | Therms                               |                |
| Average Monthly Customers  | 190,97                |                          | 191,592                 | 191,528                 | 191,382                  | 191,432                | 191,516                | 191,428                | 191,357                | 191,363                | 191,345                | 191,540                   | 191,540                   |    |           | 473                  | 947                                  | 1,420          |
| Distribution Revenues per Avg. Monthly Customers                             | \$ 28.7               | 7 \$ 64.02               | \$ 87.70                | \$ 104.41               | \$ 115.50                | \$ 114.02 \$           | \$ 114.99 \$           | 117.04                 | \$ 119.71 \$           | \$ 124.10              | \$ 141.25              | \$ 172.65 \$              | 172.65                    |    |           |                      |                                      |                |
| Forecasted Rev per Avg Monthly Customer                                      | \$ 29.6               | 5 \$ 54.25               | \$ 74.83                | \$ 87.16                | \$ 94.02                 | \$ 97.30               | \$ 99.85 \$            | 102.51                 | \$ 107.52 \$           | 118.63                 | \$ 136.14              | \$ 161.60 \$              | 161.60                    |    |           |                      |                                      |                |
| Under/(Over) Collection  | 168,84                | 5 (1,862,403)            | (2,453,962)             | (3,288,664)             | (4,095,532)              | (3,183,557)            | (2,880,100)            | (2,760,146)            | (2,313,627)            | (1,036,774)            | (968,970)              | (2,099,620)               |                           | \$ | (0.01248) |                      | ual Revenue Surcharge/( ) \$ (11.81) |                |
| 10%Cap   | 3,068,32              | 6 (3,068,326)            | (3,068,326)             | (3,068,326)             | (3,068,326)              | (3,068,326)            | (3,068,326)            | (3,068,326)            | (3,068,326)            | (3,068,326)            | (3,068,326)            | (3,068,326)               |                           |    |           |                      |                                      |                |
| RDM Recoveries/(Refunds)   | 168,84                | 5 (1,862,403)            | (2,453,962)             | (3,068,326)             | (3,068,326)              | (3,068,326)            | (2,880,100)            | (2,760,146)            | (2,313,627)            | (1,036,774)            | (968,970)              | (2,099,620)               |                           | \$ | (0.01248) | \$ (5.91)            | ) \$ (11.81)                         | \$ (17.72)     |
| PNG Weather Normalization Adjustment   | 1,081,91              | 4 -158,751               | -3,040,935              | -3,325,235              | -985,973                 | 0                      | 0                      | 0                      | 308,276                | -48,992                | -1,013,001             | -4,093,960                | (11,276,657)              |    |           |                      |                                      |                |
| PNG Rate (Less CCRC)   | 0.1824                |                          | 0.18241                 | 0.18241                 | 0.18241                  | 0.18241                | 0.18241                | 0.18241                | 0.18241                | 0.18241                | 0.18241                | 0.18241                   |                           |    |           |                      |                                      |                |
| PNG Revenue Adjustment   | 197,35                |                          |                         | (606,556)               | (179,851)                | -                      |                        |                        | 56,233                 | (8,937)                | (184,782)              | (746,779)                 | (2,056,975)               |    |           |                      |                                      |                |
|  | , , , ,               | (==,500)                 | (,-57)                  | (,-50)                  | (,)                      |                        |                        |                        | ,                      | (=,=51)                | (,)                    | (,)                       | , ,,, 3)                  |    |           |                      |                                      |                |
| NMU Weather Normalization Adjustment   | 150,30                | 4 -164,310               | -561,318                | -600,286                | -305,363                 | -23,053                | 0                      | 0                      | 44,226                 | -22,022                | -158,679               | -1,316,417                | (2,956,919)               |    |           |                      |                                      |                |
| NMU Rate (Less CCRC)   | 0.1824                |                          | 0.18241                 | 0.18241                 | 0.18241                  | 0.18241                | 0.18241                | 0.18241                | 0.18241                | 0.18241                | 0.18241                | 0.18241                   |                           |    |           |                      |                                      |                |
| NMU Revenue Adjustment   | 27,41                 | 7 (29,972)               | (102,390)               | (109,498)               | (55,701)                 | (4,205)                |                        |                        | 8,067                  | (4,017)                | (28,945)               | (240,128)                 | (539,372)                 |    |           |                      |                                      |                |
| Total Advantad Dayson  | 5.718.91              | 7 6.737.716              | 3,855,251               | 2,478,542               | 1,872,171                | (281,994)              | 194,750                | 382.069                | 566.918                | 827.565                | 3.065.610              | 5.056.434                 | 30,473,948                |    |           |                      |                                      |                |
| Total Adjusted Revenues Distribution Revs per Avg. Monthly Customer Adjusted | 5,718,91<br>\$ 29.9   | -, -, -                  |                         |                         | 1,872,171<br>\$ 107.97 : |                        |                        | ,                      | ,                      | . ,                    | \$ 132.84              | 5,056,434<br>\$ 159.10 \$ | 159.10                    |    |           |                      |                                      |                |
| Distribution Kevs per Avg. Monthly Customer Adjusted                         | \$ 29.9               | 5 \$ 64.00               | \$ 65.14                | \$ 90.11                | \$ 107.97                | a 100.46 t             | p 107.43 p             | 109.46 \$              | a 112.40 \$            | \$ 110.00              | \$ 132.04              | φ 159.10 φ                | 159.10                    |    |           | Anni                 | ual Revenue Surcharge/(              | Credit)        |
| Under/(Over) Collection  | (2,72                 | 3) (99,126)              | (96,057)                | (101,916)               | (129,687)                | (85,025)               | (70,402)               | (64,505)               | (45,814)               | 16,865                 | 30,429                 | 23,004                    |                           | \$ | 0.00014   |                      |                                      |                |
| 10%Cap   | (3,068,32)            | 6) (3,068,326)           | (3,068,326)             | (3,068,326)             | (3,068,326)              | (3,068,326)            | (3,068,326)            | (3,068,326)            | (3,068,326)            | 3,068,326              | 3,068,326              | 3,068,326                 |                           |    |           |                      |                                      |                |
| RDM Recoveries/(Refunds)   | (2,72                 |                          |                         | (101,916)               | (129,687)                | (85,025)               | (70,402)               | (64,505)               | (45,814)               | 16,865                 | 30,429                 | 23,004                    |                           | \$ | 0.00014   | \$ 0.06              | \$ 0.13                              | \$ 0.19        |
|  |                       |                          |                         |                         |                          |                        |                        |                        |                        |                        |                        |                           | -                         |    |           |                      |                                      |                |
| Small C&I  | January               | February                 | March                   | April                   | May                      | June                   | July                   | August                 | September              | October                | November               | December                  | Total                     |    |           |                      |                                      |                |
| GS-1 C&I 0 - 1,500 CCF   | 1.363.52              | 1 2,031,945              | 1,188,062               | 858,651                 | 271,652                  | (284,800)              | (602)                  | 103,331                | 115,801                | 849,589                | 1,074,489              | 2,219,076                 | 9,790,715                 |    |           |                      |                                      |                |
| GS-4 C&I 0 - 1,500 CCF   | 74,55                 |                          | 62,779                  | 44,217                  | 36,584                   | (12,887)               | (002)                  | 100,001                | 110,001                | 040,000                | 1,01-1,100             | 2,210,010                 | 306,431                   |    |           |                      |                                      |                |
| GS-5 C&I 0 - 1,500 CCF   | 131.39                |                          | 95.295                  | 76,812                  | 51.623                   | (19,668)               |                        |                        |                        |                        |                        |                           | 484.886                   |    |           |                      |                                      |                |
| GS-NMU C&I 0 - 1,500 CCF   | 438.56                |                          | 336,698                 | 254.047                 | 249.390                  | (89.246)               |                        |                        |                        |                        |                        |                           | 1.810.117                 |    |           |                      |                                      |                |
| Total Sales  | 2.008.03              |                          | 1.682.834               | 1,233,727               | 609,249                  | -406.601               | -602                   | 103.331                | 115.801                | 849.589                | 1.074.489              | 2.219.076                 | 12.392.149                |    |           |                      |                                      |                |
| Rate (Less CCRC)   | 0.1701                | ,,                       | 0.17014                 | 0.17014                 | 0.17014                  | 0.17014                | 0.17014                | 0.17014                | 0.17014                | 0.17014                | 0.17014                | 0.17014                   | ,,                        |    |           |                      |                                      |                |
| Total Small C&I  | 341,64                |                          | 286,317                 | 209,906                 | 103,658                  | (69,179)               | (102)                  | 17,581                 | 19,702                 | 144,549                | 182,814                | 377,554                   | 2,108,400                 |    |           |                      |                                      |                |
|  |                       |                          |                         |                         |                          |                        |                        |                        |                        |                        |                        |                           |                           |    |           |                      |                                      |                |
| Small C&I Customers  | 10,92                 |                          | 10,948                  | 10,917                  | 10,900                   | 11,047                 | 10,998                 | 10,851                 | 10,790                 | 10,835                 | 10,828                 | 10,988                    | 131,138                   |    |           |                      | Therms                               |                |
| Average Monthly Customers  | 10,92                 |                          | 10,995                  | 10,975                  | 10,960                   | 10,975                 | 10,978                 | 10,962                 | 10,943                 | 10,932                 | 10,923                 | 10,928                    | 10,928                    |    |           | 567                  | 1,134                                | 1,701          |
| Distribution Revenues per Avg. Monthly Customers                             | \$ 31.2               | 6 \$ 75.84               | \$ 102.04               | \$ 121.35               | \$ 130.97                | \$ 124.50 \$           | \$ 124.45 \$           | 126.23                 | \$ 128.25 \$           | \$ 141.60              | \$ 158.46              | \$ 192.93 \$              | 192.93                    |    |           |                      |                                      |                |
| Forecasted Rev per Avg Monthly Customer                                      | \$ 34.3               | 9 \$ 59.85               | \$ 83.36                | \$ 96.28                | \$ 102.62                | \$ 105.11              | \$ 107.05 \$           | 109.19                 | \$ 113.27 \$           | \$ 121.94              | \$ 139.04              | \$ 164.36 \$              | 164.36                    |    |           |                      |                                      |                |
|  |                       |                          |                         |                         |                          |                        |                        |                        |                        |                        |                        |                           |                           |    |           |                      | ual Revenue Surcharge/(              | ,              |
| Under/(Over) Collection  | 29,09                 |                          |                         | (233,449)               | (263,739)                | (179,961)              | (161,395)              | (157,769)              | (138,326)              | (181,202)              | (178,851)              | (263,207)                 |                           | \$ | (0.02958) | \$ (16.77)           | ) \$ (33.54)                         | \$ (50.31)     |
| 10%Cap<br>RDM Recoveries/(Refunds)   | 151,40-<br>29,09      |                          | (151,404)<br>(151,404)  | (151,404)<br>(151,404)  | (151,404)<br>(151,404)   | (151,404)<br>(151,404) | (151,404)<br>(151,404) | (151,404)<br>(151,404) | (151,404)<br>(138,326) | (151,404)<br>(151,404) | (151,404)<br>(151,404) | (151,404)<br>(151,404)    |                           | s  | (0.01701) | \$ (9.65)            | ) \$ (19.29)                         | \$ (28.94)     |
| NOW Necoveries/(Nerunus)   | 29,09                 | (149,149)                | (101,404)               | (101,404)               | (101,404)                | (101,404)              | (101,404)              | (101,404)              | (130,320)              | (101,404)              | (101,404)              | (101,404)                 |                           | \$ | (0.01701) | φ (9.65 <sub>)</sub> | , y (19.29)                          | (28.94)        |
| PNG Weather Normalization Adjustment   | 78,45                 | 3 -12,090                | -212,843                | -242,825                | -51,109                  | 0                      | 0                      | 0                      | 39,156                 | -23,494                | -55,631                | -291,837                  | (772,220)                 |    |           |                      |                                      |                |
| PNG Rate (Less CCRC)   | 0.1701                | 4 0.17014                | 0.17014                 | 0.17014                 | 0.17014                  | 0.17014                | 0.17014                | 0.17014                | 0.17014                | 0.17014                | 0.17014                | 0.17014                   |                           |    |           |                      |                                      |                |
| PNG Revenue Adjustment   | 13,34                 | 8 (2,057)                | (36,213)                | (41,314)                | (8,696)                  | -                      | -                      |                        | 6,662                  | (3,997)                | (9,465)                | (49,653)                  | (131,386)                 |    |           |                      |                                      |                |
| NMI I Weather Normalization Adjustment                                       | 10.00                 | 15 700                   | 4E 004                  | EC 204                  | 22.704                   | ^                      | ^                      | ^                      | 464                    | 011                    | 16.667                 | 90 567                    | (226 560)                 |    |           |                      |                                      |                |
| NMU Weather Normalization Adjustment   | 10,83                 |                          |                         | -56,391                 | -22,791                  | 0                      | 0                      | 0                      | 461                    | -914                   | -16,667                | -89,567                   | (236,569)                 |    |           |                      |                                      |                |
| NMU Rate (Less CCRC)   | 0.1701                |                          | 0.17014                 | 0.17014                 | 0.17014                  | 0.17014                | 0.17014                | 0.17014                | 0.17014                | 0.17014                | 0.17014                | 0.17014                   | (40.056)                  |    |           |                      |                                      |                |
| NMU Revenue Adjustment   | 1,84                  | 3 (2,649)                | (7,820)                 | (9,594)                 | (3,878)                  |                        | -                      |                        | 78                     | (156)                  | (2,836)                | (15,239)                  | (40,250)                  |    |           |                      |                                      |                |
| Total Adjusted Revenues  | 356.83                | 3 489,249                | 242,284                 | 158,998                 | 91,084                   | (69,179)               | (102)                  | 17,581                 | 26,443                 | 140,396                | 170,513                | 312,662                   | 1,936,765                 |    |           |                      |                                      |                |
| Distribution Revs per Avg. Monthly Customer Adjusted                         | \$ 32.69              | ,=                       |                         | \$ 113.65               | \$ 122.12                |                        |                        | 117.38 \$              |                        |                        | \$ 148.69              |                           | 177.23                    |    |           |                      |                                      |                |
| 3 ,  |                       |                          |                         |                         |                          |                        |                        |                        |                        |                        |                        |                           | 1                         |    |           | Anni                 | ual Revenue Surcharge/(              | Credit)        |
| Under/(Over) Collection  | 16,15                 |                          |                         | (161,797)               | (181,399)                | (97,896)               | (79,384)               | (75,816)               | (62,135)               | (101,580)              | (88,863)               | (118,529)                 |                           | \$ | (0.01332) | \$ (7.55)            | ) \$ (15.10)                         | \$ (22.66)     |
| 10%Cap   | 151,40                |                          |                         | (151,404)               | (151,404)                | (151,404)              | (151,404)              | (151,404)              | (151,404)              | (151,404)              | (151,404)              | (151,404)                 |                           |    |           |                      |                                      |                |
| RDM Recoveries/(Refunds)   | 16,15                 | 5 (151,404)              | (145,640)               | (151,404)               | (151,404)                | (97,896)               | (79,384)               | (75,816)               | (62,135)               | (101,580)              | (88,863)               | (118,529)                 |                           | \$ | (0.01332) | \$ (7.55)            | ) \$ (15.10)                         | \$ (22.66)     |
|  |                       |                          |                         |                         |                          |                        |                        |                        |                        |                        |                        |                           |                           |    |           |                      |                                      |                |

| Large C&I GS-1 C&I > 1,500 CCF GS-4 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-5 C&I > 1,500 CCF GS-NMU C&I > 1,500 CCF | 7,142,098 16,601,054 13,239,261 9,550,496 5,635,554 -1,048,115  | uly         August         September         October         November         December         Total           ,407,377         2,122,626         2,881,464         2,132,924         10,027,883         16,703,885         96,596,507           -         -         -         -         -         -           -         -         -         -         -   |  |
|--|---|--|--|
| Total Sales<br>Rate (Less CCRC)<br>Total Large C&I   | 0.15355 0.15355 0.15355 0.15355 0.15355   | A07.377         2,122,626         2,881,464         2,132,924         10,027,883         16,703,885         96,596,507           0,15355         0,15355         0,15355         0,15355         0,15355         0,15355         0,15355         0,15355         0,15355         0,143555         0,143555         0,143555         0,143555 <td></td> |  |
| Large C&I Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers                 | 10,693         10,742         10,324         10,324         10,338         10,484           10,693         10,717         10,586         10,521         10,484         10,484           246,17         \$ 483,45         \$ 681,46         \$ 825,10         \$ 913,44         \$ 898,13         \$ | 10,439         10,342         10,256         10,318         10,305         10,384         124,947           10,477         10,460         10,438         10,426         10,415         10,412         10,412           919.30         \$ 951.94         \$ 996.40         \$ 1,028.96         \$ 1,177.89         \$ 1,424.51         \$ 1,424.51  | <b>Therms</b> 4,639 9,277 13,916   |
| Forecasted Rev per Avg Monthly Customer  | 191.90 \$ 356.69 \$ 491.45 \$ 575.05 \$ 621.94 \$ 645.76 \$   | 665.48 \$ 687.99 \$ 731.36 \$ 811.06 \$ 951.08 \$ 1,131.36 \$ 1,131.36   | Annual Revenue Surcharge/(Credit)  |
| Under/(Over) Collection<br>10%Cap<br>RDM Recoveries/(Refunds)  | 1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150)  | 077.349 (3,195,456) (3,204,601) (2,632,088) (2,738,784) (3,542,431)<br>367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150)  | \$ (0.03979) \$ (184.55) \$ (369.11) \$ (553.66)<br>\$ (0.01536) \$ (71.23) \$ (142.45) \$ (213.68)                                |
| PNG Weather Normalization Adjustment   | 477,294 -75,541 -1,452,297 -1,615,233 -368,382 0  | 0 0 771,102 -1,708 -531,079 -1,865,330 (4,661,174)   |  |
| PNG Rate (Less CCRC) PNG Revenue Adjustment  | 0.15355         0.15355         0.15355         0.15355         0.15355         0.15355         0.15355           73,289         (11,599)         (223,000)         (248,019)         (56,565)         -  | 0.15355  |  |
| NMU Weather Normalization Adjustment<br>NMU Rate (Less CCRC)<br>NMU Revenue Adjustment                               | 88,320         -95,300         -378,414         -392,979         -183,245         0           0.15355         0.15355         0.15355         0.15355         0.15355         0.15355           13,562         (14,633)         (58,105)         (60,342)         (28,137)         -                | 0 0 53,046 9,962 -87,041 -797,729 (1,803,304)<br>0.15355 0.15355 0.15355 0.15355 0.15355 0.15355<br>- 8,145 (1,530) (13,365) (122,491) (276,897)   |  |
| Total Adjusted Revenues<br>Distribution Revs per Avg. Monthly Customer Adjusted                                      | 2,719,019     2,522,859     1,751,783     1,158,118     811,347     (160,938)       254.29     \$ 489.11     \$ 660.63     \$ 774.83     \$ 854.92     \$ 839.61     \$   | 216,103     325,929     568,997     325,718     1,444,869     2,155,969     13,839,773       860,74     \$ 893,29     \$ 949,74     \$ 982.08     \$ 1,121.84     \$ 1,329.18     \$ 1,329.18  |  |
| Under/(Over) Collection<br>10%Cap<br>RDM Recoveries/(Refunds)  | 1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150)  | 367,362) (2,485,374) (2,640,472) (2,065,761) (2,062,014) (2,390,432) (367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150) (1,367,150)   | Annual Revenue Surchargel(Credit) \$ (0.02685) \$ (124.54) \$ (249.07) \$ (373.61) \$ (0.01536) \$ (71.23) \$ (142.45) \$ (213.68) |
| Small Volume Interruptible & Joint SVI-1 SJ-1 SVI-4 SVI-5 SJ-5 SVI-NMU SI-NMU  | anuary February March April May June .<br>3,609,115 3,652,168 3,127,423 1,568,412 2,453,439 -749,552  | uly August September October November December Total 176,285 -113,264 870,937 777,558 6,067,618 970,364 22,410,503   |  |
| Total Small Volume Rate (Less CCRC)  | 3,609,115 3,652,168 3,127,423 1,568,412 2,453,439 (749,552)<br>0.09134 0.09134 0.09134 0.09134 0.09134 0.09134  | 176,285 (113,264) 870,937 777,558 6,067,618 970,364 22,410,503 0.09134 0.09134 0.09134 0.09134 0.09134 0.09134   |  |
| Total Small Volume Revenues  | 329,657 333,589 285,659 143,259 224,097 (68,464)  | 16,102 (10,346) 79,551 71,022 554,216 88,633 2,046,975   |  |
| Small Volume Int & Joint Customers<br>Average Monthly Customers<br>Distribution Revenues per Avg. Monthly Customers  | 392         400         396         382         397         397           392         396         396         392         393         394           841.89         \$ 1,675.64         \$ 2,397.50         \$ 2,782.94         \$ 3,347.05         \$ 3,168.34         \$ 3,686.34                  | 387 395 393 388 395 386 4,718<br>393 393 394 394 393 393<br>3,216,84 \$ 3,188,21 \$ 3,391,04 \$ 3,567,03 \$ 4,973,20 \$ 5,206,49 \$ 5,206,49   | Therms 28,501 57,001 85,502  |
| Forecasted Rev per Avg Monthly Customer  | 752.18 \$ 1,389.90 \$ 1,951.28 \$ 2,339.05 \$ 2,588.49 \$ 2,711.91 \$   | 2,814.29 \$ 2,913.78 \$ 3,036.36 \$ 3,273.50 \$ 3,670.57 \$ 4,189.58 \$ 4,189.58   |  |
| Under/(Over) Collection<br>10%Cap  |   | 213,181) (145,585) (188,216) (156,100) (692,053) (540,063)<br>222,502) (222,502) (222,502) (222,502) (222,502)   | Annual Revenue Surcharge/(Credit) \$ (0.02217) \$ (631.87) \$ (1,263.74) \$ (1,895.60)   |
| RDM Recoveries/(Refunds)   |   | 213,181) (145,585) (188,216) (156,100) (222,502) (222,502)   | \$ (0.00913) \$ (260.32) \$ (520.65) \$ (780.97)   |
| Large Volume Interruptible & Joint<br>LVI-1 TP<br>LVI-1 Mainline<br>LVI-4  | anuary February March April May June .<br>1,394,537 1,166,467 1,359,239 766,338 888,720 369,238   | uly         August         September         October         November         December         Total           394,950         372,470         1,130,421         535,093         3,775,473         5,434,026         17,586,972           -         -         -         -         -         -  |  |
| LJ-5 TP<br>LVI-NMU TP<br>Total Large Volume  | 1,394,537 1,166,467 1,359,239 766,338 888,720 369,238   | 394,950 372,470 1,130,421 535,093 3,775,473 5,434,026 17,586,972   |  |
| Rate (Less CCRC) Total Large Volume Revenues   | 0.02055   | 0.02055  |  |
| Large Volume Int & Joint Customers Average Monthly Customers   | 65 70 65 64 64 66<br>65 67 66 66 65 66  | 64 63 66 70 66 64 787<br>65 65 65 66 66 66 66  | <b>Therms</b> 134.132 268.264 402.397  |
| Distribution Revenues per Avg. Monthly Customers   |   | ,991.71 \$ 2,118.48 \$ 2,471.09 \$ 2,620.75 \$ 3,801.26 \$ 5,512.84 \$ 5,512.84  |  |
| Forecasted Rev per Avg Monthly Customer  Under/(Over) Collection   | 360.55 \$ 683.86 \$ 965.61 \$ 1,164.37 \$ 1,321.20 \$ 1,503.65 \$ (5,422) (6,579) (16,539) (20,536) (29,874) (25,431)   | (693.18 \$ 1,887.86 \$ 2,188.00 \$ 2,581.94 \$ 3,034.93 \$ 3,624.82 \$ 3,624.82<br>(21.323) (16,576) (20,414) (2,802) (55.594) (137.196)   | Annual Revenue Surcharge/(Credit) \$ (0.01070) \$ (1.435.70) \$ (2.871.40) \$ (4.307.09)   |
| 10%Cap<br>RDM Recoveries/(Refunds)   | (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340)   | (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340) (26,340)   | \$ (0.00206) \$ (275.64) \$ (551.28) \$ (826.93)   |

| Small Volume Transport SVI-1 Transport SJ-1 Transport SVI-4 Transport SJ-4 Transport SVI-5 Transport SJ-5 Transport SJ-5 Transport SVI-NMU Transport SVI-NMU Transport | <b>January</b><br>774,353 | <b>February</b><br>809,094 | March<br>717,260       | <b>April</b><br>463,629 | <b>May</b><br>471,705  | June<br>240,977        | <b>July</b><br>213,540                  | August<br>220,526      | <b>September</b> 331,758 | October<br>316,755     | <b>November</b><br>596,947 | <b>December</b><br>748,610 | Total 5,905,154 |    |              |                           |   |            |
|--|---------------------------|----------------------------|------------------------|-------------------------|------------------------|------------------------|---|------------------------|--------------------------|------------------------|----------------------------|----------------------------|-----------------|----|--------------|---------------------------|---|------------|
| Total Small Volume Transport<br>Rate (Less CCRC)   | 774,353<br>0.09134        | 809,094<br>0.09134         | 717,260<br>0.09134     | 463,629<br>0.09134      | 471,705<br>0.09134     | 240,977<br>0.09134     | 213,540<br>0.09134                      | 220,526<br>0.09134     | 331,758<br>0.09134       | 316,755<br>0.09134     | 596,947<br>0.09134         | 748,610<br>0.09134         | 5,905,154       |    |              |                           |   |            |
| Total Small Volume Transport Revenues  | 70,729                    | 73,903                     | 65,515                 | 42,348                  | 43,086                 | 22,011                 | 19,505                                  | 20,143                 | 30,303                   | 28,932                 | 54,525                     | 68,378                     | 539,377         |    |              |                           |   |            |
| 0 1111 7   | _                         |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            |                 |    |              |                           | _                                       |            |
| Small Volume Transport Customers<br>Average Monthly Customers  | 47<br>47                  | 47<br>47                   | 46<br>47               | 46<br>46                | 45<br>46               | 45<br>46               | 45<br>46                                | 45<br>46               | 45<br>46                 | 45<br>46               | 45<br>46                   | 44<br>45                   | 545<br>45       |    |              | 64,975                    | 1 nerms<br>129,950                      | 194,925    |
| Distribution Revenues per Avg. Monthly Customers   | \$ 1,504.88               | \$ 3,079.46                |                        |                         |                        |                        | 7,344.13                                | \$ 7,802.09            |                          | \$ 9,127.19            | \$ 10,335.10               |                            |                 |    |              | -,                        | ,                                       | ,          |
| Forecasted Rev per Avg Monthly Customer  | \$ 1,954.67               | \$ 4,067.65                | 5,926.92               | 7,347.03 \$             | 8,827.41 \$            | 10,028.04 \$           | 11,335.46                               | \$ 12,400.60           | \$ 13,194.89             | \$ 13,968.13           | \$ 14,983.54               | \$ 16,421.38               | 16,421.38       |    |              |                           |   |            |
| Under/(Over) Collection  | 16.192                    | 37.057                     | 51.179                 | 68.943                  | 85 942                 | 111.164                | 140.267                                 | 160.373                | 164 493                  | 169.917                | 163.118                    | 160 448                    |                 | •  | 0.02532 \$   | Annual Rev<br>1,645.03 \$ | venue Surcharge/(Credit)<br>3.290.06 \$ | 4.935.10   |
| 10%Cap   | 57,885                    | 57,885                     | 57,885                 | 57,885                  | 57,885                 | 57,885                 | 57,885                                  | 57,885                 | 57,885                   | 57,885                 | 57,885                     | 57,885                     |                 | Ψ  | 0.02302 \$   | 1,040.00 \$               | 3,230.00                                | 4,355.10   |
| RDM Recoveries/(Refunds)   | 16,192                    | 37,057                     | 51,179                 | 57,885                  | 57,885                 | 57,885                 | 57,885                                  | 57,885                 | 57,885                   | 57,885                 | 57,885                     | 57,885                     |                 | \$ | 0.00913 \$   | 593.48 \$                 | 1,186.97 \$                             | 1,780.45   |
| Large Volume Transport   | January                   | February                   | March                  | April                   | May                    | June                   | July                                    | August                 | September                | October                | November                   | December                   | Total           |    |              |                           |   |            |
| LVI-1 TP Transport<br>LVI-1 Mainline Transport   | 6,229,445                 | 7,142,494                  | 5,858,028              | 5,116,379               | 5,921,264              | 6,963,344              | 3,160,862                               | 5,224,324              | 5,829,362                | 6,604,659              | 5,144,860                  | 6,163,426                  | 69,358,447      |    |              |                           |   |            |
| LJ-1 TP Transport  | 1,972,933                 | 2,688,152                  | 2,672,352              | 2,131,065               | 1,141,348              | 535,420                | 889,334                                 | 1,029,278              | 852,075                  | 1,135,857              | 1,695,047                  | 2,163,591                  | 18,906,452      |    |              |                           |   |            |
| LJ-1 Mainline Transport  |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            | -               |    |              |                           |   |            |
| LJ-4 Transport<br>LVI-5 Transport  |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            | -               |    |              |                           |   |            |
| LJ-5 TP Transport  |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            |                 |    |              |                           |   |            |
| LVI-NMU TP Transport   |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            | -               |    |              |                           |   |            |
| LJ-NMU TP Transport  |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            | -               |    |              |                           |   |            |
| LVI-NMU Mainline Transport<br>Total Non-Flex Large Volume Transport  | 8,202,378                 | 9,830,646                  | 8,530,380              | 7,247,444               | 7,062,612              | 7,498,764              | 4,050,196                               | 6,253,602              | 6,681,437                | 7,740,516              | 6,839,907                  | 8,327,017                  | 88,264,899      |    |              |                           |   |            |
| Non-Flex Rate (Less CCRC)  | 0.02055                   | 0.02055                    | 0.02055                | 0.02055                 | 0.02055                | 0.02055                | 0.02055                                 | 0.02055                | 0.02055                  | 0.02055                | 0.02055                    | 0.02055                    | 00,204,033      |    |              |                           |   |            |
| Non-Flex Revenues  | 168,559                   | 202,020                    | 175,299                | 148,935                 | 145,137                | 154,100                | 83,232                                  | 128,512                | 137,304                  | 159,068                | 140,560                    | 171,120                    | 1,813,844       |    |              |                           |   |            |
| Transport I V I MI Floy Customer A   | 496,523                   | 390,689                    | 468.395                | 505.205                 | 493,142                | 652,152                | 633.740                                 | 555.351                | 379.453                  | 198.967                | 720.090                    | 470,151                    | 5,963,858       |    |              |                           |   |            |
| Transport LVJ-ML Flex Customer A<br>FLEX Rate (Less CCRC)  | -0.01063                  | -0.01063                   | -0.01063               | -0.01063                | -0.01063               | -0.01063               | -0.01063                                | -0.01063               | -0.01063                 | -0.01063               | -0.01063                   | -0.01063                   | 5,963,858       |    |              |                           |   |            |
| FLEX Revenues  | (5,278)                   | (4,153)                    | (4,979)                | (5,370)                 | (5,242)                | (6,932)                | (6,737)                                 | (5,903)                | (4,034)                  | (2,115)                | (7,655)                    | (4,998)                    | (63,396)        |    |              |                           |   |            |
| Torono IVI TD Flor Contrary D  | 070.004                   | 000 707                    | 000 000                | 000 077                 | 005 000                | 4 000 000              | 4 440 404                               | 4 400 000              | 044 700                  | 000 400                | 4 050 004                  | 4.450.004                  | 40.000.000      |    |              |                           |   |            |
| Transport LVI-TP Flex Customer B<br>FLEX Rate (Less CCRC)  | 978,634<br>-0.01013       | 932,797<br>-0.01013        | 989,300<br>-0.01013    | 993,377                 | 895,396<br>-0.01013    | 1,220,866<br>-0.01013  | 1,112,494<br>-0.01013                   | 1,163,060<br>-0.01013  | 941,792                  | 992,408<br>-0.01013    | 1,253,304<br>-0.01013      | 1,159,804<br>-0.01013      | 12,633,232      |    |              |                           |   |            |
| FLEX Revenues  | (9,914)                   | (9,449)                    | (10,022)               | (10,063)                | (9,070)                | (12,367)               | (11,270)                                | (11,782)               | (9,540)                  | (10,053)               | (12,696)                   | (11,749)                   | (127,975)       |    |              |                           |   |            |
|  |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            |                 |    |              |                           |   |            |
| Transport LVI-TP Flex Customer C<br>FLEX Rate (Less CCRC)  | 970,625<br>-0.00813       | 820,983<br>-0.00813        | 1,205,782<br>-0.00813  | 1,195,033<br>-0.00813   | 1,274,608<br>-0.00813  | -1,259,370<br>-0.00813 | -0.00813                                | -0.00813               | -0.00813                 | -0.00813               | 2,406,180<br>-0.00813      | 1,369,234<br>-0.00813      | 7,983,075       |    |              |                           |   |            |
| FLEX Revenues  | (7,891)                   | (6,675)                    | (9,803)                | (9,716)                 | (10,363)               | 10,239                 | -                                       | -                      | -                        | -                      | (19,562)                   | (11,132)                   | (64,902)        |    |              |                           |   |            |
|  |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            |                 |    |              |                           |   |            |
| Transport LVI-TP Flex Customer D<br>FLEX Rate (Less CCRC)  | -0.00013                  | -0.00013                   | -0.00013               | -0.00013                | -0.00013               | -0.00013               | 2,144,246<br>-0.00013                   | 1,267,736<br>-0.00013  | 1,137,807<br>-0.00013    | 1,341,909<br>-0.00013  | -1,297,470<br>-0.00013     | -0.00013                   | 4,594,228       |    |              |                           |   |            |
| FLEX Revenues  | - 0.00010                 | -                          | *                      | -                       |                        | -                      | (279)                                   | (165)                  | (148)                    | (174)                  | 169                        | -                          | (597)           |    |              |                           |   |            |
|  |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            |                 |    |              |                           |   |            |
| Transport LVJ-TP Flex Customer E<br>FLEX Rate (Less CCRC)  | 680,263<br>-0.00013       | 604,014<br>-0.00013        | 775,135<br>-0.00013    | 693,561<br>-0.00013     | 476,115<br>-0.00013    | 482,451<br>-0.00013    | 427,192<br>-0.00013                     | 478,192<br>-0.00013    | 507,889<br>-0.00013      | 537,008<br>-0.00013    | 732,792<br>-0.00013        | 732,753<br>-0.00013        | 7,127,365       |    |              |                           |   |            |
| FLEX Revenues  | (88)                      | (79)                       | (101)                  | (90)                    | (62)                   | (63)                   | (56)                                    | (62)                   | (66)                     | (70)                   |                            | (95)                       | (927)           |    |              |                           |   |            |
|  |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            |                 |    |              |                           |   |            |
| Transport LVI-TP Flex Customer F<br>FLEX Rate (Less CCRC)  | 378,441<br>-0.00613       | 279,137<br>-0.00613        | 350,468<br>-0.00613    | 259,536<br>-0.00613     | -308,340<br>-0.00613   | -0.00613               | 507,203<br>-0.00613                     | 236,317<br>-0.00613    | 278,857<br>-0.00613      | 223,752<br>-0.00613    | 227,061<br>-0.00613        | 474,106<br>-0.00613        | 2,906,538       |    |              |                           |   |            |
| FLEX Rate (Less CCRC) FLEX Revenues  | (2,320)                   | (1,711)                    | (2,148)                | (1,591)                 | 1,890                  | -0.00613               | (3,109)                                 | (1,449)                | (1,709)                  | (1,372)                | (1,392)                    | (2,906)                    | (17,817)        |    |              |                           |   |            |
|  |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            |                 |    |              |                           |   |            |
| LVI-1 TP Transport Flex Customer G<br>FLEX Rate (Less CCRC)  | 296,639<br>-0.00013       | 55,271<br>-0.00013         | 109,419<br>-0.00013    | 100,532<br>-0.00013     | 139,492<br>-0.00013    | -135,230<br>-0.00013   | 219,188<br>-0.00013                     | 99,709                 | 150,489<br>-0.00013      | 162,743<br>-0.00013    | 185,650<br>-0.00013        | 309,788<br>-0.00013        | 1,693,690       |    |              |                           |   |            |
| FLEX Revenues  | (39)                      | -0.00013                   | -0.00013               | (13)                    | (18)                   | 18                     | (28)                                    | (13)                   | (20)                     | (21)                   | (24)                       | (40)                       | (220)           |    |              |                           |   |            |
|  |                           |                            |                        |                         |                        |                        |   |                        |                          |                        |                            |                            |                 |    |              |                           |   |            |
| Total Large Volume Transport Revenues  | 143,029                   | 179,946                    | 148,232                | 122,092                 | 122,272                | 144,993                | 61,753                                  | 109,138                | 121,787                  | 145,262                | 99,305                     | 140,200                    | 1,538,010       |    |              |                           |   |            |
| Large Volume Transport Customers   | 94                        | 94                         | 94                     | 94                      | 93                     | 93                     | 90                                      | 93                     | 93                       | 93                     | 93                         | 93                         | 1,117           |    |              |                           | Therms                                  |            |
| Average Monthly Customers  | 94                        | 94                         | 94                     | 94                      | 94                     | 94                     | 93                                      | 93                     | 93                       | 93                     | 93                         | 93                         | 93              |    |              | 704,567                   | 1,409,134                               | 2,113,701  |
| Distribution Revenues per Avg. Monthly Customers   | \$ 1,521.59               | \$ 3,435.91                | 5,012.85               | 6,311.70 \$             | 7,628.69 \$            | 9,187.52 \$            | 9,902.19                                | \$ 11,076.04           | \$ 12,385.66             | \$ 13,947.42           | \$ 15,015.53               | \$ 16,522.93               | 16,522.93       |    |              |                           |   |            |
| Forecasted Rev per Avg Monthly Customer  | \$ 1,227.79               | \$ 2,248.67                | 3,267.65               | 4,281.44 \$             | 5,452.82 \$            | 6,837.05 \$            | 8,414.10                                | \$ 10,138.99           | \$ 11,550.53             | \$ 13,006.05           | \$ 14,047.68               | \$ 15,117.62               | 15,117.62       |    |              |                           |   |            |
|  |                           |                            |                        | , , ,                   | .,                     | .,                     |   | ,                      |                          | ,                      | . ,                        | ,                          |                 |    |              |                           | venue Surcharge/(Credit)                |            |
| Under/(Over) Collection  | (37,019)                  | (150,779)                  | (219,895)              | (256,828)               | (274,595)              | (296,551)              | (187,499)                               | (117,951)              | (105,041)                | (118,425)              | (121,686)                  | (176,953)                  |                 | \$ | (0.00105) \$ | (741.16) \$               | (1,482.31) \$                           | (2,223.47) |
| 10%Cap<br>RDM Recoveries/(Refunds)   | (190,356)<br>(37,019)     | (190,356)<br>(150,779)     | (190,356)<br>(190,356) | (190,356)<br>(190,356)  | (190,356)<br>(190,356) | (190,356)<br>(190,356) | (190,356)<br>(187,499)                  | (190,356)<br>(117,951) | (190,356)<br>(105,041)   | (190,356)<br>(118,425) | (190,356)<br>(121,686)     | (190,356)<br>(176,953)     |                 | s  | (0.00105) \$ | (741.16) \$               | (1.482.31) \$                           | (2,223.47) |
|  | (,)                       | , -,)                      | ,,/                    | , ,,                    | , , ,                  | , ,                    | , | ,,,                    | ,,,                      |                        | ,,===)                     | , -,/                      |                 | -  |              | ,, +                      |   | . ,,       |

| Super Large Volume Interruptible & Joint  | January   | February  | March             | April  | May  | June   | July   | August  | September                          | October                            | November  | December        | Total  |        |                              |   |  |                                      |
|---|---|---|-------------------|--|--|--|--|---|------------------------------------|------------------------------------|---|-----------------|--|--------|------------------------------|---|--|--------------------------------------|
| SLV Interruptible Transport - CIP Exempt  | 0   | 0   | 0                 | 0  | 0  | 0  | 25,185,927   | 14,967,928  | 12,026,739                         | 14,087,763                         | 14,784,500  | 18,917,018      | 99,969,875   |        |                              |   |  |                                      |
| Rate  | 0.00420   | 0.00420   | 0.00420           | 0.00420  | 0.00420  | 0.00420  | 0.00420  | 0.00420   | 0.00420                            | 0.00420                            | 0.00420   | 0.00420         |  |        |                              |   |  |                                      |
| Revenues  |   |   |                   |  |  |  | 105,781  | 62,865  | 50,512                             | 59,169                             | 62,095  | 79,451          | 419,873  |        |                              |   |  |                                      |
|   |   |   |                   |  |  |  |  |   |                                    |                                    |   |                 |  |        |                              |   |  |                                      |
| SLV Interruptible Transport - CIP Applicable  | 19,449,817  | 17,491,144  | 18,317,604        | 16,552,491   | 13,278,097   | 14,013,046   | -14,690,122  | 458,913   | -270,197                           | 366,704                            | -27,733   | -44,514         | 84,895,250   |        |                              |   |  |                                      |
| Rate  | 0.00420   | 0.00420   | 0.00420           | 0.00420  | 0.00420  | 0.00420  | 0.00420  | 0.00420   | 0.00420                            | 0.00420                            | 0.00420   | 0.00420         |  |        |                              |   |  |                                      |
| Revenues  | 81,689  | 73,463  | 76,934            | 69,520   | 55,768   | 58,855   | (61,699)   | 1,927   | (1,135)                            | 1,540                              | (116)   | (187)           | 356,560  |        |                              |   |  |                                      |
|   |   |   |                   |  |  |  |  |   |                                    |                                    |   |                 |  |        |                              |   |  |                                      |
| SLV Joint Transport   | -1,151,917  | 3,753,163   | 68,372            | 1,614,903  | 2,596,963  | 2,058,953  | 92,319   | 5,787,340   | 2,179,412                          | 3,705,547                          | 2,139,148   | 2,747,390       | 25,591,593   |        |                              |   |  |                                      |
| Rate  | 0.00420   | 0.00420   | 0.00420           | 0.00420  | 0.00420  | 0.00420  | 0.00420  | 0.00420   | 0.00420                            | 0.00420                            | 0.00420   | 0.00420         |  |        |                              |   |  |                                      |
| Revenues  | (4,838)   | 15,763  | 287               | 6,783  | 10,907   | 8,648  | 388  | 24,307  | 9,154                              | 15,563                             | 8,984   | 11,539          | 107,485  |        |                              |   |  |                                      |
| •   |   |   |                   |  |  |  |  |   |                                    |                                    |   |                 |  |        |                              |   |  |                                      |
| SLV-NMU I TP Transport CIP Exempt   | 0   | 0   | 0                 | 0  | 0  | 0  | 7,579,465  | 2,539,144   | 4,631,855                          | 2,558,460                          | 3,202,549   | 1,480,043       | 21,991,516   |        |                              |   |  |                                      |
| Rate  | 0.00850   | 0.00850   | 0.00850           | 0.00850  | 0.00850  | 0.00850  | 0.00850  | 0.00850   | 0.00850                            | 0.00850                            | 0.00850   | 0.00850         |  |        |                              |   |  |                                      |
| Revenues  |   |   |                   |  |  |  | 64,425   | 21,583  | 39,371                             | 21,747                             | 27,222  | 12,580          | 186,928  |        |                              |   |  |                                      |
| •   |   |   |                   |  |  |  |  |   |                                    |                                    |   |                 |  |        |                              |   |  |                                      |
| SLV-NMU I TP Transport CIP Applicable   | 4,032,337   | 4,306,087   | 4,090,483         | 4,609,805  | 2,403,185  | 4,820,727  | -4,214,960   | 0   | 0                                  | 0                                  | 0   | 0               | 20,047,664   |        |                              |   |  |                                      |
| Rate  | 0.00850   | 0.00850   | 0.00850           | 0.00850  | 0.00850  | 0.00850  | 0.00850  | 0.00850   | 0.00850                            | 0.00850                            | 0.00850   | 0.00850         |  |        |                              |   |  |                                      |
| Revenues  | 34,275  | 36,602  | 34,769            | 39,183   | 20,427   | 40,976   | (35,827)   | -   | -                                  |                                    |   |                 | 170,405  |        |                              |   |  |                                      |
| •   |   | •   |                   | •  |  |  |  |   |                                    |                                    |   |                 |  |        |                              |   |  |                                      |
| Total Super Large Volume Revenues   | 111,126   | 125,828   | 111,990           | 115,486  | 87,102   | 108,479  | 73,068   | 110,682   | 97,902                             | 98,019                             | 98,185  | 103,384         | 1,241,251  |        |                              |   |  |                                      |
|   |   |   |                   |  |  |  |  |   |                                    |                                    |   |                 |  |        |                              |   |  |                                      |
| Super Large Volume Customers  | 25  | 25  | 25                | 25   | 25   | 25   | 25   | 25  | 25                                 | 25                                 | 25  | 22              | 297  |        |                              |   | Therms   |                                      |
|   |   |   |                   |  |  |  |  |   |                                    |                                    |   |                 |  |        |                              | 5.100.927   |  | 15.302.782                           |
|   |   |   |                   |  |  |  |  |   |                                    |                                    |   |                 |  |        |                              | -,,   | ,,   | ,,                                   |
| Distribution Notations por Fig. monthly Gustonian   | Ψ 1,110.01  | 0,110.10  | . 10,001.10       | , 10,011.LL 1  | 2 22,001.01  | 20,100.10  | 20,020.10  | 00,700.40   | Ψ 07,000.00                        | 41,007.01                          | 40,014.00   | Ψ 00,101.01     | 00,101.01  |        |                              |   |  |                                      |
| Forecasted Reviper Ava Monthly Customer   | \$ 4.105.75   | \$ 7.834.08   | \$ 11.785.15      | 15.162.26  | 17.861.70 9  | 20.181.34 9  | 22 282 93  | \$ 24.398.69  | \$ 26,883.51                       | \$ 30.078.63                       | \$ 33,506,71  | \$ 37.055.73 \$ | 37.055.73  |        |                              |   |  |                                      |
|   | .,  | .,  | ,                 | ,  | ,  | ,  |  | ,   |                                    | ,                                  | ,   | ,               | ,  |        |                              | Annual Rev  | enue Surcharge//Credit)  |                                      |
| Under/(Over) Collection   | (9.840)   | (46.856)  | (61.557)          | (96.473)   | (118.429)  | (175.172)  | (198.133)  | (263.019)   | (303.123)                          | (324.545)                          | (339.498)   | (371.049)       |  | s      | (0.00180) \$                 |   |  | (27.615.55)                          |
|   |   |   |                   |  |  |  |  |   |                                    |                                    |   |                 |  | •      | (=====)                      | (5,255.10)  | (.5,0.07)  | (2.,010.00)                          |
|   |   |   |                   |  |  |  |  |   |                                    |                                    |   |                 |  | e      | (0.00051) \$                 | (2 604 68) \$                                     | (5.200.36) S   | (7 814 04)                           |
| Rate Revenues  Total Super Large Volume Revenues  Super Large Volume Customers Average Monthly Customers Distribution Revenues per Avg. Monthly Customers | 0.00850<br>34,275<br>111,126<br>25<br>25<br>\$ 4,445.04 | 0.00850<br>36,602<br>125,828<br>25<br>25<br>25<br>\$ 9,478.15 | 0.00850<br>34,769 | 0.00850<br>39,183<br>115,486<br>25<br>25<br>25<br>\$ 18,577.22 | 0.00850<br>20,427<br>87,102<br>25<br>25<br>25<br>2 22,061.31 | 0.00850<br>40,976<br>108,479<br>25<br>25<br>25<br>26,400.46 \$ | 0.00850<br>(35,827)<br>73,068<br>25<br>25<br>25<br>29,323.19 | 0.00850<br>-<br>110,682<br>25<br>25<br>\$ 33,750.48 | 97,902<br>25<br>25<br>\$ 37,666.55 | 98,019<br>25<br>25<br>\$ 41,587.31 | 0<br>0.00850<br>-<br>98,185<br>25<br>25<br>\$ 45,514.69 | 0 0.00850       | 20,047,664<br>170,405<br>1,241,251<br>297<br>25<br>5 50,151.57 | s<br>s | (0.00180) \$<br>(0.00051) \$ | 5.100,927  Annual Rev (9,205.18) \$ (2,604.66) \$ | Therms 10,201,854 enue Surchargel(Credit) (18,410,37) \$ (5,209,36) \$ | 15,302,78;<br>(27,615.5;<br>(7,814.0 |

|   |    |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                      | Surchage                                | Low                                     | Average                  | High           |
|---|----|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------|---|---|--------------------------|----------------|
| Residential   |    | January                    | February                   | March                      | April                      | May                        | June                       | July                       | August                     | September                  | October                    | November                   | December                   | Total                | Rate                                    | Customer Usage                          | Customer Usage           | Customer Usage |
| Total Sales Rate (Less CCRC)  | _  | 45,472,523<br>0.19358      | 36,534,238<br>0.19358      | 29,817,062                 | 17,814,751                 | 5,496,748                  | -599,389<br>0.19358        | 475,211<br>0.19358         | 2,634,979                  | 2,966,374                  | 6,596,047<br>0.19358       | 16,104,492<br>0.19358      | 38,075,422<br>0.19358      | 201,388,458          |   |   |                          |                |
| Total Residential   | _  | 8,802,571                  | 7,072,298                  | 5,771,987                  | 3,448,579                  | 1,064,060                  | (116,030)                  | 91,991                     | 510,079                    | 574,231                    | 1,276,863                  | 3,117,508                  | 7,370,640                  | 38,984,778           |   |   |                          |                |
|   | _  |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                      |   |   |                          |                |
| Residential Customers   |    | 197,769                    | 193,361                    | 193,636                    | 188,175                    | 192,368                    | 193,639                    | 193,974                    | 193,120                    | 193,133                    | 194,569                    | 193,571                    | 193,913                    | 2,321,228            |   |   | Therms                   |                |
| Average Monthly Customers  Distribution Revenues per Avg. Monthly Customers | s  | 197,769<br>44.51 \$        | 195,565<br>81.17 \$        | 194,922<br>111.05          | 193,235<br>129.87 \$       | 193,062<br>135.50 \$       | 193,158<br>134.83 \$       | 193,275<br>135,22 \$       | 193,255<br>137.88          | 193,242<br>\$ 140.86       | 193,374<br>\$ 147.37       | 193,392<br>\$ 163.47       | 193,436<br>\$ 201.54       | 193,436<br>\$ 201.54 |   | 521                                     | 1,041                    | 1,562          |
| Distribution (Cevenides per Avg. Monthly Customers                          | •  | 44.51                      | 01.17                      | 111.05                     | 123.07 \$                  | 155.50 \$                  | 154.05 \$                  | 155.22 ψ                   | 137.00                     | 9 140.00                   | 9 147.57                   | ψ 105.47                   | ψ 201.54                   | φ 201.54             |   |   |                          |                |
| Forecasted Rev per Avg Monthly Customer                                     | \$ | 31.21                      | 60.59 \$                   | 85.69                      | 100.49 \$                  | 109.62 \$                  | 113.98 \$                  | 117.31 \$                  | 120.44                     | \$ 124.86                  | \$ 132.55                  | \$ 146.63                  | \$ 170.48                  | \$ 170.48            |   |   |                          |                |
| Hadad(O.sa) Callantina  |    | (2.584.073)                | (2.070.004)                | (4.884.991)                | (5.664.878)                | (4.989.782)                | (4.020.994)                | (3.453.797)                | (0.050.000)                | (3.080.911)                | (2.851.908)                | (3.241.733)                | (5.981.320)                |                      | e (0.00507)                             |   | al Revenue Surcharge/(Ci | ,              |
| Under/(Over) Collection<br>10%Cap   |    | (3,283,235)                | (3,978,281)                | (3,283,235)                | (3,283,235)                | (3.283.235)                | (3,283,235)                | (3,453,797)                | (3,359,906) (3,283,235)    | (3,283,235)                | (3,283,235)                | (3,241,733)                | (3,283,235)                |                      | \$ (0.03527)                            | \$ (18.36)                              | \$ (36.72)               | (55.07)        |
| RDM Recoveries/(Refunds)  |    | (2,584,073)                | (3,283,235)                | (3,283,235)                | (3,283,235)                | (3,283,235)                | (3,283,235)                | (3,283,235)                | (3,283,235)                | (3,080,911)                | (2,851,908)                | (3,241,733)                | (3,283,235)                |                      | \$ (0.01936)                            | \$ (10.08)                              | \$ (20.15)               | (30.23)        |
|   |    |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                      |   |   |                          |                |
| Weather Normalization Adjustment<br>Rate (Less CCRC)                        |    | (5,668,099)<br>0.19358     | (7,095,394)<br>0.19358     | (4,754,123)<br>0.19358     | (2,609,144)<br>0.19358     | (119,459)<br>0.19358       | 0.19358                    | 0.19358                    | 0.19358                    | (66,630)<br>0.19358        | (116,626)<br>0.19358       | (3,304,751)                | 3,476,996<br>0.19358       | (20,257,230)         |   |   |                          |                |
| Revenue Adiustment  |    | (1,097,231)                | (1,373,526)                | (920.303)                  | (505.078)                  | (23.125)                   | 0.19330                    | 0.19356                    | 0.19336                    | (12.898)                   | (22.576)                   | (639,734)                  | 673.077                    | (3.921.395)          |   |   |                          |                |
| ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,                                     |    | ( , , ,                    | ,,,,,,                     | (,,                        | (,-                        | ( -, -,                    |                            |                            |                            | , , , , , ,                | , , , ,                    | , , , , ,                  |                            | (-,-                 |   |   |                          |                |
| Total Adjusted Revenues   | _  | 7,705,340                  | 5,698,771                  | 4,851,684                  | 2,943,501                  | 1,040,936                  | (116,030)                  | 91,991                     | 510,079                    | 561,332                    | 1,254,286                  | 2,477,774                  | 8,043,717                  | 35,063,383           |   |   |                          |                |
| Distribution Revs per Avg. Monthly Customer Adjusted                        | \$ | 38.96                      | 68.54 \$                   | 93.66                      | 109.71 \$                  | 115.20 \$                  | 114.54 \$                  | 114.95 \$                  | 117.60                     | \$ 120.51                  | \$ 126.91                  | \$ 139.71                  | \$ 181.27                  | \$ 181.27            |   | Annus                                   | al Revenue Surcharge/(Ci | radit)         |
| Under/(Over) Collection   |    | (1,505,800)                | (1,536,437)                | (1,534,587)                | (1,776,820)                | (1,074,855)                | (107,642)                  | 455,834                    | 547,369                    | 837,625                    | 1,085,467                  | 1,331,042                  | (2,077,137)                |                      | \$ (0.01225)                            |   |                          | ,              |
| 10%Cap  |    | (3,283,235)                | (3,283,235)                | (3,283,235)                | (3,283,235)                | (3,283,235)                | (3,283,235)                | 3,283,235                  | 3,283,235                  | 3,283,235                  | 3,283,235                  | 3,283,235                  | (3,283,235)                |                      |   |   |                          |                |
| RDM Recoveries/(Refunds)  |    | (1,505,800)                | (1,536,437)                | (1,534,587)                | (1,776,820)                | (1,074,855)                | (107,642)                  | 455,834                    | 547,369                    | 837,625                    | 1,085,467                  | 1,331,042                  | (2,077,137)                |                      | \$ (0.01225)                            | \$ (6.38)                               | \$ (12.75)               | (19.13)        |
|   |    |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                      |   |   |                          |                |
| Small C&I   |    | January                    | February                   | March                      | April                      | May                        | June                       | July                       | August                     | September                  | October                    | November                   | December                   | Total                |   |   |                          |                |
| Total Sales   |    | 3,632,801                  | 3,020,064                  | 2,349,708                  | 1,097,790                  | 103,310                    | -171,787                   | -49,475                    | 104,879                    | 128,507                    | 443,789                    | 1,198,474                  | 3,092,937                  | 14,950,997           |   |   |                          |                |
| Rate (Less CCRC) Total Small C&I  | _  | 0.15668<br>569.187         | 0.15668<br>473.184         | 0.15668<br>368.152         | 0.15668                    | 0.15668<br>16.187          | (26.916)                   | (7.752)                    | 0.15668                    | 0.15668<br>20.134          | 0.15668<br>69.533          | 0.15668<br>187.777         | 0.15668<br>484.601         | 2.342.522            |   |   |                          |                |
| Total Striali Col   | _  | 309,107                    | 473,104                    | 300,132                    | 172,002                    | 10,107                     | (20,910)                   | (1,152)                    | 10,432                     | 20,134                     | 09,333                     | 107,777                    | 404,001                    | 2,342,322            |   |   |                          |                |
| Small C&I Customers   |    | 11,282                     | 11,054                     | 11,044                     | 10,790                     | 10,906                     | 11,001                     | 10,990                     | 10,976                     | 10,897                     | 10,985                     | 10,946                     | 10,949                     | 131,820              |   |   | Therms                   |                |
| Average Monthly Customers   |    | 11,282                     | 11,168                     | 11,127                     | 11,043                     | 11,015                     | 11,013                     | 11,010                     | 11,005                     | 10,993                     | 10,993                     | 10,988                     | 10,985                     | 10,985               |   | 681                                     | 1,361                    | 2,042          |
| Distribution Revenues per Avg. Monthly Customers                            | \$ | 50.45                      | 93.34 \$                   | 126.77                     | 143.31 \$                  | 145.14 \$                  | 142.72 \$                  | 142.06 \$                  | 143.61                     | \$ 145.60                  | \$ 151.93                  | \$ 169.08                  | \$ 213.25                  | \$ 213.25            |   |   |                          |                |
| Forecasted Rev per Avg Monthly Customer                                     | \$ | 29.40                      | 56.86 \$                   | 80.59                      | 93.59 \$                   | 98.96 \$                   | 100.60 \$                  | 102.27 \$                  | 104.19                     | \$ 108.10                  | \$ 115.96                  | \$ 129.64                  | \$ 151.86                  | \$ 151.86            |   |   |                          |                |
|   |    |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                      |   |   | al Revenue Surcharge/(Ci |                |
| Under/(Over) Collection   |    | (234,553)                  | (403,290)                  | (507,925)<br>(166,426)     | (540,870)<br>(166,426)     | (503,806)<br>(166,426)     | (460,321)                  | (435,358)                  | (431,523)                  | (410,708)                  | (394,022)                  | (432,008)                  | (672,793)<br>(166,426)     |                      | \$ (0.06334)                            | \$ (43.10)                              | \$ (86.21)               | (129.31)       |
| 10%Cap<br>RDM Recoveries/(Refunds)  |    | (166,426)<br>(166,426)     | (166,426)<br>(166,426)     | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)<br>(166,426)     | (166,426)<br>(166,426)     | (166,426)<br>(166,426)     | (166,426)<br>(166,426)     | (166,426)<br>(166,426)     | (166,426)<br>(166,426)     | (166,426)                  |                      | \$ (0.01567)                            | \$ (10.66)                              | \$ (21.32) \$            | (31.99)        |
|   |    | (:==,:==,                  | (,,                        | (,,                        | (,,                        | (,,                        | (,,                        | (,,                        | (,,                        | (,,                        | (100)                      | (,,                        | (100,100)                  |                      | * ()                                    | ( | * (==)                   | (=)            |
| Weather Normalization Adjustment  |    | (463,257)                  | (602,425)                  | (387,204)                  | (165,829)                  | (1,091)                    |                            |                            |                            | (2,646)                    | (8,732)                    | (257,419)                  | 290,041                    | (1,598,562)          |   |   |                          |                |
| Rate (Less CCRC) Revenue Adjustment   |    | 0.15668 (72,583)           | 0.15668 (94,388)           | 0.15668 (60,667)           | 0.15668 (25,982)           | 0.15668<br>(171)           | 0.15668                    | 0.15668                    | 0.15668                    | 0.15668<br>(415)           | 0.15668 (1,368)            | 0.15668 (40,332)           | 0.15668<br>45.444          | (250,463)            |   |   |                          |                |
| Neveride Adjustment   |    | (72,303)                   | (34,300)                   | (00,007)                   | (23,302)                   | (171)                      | -                          | -                          | -                          | (415)                      | (1,300)                    | (40,332)                   | 45,444                     | (230,403)            |   |   |                          |                |
| Total Adjusted Revenues   |    | 496,604                    | 378,796                    | 307,485                    | 146,020                    | 16,016                     | (26,916)                   | (7,752)                    | 16,432                     | 19,720                     | 68,165                     | 147,444                    | 530,045                    | 2,092,060            |   |   |                          |                |
| Distribution Revs per Avg. Monthly Customer Adjusted                        | \$ | 44.02                      | 78.38 \$                   | 106.31                     | 120.34 \$                  | 122.10 \$                  | 119.68 \$                  | 119.01 \$                  | 120.55                     | \$ 122.47                  | \$ 128.69                  | \$ 142.15                  | \$ 190.45                  | \$ 190.45            |   |   | al Revenue Surcharge/(Ci |                |
| Under/(Over) Collection   |    | (162.877)                  | (237.994)                  | (282.885)                  | (291.028)                  | (252,448)                  | (208.504)                  | (183,174)                  | (179.058)                  | (157.417)                  | (139.357)                  | (137.088)                  | (422.915)                  |                      | \$ (0.03982)                            |   |                          |                |
| 10%Cap  |    | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  |                      | * ()                                    | (=::::)                                 | (=)                      | (= : ==)       |
| RDM Recoveries/(Refunds)  |    | (162,877)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (166,426)                  | (157,417)                  | (139,357)                  | (137,088)                  | (166,426)                  |                      | \$ (0.01567)                            | \$ (10.66)                              | \$ (21.32) \$            | (31.99)        |
|   |    |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                      |   |   |                          |                |
| Large C&I   |    | January                    | February                   | March                      | April                      | May                        | June                       | July                       | August                     | September                  | October                    | November                   | December                   | Total                |   |   |                          |                |
| Total Sales   | _  | 22,132,905                 | 18,316,973                 | 15,771,681                 | 9,221,672                  | 2,643,852                  | 550,247                    | 837,466                    | 1,972,077                  | 2,233,697                  | 4,065,438                  | 9,279,839                  | 19,075,459                 | 106,101,306          |   |   |                          |                |
| Rate (Less CCRC) Total Large C&I  | _  | 0.14131<br>3.127.601       | 0.14131<br>2.588.371       | 0.14131<br>2.228.696       | 0.14131                    | 0.14131<br>373.603         | 0.14131<br>77.755          | 0.14131<br>118.342         | 0.14131<br>278.674         | 0.14131<br>315.644         | 0.14131<br>574.487         | 0.14131                    | 0.14131<br>2.695.553       | 14.993.176           |   |   |                          |                |
| Total Earge C&I   | _  | 3,127,001                  | 2,300,371                  | 2,220,090                  | 1,303,114                  | 373,003                    | 11,133                     | 110,342                    | 210,014                    | 313,044                    | 374,467                    | 1,311,334                  | 2,090,000                  | 14,993,170           |   |   |                          |                |
| Large C&I Customers   |    | 10,685                     | 10,435                     | 10,405                     | 10,230                     | 10,355                     | 10,415                     | 10,456                     | 10,456                     | 10,389                     | 10,480                     | 10,435                     | 10,411                     | 125,152              |   |   | Therms                   |                |
| Average Monthly Customers   | _  | 10,685                     | 10,560                     | 10,508                     | 10,439                     | 10,422                     | 10,421                     | 10,426                     | 10,430                     | 10,425                     | 10,431                     | 10,431                     | 10,429                     | 10,429               |   | 5,087                                   | 10,173                   | 15,260         |
| Distribution Revenues per Avg. Monthly Customers                            | \$ | 292.71                     | 541.29 \$                  | 756.04                     | 885.91 \$                  | 923.18 \$                  | 930.75 \$                  | 941.65 \$                  | 968.03                     | \$ 998.72                  | \$ 1,053.27                | \$ 1,178.95                | \$ 1,437.60                | \$ 1,437.60          |   |   |                          |                |
| Forecasted Rev per Avg Monthly Customer                                     | \$ | 197.20                     | 387.29 \$                  | 555.06                     | 649.39 \$                  | 712.90 \$                  | 746.08 \$                  | 774.11 \$                  | 801.11                     | \$ 837.98                  | \$ 897.60                  | \$ 997.15                  | \$ 1,151.32                | \$ 1,151.32          |   |   |                          |                |
|   |    |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                      |   |   | al Revenue Surcharge/(Ci |                |
| Under/(Over) Collection<br>10%Cap   |    | (1,012,014)<br>(1,210,350) | (1,618,142)<br>(1,210,350) | (2,103,092)<br>(1,210,350) | (2,501,116)<br>(1,210,350) | (2,219,569)<br>(1,210,350) | (1,947,335)<br>(1,210,350) | (1,765,510)<br>(1,210,350) | (1,757,984)<br>(1,210,350) | (1,691,775)<br>(1,210,350) | (1,637,849)<br>(1,210,350) | (1,910,924)<br>(1,210,350) | (3,009,597)<br>(1,210,350) |                      | \$ (0.03514)                            | \$ (178.73)                             | \$ (357.47)              | (536.20)       |
| RDM Recoveries/(Refunds)  |    | (1,012,014)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                |                      | \$ (0.01413)                            | \$ (71.88)                              | \$ (143.76) \$           | (215.64)       |
|   |    |                            |                            |                            |                            |                            | · · ·                      |                            |                            |                            |                            |                            |                            |                      | , , ,                                   | , ,                                     | , ,                      | ,              |
| Weather Normalization Adjustment  |    | (2,633,500)                | (3,383,769)                | (2,362,441)                | (1,207,634)                | (27,559)                   | -                          | -                          |                            | (30,766)                   | (54,069)<br>0.14131        | (1,722,295)                | 1,651,583<br>0.14131       | (9,770,450)          |   |   |                          |                |
| Rate (Less CCRC) Revenue Adjustment   |    | 0.14131<br>(372,140)       | 0.14131<br>(478,160)       | (333,837)                  | (170,651)                  | (3,894)                    | 0.14131                    | 0.14131                    | 0.14131                    | 0.14131<br>(4,348)         | 0.14131<br>(7,640)         | 0.14131<br>(243,378)       | 0.14131<br>233,385         | (1,380,662)          |   |   |                          |                |
| · ·   |    |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                      |   |   |                          |                |
| Total Adjusted Revenues   |    | 2,755,461                  | 2,110,211                  | 1,894,860                  | 1,132,464                  | 369,708                    | 77,755                     | 118,342                    | 278,674                    | 311,296                    | 566,847                    | 1,067,957                  | 2,928,938                  | 13,612,513           |   |   |                          |                |
| Distribution Revs per Avg. Monthly Customer Adjusted                        | \$ | 257.88                     | 460.76 \$                  | 643.35                     | 756.12 \$                  | 792.81 \$                  | 800.36 \$                  | 811.33 \$                  | 837.76                     | \$ 867.98                  | \$ 921.87                  | \$ 1,024.21                | \$ 1,305.21                | \$ 1,305.21          |   | Annu                                    | al Revenue Surcharge/(Ci | radit)         |
| Under/(Over) Collection   |    | (642,974)                  | (772,070)                  | (923,913)                  | (1,128,678)                | (843,496)                  | (572,442)                  | (392,195)                  | (385,916)                  | (315,700)                  | (255,326)                  | (284,469)                  | (1,617,892)                |                      | \$ (0.01889)                            |   |                          |                |
| 10%Cap  |    | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                | (1,210,350)                |                      | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | , ,,,,                                  | ,                        | ,              |
| RDM Recoveries/(Refunds)  |    | (642,974)                  | (772,070)                  | (923,913)                  | (1,128,678)                | (843,496)                  | (572,442)                  | (392,195)                  | (385,916)                  | (315,700)                  | (255,326)                  | (284,469)                  | (1,210,350)                |                      | \$ (0.01413)                            | \$ (71.88)                              | \$ (143.76)              | (215.64)       |

| Small Volume Interruptible & Joint  |    | January              |    | bruary              | March             |           | April                | May                  |    | June                  | July                | Aug  |                   | Septem  |               | October             | November             | December            |      | Total          |
|---|----|----------------------|----|---------------------|-------------------|-----------|----------------------|----------------------|----|-----------------------|---------------------|------|-------------------|---------|---------------|---------------------|----------------------|---------------------|------|----------------|
| Total Small Volume<br>Rate (Less CCRC)                                      | _  | 5,924,422<br>0.06042 | 3  | 0.06042             | 4,014,99<br>0.060 |           | 1,571,360<br>0.06042 | 379,877<br>0.06042   |    | 461,187<br>0.06042    | (19,899)<br>0.06042 |      | 14,763<br>1.06042 |         | 698<br>6042   | 851,796<br>0.06042  | 3,710,532<br>0.06042 | 4,736,691<br>0.0604 |      | 25,636,667     |
| Total Small Volume Revenues   |    | 357,954              |    | 188,284             | 242,58            |           | 94,942               | 22,952               |    | 27,865                | (1,202)             |      | 26,873            |         | ,869          | 51,466              | 224,190              | 286,191             |      | 1,548,967      |
| 0 894   |    |                      |    |                     |                   |           |                      |                      |    |                       |                     |      |                   |         |               |                     |                      |                     |      |                |
| Small Volume Int & Joint Customers Average Monthly Customers                |    | 396<br>396           |    | 393<br>395          | 39                |           | 389<br>393           | 388<br>392           |    | 382<br>390            | 383<br>389          |      | 377<br>388        |         | 384<br>387    | 380<br>387          | 380<br>386           | 38<br>385           |      | 4,625<br>385   |
| Distribution Revenues per Avg. Monthly Customers                            | \$ |                      | \$ |                     | \$ 2,002.0        |           |                      | 2,314.23             | \$ | 2,395.34 \$           | 2,398.55            | 2,4  |                   |         | 9.24 \$       |                     |                      | \$ 4,018.94         |      | 4,018.94       |
| Forecasted Rev per Avg Monthly Customer                                     | \$ | 432.31               | \$ | 838.06              | \$ 1,197.2        | 3 \$      | 1,477.34 \$          | 1,708.40             | \$ | 1,911.51 \$           | 2,093.79            | 2,2  | 280.30            | \$ 2,48 | 2.58 \$       | \$ 2,734.80         | \$ 3,050.57          | \$ 3,430.42         | 2 \$ | 3,430.42       |
| Under/(Over) Collection   |    | (190,060)            |    | (219,447)           | (321,40           | 6)        | (308,563)            | (241,002)            |    | (190,630)             | (120,337)           | C    | 78,025)           | (26     | ,404)         | 18,875              | (87,769)             | (233,495            | 5)   |                |
| 10%Cap  |    | (136,102)            |    | (136,102)           | (136,10           |           | (136,102)            | (136,102)            |    | (136,102)             | (136,102)           |      | 36,102)           |         | 102)          | 136,102             | (136,102)            | (136,102            |      |                |
| RDM Recoveries/(Refunds)  |    | (136,102)            |    | (136,102)           | (136,10           | 2)        | (136,102)            | (136,102)            |    | (136,102)             | (120,337)           | (    | 78,025)           | (26     | ,404)         | 18,875              | (87,769)             | (136,102            | 2)   |                |
| Large Volume Interruptible & Joint  |    | January              | Fe | bruary              | March             |           | April                | May                  |    | June                  | July                | Aug  |                   | Septem  | ber           | October             | November             | December            |      | Total          |
| Total Large Volume  |    | -777,000             |    | 1,241,589           | 2,055,10          |           | -10,317,306          | 10,388,218           |    | 559,460               | -111,841            |      | 72,055            |         | 3,360         | 917,366             | 3,510,138            | 2,836,69            |      | 12,012,835     |
| Rate (Less CCRC) Total Large Volume Revenues                                | _  | 0.02105              |    | 0.02105<br>26.135   | 0.021             |           | (217.179)            | 0.02105<br>218.672   |    | 0.02105               | (2.354)             |      | 0.02105           |         | 2105<br>332   | 0.02105             | 0.02105<br>73.888    | 0.0210<br>59.712    |      | 252.870        |
| Total Large Volume Revenues   | =  | (10,350)             |    | 20,135              | 43,20             | U         | (217,179)            | 218,672              |    | 11,777                | (2,354)             |      | 24,072            | - 11    | ,332          | 19,311              | 73,000               | 59,712              |      | 252,870        |
| Large Volume Int & Joint Customers  |    | 68                   |    | 65                  |                   | 35        | 70                   | 74                   |    | 67                    | 69                  |      | 69                |         | 69            | 67                  | 67                   | 6                   |      | 817            |
| Average Monthly Customers Distribution Revenues per Avg. Monthly Customers  | s  | 68<br>(240.53)       | \$ | 67<br>147.06        | \$ 803.6          |           | 67<br>(2,449.85) \$  | 68<br>797.25         | s  | 68<br>972.75 \$       | 68<br>936.57        | 1.3  | 68<br>296.18      | \$ 1,46 | 68<br>0.44 \$ | 68<br>1,746.26      | 68<br>\$ 2,832.98    | \$ 3,714.13         |      | 68<br>3,714.13 |
| Forecasted Rev per Avg Monthly Customer                                     | s  | 535.26               | s  | 1,041.67            | \$ 1,483.8        | 4 \$      |                      | 2,062.93             | s  | 2,279.32 \$           | 2,496.78            | 2.   | 718.52            | \$ 2.96 | 1.40 \$       | 3,254.94            | \$ 3,626.50          | \$ 4.073.45         | 5 \$ | 4.073.45       |
| Under/(Over) Collection   | *  | 51.202               |    | 58,597              | 44.44             |           | 281,903              | 84.547               | •  | 87.540                | 104.757             |      | 95.830            |         | .065          | 101.836             | 53,599               | 24.344              |      | ,              |
| Under/(Over) Collection<br>10%Cap   |    | 51,202<br>27,598     |    | 58,597<br>27.598    | 44,44<br>27.59    |           | 281,903<br>27,598    | 84,547<br>27.598     |    | 87,540<br>27.598      | 104,757<br>27.598   |      | 95,830<br>27.598  |         | ,065<br>.598  | 101,836<br>27,598   | 53,599<br>27.598     | 24,344              |      |                |
| RDM Recoveries/(Refunds)  |    | 27,598               |    | 27,598              | 27,59             |           | 27,598               | 27,598               |    | 27,598                | 27,598              |      | 27,598            |         | ,598          | 27,598              | 27,598               | 24,344              |      |                |
| Small Volume Transport  |    | January              | Fe | bruary              | March             |           | April                | May                  |    | June                  | July                | Aug  | iust              | Septem  | ber           | October             | November             | December            |      | Total          |
| Total Small Volume Transport  |    | 922,249              |    | 675,015             | 786,65            | 8         | 363,275              | 272,227              |    | 225,999               | 175,685             |      | 22,721            |         | ,943          | 390,164             | 434,522              | 1,001,544           | 1    | 5,813,002      |
| Rate (Less CCRC)  |    | 0.06042              |    | 0.06042             | 0.060             |           | 0.06042              | 0.06042              |    | 0.06042               | 0.06042             |      | .06042            |         | 6042          | 0.06042             | 0.06042              | 0.0604              |      |                |
| Total Small Volume Transport Revenues                                       | _  | 55,722               |    | 40,784              | 47,53             | 0         | 21,949               | 16,448               |    | 13,655                | 10,615              |      | 13,457            | 20      | ,721          | 23,574              | 26,254               | 60,513              | 3    | 351,222        |
| Small Volume Transport Customers  |    | 47                   |    | 48                  |                   | 15        | 46                   | 45                   |    | 47                    | 47                  |      | 47                |         | 47            | 47                  | 48                   | 5                   |      | 566            |
| Average Monthly Customers  Distribution Revenues per Avg. Monthly Customers | s  | 47<br>1,185.58       | \$ | 48<br>2,031.72      |                   | 7<br>0 \$ | 47<br>3,569.58 \$    | 46<br>3.948.78       | s  | 46<br>4,232.12 \$     | 46<br>4.452.07      | 4    | 47<br>734.63      | S 5.17  | 47<br>4.05    | 47<br>5,674.99      | 47<br>\$ 6,221.38    | \$ 7.446.39         |      | 47<br>7.446.39 |
| Forecasted Rev per Avg Monthly Customer                                     | s  | 1,093.20             |    | 2,111.36            |                   |           | .,                   | 4,301.76             |    | 4,795.26 \$           | 5,286.18            | ,    |                   | ,       | 3.23          |                     | ,                    | \$ 8,762.36         |      | 8.762.36       |
| Under/(Over) Collection   | •  | (4.249)              | •  | 3.664               | (3,98             |           | 6,047                | 16,096               | Ť  | 25,529                | 37.654              |      | 47,666            |         | .585          | 58.511              | 70,420               | 58,999              |      | -,             |
| 10%Cap  |    | (39,285)             |    | 39,285              | (39.28            |           | 39.285               | 39,285               |    | 39,285                | 37,054              |      | 47,000<br>39.285  |         | ,285          | 39,285              | 39,285               | 39,285              |      |                |
| RDM Recoveries/(Refunds)  |    | (4,249)              |    | 3,664               | (3,98             | 1)        | 6,047                | 16,096               |    | 25,529                | 37,654              | ;    | 39,285            |         | ,285          | 39,285              | 39,285               | 39,285              |      |                |
| Large Volume Transport  |    | January              | Fe | bruary              | March             |           | April                | May                  |    | June                  | July                | Aug  | ust               | Septem  | ber           | October             | November             | December            |      | Total          |
| Total Non-Flex Large Volume Transport                                       |    | 11,906,632           |    | ,934,808            | 10,855,84         |           | 6,315,931            | 8,651,279            |    | 4,526,573             | 6,943,538           | 7,29 | 93,806            | 7,589   |               | 7,709,288           | 8,393,322            | 11,042,707          |      | 98,162,828     |
| Non-Flex Rate (Less CCRC)<br>Non-Flex Revenues                              |    | 0.02105              |    | 0.02105             | 0.021             |           | 0.02105              | 0.02105              |    | 0.02105               | 0.02105             |      | .02105            |         | 2105          | 0.02105             | 0.02105              | 0.0210              |      | 2.000.220      |
| Non-Flex Revenues   | -  | 250,635              |    | 145,978             | 228,51            | 0         | 132,950              | 182,109              |    | 95,284                | 146,161             | 13   | 53,535            | 158     | ,750          | 162,281             | 176,679              | 232,449             | ,    | 2,066,328      |
| Transport LVJ-ML Flex Customer A  |    | 829,238              |    | 387,035             | 604,3             |           | 437,597              | 510,669              |    | 26,552                | 684,266             |      | 23,419            |         | 2,522         | 554,887             | 599,083              | 609,00              |      | 6,288,640      |
| FLEX Rate (Less CCRC) FLEX Revenues   | _  | -0.00485<br>(4,022)  |    | -0.00485<br>(1,877) | -0.004            |           | -0.00485<br>(2,122)  | -0.00485<br>(2,477)  |    | -0.00485<br>(129)     | -0.00485<br>(3,319) |      | (2,539)           |         | 0485<br>,534) | -0.00485<br>(2,691) | -0.00485<br>(2,906)  | -0.0048<br>(2,954   |      | (30,500)       |
|   |    |                      |    |                     |                   |           |                      |                      |    |                       |                     |      |                   |         |               |                     |                      |                     |      |                |
| Transport LVI-TP Flex Customer B  |    | 1,249,751            | 1  | 1,050,292           | 1,066,9           |           | 1,098,677            | 1,178,657            |    | 1,027,794             | 1,164,089           |      | 34,016            |         | 2,973         | 1,077,653           | 1,246,669            | 1,177,75            |      | 13,555,231     |
| FLEX Rate (Less CCRC) FLEX Revenues   | -  | 0.00500<br>6,249     |    | 0.00500<br>5,251    | 0.005             |           | 0.00500<br>5,493     | 0.00500<br>5,893     |    | 0.00500<br>5,139      | 0.00500<br>5,820    | 0    | 5,670             |         | 0500<br>,415  | 0.00500<br>5,388    | 0.00500<br>6,233     | 0.0050<br>5,889     |      | 67,776         |
|   | _  |                      |    |                     |                   |           |                      |                      |    |                       | ****                |      |                   |         |               | -,                  |                      |                     |      |                |
| Transport LVI-TP Flex Customer C<br>FLEX Rate (Less CCRC)                   |    | 1,289,507            |    | 692,198<br>0.00700  | 1,276,64          |           | 1,273,568            | 1,102,467<br>0.00700 |    | -1,207,870<br>0.00700 | 0.00700             | 0    | .00700            | 0.0     | 0700          | 0.00700             | 2,396,139            | 1,280,53            |      | 8,103,191      |
| FLEX Revenues   |    | 9,027                |    | 4,845               | 8,93              |           | 8,915                | 7,717                |    | (8,455)               | -                   |      | -                 | 0.0     | -             | -                   | 16,773               | 8,964               |      | 56,722         |
| Transport LVI-TP Flex Customer D  |    |                      |    |                     |                   |           |                      |                      |    | 2,426,278             | 1.170.337           | 1.3  | 32,723            | 90      | 3.408         | 1.208.676           | -1.193.690           |                     |      | 5.850.732      |
| FLEX Rate (Less CCRC)   |    | 0.01500              |    | 0.01500             | 0.015             | 00        | 0.01500              | 0.01500              |    | 0.01500               | 0.01500             |      | .01500            |         | 1500          | 0.01500             | 0.01500              | 0.0150              | 0    | .,,            |
| FLEX Revenues   |    | -                    |    |                     |                   |           | -                    | -                    |    | 36,394                | 17,555              |      | 19,991            |         | ,596          | 18,130              | (17,905)             |                     |      | 87,761         |
| Transport LVJ-TP Flex Customer E  |    | 443,424              |    | 432,324             | 610,3             | 66        | 600,601              | 532,428              |    | 374,440               | 461,299             | 4    | 57,756            | 37      | ,096          | 587,054             | 650,389              | -586,35             | 0    | 4,934,827      |
| FLEX Rate (Less CCRC)   |    | 0.01500              |    | 0.01500             | 0.015             | 00        | 0.01500              | 0.01500              |    | 0.01500               | 0.01500             |      | .01500            | 0.0     | 1500          | 0.01500             | 0.01500              | 0.0150              | 0    |                |
| FLEX Revenues   |    | 6,651                |    | 6,485               | 9,15              | 5         | 9,009                | 7,986                |    | 5,617                 | 6,919               |      | 6,866             | 5       | ,566          | 8,806               | 9,756                | (8,795              | 5)   | 74,022         |
| Transport LVI-TP Flex Customer F  |    | -1,439,526           |    | 725,520             |                   |           |                      |                      |    |                       |                     |      |                   |         |               |                     |                      |                     |      | (714,006)      |
| FLEX Rate (Less CCRC)   |    | -0.00298             |    | -0.00298            | -0.002            | 98        | -0.00298             | -0.00298             |    | -0.00298              | -0.00298            | -0   | .00298            | -0.0    | 0298          | -0.00298            | -0.00298             | -0.0029             | 8    | 0.45-          |
| FLEX Revenues   | _  | 4,290                |    | (2,162)             | -                 |           | -                    | -                    |    | -                     | -                   |      |                   |         | -             | -                   | -                    | -                   |      | 2,128          |
| LVI-1 TP Transport Flex Customer G  |    | 385,603              |    | 222,683             | 337,1             |           | 170,094              | 158,678              |    | 112,185               | 100,548             |      | 58,092            |         | 5,258         | 165,534             | 127,766              | 95,67               |      | 2,169,312      |
| FLEX Rate (Less CCRC)   |    | 0.00552              |    | 0.00552             | 0.005             |           | 0.00552              | 0.00552              |    | 0.00552               | 0.00552             | C    | .00552            | 0.0     | 0552          | 0.00552             | 0.00552              | 0.0055              |      | 44.05-         |
| FLEX Revenues   |    | 2,129                |    | 1,229               | 1,86              | 1         | 939                  | 876                  |    | 619                   | 555                 |      | 873               |         | 747           | 914                 | 705                  | 528                 | 5    | 11,975         |

|    |           |    |          |          | Therms          |         |            |
|----|-----------|----|----------|----------|-----------------|---------|------------|
|    |           |    | 33,258   |          | 66,517          |         | 99,775     |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
| _  |           |    |          |          | ue Surcharge/(0 |         |            |
| \$ | (0.01037) | \$ | (344.74) | \$       | (689.49)        | \$      | (1,034.23) |
| s  | (0.00604) | •  | (200.95) | •        | (401.89)        | •       | (602.84)   |
| ٥  | (0.00604) | Þ. | (200.95) | Ф        | (401.89)        | Þ       | (602.64)   |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          | Therms          |         |            |
|    |           |    | 88,222   |          | 176,443         |         | 264,665    |
|    |           |    | OU,LLL   |          | 170,110         |         | 201,000    |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    | Annua    | l Reveni | ue Surcharge/(0 | Credit) |            |
| \$ | 0.00186   | s  | 163.81   |          | 327.63          |         | 491.44     |
| •  |           | •  |          |          |                 | *       |            |
| \$ | 0.00186   | \$ | 163.81   | \$       | 327.63          | \$      | 491.44     |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          | Therms          |         |            |
|    |           |    | 61,622   |          | 123,244         |         | 184,866    |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |
|    |           |    | Annua    | l Reveni | ue Surcharge/(0 | Credit) |            |
| \$ | 0.00907   | \$ | 559.17   | \$       | 1,118.33        | \$      | 1,677.50   |
|    |           |    |          |          |                 |         |            |
|    |           |    |          |          |                 |         |            |

372.32 \$

744.64 \$

1,116.96

\$ 0.00604 \$

| Total Large Volume Transport Revenues            | 274,958     | 159,749      | 250,872      | 155,184      | 202,106      | 134,469      | 173,693      | 184,396      | 182,540      | 192,827      | 189,336      | 236,081      | 2,336,212    |                 |               |                          |            |
|--|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|---------------|--------------------------|------------|
|  |             |              |              |              |              |              |              |              |              |              |              |              |              |                 |               |                          |            |
| Large Volume Transport Customers                 | 95          | 94           | 94           | 95           | 95           | 96           | 96           | 95           | 95           | 95           | 95           | 97           | 1,142        |                 |               | Therms                   |            |
| Average Monthly Customers                        | 95          | 95           | 94           | 95           | 95           | 95           | 95           | 95           | 95           | 95           | 95           | 95           | 95           |                 | 726,887       | 1,453,773                | 2,180,660  |
| Distribution Revenues per Avg. Monthly Customers | \$ 2,894.29 | \$ 4,600.08  | \$ 7,267.63  | \$ 8,896.97  | \$ 11,023.99 | \$ 12,414.82 | \$ 14,221.39 | \$ 16,162.40 | \$ 18,083.87 | \$ 20,113.63 | \$ 22,106.64 | \$ 24,548.64 | \$ 24,548.64 |                 |               |                          |            |
| Forecasted Rev per Avg Monthly Customer          | \$ 2,623.47 | \$ 5,066.85  | \$ 7,224.37  | \$ 8,928.29  | \$ 10,276.43 | \$ 11,400.28 | \$ 12,542.74 | \$ 13,727.02 | \$ 14,963.84 | \$ 16,505.18 | \$ 18,382.29 | \$ 20,728.54 | \$ 20,728.54 |                 | Annual Re     | venue Surcharge/(Credit) |            |
| Under/(Over) Collection                          | (25,999)    | 44,810       | (4,138)      | 2,991        | (71,467)     | (96,889)     | (159,951)    | (231,665)    | (296,403)    | (342,442)    | (353,813)    | (362,591)    |              | \$ (0.00298) \$ | (2,163.49) \$ | (4,326.98) \$            | (6,490.48) |
| 10%Cap   | (196,748)   | 196,748      | (196,748)    | 196,748      | (196,748)    | (196,748)    | (196,748)    | (196,748)    | (196,748)    | (196,748)    | (196,748)    | (196,748)    |              |                 |               |                          |            |
| RDM Recoveries/(Refunds)                         | (25,999)    | 44,810       | (4,138)      | 2,991        | (71,467)     | (96,889)     | (159,951)    | (196,748)    | (196,748)    | (196,748)    | (196,748)    | (196,748)    |              | \$ (0.00162) \$ | (1,173.95) \$ | (2,347.90) \$            | (3,521.85) |
| Super Large Volume Interruptible & Joint         | January     | February     | March        | April        | May          | June         | July         | August       | September    | October      | November     | December     | Total        |                 |               |                          |            |
| SLV Interruptible Transport - CIP Exempt         | 20,607,572  | 16,533,840   | 18,903,354   | 19,865,384   | 12,826,035   | 17,346,176   | 15,402,554   | 18,518,974   | 16,045,301   | 20,053,446   | 17,836,045   | 25,597,879   | 219,536,560  |                 |               |                          |            |
| Rate   | 0.00420     | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      |              |                 |               |                          |            |
| Revenues   | 86,552      | 69,442       | 79,394       | 83,435       | 53,869       | 72,854       | 64,691       | 77,780       | 67,390       | 84,224       | 74,911       | 107,511      | 922,054      |                 |               |                          |            |
|  |             |              |              |              |              |              |              |              |              |              |              |              |              |                 |               |                          |            |
| SLV Interruptible Transport - CIP Applicable     | 35,807      | 39,010       | 24,297       | 20,432       | -2,763       | 155,351      | -83,560      | 285,586      | 79,283       | -108,028     | 75,980       | 225,411      | 746,806      |                 |               |                          |            |
| Rate   | 0.00420     | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      |              |                 |               |                          |            |
| Revenues   | 150         | 164          | 102          | 86           | (12)         | 652          | (351)        | 1,199        | 333          | (454)        | 319          | 947          | 3,137        |                 |               |                          |            |
| SLV Joint Transport                              | 6,403,629   | 4,258,423    | 1,217,468    | -300,953     | 97.524       | 1,036,353    | 1,893,094    | 770,849      | 1,055,667    | 276,535      | 2,410,491    | 3,736,971    | 22.856.051   |                 |               |                          |            |
| Rate   | 0.00420     | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 0.00420      | 22,000,001   |                 |               |                          |            |
| Revenues   | 26,895      | 17.885       | 5.113        | (1,264)      | 410          | 4.353        | 7.951        | 3.238        | 4,434        | 1.161        | 10.124       | 15,695       | 95.995       |                 |               |                          |            |
|  |             | ,,,,,,       |              |              |              |              | -            |              |              |              |              |              |              |                 |               |                          |            |
| SLV-NMU I TP Transport CIP Exempt                | 12,745,995  | 624,457      | 4,662,019    | 2,093,511    | 1,679,511    | 6,558,630    | 1,139,661    | 2,042,756    | 4,202,473    | 2,219,421    | 4,808,823    | 3,125,838    | 45,903,095   |                 |               |                          |            |
| Rate   | 0.00850     | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      |              |                 |               |                          |            |
| Revenues   | 108,341     | 5,308        | 39,627       | 17,795       | 14,276       | 55,748       | 9,687        | 17,363       | 35,721       | 18,865       | 40,875       | 26,570       | 390,176      |                 |               |                          |            |
| SLV-NMU ITP Transport CIP Applicable             |             |              |              |              |              |              |              |              |              |              |              |              |              |                 |               |                          |            |
| Rate   | 0.00850     | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      | 0.00850      |              |                 |               |                          |            |
| Revenues   | 0.00830     | 0.00630      | 0.00830      | 0.00000      | 0.00830      | 0.00830      | 0.00630      | 0.00830      | 0.00830      | 0.00830      | 0.00830      | 0.00830      |              |                 |               |                          |            |
| Nevertues  |             |              |              |              |              |              |              |              |              |              |              |              |              |                 |               |                          |            |
| Total Super Large Volume Revenues                | 221,938     | 92,799       | 124,237      | 100,051      | 68,543       | 133,607      | 81,978       | 99,580       | 107,878      | 103,797      | 126,230      | 150,723      | 1,411,362    |                 |               |                          |            |
| Super Large Volume Customers                     | 28          | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 303          |                 |               | Therms                   |            |
| Average Monthly Customers                        | 28          | 27           | 26           | 26           | 26           | 26           | 25           | 25           | 25           | 25           | 25           | 25           | 25           |                 | 5,723,614     | 11,447,228               | 17,170,842 |
| Distribution Revenues per Avg. Monthly Customers | \$ 7,926.37 | \$ 11,876.89 | \$ 16,883.63 | \$ 20,933.03 | \$ 23,733.15 | \$ 29,065.73 | \$ 32,371.23 | \$ 36,363.91 | \$ 40,682.06 | \$ 44,838.32 | \$ 49,881.40 | \$ 55,895.52 | \$ 55,895.52 |                 |               |                          |            |
| Farmented Davis on Ave Marshite Contains         | 6 6544.04   | \$ 12391.06  | 6 47 704 70  | £ 04.005.04  | £ 05 404 00  | 6 07.040.04  | £ 20.702.05  | £ 00 500 04  | 6 00 044 04  | \$ 40.376.19 | £ 45.040.04  | £ 50.040.40  | £ 50.040.40  |                 |               |                          |            |
| Forecasted Rev per Avg Monthly Customer          | \$ 6,544.04 | φ 12,391.06  | \$ 17,721.79 | φ ∠1,935.61  | \$ 25,124.99 | \$ 27,916.81 | \$ 30,703.25 | \$ 33,593.01 | \$ 36,611.94 | a 40,376.19  | \$ 45,048.01 | \$ 50,616.16 | \$ 50,616.16 |                 | Annual Re     | venue Surcharge/(Credit) |            |
| Under/(Over) Collection                          | (34,558)    | 13.111       | 21.234       | 25.315       | 35.353       | (29,106)     | (42,176)     | (69,965)     | (102,658)    | (112,446)    | (121,714)    | (133,304)    |              | \$ (0.00051) \$ | (2.938.94) \$ | (5.877.89) \$            | (8.816.83) |
| 10%Cap   | (127,806)   | 127,806      | 127,806      | 127,806      | 127,806      | (127,806)    | (127,806)    | (127,806)    | (127,806)    | (127,806)    | (127,806)    | (127,806)    |              | . (             | ( )           | (                        | (-,)       |
| RDM Recoveries/(Refunds)                         | (34,558)    | 13,111       | 21,234       | 25,315       | 35,353       | (29,106)     | (42,176)     | (69,965)     | (102,658)    | (112,446)    | (121,714)    | (127,806)    |              | \$ (0.00049) \$ | (2,817.73) \$ | (5,635.46) \$            | (8,453.19) |

|  |    |                         |                          |   |                          |                        |                       |                       |                       |                        |                        |                        |                        |             | Surcha                                  | ige     | Low            | Average                           | High           |
|--|----|-------------------------|--------------------------|---|--------------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|-------------|---|---------|----------------|-----------------------------------|----------------|
| Residential  |    | January                 | February                 | March                                   | April                    | May                    | June                  | July                  | August                | September              | October                | November               | December               | Total       | Rate                                    | •       | Customer Usage | Customer Usage                    | Customer Usage |
| Total Sales Rate (Less CCRC)                         | _  | 31,240,185<br>0.19358   | 29,759,537               | 25,023,002                              | 15,211,630               | 3,940,309              | 1,733,270             | 1,105,248<br>0.19358  | 2,745,463<br>0.19358  | 3,013,170              | 5,205,020<br>0.19358   | 10,553,131             | 25,158,302<br>0.19358  | 154,688,267 |   |         |                |                                   |                |
| Total Residential                                    | -  | 6,047,475               | 5,760,851                | 4.843.953                               | 2.944.667                | 762.765                | 335,526               | 213.954               | 531,467               | 583.289                | 1,007,588              | 2,042,875              | 4,870,144              | 29,944,555  |   |         |                |                                   |                |
|  |    |                         |                          | ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,,                       |                        |                       | -,,                   |                       | ,                      | ,,,                    | , , , , , ,            | , , ,                  |             |   |         |                |                                   |                |
| Residential Customers                                |    | 197,402                 | 194,642                  | 194,926                                 | 196,433                  | 198,030                | 205,182               | 209,451               | 203,131               | 203,924                | 218,692                | 183,675                | 206,256                | 2,411,744   |   |         |                | Therms                            |                |
| Average Monthly Customers                            |    | 197,402                 | 196,022                  | 195,657                                 | 195,851                  | 196,287                | 197,769               | 199,438               | 199,900               | 200,347                | 202,181                | 200,499                | 200,979                | 200,979     |   |         | 385            | 770                               | 1,155          |
| Distribution Revenues per Avg. Monthly Customers     | \$ | 30.64 \$                | 60.24 \$                 | 85.11 \$                                | 100.06 \$                | 103.72 \$              | 104.64                | 104.84                | \$ 107.26             | \$ 109.93              | \$ 113.92              | \$ 125.06              | \$ 148.99              | \$ 148.99   |   |         |                |                                   |                |
| Forecasted Rev per Avg Monthly Customer              | \$ | 31.21 \$                | 60.59 \$                 | 85.69 \$                                | 100.49 \$                | 109.62 \$              | 113.98                | 117.31                | \$ 120.44             | \$ 124.86              | \$ 132.55              | \$ 146.63              | \$ 170.48              | \$ 170.48   |   |         |                |                                   |                |
| Under/(Over) Collection                              |    | 112,372                 | 67.882                   | 111.482                                 | 83.373                   | 1.137.706              | 1.800.968             | 2.404.214             | 2.539.529             | 2.875.258              | 3.588.028              | 4.151.670              | 4.138.151              |             | \$ 0.02                                 | 2440 \$ |                | Revenue Surcharge/(0<br>\$ 18.78  |                |
| 10%Cap   |    | 3,283,235               | 3.283.235                | 3.283.235                               | 3.283.235                | 3.283.235              | 3.283.235             | 3.283.235             | 3,283,235             | 3,283,235              | 3.283.235              | 3.283.235              | 3.283.235              |             | \$ 0.02                                 | 2440 4  | J 3.33         | ų 10.70                           | ψ 20.17        |
| RDM Recoveries/(Refunds)                             |    | 112,372                 | 67,882                   | 111,482                                 | 83,373                   | 1,137,706              | 1,800,968             | 2,404,214             | 2,539,529             | 2,875,258              | 3,283,235              | 3,283,235              | 3,283,235              |             | \$ 0.01                                 | 1936    | 7.45           | \$ 14.90                          | \$ 22.35       |
| _  |    |                         |                          |   |                          |                        |                       |                       |                       |                        |                        |                        |                        |             |   |         |                |                                   |                |
| Weather Normalization Adjustment<br>Rate (Less CCRC) |    | 1,565,127<br>0.19358    | (4,663,016)<br>0.19358   | 2,016,092<br>0.19358                    | 1,772,579<br>0.19358     | (156,487)<br>0.19358   | 0.19358               | 0.19358               | 0.19358               | 257,878<br>0.19358     | 373,007<br>0.19358     | 1,725,226<br>0.19358   | 5,569,668<br>0.19358   | 8,460,075   |   |         |                |                                   |                |
| Revenue Adjustment                                   |    | 302,977                 | (902,667)                | 390,275                                 | 343,136                  | (30,293)               | 0.10000               | 0.13330               | 0.13330               | 49,920                 | 72,207                 | 333,969                | 1,078,176              | 1,637,701   |   |         |                |                                   |                |
| · ·  |    |                         |                          |   |                          |                        |                       |                       |                       |                        |                        |                        |                        |             |   |         |                |                                   |                |
| Total Adjusted Revenues                              |    | 6,350,452               | 4,858,185                | 5,234,228                               | 3,287,803                | 732,472                | 335,526               | 213,954               | 531,467               | 633,210                | 1,079,794              | 2,376,844              | 5,948,320              | 31,582,256  |   |         |                |                                   |                |
| Distribution Revs per Avg. Monthly Customer Adjusted | \$ | 32.17 \$                | 57.18 \$                 | 84.04 \$                                | 100.74 \$                | 104.25 \$              | 105.17                | 105.36                | \$ 107.77             | \$ 110.69              | \$ 115.03              | \$ 127.85              | \$ 157.14              | \$ 157.14   |   |         | Δnnual         | Revenue Surcharge/(0              | redit)         |
| Under/(Over) Collection                              |    | (185,924)               | 659,172                  | 317,608                                 | (48,289)                 | 1,036,088              | 1,700,103             | 2,304,228             | 2,439,843             | 2,727,859              | 3,373,244              | 3,614,526              | 2,568,833              |             | \$ 0.01                                 | 1515 \$ |                |                                   | \$ 17.49       |
| 10%Cap   |    | (3,283,235)             | 3,283,235                | 3,283,235                               | (3,283,235)              | 3,283,235              | 3,283,235             | 3,283,235             | 3,283,235             | 3,283,235              | 3,283,235              | 3,283,235              | 3,283,235              |             |   |         |                |                                   |                |
| RDM Recoveries/(Refunds)                             |    | (185,924)               | 659,172                  | 317,608                                 | (48,289)                 | 1,036,088              | 1,700,103             | 2,304,228             | 2,439,843             | 2,727,859              | 3,283,235              | 3,283,235              | 2,568,833              |             | \$ 0.01                                 | 1515 \$ | 5.83           | \$ 11.66                          | \$ 17.49       |
|  |    |                         |                          |   |                          |                        |                       |                       |                       |                        |                        |                        |                        |             |   |         |                |                                   |                |
| Small C&I  |    | January                 | February                 | March                                   | April                    | May                    | June                  | July                  | August                | September              | October                | November               | December               | Total       |   |         |                |                                   |                |
| Total Sales  |    | 2,354,148               | 2,393,254                | 2,056,989                               | 915,221                  | 49,963                 | -192,281              | -30,242               | 45,757                | 109,650                | 202,537                | 334,038                | 1,091,222              | 9,330,256   |   |         |                |                                   |                |
| Rate (Less CCRC) Total Small C&I                     | _  | 0.15668<br>368.848      | 0.15668<br>374.975       | 0.15668<br>322.289                      | 0.15668                  | 0.15668<br>7.828       | (30.127)              | 0.15668               | 0.15668<br>7.169      | 0.15668                | 0.15668                | 0.15668<br>52.337      | 0.15668                | 1.461.865   |   |         |                |                                   |                |
| Total Small Car                                      | _  | 300,040                 | 374,973                  | 322,209                                 | 143,397                  | 7,020                  | (30,127)              | (4,730)               | 7,109                 | 17,180                 | 31,733                 | 32,337                 | 170,973                | 1,401,803   |   |         |                |                                   |                |
| Small C&I Customers                                  |    | 11,220                  | 10,948                   | 10,978                                  | 11,014                   | 11,289                 | 10,029                | 9,889                 | 9,580                 | 9,601                  | 9,328                  | 7,358                  | 8,560                  | 119,794     |   |         |                | Therms                            |                |
| Average Monthly Customers                            |    | 11,220                  | 11,084                   | 11,049                                  | 11,040                   | 11,090                 | 10,913                | 10,767                | 10,618                | 10,505                 | 10,388                 | 10,112                 | 9,983                  | 9,983       |   |         | 467            | 935                               | 1,402          |
| Distribution Revenues per Avg. Monthly Customers     | \$ | 32.87 \$                | 67.11 \$                 | 96.49 \$                                | 109.56 \$                | 109.77 \$              | 108.79                | 109.83                | \$ 112.04             | \$ 114.88              | \$ 119.23              | \$ 127.66              | \$ 146.44              | \$ 146.44   |   |         |                |                                   |                |
| Forecasted Rev per Avg Monthly Customer              | \$ | 29.40 \$                | 56.86 \$                 | 80.59 \$                                | 93.59 \$                 | 98.96 \$               | 100.60                | 102.27                | \$ 104.19             | \$ 108.10              | \$ 115.96              | \$ 129.64              | \$ 151.86              | \$ 151.86   |   |         |                |                                   |                |
|  |    |                         |                          |   |                          |                        |                       |                       |                       |                        |                        |                        |                        |             |   |         |                | Revenue Surcharge/(0              |                |
| Under/(Over) Collection<br>10%Cap                    |    | (38,730)<br>(166,426)   | (113,317)<br>(166,426)   | (174,886)<br>(166,426)                  | (173,680)<br>(166,426)   | (117,977)<br>(166,426) | (89,503)<br>(166,426) | (82,706)<br>(166,426) | (85,862)<br>(166,426) | (74,194)<br>(166,426)  | (35,836)<br>(166,426)  | 21,664<br>166,426      | 59,395<br>166,426      |             | \$ 0.00                                 | 0559 \$ | \$ 2.61        | \$ 5.23                           | \$ 7.84        |
| RDM Recoveries/(Refunds)                             |    | (38,730)                | (113,317)                | (166,426)                               | (166,426)                | (117,977)              | (89,503)              | (82,706)              | (85,862)              | (74,194)               | (35,836)               | 21,664                 | 59,395                 |             | \$ 0.00                                 | 0559 \$ | 3 2.61         | \$ 5.23                           | \$ 7.84        |
|  |    |                         |                          |   |                          |                        |                       |                       |                       |                        |                        |                        |                        |             |   |         |                |                                   |                |
| Weather Normalization Adjustment                     |    | 123,931                 | (394,986)                | 178,020                                 | 113,765                  |                        |                       |                       |                       | -                      | 14,359                 | 50,381                 | 239,453                | 324,923     |   |         |                |                                   |                |
| Rate (Less CCRC) Revenue Adjustment                  |    | 0.15668<br>19,418       | 0.15668 (61,886)         | 0.15668<br>27.892                       | 0.15668<br>17.825        | 0.15668                | 0.15668               | 0.15668               | 0.15668               | 0.15668                | 0.15668<br>2,250       | 0.15668<br>7,894       | 0.15668<br>37,518      | 50.909      |   |         |                |                                   |                |
| revendo rejudinant                                   |    | 10,410                  | (01,000)                 | 27,002                                  | 11,020                   |                        |                       |                       |                       |                        | 2,200                  | 7,004                  | 07,010                 | 00,000      |   |         |                |                                   |                |
| Total Adjusted Revenues                              |    | 388,265                 | 313,089                  | 350,181                                 | 161,221                  | 7,828                  | (30,127)              | (4,738)               | 7,169                 | 17,180                 | 33,983                 | 60,231                 | 208,490                | 1,512,773   |   |         |                |                                   |                |
| Distribution Revs per Avg. Monthly Customer Adjusted | \$ | 34.60 \$                | 63.28 \$                 | 95.17 \$                                | 109.85 \$                | 110.06 \$              | 109.09                | 110.13                | \$ 112.34             | \$ 115.19              | \$ 119.76              | \$ 128.98              | \$ 151.54              | \$ 151.54   |   |         |                | Revenue Surcharge/(0              | dia            |
| Under/(Over) Collection                              |    | (58.011)                | (70.955)                 | (160.374)                               | (176,881)                | (121.172)              | (92.756)              | (86.006)              | (89.210)              | (77.580)               | (41.634)               | 7.161                  | 3,506                  |             | \$ 0.00                                 | 0033 9  |                |                                   | S 0.46         |
| 10%Cap   |    | (166,426)               | (166,426)                | (166,426)                               | (166,426)                | (166,426)              | (166,426)             | (166,426)             | (166,426)             | (166,426)              | (166,426)              | 166,426                | 166,426                |             | • |         |                | •                                 | •              |
| RDM Recoveries/(Refunds)                             |    | (58,011)                | (70,955)                 | (160,374)                               | (166,426)                | (121,172)              | (92,756)              | (86,006)              | (89,210)              | (77,580)               | (41,634)               | 7,161                  | 3,506                  |             | \$ 0.00                                 | 0033    | 0.15           | \$ 0.31                           | \$ 0.46        |
|  |    |                         |                          |   |                          |                        |                       |                       |                       |                        |                        |                        |                        |             |   |         |                |                                   |                |
| Large C&I  |    | January                 | February                 | March                                   | April                    | May                    | June                  | July                  | August                | September              | October                | November               | December               | Total       |   |         |                |                                   |                |
| Total Sales  | _  | 15,258,186              | 14,563,601               | 17,505,246                              | 3,366,200                | 2,300,209              | 1,741,496             | 1,343,499             | 1,943,983             | 2,795,275              | 3,789,766              | 6,166,486              | 12,722,472             | 83,496,419  |   |         |                |                                   |                |
| Rate (Less CCRC) Total Large C&I                     | _  | 0.14131<br>2.156.134    | 0.14131<br>2.057.982     | 0.14131<br>2.473.666                    | 0.14131<br>475.678       | 0.14131<br>325.043     | 0.14131<br>246.091    | 0.14131<br>189.850    | 0.14131<br>274.704    | 0.14131<br>395.000     | 0.14131<br>535.532     | 0.14131<br>871.386     | 0.14131                | 11.798.879  |   |         |                |                                   |                |
| Total Earge COI                                      | _  | 2,100,104               | 2,007,302                | 4,413,000                               | 410,010                  | 323,043                | 240,031               | 109,000               | 214,104               | 383,000                | 333,332                | 071,300                | 1,181,013              | 11,730,079  |   |         |                |                                   |                |
| Large C&I Customers                                  |    | 10,669                  | 10,443                   | 10,510                                  | 10,547                   | 10,563                 | 12,733                | 13,207                | 12,914                | 12,862                 | 15,326                 | 12,411                 | 14,240                 | 146,425     |   |         |                | Therms                            |                |
| Average Monthly Customers                            |    | 10,669                  | 10,556                   | 10,541                                  | 10,542                   | 10,546                 | 10,911                | 11,239                | 11,448                | 11,605                 | 11,977                 | 12,017                 | 12,202                 | 12,202      |   |         | 3,421          | 6,843                             | 10,264         |
| Distribution Revenues per Avg. Monthly Customers     | \$ | 202.09 \$               | 399.21 \$                | 634.47 \$                               | 679.50 \$                | 710.06 \$              | 708.89                | 705.09                | \$ 716.19             | \$ 740.54              | \$ 762.24              | \$ 832.26              | \$ 966.95              | \$ 966.95   |   |         |                |                                   |                |
| Forecasted Rev per Avg Monthly Customer              | \$ | 197.20 \$               | 387.29 \$                | 555.06 \$                               | 649.39 \$                | 712.90 \$              | 746.08                | 774.11                | \$ 801.11             | \$ 837.98              | \$ 897.60              | \$ 997.15              | \$ 1,151.32            | \$ 1,151.32 |   |         |                |                                   |                |
|  |    |                         |                          |   |                          |                        |                       |                       |                       |                        |                        |                        |                        |             |   |         |                | Revenue Surcharge/(0              |                |
| Under/(Over) Collection<br>10%Cap                    |    | (51,799)<br>(1,210,350) | (125,289)<br>(1,210,350) | (830,963)<br>(1,210,350)                | (318,366)<br>(1,210,350) | 30,032<br>1,210,350    | 392,164<br>1,210,350  | 727,332<br>1,210,350  | 894,416<br>1,210,350  | 1,025,619<br>1,210,350 | 1,424,048<br>1,210,350 | 1,733,243<br>1,210,350 | 1,938,151<br>1,210,350 |             | \$ 0.02                                 | 2263 \$ | 77.42          | \$ 154.84                         | \$ 232.26      |
| RDM Recoveries/(Refunds)                             |    | (51,799)                | (1,210,350)              | (830,963)                               | (318,366)                | 30,032                 | 392,164               | 727,332               | 894,416               | 1,025,619              | 1,210,350              | 1,210,350              | 1,210,350              |             | \$ 0.0                                  | 1413 \$ | \$ 48.35       | \$ 96.70                          | \$ 145.04      |
|  |    | , , ,                   |                          |   |                          |                        |                       | , <del>.</del>        | ,                     |                        |                        |                        |                        |             |   |         |                |                                   |                |
| Weather Normalization Adjustment                     |    | 720,848                 | (2,159,907)              | 966,842                                 | 845,710                  | (19,284)               |                       |                       |                       | 600,388                | 252,873                | 896,698                | 2,631,181              | 4,735,350   |   |         |                |                                   |                |
| Rate (Less CCRC) Revenue Adjustment                  |    | 0.14131<br>101,863      | 0.14131 (305,216)        | 0.14131<br>136,624                      | 0.14131<br>119,507       | 0.14131<br>(2,725)     | 0.14131               | 0.14131               | 0.14131               | 0.14131<br>84,841      | 0.14131<br>35,733      | 0.14131<br>126,712     | 0.14131<br>371,812     | 669,152     |   |         |                |                                   |                |
| Neverido Adjustinent                                 |    | 101,003                 | (303,210)                | 130,024                                 | 118,507                  | (2,120)                | •                     |                       | •                     | 04,041                 | 30,133                 | 120,712                | 3/1,012                | 009,132     |   |         |                |                                   |                |
| Total Adjusted Revenues                              |    | 2,257,997               | 1,752,766                | 2,610,291                               | 595,185                  | 322,318                | 246,091               | 189,850               | 274,704               | 479,841                | 571,265                | 998,098                | 2,169,625              | 12,468,031  |   |         |                |                                   |                |
| Distribution Revs per Avg. Monthly Customer Adjusted | \$ | 211.64 \$               | 379.95 \$                | 628.14 \$                               | 684.50 \$                | 714.80 \$              | 713.48                | 709.55                | \$ 720.57             | \$ 752.16              | \$ 776.49              | \$ 857.00              | \$ 1,021.79            | \$ 1,021.79 |   |         | _              |                                   |                |
| Under/(Over) Collection                              |    | (152,963)               | 77.127                   | (764,718)                               | (371,307)                | (20.065)               | 343.788               | 680.400               | 848.367               | 903.284                | 1,274,171              | 1,473,159              | 1.361.641              |             | \$ 0.0                                  | 1590 \$ |                | Revenue Surcharge/(0<br>\$ 108.78 |                |
| 10%Cap   |    | (1,210,350)             | 1,210,350                | (1,210,350)                             | (1,210,350)              | (1,210,350)            | 1,210,350             | 1,210,350             | 1,210,350             | 1,210,350              | 1,210,350              | 1,210,350              | 1,210,350              |             | <b>\$</b> 0.0                           | .000 4  | , 54.59        | ψ 100.76                          | ψ 103.17       |
| RDM Recoveries/(Refunds)                             |    | (152,963)               | 77,127                   | (764,718)                               | (371,307)                | (20,065)               | 343,788               | 680,400               | 848,367               | 903,284                | 1,210,350              | 1,210,350              | 1,210,350              |             | \$ 0.01                                 | 1413 \$ | 48.35          | \$ 96.70                          | \$ 145.04      |
|  |    |                         |                          |   |                          |                        |                       |                       |                       |                        |                        |                        |                        |             |   |         |                |                                   |                |

46,040

526.02 \$

278.17 \$

165,851

499.06 \$

349.12 \$

101,682

1,836.09 \$

614.36 \$

Annual Revenue Surcharge/(Credit)

Annual Revenue Surcharge/(Credit)

789.03

417.26

248,776

748.58

152,523

2,754.14

921.54

23,020

263.01 \$

139.09 \$

82,925

249.53 \$

174.56 \$

50,841

918.05 \$

307.18 \$

\$ 0.01143 \$

\$ 0.00604 \$

\$ 0.00301 \$

\$ 0.00211 \$

\$ 0.01806 \$

\$ 0.00604 \$

| Small Volume Interruptible & Joint Total Small Volume                       | January<br>2,566,442 | February<br>3,251,312  | March<br>3,969,820   | April<br>887,367    | May<br>224,300     | June<br>96.936        | July<br>503.014   | August<br>339,167   | September<br>437,226   | October<br>896.917   | November<br>2,871,293 | December<br>2.476.830 | Total<br>18,520,624 |
|---|----------------------|------------------------|----------------------|---------------------|--------------------|-----------------------|-------------------|---------------------|------------------------|----------------------|-----------------------|-----------------------|---------------------|
| Rate (Less CCRC)  | 0.06042              | 0.06042                | 0.06042              | 0.06042             | 0.06042            | 0.06042               | 0.06042           | 0.06042             | 0.06042                | 0.06042              | 0.06042               | 0.06042               | 10,320,024          |
| Total Small Volume Revenues   | 155,064              | 196,444                | 239,857              | 53,615              | 13,552             | 5,857                 | 30,392            | 20,492              | 26,417                 | 54,192               | 173,484               | 149,650               | 1,119,016           |
| Small Volume Int & Joint Customers  | 379                  | 378                    | 382                  | 391                 | 398                | 390                   | 428               | 412                 | 420                    | 414                  | 415                   | 420                   | 4.827               |
| Average Monthly Customers   | 379                  | 378                    | 380                  | 383                 | 386                | 386                   | 392               | 395                 | 398                    | 399                  | 401                   | 402                   | 402                 |
| Distribution Revenues per Avg. Monthly Customers                            | \$ 409.32            | \$ 928.85 \$           | 1,557.77 \$          | 1,686.11 \$         | 1,707.40 \$        | 1,719.61 \$           | 1,771.09 \$       | 1,811.87            | \$ 1,865.33            | \$ 1,993.36          | \$ 2,419.16           | \$ 2,781.74 \$        | 2,781.74            |
| Forecasted Rev per Avg Monthly Customer                                     | \$ 432.31            | \$ 838.06 \$           | 1,197.23 \$          | 1,477.34 \$         | 1,708.40 \$        | 1,911.51 \$           | 2,093.79 \$       | 2,280.30            | \$ 2,482.58            | \$ 2,734.80          | \$ 3,050.57           | \$ 3,430.42 \$        | 3,430.42            |
| Under/(Over) Collection   | 9,265                | (36,452)               | (143,976)            | (83,353)            | 397                | 75,609                | 127,422           | 185,557             | 244,498                | 293,758              | 250,038               | 257,365               |                     |
| 10%Cap  | 136,102              | (136,102)              | (136,102)            | (136,102)           | 136,102            | 136,102               | 136,102           | 136,102             | 136,102                | 136,102              | 136,102               | 136,102               |                     |
| RDM Recoveries/(Refunds)  | 9,265                | (36,452)               | (136,102)            | (83,353)            | 397                | 75,609                | 127,422           | 136,102             | 136,102                | 136,102              | 136,102               | 136,102               |                     |
| Large Volume Interruptible & Joint  | January              | February               | March                | April               | May                | June                  | July              | August              | September              | October              | November              | December              | Total               |
| Total Large Volume  | 92,051               | 1,569,499              | 2,041,081            | 78,342              | 598,519            | 601,118               | 804,473           | 1,269,534           | 1,139,506              | 1,823,165            | 1,782,154             | 944,343               | 12,743,785          |
| Rate (Less CCRC)  | 0.02105              | 0.02105                | 0.02105              | 0.02105             | 0.02105            | 0.02105               | 0.02105           | 0.02105             | 0.02105                | 0.02105              | 0.02105               | 0.02105               |                     |
| Total Large Volume Revenues   | 1,938                | 33,038                 | 42,965               | 1,649               | 12,599             | 12,654                | 16,934            | 26,724              | 23,987                 | 38,378               | 37,514                | 19,878                | 268,257             |
| Large Volume Int & Joint Customers  | 68                   | 66                     | 66                   | 66                  | 69                 | 70                    | 98                | 85                  | 85                     | 85                   | 84                    | 81                    | 922                 |
| Average Monthly Customers Distribution Revenues per Avg. Monthly Customers  | 68<br>\$ 28.50       | 67<br>\$ 522.80 \$     | 67<br>5 1,171.84 \$  | 66<br>1,198.79 \$   | 67<br>1,379.24 \$  | 67<br>1,557.70 \$     | 72<br>1,697.28 \$ | 73<br>2,021.66      | 75<br>\$ 2,307.11      | 76<br>\$ 2,783.19    | 76<br>\$ 3,246.90     | 77<br>\$ 3,491.16 \$  | 77<br>3,491.16      |
|   |                      |                        |                      |                     |                    |                       |                   |                     |                        |                      |                       |                       |                     |
| Forecasted Rev per Avg Monthly Customer                                     | \$ 535.26            |                        |                      | 1,805.29 \$         | 2,062.93 \$        |                       | 2,496.78 \$       |                     |                        |                      |                       | \$ 4,073.45 \$        | 4,073.45            |
| Under/(Over) Collection   | 33,446               | 33,985                 | 20,384               | 40,181              | 45,671             | 48,348                | 53,681            | 46,951              | 44,056                 | 31,843               | 25,640                | 39,450                |                     |
| 10%Cap  | 27,598               | 27,598                 | 27,598               | 27,598              | 27,598             | 27,598                | 27,598            | 27,598              | 27,598                 | 27,598               | 27,598                | 27,598                |                     |
| RDM Recoveries/(Refunds)  | 27,598               | 27,598                 | 20,384               | 27,598              | 27,598             | 27,598                | 27,598            | 27,598              | 27,598                 | 27,598               | 25,640                | 27,598                |                     |
| Small Volume Transport  | January              | February               | March                | April               | May                | June                  | July              | August              | September              | October              | November              | December              | Total               |
| Total Small Volume Transport  | 790,386              | 907,103                | 1,086,059            | 297,470             | 340,080            | 227,392               | 155,116           | 119,602             | 240,651                | 268,630              | 570,588               | 279,307               | 5,282,384           |
| Rate (Less CCRC) Total Small Volume Transport Revenues                      | 0.06042<br>47,755    | 0.06042<br>54,807      | 0.06042<br>65,620    | 0.06042<br>17,973   | 0.06042<br>20.548  | 0.06042<br>13,739     | 0.06042<br>9.372  | 0.06042<br>7.226    | 0.06042                | 0.06042<br>16.231    | 0.06042<br>34,475     | 0.06042<br>16,876     | 319,162             |
| Total Small Volume Transport Revenues                                       | 47,755               | 34,007                 | 03,020               | 17,973              | 20,346             | 13,739                | 9,372             | 7,220               | 14,340                 | 10,231               | 34,473                | 10,070                | 319,102             |
| Small Volume Transport Customers  | 54                   | 50<br>52               | 50<br>51             | 51<br>51            | 50                 | 50                    | 50<br>51          | 50                  | 50                     | 51<br>51             | 50<br>50              | 68<br>52              | 623<br>52           |
| Average Monthly Customers  Distribution Revenues per Ava. Monthly Customers | 54<br>\$ 884.35      | \$ 1,972.35 \$         | 0.                   | 3,638.21 \$         | 51<br>4,055.65 \$  | 51<br>4,338.93 \$     | 4.533.67 \$       | 51<br>4,684.20      | 51<br>\$ 4.978.14      | 0.                   |                       | \$ 6,143.63 \$        | 02                  |
| 3,  |                      |                        |                      |                     |                    |                       | ,                 |                     | . ,                    | ,                    |                       |                       | .,                  |
| Forecasted Rev per Avg Monthly Customer                                     | \$ 1,093.20          |                        | \$ 2,999.95 \$       |                     | 4,301.76 \$        |                       | 5,286.18 \$       |                     |                        |                      | \$ 7,795.82           |                       | 8,762.36            |
| Under/(Over) Collection<br>10%Cap   | 9,607<br>39,285      | 6,394<br>39,285        | (12,711)<br>(39,285) | 2,891<br>39,285     | 11,223<br>39,285   | 20,687<br>39,285      | 33,971<br>39,285  | 49,935<br>39,285    | 60,380<br>39,285       | 75,355<br>39,285     | 80,906<br>39,285      | 117,406<br>39,285     |                     |
| RDM Recoveries/(Refunds)  | 9,607                | 6,394                  | (12,711)             | 2,891               | 11,223             | 20,687                | 33,971            | 39,285              | 39,285                 | 39,285               | 39,285                | 39,285                |                     |
|   |                      |                        |                      |                     |                    |                       |                   |                     |                        |                      |                       |                       |                     |
| Large Volume Transport Total Non-Flex Large Volume Transport                | January<br>9,024,483 | February<br>10,085,952 | March<br>10,435,007  | April<br>5.498.034  | May<br>7,056,433   | June<br>5.366.952     | July<br>8.646.040 | August<br>7,674,292 | September<br>7,821,189 | October<br>8,254,072 | November<br>7,217,535 | December<br>3,437,288 | Total<br>90,517,277 |
| Non-Flex Rate (Less CCRC)   | 0.02105              | 0.02105                | 0.02105              | 0.02105             | 0.02105            | 0.02105               | 0.02105           | 0.02105             | 0.02105                | 0.02105              | 0.02105               | 0.02105               | 90,317,277          |
| Non-Flex Revenues   | 189,965              | 212,309                | 219,657              | 115,734             | 148,538            | 112,974               | 181,999           | 161,544             | 164,636                | 173,748              | 151,929               | 72,355                | 1,905,389           |
| Transport LVJ-ML Flex Customer A  | 648,245              | 520,553                | 249,962              | 443,366             | 388,086            | 540,977               | 460,215           | 620,121             | 584,527                | 275,148              | 378,176               | -408,090              | 4.701.286           |
| FLEX Rate (Less CCRC)   | -0.00485             | -0.00485               | -0.00485             | -0.00485            | -0.00485           | -0.00485              | -0.00485          | -0.00485            | -0.00485               | -0.00485             | -0.00485              | -0.00485              |                     |
| FLEX Revenues   | (3,144)              | (2,525)                | (1,212)              | (2,150)             | (1,882)            | (2,624)               | (2,232)           | (3,008)             | (2,835)                | (1,334)              | (1,834)               | 1,979                 | (22,801)            |
| Transport LVI-TP Flex Customer B  | 1,141,666            | 1,013,628              | 1,157,649            | 1,146,321           | 1,217,176          | 1,016,137             | 1,154,241         | 1,058,488           | 1,158,556              | 909,178              | 1,376,017             | 1,140,573             | 13,489,630          |
| FLEX Rate (Less CCRC) FLEX Revenues   | 0.00500<br>5.708     | 0.00500<br>5,068       | 0.00500<br>5,788     | 0.00500<br>5,732    | 0.00500<br>6.086   | 0.00500<br>5.081      | 0.00500<br>5,771  | 0.00500<br>5,292    | 0.00500<br>5.793       | 0.00500<br>4.546     | 0.00500<br>6.880      | 0.00500<br>5.703      | 67,448              |
|   |                      |                        |                      |                     |                    |                       | 3,771             | 5,292               | 3,793                  | 4,540                | 0,000                 | 3,703                 |                     |
| Transport LVI-TP Flex Customer C<br>FLEX Rate (Less CCRC)                   | 1,309,057            | 957,017<br>0.00700     | 1,322,834            | 1,250,506           | 780,245<br>0.00700 | -1,058,610<br>0.00700 | 0.00700           | 0.00700             | 0.00700                | 0.00700              | 0.00700               | 0.00700               | 4,561,049           |
| FLEX Revenues   | 9,163                | 6,699                  | 9,260                | 8,754               | 5,462              | (7,410)               | -                 | -                   | -                      | -                    | -                     | -                     | 31,927              |
| Transport LVI-TP Flex Customer D  |                      |                        |                      |                     |                    | 2,477,139             | 460,250           | -568,184            | 960,399                | 1.680.141            | 1,209,026             | 1,108,499             | 7.327.270           |
| FLEX Rate (Less CCRC)   | 0.01500              | 0.01500                | 0.01500              | 0.01500             | 0.01500            | 0.01500               | 0.01500           | 0.01500             | 0.01500                | 0.01500              | 0.01500               | 0.01500               | .,,                 |
| FLEX Revenues   | -                    |                        |                      |                     |                    | 37,157                | 6,904             | (8,523)             | 14,406                 | 25,202               | 18,135                | 16,627                | 109,909             |
| Transport LVJ-TP Flex Customer E  |                      |                        | 1,073,385            | 654,892             | 616,944            | 390,518               | 578,479           | 461,576             | 516,348                | 598,016              | 689,095               | 709,839               | 6,289,092           |
| FLEX Rate (Less CCRC)   | 0.01500              | 0.01500                | 0.01500              | 0.01500             | 0.01500            | 0.01500               | 0.01500           | 0.01500             | 0.01500                | 0.01500              | 0.01500               | 0.01500               |                     |
| FLEX Revenues   | -                    | -                      | 16,101               | 9,823               | 9,254              | 5,858                 | 8,677             | 6,924               | 7,745                  | 8,970                | 10,336                | 10,648                | 94,336              |
| Transport LVI-TP Flex Customer F  |                      |                        | 761,606              | 345,771             | 346,379            | 317,210               | 242,627           | 360,991             | 339,883                | 350,226<br>-0.00298  | 365,605               | -360,580              | 3,069,718           |
|   | 0.00                 | 0.0000                 |                      |                     | 0.00000            | 0.00000               |                   |                     |                        |                      |                       |                       |                     |
| FLEX Rate (Less CCRC)   | -0.00298             | -0.00298               | -0.00298             | -0.00298<br>(1.030) | -0.00298           | -0.00298<br>(945)     | -0.00298          | -0.00298            | -0.00298               |                      | -0.00298              | -0.00298<br>1.075     | (9.148)             |
| FLEX Rate (Less CCRC)<br>FLEX Revenues                                      | -                    | -                      | (2,270)              | (1,030)             | (1,032)            | (945)                 | (723)             | (1,076)             | (1,013)                | (1,044)              | (1,090)               | 1,075                 | (9,148)             |
| FLEX Rate (Less CCRC) FLEX Revenues LVI-1 TP Transport Flex Customer G      | 133,258              | 110,234                | (2,270)<br>128,866   | (1,030)<br>84,860   | (1,032)<br>97,591  | (945)<br>58,893       | (723)<br>68,187   | (1,076)<br>174,603  | (1,013)<br>121,116     | (1,044)<br>68,641    | (1,090)               | 1,075<br>44,751       | (9,148)             |
| FLEX Rate (Less CCRC)<br>FLEX Revenues                                      | -                    | -                      | (2,270)              | (1,030)             | (1,032)            | (945)                 | (723)             | (1,076)             | (1,013)                | (1,044)              | (1,090)               | 1,075                 |                     |

| Total Large Volume Transport Revenues            | 202     | ,429         | 222,160           | 248,035           | 137,330           | 166,964           | 150,416           | 200,773               | 162,118               | 189,401                | 210,467                | 184,458                | 108,634               | 2,183,184    |           |              |             |                          |            |
|--|---------|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|-----------------------|--------------|-----------|--------------|-------------|--------------------------|------------|
| Large Volume Transport Customers                 |         | 97           | 97                | 105               | 105               | 104               | 108               | 109                   | 107                   | 108                    | 108                    | 107                    | 92                    | 1,247        |           |              |             | Therms                   |            |
| Average Monthly Customers                        |         | 97           | 97                | 100               | 101               | 102               | 103               | 104                   | 104                   | 104                    | 105                    | 105                    | 104                   | 104          |           |              | 630,489     | 1,260,978                | 1,891,467  |
| Distribution Revenues per Avg. Monthly Customers | \$ 2,08 | 6.89 \$      | 4,377.21          | \$ 6,748.74       | \$ 8,018.02       | \$ 9,614.70       | \$ 10,979.93      | \$ 12,821.92          | \$ 14,328.50          | \$ 16,080.94           | \$ 18,034.08           | \$ 19,753.06           | \$ 21,004.50          | \$ 21,004.50 |           |              |             |                          |            |
| Forecasted Rev per Avg Monthly Customer          | \$ 2,62 | 3.47 \$      | 5,066.85          | \$ 7,224.37       | \$ 8,928.29       | \$ 10,276.43      | \$ 11,400.28      | \$ 12,542.74          | \$ 13,727.02          | \$ 14,963.84           | \$ 16,505.18           | \$ 18,382.29           | \$ 20,728.54          | \$ 20,728.54 |           |              |             |                          |            |
|  | -       |              |                   | 45 500            |                   |                   |                   | (00.000)              | (57.040)              | (400 405)              | (4.45.000)             | (400.000)              | (00.400)              |              |           |              |             | venue Surcharge/(Credit) | (100.00)   |
| Under/(Over) Collection<br>10%Cap                |         | ,511<br>,748 | 66,206<br>196,748 | 45,502            | 86,930            | 63,261<br>196,748 | 40,143            | (26,602)              | (57,216)              | (106,125)              | (145,093)              | (130,223)              | (26,193)              |              | \$        | (0.00022) \$ | (135.56) \$ | (271.12) \$              | (406.68)   |
| RDM Recoveries/(Refunds)                         |         | ,748         | 66,206            | 196,748<br>45,502 | 196,748<br>86,930 | 63,261            | 196,748<br>40,143 | (196,748)<br>(26,602) | (196,748)<br>(57,216) | (196,748)<br>(106,125) | (196,748)<br>(145,093) | (196,748)<br>(130,223) | (196,748)<br>(26,193) |              | \$        | (0.00022) \$ | (135.56) \$ | (271.12) \$              | (406.68)   |
| RDM Recoveries/(Returns)                         | 51      | ,511         | 66,206            | 45,502            | 86,930            | 63,261            | 40,143            | (20,002)              | (57,216)              | (106,125)              | (145,093)              | (130,223)              | (26,193)              |              | <b>\$</b> | (0.00022) \$ | (135.56) \$ | (271.12) \$              | (406.68)   |
| Super Large Volume Interruptible & Joint         | Januar  | ,            | February          | March             | April             | May               | June              | July                  | August                | September              | October                | November               | December              | Total        |           |              |             |                          |            |
| SLV Interruptible Transport - CIP Exempt         | 24,25   | 7,240        | 21,539,594        | 23,209,500        | 16,422,026        | 11,126,837        | 4,084,314         | 7,707,374             | 12,494,074            | 8,962,005              | 13,937,997             | 13,827,470             | 8,055,911             | 165,624,342  |           |              |             |                          |            |
| Rate   | 0.0     | 0420         | 0.00420           | 0.00420           | 0.00420           | 0.00420           | 0.00420           | 0.00420               | 0.00420               | 0.00420                | 0.00420                | 0.00420                | 0.00420               |              |           |              |             |                          |            |
| Revenues   | 101     | ,880         | 90,466            | 97,480            | 68,973            | 46,733            | 17,154            | 32,371                | 52,475                | 37,640                 | 58,540                 | 58,075                 | 33,835                | 695,622      |           |              |             |                          |            |
| SLV Interruptible Transport - CIP Applicable     | -7      | 2,886        | 5,466             | 83,009            | 164,011           | -86,112           | -11,820           |                       | 1,043,750             | 185,461                | 2,964,785              | -1,711,890             | 15,543                | 2.579.317    |           |              |             |                          |            |
| Rate   |         | 0420         | 0.00420           | 0.00420           | 0.00420           | 0.00420           | 0.00420           | 0.00420               | 0.00420               | 0.00420                | 0.00420                | 0.00420                | 0.00420               | _,_,_,       |           |              |             |                          |            |
| Revenues   |         | (306)        | 23                | 349               | 689               | (362)             | (50)              |                       | 4,384                 | 779                    | 12,452                 | (7,190)                | 65                    | 10,833       |           |              |             |                          |            |
|  |         |              |                   |                   |                   |                   | . ,               |                       |                       |                        |                        |                        |                       |              |           |              |             |                          |            |
| SLV Joint Transport                              | -1,01   | 7,935        | 1,530,492         | 3,818,922         | 180,174           | 2,554,806         | 2,517,914         | 911,776               | 6,678,279             | 2,744,738              | 3,592,627              | -900,514               | 1,059,355             | 23,670,634   |           |              |             |                          |            |
| Rate   | 0.0     | 0420         | 0.00420           | 0.00420           | 0.00420           | 0.00420           | 0.00420           | 0.00420               | 0.00420               | 0.00420                | 0.00420                | 0.00420                | 0.00420               |              |           |              |             |                          |            |
| Revenues   | (4      | ,275)        | 6,428             | 16,039            | 757               | 10,730            | 10,575            | 3,829                 | 28,049                | 11,528                 | 15,089                 | (3,782)                | 4,449                 | 99,417       |           |              |             |                          |            |
| SLV-NMU I TP Transport CIP Exempt                | 4.77    | 5.162        | 4.169.803         | 5.130.841         | 5.028.428         | 770.252           | 3.906.649         | 2.415.325             | 2,047,008             | 2.209.589              | 3.642.603              | 2.316.030              | 3,225,402             | 39,637,092   |           |              |             |                          |            |
| Rate   | 0.0     | 0850         | 0.00850           | 0.00850           | 0.00850           | 0.00850           | 0.00850           | 0.00850               | 0.00850               | 0.00850                | 0.00850                | 0.00850                | 0.00850               | ,,           |           |              |             |                          |            |
| Revenues   | 40      | ,589         | 35,443            | 43,612            | 42,742            | 6,547             | 33,207            | 20,530                | 17,400                | 18,782                 | 30,962                 | 19,686                 | 27,416                | 336,915      |           |              |             |                          |            |
| SLV-NMU ITP Transport CIP Applicable             |         |              |                   |                   |                   |                   |                   |                       |                       |                        |                        |                        |                       |              |           |              |             |                          |            |
| Rate   | 0.0     | 0850         | 0.00850           | 0.00850           | 0.00850           | 0.00850           | 0.00850           | 0.00850               | 0.00850               | 0.00850                | 0.00850                | 0.00850                | 0.00850               |              |           |              |             |                          |            |
| Revenues   |         | -            | -                 | -                 | -                 | 0.00000           | -                 | -                     | -                     | 0.00000                | -                      | -                      | -                     |              |           |              |             |                          |            |
|  | -       |              |                   |                   |                   |                   |                   |                       |                       |                        |                        |                        |                       | -            |           |              |             |                          |            |
| Total Super Large Volume Revenues                | 137     | ,888,        | 132,361           | 157,480           | 113,160           | 63,648            | 60,886            | 56,731                | 102,307               | 68,729                 | 117,043                | 66,790                 | 65,765                | 1,142,787    |           |              |             |                          |            |
|  |         |              |                   |                   |                   |                   |                   |                       |                       |                        |                        |                        |                       |              |           |              |             |                          |            |
| Super Large Volume Customers                     |         | 25           | 25                | 25                | 23                | 23                | 23                | 23                    | 23                    | 23                     | 23                     | 23                     | 23                    | 282          |           |              |             | Therms                   |            |
| Average Monthly Customers                        |         | 25           | 25                | 25                | 25                | 24                | 24                | 24                    | 24                    | 24                     | 24                     | 24                     | 24                    | 24           |           |              | 4,925,774   | 9,851,548                | 14,777,322 |
| Distribution Revenues per Avg. Monthly Customers | \$ 5,51 | 5.51 \$      | 10,809.94         | \$ 17,109.15      | \$ 22,077.08      | \$ 24,980.86      | \$ 27,725.96      | \$ 30,269.91          | \$ 34,714.14          | \$ 37,740.41           | \$ 42,806.46           | \$ 45,742.25           | \$ 48,629.25          | \$ 48,629.25 |           |              |             |                          |            |
| Forecasted Rev per Avg Monthly Customer          | \$ 6,54 | 4.04 \$      | 12,391.06         | \$ 17,721.79      | \$ 21,935.61      | \$ 25,124.99      | \$ 27,916.81      | \$ 30,703.25          | \$ 33,593.01          | \$ 36,611.94           | \$ 40,376.19           | \$ 45,048.01           | \$ 50,616.16          | \$ 50,616.16 |           |              |             |                          |            |
| Hadar//Over) Collection                          | 0.0     | 712          | 40.210            | 15 500            | (2.570)           | 2 604             | 4 005             | 10.057                | (20 200)              | (20.400)               | (64.242)               | (47.400)               | E0 170                |              | s         | 0.00019 \$   |             | venue Surcharge/(Credit) | 2.855.71   |
| Under/(Over) Collection<br>10%Cap                |         | ,713<br>,806 | 40,319<br>127,806 | 15,520<br>127,806 | (3,572)           | 3,661<br>127,806  | 4,835<br>127,806  | 10,957<br>127,806     | (28,308)<br>(127,806) | (28,462)<br>(127,806)  | (61,243)<br>(127,806)  | (17,482)<br>(127,806)  | 50,170<br>127,806     |              | \$        | 0.00019 \$   | 951.90 \$   | 1,903.81 \$              | 2,855.71   |
| 10%Cap<br>RDM Recoveries/(Refunds)               |         | ,806         | 127,806<br>40.319 | 15,520            | (127,806)         | 3,661             | 127,806           | 127,806               | (127,806)             | (127,806)              | (127,806)              | (127,806)              | 127,806<br>50,170     |              | s         | 0.00019 \$   | 951.90 \$   | 1.903.81 \$              | 2.855.71   |
| VDIM Vectorelles/(Veltilles)                     | 25      | ,,, 13       | 40,319            | 15,520            | (3,572)           | 3,001             | 4,635             | 10,957                | (28,308)              | (28,462)               | (61,243)               | (17,462)               | 30,170                |              | \$        | U.UUU19 \$   | 931.9U \$   | 1,503.61 \$              | 2,000.71   |
|  |         |              |                   |                   |                   |                   |                   |                       |                       |                        |                        |                        |                       |              |           |              |             |                          |            |

646,637,743

92,499,688 92,377,045 99,053,778 51,974,619 32,322,017 23,814,204 26,525,622 38,508,504 33,339,289 48,459,469 47,062,541 #REF!

| Residential   |    | January                | February                   | March                  | April                     | May                    | June                   | July                   | August                   | September              | October                | November               | December               | Total                   | Sı | rchage<br>Rate | Low<br>Customer Usage | Average<br>Customer Usage |                      | ligh<br>ner Usage |
|---|----|------------------------|----------------------------|------------------------|---------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|----|----------------|-----------------------|---------------------------|----------------------|-------------------|
| Total Sales   |    | 34,765,333             | 40,124,031                 | 16,573,319             | 11,454,426                | 4,277,166              | 2,986,772              | 1,242,492              | 2,784,560                | 3,744,802              | 4,374,217              | 12,620,764             | 27,568,283             | 162,516,165             |    |                |                       |                           |                      |                   |
| Rate (Less CCRC)<br>Total Residential   |    | 0.21349<br>7,422,051   | 0.21349<br>8,566,079       | 0.21349<br>3,538,238   | 0.21349<br>2,445,405      | 0.21349<br>913,132     | 0.21349<br>637,646     | 0.21349<br>265,260     | 0.21349<br>594,476       | 0.21349<br>799,478     | 0.21349<br>933,852     | 0.21349<br>2,694,407   | 0.21349<br>5,885,553   | 34,695,576              |    |                |                       |                           |                      |                   |
| Residential Customers   |    | 214,889                | 217,905                    | 207,230                | 209,254                   | 208,872                | 209,506                | 208,896                | 209,731                  | 210,872                | 209,727                | 210,646                | 210,131                | 2,527,659               |    |                |                       | Therms                    |                      |                   |
| Average Monthly Customers Distribution Revenues per Avg. Monthly Customers      | \$ | 214,889<br>34.54 \$    | 216,397<br>73.88           | 213,341<br>\$ 91.53    | 212,320<br>\$ 103.48      | 211,630<br>108.14      | 211,276<br>\$ 111.34   | 210,936<br>\$ 112.77   | 210,785<br>\$ 115.67     | 210,795<br>\$ 119.46   | 210,688<br>\$ 123.95   | 210,684<br>\$ 136.75   | 210,638<br>\$ 164.72   | 210,638<br>\$ 164.72    |    |                | 386                   | 7                         | 72                   | 1,157             |
| Forecasted Rev per Avg Monthly Customer   | \$ | 35.59 \$               | 65.89                      | \$ 90.53               | \$ 104.52                 | \$ 111.02              | \$ 112.53              | \$ 112.90              | \$ 113.54                | \$ 117.76              | \$ 130.37              | \$ 152.59              | \$ 185.09              | \$ 185.09               |    |                | Anni                  | ial Revenue Surchar       | ne//Credit)          |                   |
| Under/(Over) Collection<br>10%Cap   |    | 219,330<br>3,844,071   | (1,665,899)<br>(3.844.071) | (207,681)              | 215,807<br>3,844,071      | 597,796<br>3,844,071   | 247,203<br>3,844,071   | 27,016<br>3.844.071    | (442,593)<br>(3.844.071) | (353,228)              | 1,333,710<br>3,844,071 | 3,288,923<br>3,844,071 | 4,230,584<br>3,844,071 |                         | \$ | 0.02350        |                       |                           | 13 \$                | 27.19             |
| RDM Recoveries/(Refunds)  |    | 219,330                | (1,665,899)                | (207,681)              | 215,807                   | 597,796                | 247,203                | 27,016                 | (442,593)                | (353,228)              | 1,333,710              | 3,288,923              | 3,844,071              |                         | \$ | 0.02135        | \$ 8.24               | \$ 16.                    | 47 \$                | 24.71             |
| Weather Normalization Adjustment  |    | 857,441                | 3,688,502                  | 3,865,679              | 48,278                    | 552,779                | 624,188                | 0                      | 0                        | 1,308,138              | 584,391                | 3,854,137              | -862,994               | 14,520,539              |    |                |                       |                           |                      |                   |
| Rate (Less CCRC)<br>Revenue Adjustment  |    | 0.21349<br>183.055     | 0.21349<br>787,458         | 0.21349<br>825.284     | 0.21349<br>10.307         | 0.21349<br>118,013     | 0.21349<br>133,258     | 0.21349                | 0.21349                  | 0.21349<br>279.274     | 0.21349<br>124.762     | 0.21349<br>822.820     | 0.21349 (184,241)      | 3,099,990               |    |                |                       |                           |                      |                   |
|   |    |                        | 9.353.538                  | , -                    | -,                        |                        |                        |                        | 594.476                  | 1.078.752              | 1.058.613              | 3.517.227              |                        |                         |    |                |                       |                           |                      |                   |
| Total Adjusted Revenues Distribution Revs per Avg. Monthly Customer Adjusted    | \$ | 7,605,106<br>35.39 \$  | -,,                        | 4,363,522<br>\$ 99.94  | 2,455,712<br>\$ 111.99 \$ | 1,031,145<br>117.23    | 770,904<br>\$ 121.07   | 265,260<br>\$ 122.53   | 594,476<br>\$ 125.43     | .,,                    | .,,                    | -,,                    | 5,701,312<br>\$ 179.43 | 37,795,566<br>\$ 179.43 |    |                |                       |                           |                      |                   |
| Under/(Over) Collection   |    | 41,777                 | (2.602.055)                | (1.954.278)            | (1.550.077)               | (1,288,997)            | (1.774.048)            | (2.001.287)            | (2,470,623)              | (2,657,519)            | (1.094.806)            | 53,985                 | 1,175,508              |                         | •  | 0.00653        |                       | al Revenue Surchar        | ge/(Credit)<br>04 \$ | 7.56              |
| 10%Cap  |    | 3,844,071              | (3,844,071)                | (3,844,071)            | (3,844,071)               | (3,844,071)            | (3,844,071)            | (3,844,071)            | (3,844,071)              | (3,844,071)            | (3,844,071)            | 3,844,071              | 3,844,071              |                         |    |                |                       | •                         |                      |                   |
| RDM Recoveries/(Refunds)  |    | 41,777                 | (2,602,055)                | (1,954,278)            | (1,550,077)               | (1,288,997)            | (1,774,048)            | (2,001,287)            | (2,470,623)              | (2,657,519)            | (1,094,806)            | 53,985                 | 1,175,508              |                         | \$ | 0.00653        | \$ 2.52               | \$ 5.                     | 04 \$                | 7.56              |
| Small C&I   |    | January                | February                   | March                  | April                     | May                    | June                   | July                   | August                   | September              | October                | November               | December               | Total                   |    |                |                       |                           |                      |                   |
| Total Sales<br>Rate (Less CCRC)   |    | 1,595,597<br>0.19298   | 1,618,958<br>0.19298       | 1,767,530<br>0.19298   | -1,268,058<br>0,19298     | 1,237,557<br>0.19298   | -167,053<br>0.19298    | 675,344<br>0.19298     | -324,869<br>0.19298      | -165,421<br>0.19298    | 155,308<br>0.19298     | 1,181,901<br>0,19298   | 635,520<br>0.19298     | 6,942,314               |    |                |                       |                           |                      |                   |
| Total Small C&I   |    | 307,918                | 312,427                    | 341,098                | (244,710)                 | 238,824                | (32,238)               | 130,328                | (62,693)                 | (31,923)               | 29,971                 | 228,083                | 122,643                | 1,339,728               |    |                |                       |                           |                      |                   |
| Small C&I Customers   |    | 9,010                  | 9,072                      | 8,691                  | 8.867                     | 8.691                  | 8.670                  | 8,316                  | 9.071                    | 8.743                  | 8,666                  | 8.769                  | 8,758                  | 105,324                 |    |                |                       | Therms                    |                      |                   |
| Average Monthly Customers   |    | 9,010                  | 9,041                      | 8,924                  | 8,910                     | 8,866                  | 8,834                  | 8,760                  | 8,799                    | 8,792                  | 8,780                  | 8,779                  | 8,777                  | 8,777                   |    |                | 395                   | 7                         | 91                   | 1,186             |
| Distribution Revenues per Avg. Monthly Customers                                | \$ | 34.18 \$               | 68.61                      | \$ 107.74              | \$ 80.44                  | 107.78                 | 104.52                 | \$ 120.28              | \$ 112.62                | \$ 109.08              | \$ 112.64              | \$ 138.64              | \$ 152.64              | \$ 152.64               |    |                |                       |                           |                      |                   |
| Forecasted Rev per Avg Monthly Customer   | \$ | 39.67 \$               | 71.55                      | \$ 96.58               | \$ 111.10                 | 117.84                 | \$ 119.44              |                        | \$ 120.62                | \$ 124.98              | \$ 137.59              | \$ 159.79              | \$ 195.94              | \$ 195.94               |    |                |                       | al Revenue Surchar        | ge/(Credit)          |                   |
| Under/(Over) Collection<br>10%Cap   |    | 64,875<br>228.814      | 34,733                     | (131,018)<br>(228,814) | 358,477                   | 117,601                | 174,579                | (4,682)                | 93,608                   | 185,966                | 291,641                | 246,969<br>228,814     | 505,657                |                         | \$ | 0.04265        | \$ 16.87              | \$ 33.                    | 73 \$                | 50.60             |
| RDM Recoveries/(Refunds)  |    | 64,875                 | 228,814<br>34,733          | (131,018)              | 228,814<br>228,814        | 228,814<br>117,601     | 228,814<br>174,579     | (228,814)<br>(4,682)   | 228,814<br>93,608        | 228,814<br>185,966     | 228,814<br>228,814     | 228,814                | 228,814<br>228,814     |                         | \$ | 0.01930        | \$ 7.63               | \$ 15.                    | 26 \$                | 22.90             |
| Weather Normalization Adjustment  |    | 39,388                 | 147,986                    | 443,496                | 0                         | 270,425                | 0                      | 0                      | 0                        | 0                      | 16,296                 | 393,272                | -17,190                | 1,293,674               |    |                |                       |                           |                      |                   |
| Rate (Less CCRC)<br>Revenue Adjustment  |    | 0.19298<br>7,601       | 0.19298<br>28,558          | 0.19298<br>85,586      | 0.19298                   | 0.19298<br>52,187      | 0.19298                | 0.19298                | 0.19298                  | 0.19298                | 0.19298<br>3,145       | 0.19298<br>75,894      | 0.19298 (3,317)        | 249,653                 |    |                |                       |                           |                      |                   |
|   |    |                        |                            |                        |                           |                        |                        |                        |                          |                        |                        |                        |                        |                         |    |                |                       |                           |                      |                   |
| Total Adjusted Revenues<br>Distribution Revs per Avg. Monthly Customer Adjusted | \$ | 315,519<br>35.02 \$    | 340,985<br>72.61           | 426,684<br>\$ 121.38   | (244,710)<br>\$ 94.11     | 291,010<br>127.40      | (32,238)<br>\$ 124.21  | 130,328<br>\$ 140.13   | (62,693)<br>\$ 132.39    | (31,923)<br>\$ 128.86  |                        | 303,977<br>\$ 167.45   | 119,325<br>\$ 181.08   | 1,589,381<br>\$ 181.08  |    |                |                       |                           |                      |                   |
| Under/(Over) Collection   |    | 54.949                 | (12.523)                   | (291.152)              | 198.647                   | (111.756)              | (55.814)               | (237.026)              | (137.721)                | (45.380)               | 55.873                 | (89.446)               | 173.535                |                         |    | 0.01464        |                       | al Revenue Surchar        | ge/(Credit)<br>58 \$ | 17.36             |
| 10%Cap  |    | 228,814                | (228,814)                  | (228,814)              | 228,814                   | (228,814)              | (228,814)              | (228,814)              | (228,814)                | (228,814)              | 228,814                | (228,814)              | 228,814                |                         | \$ | 0.01464        | \$ 5.79               | \$ 11.                    | D8 \$                | 17.30             |
| RDM Recoveries/(Refunds)  |    | 54,949                 | (12,523)                   | (228,814)              | 198,647                   | (111,756)              | (55,814)               | (228,814)              | (137,721)                | (45,380)               | 55,873                 | (89,446)               | 173,535                |                         | \$ | 0.01464        | \$ 5.79               | \$ 11.                    | 58 \$                | 17.36             |
|   |    |                        |                            |                        |                           |                        |                        |                        |                          |                        |                        |                        |                        |                         |    |                |                       |                           |                      |                   |
| Large C&I Total Sales   |    | January<br>18,436,051  | February<br>19,771,410     | March<br>13,104,382    | April<br>1,222,189        | May<br>7,427,216       | June<br>3,375,819      | July<br>-2,204,160     | August<br>2,320,109      | September<br>2,712,111 | October<br>3,083,252   | November<br>8,767,321  | December<br>13,725,718 | Total<br>91,741,417     |    |                |                       |                           |                      |                   |
| Rate (Less CCRC)  |    | 0.14118                | 0.14118                    | 0.14118                | 0.14118                   | 0.14118                | 0.14118                | 0.14118                | 0.14118                  | 0.14118                | 0.14118                | 0.14118                | 0.14118                |                         |    |                |                       |                           |                      |                   |
| Total Large C&I   | _  | 2,602,802              | 2,791,328                  | 1,850,077              | 172,549                   | 1,048,574              | 476,598                | (311,183)              | 327,553                  | 382,896                | 435,294                | 1,237,770              | 1,937,797              | 12,952,053              |    |                |                       |                           |                      |                   |
| Large C&I Customers   |    | 14,944                 | 14,941                     | 14,336                 | 14,388                    | 14,443                 | 14,373                 | 13,974                 | 14,968                   | 14,594                 | 14,335                 | 14,404                 | 14,372                 | 174,072                 |    |                |                       | Therms                    |                      |                   |
| Average Monthly Customers Distribution Revenues per Avg. Monthly Customers      | s  | 14,944<br>174.17 \$    | 14,943<br>360.98           | 14,740<br>\$ 491.47    | 14,652<br>\$ 506.19       | 14,610<br>579.42       | 14,571<br>\$ 613.68    | 14,486<br>\$ 595.80    | 14,546<br>\$ 615.86      | 14,551<br>\$ 641.96    | 14,530<br>\$ 672.85    | 14,518<br>\$ 758.66    | 14,506<br>\$ 892.88    | 14,506<br>\$ 892.88     |    |                | 3,162                 | 6,3                       | 24                   | 9,487             |
| Forecasted Rev per Avg Monthly Customer   | s  | 208.86 \$              |                            |                        | \$ 674.47 S               | 740.22                 |                        |                        | \$ 811.13                |                        |                        | \$ 1.039.28            |                        | \$ 1.218.82             |    |                |                       |                           |                      |                   |
|   | Ÿ  | 390.124                | 458.347                    | 840.222                | 1.875.649                 | 1.789.865              | 1.764.058              | 2.193.183              | 2.171.207                | 2 244 907              | 2 703 738              | 3.112.076              | 3 614 016              | 1,210.02                | _  | 0.03775        |                       | al Revenue Surchar        |                      | 358.14            |
| Under/(Over) Collection<br>10%Cap   |    | 390,124<br>1,351,512   | 458,347<br>1,351,512       | 840,222<br>1,351,512   | 1,875,649<br>1,351,512    | 1,789,865<br>1,351,512 | 1,764,058<br>1,351,512 | 2,193,183<br>1,351,512 | 2,171,207<br>1,351,512   | 2,244,907<br>1,351,512 | 2,703,738<br>1,351,512 | 3,112,076<br>1,351,512 | 3,614,016<br>1,351,512 |                         | \$ | 0.03775        | \$ 119.38             | \$ 238.                   | 76 \$                | 358.14            |
| RDM Recoveries/(Refunds)  |    | 390,124                | 458,347                    | 840,222                | 1,351,512                 | 1,351,512              | 1,351,512              | 1,351,512              | 1,351,512                | 1,351,512              | 1,351,512              | 1,351,512              | 1,351,512              |                         | \$ | 0.01412        | \$ 44.64              | \$ 89.                    | 29 \$                | 133.93            |
| Weather Normalization Adjustment  |    | 438,626                | 1,755,596                  | 3,026,393              | 0                         | 1,361,028              | 995,531                | 0                      | 0                        | 784,400                |                        | 2,573,641              | -402,173               | 10,878,253              |    |                |                       |                           |                      |                   |
| Rate (Less CCRC)<br>Revenue Adjustment  |    | 0.14118<br>61,925      | 0.14118<br>247,855         | 0.14118<br>427,266     | 0.14118                   | 0.14118<br>192,150     | 0.14118<br>140,549     | 0.14118                | 0.14118                  | 0.14118<br>110,742     | 0.14118<br>48,737      | 0.14118<br>363,347     | 0.14118<br>(56,779)    | 1,535,792               |    |                |                       |                           |                      |                   |
|   |    |                        |                            |                        |                           |                        |                        |                        |                          |                        |                        |                        |                        |                         |    |                |                       |                           |                      |                   |
| Total Adjusted Revenues<br>Distribution Revs per Avg. Monthly Customer Adjusted | \$ | 2,664,727<br>178.31 \$ | 3,039,183<br>381.71        | 2,277,343<br>\$ 541.47 | 172,549<br>\$ 556.50      | 1,240,724<br>643.02    | 617,147<br>\$ 687.10   | (311,183)<br>\$ 669.65 | 327,553<br>\$ 689.40     | 493,637<br>\$ 723.09   | 484,030<br>\$ 757.45   | 1,601,117<br>\$ 868.36 | 1,881,018<br>\$ 998.75 | 14,487,845<br>\$ 998.75 |    |                |                       |                           |                      |                   |
| Under/(Over) Collection   |    | 343.565                | 225.922                    | 282.972                | 1.314.894                 | 1.081.933              | 946.967                | 1.371.601              | 1.353.516                | 1.343.634              | 1.764.678              | 1.895.503              | 2.440.024              |                         | s  | 0.02549        |                       | al Revenue Surchar        | ge/(Credit)<br>20 \$ | 241.80            |
| 10%Cap  |    | 1,351,512              | 1,351,512                  | 1,351,512              | 1,351,512                 | 1,351,512              | 1,351,512              | 1,351,512              | 1,351,512                | 1,351,512              | 1,351,512              | 1,351,512              | 1,351,512              |                         |    |                |                       |                           |                      | 133.93            |
| RDM Recoveries/(Refunds)  |    | 343,565                | 225,922                    | 282,972                | 1,314,894                 | 1,081,933              | 946,967                | 1,351,512              | 1,351,512                | 1,343,634              | 1,351,512              | 1,351,512              | 1,351,512              |                         | \$ | 0.01412        | \$ 44.64              | <b>\$</b> 89.             | 29 \$                | 133.93            |
| Small Volume Interruptible & Joint  |    | January                | February                   | March                  | April                     | May                    | June                   | July                   | August                   | September              | October                | November               | December               | Total                   |    |                |                       |                           |                      |                   |

| Total Small Volume   | 3,995,419                 | 1,992,145                                | 3,605,377                                 | -2,324,143                             | 6,375,508                              | -1,041,599                   | -469,494                      | 567,941                          | 719,287                     | 681,141                     | 3,235,248            | 2,662,558             | 19,999,388                |                        |           |  |           |
|--|---------------------------|--|---|--|--|------------------------------|-------------------------------|----------------------------------|-----------------------------|-----------------------------|----------------------|-----------------------|---------------------------|------------------------|-----------|--|-----------|
| Rate (Less CCRC) Total Small Volume Revenues   | 0.06973<br>278,601        | 0.06973<br>138,912                       | 0.06973<br>251,403                        | 0.06973                                | 0.06973<br>444,564                     | 0.06973<br>(72,631)          | (32,738)                      | 0.06973<br>39,602                | 0.06973<br>50,156           | 0.06973<br>47,496           | 0.06973<br>225,594   | 0.06973<br>185,660    | 1,394,557                 |                        |           |  |           |
| Small Volume Int & Joint Customers   | 421                       | 391                                      | 435                                       | 151                                    | 782                                    | 336                          | 364                           | 607                              | 353                         | 509                         | 431                  | 437                   | 5.217                     |                        |           | Therms                                 |           |
| Average Monthly Customers  | 421                       | 406                                      | 416                                       | 350                                    | 436                                    | 419                          | 411                           | 436                              | 427                         | 435                         | 435                  | 435                   | 435                       |                        | 22,988    | 45,976                                 | 68,963    |
| Distribution Revenues per Avg. Monthly Customers   | \$ 661.76 \$              | 1,028.36                                 | \$ 1,607.97                               | \$ 1,448.15                            | \$ 2,182.15                            | 2,097.34                     | 2,058.51                      | \$ 2,031.31                      | \$ 2,191.59                 | \$ 2,260.47                 | \$ 2,779.07          | \$ 3,205.88 \$        | 3,205.88                  |                        |           |  |           |
| Forecasted Rev per Avg Monthly Customer  | \$ 480.99 \$              | 912.15                                   | \$ 1,318.33                               | \$ 1,662.91                            | \$ 1,971.74                            | 2,244.66                     | 2,457.09                      | \$ 2,658.36                      | \$ 2,892.83                 | \$ 3,137.34                 | \$ 3,410.06          | \$ 3,735.92 \$        | 3,732.32                  |                        |           |  |           |
| Under/(Over) Collection  | (79,900)                  | (51,713)                                 | (128,600)                                 | 95,139                                 | (92,580)                               | 64,232                       | 173,781                       | 274,021                          | 305,741                     | 382,315                     | 275,112              | 231,097               |                           | \$ 0.01026 \$          | 235.84 \$ | evenue Surcharge/(Credit)<br>471.67 \$ | 707.51    |
| 10%Cap<br>RDM Recoveries/(Refunds)   | (162,886)<br>(79,900)     | (162,886)<br>(51,713)                    | (162,886)<br>(128,600)                    | 162,886<br>95,139                      | (162,886)<br>(92,580)                  | 162,886<br>64,232            | 162,886<br>162,886            | 162,886<br>162,886               | 162,886<br>162,886          | 162,886<br>162,886          | 162,886<br>162,886   | 162,886<br>162,886    |                           | \$ 0.00723 \$          | 166.23 \$ | 332.45 \$                              | 498.68    |
| Now Necoveries/(Nerdinas)  | (73,300)                  | (51,715)                                 | (120,000)                                 | 33,133                                 | (82,300)                               | 04,232                       | 102,000                       | 102,000                          | 102,000                     | 102,000                     | 102,000              | 102,000               |                           | \$ 0.00725 \$          | 100.25 φ  | 332.43 ¥                               | 430.00    |
| Large Volume Interruptible & Joint   | January                   | February                                 | March                                     | April                                  | May                                    | June                         | July                          | August                           | September                   | October                     | November             | December              | Total                     |                        |           |  |           |
| Total Large Volume<br>Rate (Less CCRC)   | 1,389,729                 | 660,196<br>0.02562                       | 870,378<br>0.02562                        | 378,135<br>0.02562                     | 2,959,856<br>0.02562                   | -183,214<br>0.02562          | 582,001<br>0.02562            | 2,023,656<br>0.02562             | 796,117<br>0.02562          | 1,470,269<br>0.02562        | 2,012,056<br>0.02562 | 1,546,788<br>0.02562  | 14,505,966                |                        |           |  |           |
| Total Large Volume Revenues  | 35,605                    | 16,914                                   | 22,299                                    | 9,688                                  | 75,832                                 | (4,694)                      | 14,911                        | 51,846                           | 20,397                      | 37,668                      | 51,549               | 39,629                | 371,643                   |                        |           |  |           |
| Large Volume Int & Joint Customers   | 81                        | 72                                       | 58  | 81                                     | 132                                    | 82                           | 66                            | 114                              | 59                          | 107                         | 89                   | 93                    | 1.034                     |                        |           | Therms                                 |           |
| Average Monthly Customers  | 81                        | 77                                       | 70  | 73                                     | 85                                     | 84                           | 82                            | 86                               | 83                          | 85                          | 86                   | 86                    | 86                        |                        | 84,337    | 168,674                                | 253,011   |
| Distribution Revenues per Avg. Monthly Customers   | \$ 439.57 \$              | 682.07                                   | \$ 1,068.83                               | \$ 1,157.62                            | \$ 1,886.32                            | 1,852.90                     | 2,079.93                      | \$ 2,586.05                      | \$ 2,925.26                 | \$ 3,299.59                 | \$ 3,860.63          | \$ 4,321.43 \$        | 4,321.43                  |                        |           |  |           |
| Forecasted Rev per Avg Monthly Customer  | \$ 451.08 \$              | 861.48                                   | \$ 1,308.89                               | \$ 1,699.73                            | \$ 2,093.05                            | 2,572.47                     | 3,035.19                      | \$ 3,453.26                      | \$ 3,877.04                 | \$ 4,276.54                 | \$ 4,750.70          | \$ 5,297.41 \$        | 5,297.41                  |                        | Annual Pe | evenue Surcharge/(Credit)              |           |
| Under/(Over) Collection  | 875                       | 13,456                                   | 17,764                                    | 40,116                                 | 15,505                                 | 53,248                       | 70,689                        | 65,041                           | 71,384                      | 73,271                      | 66,755               | 73,199                |                           | \$ 0.00472 \$          | 398.08 \$ | 796.17 \$                              | 1,194.25  |
| 10%Cap<br>RDM Recoveries/(Refunds)   | 39,731<br>875             | 39,731<br>13,456                         | 39,731<br>17,764                          | 39,731<br>39,731                       | 39,731<br>15,505                       | 39,731<br>39,731             | 39,731<br>39,731              | 39,731<br>39,731                 | 39,731<br>39,731            | 39,731<br>39,731            | 39,731<br>39,731     | 39,731<br>39,731      |                           | \$ 0.00256 \$          | 216.07 \$ | 432.14 \$                              | 648.21    |
| Nomination (National)  | 0.0                       | 10,400                                   | 11,104                                    | 00,701                                 | 10,000                                 | 00,707                       | 00,701                        | 00,707                           | 00,701                      | 55,751                      | 00,701               | 00,707                |                           | \$ 0.00 <u>2</u> 00 \$ | 210.07    | 402.14                                 | 010.21    |
| Small Volume Transport   | January                   | February                                 | March                                     | April                                  | May                                    | June                         | July                          | August                           | September                   | October                     | November             | December              | Total                     |                        |           |  |           |
| Total Small Volume Transport<br>Rate (Less CCRC)   | 740,292                   | 1,463,243                                | 1,264,910                                 | 720,963<br>0.06973                     | 415,571<br>0.06973                     | 644,008<br>0.06973           | 177,426<br>0.06973            | 386,543<br>0.06973               | 413,637<br>0.06973          | 562,053<br>0.06973          | 709,499<br>0.06973   | 1,030,714             | 8,528,859                 |                        |           |  |           |
| Total Small Volume Transport Revenues  | 51,621                    | 102,032                                  | 88,202                                    | 50,273                                 | 28,978                                 | 44,907                       | 12,372                        | 26,954                           | 28,843                      | 39,192                      | 49,473               | 71,872                | 594,717                   |                        |           |  |           |
| Small Volume Transport Customers   | 61                        | 84                                       | 85  | 148                                    | 93                                     | 104                          | 78                            | 84                               | 67                          | 72                          | 75                   | 95                    | 1,046                     |                        |           | Therms                                 |           |
| Average Monthly Customers  | 61                        | 73                                       | 77  | 95                                     | 94                                     | 96                           | 93                            | 92                               | 89                          | 88                          | 86                   | 87                    | 87                        |                        | 49,016    | 98,033                                 | 147,049   |
| Distribution Revenues per Avg. Monthly Customers   | \$ 846.24 \$              | 2,104.83                                 | \$ 3,140.97                               | \$ 3,075.03                            | \$ 3,416.01                            | 3,812.62                     | 4,068.64                      | \$ 4,405.84                      | \$ 4,878.43                 | \$ 5,379.23                 | \$ 6,079.60          | \$ 6,835.83 \$        | 6,835.83                  |                        |           |  |           |
| Forecasted Rev per Avg Monthly Customer  | \$ 1,007.39 \$            | 2,058.85                                 | \$ 3,004.04                               | \$ 3,799.65                            | \$ 4,448.58                            | 4,885.09                     | 5,293.32                      | \$ 5,709.27                      | \$ 6,154.75                 | \$ 6,545.15                 | \$ 7,089.52          | \$ 7,695.36 \$        | 7,729.26                  |                        | Annual Re | evenue Surcharge/(Credit)              |           |
| Under/(Over) Collection  | 9,024                     | (2,575)                                  | (7,668)                                   | 40,579                                 | 57,824                                 | 60,058                       | 68,582                        | 72,992                           | 71,474                      | 66,457                      | 57,565               | 48,993                |                           | \$ 0.00779 \$          | 381.76 \$ | 763.53 \$                              | 1,145.29  |
| 10%Cap<br>RDM Recoveries/(Refunds)   | 43,864<br>9.024           | (43,864)<br>(2.575)                      | (43,864)<br>(7.668)                       | 43,864<br>40.579                       | 43,864<br>43,864                       | 43,864<br>43.864             | 43,864<br>43,864              | 43,864<br>43,864                 | 43,864<br>43,864            | 43,864<br>43,864            | 43,864<br>43,864     | 43,864<br>43,864      |                           | \$ 0.00697 \$          | 341.79 \$ | 683.58 \$                              | 1.025.37  |
| , ,  |                           |  |   |  |  |                              |                               |                                  |                             |                             |                      |                       |                           |                        |           |  |           |
| Large Volume Transport   | January                   | February                                 | March                                     | April                                  | May                                    | June                         | July                          | August                           | September                   | October                     | November             | December              | Total                     |                        |           |  |           |
| Total Non-Flex Large Volume Transport<br>Non-Flex Rate (Less CCRC)   | 7,232,407<br>0.02562      | 13,291,864<br>0.02562                    | 13,446,726                                | 7,882,206<br>0.02562                   | 3,916,885<br>0.02562                   | 7,394,358<br>0.02562         | 7,691,626<br>0.02562          | 6,714,308<br>0.02562             | 4,342,900<br>0.02562        | 8,030,867<br>0.02562        | 6,433,787<br>0.02562 | 10,317,215            | 96,695,150                |                        |           |  |           |
| Non-Flex Revenues  | 185,294                   | 340,538                                  | 344,505                                   | 201,942                                | 100,351                                | 189,443                      | 197,059                       | 172,021                          | 111,265                     | 205,751                     | 164,834              | 264,327               | 2,477,330                 |                        |           |  |           |
| Transport LVJ-ML Flex Customer A   | 763,539                   | 796,877                                  | 547,313                                   | 322,203                                | 608,709                                | 576,733                      | 91,199                        | 369,630                          | 684,300                     | 557,647                     | 434,201              | 386,836               | 6,139,188                 |                        |           |  |           |
| FLEX Rate (Less CCRC) FLEX Revenues  | 0.00450<br>3,436          | 0.00450<br>3,586                         | 0.00450<br>2,463                          | 0.00450<br>1,450                       | 0.00450<br>2,739                       | 0.00450<br>2,595             | 0.00450<br>410                | 0.00450<br>1,663                 | 0.00450<br>3,079            | 0.00450<br>2,509            | 0.00450<br>1,954     | 0.00450               | 27,626                    |                        |           |  |           |
|  |                           |  |   |  |  |                              |                               |                                  |                             |                             |                      | ,                     |                           |                        |           |  |           |
| Transport LVI-TP Flex Customer B<br>FLEX Rate (Less CCRC)  | 508,243<br>0.00500        | 1,461,348<br>0.00500                     | 1,323,274                                 | 1,530,885                              | (1,504,801)                            | 2,147,249<br>0.00500         | 1,053,714                     | 1,055,242                        | 1,076,691                   | 1,025,557                   | 1,170,225            | 2,214,149             | 13,061,776                |                        |           |  |           |
| FLEX Revenues  | 2,541                     | 7,307                                    | 6,616                                     | 7,654                                  | (7,524)                                | 10,736                       | 5,269                         | 5,276                            | 5,383                       | 5,128                       | 5,851                | 11,071                | 65,309                    |                        |           |  |           |
| Transport LVI-TP Flex Customer C   | 1,038,390                 | 2,335,465                                | 1,542,707                                 | 788,017                                | 1,752,832                              | 1,371,103                    | 1,157,869                     | 1,208,358                        | 1,185,925                   | 1,054,536                   | 1,405,325            | 2,448,831             | 17,289,358                |                        |           |  |           |
| FLEX Rate (Less CCRC) FLEX Revenues  | 0.00700<br>7,269          | 0.00700<br>16.348                        | 0.00700<br>10.799                         | 0.00700<br>5.516                       | 0.00700<br>12,270                      | 0.00700<br>9.598             | 0.00700<br>8.105              | 0.00700<br>8.459                 | 0.00700<br>8,301            | 0.00700<br>7,382            | 0.00700<br>9.837     | 0.00700<br>17.142     | 121,026                   |                        |           |  |           |
|  |                           |  | 10,799                                    | 5,516                                  | 12,270                                 | 9,396                        | 6,103                         | 6,439                            | 6,301                       | 1,302                       | 9,037                | 17,142                |                           |                        |           |  |           |
| Transport LVI-TP Flex Customer D<br>FLEX Rate (Less CCRC)  | (480,185)<br>0.01500      | (699,563)<br>0.01500                     | 0.01500                                   | 0.01500                                | 0.01500                                | 0.01500                      | 0.01500                       | 0.01500                          | 0.01500                     | 0.01500                     | 0.01500              | 0.01500               | (1,179,748)               |                        |           |  |           |
| FLEX Revenues  | (7,203)                   | (10,493)                                 | -   | -                                      | -                                      | -                            | -                             | -                                | -                           | -                           | -                    | -                     | (17,696)                  |                        |           |  |           |
| Transport LVJ-TP Flex Customer E   | 300,919                   | (289,903)                                | 3,193,970                                 | (560,288)                              | 740,523                                | 536,517                      | 498,224                       | 410,002                          | 563,970                     | 612,070                     | 665,364              | 644,597               | 7,315,965                 |                        |           |  |           |
| FLEX Rate (Less CCRC) FLEX Revenues  | 0.01500<br>4.514          | 0.01500                                  | 0.01500<br>47.910                         | 0.01500<br>(8.404)                     | 0.01500                                | 0.01500<br>8.048             | 0.01500<br>7.473              | 0.01500<br>6.150                 | 0.01500<br>8.460            | 0.01500<br>9.181            | 0.01500<br>9.980     | 0.01500<br>9.669      | 109,739                   |                        |           |  |           |
|  |                           |  |   |  |  |                              |                               |                                  |                             |                             |                      |                       |                           |                        |           |  |           |
| Transport LVI-TP Flex Customer F<br>FLEX Rate (Less CCRC)  | 740,833<br>0.00637        | 602,905<br>0.00637                       | 495,613<br>0.00637                        | 289,021<br>0.00637                     | 1,898,060<br>0.00637                   | (482,399)<br>0.00637         | 345,188<br>0.00637            | 354,170<br>0.00637               | 144,146<br>0.00637          | 469,824<br>0.00637          | 348,002<br>0.00637   | 362,073<br>0.00637    | 5,567,436                 |                        |           |  |           |
| FLEX Revenues  | 4,719                     | 3,841                                    | 3,157                                     | 1,841                                  | 12,091                                 | (3,073)                      | 2,199                         | 2,256                            | 918                         | 2,993                       | 2,217                | 2,306                 | 35,465                    |                        |           |  |           |
|  |                           |  |   | 6,358                                  | 15,684                                 | 111,137                      | 538,350                       | (506,730)                        | 49,326                      | 30,734                      | 80,660               | 125,101               | 1,078,593                 |                        |           |  |           |
| LVI-1 TP Transport Flex Customer G   | 122,595                   | 275,671                                  | 229,707                                   | 0,330                                  |  |                              |                               |                                  |                             |                             | 0.00552              | 0.00552               |                           |                        |           |  |           |
| FLEX Rate (Less CCRC)  | 0.00552                   | 0.00552                                  | 0.00552                                   | 0.00552                                | 0.00552                                | 0.00552                      | 0.00552                       | 0.00552                          | 0.00552                     | 0.00552                     |                      |                       | E 0E4                     |                        |           |  |           |
| FLEX Rate (Less CCRC) FLEX Revenues  | 0.00552<br>677            | 0.00552<br>1,522                         | 0.00552<br>1,268                          | 0.00552<br>35                          | 0.00552<br>87                          | 613                          | 2,972                         | (2,797)                          | 272                         | 170                         | 445                  | 691                   | 5,954                     |                        |           |  |           |
| FLEX Rate (Less CCRC)  | 0.00552                   | 0.00552                                  | 0.00552                                   | 0.00552                                | 0.00552                                |                              |                               |                                  |                             |                             |                      |                       | 5,954<br>2,824,752        |                        |           |  |           |
| FLEX Rate (Less CCRC) FLEX Revenues  Total Large Volume Transport Revenues  Large Volume Transport Customers | 0.00552<br>677<br>201,247 | 0.00552<br>1,522<br>358,299              | 0.00552<br>1,268<br>416,718               | 0.00552<br>35<br>210,034               | 0.00552<br>87<br>131,121               | 613<br>217,961<br>114        | 2,972<br>223,487              | (2,797)<br>193,028               | 272<br>137,679<br>87        | 170<br>233,113<br>97        | 445<br>195,118<br>92 | 691<br>306,946<br>113 | 2,824,752                 |                        |           | Therms                                 |           |
| FLEX Rate (Less CCRC)<br>FLEX Revenues<br>Total Large Volume Transport Revenues                              | 0.00552<br>677<br>201,247 | 0.00552<br>1,522<br>358,299<br>93<br>109 | 0.00552<br>1,268<br>416,718<br>127<br>115 | 0.00552<br>35<br>210,034<br>120<br>116 | 0.00552<br>87<br>131,121<br>114<br>116 | 613<br>217,961<br>114<br>116 | 2,972<br>223,487<br>99<br>113 | (2,797)<br>193,028<br>109<br>113 | 272<br>137,679<br>87<br>110 | 170<br>233,113<br>97<br>109 | 92<br>107            | 691<br>306,946        | 2,824,752<br>1,290<br>108 |                        | 675,776   | Therms<br>1,351,553                    | 2,027,329 |

| Forecasted Rev per Avg Monthly Customer              | \$ 2,731.05 | \$ 5,397.08    | \$ 8,076.25  | \$ 10,435.31 | \$ 13,057.77 | \$ 15,003.20 | \$ 17,182.67 | \$ 19,439.29 | \$ 21,698.11 | \$ 24,098.21 | \$ 26,465.98 | \$ 28,630.50 | \$ 28,730.30 |    |            |    |             |                          |            |
|--|-------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----|------------|----|-------------|--------------------------|------------|
|  |             |                |              |              |              |              |              |              |              |              |              |              |              |    |            |    |             | venue Surcharge/(Credit) |            |
| Under/(Over) Collection                              | 106,502     |                | (39,235)     |              | 161,567      | 167,881      | 153,660      | 205,760      | 256,688      | 264,969      | 278,833      | 235,162      |              | \$ | 0.00171 \$ | \$ | 1,154.91 \$ | 2,309.81 \$              | 3,464.72   |
| 10%Cap   | 271,990     | 271,990        | (271,990)    | 271,990      | 271,990      | 271,990      | 271,990      | 271,990      | 271,990      | 271,990      | 271,990      | 271,990      |              |    |            |    |             |                          |            |
| RDM Recoveries/(Refunds)                             | 106,502     | 25,045         | (39,235)     | 19,817       | 161,567      | 167,881      | 153,660      | 205,760      | 256,688      | 264,969      | 271,990      | 235,162      |              | \$ | 0.00171 \$ | \$ | 1,154.91 \$ | 2,309.81 \$              | 3,464.72   |
|  |             |                |              |              |              |              |              |              |              |              |              |              |              |    |            |    |             |                          |            |
| Super Large Volume Interruptible & Joint             | January     | February       | March        | April        | May          | June         | July         | August       | September    | October      | November     | December     | Total        |    |            |    |             |                          |            |
| SLV NNG Transport                                    | 13.520.93   |                | 34.599.700   |              | 6.578.609    | 13,737,679   | 19.829.025   | 19.715.276   | 20,094,031   | 11.219.430   | 18,742,675   | 17,956,853   | 224,539,533  |    |            |    |             |                          |            |
| Rate   | 0.0044      | , , , , , ,    | . ,,         |              | -,,          |              | -,,-         | -, -, -,     |              | , .,         |              |              | 224,339,333  |    |            |    |             |                          |            |
|  |             |                | 0.00448      |              | 0.00448      | 0.00448      | 0.00448      | 0.00448      | 0.00448      | 0.00448      | 0.00448      | 0.00448      |              |    |            |    |             |                          |            |
| Revenues   | 60,574      | 125,408        | 155,007      | 92,075       | 29,472       | 61,545       | 88,834       | 88,324       | 90,021       | 50,263       | 83,967       | 80,447       | 1,005,937    |    |            |    |             |                          |            |
| SLV-Consolidated Transport                           | 1,953,17    | 5,251,847      | 4,000,619    | 5,635,453    | 1,019,185    | 4,014,941    | 3,809,801    | 1,673,300    | 2,953,385    | 2,398,655    | 4,222,638    | 2,036,661    | 38.969.661   |    |            |    |             |                          |            |
| Rate   | 0.0087      |                | 0.00873      | 0.00873      | 0.00873      | 0.00873      | 0.00873      | 0.00873      | 0.00873      | 0.00873      | 0.00873      | 0.00873      |              |    |            |    |             |                          |            |
| Revenues   | 17.051      |                | 34.925       | 49,198       | 8.897        | 35.050       | 33,260       | 14.608       | 25.783       | 20.940       | 36.864       | 17.780       | 340.205      |    |            |    |             |                          |            |
|  |             | 10,010         | 0.1,020      | ,            |              |              |              | ,            |              |              |              | ,            | 0.0,200      |    |            |    |             |                          |            |
|  |             |                |              |              |              |              |              |              |              |              |              |              |              |    |            |    |             |                          |            |
| Total Super Large Volume Revenues                    | 77,625      | 171,257        | 189,932      | 141,272      | 38,370       | 96,595       | 122,094      | 102,932      | 115,804      | 71,203       | 120,831      | 98,227       | 1,346,142    |    |            |    |             |                          |            |
|  | -           |                |              |              |              |              |              |              |              |              |              |              |              |    |            |    |             |                          |            |
| Super Large Volume Customers                         | 23          | 19             | 31           | 39           | 29           | 29           | 23           | 26           | 27           | 24           | 24           | 29           | 323          |    |            |    |             | Therms                   |            |
| Average Monthly Customers                            | 23          |                | 24           | 28           | 28           | 28           | 28           | 27           | 27           | 27           | 27           | 27           | 27           |    |            |    | 4.879.800   | 9,759,599.78             | 14.639.400 |
| Distribution Revenues per Avg. Monthly Customers     | \$ 3,375.00 |                |              |              | \$ 22.087.71 | \$ 25.537.54 |              |              |              | \$ 41.743.88 |              |              | \$ 49.857.12 |    |            |    | .,,         | -,,                      | ,,         |
| Distribution Notations per 7 (ig. marking Gasternary | Ψ 0,070.00  | Ψ 11,001.02    | ♥ 10,200.02  | 20,717.07    | Q 22,001.11  | Ψ 20,001.04  | \$ 20,000.00 | ψ 04,011.01  | 00,100.72    | 41,140.00    | Ψ -10,210.00 | 40,007.12    | 40,007.12    |    |            |    |             |                          |            |
| Forecasted Rev per Avg Monthly Customer              | \$ 5.676.22 | \$ 11.457.75   | \$ 16,404,31 | \$ 21.087.91 | \$ 25,210,12 | \$ 29.473.88 | \$ 33,665,48 | \$ 38,049,41 | \$ 42,292,86 | \$ 46.700.27 | \$ 51,432,83 | \$ 56.333.89 | \$ 57.296.47 |    |            |    |             |                          |            |
| r orocasted rear par ring monthly outstanta          | Ų 0,070.EE  | Ψ 11,401.10    | Ψ 10,101.01  | \$ 21,007.01 | V 20,210.12  | Ψ 20, 110.00 | \$ 00,000.10 | ψ 00,040.41  | 42,202.00    | 4 40,700.27  | Ψ 01,402.00  | Ψ 00,000.00  | ♥ 01,E00.41  |    |            |    | Annual Re   | venue Surcharge/(Credit) |            |
| Under/(Over) Collection                              | 57,531      | (9,844)        | (46,990)     | 9,264        | 78,060       | 98,409       | 94,186       | 80,794       | 79,654       | 123,910      | 130,344      | 161.919      |              | e  | 0.00059 \$ | e  | 2,871.34 \$ | 5,742.69 \$              | 8,614.03   |
| 10%Cap   | 140.835     |                | (140,835)    | 140,835      | 140.835      | 140.835      | 140.835      | 140.835      | 140.835      | 140.835      | 140,835      | 140.835      |              | ų. | 0.00033    | •  | 2,071.54    | 3,742.03 ¥               | 0,014.03   |
| RDM Recoveries/(Refunds)                             | 57,531      |                | (46,990)     |              | 78.060       | 98,409       | 94,186       | 80,794       | 79,654       | 123,910      | 130,344      | 140,835      |              |    | 0.00051 \$ |    | 2.497.45 \$ | 4.994.89 \$              | 7,492.34   |
| KDW Recoveries/(Returids)                            | 37,331      | (9,044)        | (40,990)     | 9,264        | 70,000       | 90,409       | 34,100       | 00,794       | 79,034       | 123,910      | 130,344      | 140,033      |              | ā  | 0.00031 3  | ð  | 2,487.45 \$ | 4,994.09 p               | 7,492.34   |
|  |             |                |              |              |              |              |              |              |              |              |              |              |              |    |            |    |             |                          |            |
|  |             |                |              |              |              |              |              |              |              |              |              |              |              |    |            |    |             |                          |            |
|  |             |                |              |              |              |              |              |              |              |              |              |              |              |    |            |    |             |                          |            |
|  |             |                |              |              |              |              |              |              |              |              |              |              |              |    |            |    |             |                          |            |
|  | 00 000 000  | 110 040 413 00 | 00 505 534   | 46 630 766   | 27 740 550   | 25 022 054   | 25.040.005   | 20 754 405   | 20 245 200   | 25 725 564   | 62 020 665   | 02 (64 000   | 742 744 040  |    |            |    |             |                          |            |
|  | 86,623,272  | 116,649,413.90 | 96,565,524   | 46,629,766   | 37,718,559   | 35,022,051   | 35,018,605   | 38,751,495   | 39,315,208   | 35,725,561   | 62,029,665   | 83,661,898   | 713,711,019  |    |            |    |             |                          |            |

#### PUBLIC DOCUMENT - TRADE SECRET DATA EXCISED

#### 2018 MERC Gas Rate Design

|   | 2010 MERC Gas Rate Design   |                      |                                       |                                    |                                  |                                    |                                     |                                     |                   |                                     |                              |                            |                     |                                  |                                    |
|---|---|----------------------|---------------------------------------|------------------------------------|----------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------|-------------------------------------|------------------------------|----------------------------|---------------------|----------------------------------|------------------------------------|
| Current<br>MERC<br>Customer<br>Class  | Proposed<br>MERC<br>Customer<br>Class   | Bill<br>Counts       | Annual<br>Usage<br>(Therms)           | Daily Firm<br>Capacity<br>(Therms) | PGAC<br>Revenues<br>(\$)         | Revenues<br>Proposed Rates<br>(\$) | Gas<br>Cost<br>(\$/Therm)           | Gas<br>Cost<br>(\$/Therm)           | Customer<br>Count | Annual<br>Usage<br>(Therms)         | Monthly<br>Usage<br>(Therms) | Monthly<br>DFC<br>(Therms) |                     |                                  | PGAC<br>Revenues<br>Pre Adjustmnet |
| GS-NNG Residential Sales<br>GS-NNG Residential Farm-Tap Sales   | NNG SALES GS-NNG Residential Sales GS-NNG Residential Farm-Tap Sales  | 2,028,328<br>16,774  | 147,236,758<br>2,257,698              |                                    | 68,858,215<br>1,055,858          | 128,559,375<br>1,822,950           | \$0.46767<br>\$0.46767              | \$0.46767<br>\$0.46767              | 169,027<br>1,398  | 871<br>1,615                        | 73<br>135                    | 0                          | 4,347,901<br>66,670 | 147,236,758<br>2,257,698         | 68,871,466<br>1,056,061            |
| GS-NNG SC&I Sales<br>GS-NNG SC&I Sales  | C&I FIRM Class 1<br>Agriculture Grain Dryer - Class 1   | 80,349<br>12         | 6,397,577<br>159                      |                                    | 2,991,955<br>74                  | 6,106,788<br>348                   | \$0.46767<br>\$0.46767              | \$0.46767<br>\$0.46767              | 6,696             | 955                                 | 80                           | 0                          | 188,920             | 6,397,577                        | 2,992,531                          |
| GS-NNG SC&I Sales   | GS-NNG SC&I Farm-Tap Sales  | 1,439                | 275,134<br>62 766 433                 |                                    | 128,672                          | 223,069<br>46 086 713              | \$0.46767<br>\$0.46767              | \$0.46767<br>\$0.46767              | 120               | 2,294<br>7 129                      | 191<br>594                   | 0                          | 8,125               | 275,134<br>62 766 433            | 128,697                            |
| GS-NNG LC&I Sales<br>GS-NNG LC&I Sales<br>GS-NNG LC&I Sales   | C&I FIRM Class 2 C&I FIRM Class 3 Power Generating Unit - Class 1   | 105,654<br>208<br>24 | 62,766,433<br>2,882,958<br>2,396      |                                    | 29,353,978<br>1,348,273<br>1,121 | 46,086,713<br>1,889,024<br>2,739   | \$0.46767<br>\$0.46767<br>\$0.46767 | \$0.46767<br>\$0.46767<br>\$0.46767 | 8,805<br>17<br>2  | 7,129<br>166,325<br>1.198           | 13,860<br>100                | 0                          | 1,853,493           | 62,766,433<br>2,882,958<br>2,396 | 29,359,627<br>1,348,532<br>1,121   |
| GS-NNG LC&I Sales<br>GS-NNG LC&I Sales  | Agriculture Grain Dryer - Class 1<br>GS-NNG LC&I Farm-Tap Sales   | 24<br>2,423          | 7,552<br>3,043,620                    |                                    | 3,532<br>1,423,410               | 6,099<br>2,102,363                 | \$0.46767<br>\$0.46767              | \$0.46767<br>\$0.46767              | 2<br>202          | 3,776<br>15,074                     | 315<br>1,256                 | 0                          | 89,878              | 7,552<br>3,043,620               | 3,533<br>1,423,684                 |
| SVI-NNG Sales<br>SVI-NNG Sales  | C&I INT Class 2<br>C&I INT Class 3  | 2,856<br>387         | 9,250,562<br>5,055,493                |                                    | 3,460,265<br>1,891,058           | 4,955,875<br>2,497,326             | \$0.37406<br>\$0.37406              | \$0.37406<br>\$0.37406              | 238<br>32         | 38,868<br>156,759                   | 3,239<br>13,063              | 0                          | 273,169             | 9,250,562<br>5,055,493           | 3,461,098<br>1,891,513             |
| SVI-NNG Sales<br>SVI-NNG Sales  | Agriculture Grain Dryer - Class 1<br>Agriculture Grain Dryer - Class 2                                      | 156<br>252           | 136,341<br>782,362                    |                                    | 51,000<br>292,650                | 93,527<br>421,021                  | \$0.37406<br>\$0.37406              | \$0.37406<br>\$0.37406              | 13<br>21          | 10,488<br>37,255                    | 874<br>3,105                 | 0                          |                     | 136,341<br>782,362               | 51,012<br>292,721                  |
| LVI-NNG Sales<br>LVI-NNG Sales  | C&I INT Class 2<br>C&I INT Class 3  | 129<br>239           | 512,638<br>7,533,481                  |                                    | 191,757<br>2,817,974             | 247,542<br>3,303,714               | \$0.37406<br>\$0.37406              | \$0.37406<br>\$0.37406              | 11<br>20          | 47,687<br>378,250                   | 3,974<br>31,521              | 0                          | 15,138              | 512,638<br>7,533,481             | 191,804<br>2,818,652               |
| LVI-NNG Sales<br>LVI-NNG Sales<br>LVI-NNG Sales   | Power Generating Unit - Class 1 Agriculture Grain Dryer - Class 1   | 60<br>84<br>192      | 163,361<br>38,638<br>1,128,883        |                                    | 61,107<br>14,453<br>422,270      | 82,693<br>33,634<br>526,550        | \$0.37406<br>\$0.37406<br>\$0.37406 | \$0.37406<br>\$0.37406<br>\$0.37406 | 5<br>7<br>16      | 32,672<br>5,520<br>70,555           | 2,723<br>460<br>5,880        | 0<br>0<br>0                |                     | 163,361<br>38,638<br>1,128,883   | 61,122<br>14,456<br>422,372        |
| SVJ-NNG Sales   | Agriculture Grain Dryer - Class 2  C&I JOINT Class 2  | 36                   | 150,483                               | 11,400                             | 56,290                           | 82,466                             | \$0.37406                           | \$0.37406                           | 3                 | 50,161                              | 4,180                        | 317                        | 4,444               | 150,483                          | 56,303                             |
| GS-CONSOLIDATED Residential Sales   | CONSOLIDATED SALES GS-CONSOLIDATED Residential Sales  | 365.171              | 26.112.678                            |                                    | 10.181.333                       | 20.825.796                         | \$0.38990                           | \$0.38990                           | 30.431            | 858                                 | 72                           | 0                          | 771.107             | 26.112.678                       | \$10,315,813                       |
| GS-CONSOLIDATED SC&I Sales<br>GS-CONSOLIDATED SC&I Sales  | C&I FIRM Class 1<br>Agriculture Grain Dryer - Class 1   | 26,860<br>36         | 2,271,799<br>6,678                    |                                    | 885,774<br>2,604                 | 1,959,056<br>4,916                 | \$0.38990<br>\$0.38990              | \$0.38990<br>\$0.38990              | 2,238             | 1,015                               | 85                           | 0                          | 67,086              | 2,271,799                        | 897,474<br>2,638                   |
| GS-CONSOLIDATED LC&I Sales  | C&I FIRM Class 2  | 38,408               | 19,466,788                            |                                    | 7,590,101                        | 13,056,306                         | \$0.38990                           | \$0.38990                           | 3,201             | 6,082                               | 507                          | 0                          | 574,854             | 19,466,788                       | 7,690,355                          |
| GS-CONSOLIDATED LC&I Sales<br>GS-CONSOLIDATED LC&I Sales  | C&I FIRM Class 3<br>Agriculture Grain Dryer - Class 1   | 54<br>24             | 523,378<br>5,613                      |                                    | 204,065<br>2,189                 | 303,031<br>4,399                   | \$0.38990<br>\$0.38990              | \$0.38990<br>\$0.38990              |                   |                                     |                              |                            |                     |                                  | 206,760<br>2,217                   |
| SVI-CONSOLIDATED Sales<br>SVI-CONSOLIDATED Sales<br>SVI-CONSOLIDATED Sales                                  | C&I INT Class 2<br>C&I INT Class 3<br>Agriculture Grain Dryer - Class 1                                     | 604<br>86<br>12      | 2,895,430<br>1,620,081<br>7,987       |                                    | 914,232<br>511,541<br>2,522      | 1,330,219<br>698,988<br>5,528      | \$0.31575<br>\$0.31575<br>\$0.31575 | \$0.31575<br>\$0.31575<br>\$0.31575 | 50                | 57,525                              | 4,794                        | 0                          | 85,502              | 2,895,430                        | 929,143<br>519,884<br>2,563        |
| SVI-CONSOLIDATED Sales  | Agriculture Grain Dryer - Class 2   | 12                   | 20,706                                |                                    | 6,538                            | 10,894                             | \$0.31575                           | \$0.31575                           |                   |                                     |                              |                            |                     |                                  | 6,645                              |
| LVI-CONSOLIDATED Sales<br>LVI-CONSOLIDATED Sales<br>LVI-CONSOLIDATED Sales                                  | C&I INT Class 2<br>C&I INT Class 3<br>C&I INT Class 4   | 20<br>20<br>39       | 30,753<br>1,171,613<br>3,506,450      |                                    | 9,710<br>369,937<br>1,107,162    | 15,529<br>442,018<br>1,318,683     | \$0.31575<br>\$0.31575<br>\$0.31575 | \$0.31575<br>\$0.31575<br>\$0.31575 | 2                 | 18,452                              | 1,538                        | 0                          | 908                 | 30,753                           | 9,869<br>375,971<br>1,125,220      |
| SVJ-CONSOLIDATED Sales  | C&I JOINT Class 2   | 48                   | 253,802                               | 13,200                             | 80,138                           | 120,029                            | \$0.31575                           | \$0.31575                           | 4                 | 63,451                              | 5,288                        | 275                        | 7,495               | 253,802                          | 81,445                             |
| GS-ALBERT LEANNG Residential Sales  | ALBERT LEA-NNG SALES GS-ALBERT LEA NNG Residential Sales  | 113,698              | 8,176,714                             |                                    | 3,824,004                        | 6,871,590                          | \$0.46767                           | \$0.46767                           | 9,475             | 863                                 | 72                           | 0                          | 241,458             | 8,176,714                        | 3,824,740                          |
| GS-ALBERT LEA NNG SC&I Sales  | C&I FIRM Class 1  | 463                  | 138,322                               |                                    | 64,689                           | 103,757                            | \$0.46767                           | \$0.46767                           | 39                | 3,585                               | 299                          | 0                          | 4,085               | 138,322                          | 64,701                             |
| GS-ALBERT LEA NNG LC&I Sales<br>GS-ALBERT LEA NNG LC&I Sales  | C&I FIRM Class 2<br>C&I FIRM Class 3  | 9,539<br>22          | 3,153,414<br>556,771                  |                                    | 1,474,757<br>260,385             | 2,314,993<br>363,447               | \$0.46767<br>\$0.46767              | \$0.46767<br>\$0.46767              | 795               | 3,967                               | 331                          | 0                          | 93,120              | 3,153,414                        | 1,475,041<br>260,435               |
| SVI-ALBERT LEA NNG Sales<br>SVI-ALBERT LEA NNG Sales  | C&I INT Class 2<br>C&I INT Class 3  | 146<br>16            | 474,383<br>813,756                    |                                    | 177,448<br>304,394               | 242,048<br>392,340                 | \$0.37406<br>\$0.37406              | \$0.37406<br>\$0.37406              | 12                | 38,990                              | 3,249                        | 0                          | 14,009              | 474,383                          | 177,490<br>304,467                 |
| SVI-ALBERT LEA NNG Sales<br>SVI-ALBERT LEA NNG Sales  | Agriculture Grain Dryer - Class 1<br>Agriculture Grain Dryer - Class 2                                      | 68<br>12             | 31,921<br>34,502                      |                                    | 11,940<br>12,906                 | 21,962<br>17,739                   | \$0.37406<br>\$0.37406              | \$0.37406<br>\$0.37406              |                   |                                     |                              |                            |                     |                                  | 11,943<br>12,909                   |
| LVI-ALBERT LEA NNG Sales<br>LVI-ALBERT LEA NNG Sales  | C&I INT Class 2<br>C&I INT Class 3  | 82<br>10             | 311,565<br>1,023,986                  |                                    | 116,544<br>383,032               | 143,532<br>443,591                 | \$0.37406<br>\$0.37406              | \$0.37406<br>\$0.37406              | 7                 | 45,595                              | 3,800                        | 0                          | 9,201               | 311,565                          | 116,572<br>383,124                 |
| SVI-NNG Transport<br>SVI-NNG Transport  | NNG TRANSPORT C&I INT Class 3 C&I INT Class 4   | 157<br>47            | 1,539,532<br>1,276,029                |                                    |                                  | 211,343<br>149,802                 |                                     |                                     | 13                | 117,671                             | 9,806                        | 0                          | 45,462              | 1,539,532                        |                                    |
| LVI-NNG Transport - CIP Applicable LVI-NNG Transport - CIP Applicable                                       | C&I INT Class 3 C&I INT Class 4   | 338<br>59<br>12      | 20,563,868<br>10,621,799<br>1,604,084 |                                    |                                  | 1,304,881<br>636,214<br>97,090     |                                     |                                     | 28                | 730,078                             | 60,840                       | 0                          | 607,251             | 20,563,868                       |                                    |
| LVI-NNG Transport - CIP Applicable  SVJ-NNG Transport  SVJ-NNG Transport                                    | Agriculture Grain Dryer - Class 3  C&I JOINT Class 2  C&I JOINT Class 3                                     | 182                  | 752,266                               | 70,774<br>213,206                  |                                  | 158,540                            |                                     |                                     | 15                | 49,600                              | 4,133                        | 389                        | 22,214              | 752,266                          |                                    |
| SVJ-NNG Transport SVJ-NNG Transport LVJ-NNG Transport - CIP Applicable                                      | Agriculture Grain Dryer - Class 2  C&I JOINT Class 3  C&I JOINT Class 2                                     | 155<br>12<br>23      | 2,266,216<br>58,040<br>19,546         | 5,460<br>797                       |                                  | 357,587<br>11,609<br>8,916         |                                     |                                     | 2                 | 10,198                              | 850                          | 35                         | 577                 | 19,546                           |                                    |
| LVJ-NNG Transport - CIP Applicable<br>LVJ-NNG Transport - CIP Applicable                                    | C&I JOINT Class 3<br>C&I JOINT Class 4  | 232<br>23<br>0       | 10,440,253<br>2,954,976               | 425,680<br>120,483                 |                                  | 821,420<br>218,542                 |                                     |                                     | -                 | 10,180                              | 650                          | 33                         | 377                 | 15,540                           |                                    |
| LVJ-NNG Transport - CIP Exempt  | C&I JOINT Class 5 - CIP Exempt  | 24                   | 24,813,170                            | 552,000                            |                                  | 881,199                            |                                     |                                     | 2                 | 12,406,585                          | 1,033,882                    | 23,000                     |                     |                                  |                                    |
| SLVI-NNG Transport-CIP Exempt  SLVI-NNG Transport-CIP Applicable  | C&I INT Class 5 - CIP Exempt  C&I INT Class 4   | 169                  | 223,134,374<br>2,103,500              |                                    |                                  | 1,086,213<br>79,922                |                                     |                                     | 14                | 15,843,861                          | 1,320,322<br>87,646          | 0                          | 62.116              | 2,103,500                        |                                    |
| SLVJ-NNG Transport-CIP Exempt   | Power Generating Unit - Class 2 CIP Exempt  | 24                   | 40,225,718                            | 4,298,400                          |                                  | 482,965                            |                                     |                                     | 2                 | 20,112,859                          | 1,676,072                    | 179,100                    |                     |                                  |                                    |
| Transport for Resale<br>LVJ-NNG Flex Transport (Cust "A")   | Transport for Resale<br>LVJ-NNG Flex Transport (Cust "A")   | 12<br>12             | 206,679<br>5,824,816                  | 123,000                            |                                  | 20,656<br>231,525                  |                                     |                                     | 1<br>1            | 206,679<br>5,824,816                | 17,223<br>485,401            | 0<br>10,250                | 6,103<br>172,007    | 206,679<br>5,824,816             |                                    |
| LVI-NNG Flex Transport (Cust "B")<br>LVI-NNG Flex Transport (Cust "C")<br>LVI-NNG Flex Transport (Cust "D") | LVI-NNG Flex Transport (Cust "B")<br>LVI-NNG Flex Transport (Cust "C")<br>LVI-NNG Flex Transport (Cust "D") |                      |                                       |                                    |                                  | 0                                  |                                     |                                     | 0<br>0<br>0       | 0                                   | 0                            | 0<br>0<br>0                |                     |                                  |                                    |
| LVJ-NNG Flex Transport (Cust "E") LVJ-NNG Flex Transport (Cust "F") LVJ-NNG Flex Transport (Cust "G")       | LVJ-NNG Flex Transport (Cust "E")<br>LVJ-NNG Flex Transport (Cust "F")<br>LVJ-NNG Flex Transport (Cust "G") | 12<br>36<br>12       | 7,473,350<br>4,563,375<br>1,087,556   | 72,000<br>144,000<br>90,000        |                                  | 139,566<br>214,192<br>69,447       |                                     |                                     | 1<br>3<br>1       | 7,473,350<br>1,521,125<br>1,087,556 | 622,779<br>126,760<br>90,630 | 6,000<br>4,000<br>7,500    | 134,756<br>32,116   | 4,563,375<br>1,087,556           |                                    |
| SVI-CONSOLIDATED Transport  | CONSOLIDATED TRANSPORT C&I INT Class 2  | 59                   | 283.437                               |                                    |                                  | 48.094                             |                                     |                                     | 5                 | 57.648                              | 4.804                        | 0                          | 8.370               | 283.437                          |                                    |
| SVI-CONSOLIDATED Transport  | C&I INT Class 3   | 59<br>73<br>68       | 830,679                               |                                    |                                  | 110,459                            |                                     |                                     |                   |                                     |                              | 0                          |                     |                                  |                                    |
| LVI-CONSOLIDATED Transport<br>LVI-CONSOLIDATED Transport  | C&I INT Class 3<br>C&I INT Class 4  | 13                   | 3,580,918<br>4,245,924                |                                    |                                  | 230,216<br>250,857                 |                                     |                                     | 6                 | 631,927                             | 52,661                       |                            | 105,745             | 3,580,918                        |                                    |
| SVJ-CONSOLIDATED Transport<br>SVJ-CONSOLIDATED Transport  | C&I JOINT Class 2<br>C&I JOINT Class 3  | 197<br>18            | 1,269,335<br>423,959                  | 119,820<br>40,020                  |                                  | 234,044<br>63,584                  |                                     |                                     | 16                | 77,320                              | 6,443                        | 608                        | 37,483              | 1,269,335                        |                                    |
| LVJ-CONSOLIDATED Transport  SLVJ-CONSOLIDATED Transport-CIP Exempt  | C&I JOINT Class 3  C&I INT Class 5 - CIP Exempt   | 131<br>72            | 13,402,164<br>43,166,561              | 410,040<br>1,436,400               |                                  | 955,312<br>510,789                 |                                     |                                     | 11                | 1,227,679<br>7,194,427              | 102,307<br>599,536           | 3,130<br>19,950            | 395,766             | 13,402,164                       |                                    |
|   | ALBERT LEA-NNG TRANSPORT  |                      |                                       | .,-00,400                          |                                  |                                    |                                     |                                     |                   |                                     |                              |                            |                     |                                  |                                    |
| SVI-ALBERT LEA Transport  | C&I INT Class 3   | 24                   | 356,506                               |                                    |                                  | 45,169                             |                                     |                                     | 2                 | 178,253                             | 14,854                       | 0                          | 10,528              | 356,506                          |                                    |

2018 MERC Gas Rate Design

Opt Out

| Current<br>MERC<br>Customer<br>Class | Proposed<br>MERC<br>Customer<br>Class | Bill<br>Counts | Annual<br>Usage<br>(Therms) | Daily Firm<br>Capacity<br>(Therms) | F  | PGAC<br>Revenues<br>(\$) | Revenues<br>Proposed Rate<br>(\$) | (\$/Therm    | Gas<br>Cost<br>(\$/Therm) | Customer<br>Count | Annual<br>Usage<br>(Therms) | Monthly<br>Usage<br>(Therms) | Monthly<br>DFC<br>(Therms) |         |             | PGAC<br>Revenues<br>Pre Adjustmn |
|--------------------------------------|---------------------------------------|----------------|-----------------------------|------------------------------------|----|--------------------------|-----------------------------------|--------------|---------------------------|-------------------|-----------------------------|------------------------------|----------------------------|---------|-------------|----------------------------------|
| LVI-ALBERT LEA Transport             | C&I INT Class 3                       | 24             | 1,760,778                   |                                    |    |                          | 110,11                            |              |                           | 2                 | 880,389                     | 73,366                       | 0                          | 51,996  | 1,760,778   |                                  |
|                                      |                                       |                |                             |                                    |    |                          |                                   |              |                           |                   |                             |                              |                            |         |             |                                  |
|                                      | Residential                           | 2,507,197      | 181,526,150                 | 0                                  | \$ | 82,863,552               | \$ 156,256,76                     |              |                           | 208,933           |                             |                              |                            |         |             |                                  |
|                                      | Residential Farm Tap                  | 16,774         | 2,257,698                   | 0                                  | \$ | 1,055,858                | \$ 1,822,95                       | )            |                           | 1,398             |                             |                              |                            |         |             |                                  |
|                                      | Class 1                               | 107,672        | 8,807,698                   | 0                                  | \$ | 3,942,418                | \$ 8,169,60                       | I            |                           | 8,973             |                             |                              |                            |         |             |                                  |
|                                      | Class 1 Farm Tap                      | 1,439          | 275,134                     | 0                                  | \$ | 128,672                  | \$ 223,06                         | )            |                           | 120               |                             |                              |                            |         |             |                                  |
|                                      | Class 1 Ag                            | 416            | 234,889                     | 0                                  | \$ | 88,313                   | \$ 170,41                         | 2            |                           | 22                |                             |                              |                            |         |             |                                  |
|                                      | Class 2 - FIRM                        | 153,601        | 85,386,635                  | 0                                  | \$ | 38,418,835               | \$ 61,458,01                      |              |                           | 12,801            |                             |                              |                            |         | 281,296,935 |                                  |
|                                      | Class 2 Farm Tap                      | 2,423          | 3,043,620                   | 0                                  | \$ | 1,423,410                | \$ 2,102,36                       |              |                           | 202               |                             |                              |                            | 397,927 | 13,475,331  |                                  |
|                                      | Class 2 Ag                            | 480            | 2,024,493                   | 5,460                              | \$ | 734,364                  | \$ 987,81                         | 2            |                           | 37                |                             |                              |                            | 11,939  | 404,285     |                                  |
|                                      | Class 2 - Int                         | 4,382          | 16,204,200                  | 215,991                            | \$ | 5,006,384                | \$ 7,586,83                       | 5            |                           | 365               |                             |                              |                            | #REF!   | #REF!       |                                  |
|                                      | Class 3 - FIRM                        | 284            | 3,963,107                   | 0                                  | \$ | 1,812,723                | \$ 2,555,50                       | 2            |                           | 17                |                             |                              |                            | 762,804 | 25,831,502  |                                  |
|                                      | Class 3 Ag                            | 12             | 1,604,084                   | 0                                  | \$ | -                        | \$ 97,09                          | )            |                           | 0                 |                             |                              |                            |         |             |                                  |
|                                      | Class 3 - Interr                      | 1,978          | 72,383,283                  | 1,088,946                          | \$ | 6,277,935                | \$ 11,988,06                      | 2            |                           | 114               |                             |                              |                            | #REF!   | #REF!       |                                  |
|                                      | Class 4 - Interr                      | 205            | 24,708,678                  | 120,483                            | \$ | 1,107,162                | \$ 2,654,01                       | 3            |                           | 2                 |                             |                              |                            |         |             |                                  |
|                                      | Class 5 - Interr                      | 265            | 291,114,105                 | 1,988,400                          | \$ | -                        | \$ 2,478,20                       | I            |                           | 22                |                             |                              |                            |         |             |                                  |
|                                      | Power Generating 1                    | 84             | 165,757                     | 0                                  | \$ | 62,227                   | S 85,43                           | I            |                           | 7                 |                             |                              |                            |         |             |                                  |
|                                      | Power Generating 2                    | 24             | 40,225,718                  | 4,298,400                          | \$ | -                        | \$ 482,96                         | 5            |                           | 2                 |                             |                              |                            |         |             |                                  |
|                                      | FLEX & Transport for Resale           | 84             | 19,155,776                  | 429,000                            | \$ | -                        | \$ 675,38                         | 5            |                           | 7                 |                             |                              |                            |         |             |                                  |
|                                      | Total                                 | 2,797,320      | 753,081,025                 | 8,146,680                          | \$ | 142,921,853              | \$ 259,794,46                     | <del>-</del> |                           | 233,022           |                             |                              |                            |         |             |                                  |
|                                      |                                       |                |                             |                                    |    |                          |                                   | _            |                           |                   |                             |                              |                            |         |             |                                  |

338,813,173

# MINNESOTA ENERGY RESOURCES CORPORATION RATES BY CUSTOMER CLASS CURRENTLY AUTHORIZED MONTHLY FIXED CHARGES, DAILY FIRM CAPACITY CHARGES, AND PER THERM DISTRIBUTION RATES

| Current<br>MERC<br>Customer<br>Class   | Proposed<br>MERC<br>Customer<br>Class<br>NNG SALES   | Fixed Local Enhanced Distribution Administration Service Service (Monthly) (Monthly) | Daily Total Firm Fixed Capacit Charge (Per The (Monthly) of Demai | rm Service   | CCRC<br>(All Therms)                   | Total<br>Per Therm<br>Rate<br>(All Therms)                         |
|--|--|--|---|--|--|--|
| GS-NNG Residential Sales<br>GS-NNG Residential Farm-Tap Sales  | GS-NNG Residential Sales GS-NNG Residential Farm-Tap Sales   | \$9.50<br>\$9.50   | \$9.50<br>\$9.50  | \$ 0.21349<br>\$ 0.21349   | \$ 0.02767<br>\$ 0.02767               | \$ 0.24116<br>\$ 0.24116   |
| GS-NNG SC&I Sales<br>GS-NNG SC&I Sales<br>GS-NNG SC&I Sales  | C&I FIRM Class 1<br>Agriculture Grain Dryer - Class 1<br>GS-NNG SC&I Farm-Tap Sales  | \$18.00<br>\$18.00<br>\$18.00  | \$18.00<br>\$18.00<br>\$18.00                                     | \$ 0.19298<br>\$ 0.19298<br>\$ 0.19298                             | \$ 0.02767                             | \$ 0.22065<br>\$ 0.22065<br>\$ 0.22065                             |
| GS-NNG LC&I Sales<br>GS-NNG LC&I Sales<br>GS-NNG LC&I Sales<br>GS-NNG LC&I Sales<br>GS-NNG LC&I Sales        | C&I FIRM Class 2<br>C&I FIRM Class 3<br>Power Generating Unit - Class 1<br>Agriculture Grain Dryer - Class 1<br>GS-NNG LC&I Farm-Tap Sales | \$45.00<br>\$45.00<br>\$45.00<br>\$45.00<br>\$45.00                                  | \$45.00<br>\$45.00<br>\$45.00<br>\$45.00<br>\$45.00               | \$ 0.14118<br>\$ 0.14118<br>\$ 0.14118<br>\$ 0.14118<br>\$ 0.14118 | \$ 0.02767<br>\$ 0.02767<br>\$ 0.02767 | \$ 0.16885<br>\$ 0.16885<br>\$ 0.16885<br>\$ 0.16885<br>\$ 0.16885 |
| SVI-NNG Sales<br>SVI-NNG Sales<br>SVI-NNG Sales<br>SVI-NNG Sales   | C&I INT Class 2 C&I INT Class 3 Agriculture Grain Dryer - Class 1 Agriculture Grain Dryer - Class 2  | \$165.00<br>\$165.00<br>\$165.00<br>\$165.00   | \$165.00<br>\$165.00<br>\$165.00<br>\$165.00                      | \$ 0.06973<br>\$ 0.06973<br>\$ 0.06973<br>\$ 0.06973               | \$ 0.02767<br>\$ 0.02767               | \$ 0.09740<br>\$ 0.09740<br>\$ 0.09740<br>\$ 0.09740               |
| LVI-NNG Sales<br>LVI-NNG Sales<br>LVI-NNG Sales<br>LVI-NNG Sales<br>LVI-NNG Sales                            | C&I INT Class 2 C&I INT Class 3 Power Generating Unit - Class 1 Agriculture Grain Dryer - Class 1 Agriculture Grain Dryer - Class 2        | \$185.00<br>\$185.00<br>\$185.00<br>\$185.00<br>\$185.00                             | \$185.00<br>\$185.00<br>\$185.00<br>\$185.00<br>\$185.00          | \$ 0.02562<br>\$ 0.02562<br>\$ 0.02562<br>\$ 0.02562<br>\$ 0.02562 | \$ 0.02767                             | \$ 0.05329<br>\$ 0.05329<br>\$ 0.05329<br>\$ 0.05329<br>\$ 0.05329 |
| SVJ-NNG Sales  | C&I JOINT Class 2  | \$165.00   | \$165.00 0.3000   | \$ 0.06973   | \$ 0.02767                             | \$ 0.09740   |
| GS-CONSOLIDATED Residential Sales  | CONSOLIDATED SALES GS-CONSOLIDATED Residential Sales   | \$9.50   | \$9.50  | \$ 0.21349   | \$ 0.02767                             | \$ 0.24116   |
| GS-CONSOLIDATED SC&I Sales<br>GS-CONSOLIDATED SC&I Sales   | C&I FIRM Class 1<br>Agriculture Grain Dryer - Class 1  | \$18.00<br>\$18.00   | \$18.00<br>\$18.00  | \$ 0.19298<br>\$ 0.19298   |  | \$ 0.22065<br>\$ 0.22065   |
| GS-CONSOLIDATED LC&I Sales<br>GS-CONSOLIDATED LC&I Sales<br>GS-CONSOLIDATED LC&I Sales                       | C&I FIRM Class 2<br>C&I FIRM Class 3<br>Agriculture Grain Dryer - Class 1  | \$45.00<br>\$45.00<br>\$45.00  | \$45.00<br>\$45.00<br>\$45.00                                     | \$ 0.14118<br>\$ 0.14118<br>\$ 0.14118                             | \$ 0.02767                             | \$ 0.16885<br>\$ 0.16885<br>\$ 0.16885                             |
| SVI-CONSOLIDATED Sales<br>SVI-CONSOLIDATED Sales<br>SVI-CONSOLIDATED Sales<br>SVI-CONSOLIDATED Sales         | C&I INT Class 2 C&I INT Class 3 Agriculture Grain Dryer - Class 1 Agriculture Grain Dryer - Class 2  | \$165.00<br>\$165.00<br>\$165.00<br>\$165.00   | \$165.00<br>\$165.00<br>\$165.00<br>\$165.00                      | \$ 0.06973<br>\$ 0.06973<br>\$ 0.06973                             | \$ 0.02767<br>\$ 0.02767               | \$ 0.09740<br>\$ 0.09740<br>\$ 0.09740<br>\$ 0.09740               |
| LVI-CONSOLIDATED Sales<br>LVI-CONSOLIDATED Sales<br>LVI-CONSOLIDATED Sales                                   | C&I INT Class 2<br>C&I INT Class 3<br>C&I INT Class 4  | \$185.00<br>\$185.00<br>\$185.00   | \$185.00<br>\$185.00<br>\$185.00                                  | \$ 0.02562<br>\$ 0.02562<br>\$ 0.02562                             | \$ 0.02767                             | \$ 0.05329<br>\$ 0.05329<br>\$ 0.05329                             |
| SVJ-CONSOLIDATED Sales   | C&I JOINT Class 2  | \$165.00   | \$165.00 0.3000   | \$ 0.06973   | \$ 0.02767                             | \$ 0.09740   |
| GS-ALBERT LEA NNG Residential Sales  | ALBERT LEA-NNG SALES GS-ALBERT LEA NNG Residential Sales   | \$7.25   | \$7.25  | \$ 0.21349   | \$ 0.02767                             | \$ 0.24116   |
| GS-ALBERT LEA NNG SC&I Sales   | C&I FIRM Class 1   | \$11.50  | \$11.50   | \$ 0.19298   | \$ 0.02767                             | \$ 0.22065   |
| GS-ALBERT LEA NNG LC&I Sales<br>GS-ALBERT LEA NNG LC&I Sales   | C&I FIRM Class 2<br>C&I FIRM Class 3   | \$25.00<br>\$25.00   | \$25.00<br>\$25.00  | 0.14118<br>0.14118   | \$ 0.02767<br>\$ 0.02767               | \$ 0.16885<br>\$ 0.16885   |
| SVI-ALBERT LEA NNG Sales<br>SVI-ALBERT LEA NNG Sales<br>SVI-ALBERT LEA NNG Sales<br>SVI-ALBERT LEA NNG Sales | C&I INT Class 2 C&I INT Class 3 Agriculture Grain Dryer - Class 1 Agriculture Grain Dryer - Class 2  | \$89.50<br>\$89.50<br>\$89.50<br>\$89.50   | \$89.50<br>\$89.50<br>\$89.50<br>\$89.50                          | \$ 0.06973<br>\$ 0.06973<br>\$ 0.06973<br>\$ 0.06973               | \$ 0.02767<br>\$ 0.02767               | \$ 0.09740<br>\$ 0.09740<br>\$ 0.09740<br>\$ 0.09740               |
| LVI-ALBERT LEA NNG Sales<br>LVI-ALBERT LEA NNG Sales   | C&I INT Class 2<br>C&I INT Class 3   | \$99.50<br>\$99.50   | \$99.50<br>\$99.50  | 0.02562<br>0.02562   | \$ 0.02767<br>\$ 0.02767               | \$ 0.05329<br>\$ 0.05329   |

|   | NNG TRANSPORT   |                      |                      |                      |                    |                    |          |                    |          | Pa                 | g |
|---|---|----------------------|----------------------|----------------------|--------------------|--------------------|----------|--------------------|----------|--------------------|---|
| SVI-NNG Transport   | C&I INT Class 3   | \$170.00             | \$110.00             | \$280.00             |                    | 0.06973            | \$       | 0.02767            | \$       | 0.09740            |   |
| SVI-NNG Transport   | C&I INT Class 4   | \$170.00             | \$110.00             | \$280.00             |                    | 0.06973            | \$       | 0.02767            | \$       | 0.09740            |   |
| ·   |   |                      |                      |                      |                    |                    |          |                    |          |                    |   |
| LVI-NNG Transport - CIP Applicable                                  | C&I INT Class 3   | \$190.00             | \$110.00             | \$300.00             |                    | 0.02562            | \$       | 0.02767            | \$       | 0.05329            |   |
| LVI-NNG Transport - CIP Applicable                                  | C&I INT Class 4   | \$190.00             | \$110.00             | \$300.00             |                    | 0.02562            | \$       | 0.02767            | \$       | 0.05329            |   |
| LVI-NNG Transport - CIP Applicable                                  | Agriculture Grain Dryer - Class 3                                   | \$190.00             | \$110.00             | \$300.00             |                    | 0.02562            | \$       | 0.02767            | \$       | 0.05329            |   |
| SVJ-NNG Transport   | C&I JOINT Class 2   | \$170.00             | \$110.00             | \$280.00             | 0.30000            | 0.06973            | \$       | 0.02767            | \$       | 0.09740            |   |
| SVJ-NNG Transport   | C&I JOINT Class 3   | \$170.00             | \$110.00             | \$280.00             | 0.30000            | 0.06973            | \$       | 0.02767            | \$       | 0.09740            |   |
| SVJ-NNG Transport   | Agriculture Grain Dryer - Class 2                                   | \$170.00             | \$110.00             | \$280.00             | 0.30000            | 0.06973            | \$       | 0.02767            | \$       | 0.09740            |   |
|   |   |                      |                      |                      |                    |                    |          |                    |          |                    |   |
| LVJ-NNG Transport - CIP Applicable                                  | C&I JOINT Class 2   | \$190.00             | \$110.00             | \$300.00             | 0.30000            | 0.02562            | \$       | 0.02767            | \$       | 0.05329            |   |
| LVJ-NNG Transport - CIP Applicable                                  | C&I JOINT Class 3   | \$190.00             | \$110.00             | \$300.00             | 0.30000            | 0.02562            | \$       | 0.02767            | \$       | 0.05329            |   |
| LVJ-NNG Transport - CIP Applicable                                  | C&I JOINT Class 4   | \$190.00             | \$110.00             | \$300.00             | 0.30000            | 0.02562            | \$       | 0.02767            | \$       | 0.05329            |   |
| LVJ-NNG Transport - CIP Exempt                                      | C&I JOINT Class 5 - CIP Exempt                                      | \$190.00             | \$110.00             | \$300.00             | 0.30000            | 0.02562            |          |                    | \$       | 0.02562            |   |
| ·   | ·   |                      |                      |                      |                    |                    |          |                    |          |                    |   |
| SLVI-NNG Transport-CIP Exempt                                       | C&I INT Class 5 - CIP Exempt  | \$360.00             | \$110.00             | \$470.00             |                    | 0.00448            |          |                    | \$       | 0.00448            |   |
| CLV/INING Transport CID Applicable                                  | C&I INT Class 4   | \$360.00             | \$110.00             | \$470.00             |                    | 0.00448            | \$       | 0.02767            | \$       | 0.03215            |   |
| SLVI-NNG Transport-CIP Applicable                                   | Cal INT Class 4   | \$360.00             | \$110.00             | \$470.00             |                    | 0.00446            | Ф        | 0.02767            | Ф        | 0.03215            |   |
| SLVJ-NNG Transport-CIP Exempt                                       | Power Generating Unit - Class 2 CIP Exempt                          | \$360.00             | \$110.00             | \$470.00             | 0.06200            | 0.00448            |          |                    | \$       | 0.00448            |   |
|   | •   |                      |                      |                      |                    |                    |          |                    |          |                    |   |
| Transport for Resale  | Transport for Resale  | \$190.00             | \$110.00             | \$300.00             |                    | 0.04661            | \$       | 0.02767            | \$       | 0.07428            |   |
| LVJ-NNG Flex Transport (Cust "A")                                   | LVJ-NNG Flex Transport (Cust "A")                                   | \$190.00             | \$110.00             | \$300.00             | 0.30000            | 0.00450            | \$       | 0.02767            | \$       | 0.03217            |   |
| LVI-NNG Flex Transport (Cust "B")                                   | LVI-NNG Flex Transport (Cust "B")                                   | \$190.00             | \$110.00             | \$300.00             |                    | 0.00500            |          |                    | \$       | 0.00500            |   |
| LVI-NNG Flex Transport (Cust "C")                                   | LVI-NNG Flex Transport (Cust "C")                                   | \$190.00             | \$110.00             | \$300.00             |                    | 0.00700            |          |                    | \$       | 0.00700            |   |
| LVI-NNG Flex Transport (Cust "D")                                   | LVI-NNG Flex Transport (Cust "D")                                   | \$190.00             | \$110.00             | \$300.00             | 0.00000            | 0.01500            |          |                    | \$<br>\$ | 0.01500            |   |
| LVJ-NNG Flex Transport (Cust "E")                                   | LVJ-NNG Flex Transport (Cust "E")                                   | \$190.00             | \$110.00<br>\$110.00 | \$300.00<br>\$300.00 | 0.30000<br>0.30000 | 0.01500<br>0.00637 | •        | 0.00707            | \$       | 0.01500            |   |
| LVJ-NNG Flex Transport (Cust "F") LVJ-NNG Flex Transport (Cust "G") | LVJ-NNG Flex Transport (Cust "F") LVJ-NNG Flex Transport (Cust "G") | \$190.00<br>\$190.00 | \$110.00             |                      | 0.30000            | 0.00552            | \$<br>\$ | 0.02767<br>0.02767 | э<br>\$  | 0.03404<br>0.03319 |   |
| LVJ-NNG Flex Transport (Cust G )                                    | LVJ-NNG Flex Transport (Cust G )                                    | \$190.00             | \$110.00             | \$300.00             | 0.30000            | 0.00552            | Ф        | 0.02767            | Ф        | 0.03319            |   |
|   | CONSOLIDATED TRANSPORT  |                      |                      |                      |                    |                    |          |                    |          |                    |   |
| SVI-CONSOLIDATED Transport  | C&I INT Class 2   | \$170.00             | \$110.00             | \$280.00             |                    | 0.06973            | \$       | 0.02767            | \$       | 0.09740            |   |
| SVI-CONSOLIDATED Transport  | C&I INT Class 3   | \$170.00             | \$110.00             | \$280.00             |                    | 0.06973            | \$       | 0.02767            | \$       | 0.09740            |   |
| LVI-CONSOLIDATED Transport  | C&I INT Class 3   | \$190.00             | \$110.00             | \$300.00             |                    | 0.02562            | \$       | 0.02767            | \$       | 0.05329            |   |
| LVI-CONSOLIDATED Transport  | C&I INT Class 4   | \$190.00             | \$110.00             | \$300.00             |                    | 0.02562            | \$       | 0.02767            | \$       | 0.05329            |   |
|   |   | *******              | *******              | *******              |                    |                    | •        |                    | •        | ******             |   |
| SVJ-CONSOLIDATED Transport  | C&I JOINT Class 2   | \$170.00             | \$110.00             | \$280.00             | 0.30000            | 0.06973            | \$       | 0.02767            | \$       | 0.09740            |   |
| SVJ-CONSOLIDATED Transport  | C&I JOINT Class 3   | \$170.00             | \$110.00             | \$280.00             | 0.30000            | 0.06973            | \$       | 0.02767            | \$       | 0.09740            |   |
| LVJ-CONSOLIDATED Transport  | C&I JOINT Class 3   | \$190.00             | \$110.00             | \$300.00             | 0.30000            | 0.02562            | \$       | 0.02767            | \$       | 0.05329            |   |
| Evo dondocion Lo Hansport   | Caroniti Ciass o  | ψ130.00              | ψ110.00              | ψουο.υυ              | 0.30000            | 0.02302            | Ψ        | 3.02101            | φ        | 0.00020            |   |
| SLVJ-CONSOLIDATED Transport-CIP Exempt                              | C&I INT Class 5 - CIP Exempt  | \$360.00             | \$110.00             | \$470.00             | 0.06200            | 0.00873            |          |                    | \$       | 0.00873            |   |
|   | ALBERT LEA-NNG TRANSPORT  |                      |                      |                      |                    |                    |          |                    |          |                    |   |
| SVI-ALBERT LEA Transport  | C&I INT Class 3   | \$170.00             | \$110.00             | \$280.00             |                    | 0.06973            | \$       | 0.02767            | \$       | 0.09740            |   |
| OVI ALDERT LEA Hansport   | Out 1111 Oldos 0  | ψ170.00              | ψ110.00              | Ψ200.00              |                    | 0.00373            | Ψ        | 3.02101            | φ        | J.UJ/ 4U           |   |
| LVI-ALBERT LEA Transport  | C&I INT Class 3   | \$190.00             | \$110.00             | \$300.00             |                    | 0.02562            | \$       | 0.02767            | \$       | 0.05329            |   |
|   |   |                      |                      |                      |                    |                    |          |                    |          |                    |   |

# MINNESOTA ENERGY RESOURCES CORPORATION RATES BY CUSTOMER CLASS PROPOSED MONTHLY FIXED CHARGES, DAILY FIRM CAPACITY CHARGES, AND PER THERM DISTRIBUTION RATES

|  | MERC<br>Customer<br>Class<br>NNG SALES  | Fixed Local Enhanced Distribution Administrati Service Service (Monthly) (Monthly) | on Fixed<br>Charge (                                     | Daily<br>Firm<br>Capacity<br>(Per Therm<br>of Demand) | Volumetric<br>Local<br>Distribution<br>Service<br>(All Therms)     | CCRC<br>(All Therms)                   | Total<br>Per Therm<br>Rate<br>(All Therms)                         |
|--|---|--|--|---|--|--|--|
| GS-NNG Residential Sales<br>GS-NNG Residential Farm-Tap Sales  | GS-NNG Residential Sales<br>GS-NNG Residential Farm-Tap Sales   | \$10.35<br>\$10.35   | \$10.35<br>\$10.35                                       |   | \$ 0.23331<br>\$ 0.23331   | \$ 0.02953<br>\$ 0.02953               | \$ 0.26284<br>\$ 0.26284   |
| GS-NNG SC&I Sales<br>GS-NNG SC&I Sales<br>GS-NNG SC&I Sales  | C&I FIRM Class 1<br>Agriculture Grain Dryer - Class 1<br>GS-NNG SC&I Farm-Tap Sales   | \$19.62<br>\$19.62<br>\$19.62  | \$19.62<br>\$19.62<br>\$19.62                            |   | \$ 0.21096<br>\$ 0.21096<br>\$ 0.21096                             | \$ 0.02953                             | \$ 0.24049<br>\$ 0.24049<br>\$ 0.24049                             |
| GS-NNG LC&I Sales<br>GS-NNG LC&I Sales<br>GS-NNG LC&I Sales<br>GS-NNG LC&I Sales<br>GS-NNG LC&I Sales        | C&I FIRM Class 2 C&I FIRM Class 3 Power Generating Unit - Class 1 Agriculture Grain Dryer - Class 1 GS-NNG LC&I Farm-Tap Sales      | \$49.05<br>\$49.05<br>\$49.05<br>\$49.05<br>\$49.05                                | \$49.05<br>\$49.05<br>\$49.05<br>\$49.05<br>\$49.05      |   | \$ 0.15450   | \$ 0.02953<br>\$ 0.02953<br>\$ 0.02953 | \$ 0.18403<br>\$ 0.18403<br>\$ 0.18403<br>\$ 0.18403<br>\$ 0.18403 |
| SVI-NNG Sales<br>SVI-NNG Sales<br>SVI-NNG Sales<br>SVI-NNG Sales   | C&I INT Class 2 C&I INT Class 3 Agriculture Grain Dryer - Class 1 Agriculture Grain Dryer - Class 2                                 | \$179.83<br>\$179.83<br>\$179.83<br>\$179.83                                       | \$179.83<br>\$179.83<br>\$179.83<br>\$179.83             |   |  | \$ 0.02953<br>\$ 0.02953               | \$ 0.10616<br>\$ 0.10616<br>\$ 0.10616<br>\$ 0.10616               |
| LVI-NNG Sales<br>LVI-NNG Sales<br>LVI-NNG Sales<br>LVI-NNG Sales<br>LVI-NNG Sales                            | C&I INT Class 2 C&I INT Class 3 Power Generating Unit - Class 1 Agriculture Grain Dryer - Class 1 Agriculture Grain Dryer - Class 2 | \$201.63<br>\$201.63<br>\$201.63<br>\$201.63<br>\$201.63                           | \$201.63<br>\$201.63<br>\$201.63<br>\$201.63<br>\$201.63 |   | \$ 0.02855<br>\$ 0.02855<br>\$ 0.02855<br>\$ 0.02855<br>\$ 0.02855 | \$ 0.02953<br>\$ 0.02953<br>\$ 0.02953 | \$ 0.05808<br>\$ 0.05808<br>\$ 0.05808<br>\$ 0.05808<br>\$ 0.05808 |
| SVJ-NNG Sales  | C&I JOINT Class 2   | \$179.83   | \$179.83   | 0.32697   | \$ 0.07663   | \$ 0.02953                             | \$ 0.10616   |
| GS-CONSOLIDATED Residential Sales  | CONSOLIDATED SALES GS-CONSOLIDATED Residential Sales  | \$10.35  | \$10.35  |   | \$ 0.23331   | \$ 0.02953                             | \$ 0.26284   |
| GS-CONSOLIDATED SC&I Sales<br>GS-CONSOLIDATED SC&I Sales   | C&I FIRM Class 1<br>Agriculture Grain Dryer - Class 1   | \$19.62<br>\$19.62   | \$19.62<br>\$19.62                                       |   | \$ 0.21096<br>\$ 0.21096   |  | \$ 0.24049<br>\$ 0.24049   |
| GS-CONSOLIDATED LC&I Sales<br>GS-CONSOLIDATED LC&I Sales<br>GS-CONSOLIDATED LC&I Sales                       | C&I FIRM Class 2 C&I FIRM Class 3 Agriculture Grain Dryer - Class 1   | \$49.05<br>\$49.05<br>\$49.05  | \$49.05<br>\$49.05<br>\$49.05                            |   | \$ 0.15450<br>\$ 0.15450<br>\$ 0.15450                             | \$ 0.02953                             | \$ 0.18403<br>\$ 0.18403<br>\$ 0.18403                             |
| SVI-CONSOLIDATED Sales<br>SVI-CONSOLIDATED Sales<br>SVI-CONSOLIDATED Sales<br>SVI-CONSOLIDATED Sales         | C&I INT Class 2 C&I INT Class 3 Agriculture Grain Dryer - Class 1 Agriculture Grain Dryer - Class 2                                 | \$179.83<br>\$179.83<br>\$179.83<br>\$179.83                                       | \$179.83<br>\$179.83<br>\$179.83<br>\$179.83             |   | \$ 0.07663<br>\$ 0.07663<br>\$ 0.07663<br>\$ 0.07663               | \$ 0.02953<br>\$ 0.02953               | \$ 0.10616<br>\$ 0.10616<br>\$ 0.10616<br>\$ 0.10616               |
| LVI-CONSOLIDATED Sales<br>LVI-CONSOLIDATED Sales<br>LVI-CONSOLIDATED Sales                                   | C&I INT Class 2 C&I INT Class 3 C&I INT Class 4   | \$201.63<br>\$201.63<br>\$201.63   | \$201.63<br>\$201.63<br>\$201.63                         |   | \$ 0.02855<br>\$ 0.02855<br>\$ 0.02855                             | \$ 0.02953<br>\$ 0.02953               | \$ 0.05808<br>\$ 0.05808<br>\$ 0.05808                             |
| SVJ-CONSOLIDATED Sales   | C&I JOINT Class 2   | \$179.83   | \$179.83   | 0.32697   | \$ 0.07663   | \$ 0.02953                             | \$ 0.10616   |
| GS-ALBERT LEA NNG Residential Sales  | ALBERT LEA-NNG SALES GS-ALBERT LEA NNG Residential Sales  | \$7.90   | \$7.90   |   | \$ 0.23331   | \$ 0.02953                             | \$ 0.26284   |
| GS-ALBERT LEA NNG SC&I Sales   | C&I FIRM Class 1  | \$12.53  | \$12.53  |   | \$ 0.21096   | \$ 0.02953                             | \$ 0.24049   |
| GS-ALBERT LEA NNG LC&I Sales<br>GS-ALBERT LEA NNG LC&I Sales   | C&I FIRM Class 2<br>C&I FIRM Class 3  | \$27.25<br>\$27.25   | \$27.25<br>\$27.25                                       |   | \$ 0.15450<br>\$ 0.15450   | \$ 0.02953<br>\$ 0.02953               | \$ 0.18403<br>\$ 0.18403   |
| SVI-ALBERT LEA NNG Sales<br>SVI-ALBERT LEA NNG Sales<br>SVI-ALBERT LEA NNG Sales<br>SVI-ALBERT LEA NNG Sales | C&I INT Class 2 C&I INT Class 3 Agriculture Grain Dryer - Class 1 Agriculture Grain Dryer - Class 2                                 | \$97.55<br>\$97.55<br>\$97.55<br>\$97.55   | \$97.55<br>\$97.55<br>\$97.55<br>\$97.55                 |   |  | \$ 0.02953<br>\$ 0.02953               | \$ 0.10616<br>\$ 0.10616<br>\$ 0.10616<br>\$ 0.10616               |
| LVI-ALBERT LEA NNG Sales<br>LVI-ALBERT LEA NNG Sales   | C&I INT Class 2<br>C&I INT Class 3  | \$108.45<br>\$108.45   | \$108.45<br>\$108.45                                     |   | \$ 0.02855<br>\$ 0.02855   |  | \$ 0.05808<br>\$ 0.05808   |

|  | NNG TRANSPORT                              |                | , ,             |  |    |         |    |         |    |         |    | Schedu         |
|--|--|----------------|-----------------|--|----|---------|----|---------|----|---------|----|----------------|
| SVI-NNG Transport                      | C&I INT Class 3                            | \$185.28       | \$119.89        | \$305.17                                 |    |         | \$ | 0.07663 | •  | 0.02953 | \$ | 0.10616 Page 4 |
| SVI-NNG Transport                      | C&I INT Class 3                            | \$185.28       | \$119.89        | \$305.17                                 |    |         |    | 0.07663 |    | 0.02953 | \$ | 0.10616        |
| SVI-INING Transport                    | Cal INT Class 4                            | φ100.20        | \$119.09        | φ305.1 <i>1</i>                          |    |         | Ф  | 0.07663 | Ф  | 0.02955 | Ф  | 0.10616        |
| LVI-NNG Transport - CIP Applicable     | C&I INT Class 3                            | \$207.08       | \$119.89        | \$326.97                                 |    |         | \$ | 0.02855 | \$ | 0.02953 | \$ | 0.05808        |
| LVI-NNG Transport - CIP Applicable     | C&I INT Class 4                            | \$207.08       | \$119.89        | \$326.97                                 |    |         |    |         | \$ | 0.02953 | \$ | 0.05808        |
| LVI-NNG Transport - CIP Applicable     | Agriculture Grain Dryer - Class 3          | \$207.08       | \$119.89        | \$326.97                                 |    |         | Ψ  | 0.02855 |    | 0.02953 | \$ | 0.05808        |
| LVI-NNG Transport - CIP Applicable     | Agriculture Grain Diyer - Class 3          | \$207.00       | \$119.09        | \$320.9 <i>1</i>                         |    |         | Ф  | 0.02000 | Ф  | 0.02955 | Ф  | 0.05606        |
| SVJ-NNG Transport                      | C&I JOINT Class 2                          | \$185.28       | \$119.89        | \$305.17                                 | \$ | 0.32697 | \$ | 0.07663 | \$ | 0.02953 | \$ | 0.10616        |
| SVJ-NNG Transport                      | C&I JOINT Class 3                          | \$185.28       | \$119.89        | \$305.17                                 | \$ | 0.32697 |    | 0.07663 |    | 0.02953 | \$ | 0.10616        |
| SVJ-NNG Transport                      | Agriculture Grain Dryer - Class 2          | \$185.28       | \$119.89        | \$305.17                                 | \$ | 0.32697 |    | 0.07663 |    | 0.02953 | \$ | 0.10616        |
| 3 V3-NNG Transport                     | Agriculture Grain Diyer - Class 2          | φ103.20        | ψ113.03         | φ303.17                                  | Φ  | 0.32097 | Φ  | 0.07003 | φ  | 0.02933 | φ  | 0.10010        |
| LVJ-NNG Transport - CIP Applicable     | C&I JOINT Class 2                          | \$207.08       | \$119.89        | \$326.97                                 | \$ | 0.32697 | \$ | 0.02855 | \$ | 0.02953 | \$ | 0.05808        |
| LVJ-NNG Transport - CIP Applicable     | C&I JOINT Class 3                          | \$207.08       | \$119.89        | \$326.97                                 | \$ | 0.32697 | \$ | 0.02855 | \$ | 0.02953 | \$ | 0.05808        |
| LVJ-NNG Transport - CIP Applicable     | C&I JOINT Class 4                          | \$207.08       | \$119.89        | \$326.97                                 | \$ | 0.32697 |    | 0.02855 |    | 0.02953 | \$ | 0.05808        |
| Eve titto Transport on Applicable      | Out boll the blass 4                       | Ψ201.00        | ψ110.00         | ψ020.51                                  | Ψ  | 0.02007 | Ψ  | 0.02000 | Ψ  | 0.02000 | Ψ  | 0.00000        |
| LVJ-NNG Transport - CIP Exempt         | C&I JOINT Class 5 - CIP Exempt             | \$207.08       | \$119.89        | \$326.97                                 | \$ | 0.32697 | \$ | 0.02792 |    |         | \$ | 0.02792        |
|  | · · · · · · · · · · · · · · · · · · ·      | *              | •               | ** | •  |         | •  |         |    |         | •  |                |
| SLVI-NNG Transport-CIP Exempt          | C&I INT Class 5 - CIP Exempt               | \$392.36       | \$119.89        | \$512.25                                 |    |         | \$ | 0.00448 |    |         | \$ | 0.00448        |
|  |  |                |                 |  |    |         |    |         |    |         |    |                |
| SLVI-NNG Transport-CIP Applicable      | C&I INT Class 4                            | \$392.36       | \$119.89        | \$512.25                                 |    |         | \$ | 0.00262 | \$ | 0.02953 | \$ | 0.03215        |
|  |  |                |                 |  |    |         | _  |         |    |         | _  |                |
| SLVJ-NNG Transport-CIP Exempt          | Power Generating Unit - Class 2 CIP Exempt | \$392.36       | \$119.89        | \$512.25                                 | \$ | 0.06757 | \$ | 0.00448 |    |         | \$ | 0.00448        |
| Transport for Resale                   | Transport for Resale                       | \$207.08       | \$119.89        | \$326.97                                 |    |         | \$ | 0.05143 | •  | 0.02953 | \$ | 0.08096        |
|  |  |                | \$119.89        | \$326.97<br>\$326.97                     | Φ. | 0.32697 |    | 0.00143 |    | 0.02953 | \$ | 0.03217        |
| LVJ-NNG Flex Transport (Cust "A")      | LVJ-NNG Flex Transport (Cust "A")          | \$207.08       |                 |  | Ф  | 0.32697 |    |         | Þ  | 0.02953 | Þ  |                |
| LVI-NNG Flex Transport (Cust "B")      | LVI-NNG Flex Transport (Cust "B")          | \$207.08       | \$119.89        | \$326.97                                 |    |         |    | 0.00500 |    |         | \$ | 0.00500        |
| LVI-NNG Flex Transport (Cust "C")      | LVI-NNG Flex Transport (Cust "C")          | \$207.08       | \$119.89        | \$326.97                                 |    |         |    | 0.00700 |    |         | \$ | 0.00700        |
| LVI-NNG Flex Transport (Cust "D")      | LVI-NNG Flex Transport (Cust "D")          | \$207.08       | \$119.89        | \$326.97                                 |    |         | \$ | 0.01500 |    |         | \$ | 0.01500        |
| LVJ-NNG Flex Transport (Cust "E")      | LVJ-NNG Flex Transport (Cust "E")          | \$207.08       | \$119.89        | \$326.97                                 | \$ | 0.32697 | \$ | 0.01500 |    |         | \$ | 0.01500        |
| LVJ-NNG Flex Transport (Cust "F")      | LVJ-NNG Flex Transport (Cust "F")          | \$207.08       | \$119.89        | \$326.97                                 | \$ | 0.32697 | \$ | 0.00451 | \$ | 0.02953 | \$ | 0.03404        |
| LVJ-NNG Flex Transport (Cust "G")      | LVJ-NNG Flex Transport (Cust "G")          | \$207.08       | \$119.89        | \$326.97                                 | \$ | 0.32697 | \$ | 0.00366 | \$ | 0.02953 | \$ | 0.03319        |
|  |  |                |                 |  |    |         |    |         |    |         |    |                |
|  | CONSOLIDATED TRANSPORT                     |                |                 |  |    |         | _  |         |    |         | _  |                |
| SVI-CONSOLIDATED Transport             | C&I INT Class 2                            | \$185.28       | \$119.89        | \$305.17                                 |    |         |    | 0.07663 |    | 0.02953 | \$ | 0.10616        |
| SVI-CONSOLIDATED Transport             | C&I INT Class 3                            | \$185.28       | \$119.89        | \$305.17                                 |    |         | \$ | 0.07663 | \$ | 0.02953 | \$ | 0.10616        |
| LVI CONCOLIDATED Torrord               | COLINIT CI 2                               | <b>COOT OO</b> | C440.00         | ¢000.07                                  |    |         | •  | 0.00055 | •  | 0.00050 | •  | 0.05000        |
| LVI-CONSOLIDATED Transport             | C&I INT Class 3                            | \$207.08       | \$119.89        | \$326.97                                 |    |         |    | 0.02855 |    | 0.02953 | \$ | 0.05808        |
| LVI-CONSOLIDATED Transport             | C&I INT Class 4                            | \$207.08       | \$119.89        | \$326.97                                 |    |         | \$ | 0.02855 | \$ | 0.02953 | \$ | 0.05808        |
| SVJ-CONSOLIDATED Transport             | C&I JOINT Class 2                          | \$185.28       | \$119.89        | \$305.17                                 | \$ | 0.32697 | •  | 0.07663 | •  | 0.02953 | \$ | 0.10616        |
| SVJ-CONSOLIDATED Transport             | C&I JOINT Class 2<br>C&I JOINT Class 3     | \$185.28       | \$119.89        | \$305.17                                 | \$ | 0.32697 |    | 0.07663 |    | 0.02953 | \$ | 0.10616        |
| 3V3-CONSOCIDATED Transport             | Cai John Class 3                           | φ100.20        | ψ113.03         | φ303.17                                  | φ  | 0.32091 | φ  | 0.07003 | φ  | 0.02933 | φ  | 0.10010        |
| LVJ-CONSOLIDATED Transport             | C&I JOINT Class 3                          | \$207.08       | \$119.89        | \$326.97                                 | \$ | 0.32697 | \$ | 0.02855 | s  | 0.02953 | \$ | 0.05808        |
| 210 CONCOLISATES Transport             |  | Ψ201.00        | <b>V</b> 110.00 | ψ020.07                                  | Ψ. | 0.02007 | Ψ. | 0.02000 | •  | 0.02000 | Ψ. | 0.00000        |
| SLVJ-CONSOLIDATED Transport-CIP Exempt | C&I INT Class 5 - CIP Exempt               | \$392.36       | \$119.89        | \$512.25                                 | \$ | 0.06757 | \$ | 0.00873 |    |         | \$ | 0.00873        |
| ·                                      | ·  |                |                 |  |    |         |    |         |    |         |    |                |
|  | ALBERT LEA-NNG TRANSPORT                   |                |                 |  |    |         |    |         |    |         |    |                |
| SVI-ALBERT LEA Transport               | C&I INT Class 3                            | \$185.28       | \$119.89        | \$305.17                                 |    |         | \$ | 0.07663 | \$ | 0.02953 | \$ | 0.10616        |
|  |  |                |                 |  |    |         |    |         |    |         |    |                |
| LVI-ALBERT LEA Transport               | C&I INT Class 3                            | \$207.08       | \$119.89        | \$326.97                                 |    |         | \$ | 0.02855 | \$ | 0.02953 | \$ | 0.05808        |
|  |  |                |                 |  |    |         |    |         |    |         |    |                |

|  |   |                    | Units                |         |                    |                      | Current Rates            |             |                        |                      |                             | Current Re   | evenues        |                        |             |
|--|---|--------------------|----------------------|---------|--------------------|----------------------|--------------------------|-------------|------------------------|----------------------|-----------------------------|--------------|----------------|------------------------|-------------|
| Current<br>MERC                                      | Proposed<br>MERC  |                    |                      |         |                    | Distribution         |                          |             |                        |                      | Distribution                |              |                |                        |             |
| Customer<br>Class                                    | Customer<br>Class   | Customer<br>Counts | Annual<br>Therms     | DFC     | Fixed<br>Monthly   | Charge<br>less (CCRC | CCRC                     | Cost of Gas | Daily Firm<br>Capacity | Fixed<br>Monthly     | Charge<br>less (CCRC)       | CCRC         | Cost<br>of Gas | Daily Firm<br>Capacity | Total       |
| GS-NNG Residential Sales                             | NNG SALES<br>GS-NNG Residential Sales                     | 2.028.328          | 147.236.758          | 0       | \$9.50             | \$ 0.2134            | \$ 0.02767               | \$ 0.46767  | s -                    | \$19.269.116         | \$ 31.433.575 \$            | 4.074.041 S  | 68.858.215     | s - :                  | 123.634.947 |
| GS-NNG Residential Farm-Tap Sales                    | GS-NNG Residential Farm-Tap Sales                         | 16,774             | 2,257,698            | 0       | \$9.50             |                      |                          |             | \$ -                   |                      | \$ 481,996                  |              |                |                        |             |
| GS-NNG SC&I Sales                                    | C&I FIRM Class 1  | 80,349             | 6,397,577            | 0       | \$18.00            | \$ 0.1929            | \$ 0.02767               |             |                        | \$1,446,282          | \$ 1,234,604 \$             | 177,021 \$   | 2,991,955      | s - s                  | 5,849,862   |
| GS-NNG SC&I Sales                                    | Agriculture Grain Dryer - Class 1                         | 12                 | 159                  | 0       | \$18.00            |                      |                          |             | \$ -                   |                      | \$ 31 \$                    |              |                |                        |             |
| GS-NNG SC&I Sales                                    | GS-NNG SC&I Farm-Tap Sales                                | 1,439              | 275,134              | 0       | \$18.00            | \$ 0.1929            | \$ 0.02767               | \$ 0.46767  | \$ -                   | \$25,902             | \$ 53,095 \$                | 7,613 \$     | 128,672        | \$ - 5                 | 215,282     |
| GS-NNG LC&I Sales                                    | C&I FIRM Class 2  | 105,654            | 62,766,433           | 0       | \$45.00            | \$ 0.1411            | \$ 0.02767               | \$ 0.46767  | \$ -                   | \$4,754,430          | \$ 8,861,365 \$             | 1,736,747 \$ | 29,353,978     | s - s                  | 44,706,520  |
| GS-NNG LC&I Sales                                    | C&I FIRM Class 3  | 208                | 2,882,958            | 0       | \$45.00            | \$ 0.1411            | \$ 0.02767               | \$ 0.46767  | \$ -                   | \$9,360              | \$ 407,016 \$               | 79,771 \$    | 1,348,273      | \$ - 5                 | 1,844,420   |
| GS-NNG LC&I Sales                                    | Power Generating Unit - Class 1                           | 24                 | 2,396                | 0       | \$45.00            |                      | \$ 0.02767               |             | \$ -                   | \$1,080              |                             |              |                |                        |             |
| GS-NNG LC&I Sales                                    | Agriculture Grain Dryer - Class 1                         | 24                 | 7,552                | 0       | \$45.00            |                      | \$ 0.02767               |             |                        | \$1,080              |                             |              | -,             |                        |             |
| GS-NNG LC&I Sales                                    | GS-NNG LC&I Farm-Tap Sales                                | 2,423              | 3,043,620            | 0       | \$45.00            | \$ 0.1411            | \$ 0.02767               | \$ 0.46767  | \$ -                   | \$109,035            | \$ 429,698 \$               | 84,217 \$    | 1,423,410      | \$ - 5                 | 2,046,360   |
| SVI-NNG Sales  | C&I INT Class 2   | 2,856              | 9,250,562            | 0       | \$165.00           | \$ 0.0697            | \$ 0.02767               | \$ 0.37406  | \$ -                   | \$471,240            | \$ 645,042 \$               | 255,963 \$   | 3,460,265      | s - s                  | 4,832,510   |
| SVI-NNG Sales  | C&I INT Class 3   | 387                | 5,055,493            | 0       | \$165.00           | \$ 0.0697            | \$ 0.02767               | \$ 0.37406  | \$ -                   | \$63,855             | \$ 352,520 \$               | 139,885 \$   | 1,891,058      | \$ - 5                 | 2,447,318   |
| SVI-NNG Sales  | Agriculture Grain Dryer - Class 1                         | 156                | 136,341              | 0       | \$165.00           | \$ 0.0697            | \$ 0.02767               | \$ 0.37406  | \$ -                   | \$25,740             | \$ 9,507 \$                 | 3,773 \$     | 51,000         | \$ - 5                 | 90,019      |
| SVI-NNG Sales  | Agriculture Grain Dryer - Class 2                         | 252                | 782,362              | 0       | \$165.00           | \$ 0.0697            | \$ 0.02767               | \$ 0.37406  | \$ -                   | \$41,580             | \$ 54,554 \$                | 21,648 \$    | 292,650        | \$ - :                 | 410,432     |
| LVI-NNG Sales  | C&I INT Class 2   | 129                | 512,638              | 0       | \$185.00           | \$ 0.0256            | \$ 0.02767               | \$ 0.37406  | s -                    | \$23,865             | \$ 13,134 \$                | 14,185 \$    | 191,757        | s - s                  | 242,941     |
| LVI-NNG Sales  | C&I INT Class 3   | 239                | 7,533,481            | 0       | \$185.00           | \$ 0.0256            | \$ 0.02767               | \$ 0.37406  | \$ -                   | \$44,215             | \$ 193,008 \$               | 208,451 \$   | 2,817,974      | \$ - 5                 | 3,263,648   |
| LVI-NNG Sales  | Power Generating Unit - Class 1                           | 60                 | 163,361              | 0       | \$185.00           | \$ 0.0256            | \$ 0.02767               | \$ 0.37406  | \$ -                   | \$11,100             | \$ 4,185 \$                 | 4,520 \$     | 61,107         | \$ - 5                 | 80,912      |
| LVI-NNG Sales  | Agriculture Grain Dryer - Class 1                         | 84                 | 38,638               | 0       | \$185.00           | \$ 0.0256            | \$ 0.02767               | \$ 0.37406  | \$ -                   | \$15,540             | \$ 990 \$                   | 1,069 \$     | 14,453         | s - s                  | 32,052      |
| LVI-NNG Sales  | Agriculture Grain Dryer - Class 2                         | 192                | 1,128,883            | 0       | \$185.00           | \$ 0.0256            | \$ 0.02767               | \$ 0.37406  | \$ -                   |                      | \$ 28,922 \$                |              |                |                        | 517,948     |
| SVJ-NNG Sales  | C&I JOINT Class 2   | 36                 | 150,483              | 11,400  | \$165.00           | \$ 0.0697            | \$ 0.02767               | \$ 0.37406  | \$ 0.30000             | \$5,940              | \$ 10,493                   | 4,164 \$     | 56,290         | \$ 3,420 \$            | 80,307      |
| GS-CONSOLIDATED Residential Sales                    | CONSOLIDATED SALES GS-CONSOLIDATED Residential Sales      | 365 171            | 26.112.678           | 0       | \$9.50             | ¢ 0.2424             | \$ 0.02767               | ¢ 0.38000   | s -                    | \$3.469.125          | \$ 5.574.796 \$             | 722.538 \$   | 10.181.333     | s - :                  | 19.947.791  |
|  |   |                    |                      |         | *****              |                      |                          | •           | •                      |                      |                             |              |                |                        |             |
| GS-CONSOLIDATED SC&I Sales                           | C&I FIRM Class 1  | 26,860             | 2,271,799            | 0       | \$18.00            |                      |                          | \$ 0.38990  | \$ -                   | ,                    | \$ 438,412 \$               |              |                |                        |             |
| GS-CONSOLIDATED SC&I Sales                           | Agriculture Grain Dryer - Class 1                         | 36                 | 6,678                | 0       | \$18.00            | \$ 0.1929            | \$ 0.02767               | \$ 0.38990  | \$ -                   | \$648                | \$ 1,289 \$                 | 185 \$       | 2,604          | \$ - 5                 | 4,725       |
| GS-CONSOLIDATED LC&I Sales                           | C&I FIRM Class 2  | 38,408             | 19,466,788           | 0       | \$45.00            | \$ 0.1411            | \$ 0.02767               | \$ 0.38990  | \$ -                   | \$1,728,360          | \$ 2,748,321 \$             | 538,646 \$   | 7,590,101      | \$ - 5                 | 12,605,428  |
| GS-CONSOLIDATED LC&I Sales                           | C&I FIRM Class 3  | 54                 | 523,378              | 0       | \$45.00            | \$ 0.1411            | \$ 0.02767               | \$ 0.38990  | \$ -                   | \$2,430              | \$ 73,891 \$                | 14,482 \$    | 204,065        | \$ - 5                 | 294,867     |
| GS-CONSOLIDATED LC&I Sales                           | Agriculture Grain Dryer - Class 1                         | 24                 | 5,613                | 0       | \$45.00            | \$ 0.1411            | \$ 0.02767               | \$ 0.38990  | \$ -                   | \$1,080              | \$ 792 \$                   | 155 \$       | 2,189          | s - :                  | 4,216       |
| SVI-CONSOLIDATED Sales                               | C&I INT Class 2   | 604                | 2,895,430            | 0       | \$165.00           | \$ 0.0697            | \$ 0.02767               | \$ 0.31575  | s -                    | \$99,660             | \$ 201,898 \$               | 80,117 \$    | 914,232        | s - :                  | 1,295,907   |
| SVI-CONSOLIDATED Sales                               | C&I INT Class 3   | 86                 | 1,620,081            | 0       | \$165.00           | \$ 0.0697            | \$ 0.02767               | \$ 0.31575  | \$ -                   | \$14,190             | \$ 112,968 \$               | 44,828 \$    | 511,541        | \$ - 5                 | 683,526     |
| SVI-CONSOLIDATED Sales                               | Agriculture Grain Dryer - Class 1                         | 12                 | 7,987                | 0       | \$165.00           | \$ 0.0697            | \$ 0.02767               | \$ 0.31575  | \$ -                   |                      | \$ 557 \$                   |              |                |                        | 5,280       |
| SVI-CONSOLIDATED Sales                               | Agriculture Grain Dryer - Class 2                         | 12                 | 20,706               | 0       | \$165.00           | \$ 0.0697            | \$ 0.02767               | \$ 0.31575  | \$ -                   | \$1,980              | \$ 1,444 \$                 | 573 \$       | 6,538          | s - s                  | 10,535      |
| LVI-CONSOLIDATED Sales                               | C&I INT Class 2   | 20                 | 30,753               | 0       | \$185.00           | \$ 0.0256            | \$ 0.02767               | \$ 0.31575  | ٠.                     | \$3.700              | \$ 788 5                    | 851 S        | 9.710          | s - :                  | 15.049      |
| I VI-CONSOLIDATED Sales                              | C&I INT Class 2   | 20                 | 1.171.613            | 0       | \$185.00           |                      | \$ 0.02767               |             |                        | \$3,700              |                             |              |                |                        |             |
| LVI-CONSOLIDATED Sales                               | C&I INT Class 4   | 39                 | 3.506.450            | 0       | \$185.00           |                      |                          | +           | s -                    | \$7,215              |                             |              | ,              |                        |             |
|  |   |                    |                      |         |                    |                      |                          |             |                        |                      |                             |              |                |                        |             |
| SVJ-CONSOLIDATED Sales                               | C&I JOINT Class 2   | 48                 | 253,802              | 13,200  | \$165.00           | \$ 0.0697            | \$ 0.02767               | \$ 0.31575  | \$ 0.30000             | \$7,920              | \$ 17,698 \$                | 7,023 \$     | 80,138         | \$ 3,960 \$            | 116,738     |
| GS-ALBERT LEA NNG Residential Sales                  | ALBERT LEA-NNG SALES  GS-ALBERT LEA NNG Residential Sales | 113,698            | 8,176,714            | 0       | \$7.25             | \$ 0.2134            | \$ 0.02767               | \$ 0.46767  | ٠.                     | \$824,311            | \$ 1,745,647 \$             | 226,250 \$   | 3,824,004      | s - :                  | 6,620,211   |
|  |   |                    |                      |         |                    |                      |                          |             |                        |                      |                             |              |                |                        |             |
| GS-ALBERT LEA NNG SC&I Sales                         | C&I FIRM Class 1  | 463                | 138,322              | 0       | \$11.50            | \$ 0.1929            | \$ 0.02767               | \$ 0.46767  | \$ -                   | \$5,325              | \$ 26,693 \$                | 3,827 \$     | 64,689         | \$ - 5                 | 100,534     |
| GS-ALBERT LEA NNG LC&I Sales                         | C&I FIRM Class 2  | 9,539              | 3,153,414            | 0       | \$25.00            | \$ 0.1411            | \$ 0.02767               | \$ 0.46767  | \$ -                   | \$238,475            | \$ 445,199 \$               | 87,255 \$    | 1,474,757      | \$ - 5                 | 2,245,686   |
| GS-ALBERT LEA NNG LC&I Sales                         | C&I FIRM Class 3  | 22                 | 556,771              | 0       | \$25.00            | \$ 0.1411            | \$ 0.02767               | \$ 0.46767  | \$ -                   | \$550                | \$ 78,605 \$                | 15,406 \$    | 260,385        | \$ - 5                 | 354,946     |
| SVI-ALBERT LEA NNG Sales                             | C&I INT Class 2   | 146                | 474,383              | 0       | \$89.50            | \$ 0.0697            | \$ 0.02767               | \$ 0.37406  | \$ -                   | \$13,067             | \$ 33,079 \$                | 13,126 \$    | 177,448        | s - s                  | 236,720     |
| SVI-ALBERT LEA NNG Sales                             | C&I INT Class 3   | 16                 | 813,756              | 0       | \$89.50            | \$ 0.0697            | \$ 0.02767               | \$ 0.37406  | \$ -                   | \$1,432              | \$ 56,743 \$                | 22,517 \$    | 304,394        | s - s                  | 385,085     |
| SVI-ALBERT LEA NNG Sales                             | Agriculture Grain Dryer - Class 1                         | 68                 | 31.921               | 0       | \$89.50            | \$ 0.0697            | \$ 0.02767               | \$ 0.37406  | s -                    | \$6,086              | \$ 2,226 5                  | 883 \$       | 11.940         |                        |             |
| SVI-ALBERT LEA NNG Sales                             | Agriculture Grain Dryer - Class 2                         | 12                 | 34,502               | 0       | \$89.50            | \$ 0.0697            | \$ 0.02767               | \$ 0.37406  | \$ -                   | \$1,074              | \$ 2,406 \$                 | 955 \$       | 12,906         | \$ - 5                 | 17,340      |
|  |   |                    |                      |         |                    |                      |                          |             |                        |                      |                             |              |                |                        |             |
| LVI-ALBERT LEA NNG Sales<br>LVI-ALBERT LEA NNG Sales | C&I INT Class 2<br>C&I INT Class 3                        | 82<br>10           | 311,565<br>1,023,986 | 0       | \$99.50<br>\$99.50 |                      | \$ 0.02767<br>\$ 0.02767 |             | \$ -<br>\$ -           |                      | \$ 7,982 \$<br>\$ 26,235 \$ |              | ,              |                        |             |
|  | NING TO A NEDODT  |                    |                      |         |                    |                      |                          |             |                        |                      |                             |              |                |                        |             |
| CV/I NINC Treases                                    | NNG TRANSPORT   | 157                | 4 500 500            | 0       | \$280.00           |                      | e 0.00=c=                | ٠.          | s -                    | \$43,960             |                             | 42 599 S     | _              |                        |             |
| SVI-NNG Transport<br>SVI-NNG Transport               | C&I INT Class 3<br>C&I INT Class 4                        | 157<br>47          | 1,539,532            | 0       | \$280.00           |                      | \$ 0.02767<br>\$ 0.02767 |             | \$ -<br>\$ -           | \$43,960<br>\$13,160 |                             |              |                | \$ - 5<br>S - 5        |             |
|  |   |                    |                      |         |                    |                      |                          |             | •                      |                      |                             |              |                |                        |             |
| LVI-NNG Transport - CIP Applicable                   | C&I INT Class 3   | 338                | 20,563,868           | 0       | \$300.00           |                      | \$ 0.02767               |             | \$ -                   | \$101,400            |                             |              |                | s - :                  |             |
| LVI-NNG Transport - CIP Applicable                   | C&I INT Class 4   | 59                 | 10,621,799           | 0       | \$300.00           |                      | \$ 0.02767               |             | \$ -                   | \$17,700             |                             |              |                | s - s                  |             |
| LVI-NNG Transport - CIP Applicable                   | Agriculture Grain Dryer - Class 3                         | 12                 | 1,604,084            | 0       | \$300.00           | \$ 0.0256            | \$ 0.02767               | \$ -        | \$ -                   | \$3,600              | \$ 41,097                   | 44,385 \$    | -              | \$ - 5                 | 89,082      |
| SVJ-NNG Transport                                    | C&I JOINT Class 2   | 182                | 752,266              | 70,774  | \$280.00           | \$ 0.0697            | \$ 0.02767               | \$ -        | \$ 0.30000             | \$50,960             | \$ 52,456 \$                | 20,815 \$    | -              | \$ 21,232 5            | 145,463     |
| SVJ-NNG Transport                                    | C&I JOINT Class 3   | 155                | 2,266,216            | 213,206 | \$280.00           | \$ 0.0697            | \$ 0.02767               | \$ -        | \$ 0.30000             | \$43,400             | \$ 158,023 \$               | 62,706 \$    |                | \$ 63,962              | 328,091     |
| SVJ-NNG Transport                                    | Agriculture Grain Dryer - Class 2                         | 12                 | 58,040               | 5,460   | \$280.00           | \$ 0.0697            | \$ 0.02767               | \$ -        | \$ 0.30000             | \$3,360              | \$ 4,047 \$                 | 1,606 \$     | -              | \$ 1,638               | 10,651      |
|  |   |                    |                      |         |                    |                      |                          |             |                        |                      |                             |              |                |                        |             |

|   |  |                    |                      | Proposed Rat                   | es                       |                        |                                     |                       | Proposed R      | evenues                  |                        |                         |                  | Percentage In         | crease/(D      | Decrease) o    | f Revenues             |                |
|---|--|--------------------|----------------------|--------------------------------|--------------------------|------------------------|-------------------------------------|-----------------------|-----------------|--------------------------|------------------------|-------------------------|------------------|-----------------------|----------------|----------------|------------------------|----------------|
| Current<br>MERC   | Proposed<br>MERC   |                    | Distributio          | n                              |                          |                        |                                     | Distribution          |                 |                          |                        |                         |                  | Distribution          |                |                |                        |                |
| Customer<br>Class   | Customer<br>Class  | Fixed<br>Monthly   | Charge<br>less (CCR  | C) CCRC                        | Cost of Gas              | Daily Firm<br>Capacity | Fixed<br>Monthly                    | Charge<br>less (CCRC) | CCRC            | Cost<br>of Gas           | Daily Firm<br>Capacity | Total                   | Fixed<br>Monthly | Charge<br>less (CCRC) | CCRC           | Cost of Gas    | Daily Firm<br>Capacity | Total          |
| 00 100 0 000 000  | NNG SALES  | \$10.35            | \$ 0.233             | 31 \$ 0.02953                  | \$ 0.46767               |                        | \$21,001,409,53                     | 34.351.850            | \$ 4.347.901 \$ | 68.858.215               | s                      | 128.559.375             | 8.99%            | 9.28%                 | 6.72%          | 0.00%          | #DIV/0!                | 3.98%          |
| GS-NNG Residential Sales<br>GS-NNG Residential Farm-Tap Sales | GS-NNG Residential Sales<br>GS-NNG Residential Farm-Tap Sales          |                    | \$ 0.233             |                                | \$ 0.46767               | s -                    | \$21,001,409.53 \$                  |                       |                 | 1,055,858                |                        | 1,822,950               | 8.99%<br>8.99%   | 9.28%                 | 6.72%          | 0.00%          | #DIV/0!                | 3.60%          |
| GS-NNG SC&I Sales   | C&I FIRM Class 1   | \$19.62            |                      | 96 \$ 0.02953                  |                          |                        | \$1,576,302.75                      |                       |                 | 2,991,955                |                        | 6,106,788               | 8.99%            | 9.32%                 | 6.72%          |                | #DIV/0!                | 4.39%          |
| GS-NNG SC&I Sales   | Agriculture Grain Dryer - Class 1                                      |                    | \$ 0.210             | 96 \$ 0.02953<br>96 \$ 0.02953 | \$ 0.46767               | \$ -<br>\$ -           | \$235.42 \$<br>\$28.230.59 \$       |                       |                 | 74 \$<br>128.672 \$      |                        | 348<br>223.069          | 8.99%<br>8.99%   | 9.32%<br>9.32%        | 6.72%          | 0.00%          | #DIV/0!<br>#DIV/0!     | 6.94%<br>3.62% |
| GS-NNG SC&I Sales   | GS-NNG SC&I Farm-Tap Sales   |                    |                      |                                |                          |                        |                                     |                       |                 |                          |                        |                         |                  |                       |                |                |                        |                |
| GS-NNG LC&I Sales<br>GS-NNG LC&I Sales                        | C&I FIRM Class 2<br>C&I FIRM Class 3                                   | \$49.05<br>\$49.05 | \$ 0.154<br>\$ 0.154 | 50 \$ 0.02953<br>50 \$ 0.02953 | \$ 0.46767<br>\$ 0.46767 | \$ -                   | \$5,181,853.26 \$<br>\$10.201.46 \$ |                       |                 | 29,353,978 \$            |                        | 46,086,713<br>1.889,024 | 8.99%<br>8.99%   | 9.43%<br>9.43%        | 6.72%          | 0.00%          | #DIV/0!<br>#DIV/0!     | 3.09%<br>2.42% |
| GS-NNG LC&I Sales<br>GS-NNG LC&I Sales                        | Power Generating Unit - Class 1  |                    | \$ 0.154<br>\$ 0.154 |                                | \$ 0.46767               | \$ -<br>S -            | \$10,201.46 \$                      |                       |                 | 1,348,273 \$             |                        | 2,739                   | 8.99%            | 9.43%                 | 6.72%          | 0.00%          | #DIV/0!<br>#DIV/0!     | 5.12%          |
| GS-NNG LC&I Sales   | Agriculture Grain Dryer - Class 1                                      |                    | \$ 0.154             |                                | \$ 0.46767               |                        | \$1,177.09                          |                       |                 | 3,532 5                  |                        | 6,099                   | 8,99%            | 9.43%                 | 6.72%          | 0.00%          | #DIV/0!                | 3.60%          |
| GS-NNG LC&I Sales   | GS-NNG LC&I Farm-Tap Sales   |                    | \$ 0.154             | 50 \$ 0.02953                  | \$ 0.46767               | \$ -                   | \$118,837.25                        |                       | \$ 89,878 \$    | 1,423,410                | - \$                   | 2,102,363               | 8.99%            | 9.43%                 | 6.72%          | 0.00%          | #DIV/0!                | 2.74%          |
| SVI-NNG Sales   | C&I INT Class 2  | \$179.83           | \$ 0.076             | 3 \$ 0.02953                   | \$ 0.37406               | s -                    | \$513,604.48                        | 708,836               | \$ 273,169 \$   | 3,460,265                | s - \$                 | 4,955,875               | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 2.55%          |
| SVI-NNG Sales   | C&I INT Class 3  |                    | \$ 0.076             |                                | \$ 0.37406               |                        | \$69,595.56                         |                       |                 | 1,891,058 \$             |                        | 2,497,326               | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 2.04%          |
| SVI-NNG Sales   | Agriculture Grain Dryer - Class 1                                      |                    | \$ 0.076             |                                | \$ 0.37406               |                        | \$28,054.03                         |                       |                 | 51,000 \$                |                        | 93,527                  | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 3.90%          |
| SVI-NNG Sales   | Agriculture Grain Dryer - Class 2                                      | \$179.83           | \$ 0.076             | 33 \$ 0.02953                  | \$ 0.37406               | \$ -                   | \$45,318.04                         | 59,949                | \$ 23,103 \$    | 292,650                  | - \$                   | 421,021                 | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 2.58%          |
| LVI-NNG Sales   | C&I INT Class 2  | \$201.63           |                      | 55 \$ 0.02953                  |                          |                        | \$26,010.46                         |                       |                 | 191,757                  |                        | 247,542                 | 8.99%            | 11.44%                | 6.72%          | 0.00%          | #DIV/0!                | 1.89%          |
| LVI-NNG Sales   | C&I INT Class 3  |                    | \$ 0.028             |                                | \$ 0.37406               |                        | \$48,189.93                         |                       |                 | 2,817,974                |                        | 3,303,714               | 8.99%            | 11.44%                | 6.72%          | 0.00%          | #DIV/0!                | 1.23%          |
| LVI-NNG Sales<br>LVI-NNG Sales                                | Power Generating Unit - Class 1<br>Agriculture Grain Dryer - Class 1   |                    | \$ 0.028<br>\$ 0.028 |                                | \$ 0.37406<br>\$ 0.37406 |                        | \$12,097.89 \$<br>\$16.937.05 \$    |                       |                 | 61,107 \$<br>14,453 \$   |                        | 82,693<br>33.634        | 8.99%<br>8.99%   | 11.44%<br>11.44%      | 6.72%<br>6.72% | 0.00%          | #DIV/0!<br>#DIV/0!     | 2.20%<br>4.94% |
| LVI-NNG Sales<br>LVI-NNG Sales                                | Agriculture Grain Dryer - Class 1<br>Agriculture Grain Dryer - Class 2 |                    |                      | 55 \$ 0.02953<br>55 \$ 0.02953 |                          |                        | \$16,937.05<br>\$38,713.25<br>\$    |                       |                 | 14,453 \$<br>422,270 \$  |                        | 33,634<br>526,550       | 8.99%<br>8.99%   | 11.44%                | 6.72%          | 0.00%          | #DIV/0!<br>#DIV/0!     | 1.66%          |
| SVJ-NNG Sales   | C&I JOINT Class 2  | \$179.83           | \$ 0.076             | \$3 \$ 0.02953                 | \$ 0.37406               | \$ 0.32697             | \$6,474.01                          | 11,531                | \$ 4,444 \$     | 56,290 \$                | 3,727 \$               | 82,466                  | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | 8.99%                  | 2.69%          |
|   | CONSOLIDATED SALES   |                    |                      |                                |                          |                        |                                     |                       |                 |                          |                        |                         |                  |                       |                |                |                        |                |
| GS-CONSOLIDATED Residential Sales                             | GS-CONSOLIDATED Residential Sales                                      | \$10.35            | \$ 0.233             | 31 \$ 0.02953                  | \$ 0.38990               | \$ -                   | \$3,780,998.79                      | 6,092,356             | \$ 771,107 \$   | 10,181,333               | - \$                   | 20,825,796              | 8.99%            | 9.28%                 | 6.72%          | 0.00%          | #DIV/0!                | 4.40%          |
| GS-CONSOLIDATED SC&I Sales                                    | C&I FIRM Class 1   | \$19.62            | \$ 0.210             | 96 \$ 0.02953                  | \$ 0.38990               | \$ -                   | \$526,944.85                        | 479,251               | \$ 67,086 \$    | 885,774 \$               | s - \$                 | 1,959,056               | 8.99%            | 9.32%                 | 6.72%          | 0.00%          | #DIV/0!                | 4.73%          |
| GS-CONSOLIDATED SC&I Sales                                    | Agriculture Grain Dryer - Class 1                                      | \$19.62            | \$ 0.210             | 96 \$ 0.02953                  | \$ 0.38990               | \$ -                   | \$706.26                            | 1,409                 | \$ 197 \$       | 2,604 \$                 | - \$                   | 4,916                   | 8.99%            | 9.32%                 | 6.72%          | 0.00%          | #DIV/0!                | 4.04%          |
| GS-CONSOLIDATED LC&I Sales                                    | C&I FIRM Class 2   | \$49.05            | \$ 0.154             | 50 \$ 0.02953                  | \$ 0.38990               | s -                    | \$1,883,739.56                      |                       | \$ 574,854 \$   | 7,590,101                | - \$                   | 13,056,306              | 8.99%            | 9.43%                 | 6.72%          | 0.00%          | #DIV/0!                | 3.58%          |
| GS-CONSOLIDATED LC&I Sales                                    | C&I FIRM Class 3   | \$49.05            | \$ 0.154             | 50 \$ 0.02953                  | \$ 0.38990               | \$ -                   | \$2,648.46                          | 80,862                | \$ 15,455 \$    | 204,065                  | - \$                   | 303,031                 | 8.99%            | 9.43%                 | 6.72%          | 0.00%          | #DIV/0!                | 2.77%          |
| GS-CONSOLIDATED LC&I Sales                                    | Agriculture Grain Dryer - Class 1                                      | \$49.05            | \$ 0.154             | 50 \$ 0.02953                  | \$ 0.38990               | \$ -                   | \$1,177.09                          | 867                   | \$ 166 \$       | 2,189                    | - \$                   | 4,399                   | 8.99%            | 9.43%                 | 6.72%          | 0.00%          | #DIV/0!                | 4.32%          |
| SVI-CONSOLIDATED Sales  | C&I INT Class 2  | \$179.83           |                      | 3 \$ 0.02953                   |                          |                        | \$108,619.43                        |                       |                 | 914,232 \$               |                        | 1,330,219               | 8.99%            | 9.89%                 | 6.72%          |                | #DIV/0!                | 2.65%          |
| SVI-CONSOLIDATED Sales  | C&I INT Class 3  |                    | \$ 0.076             |                                | \$ 0.31575               | \$ -                   | \$15,465.68                         |                       |                 | 511,541                  |                        | 698,988                 | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 2.26%          |
| SVI-CONSOLIDATED Sales  | Agriculture Grain Dryer - Class 1                                      |                    |                      | 33 \$ 0.02953                  |                          |                        | \$2,158.00                          |                       |                 | 2,522                    |                        | 5,528                   | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 4.70%          |
| SVI-CONSOLIDATED Sales  | Agriculture Grain Dryer - Class 2                                      |                    |                      | 3 \$ 0.02953                   |                          |                        | \$2,158.00                          |                       |                 | 6,538 \$                 |                        | 10,894                  | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 3.41%          |
| LVI-CONSOLIDATED Sales  | C&I INT Class 2  |                    |                      | 55 \$ 0.02953                  |                          |                        | \$4,032.63                          |                       |                 | 9,710 \$                 |                        | 15,529                  | 8.99%            | 11.44%                | 6.72%          | 0.00%          | #DIV/0!                | 3.19%          |
| LVI-CONSOLIDATED Sales  | C&I INT Class 3  |                    |                      | 55 \$ 0.02953                  |                          |                        | \$4,032.63                          |                       |                 | 369,937                  |                        | 442,018                 | 8.99%            | 11.44%                | 6.72%          | 0.00%          | #DIV/0!                | 1.36%          |
| LVI-CONSOLIDATED Sales  | C&I INT Class 4  |                    | \$ 0.028             |                                | \$ 0.31575               |                        | \$7,863.63                          |                       |                 | 1,107,162                |                        | 1,318,683               | 8.99%            | 11.44%                | 6.72%          | 0.00%          | #DIV/0!                | 1.34%          |
| SVJ-CONSOLIDATED Sales  | C&I JOINT Class 2  | \$179.83           | \$ 0.076             | 33 \$ 0.02953                  | \$ 0.31575               | \$ 0.32697             | \$8,632.01                          | 19,448                | \$ 7,495 \$     | 80,138 \$                | 4,316 \$               | 120,029                 | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | 8.99%                  | 2.82%          |
| GS-ALBERT LEA NNG Residential Sales                           | ALBERT LEA-NNG SALES GS-ALBERT LEA NNG Residential Sales               | \$7.90             | \$ 0.233             | 31 \$ 0.02953                  | \$ 0.46767               | s -                    | \$898,416.01                        | 1,907,711             | \$ 241,458 \$   | 3,824,004 \$             | \$                     | 6,871,590               | 8.99%            | 9.28%                 | 6.72%          | 0.00%          | #DIV/0!                | 3.80%          |
| GS-ALBERT LEA NNG SC&I Sales                                  | C&I FIRM Class 1   | \$12.53            | \$ 0.210             | 96 \$ 0.02953                  | \$ 0.46767               | s -                    | \$5,803.17                          | 29,180                | \$ 4,085 \$     | 64,689 \$                | - S                    | 103,757                 | 8.99%            | 9.32%                 | 6.72%          | 0.00%          | #DIV/0!                | 3.21%          |
| GS-ALBERT LEA NNG LC&I Sales                                  | C&I FIRM Class 2   | \$27.25            |                      | 50 \$ 0.02953                  |                          |                        | \$259.913.90                        |                       |                 | 1,474,757                |                        | 2.314.993               | 8.99%            | 9.43%                 | 6.72%          |                | #DIV/0!                | 3.09%          |
| GS-ALBERT LEA NNG LC&I Sales                                  | C&I FIRM Class 3   |                    | \$ 0.154             |                                | \$ 0.46767               | s -                    | \$599.45                            |                       |                 | 260,385                  |                        | 363,447                 | 8.99%            | 9.43%                 | 6.72%          | 0.00%          | #DIV/0!                | 2.40%          |
| SVI-ALBERT LEA NNG Sales                                      | C&I INT Class 2  | \$97.55            | \$ 0.076             | 3 \$ 0.02953                   | \$ 0.37406               | s -                    | \$14,241.72                         | 36,350                | \$ 14,009 \$    | 177,448                  | - \$                   | 242,048                 | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 2.25%          |
| SVI-ALBERT LEA NNG Sales                                      | C&I INT Class 3  | \$97.55            | \$ 0.076             | 3 \$ 0.02953                   | \$ 0.37406               | \$ -                   | \$1,560.74                          | 62,355                | \$ 24,030 \$    | 304,394 \$               | - \$                   | 392,340                 | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 1.88%          |
| SVI-ALBERT LEA NNG Sales                                      | Agriculture Grain Dryer - Class 1                                      |                    |                      | 33 \$ 0.02953                  |                          | -                      | \$6,633.13                          |                       |                 | 11,940 \$                |                        | 21,962                  | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 3.91%          |
| SVI-ALBERT LEA NNG Sales                                      | Agriculture Grain Dryer - Class 2                                      | \$97.55            | \$ 0.076             | 33 \$ 0.02953                  | \$ 0.37406               | \$ -                   | \$1,170.55                          | 2,644                 | \$ 1,019 \$     | 12,906                   | s - \$                 | 17,739                  | 8.99%            | 9.89%                 | 6.72%          | 0.00%          | #DIV/0!                | 2.30%          |
| LVI-ALBERT LEA NNG Sales<br>LVI-ALBERT LEA NNG Sales          | C&I INT Class 2<br>C&I INT Class 3                                     |                    | \$ 0.028<br>\$ 0.028 |                                | \$ 0.37406<br>\$ 0.37406 | \$ -<br>\$ -           | \$8,892.49 \$<br>\$1,084.45 \$      |                       |                 | 116,544 \$<br>383,032 \$ |                        | 143,532<br>443,591      | 8.99%<br>8.99%   | 11.44%<br>11.44%      | 6.72%<br>6.72% | 0.00%<br>0.00% | #DIV/0!<br>#DIV/0!     | 1.58%<br>1.14% |
|   | NNG TRANSPORT  |                    |                      |                                |                          |                        |                                     |                       |                 |                          |                        |                         |                  |                       |                |                |                        |                |
| SVI-NNG Transport   | C&I INT Class 3  | \$305.17           | \$ 0.076             | 3 \$ 0.02953                   | \$ -                     | s -                    | \$47,912.00                         | 117,969               | \$ 45,462 \$    | - \$                     | s - \$                 | 211,343                 | 8.99%            | 9.89%                 | 6.72%          | #DIV/0!        | #DIV/0!                | 8.99%          |
| SVI-NNG Transport   | C&I INT Class 4  |                    | \$ 0.076             |                                | \$ -                     | \$ -                   | \$14,343.08                         |                       |                 | - \$                     |                        | 149,802                 | 8.99%            | 9.89%                 |                | #DIV/0!        | #DIV/0!                | 8.99%          |
| LVI-NNG Transport - CIP Applicable                            | C&I INT Class 3  | \$326.97           |                      | 55 \$ 0.02953                  | \$ -                     | s -                    | \$110,515.86                        |                       |                 | - 5                      | - \$                   | 1,304,881               | 8.99%            | 11.44%                |                | #DIV/0!        | #DIV/0!                | 8.99%          |
| LVI-NNG Transport - CIP Applicable                            | C&I INT Class 4  |                    | \$ 0.028             |                                | \$ -                     | \$ -                   | \$19,291.23                         |                       |                 | - \$                     |                        | 636,214                 | 8.99%            | 11.44%                |                | #DIV/0!        | #DIV/0!                | 8.99%          |
| LVI-NNG Transport - CIP Applicable                            | Agriculture Grain Dryer - Class 3                                      | \$326.97           | \$ 0.028             | 55 \$ 0.02953                  | \$ -                     | S -                    | \$3,923.64                          | 45,798                | \$ 47,369 \$    | - \$                     | s - s                  | 97,090                  | 8.99%            | 11.44%                | 6.72%          | #DIV/0!        | #DIV/0!                | 8.99%          |
| SVJ-NNG Transport   | C&I JOINT Class 2  | \$305.17           |                      | 3 \$ 0.02953                   |                          | \$ 0.32697             | \$55,541.30                         |                       |                 | - \$                     |                        | 158,540                 | 8.99%            | 9.89%                 |                | #DIV/0!        | 8.99%                  | 8.99%          |
| SVJ-NNG Transport   | C&I JOINT Class 3  | \$305.17           |                      | \$ 0.02953                     |                          | \$ 0.32697             | \$47,301.66                         |                       |                 | - \$                     |                        | 357,587                 | 8.99%            | 9.89%                 |                | #DIV/0!        | 8.99%                  | 8.99%          |
| SVJ-NNG Transport   | Agriculture Grain Dryer - Class 2                                      | \$305.17           | \$ 0.076             | 3 \$ 0.02953                   | \$ -                     | \$ 0.32697             | \$3,662.06                          | 4,447                 | \$ 1,714 \$     | - \$                     | 1,785 \$               | 11,609                  | 8.99%            | 9.89%                 | 6.72%          | #DIV/0!        | 8.99%                  | 8.99%          |

|                                    |  |          | Units       |           |          |    | (                    | Current Rates |    |      |      |         |              |    |                      |    | Current      | t Rev | enues         |    |             |     |            |
|------------------------------------|--|----------|-------------|-----------|----------|----|----------------------|---------------|----|------|------|---------|--------------|----|----------------------|----|--------------|-------|---------------|----|-------------|-----|------------|
| Current<br>MERC<br>Customer        | Proposed<br>MERC<br>Customer               | Customer | Annual      |           | Fixed    |    | stribution<br>Charge |               |    | Cost | Dail | lv Firm | Fixed        |    | stribution<br>Charge |    |              |       | Cost          |    | Daily Firm  |     |            |
| Class                              | Class                                      | Counts   | Therms      | DFC       | Monthly  |    | s (CCRC)             | CCRC          |    | Gas  |      | pacity  | Monthly      |    | s (CCRC)             |    | CCRC         |       | of Gas        |    | Capacity    | т   | otal       |
| LVJ-NNG Transport - CIP Applicable | C&I JOINT Class 2                          | 23       | 19,546      | 797       | \$300.00 | \$ | 0.02562              | \$ 0.02767    | \$ | -    | \$ 0 | .30000  | \$6,900      | \$ | 501                  | \$ | 541          | \$    | -             | \$ | 239         | \$  | 8,181      |
| LVJ-NNG Transport - CIP Applicable | C&I JOINT Class 3                          | 232      | 10,440,253  | 425,680   | \$300.00 | \$ | 0.02562              | \$ 0.02767    | \$ | -    | \$ 0 | .30000  | \$69,600     | \$ | 267,479              | \$ | 288,882      | \$    | -             | \$ | 127,704     | \$  | 753,665    |
| LVJ-NNG Transport - CIP Applicable | C&I JOINT Class 4                          | 23       | 2,954,976   | 120,483   | \$300.00 | \$ | 0.02562              | \$ 0.02767    | \$ | -    | \$ 0 | .30000  | \$6,900      | \$ | 75,706               | \$ | 81,764       | \$    | -             | \$ | 36,145      | \$  | 200,516    |
| LVJ-NNG Transport - CIP Exempt     | C&I JOINT Class 5 - CIP Exempt             | 24       | 24,813,170  | 552,000   | \$300.00 | \$ | 0.02562              | \$ -          | \$ | -    | \$ 0 | .30000  | \$7,200      | \$ | 635,713              | \$ | -            | \$    | -             | \$ | 165,600     | \$  | 808,513    |
| SLVI-NNG Transport-CIP Exempt      | C&I INT Class 5 - CIP Exempt               | 169      | 223,134,374 | 0         | \$470.00 | \$ | 0.00448              | \$ -          | \$ | -    | \$   | -       | \$79,430     | \$ | 999,642              | \$ | -            | \$    | -             | \$ | -           | \$  | 1,079,072  |
| SLVI-NNG Transport-CIP Applicable  | C&I INT Class 4                            | 24       | 2,103,500   | 0         | \$470.00 | \$ | 0.00448              | \$ 0.02767    | \$ | -    | \$   | -       | \$11,280     | \$ | 9,424                | \$ | 58,204       | \$    | -             | \$ | -           | \$  | 78,908     |
| SLVJ-NNG Transport-CIP Exempt      | Power Generating Unit - Class 2 CIP Exempt | 24       | 40,225,718  | 4,298,400 | \$470.00 | \$ | 0.00448              | \$ -          | \$ | -    | \$ 0 | 0.06200 | \$11,280     | \$ | 180,211              | \$ | -            | \$    | -             | \$ | 266,501     | \$  | 457,992    |
| Transport for Resale               | Transport for Resale                       | 12       | 206,679     | 0         | \$300.00 | \$ | 0.04661              | \$ 0.02767    | \$ | -    | \$   | -       | \$3,600      | \$ | 9,633                | \$ | 5,719        | \$    | -             | \$ |             | \$  | 18,952     |
| LVJ-NNG Flex Transport (Cust "A")  | LVJ-NNG Flex Transport (Cust "A")          | 12       | 5,824,816   | 123,000   | \$300.00 | \$ | 0.00450              | \$ 0.02767    | \$ | -    | \$ 0 | .30000  | \$3,600      | \$ | 26,212               | \$ | 161,173      | \$    | -             | \$ | 36,900      | \$  | 227,884    |
| LVI-NNG Flex Transport (Cust "B")  | LVI-NNG Flex Transport (Cust "B")          | 0        | 0           | 0         | \$300.00 | \$ | 0.00500              | s -           | \$ | -    | \$   | -       | \$0          | \$ | -                    | \$ | -            | \$    | -             | \$ | -           | \$  | -          |
| LVI-NNG Flex Transport (Cust "C")  | LVI-NNG Flex Transport (Cust "C")          | 0        | 0           | 0         | \$300.00 | \$ | 0.00700              | \$ -          | \$ | -    | \$   | -       | \$0          | \$ | -                    | \$ |              | \$    | -             | \$ | -           | \$  | -          |
| LVI-NNG Flex Transport (Cust "D")  | LVI-NNG Flex Transport (Cust "D")          | 0        | 0           | 0         | \$300.00 | \$ | 0.01500              | s -           | \$ | -    | \$   | -       | \$0          | \$ | -                    | \$ | -            | \$    | -             | \$ | -           | \$  | -          |
| LVJ-NNG Flex Transport (Cust "E")  | LVJ-NNG Flex Transport (Cust "E")          | 12       | 7,473,350   | 72,000    | \$300.00 | \$ | 0.01500              | \$ -          | \$ | -    | \$ 0 | .30000  | \$3,600      | \$ | 112,100              | \$ | -            | \$    |               | \$ | 21,600      | \$  | 137,300    |
| LVJ-NNG Flex Transport (Cust "F")  | LVJ-NNG Flex Transport (Cust "F")          | 36       | 4.563.375   | 144.000   | \$300.00 | s  | 0.00637              | \$ 0.02767    | s  |      | \$ 0 | .30000  | \$10.800     | s  | 29.069               | s  | 126,269      | s     | -             | s  | 43.200      | s   | 209.337    |
| LVJ-NNG Flex Transport (Cust "G")  | LVJ-NNG Flex Transport (Cust "G")          | 12       | 1,087,556   | 90,000    | \$300.00 | \$ | 0.00552              | \$ 0.02767    | \$ | -    | \$ 0 | .30000  | \$3,600      | \$ | 6,003                | \$ | 30,093       | \$    | -             | \$ | 27,000      | \$  | 66,696     |
|                                    | CONSOLIDATED TRANSPORT                     |          |             |           |          |    |                      |               |    |      |      |         |              |    |                      |    |              |       |               |    |             |     |            |
| SVI-CONSOLIDATED Transport         | C&I INT Class 2                            | 59       | 283,437     | 0         | \$280.00 | \$ | 0.06973              | \$ 0.02767    | \$ | -    | \$   | -       | \$16,520     | \$ | 19,764               | \$ | 7,843        | \$    | -             | \$ | -           | \$  | 44,127     |
| SVI-CONSOLIDATED Transport         | C&I INT Class 3                            | 73       | 830,679     | 0         | \$280.00 | \$ | 0.06973              | \$ 0.02767    | \$ | -    | \$   | -       | \$20,440     | \$ | 57,923               | \$ | 22,985       | \$    | -             | \$ | -           | \$  | 101,348    |
| LVI-CONSOLIDATED Transport         | C&I INT Class 3                            | 68       | 3,580,918   | 0         | \$300.00 | \$ | 0.02562              | \$ 0.02767    | \$ | -    | \$   |         | \$20,400     | \$ | 91,743               | s  | 99,084       | \$    |               | \$ |             | \$  | 211,227    |
| LVI-CONSOLIDATED Transport         | C&I INT Class 4                            | 13       | 4,245,924   | 0         | \$300.00 | \$ | 0.02562              | \$ 0.02767    | \$ | -    | \$   | -       | \$3,900      | \$ | 108,781              | \$ | 117,485      | \$    | -             | \$ | -           | \$  | 230,165    |
| SVJ-CONSOLIDATED Transport         | C&I JOINT Class 2                          | 197      | 1,269,335   | 119,820   | \$280.00 | \$ | 0.06973              | \$ 0.02767    | \$ | -    | \$ 0 | .30000  | \$55,160     | \$ | 88,511               | \$ | 35,122       | \$    | -             | \$ | 35,946      | \$  | 214,739    |
| SVJ-CONSOLIDATED Transport         | C&I JOINT Class 3                          | 18       | 423,959     | 40,020    | \$280.00 | \$ | 0.06973              | \$ 0.02767    | \$ | -    | \$ 0 | .30000  | \$5,040      | \$ | 29,563               | \$ | 11,731       | \$    | -             | \$ | 12,006      | \$  | 58,340     |
| LVJ-CONSOLIDATED Transport         | C&I JOINT Class 3                          | 131      | 13,402,164  | 410,040   | \$300.00 | \$ | 0.02562              | \$ 0.02767    | \$ | -    | \$ 0 | .30000  | \$39,300     | \$ | 343,363              | \$ | 370,838      | \$    | -             | \$ | 123,012     | \$  | 876,513    |
| SLVJ-CONSOLIDATED Transport-CIP B  | Exe C&I INT Class 5 - CIP Exempt           | 72       | 43,166,561  | 1,436,400 | \$470.00 | \$ | 0.00873              | \$ -          | \$ | -    | \$ 0 | 0.06200 | \$33,840     | \$ | 376,844              | \$ |              | \$    | -             | \$ | 89,057      | \$  | 499,741    |
|                                    | ALBERT LEA-NNG TRANSPORT                   |          |             |           |          |    |                      |               |    |      |      |         |              |    |                      |    |              |       |               |    |             |     |            |
| SVI-ALBERT LEA Transport           | C&I INT Class 3                            | 24       | 356,506     | 0         | \$280.00 | \$ | 0.06973              | \$ 0.02767    | \$ | -    | \$   | -       | \$6,720      | \$ | 24,859               | \$ | 9,865        | \$    | -             | \$ | -           | \$  | 41,444     |
| LVI-ALBERT LEA Transport           | C&I INT Class 3                            | 24       | 1,760,778   | 0         | \$300.00 | \$ | 0.02562              | \$ 0.02767    | \$ | -    | \$   | -       | \$7,200      |    | 45,111               |    | 48,721       | \$    | -             | \$ |             | \$  | 101,032    |
| TOTAL                              |  |          |             |           |          |    |                      |               |    |      |      |         | \$34,143,240 |    | 60,721,744           | :  | \$11,462,791 |       | \$142,921,853 |    | \$1,079,122 | \$2 | 50,328,750 |

|                                      |  |                  |                                  | Proposed    | Rates | 5              |                        |                  |    |                                       | Propo       | sed R | levenues       |    |                        |               |                  | Percentage I                          | ncrease/(I | Decrease) o    | f Revenues             |         |
|--------------------------------------|--|------------------|----------------------------------|-------------|-------|----------------|------------------------|------------------|----|---------------------------------------|-------------|-------|----------------|----|------------------------|---------------|------------------|---------------------------------------|------------|----------------|------------------------|---------|
| Current<br>MERC<br>Customer<br>Class | Proposed<br>MERC<br>Customer<br>Class      | Fixed<br>Monthly | Distribut<br>Charge<br>less (CCF |             | ec.   | Cost<br>of Gas | Daily Firm<br>Capacity | Fixed<br>Monthly |    | Distribution<br>Charge<br>less (CCRC) | CCRC        |       | Cost<br>of Gas |    | Daily Firm<br>Capacity | Total         | Fixed<br>Monthly | Distribution<br>Charge<br>less (CCRC) | CCRC       | Cost<br>of Gas | Daily Firm<br>Capacity | Total   |
| LVJ-NNG Transport - CIP Applicable   | C&I JOINT Class 2                          | \$326.97         | \$ 0.02                          |             |       | s -            | \$ 0.32697             | \$7.520.31       |    | 558 S                                 |             | 77 S  |                | s  | 261 5                  |               | 8.99%            | 11 44%                                |            | #DIV/0!        | 8.99%                  | 8.99%   |
| LVJ-NNG Transport - CIP Applicable   | C&I JOINT Class 3                          | \$326.97         | \$ 0.02                          |             |       | š -            | \$ 0.32697             | \$75,857.04      |    | 298,077 \$                            |             |       | _              | s  | 139,185                |               | 8.99%            | 11.44%                                |            | #DIV/0!        | 8.99%                  | 8.99%   |
| LVJ-NNG Transport - CIP Applicable   | C&I JOINT Class 4                          | \$326.97         | \$ 0.02                          |             |       | \$ -           | \$ 0.32697             | \$7,520.31       |    | 84,367 \$                             |             | io \$ |                | \$ | 39,394                 |               | 8.99%            | 11.44%                                |            | #DIV/0!        | 8.99%                  | 8.99%   |
|                                      |  |                  |                                  |             |       |                |                        |                  |    |                                       |             |       |                |    |                        |               |                  |                                       |            |                |                        |         |
| LVJ-NNG Transport - CIP Exempt       | C&I JOINT Class 5 - CIP Exempt             | \$326.97         | \$ 0.02                          | 792 \$      | -     | \$ -           | \$ 0.32697             | \$7,847.28       | \$ | 692,864 \$                            | -           | \$    | -              | \$ | 180,487                | 881,199       | 8.99%            | 8.99%                                 | #DIV/0     | #DIV/0!        | 8.99%                  | 8.99%   |
| SLVI-NNG Transport-CIP Exempt        | C&I INT Class 5 - CIP Exempt               | \$512.25         | \$ 0.00                          | 148 \$      | -     | \$ -           | \$ -                   | \$86,570.76      | \$ | 999,642 \$                            | -           | \$    | -              | \$ | - \$                   | 1,086,213     | 8.99%            | 0.00%                                 | #DIV/0     | #DIV/0!        | #DIV/0!                | 0.66%   |
| SLVI-NNG Transport-CIP Applicable    | C&I INT Class 4                            | \$512.25         | \$ 0.00                          | 262 \$ 0.02 | 953   | \$ -           | s -                    | \$12,294.07      | \$ | 5,511 \$                              | 62,1        | 6 \$  | -              | \$ | - 5                    | 79,922        | 8.99%            | -41.52%                               | 6.72%      | #DIV/0!        | #DIV/0!                | 1.29%   |
| SLVJ-NNG Transport-CIP Exempt        | Power Generating Unit - Class 2 CIP Exempt | \$512.25         | \$ 0.00                          | 148 \$      | -     | \$ -           | \$ 0.06757             | \$12,294.07      | \$ | 180,211 \$                            | -           | \$    | -              | \$ | 290,459                | 482,965       | 8.99%            | 0.00%                                 | #DIV/0     | #DIV/0!        | 8.99%                  | 5.45%   |
| Transport for Resale                 | Transport for Resale                       | \$326.97         | \$ 0.05                          | 143 \$ 0.02 | 953   | s -            | s -                    | \$3.923.64       | s  | 10.629 \$                             | 6.10        | 3 \$  | -              | s  | - 5                    | 20.656        | 8.99%            | 10.34%                                | 6.72%      | #DIV/0!        | #DIV/0!                | 8.99%   |
| LVJ-NNG Flex Transport (Cust "A")    | LVJ-NNG Flex Transport (Cust "A")          | \$326.97         | \$ 0.00                          | 264 \$ 0.02 | 953   | s -            | \$ 0.32697             | \$3,923.64       | s  | 15.378 \$                             | 172.00      | 7 \$  | _              | s  | 40.217                 | 231.525       | 8.99%            | -41.33%                               | 6.72%      | #DIV/0!        | 8.99%                  | 1.60%   |
| LVI-NNG Flex Transport (Cust "B")    | LVI-NNG Flex Transport (Cust "B")          | \$326.97         | \$ 0.00                          | 500 \$      | -     | s -            | s -                    | \$0.00           | s  | - S                                   | -           | s     | _              | s  | - 5                    | -             | #DIV/0!          | #DIV/0!                               | #DIV/0!    | #DIV/0!        | #DIV/0!                | #DIV/0! |
| LVI-NNG Flex Transport (Cust "C")    | LVI-NNG Flex Transport (Cust "C")          | \$326.97         | \$ 0.00                          | 700 S       |       | s -            | s -                    | \$0.00           | s  | - S                                   |             | s     |                | s  | - 9                    |               | #DIV/0!          | #DIV/0!                               | #DIV/0!    | #DIV/0!        | #DIV/0!                | #DIV/0! |
| LVI-NNG Flex Transport (Cust "D")    | LVI-NNG Flex Transport (Cust "D")          | \$326.97         | \$ 0.01                          | 500 \$      |       | s -            | s -                    | \$0.00           | s  | - S                                   | -           | s     | _              | s  | - 9                    |               | #DIV/0!          | #DIV/0!                               | #DIV/0!    | #DIV/0!        | #DIV/0!                | #DIV/0! |
| LVJ-NNG Flex Transport (Cust "E")    | LVJ-NNG Flex Transport (Cust "E")          |                  | \$ 0.01                          | 500 S       |       | s -            | \$ 0.32697             | \$3,923.64       |    | 112.100 \$                            | -           | s     | _              | s  | 23.542                 | 139,566       | 8.99%            | 0.00%                                 | #DIV/0     | #DIV/0!        | 8.99%                  | 1.65%   |
| LVJ-NNG Flex Transport (Cust "F")    | LVJ-NNG Flex Transport (Cust "F")          | \$326.97         | \$ 0.00                          | 151 \$ 0.02 | 953   | s -            | \$ 0.32697             | \$11,770.92      |    | 20.581 \$                             | 134.75      | 6 \$  | _              | s  | 47.084                 | 214.192       | 8.99%            | -29.20%                               | 6.72%      | #DIV/0!        | 8.99%                  | 2.32%   |
| LVJ-NNG Flex Transport (Cust "G")    | LVJ-NNG Flex Transport (Cust "G")          | \$326.97         | \$ 0.00                          | 366 \$ 0.02 | 953   | \$ -           | \$ 0.32697             | \$3,923.64       | \$ | 3,980 \$                              | 32,1        | 6 \$  | -              | \$ | 29,427                 | 69,447        | 8.99%            | -33.70%                               | 6.72%      | #DIV/0!        | 8.99%                  | 4.12%   |
|                                      |  |                  |                                  |             |       |                |                        |                  |    |                                       |             |       |                |    |                        |               |                  |                                       |            |                |                        |         |
| OUR CONSCI IDATED T                  | CONSOLIDATED TRANSPORT                     | 2005 47          |                                  |             |       |                |                        | *** ***          |    | 04.740                                |             |       |                |    |                        | 40.004        | 0.000/           | 9.89%                                 | c 700      | #DIV/0!        | #DTI/OI                | 0.000/  |
| SVI-CONSOLIDATED Transport           | C&I INT Class 2                            |                  | \$ 0.07                          |             |       |                | s -                    | \$18,005.15      |    | 21,719 \$                             |             | 0 \$  |                | \$ | - 5                    |               | 8.99%            | , , , , , ,                           |            |                | #DIV/0!                | 8.99%   |
| SVI-CONSOLIDATED Transport           | C&I INT Class 3                            | \$305.17         | \$ 0.07                          | 663 \$ 0.02 | 2953  | \$ -           | \$ -                   | \$22,277.56      | \$ | 63,652 \$                             | 24,5        | 80 \$ | -              | \$ | - 5                    | 110,459       | 8.99%            | 9.89%                                 | 6.72%      | #DIV/0!        | #DIV/0!                | 8.99%   |
| LVI-CONSOLIDATED Transport           | C&I INT Class 3                            | \$326.97         | \$ 0.02                          | 355 \$ 0.02 | 953   | s -            | s -                    | \$22,233,96      | s  | 102.238 \$                            | 105.74      | ı5 \$ | -              | s  | - 5                    | 230.216       | 8.99%            | 11.44%                                | 6.72%      | #DIV/0!        | #DIV/0!                | 8.99%   |
| LVI-CONSOLIDATED Transport           | C&I INT Class 4                            | \$326.97         | \$ 0.02                          | 355 \$ 0.02 | 953   | \$ -           | \$ -                   | \$4,250.61       | \$ | 121,224 \$                            | 125,38      | 32 \$ | -              | \$ | - 5                    | 250,857       | 8.99%            | 11.44%                                | 6.72%      | #DIV/0!        | #DIV/0!                | 8.99%   |
|                                      |  |                  |                                  |             |       |                |                        |                  |    |                                       |             |       |                |    |                        |               |                  |                                       |            |                |                        |         |
| SVJ-CONSOLIDATED Transport           | C&I JOINT Class 2                          | \$305.17         | \$ 0.07                          | 63 \$ 0.02  | 953   | \$ -           | \$ 0.32697             | \$60,118.88      | \$ | 97,264 \$                             | 37,48       | 33 \$ | -              | \$ | 39,178                 | 234,044       | 8.99%            | 9.89%                                 | 6.72%      | #DIV/0!        | 8.99%                  | 8.99%   |
| SVJ-CONSOLIDATED Transport           | C&I JOINT Class 3                          | \$305.17         | \$ 0.07                          | 63 \$ 0.02  | 953   | \$ -           | \$ 0.32697             | \$5,493.10       | \$ | 32,486 \$                             | 12,52       | 20 \$ | -              | \$ | 13,085                 | 63,584        | 8.99%            | 9.89%                                 | 6.72%      | #DIV/0!        | 8.99%                  | 8.99%   |
| LVJ-CONSOLIDATED Transport           | C&I JOINT Class 3                          | \$326.97         | \$ 0.02                          | 355 \$ 0.02 | 0052  | ٠.             | \$ 0.32697             | \$42,833.07      |    | 382,642 \$                            | 395,76      |       | -              |    | 134,071                | 955,312       | 8.99%            | 11.44%                                | 6 720      | #DIV/0!        | 8.99%                  | 8.99%   |
| EV3-CONSOLIDATED Transport           | C&I JOINT Class 3                          | \$320.97         | \$ 0.02                          | 33 \$ 0.02  | 1933  | <b>5</b> -     | \$ 0.32697             | \$42,033.07      | ٥  | 302,042 \$                            | 395,76      | ю э   | -              | Þ  | 134,071                | 955,512       | 0.7770           | 11.4470                               | 0.7270     | #DIV/0:        | 0.7770                 | 0.7770  |
| SLVJ-CONSOLIDATED Transport-CIP      | Exe C&I INT Class 5 - CIP Exempt           | \$512.25         | \$ 0.00                          | 373 \$      | -     | \$ -           | \$ 0.06757             | \$36,882.22      | \$ | 376,844 \$                            | -           | \$    | -              | \$ | 97,063                 | 510,789       | 8.99%            | 0.00%                                 | #DIV/0!    | #DIV/0!        | 8.99%                  | 2.21%   |
|                                      | ALBERT LEA-NNG TRANSPORT                   |                  |                                  |             |       | _              | _                      |                  | _  |                                       |             |       |                |    |                        |               | 0.000            | 0.004                                 |            | (IDITIO)       | upart to t             | 0.000   |
| SVI-ALBERT LEA Transport             | C&I INT Class 3                            | \$305.17         | \$ 0.07                          | 63 \$ 0.02  | 2953  | \$ -           | \$ -                   | \$7,324.13       | \$ | 27,318 \$                             | 10,52       | 28 \$ |                | \$ | - \$                   | 45,169        | 8.99%            | 9.89%                                 | 6.72%      | #DIV/0!        | #DIV/0!                | 8.99%   |
| LVI-ALBERT LEA Transport             | C&I INT Class 3                            | \$326.97         | \$ 0.02                          | 355 \$ 0.02 | 953   | \$ -           | \$ -                   | \$7,847.28       | \$ | 50,272 \$                             |             | 96 \$ |                | \$ | - \$                   | 110,115       | 8.99%            | 11.44%                                |            | #DIV/0!        | #DIV/0!                | 8.99%   |
| TOTAL                                |  |                  |                                  |             |       |                |                        | \$37,212,717     |    | \$66,250,435                          | \$12,233,33 | 80    | \$142,921,853  |    | \$1,176,135            | \$259,794,469 | 8.99%            | 9.10%                                 | 6.72%      | 0.00%          | 8.99%                  | 3.78%   |

# MINNESOTA ENERGY RESOURCES CORPORATION COMPARISON OF REVENUE FROM CURRENT AND PROPOSED RATES (INCLUDING GAS COSTS)

| Current<br>MERC<br>Customer            | Proposed<br>MERC<br>Customer                                 |    | Current        |          | Proposed       |          | \$<br>Increase/     | %<br>Increase/ |
|--|--|----|----------------|----------|----------------|----------|---------------------|----------------|
| Class                                  | Class  |    | Revenues       |          | Revenues       |          | (Decrease)          | (Decrease)     |
|  | NNG SALES  |    |                |          |                |          |                     |                |
| GS-NNG Residential Sales               | GS-NNG Residential Sales                                     | \$ | 123,634,947    | \$       | 128,559,375    | \$       | 4,924,428           | 3.98%          |
| GS-NNG Residential Farm-Tap Sales      | GS-NNG Residential Farm-Tap Sales                            | \$ | 1,759,677      | \$       | 1,822,950      | \$       | 63,273              | 3.60%          |
|  |  |    |                |          |                |          |                     |                |
| GS-NNG SC&I Sales                      | C&I FIRM Class 1   | \$ | 5,849,862      | \$       | 6,106,788      | \$       | 256,926             | 4.39%          |
| GS-NNG SC&I Sales                      | Agriculture Grain Dryer - Class 1                            | \$ | 325            | \$       | 348            | \$       | 23                  | 6.94%          |
| GS-NNG SC&I Sales                      | GS-NNG SC&I Farm-Tap Sales                                   | \$ | 215,282        | \$       | 223,069        | \$       | 7,786               | 3.62%          |
| GS-NNG LC&I Sales                      | C&I FIRM Class 2   | \$ | 44 700 500     | e        | 46 006 742     | •        | 4 200 404           | 3.09%          |
| GS-NNG LC&I Sales<br>GS-NNG LC&I Sales | C&I FIRM Class 2<br>C&I FIRM Class 3                         | \$ | 44,706,520     | \$<br>\$ | 46,086,713     | \$<br>\$ | 1,380,194<br>44,604 | 2.42%          |
|  |  | \$ | 1,844,420      | \$<br>\$ | 1,889,024      | э<br>\$  |                     | 5.12%          |
| GS-NNG LC&I Sales<br>GS-NNG LC&I Sales | Power Generating Unit - Class 1                              | \$ | 2,605<br>5,887 | \$<br>\$ | 2,739<br>6,099 | \$<br>\$ | 133<br>212          | 3.60%          |
| GS-NNG LC&I Sales                      | Agriculture Grain Dryer - Class 1 GS-NNG LC&I Farm-Tap Sales | \$ | 2,046,360      | \$       | 2,102,363      | \$       | 56,003              | 2.74%          |
| GS-INING LCAI Sales                    | GS-INING LOW FAITH-TAP Sales                                 | φ  | 2,040,300      | φ        | 2,102,303      | φ        | 50,003              | 2.7470         |
| SVI-NNG Sales                          | C&I INT Class 2  | \$ | 4,832,510      | \$       | 4,955,875      | \$       | 123,365             | 2.55%          |
| SVI-NNG Sales                          | C&I INT Class 3  | \$ | 2,447,318      | \$       | 2,497,326      | \$       | 50,008              | 2.04%          |
| SVI-NNG Sales                          | Agriculture Grain Dryer - Class 1                            | \$ | 90,019         | \$       | 93,527         | \$       | 3,508               | 3.90%          |
| SVI-NNG Sales                          | Agriculture Grain Dryer - Class 2                            | \$ | 410,432        | \$       | 421,021        | \$       | 10,589              | 2.58%          |
|  |  | •  | ,              | •        | ,              | •        | 10,000              |                |
| LVI-NNG Sales                          | C&I INT Class 2  | \$ | 242,941        | \$       | 247,542        | \$       | 4,601               | 1.89%          |
| LVI-NNG Sales                          | C&I INT Class 3  | \$ | 3,263,648      | \$       | 3,303,714      | \$       | 40,066              | 1.23%          |
| LVI-NNG Sales                          | Power Generating Unit - Class 1                              | \$ | 80,912         | \$       | 82,693         | \$       | 1,781               | 2.20%          |
| LVI-NNG Sales                          | Agriculture Grain Dryer - Class 1                            | \$ | 32,052         | \$       | 33,634         | \$       | 1,582               | 4.94%          |
| LVI-NNG Sales                          | Agriculture Grain Dryer - Class 2                            | \$ | 517,948        | \$       | 526,550        | \$       | 8,601               | 1.66%          |
|  | ,  |    |                |          |                |          |                     |                |
| SVJ-NNG Sales                          | C&I JOINT Class 2  | \$ | 80,307         | \$       | 82,466         | \$       | 2,159               | 2.69%          |
|  |  |    |                |          |                |          |                     |                |
|  | CONSOLIDATED SALES   |    |                |          |                |          |                     |                |
| GS-CONSOLIDATED Residential Sales      | GS-CONSOLIDATED Residential Sales                            | \$ | 19,947,791     | \$       | 20,825,796     | \$       | 878,005             | 4.40%          |
|  |  |    |                |          |                |          |                     |                |
| GS-CONSOLIDATED SC&I Sales             | C&I FIRM Class 1   | \$ | 1,870,527      | \$       | 1,959,056      | \$       | 88,529              | 4.73%          |
| GS-CONSOLIDATED SC&I Sales             | Agriculture Grain Dryer - Class 1                            | \$ | 4,725          | \$       | 4,916          | \$       | 191                 | 4.04%          |
|  |  |    |                |          |                |          |                     |                |
| GS-CONSOLIDATED LC&I Sales             | C&I FIRM Class 2   | \$ | 12,605,428     | \$       | 13,056,306     | \$       | 450,878             | 3.58%          |
| GS-CONSOLIDATED LC&I Sales             | C&I FIRM Class 3   | \$ | 294,867        | \$       | 303,031        | \$       | 8,163               | 2.77%          |
| GS-CONSOLIDATED LC&I Sales             | Agriculture Grain Dryer - Class 1                            | \$ | 4,216          | \$       | 4,399          | \$       | 182                 | 4.32%          |
|  |  | _  |                | _        |                |          |                     | 2              |
| SVI-CONSOLIDATED Sales                 | C&I INT Class 2  | \$ | 1,295,907      | \$       | 1,330,219      | \$       | 34,313              | 2.65%          |
| SVI-CONSOLIDATED Sales                 | C&I INT Class 3  | \$ | 683,526        | \$       | 698,988        | \$       | 15,462              | 2.26%          |
| SVI-CONSOLIDATED Sales                 | Agriculture Grain Dryer - Class 1                            | \$ | 5,280          | \$       | 5,528          | \$       | 248                 | 4.70%          |
| SVI-CONSOLIDATED Sales                 | Agriculture Grain Dryer - Class 2                            | \$ | 10,535         | \$       | 10,894         | \$       | 359                 | 3.41%          |
| LVI-CONSOLIDATED Sales                 | C&I INT Class 2  | \$ | 15,049         | \$       | 15,529         | \$       | 480                 | 3.19%          |
| LVI-CONSOLIDATED Sales                 | C&I INT Class 2<br>C&I INT Class 3                           | \$ | 436,072        | \$<br>\$ | 442,018        | э<br>\$  | 5,946               | 1.36%          |
| LVI-CONSOLIDATED Sales                 | C&I INT Class 3  C&I INT Class 4                             | \$ | 1,301,235      | \$<br>\$ | 1,318,683      | э<br>\$  | 5,946<br>17,447     | 1.34%          |
| EVI-CONSOLIDATED Sales                 | Cal IIVI Class 4   | φ  | 1,301,233      | φ        | 1,310,003      | φ        | 17,447              | 1.5470         |
| SVJ-CONSOLIDATED Sales                 | C&I JOINT Class 2  | \$ | 116,738        | \$       | 120,029        | \$       | 3,290               | 2.82%          |
| OVO CONOCEID/VIED Calcs                | Out Convi Class 2  | Ψ  | 110,700        | Ψ        | 120,020        | Ψ        | 0,230               | 2.0270         |
|  | ALBERT LEA-NNG SALES   |    |                |          |                |          |                     |                |
| GS-ALBERT LEA NNG Residential Sales    | GS-ALBERT LEA NNG Residential Sales                          | \$ | 6.620.211      | \$       | 6,871,590      | \$       | 251,379             | 3.80%          |
|  |  |    |                |          |                |          |                     |                |
| GS-ALBERT LEA NNG SC&I Sales           | C&I FIRM Class 1   | \$ | 100,534        | \$       | 103,757        | \$       | 3,222               | 3.21%          |
|  |  |    |                |          |                |          |                     |                |
| GS-ALBERT LEA NNG LC&I Sales           | C&I FIRM Class 2   | \$ | 2,245,686      | \$       | 2,314,993      | \$       | 69,307              | 3.09%          |
| GS-ALBERT LEA NNG LC&I Sales           | C&I FIRM Class 3   | \$ | 354,946        | \$       | 363,447        | \$       | 8,501               | 2.40%          |
|  |  |    |                |          |                |          |                     |                |
| SVI-ALBERT LEA NNG Sales               | C&I INT Class 2  | \$ | 236,720        | \$       | 242,048        | \$       | 5,329               | 2.25%          |
| SVI-ALBERT LEA NNG Sales               | C&I INT Class 3  | \$ | 385,085        | \$       | 392,340        | \$       | 7,254               | 1.88%          |
| SVI-ALBERT LEA NNG Sales               | Agriculture Grain Dryer - Class 1                            | \$ | 21,135         | \$       | 21,962         | \$       | 827                 | 3.91%          |
| SVI-ALBERT LEA NNG Sales               | Agriculture Grain Dryer - Class 2                            | \$ | 17,340         | \$       | 17,739         | \$       | 399                 | 2.30%          |
|  |  |    |                |          |                |          |                     |                |
| LVI-ALBERT LEA NNG Sales               | C&I INT Class 2  | \$ | 141,306        | \$       | 143,532        | \$       | 2,226               | 1.58%          |
| LVI-ALBERT LEA NNG Sales               | C&I INT Class 3  | \$ | 438,595        | \$       | 443,591        | \$       | 4,995               | 1.14%          |
|  |  |    |                |          |                |          |                     |                |

| Current<br>MERC<br>Customer            | Proposed<br>MERC<br>Customer               |          | Current     |          | Proposed    |          | \$<br>Increase/ | %<br>Increase/     |
|--|--|----------|-------------|----------|-------------|----------|-----------------|--------------------|
| Class                                  | Class                                      |          | Revenues    |          | Revenues    | (        | (Decrease)      | (Decrease)         |
|  | NNG TRANSPORT                              |          |             |          |             |          |                 |                    |
| SVI-NNG Transport                      | C&I INT Class 3                            | \$       | 193,910     | \$       | 211,343     | \$       | 17,433          | 8.99%              |
| SVI-NNG Transport                      | C&I INT Class 4                            | \$       | 137,445     | \$       | 149,802     | \$       | 12,356          | 8.99%              |
| LVI-NNG Transport - CIP Applicable     | C&I INT Class 3                            | \$       | 1,197,249   | \$       | 1,304,881   | \$       | 107,633         | 8.99%              |
| LVI-NNG Transport - CIP Applicable     | C&I INT Class 4                            | \$       | 583,736     | \$       | 636,214     | \$       | 52,478          | 8.99%              |
| LVI-NNG Transport - CIP Applicable     | Agriculture Grain Dryer - Class 3          | \$       | 89,082      | \$       | 97,090      | \$       | 8,008           | 8.99%              |
| SVJ-NNG Transport                      | C&I JOINT Class 2                          | \$       | 145,463     | \$       | 158,540     | \$       | 13,077          | 8.99%              |
| SVJ-NNG Transport                      | C&I JOINT Class 3                          | \$       | 328,091     | \$       | 357,587     | \$       | 29,495          | 8.99%              |
| SVJ-NNG Transport                      | Agriculture Grain Dryer - Class 2          | \$       | 10,651      | \$       | 11,609      | \$       | 958             | 8.99%              |
| LVJ-NNG Transport - CIP Applicable     | C&I JOINT Class 2                          | \$       | 8,181       | \$       | 8,916       | \$       | 735             | 8.99%              |
| LVJ-NNG Transport - CIP Applicable     | C&I JOINT Class 3                          | \$       | 753,665     | \$       | 821,420     | \$       | 67,754          | 8.99%              |
| LVJ-NNG Transport - CIP Applicable     | C&I JOINT Class 4                          | \$       | 200,516     | \$       | 218,542     | \$       | 18,026          | 8.99%              |
|  |  |          |             |          |             |          |                 |                    |
| LVJ-NNG Transport - CIP Exempt         | C&I JOINT Class 5 - CIP Exempt             | \$       | 808,513     | \$       | 881,199     | \$       | 72,685          | 8.99%              |
| SLVI-NNG Transport-CIP Exempt          | C&I INT Class 5 - CIP Exempt               | \$       | 1,079,072   | \$       | 1,086,213   | \$       | 7,141           | 0.66%              |
| SLVI-NNG Transport-CIP Applicable      | C&I INT Class 4                            | \$       | 78,908      | \$       | 79,922      | \$       | 1,014           | 1.29%              |
| SLVJ-NNG Transport-CIP Exempt          | Power Generating Unit - Class 2 CIP Exempt | \$       | 457,992     | \$       | 482,965     | \$       | 24,972          | 5.45%              |
| Transport for Decelo                   | Towns and for Donals                       | •        | 40.050      | •        | 00.050      | •        | 4.704           | 9.000/             |
| Transport for Resale                   | Transport for Resale                       | \$       | 18,952      | \$       | 20,656      | \$       | 1,704           | 8.99%              |
| LVJ-NNG Flex Transport (Cust "A")      | LVJ-NNG Flex Transport (Cust "A")          | \$       | 227,884     | \$       | 231,525     | \$       | 3,641           | 1.60%<br>#DIV/0!   |
| LVI-NNG Flex Transport (Cust "B")      | LVI-NNG Flex Transport (Cust "B")          | \$<br>\$ | -           | \$       | -           | \$       | -               | #DIV/0!<br>#DIV/0! |
| LVI-NNG Flex Transport (Cust "C")      | LVI-NNG Flex Transport (Cust "C")          |          | -           | \$       | -           | \$       | -               | #DIV/0!            |
| LVI-NNG Flex Transport (Cust "D")      | LVI-NNG Flex Transport (Cust "D")          | \$       | 127 200     | \$       | 120 500     | \$       | - 2005          |                    |
| LVJ-NNG Flex Transport (Cust "E")      | LVJ-NNG Flex Transport (Cust "E")          | \$       | 137,300     | \$<br>\$ | 139,566     | \$<br>\$ | 2,265           | 1.65%              |
| LVJ-NNG Flex Transport (Cust "F")      | LVJ-NNG Flex Transport (Cust "F")          | \$<br>\$ | 209,337     | \$       | 214,192     | \$       | 4,855           | 2.32%<br>4.12%     |
| LVJ-NNG Flex Transport (Cust "G")      | LVJ-NNG Flex Transport (Cust "G")          | Ф        | 66,696      | Ф        | 69,447      | ф        | 2,751           | 4.12%              |
|  | CONSOLIDATED TRANSPORT                     |          |             |          |             |          |                 |                    |
| SVI-CONSOLIDATED Transport             | C&I INT Class 2                            | \$       | 44,127      | \$       | 48,094      | \$       | 3,967           | 8.99%              |
| SVI-CONSOLIDATED Transport             | C&I INT Class 3                            | \$       | 101,348     | \$       | 110,459     | \$       | 9,111           | 8.99%              |
| LVI-CONSOLIDATED Transport             | C&I INT Class 3                            | \$       | 211,227     | \$       | 230,216     | \$       | 18,989          | 8.99%              |
| LVI-CONSOLIDATED Transport             | C&I INT Class 4                            | \$       | 230,165     | \$       | 250,857     | \$       | 20,692          | 8.99%              |
|  |  | •        |             | •        |             | •        |                 |                    |
| SVJ-CONSOLIDATED Transport             | C&I JOINT Class 2                          | \$       | 214,739     | \$       | 234,044     | \$       | 19,305          | 8.99%              |
| SVJ-CONSOLIDATED Transport             | C&I JOINT Class 3                          | \$       | 58,340      | \$       | 63,584      | \$       | 5,245           | 8.99%              |
| LVJ-CONSOLIDATED Transport             | C&I JOINT Class 3                          | \$       | 876,513     | \$       | 955,312     | \$       | 78,799          | 8.99%              |
| SLVJ-CONSOLIDATED Transport-CIP Exempt | C&I INT Class 5 - CIP Exempt               | \$       | 499,741     | \$       | 510,789     | \$       | 11,048          | 2.21%              |
| CENT CONCOCEDANZE NANOPON CIN Example  | ·  | •        | 100,111     | •        | 010,700     | •        | 11,010          | 2.21,0             |
| SVI-ALBERT LEA Transport               | ALBERT LEA-NNG TRANSPORT C&I INT Class 3   | \$       | 44 444      | \$       | 45 460      | \$       | 2.726           | 8.99%              |
| SVI-ALBERT LEA Transport               | Callini Class 3                            | Ф        | 41,444      | Ф        | 45,169      | Ф        | 3,726           | 8.99%              |
| LVI-ALBERT LEA Transport               | C&I INT Class 3                            | \$       | 101,032     | \$       | 110,115     | \$       | 9,083           | 8.99%              |
|  | Total NNG Sales Customers                  | \$       | 192,063,974 | \$       | 199,043,816 | \$       | 6,979,842       | 3.63%              |
|  | Total Consolidated Sales Customers         | \$       | 38,591,897  | \$       | 40,095,390  | \$       | 1,503,492       | 3.90%              |
|  | Total Albert Lea Sales Customers           | \$       | 10,561,559  | \$       | 10,914,998  | \$       | 353,438         | 3.35%              |
|  | TOTAL SALES CUSTOMERS                      | \$       | 241,217,431 | \$       | 250,054,203 | \$       | 8,836,772       | 3.66%              |
|  |  |          |             |          |             |          |                 |                    |
|  | Total NNG Transport Customers              | \$       | 6,732,643   | \$       | 7,181,626   | \$       | 448,983         | 6.67%              |
|  | Total Consolidated Transport Customers     | \$       | 2,236,200   | \$       | 2,403,356   | \$       | 167,156         | 7.48%              |
|  | Total Albert Lea Transport Customers       | \$       | 142,476     | \$       | 155,284     | \$       | 12,809          | 8.99%              |
|  | TOTAL TRANSPORT CUSTOMERS                  | \$       | 9,111,319   | \$       | 9,740,266   | \$       | 628,947         | 6.90%              |
|  | Total NNG Customers                        | \$       | 198,796,617 | \$       | 206,225,441 | \$       | 7,428,824       | 3.74%              |
|  | Total Consolidated Customers               | \$       | 40,828,098  | \$       | 42,498,746  | \$       | 1,670,648       | 4.09%              |
|  | Total Albert Lea Customers                 | \$       | 10,704,035  | \$       | 11,070,282  | \$       | 366,247         | 3.42%              |
|  | TOTAL                                      | \$       | 250,328,750 | \$       | 259,794,469 | \$       | 9,465,720       | 3.78%              |
|  |  |          |             | _        |             |          |                 |                    |

|                                    |  |                    | Units            |         |                  |    | С               | urrent Rates |                |                        |                  |                |         | Current      | Revenues    |     |                        |    |            |
|------------------------------------|--|--------------------|------------------|---------|------------------|----|-----------------|--------------|----------------|------------------------|------------------|----------------|---------|--------------|-------------|-----|------------------------|----|------------|
| Current<br>MERC                    | Proposed<br>MERC   |                    |                  |         |                  |    | ribution        |              |                |                        |                  | Distri         |         |              |             |     |                        |    |            |
| Customer<br>Class                  | Customer<br>Class  | Customer<br>Counts | Annual<br>Therms | DFC     | Fixed<br>Monthly |    | harge<br>(CCRC) | CCRC         | Cost<br>of Gas | Daily Firm<br>Capacity | Fixed<br>Monthly | Cha<br>less (0 |         | CCRC         | Cost of Gas |     | Daily Firm<br>Capacity |    | Total      |
| GS-NNG Residential Sales           | NNG SALES<br>GS-NNG Residential Sales                        | 2.028.328          | 147.236.758      | 0       | \$ 9.50          | s  | 0.21349         | \$ 0.02767   |                | s -                    | \$19,269,116     | \$ 31          | 433.575 | \$ 4.074.041 |             | s   |                        | s  | 54.776.733 |
| GS-NNG Residential Farm-Tap Sales  | GS-NNG Residential Farm-Tap Sales                            | 16,774             | 2,257,698        | 0       | \$ 9.50          | \$ | 0.21349         | \$ 0.02767   |                | \$ -                   | \$159,353        | \$             |         |              | \$ -        | \$  |                        | \$ | 703,819    |
| GS-NNG SC&I Sales                  | C&I FIRM Class 1   | 80,349             | 6,397,577        | 0       | \$ 18.00         | \$ | 0.19298         | \$ 0.02767   |                | \$ -                   | \$1,446,282      | \$ 1           | 234,604 | \$ 177,021   | \$ -        | \$  | -                      | \$ | 2,857,907  |
| GS-NNG SC&I Sales                  | Agriculture Grain Dryer - Class 1                            | 12                 | 159              | 0       | \$ 18.00         | \$ | 0.19298         | \$ 0.02767   |                | \$ -                   | \$216            | \$             | 31      | \$ 4         | \$ -        | \$  |                        | \$ | 251        |
| GS-NNG SC&I Sales                  | GS-NNG SC&I Farm-Tap Sales                                   | 1,439              | 275,134          | 0       | \$ 18.00         | \$ | 0.19298         | \$ 0.02767   |                | \$ -                   | \$25,902         | \$             | 53,095  | \$ 7,613     | \$ -        | \$  | -                      | \$ | 86,610     |
| GS-NNG LC&I Sales                  | C&I FIRM Class 2   | 105,654            | 62,766,433       | 0       | \$ 45.00         | \$ | 0.14118         | \$ 0.02767   |                | \$ -                   | \$4,754,430      |                | 861,365 | \$ 1,736,747 | \$ -        | \$  |                        | \$ | 15,352,542 |
| GS-NNG LC&I Sales                  | C&I FIRM Class 3   | 208                | 2,882,958        | 0       |                  | -  |                 | \$ 0.02767   |                | \$ -                   | \$9,360          |                |         | +,           | \$ -        | \$  |                        | \$ | 496,147    |
| GS-NNG LC&I Sales                  | Power Generating Unit - Class 1                              | 24                 | 2,396            | 0       |                  |    |                 | \$ 0.02767   |                | \$ -                   | \$1,080          | \$             |         |              | \$ -        | \$  |                        | \$ | 1,485      |
| GS-NNG LC&I Sales                  | Agriculture Grain Dryer - Class 1                            | 24                 | 7,552            | 0       |                  |    |                 | \$ 0.02767   |                | \$ -                   | \$1,080          |                | ,       | \$ 209       | -           | \$  |                        | \$ | 2,355      |
| GS-NNG LC&I Sales                  | GS-NNG LC&I Farm-Tap Sales                                   | 2,423              | 3,043,620        | 0       | \$ 45.00         | \$ | 0.14118         | \$ 0.02767   |                | \$ -                   | \$109,035        | \$             | 429,698 | \$ 84,217    | \$ -        | \$  | -                      | \$ | 622,950    |
| SVI-NNG Sales                      | C&I INT Class 2  | 2,856              | 9,250,562        | 0       | \$ 165.00        | \$ | 0.06973         | \$ 0.02767   |                | \$ -                   | \$471,240        | \$             | 645,042 | \$ 255,963   | \$ -        | \$  |                        | \$ | 1,372,245  |
| SVI-NNG Sales                      | C&I INT Class 3  | 387                | 5,055,493        | 0       | \$ 165.00        | \$ | 0.06973         | \$ 0.02767   |                | \$ -                   | \$63,855         | \$             | 352,520 | \$ 139,885   | \$ -        | \$  |                        | \$ | 556,260    |
| SVI-NNG Sales                      | Agriculture Grain Dryer - Class 1                            | 156                | 136,341          | 0       | \$ 165.00        | \$ | 0.06973         | \$ 0.02767   |                | \$ -                   | \$25,740         |                | 9,507   | \$ 3,773     | \$ -        | \$  | -                      | \$ | 39,020     |
| SVI-NNG Sales                      | Agriculture Grain Dryer - Class 2                            | 252                | 782,362          | 0       | \$ 165.00        | \$ | 0.06973         | \$ 0.02767   |                | \$ -                   | \$41,580         | \$             | 54,554  | \$ 21,648    | \$ -        | \$  |                        | \$ | 117,782    |
| LVI-NNG Sales                      | C&I INT Class 2  | 129                | 512,638          | 0       | \$ 185.00        | \$ | 0.02562         | \$ 0.02767   |                | \$ -                   | \$23,865         | \$             | 13,134  | \$ 14,185    | \$ -        | \$  |                        | \$ | 51,183     |
| LVI-NNG Sales                      | C&I INT Class 3  | 239                | 7,533,481        | 0       | \$ 185.00        | \$ | 0.02562         | \$ 0.02767   |                | \$ -                   | \$44,215         | \$             | 193,008 | \$ 208,451   | \$ -        | \$  | -                      | \$ | 445,674    |
| LVI-NNG Sales                      | Power Generating Unit - Class 1                              | 60                 | 163,361          | 0       | \$ 185.00        | \$ | 0.02562         | \$ 0.02767   |                | \$ -                   | \$11,100         | \$             | 4,185   | \$ 4,520     | s -         | \$  | -                      | \$ | 19,806     |
| LVI-NNG Sales                      | Agriculture Grain Dryer - Class 1                            | 84                 | 38,638           | 0       | \$ 185.00        | \$ | 0.02562         | \$ 0.02767   |                | \$ -                   | \$15,540         | \$             | 990     | \$ 1,069     | \$ -        | \$  | -                      | \$ | 17,599     |
| LVI-NNG Sales                      | Agriculture Grain Dryer - Class 2                            | 192                | 1,128,883        | 0       | \$ 185.00        | \$ | 0.02562         | \$ 0.02767   |                | \$ -                   | \$35,520         | \$             | 28,922  | \$ 31,236    | \$ -        | \$  | -                      | \$ | 95,678     |
| SVJ-NNG Sales                      | C&I JOINT Class 2  | 36                 | 150,483          | 11,400  | \$ 165.00        | \$ | 0.06973         | \$ 0.02767   |                | \$ 0.30000             | \$5,940          | \$             | 10,493  | \$ 4,164     | \$ -        | \$  | 3,420                  | \$ | 24,017     |
|                                    | CONSOLIDATED SALES   |                    |                  |         |                  |    |                 |              |                |                        |                  |                |         |              |             |     |                        |    |            |
| GS-CONSOLIDATED Residential Sales  | GS-CONSOLIDATED Residential Sale                             | 365,171            | 26,112,678       | 0       | \$ 9.50          | \$ | 0.21349         | \$ 0.02767   |                | \$ -                   | \$3,469,125      | \$ 5           | 574,796 | \$ 722,538   | \$ -        | \$  |                        | \$ | 9,766,458  |
| GS-CONSOLIDATED SC&L Sales         | C&I FIRM Class 1   | 26.860             | 2.271.799        | 0       | \$ 18.00         | s  | 0.19298         | \$ 0.02767   |                | s -                    | \$483.480        | \$             | 438,412 | \$ 62.861    | s -         | s   |                        | s  | 984.752    |
| GS-CONSOLIDATED SC&I Sales         | Agriculture Grain Dryer - Class 1                            | 36                 | 6,678            | 0       |                  |    |                 | \$ 0.02767   |                | \$ -                   | \$648            |                | ,       | \$ 185       | *           | \$  |                        | \$ | 2,122      |
| GS-CONSOLIDATED LC&I Sales         | C&I FIRM Class 2   | 38.408             | 19.466.788       | 0       | \$ 45.00         | s  | 0.14118         | \$ 0.02767   |                | s -                    | \$1,728,360      | S 2            | 748.321 | \$ 538,646   | s -         | s   |                        | s  | 5.015.327  |
| GS-CONSOLIDATED LC&I Sales         | C&I FIRM Class 3   | 54                 | 523.378          | 0       |                  |    |                 | \$ 0.02767   |                | s -                    | \$2,430          |                | - , -   |              | s -         | s   |                        | s  | 90,802     |
| GS-CONSOLIDATED LC&I Sales         | Agriculture Grain Dryer - Class 1                            | 24                 | 5,613            | 0       | \$ 45.00         | \$ | 0.14118         | \$ 0.02767   |                | \$ -                   | \$1,080          |                |         | \$ 155       | \$ -        | \$  | -                      | \$ | 2,028      |
| SVI-CONSOLIDATED Sales             | C&I INT Class 2  | 604                | 2,895,430        | 0       | \$ 165.00        | \$ | 0.06973         | \$ 0.02767   |                | s -                    | \$99,660         | s              | 201,898 | \$ 80,117    | s -         | s   |                        | \$ | 381,675    |
| SVI-CONSOLIDATED Sales             | C&LINT Class 3   | 86                 | 1,620,081        | 0       |                  |    |                 | \$ 0.02767   |                | s -                    | \$14.190         |                |         | \$ 44.828    |             | s   |                        | s  | 171.986    |
| SVI-CONSOLIDATED Sales             | Agriculture Grain Dryer - Class 1                            | 12                 | 7.987            | 0       | \$ 165.00        | s  | 0.06973         | \$ 0.02767   |                | s -                    | \$1,980          | s              | 557     | \$ 221       | s -         | Š   | -                      | s  | 2,758      |
| SVI-CONSOLIDATED Sales             | Agriculture Grain Dryer - Class 2                            | 12                 | 20,706           | 0       |                  |    |                 | \$ 0.02767   |                | \$ -                   | \$1,980          |                |         |              | \$ -        | \$  |                        | \$ | 3,997      |
| LVI-CONSOLIDATED Sales             | C&I INT Class 2  | 20                 | 30,753           | 0       | \$ 185.00        | e  | 0.02562         | \$ 0.02767   |                | \$ -                   | \$3,700          | e              | 788     | \$ 851       |             | \$  |                        | \$ | 5.339      |
| LVI-CONSOLIDATED Sales             | C&I INT Class 3  | 20                 | 1.171.613        | 0       |                  |    |                 | \$ 0.02767   |                | s -                    | \$3,700          |                | 30.017  |              | -           |     |                        | \$ | 66.135     |
| LVI-CONSOLIDATED Sales             | C&I INT Class 3  | 39                 | 3,506,450        | 0       | 4                | -  | 0.02562         | \$ 0.02767   |                | \$ -<br>\$ -           | \$7,215          | -              | 89.835  |              | s -         | S   |                        | \$ | 194.074    |
|                                    |  |                    |                  |         |                  |    |                 |              |                |                        | .,.              |                |         |              |             |     |                        |    |            |
| SVJ-CONSOLIDATED Sales             | C&I JOINT Class 2  | 48                 | 253,802          | 13,200  | \$ 165.00        | \$ | 0.06973         | \$ 0.02767   |                | \$ 0.30000             | \$7,920          | \$             | 17,698  | \$ 7,023     | \$ -        | \$  | 3,960                  | \$ | 36,600     |
| CC ALDEDT LEA NINC Decidential Cal | ALBERT LEA-NNG SALES<br>es GS-ALBERT LEA NNG Residential Sal | 113,698            | 8,176,714        | 0       | \$ 7.25          | \$ | 0.21349         | \$ 0.02767   |                | \$ -                   | \$824,311        |                | 745,647 | \$ 226,250   | e           | \$  |                        | \$ | 2,796,207  |
| GS-ALBERT LEA NING RESIDENTIAL SAM | es GS-ALBERT LEA NING Residential Sa                         | 113,090            | 0,170,714        | U       | \$ 7.23          | Ф  | 0.21349         | \$ 0.02767   |                | Φ -                    | \$624,311        | <b>3</b> 1     | 740,047 | \$ 220,230   | •           | •   |                        | Þ  | 2,790,207  |
| GS-ALBERT LEA NNG SC&I Sales       | C&I FIRM Class 1   | 463                | 138,322          | 0       | \$ 11.50         | \$ | 0.19298         | \$ 0.02767   |                | \$ -                   | \$5,325          | \$             | 26,693  | \$ 3,827     | \$ -        | \$  | -                      | \$ | 35,845     |
| GS-ALBERT LEA NNG LC&I Sales       | C&I FIRM Class 2   | 9,539              | 3,153,414        | 0       | \$ 25.00         | \$ | 0.14118         | \$ 0.02767   |                | \$ -                   | \$238,475        | \$             | 445,199 | \$ 87,255    | \$ -        | \$  |                        | \$ | 770,929    |
| GS-ALBERT LEA NNG LC&I Sales       | C&I FIRM Class 3   | 22                 | 556,771          | 0       | \$ 25.00         | \$ | 0.14118         | \$ 0.02767   |                | \$ -                   | \$550            | \$             | 78,605  | \$ 15,406    | \$ -        | \$  | -                      | \$ | 94,561     |
| SVI-ALBERT LEA NNG Sales           | C&I INT Class 2  | 146                | 474,383          | 0       | \$ 89.50         | s  | 0.06973         | \$ 0.02767   |                | \$ -                   | \$13,067         | s              | 33,079  | \$ 13,126    | s -         | s   |                        | \$ | 59,272     |
| SVI-ALBERT LEA NNG Sales           | C&I INT Class 3  | 16                 | 813,756          | 0       |                  |    |                 | \$ 0.02767   |                | \$ -                   | \$1,432          |                | 56,743  |              |             | \$  |                        | \$ | 80,692     |
| SVI-ALBERT LEA NNG Sales           | Agriculture Grain Dryer - Class 1                            | 68                 | 31,921           | 0       | \$ 89.50         | \$ | 0.06973         | \$ 0.02767   |                | \$ -                   | \$6,086          | \$             | 2,226   | \$ 883       | \$ -        | \$  |                        | \$ | 9,195      |
| SVI-ALBERT LEA NNG Sales           | Agriculture Grain Dryer - Class 2                            | 12                 | 34,502           | 0       | \$ 89.50         | \$ | 0.06973         | \$ 0.02767   |                | \$ -                   | \$1,074          | \$             | 2,406   | \$ 955       | \$ -        | \$  | -                      | \$ | 4,434      |
| LVI-ALBERT LEA NNG Sales           | C&I INT Class 2  | 82                 | 311.565          | 0       | \$ 99.50         | s  | 0.02562         | \$ 0.02767   |                | s -                    | \$8.159          |                | 7.982   | \$ 8.621     | •           | s   |                        | s  | 24.762     |
| LVI-ALBERT LEA NNG Sales           | C&I INT Class 2<br>C&I INT Class 3                           | 10                 | 1,023,986        | 0       |                  |    |                 | \$ 0.02767   |                | \$ -                   | \$995            |                | ,       | \$ 28,334    |             | , s |                        | \$ | 55,563     |
|                                    |  |                    |                  |         |                  |    |                 |              |                |                        |                  |                |         |              |             |     |                        |    |            |
|                                    | NNG TRANSPORT  |                    |                  |         |                  |    |                 |              |                |                        |                  |                |         |              |             |     |                        |    |            |
| SVI-NNG Transport                  | C&I INT Class 3  | 157                | 1,539,532        | 0       | \$ 280.00        |    |                 | \$ 0.02767   |                | \$ -                   | \$43,960         |                | 107,352 |              | *           | _   | -                      | \$ | 193,910    |
| SVI-NNG Transport                  | C&I INT Class 4  | 47                 | 1,276,029        | 0       | \$ 280.00        | \$ | 0.06973         | \$ 0.02767   |                | \$ -                   | \$13,160         | \$             | 88,978  | \$ 35,308    | \$ -        | \$  |                        | \$ | 137,445    |
| LVI-NNG Transport - CIP Applicable | C&I INT Class 3  | 338                | 20,563,868       | 0       |                  |    |                 | \$ 0.02767   |                | \$ -                   | \$101,400        |                | ,       | \$ 569,002   |             | \$  | -                      | \$ | 1,197,249  |
| LVI-NNG Transport - CIP Applicable | C&I INT Class 4  | 59                 | 10,621,799       | 0       | \$ 300.00        | \$ | 0.02562         | \$ 0.02767   |                | \$ -                   | \$17,700         | \$             | 272,130 |              | \$ -        | \$  | -                      | \$ | 583,736    |
| LVI-NNG Transport - CIP Applicable | Agriculture Grain Dryer - Class 3                            | 12                 | 1,604,084        | 0       | \$ 300.00        | \$ | 0.02562         | \$ 0.02767   |                | \$ -                   | \$3,600          | \$             | 41,097  | \$ 44,385    | \$ -        | \$  | -                      | \$ | 89,082     |
| SVJ-NNG Transport                  | C&I JOINT Class 2  | 182                | 752,266          | 70,774  | \$ 280.00        | \$ | 0.06973         | \$ 0.02767   |                | \$ 0.30000             | \$50,960         | \$             | 52,456  |              | \$ -        | \$  | 21,232                 |    | 145,463    |
| SVJ-NNG Transport                  | C&I JOINT Class 3  | 155                | 2,266,216        | 213,206 |                  |    |                 | \$ 0.02767   |                | \$ 0.30000             | \$43,400         |                | 158,023 |              |             | \$  |                        |    | 328,091    |
| SVJ-NNG Transport                  | Agriculture Grain Dryer - Class 2                            | 12                 | 58,040           | 5,460   | \$ 280.00        | \$ | 0.06973         | \$ 0.02767   |                | \$ 0.30000             | \$3,360          | \$             | 4,047   | \$ 1,606     | \$ -        | \$  | 1,638                  | \$ | 10,651     |
| LVJ-NNG Transport - CIP Applicable | C&I JOINT Class 2  | 23                 | 19,546           | 797     | \$ 300.00        | \$ | 0.02562         | \$ 0.02767   |                | \$ 0.30000             | \$6,900          | \$             | 501     | \$ 541       | s -         | s   | 239                    | \$ | 8,181      |
| LVJ-NNG Transport - CIP Applicable | C&I JOINT Class 3  | 232                | 10,440,253       | 425,680 | \$ 300.00        |    |                 | \$ 0.02767   |                | \$ 0.30000             | \$69,600         |                |         | \$ 288,882   |             |     | 127,704                |    | 753,665    |

|   |  |              | Units               |                |                      |           | c                   | Current Rates      |        |                        |              |    |              |    | Current      | Reve | nues   |    |                    |    |                  |
|---|--|--------------|---------------------|----------------|----------------------|-----------|---------------------|--------------------|--------|------------------------|--------------|----|--------------|----|--------------|------|--------|----|--------------------|----|------------------|
| Current<br>MERC                           | Proposed<br>MERC                       |              |                     |                |                      | Dis       | stribution          |                    |        |                        |              |    | Distribution |    |              |      |        |    |                    |    |                  |
| Customer                                  | Customer                               | Customer     | Annual              |                | Fixed                |           | Charge              |                    | Cost   | Daily Firm             | Fixed        |    | Charge       |    |              |      | Cost   |    | Daily Firm         |    |                  |
| Class  LVJ-NNG Transport - CIP Applicable | Class<br>C&I JOINT Class 4             | Counts<br>23 | Therms<br>2,954,976 | DFC<br>120,483 | Monthly<br>\$ 300.00 | les<br>\$ | s (CCRC)<br>0.02562 | CCRC<br>\$ 0.02767 | of Gas | Capacity<br>\$ 0.30000 | Monthly      |    | ess (CCRC)   |    | 81.764       |      | of Gas | s  | Capacity<br>36,145 |    | Total<br>200,516 |
| EVJ-NNG Transport - CIP Applicable        | C&I JOINT Class 4                      | 23           | 2,954,976           | 120,483        | \$ 300.00            | Ф         | 0.02562             | \$ 0.02767         |        | \$ 0.30000             | \$6,900      | \$ | 75,706       | э  | 81,764       | \$   |        | \$ | 36,145             | Ф  | 200,516          |
| LVJ-NNG Transport - CIP Exempt            | C&I JOINT Class 5 - CIP Exempt         | 24           | 24,813,170          | 552,000        | \$ 300.00            | \$        | 0.02562             | \$ -               |        | \$ 0.30000             | \$7,200      | \$ | 635,713      | \$ |              | \$   |        | \$ | 165,600            | \$ | 808,513          |
| SLVI-NNG Transport-CIP Exempt             | C&I INT Class 5 - CIP Exempt           | 169          | 223,134,374         | 0              | \$ 470.00            | \$        | 0.00448             | \$ -               |        | \$ -                   | \$79,430     | \$ | 999,642      | \$ | -            | \$   |        | \$ | -                  | \$ | 1,079,072        |
| SLVI-NNG Transport-CIP Applicable         | C&I INT Class 4                        | 24           | 2,103,500           | 0              | \$ 470.00            | \$        | 0.00448             | \$ 0.02767         |        | \$ -                   | \$11,280     | \$ | 9,424        | \$ | 58,204       | \$   |        | \$ | -                  | \$ | 78,908           |
| SLVJ-NNG Transport-CIP Exempt             | Power Generating Unit - Class 2 CIP E: | 24           | 40,225,718          | 4,298,400      | \$ 470.00            | \$        | 0.00448             | \$ -               |        | \$ 0.06200             | \$11,280     | \$ | 180,211      | \$ |              | \$   |        | \$ | 266,501            | \$ | 457,992          |
| Transport for Resale                      | Transport for Resale                   | 12           | 206,679             | 0              | \$ 300.00            | \$        | 0.04661             | \$ 0.02767         |        | \$ -                   | \$3,600      | \$ | 9,633        | \$ | 5,719        | \$   |        | \$ |                    | \$ | 18,952           |
| LVJ-NNG Flex Transport (Cust "A")         | LVJ-NNG Flex Transport (Cust "A")      | 12           | 5,824,816           | 123,000        | \$ 300.00            | \$        | 0.00450             | \$ 0.02767         |        | \$ 0.30000             | \$3,600      | \$ | 26,212       | \$ | 161,173      | \$   |        | \$ | 36,900             | \$ | 227,884          |
| LVI-NNG Flex Transport (Cust "B")         | LVI-NNG Flex Transport (Cust "B")      | 0            | 0                   | 0              | \$ 300.00            | \$        | 0.00500             | \$ -               |        | \$ -                   | \$0          | \$ | -            | \$ | -            | \$   | -      | \$ | -                  | \$ | -                |
| LVI-NNG Flex Transport (Cust "C")         | LVI-NNG Flex Transport (Cust "C")      | 0            | 0                   | 0              | \$ 300.00            |           | 0.00700             | \$ -               |        | \$ -                   | \$0          |    |              | \$ |              | \$   | -      | \$ |                    | \$ | -                |
| LVI-NNG Flex Transport (Cust "D")         | LVI-NNG Flex Transport (Cust "D")      | 0            | 0                   | 0              | \$ 300.00            | \$        | 0.01500             | \$ -               |        | \$ -                   | \$0          | \$ | -            | \$ |              | \$   | -      | \$ |                    | \$ |                  |
| LVJ-NNG Flex Transport (Cust "E")         | LVJ-NNG Flex Transport (Cust "E")      | 12           | 7,473,350           | 72,000         | \$ 300.00            | \$        | 0.01500             | \$ -               |        | \$ 0.30000             | \$3,600      | \$ | 112,100      | \$ |              | \$   | -      | \$ | 21,600             |    | 137,300          |
| LVJ-NNG Flex Transport (Cust "F")         | LVJ-NNG Flex Transport (Cust "F")      | 36           | 4,563,375           | 144,000        | \$ 300.00            | \$        | 0.00637             | \$ 0.02767         |        | \$ 0.30000             | \$10,800     | \$ | 29,069       | \$ | 126,269      | \$   | -      | \$ | 43,200             | \$ | 209,337          |
| LVJ-NNG Flex Transport (Cust "G")         | LVJ-NNG Flex Transport (Cust "G")      | 12           | 1,087,556           | 90,000         | \$ 300.00            | \$        | 0.00552             | \$ 0.02767         |        | \$ 0.30000             | \$3,600      | \$ | 6,003        | \$ | 30,093       | \$   |        | \$ | 27,000             | \$ | 66,696           |
|   | CONSOLIDATED TRANSPORT                 |              |                     |                |                      |           |                     |                    |        |                        |              |    |              |    |              |      |        |    |                    |    |                  |
| SVI-CONSOLIDATED Transport                | C&I INT Class 2                        | 59           | 283,437             | 0              | \$ 280.00            | s         | 0.06073             | \$ 0.02767         |        | s -                    | \$16.520     | e  | 19.764       | •  | 7.843        | •    |        | s  |                    | s  | 44,127           |
| SVI-CONSOLIDATED Transport                | C&I INT Class 2<br>C&I INT Class 3     | 73           | 830,679             | 0              |                      | \$        |                     | \$ 0.02767         |        | s -                    | \$20,440     | -  | 57,923       |    | 22,985       | -    |        | S  |                    | S  | 101,348          |
| SVI-CONSCEDATED Transport                 | Carinti Ciass 5                        | 75           | 030,073             | v              | ψ 200.00             | Ψ         | 0.00373             | ψ 0.02/0/          |        | Ψ -                    | \$20,440     |    | 37,323       | Ψ  | 22,303       | •    | -      |    | -                  | Ψ  | 101,540          |
| LVI-CONSOLIDATED Transport                | C&I INT Class 3                        | 68           | 3,580,918           | 0              | \$ 300.00            | \$        | 0.02562             | \$ 0.02767         |        | \$ -                   | \$20,400     | \$ | 91,743       | \$ | 99,084       | \$   |        | \$ |                    | \$ | 211,227          |
| LVI-CONSOLIDATED Transport                | C&I INT Class 4                        | 13           | 4,245,924           | 0              | \$ 300.00            | \$        | 0.02562             | \$ 0.02767         |        | \$ -                   | \$3,900      | \$ | 108,781      | \$ | 117,485      | \$   |        | \$ |                    | \$ | 230,165          |
|   |  |              |                     |                |                      |           |                     |                    |        |                        |              |    |              |    |              |      |        |    |                    |    |                  |
| SVJ-CONSOLIDATED Transport                | C&I JOINT Class 2                      | 197          | 1,269,335           | 119,820        | \$ 280.00            | \$        | 0.06973             | \$ 0.02767         |        | \$ 0.30000             | \$55,160     | \$ | 88,511       | \$ | 35,122       | \$   | -      | \$ | 35,946             | \$ | 214,739          |
| SVJ-CONSOLIDATED Transport                | C&I JOINT Class 3                      | 18           | 423,959             | 40,020         | \$ 280.00            | \$        | 0.06973             | \$ 0.02767         |        | \$ 0.30000             | \$5,040      | \$ | 29,563       | \$ | 11,731       | \$   |        | \$ | 12,006             | \$ | 58,340           |
| LVJ-CONSOLIDATED Transport                | C&I JOINT Class 3                      | 131          | 13,402,164          | 410,040        | \$ 300.00            | \$        | 0.02562             | \$ 0.02767         |        | \$ 0.30000             | \$39,300     | s  | 343,363      | \$ | 370,838      | s    |        | \$ | 123,012            | \$ | 876,513          |
| ·   |  |              |                     |                |                      |           |                     |                    |        |                        |              |    |              |    |              |      |        |    |                    |    |                  |
| SLVJ-CONSOLIDATED Transport-CIP           | E C&I INT Class 5 - CIP Exempt         | 72           | 43,166,561          | 1,436,400      | \$ 470.00            | \$        | 0.00873             | \$ -               |        | \$ 0.06200             | \$33,840     | \$ | 376,844      | \$ |              | \$   | -      | \$ | 89,057             | \$ | 499,741          |
| 0   | ALBERT LEA-NNG TRANSPORT               |              |                     |                |                      |           |                     |                    |        |                        |              |    |              |    |              |      |        |    |                    |    |                  |
| SVI-ALBERT LEA Transport                  | C&I INT Class 3                        | 24           | 356,506             | 0              | \$ 280.00            | \$        | 0.06973             | \$ 0.02767         |        | \$ -                   | \$6,720      | \$ | 24,859       | \$ | 9,865        | \$   | -      | \$ | -                  | \$ | 41,444           |
| LVI-ALBERT LEA Transport                  | C&I INT Class 3                        | 24           | 1,760,778           | 0              | \$ 300.00            | \$        | 0.02562             | \$ 0.02767         |        | \$ -                   | \$7,200      | s  | 45,111       | \$ | 48,721       | s    |        | \$ |                    | \$ | 101,032          |
| TOTAL                                     |  |              |                     |                |                      |           |                     |                    |        | •                      | \$34,143,240 |    | \$60,721,744 | \$ | \$11,462,791 |      | \$0    |    | \$1,079,122        |    | \$107,406,897    |
|   |  |              |                     |                |                      |           |                     |                    |        |                        |              |    |              |    |              |      |        |    |                    |    |                  |

|  |   | Proposed Rates         |                     |                                  |             |                          |                                 | Percentage Increase/(Decrease) of Revenues |                           |                |          |                        |                       |                  |                       |         |                    |                        |                |
|--|---|------------------------|---------------------|----------------------------------|-------------|--------------------------|---------------------------------|--|---------------------------|----------------|----------|------------------------|-----------------------|------------------|-----------------------|---------|--------------------|------------------------|----------------|
| Current<br>MERC  | Proposed<br>MERC  |                        | Distribut           | on                               |             |                          |                                 | Distribution                               |                           |                |          |                        |                       |                  | Distribution          |         |                    |                        |                |
| Customer<br>Class  | Customer<br>Class   | Fixed<br>Monthly       | Charge<br>less (CCI | C) CCRC                          | Cost of Gas | Daily Firm<br>Capacity   | Fixed<br>Monthly                | Charge<br>less (CCRC)                      | CCRC                      | Cost<br>of Gas |          | Daily Firm<br>Capacity | Total                 | Fixed<br>Monthly | Charge<br>less (CCRC) | CCRC    | Cost of Gas        | Daily Firm<br>Capacity | Total          |
|  | NNG SALES   |                        |                     |                                  | OI Gas      | Сарасну                  |                                 |  |                           | OI Gas         |          |                        |                       | -                |                       |         |                    |                        |                |
| GS-NNG Residential Sales<br>GS-NNG Residential Farm-Tap Sales            | GS-NNG Residential Sales<br>GS-NNG Residential Farm-Tap Sales | \$ 10.35<br>\$ 10.35   | \$ 0.23<br>\$ 0.23  | 331 \$ 0.02953<br>331 \$ 0.02953 |             | \$ -                     | \$21,001,409.53<br>\$173.678.83 | \$ 34,351,850 \$<br>\$ 526,744 \$          | 4,347,901 \$<br>66.670 \$ |                | \$       | - 9                    | 59,701,161<br>767.093 | 8.99%<br>8.99%   | 9.28%<br>9.28%        |         | #DIV/0!<br>#DIV/0! | #DIV/0!<br>#DIV/0!     | 8.99%<br>8.99% |
| GS-NNG Residential Farm-Tap Sales  | GS-NNG Residential Farm-Tap Sales                             | \$ 10.35               | \$ 0.23             | 331 \$ 0.02953                   |             | \$ -                     | \$173,078.83                    | \$ 526,744 \$                              | 66,670 \$                 |                | Ф        | - 3                    | 767,093               | 8.99%            | 9.28%                 | 0.72%   | #DIV/0:            | #DIV/0:                | 8.99%          |
| GS-NNG SC&I Sales  | C&I FIRM Class 1  | \$ 19.62               | \$ 0.21             | 96 \$ 0.02953                    |             | \$ -                     | \$1,576,302.75                  | \$ 1,349,610 \$                            | 188,920 \$                |                | \$       | - \$                   | 3,114,833             | 8.99%            | 9.32%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| GS-NNG SC&I Sales  | Agriculture Grain Dryer - Class 1                             | \$ 19.62               | \$ 0.21             |                                  |             | \$ -                     | \$235.42                        |  | 5 \$                      |                | \$       | - \$                   | 274                   | 8.99%            | 9.32%                 |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| GS-NNG SC&I Sales  | GS-NNG SC&I Farm-Tap Sales                                    | \$ 19.62               | \$ 0.21             | 96 \$ 0.02953                    |             | \$ -                     | \$28,230.59                     | \$ 58,041 \$                               | 8,125 \$                  |                | \$       | - \$                   | 94,397                | 8.99%            | 9.32%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| GS-NNG LC&I Sales  | C&I FIRM Class 2  | \$ 49.05               | S 0.15              | 150 \$ 0.02953                   |             | s -                      | \$5,181,853.26                  | \$ 9.697.390 \$                            | 1.853.493 \$              |                | \$       | - 9                    | 16.732.736            | 8.99%            | 9.43%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| GS-NNG LC&I Sales  | C&I FIRM Class 3  | \$ 49.05               | \$ 0.15             |                                  |             | s -                      | \$10.201.46                     |  | 85.134 \$                 |                | \$       | - 9                    | 540.751               | 8.99%            | 9.43%                 |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| GS-NNG LC&I Sales  | Power Generating Unit - Class 1                               | \$ 49.05               | \$ 0.15             | 150 \$ 0.02953                   |             | \$ -                     | \$1,177.09                      | \$ 370 \$                                  | 71 \$                     |                | \$       | - \$                   | 1,618                 | 8.99%            | 9.43%                 |         |                    | #DIV/0!                | 8.99%          |
| GS-NNG LC&I Sales  | Agriculture Grain Dryer - Class 1                             | +                      | \$ 0.15             |                                  |             | \$ -                     | \$1,177.09                      | .,,  | 223 \$                    | -              | \$       | - \$                   | -,                    | 8.99%            | 9.43%                 |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| GS-NNG LC&I Sales  | GS-NNG LC&I Farm-Tap Sales                                    | \$ 49.05               | \$ 0.15             | 150 \$ 0.02953                   |             | \$ -                     | \$118,837.25                    | \$ 470,238 \$                              | 89,878 \$                 |                | \$       | - \$                   | 678,953               | 8.99%            | 9.43%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-NNG Sales  | C&I INT Class 2   | \$ 179.83              | \$ 0.07             | 63 \$ 0.02953                    |             | s -                      | \$513.604.48                    | \$ 708.836 \$                              | 273.169 \$                |                | s        | - 9                    | 1.495.610             | 8.99%            | 9.89%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-NNG Sales  | C&I INT Class 3   | \$ 179.83              | \$ 0.07             |                                  |             | s -                      | \$69,595.56                     |  | 149,289 \$                |                | \$       | - 9                    | , ,                   | 8.99%            | 9.89%                 |         |                    | #DIV/0!                | 8.99%          |
| SVI-NNG Sales  | Agriculture Grain Dryer - Class 1                             | \$ 179.83              | \$ 0.07             | 663 \$ 0.02953                   |             | s -                      | \$28,054.03                     | \$ 10,447 \$                               | 4,026 \$                  |                | \$       | - \$                   | 42,527                | 8.99%            | 9.89%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-NNG Sales  | Agriculture Grain Dryer - Class 2                             | \$ 179.83              | \$ 0.07             | 663 \$ 0.02953                   |             | s -                      | \$45,318.04                     | \$ 59,949 \$                               | 23,103 \$                 |                | \$       | - \$                   | 128,371               | 8.99%            | 9.89%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| LVI NINO Color   | C&I INT Class 2   | £ 004.00               |                     | e e e e                          |             |                          | 600.040.40                      | 44000 6                                    | 45.400 6                  |                |          |                        | FF 70F                | 8.99%            | 11.44%                | 6.720   | #DIV/0!            | #DIV/0!                | 8.99%          |
| LVI-NNG Sales<br>LVI-NNG Sales   | C&I INT Class 2<br>C&I INT Class 3                            | \$ 201.63<br>\$ 201.63 | \$ 0.02<br>\$ 0.02  |                                  |             | \$ -<br>\$ -             | \$26,010.46<br>\$48,189.93      | . ,  | 15,138 \$<br>222,464 \$   |                | \$<br>\$ | - \$                   | 55,785<br>485,740     | 8.99%<br>8.99%   | 11.44%                |         | #DIV/0!            | #DIV/0!<br>#DIV/0!     | 8.99%<br>8.99% |
| LVI-NNG Sales  | Power Generating Unit - Class 1                               | \$ 201.63              | \$ 0.02             |                                  |             | s -                      | \$12.097.89                     |  | 4.824 \$                  |                | \$       | - 9                    | 21,586                | 8.99%            | 11.44%                |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| LVI-NNG Sales  | Agriculture Grain Dryer - Class 1                             | \$ 201.63              | \$ 0.02             |                                  |             | \$ -                     | \$16,937.05                     |  |                           |                | \$       | - \$                   |                       | 8.99%            | 11.44%                | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| LVI-NNG Sales  | Agriculture Grain Dryer - Class 2                             | \$ 201.63              | \$ 0.02             | 355 \$ 0.02953                   |             | \$ -                     | \$38,713.25                     | \$ 32,230 \$                               | 33,336 \$                 |                | \$       | - \$                   | 104,280               | 8.99%            | 11.44%                | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
|  |   |                        |                     |                                  |             |                          |                                 |  |                           |                |          |                        |                       | 0.00-1           | 0.00-                 |         | UP-11 1 10 1       | 0.00                   | 0.00=1         |
| SVJ-NNG Sales  | C&I JOINT Class 2   | \$ 179.83              | \$ 0.07             | 663 \$ 0.02953                   |             | \$ 0.32697               | \$6,474.01                      | \$ 11,531 \$                               | 4,444 \$                  |                | \$       | 3,727 \$               | 26,176                | 8.99%            | 9.89%                 | 6.72%   | #DIV/0!            | 8.99%                  | 8.99%          |
|  | CONSOLIDATED SALES  |                        |                     |                                  |             |                          |                                 |  |                           |                |          |                        |                       |                  |                       |         |                    |                        |                |
| GS-CONSOLIDATED Residential Sales  | s GS-CONSOLIDATED Residential Sale                            | \$ 10.35               | \$ 0.23             | 331 \$ 0.02953                   |             | \$ -                     | \$3,780,998.79                  | \$ 6,092,356 \$                            | 771,107 \$                |                | \$       | - \$                   | 10,644,462            | 8.99%            | 9.28%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
|  |   |                        |                     |                                  |             | _                        |                                 |  |                           |                |          | _                      |                       | 0.00-1           |                       |         | UP-11 1 10 1       | UTD TT LIGH            | 0.00=1         |
| GS-CONSOLIDATED SC&I Sales<br>GS-CONSOLIDATED SC&I Sales                 | C&I FIRM Class 1  | \$ 19.62<br>\$ 19.62   |                     | 96 \$ 0.02953<br>96 \$ 0.02953   |             | \$ -<br>\$ -             | \$526,944.85<br>\$706.26        |  | 67,086 \$<br>197 \$       |                | \$<br>\$ | - \$                   | 1,073,282<br>2,312    | 8.99%<br>8.99%   | 9.32%<br>9.32%        |         | #DIV/0!<br>#DIV/0! | #DIV/0!<br>#DIV/0!     | 8.99%<br>8.99% |
| GS-CONSOLIDATED SC&I Sales   | Agriculture Grain Dryer - Class 1                             | \$ 19.02               | \$ 0.21             | 96 \$ 0.02953                    |             | \$ -                     | \$706.26                        | \$ 1,409 \$                                | 197 \$                    |                | Ф        | - 3                    | 2,312                 | 8.99%            | 9.32%                 | 0.72%   | #DIV/0:            | #DIV/0:                | 8.99%          |
| GS-CONSOLIDATED LC&I Sales   | C&I FIRM Class 2  | \$ 49.05               | \$ 0.15             | 150 \$ 0.02953                   |             | \$ -                     | \$1,883,739.56                  | \$ 3,007,611 \$                            | 574,854 \$                |                | \$       | - \$                   | 5,466,205             | 8.99%            | 9.43%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| GS-CONSOLIDATED LC&I Sales   | C&I FIRM Class 3  | \$ 49.05               | \$ 0.15             |                                  |             | \$ -                     | \$2,648.46                      | ,  | 15,455 \$                 |                | \$       | - \$                   | ,                     | 8.99%            | 9.43%                 |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| GS-CONSOLIDATED LC&I Sales   | Agriculture Grain Dryer - Class 1                             | \$ 49.05               | \$ 0.15             | 150 \$ 0.02953                   |             | \$ -                     | \$1,177.09                      | \$ 867 \$                                  | 166 \$                    |                | \$       | - \$                   | 2,210                 | 8.99%            | 9.43%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-CONSOLIDATED Sales   | C&I INT Class 2   | \$ 179.83              | \$ 0.07             | 63 \$ 0.02953                    |             | s -                      | \$108.619.43                    | \$ 221.866 \$                              | 85.502 \$                 |                | \$       | . 9                    | 415,987               | 8.99%            | 9.89%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-CONSOLIDATED Sales   | C&I INT Class 3   | \$ 179.83              | \$ 0.07             |                                  |             | s -                      | \$15,465,68                     |  | 47.841 \$                 | -              | \$       | - 9                    | 187,447               | 8.99%            | 9.89%                 |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-CONSOLIDATED Sales   | Agriculture Grain Dryer - Class 1                             | \$ 179.83              | \$ 0.07             |                                  |             | \$ -                     | \$2,158.00                      |  | 236 \$                    |                | \$       | - \$                   |                       | 8.99%            | 9.89%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-CONSOLIDATED Sales   | Agriculture Grain Dryer - Class 2                             | \$ 179.83              | \$ 0.07             | 663 \$ 0.02953                   |             | \$ -                     | \$2,158.00                      | \$ 1,587 \$                                | 611 \$                    |                | \$       | - \$                   | 4,356                 | 8.99%            | 9.89%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
|  |   |                        |                     |                                  |             |                          |                                 |  |                           |                |          | _                      |                       | 0.00-            |                       |         | UP 11 1 10 1       | (IP-11.10.1            | 0.00-1         |
| LVI-CONSOLIDATED Sales<br>LVI-CONSOLIDATED Sales                         | C&I INT Class 2<br>C&I INT Class 3                            | \$ 201.63              |                     |                                  |             | \$ -<br>\$ -             | \$4,032.63<br>\$4,032.63        |  | 908 \$<br>34,598 \$       |                | \$<br>\$ | - \$                   | 5,819                 | 8.99%<br>8.99%   | 11.44%<br>11.44%      |         | #DIV/0!<br>#DIV/0! | #DIV/0!<br>#DIV/0!     | 8.99%<br>8.99% |
| LVI-CONSOLIDATED Sales   | C&I INT Class 3   | \$ 201.63<br>\$ 201.63 | \$ 0.02             |                                  |             | s -                      | \$4,032.63                      |  | 34,598 \$<br>103.545 \$   |                | \$<br>\$ | - \$                   | 72,081<br>211,521     | 8.99%            | 11.44%                |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| EVI CONCOLIDATED CLICA   | 04.111.04.00.4  | Ψ 201.00               | • 0.01              | 0.02000                          |             | v                        | ψ1,000.00                       | 100,112                                    | 100,040 \$                |                | •        | ,                      | 211,021               | 0.5570           | 11,0                  | 0.7270  |                    | # <b>D1</b> 170.       | 0.7770         |
| SVJ-CONSOLIDATED Sales   | C&I JOINT Class 2   | \$ 179.83              | \$ 0.07             | 663 \$ 0.02953                   |             | \$ 0.32697               | \$8,632.01                      | \$ 19,448 \$                               | 7,495 \$                  |                | \$       | 4,316 \$               | 39,891                | 8.99%            | 9.89%                 | 6.72%   | #DIV/0!            | 8.99%                  | 8.99%          |
|  |   |                        |                     |                                  |             |                          |                                 |  |                           |                |          |                        |                       |                  |                       |         |                    |                        |                |
| GS-ALBERT LEA NNG Residential Sal  | ALBERT LEA-NNG SALES<br>es GS-ALBERT LEA NNG Residential Sa   | \$ 790                 | \$ 0.23             | 331 \$ 0.02953                   |             | s -                      | \$898.416.01                    | \$ 1.907.711 \$                            | 241.458 \$                |                | \$       | - 9                    | 3.047.586             | 8.99%            | 9.28%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| OO NEBERT EEN WOO ROSIGIALIA OLI   | oo oo neberri een moo noodama oo                              | . ψ 1.50               | 0.20                | 0.02000                          |             | v                        | \$000,410.01                    | 1,007,711                                  | 241,400 \$                |                | •        | ,                      | 0,047,000             | 0.5570           | 7.2070                | 0.7270  |                    | # <b>D1</b> 170.       | 0.7770         |
| GS-ALBERT LEA NNG SC&I Sales   | C&I FIRM Class 1  | \$ 12.53               | \$ 0.21             | 96 \$ 0.02953                    |             | \$ -                     | \$5,803.17                      | \$ 29,180 \$                               | 4,085 \$                  |                | \$       | - \$                   | 39,068                | 8.99%            | 9.32%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
|  |   |                        |                     |                                  |             |                          |                                 |  |                           |                |          |                        |                       |                  |                       |         |                    |                        |                |
| GS-ALBERT LEA NNG LC&I Sales<br>GS-ALBERT LEA NNG LC&I Sales             | C&I FIRM Class 2<br>C&I FIRM Class 3                          | \$ 27.25<br>\$ 27.25   | \$ 0.15<br>\$ 0.15  | 150 \$ 0.02953<br>150 \$ 0.02953 |             | \$ -<br>\$ -             | \$259,913.90<br>\$599.45        |  | 93,120 \$<br>16.441 \$    |                | \$<br>\$ | - \$                   | 840,235<br>103.062    | 8.99%<br>8.99%   | 9.43%<br>9.43%        |         | #DIV/0!<br>#DIV/0! | #DIV/0!<br>#DIV/0!     | 8.99%<br>8.99% |
| CO-ALDERT LEATING LOGI SAIES   | Car I IINW Ciasa 3  | ψ 21.20                | y 0.10              | y U.U2853                        |             |                          | \$U99.45                        | ψ 00,021 \$                                | 10,441 \$                 |                | Φ        | - 3                    | 103,002               | 3.7770           | 7.4.370               | 0.7270  |                    | #ID1 V/U:              | 0.7770         |
| SVI-ALBERT LEA NNG Sales   | C&I INT Class 2   | \$ 97.55               | \$ 0.07             | 663 \$ 0.02953                   |             | s -                      | \$14,241.72                     | \$ 36,350 \$                               | 14,009 \$                 |                | \$       | - \$                   | 64,600                | 8.99%            | 9.89%                 |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-ALBERT LEA NNG Sales   | C&I INT Class 3   | \$ 97.55               | \$ 0.07             |                                  |             | \$ -                     | \$1,560.74                      |  | 24,030 \$                 | -              | \$       | - \$                   |                       | 8.99%            | 9.89%                 |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-ALBERT LEA NNG Sales   | Agriculture Grain Dryer - Class 1                             | \$ 97.55               | \$ 0.07             |                                  |             | \$ -                     | \$6,633.13                      |  | 943 \$                    | -              | \$       | - \$                   |                       | 8.99%            | 9.89%                 |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-ALBERT LEA NNG Sales   | Agriculture Grain Dryer - Class 2                             | \$ 97.55               | \$ 0.07             | 663 \$ 0.02953                   |             | \$ -                     | \$1,170.55                      | \$ 2,644 \$                                | 1,019 \$                  |                | \$       | - \$                   | 4,833                 | 8.99%            | 9.89%                 | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| LVI-ALBERT LEA NNG Sales   | C&I INT Class 2   | \$ 108.45              | S 0.02              | 355 \$ 0.02953                   |             | s -                      | \$8.892.49                      | \$ 8.895 \$                                | 9.201 \$                  |                | \$       | - 9                    | 26.988                | 8.99%            | 11.44%                | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| LVI-ALBERT LEA NNG Sales   | C&I INT Class 3   | \$ 108.45              | \$ 0.02             |                                  |             | \$ -                     | \$1,084.45                      | ,  | 30,238 \$                 |                | \$       | - \$                   | 60,558                | 8.99%            | 11.44%                |         | #DIV/0!            | #DIV/0!                | 8.99%          |
|  |   |                        |                     |                                  |             |                          |                                 |  |                           |                |          |                        |                       |                  |                       |         |                    |                        |                |
| 0.4.40.0.7   | NNG TRANSPORT<br>C&I INT Class 3                              | \$ 305.17              | S 0.07              |                                  |             |                          |                                 |  | 45.462 \$                 |                |          |                        |                       | 8.99%            | 9.89%                 | c 700   | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVI-NNG Transport<br>SVI-NNG Transport                                   | C&I INT Class 3<br>C&I INT Class 4                            | \$ 305.17<br>\$ 305.17 | \$ 0.07             |                                  |             | \$ -<br>\$ -             | \$47,912.00<br>\$14,343.08      |  | 45,462 \$<br>37,681 \$    |                | \$       | - S                    |                       | 8.99%<br>8.99%   | 9.89%                 |         | #DIV/0!            | #DIV/0!                | 8.99%<br>8.99% |
| and transport  | J   | ₩ 555.17               | 2 0.07              | + 0.02000                        |             | •                        | φ.17,070.00                     | - J1,111 \$                                | 57,001 \$                 |                | Ψ        |                        | 140,002               | 3.77/0           | 7.0770                | J. 12/0 |                    |                        | 5.77/0         |
| LVI-NNG Transport - CIP Applicable                                       | C&I INT Class 3   | \$ 326.97              | \$ 0.02             | 355 \$ 0.02953                   |             | \$ -                     | \$110,515.86                    |  | 607,251 \$                |                | \$       | - \$                   | 1,304,881             | 8.99%            | 11.44%                |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| LVI-NNG Transport - CIP Applicable                                       | C&I INT Class 4   |                        | \$ 0.02             |                                  |             | \$ -                     | \$19,291.23                     | ,  | 313,662 \$                |                | \$       | - \$                   |                       | 8.99%            | 11.44%                |         | #DIV/0!            | #DIV/0!                | 8.99%          |
| LVI-NNG Transport - CIP Applicable                                       | Agriculture Grain Dryer - Class 3                             | \$ 326.97              | \$ 0.02             | 355 \$ 0.02953                   |             | \$ -                     | \$3,923.64                      | \$ 45,798 \$                               | 47,369 \$                 |                | \$       | - \$                   | 97,090                | 8.99%            | 11.44%                | 6.72%   | #DIV/0!            | #DIV/0!                | 8.99%          |
| SVJ-NNG Transport  | C&I JOINT Class 2   | \$ 305.17              | s 0.07              | 63 \$ 0.02953                    |             | \$ 0.32697               | \$55.541.30                     | \$ 57.643 \$                               | 22.214 \$                 |                | \$       | 23.141 \$              | 158.540               | 8.99%            | 9.89%                 | 6,72%   | #DIV/0!            | 8.99%                  | 8.99%          |
| SVJ-NNG Transport  | C&I JOINT Class 3   | \$ 305.17              |                     |                                  |             | \$ 0.32697               | \$47,301.66                     |  | 66,921 \$                 |                | \$       | 69,712 \$              | ,                     | 8.99%            | 9.89%                 |         | #DIV/0!            | 8.99%                  | 8.99%          |
| SVJ-NNG Transport  | Agriculture Grain Dryer - Class 2                             |                        | \$ 0.07             | 663 \$ 0.02953                   |             | \$ 0.32697               | \$3,662.06                      |  | 1,714 \$                  |                | \$       | 1,785 \$               | 11,609                | 8.99%            | 9.89%                 | 6.72%   | #DIV/0!            | 8.99%                  | 8.99%          |
| LVI NING Transport CID Acres   | C&I JOINT Class 2   | \$ 326.97              | S 0.02              | 355 \$ 0.02953                   |             | \$ 0.32697               | \$7.520.31                      | \$ 558 \$                                  | 577 \$                    |                |          | 261 \$                 | 0.040                 | 8 99%            | 11.44%                | 6 720   | #DIV/0!            | 8 99%                  | 8 99%          |
| LVJ-NNG Transport - CIP Applicable<br>LVJ-NNG Transport - CIP Applicable | C&I JOINT Class 2<br>C&I JOINT Class 3                        |                        | \$ 0.02<br>\$ 0.02  |                                  |             | \$ 0.32697<br>\$ 0.32697 | \$7,520.31<br>\$75,857.04       |  | 577 \$<br>308,301 \$      |                | \$<br>\$ | 261 \$<br>139,185 \$   | 8,916<br>821,420      | 8.99%<br>8.99%   | 11.44%                |         | #DIV/0!<br>#DIV/0! | 8.99%<br>8.99%         | 8.99%<br>8.99% |
|  |   | ,                      | . 5.02              |                                  |             |                          | 4.0,00.00                       | ,  | ,/ •                      |                | -        | ,                      | 32.,.20               |                  |                       |         |                    |                        |                |

|                                    |   |                  |    | P                | roposed Rates |             |                        |                  |                       | Proposed      | Reve | nues           |                        |                                       |                  | Percentage II         | ncrease/(D | ecrease) of | Revenues               |         |
|------------------------------------|---|------------------|----|------------------|---------------|-------------|------------------------|------------------|-----------------------|---------------|------|----------------|------------------------|---------------------------------------|------------------|-----------------------|------------|-------------|------------------------|---------|
| Current<br>MERC                    | Proposed<br>MERC                            |                  |    | tribution        |               |             |                        |                  | Distribution          |               |      |                |                        |                                       |                  | Distribution          |            |             |                        |         |
| Customer<br>Class                  | Customer<br>Class                           | Fixed<br>Monthly |    | Charge<br>(CCRC) | CCRC          | Cost of Gas | Daily Firm<br>Capacity | Fixed<br>Monthly | Charge<br>less (CCRC) | CCRC          |      | Cost<br>of Gas | Daily Firm<br>Capacity | Total                                 | Fixed<br>Monthly | Charge<br>less (CCRC) | CCRC       | Cost of Gas | Daily Firm<br>Capacity | Total   |
| LVJ-NNG Transport - CIP Applicable | C&I JOINT Class 4                           | \$ 326.97        | \$ | 0.02855          | \$ 0.02953    | Oi Gas      | \$ 0.32697             |                  | \$ 84,367             | \$            | \$   |                | \$<br>39,394           |                                       | 8.99%            | 11.44%                | 6.72%      |             | 8.99%                  | 8.99%   |
| LVJ-NNG Transport - CIP Exempt     | C&I JOINT Class 5 - CIP Exempt              | \$ 326.97        | \$ | 0.02792          | \$ -          |             | \$ 0.32697             | \$7,847.28       | \$ 692,864            | \$<br>-       | \$   |                | \$<br>180,487          | 881,199                               | 8.99%            | 8.99%                 | #DIV/0!    | #DIV/0!     | 8.99%                  | 8.99%   |
| SLVI-NNG Transport-CIP Exempt      | C&I INT Class 5 - CIP Exempt                | \$ 512.25        | \$ | 0.00448          | \$ -          |             | \$ -                   | \$86,570.76      | \$ 999,642            | \$<br>-       | \$   | -              | \$                     | 1,086,213                             | 8.99%            | 0.00%                 | #DIV/0!    | #DIV/0!     | #DIV/0!                | 0.66%   |
| SLVI-NNG Transport-CIP Applicable  | C&I INT Class 4                             | \$ 512.25        | \$ | 0.00262          | \$ 0.02953    |             | \$ -                   | \$12,294.07      | \$ 5,511              | \$<br>62,116  | \$   | -              | \$                     | 79,922                                | 8.99%            | -41.52%               | 6.72%      | #DIV/0!     | #DIV/0!                | 1.29%   |
| SLVJ-NNG Transport-CIP Exempt      | Power Generating Unit - Class 2 CIP E       | \$ 512.25        | \$ | 0.00448          | \$ -          |             | \$ 0.06757             | \$12,294.07      | \$ 180,211            | \$<br>-       | \$   | -              | \$<br>290,459          | 482,965                               | 8.99%            | 0.00%                 | #DIV/0!    | #DIV/0!     | 8.99%                  | 5.45%   |
| Transport for Resale               | Transport for Resale                        | \$ 326.97        | \$ | 0.05143          | \$ 0.02953    |             | \$ -                   | \$3,923.64       | \$ 10,629             | \$<br>6,103   | \$   |                | \$                     | 20,656                                | 8.99%            | 10.34%                | 6.72%      | #DIV/0!     | #DIV/0!                | 8.99%   |
| LVJ-NNG Flex Transport (Cust "A")  | LVJ-NNG Flex Transport (Cust "A")           | \$ 326.97        | \$ | 0.00264          | \$ 0.02953    |             | \$ 0.32697             | \$3,923.64       | \$ 15,378             | \$<br>172,007 | \$   |                | \$<br>40,217           | 231,525                               | 8.99%            | -41.33%               | 6.72%      | #DIV/0!     | 8.99%                  | 1.60%   |
| LVI-NNG Flex Transport (Cust "B")  | LVI-NNG Flex Transport (Cust "B")           | \$ 326.97        | \$ | 0.00500          | \$ -          |             | \$ -                   | \$0.00           | \$ -                  | \$<br>-       | \$   | -              | \$<br>-                | -                                     | #DIV/0!          | #DIV/0!               |            | #DIV/0!     | #DIV/0!                | #DIV/0! |
| LVI-NNG Flex Transport (Cust "C")  | LVI-NNG Flex Transport (Cust "C")           | \$ 326.97        | \$ | 0.00700          | \$ -          |             | \$ -                   | \$0.00           | \$ -                  | \$<br>-       | \$   |                | \$<br>-                | -                                     | #DIV/0!          | #DIV/0!               |            | #DIV/0!     | #DIV/0!                | #DIV/0! |
| LVI-NNG Flex Transport (Cust "D")  | LVI-NNG Flex Transport (Cust "D")           | \$ 326.97        | \$ | 0.01500          | \$ -          |             | \$ -                   | \$0.00           | \$ -                  | \$<br>-       | \$   |                | \$<br>-                | -                                     | #DIV/0!          | #DIV/0!               |            | #DIV/0!     | #DIV/0!                | #DIV/0! |
| LVJ-NNG Flex Transport (Cust "E")  | LVJ-NNG Flex Transport (Cust "E")           | \$ 326.97        | \$ | 0.01500          | \$ -          |             | \$ 0.32697             | \$3,923.64       | \$ 112,100            | \$<br>-       | \$   | -              | \$<br>23,542           | 139,566                               | 8.99%            | 0.00%                 |            | #DIV/0!     | 8.99%                  | 1.65%   |
| LVJ-NNG Flex Transport (Cust "F")  | LVJ-NNG Flex Transport (Cust "F")           | \$ 326.97        | \$ |                  | \$ 0.02953    |             | \$ 0.32697             | \$11,770.92      | ,                     | 134,756       |      |                | \$<br>47,084           |                                       | 8.99%            | -29.20%               |            | #DIV/0!     | 8.99%                  | 2.32%   |
| LVJ-NNG Flex Transport (Cust "G")  | LVJ-NNG Flex Transport (Cust "G")           | \$ 326.97        | \$ | 0.00366          | \$ 0.02953    |             | \$ 0.32697             | \$3,923.64       | \$ 3,980              | \$<br>32,116  | \$   |                | \$<br>29,427           | 69,447                                | 8.99%            | -33.70%               | 6.72%      | #DIV/0!     | 8.99%                  | 4.12%   |
|                                    | CONSOLIDATED TRANSPORT                      |                  |    |                  |               |             |                        |                  |                       |               |      |                |                        |                                       |                  |                       |            |             |                        |         |
| SVI-CONSOLIDATED Transport         | C&I INT Class 2                             | \$ 305.17        | -  |                  | \$ 0.02953    |             | \$ -                   | \$18,005.15      |                       | 8,370         |      |                | \$<br>-                |                                       | 8.99%            | 9.89%                 |            | #DIV/0!     | #DIV/0!                | 8.99%   |
| SVI-CONSOLIDATED Transport         | C&I INT Class 3                             | \$ 305.17        | \$ | 0.07663          | \$ 0.02953    |             | \$ -                   | \$22,277.56      | \$ 63,652             | \$<br>24,530  | \$   | -              | \$                     | 110,459                               | 8.99%            | 9.89%                 | 6.72%      | #DIV/0!     | #DIV/0!                | 8.99%   |
| LVI-CONSOLIDATED Transport         | C&I INT Class 3                             | \$ 326.97        | \$ | 0.02855          | \$ 0.02953    |             | \$ -                   | \$22,233.96      | \$ 102,238            | \$<br>105,745 | \$   |                | \$<br>-                | 230,216                               | 8.99%            | 11.44%                | 6.72%      | #DIV/0!     | #DIV/0!                | 8.99%   |
| LVI-CONSOLIDATED Transport         | C&I INT Class 4                             | \$ 326.97        | \$ | 0.02855          | \$ 0.02953    |             | \$ -                   | \$4,250.61       | \$ 121,224            | \$<br>125,382 | \$   |                | \$<br>-                | 250,857                               | 8.99%            | 11.44%                | 6.72%      | #DIV/0!     | #DIV/0!                | 8.99%   |
| SVJ-CONSOLIDATED Transport         | C&I JOINT Class 2                           | \$ 305.17        | \$ | 0.07663          | \$ 0.02953    |             | \$ 0.32697             | \$60,118.88      | \$ 97,264             | \$<br>37,483  | \$   |                | \$<br>39,178           | 234,044                               | 8.99%            | 9.89%                 | 6.72%      | #DIV/0!     | 8.99%                  | 8.99%   |
| SVJ-CONSOLIDATED Transport         | C&I JOINT Class 3                           | \$ 305.17        | \$ | 0.07663          | \$ 0.02953    |             | \$ 0.32697             | \$5,493.10       | \$ 32,486             | \$<br>12,520  | \$   |                | \$<br>13,085           | 63,584                                | 8.99%            | 9.89%                 | 6.72%      | #DIV/0!     | 8.99%                  | 8.99%   |
| LVJ-CONSOLIDATED Transport         | C&I JOINT Class 3                           | \$ 326.97        | \$ | 0.02855          | \$ 0.02953    |             | \$ 0.32697             | \$42,833.07      | \$ 382,642            | \$<br>395,766 | \$   |                | \$<br>134,071          | 955,312                               | 8.99%            | 11.44%                | 6.72%      | #DIV/0!     | 8.99%                  | 8.99%   |
| SLVJ-CONSOLIDATED Transport-CIP    | E C&I INT Class 5 - CIP Exempt              | \$ 512.25        | \$ | 0.00873          | \$ -          |             | \$ 0.06757             | \$36,882.22      | \$ 376,844            | \$            | \$   |                | \$<br>97,063           | 510,789                               | 8.99%            | 0.00%                 | #DIV/0!    | #DIV/0!     | 8.99%                  | 2.21%   |
| 0<br>SVI-ALBERT LEA Transport      | ALBERT LEA-NNG TRANSPORT<br>C&I INT Class 3 | \$ 305.17        | \$ | 0.07663          | \$ 0.02953    |             | s -                    | \$7,324.13       | \$ 27,318             | \$<br>10,528  | \$   | -              | \$                     | \$ 45,169                             | 8.99%            | 9.89%                 | 6.72%      | #DIV/0!     | #DIV/0!                | 8.99%   |
| LVI-ALBERT LEA Transport           | C&I INT Class 3                             | \$ 326.97        | \$ | 0.02855          | \$ 0.02953    |             | s -                    | \$7,847.28       | \$ 50,272             | \$<br>51,996  | \$   |                | \$                     | 110,115                               | 8.99%            | 11.44%                | 6.72%      | #DIV/0!     | #DIV/0!                | 8.99%   |
| TOTAL                              |   |                  |    |                  |               |             |                        | \$37,212,717     | \$66,250,435          | \$12,233,330  |      | \$0            | \$1,176,135            | \$116,872,616                         | 8.99%            | 9.10%                 | 6.72%      | #DIV/0!     | 8.99%                  | 8.81%   |
|                                    |   |                  |    |                  |               |             |                        |                  |                       | <br>          |      | <u> </u>       | <u> </u>               | · · · · · · · · · · · · · · · · · · · |                  |                       |            | <u> </u>    |                        | -       |

\$37,212,717 \$66,250,435 \$12,233,330

\$1,176,135

# MINNESOTA ENERGY RESOURCES CORPORATION COMPARISON OF REVENUE FROM CURRENT AND PROPOSED RATES (EXCLUDING GAS COSTS)

| Current<br>MERC                                       | MERC MERC  |          |                     |          |                      |          | \$                      | %<br>Increase/          |  |  |
|---|--|----------|---------------------|----------|----------------------|----------|-------------------------|-------------------------|--|--|
| Customer<br>Class                                     | Customer<br>Class  |          | Current<br>Revenues |          | Proposed<br>Revenues |          | Increase/<br>(Decrease) | Increase/<br>(Decrease) |  |  |
|   | NNG SALES  |          |                     |          |                      |          | ,                       |                         |  |  |
| GS-NNG Residential Sales                              | GS-NNG Residential Sales                                 | \$       | 54,776,733          | \$       | 59,701,161           | \$       | 4,924,428               | 8.99%                   |  |  |
| GS-NNG Residential Farm-Tap Sales                     | GS-NNG Residential Farm-Tap Sales                        | \$       | 703,819             | \$       | 767,093              | \$       | 63,273                  | 8.99%                   |  |  |
| GS-NNG SC&I Sales                                     | C&I FIRM Class 1   | \$       | 2,857,907           | \$       | 3,114,833            | \$       | 256,926                 | 8.99%                   |  |  |
| GS-NNG SC&I Sales                                     | Agriculture Grain Dryer - Class 1                        | \$       | 251                 | \$       | 274                  | \$       | 23                      | 8.99%                   |  |  |
| GS-NNG SC&I Sales                                     | GS-NNG SC&I Farm-Tap Sales                               | \$       | 86,610              | \$       | 94,397               | \$       | 7,786                   | 8.99%                   |  |  |
|   |  |          |                     |          |                      |          |                         |                         |  |  |
| GS-NNG LC&I Sales                                     | C&I FIRM Class 2   | \$       | 15,352,542          | \$       | 16,732,736           | \$       | 1,380,194               | 8.99%                   |  |  |
| GS-NNG LC&I Sales                                     | C&I FIRM Class 3   | \$       | 496,147             | \$       | 540,751              | \$       | 44,604                  | 8.99%                   |  |  |
| GS-NNG LC&I Sales                                     | Power Generating Unit - Class 1                          | \$       | 1,485               | \$       | 1,618                | \$       | 133                     | 8.99%                   |  |  |
| GS-NNG LC&I Sales                                     | Agriculture Grain Dryer - Class 1                        | \$       | 2,355               | \$       | 2,567                | \$       | 212                     | 8.99%                   |  |  |
| GS-NNG LC&I Sales                                     | GS-NNG LC&I Farm-Tap Sales                               | \$       | 622,950             | \$       | 678,953              | \$       | 56,003                  | 8.99%                   |  |  |
| SVI-NNG Sales   | C&I INT Class 2  | \$       | 1,372,245           | \$       | 1,495,610            | \$       | 123,365                 | 8.99%                   |  |  |
| SVI-NNG Sales   | C&I INT Class 3  | \$       | 556,260             | \$       | 606,268              | \$       | 50,008                  | 8.99%                   |  |  |
| SVI-NNG Sales   | Agriculture Grain Dryer - Class 1                        | \$       | 39,020              | \$       | 42,527               | \$       | 3,508                   | 8.99%                   |  |  |
| SVI-NNG Sales   | Agriculture Grain Dryer - Class 2                        | \$       | 117,782             | \$       | 128,371              | \$       | 10,589                  | 8.99%                   |  |  |
| LVI NNC Calaa   | COLINIT Class 2  | œ.       | 54.400              | •        | FF 70F               | •        | 4.004                   | 8.99%                   |  |  |
| LVI-NNG Sales<br>LVI-NNG Sales                        | C&I INT Class 2<br>C&I INT Class 3                       | \$<br>\$ | 51,183<br>445,674   | \$<br>\$ | 55,785<br>485,740    | \$<br>\$ | 4,601<br>40,066         | 8.99%<br>8.99%          |  |  |
| LVI-NNG Sales   | Power Generating Unit - Class 1                          | \$       | 19,806              | э<br>\$  | 21,586               | э<br>\$  | 1,781                   | 8.99%                   |  |  |
| LVI-NNG Sales   | Agriculture Grain Dryer - Class 1                        | \$       | 17,599              | \$       | 19,181               | \$       | 1,582                   | 8.99%                   |  |  |
| LVI-NNG Sales   | Agriculture Grain Dryer - Class 2                        | \$       | 95,678              | \$       | 104,280              | \$       | 8,601                   | 8.99%                   |  |  |
|   |  |          |                     |          |                      |          |                         |                         |  |  |
| SVJ-NNG Sales   | C&I JOINT Class 2  | \$       | 24,017              | \$       | 26,176               | \$       | 2,159                   | 8.99%                   |  |  |
|   | CONSOLIDATED SALES                                       |          |                     |          |                      |          |                         |                         |  |  |
| GS-CONSOLIDATED Residential Sales                     | GS-CONSOLIDATED SALES GS-CONSOLIDATED Residential Sales  | \$       | 9,766,458           | \$       | 10,644,462           | \$       | 878,005                 | 8.99%                   |  |  |
| CO CONCOLIDATED Residential Cales                     | CO CONCEIDATED RESIDENTIAL CAICS                         | Ÿ        | 0,700,400           | Ψ        | 10,044,402           | Ψ        | 070,000                 | 0.5570                  |  |  |
| GS-CONSOLIDATED SC&I Sales                            | C&I FIRM Class 1   | \$       | 984,752             | \$       | 1,073,282            | \$       | 88,529                  | 8.99%                   |  |  |
| GS-CONSOLIDATED SC&I Sales                            | Agriculture Grain Dryer - Class 1                        | \$       | 2,122               | \$       | 2,312                | \$       | 191                     | 8.99%                   |  |  |
| 00 001001 10 1777 1 0010 1                            | 001500101  | •        |                     | _        |                      | •        |                         | 0.000/                  |  |  |
| GS-CONSOLIDATED LC&I Sales                            | C&I FIRM Class 2   | \$       | 5,015,327           | \$       | 5,466,205            | \$       | 450,878                 | 8.99%                   |  |  |
| GS-CONSOLIDATED LC&I Sales GS-CONSOLIDATED LC&I Sales | C&I FIRM Class 3 Agriculture Grain Dryer - Class 1       | \$<br>\$ | 90,802<br>2,028     | \$<br>\$ | 98,966<br>2,210      | \$<br>\$ | 8,163<br>182            | 8.99%<br>8.99%          |  |  |
| G3-CONSOLIDATED LOGI Sales                            | Agriculture Grain Dryer - Glass 1                        | Ψ        | 2,020               | φ        | 2,210                | Ψ        | 102                     | 8.99/0                  |  |  |
| SVI-CONSOLIDATED Sales                                | C&I INT Class 2  | \$       | 381,675             | \$       | 415,987              | \$       | 34,313                  | 8.99%                   |  |  |
| SVI-CONSOLIDATED Sales                                | C&I INT Class 3  | \$       | 171,986             | \$       | 187,447              | \$       | 15,462                  | 8.99%                   |  |  |
| SVI-CONSOLIDATED Sales                                | Agriculture Grain Dryer - Class 1                        | \$       | 2,758               | \$       | 3,006                | \$       | 248                     | 8.99%                   |  |  |
| SVI-CONSOLIDATED Sales                                | Agriculture Grain Dryer - Class 2                        | \$       | 3,997               | \$       | 4,356                | \$       | 359                     | 8.99%                   |  |  |
| LVI-CONSOLIDATED Sales                                | C&I INT Class 2  | \$       | 5,339               | \$       | 5,819                | \$       | 480                     | 8.99%                   |  |  |
| LVI-CONSOLIDATED Sales                                | C&I INT Class 2  | \$       | 66,135              | \$       | 72,081               | \$       | 5,946                   | 8.99%                   |  |  |
| LVI-CONSOLIDATED Sales                                | C&I INT Class 4  | \$       | 194,074             | \$       | 211,521              | \$       | 17,447                  | 8.99%                   |  |  |
|   |  |          | . , .               |          | ,-                   |          | ,                       |                         |  |  |
| SVJ-CONSOLIDATED Sales                                | C&I JOINT Class 2  | \$       | 36,600              | \$       | 39,891               | \$       | 3,290                   | 8.99%                   |  |  |
|   |  |          |                     |          |                      |          |                         |                         |  |  |
| GS-ALBERT LEA NNG Residential Sales                   | ALBERT LEA-NNG SALES GS-ALBERT LEA NNG Residential Sales | \$       | 2,796,207           | \$       | 3,047,586            | \$       | 251,379                 | 8.99%                   |  |  |
| GG-ALBERT LEA NING Residential Gales                  | GG-ALBERT LEA NING Residential Gales                     | Φ        | 2,790,207           | φ        | 3,047,380            | Ψ        | 231,379                 | 8.99/0                  |  |  |
| GS-ALBERT LEA NNG SC&I Sales                          | C&I FIRM Class 1   | \$       | 35,845              | \$       | 39,068               | \$       | 3,222                   | 8.99%                   |  |  |
|   |  |          |                     |          |                      |          |                         |                         |  |  |
| GS-ALBERT LEA NNG LC&I Sales                          | C&I FIRM Class 2   | \$       | 770,929             | \$       | 840,235              | \$       | 69,307                  | 8.99%                   |  |  |
| GS-ALBERT LEA NNG LC&I Sales                          | C&I FIRM Class 3   | \$       | 94,561              | \$       | 103,062              | \$       | 8,501                   | 8.99%                   |  |  |
| SVI-ALBERT LEA NNG Sales                              | C&I INT Class 2  | \$       | 59,272              | \$       | 64,600               | \$       | 5,329                   | 8.99%                   |  |  |
| SVI-ALBERT LEA NNG Sales                              | C&I INT Class 2  | \$       | 80,692              | \$       | 87,946               | \$       | 7,254                   | 8.99%                   |  |  |
| SVI-ALBERT LEA NNG Sales                              | Agriculture Grain Dryer - Class 1                        | \$       | 9,195               | \$       | 10,022               | \$       | 827                     | 8.99%                   |  |  |
| SVI-ALBERT LEA NNG Sales                              | Agriculture Grain Dryer - Class 2                        | \$       | 4,434               | \$       | 4,833                | \$       | 399                     | 8.99%                   |  |  |
|   | •  |          | •                   |          | •                    |          |                         |                         |  |  |
| LVI-ALBERT LEA NNG Sales                              | C&I INT Class 2  | \$       | 24,762              | \$       | 26,988               | \$       | 2,226                   | 8.99%                   |  |  |
| LVI-ALBERT LEA NNG Sales                              | C&I INT Class 3  | \$       | 55,563              | \$       | 60,558               | \$       | 4,995                   | 8.99%                   |  |  |
|   | NNG TRANSPORT  |          |                     |          |                      |          |                         |                         |  |  |
| SVI-NNG Transport                                     | C&I INT Class 3  | \$       | 193,910             | \$       | 211,343              | \$       | 17,433                  | 8.99%                   |  |  |
| •   |  | •        |                     | •        | *- *                 |          | ,                       |                         |  |  |

| Current                                | Brancoad   |           |                                 |           |                          |                 | 3                    | Page 2 of 2             |
|--|--|-----------|---------------------------------|-----------|--------------------------|-----------------|----------------------|-------------------------|
| MERC                                   | Proposed<br>MERC                                       |           |                                 |           |                          |                 | \$                   | %                       |
| Customer<br>Class                      | Customer<br>Class                                      |           | Current<br>Revenues             |           | Proposed<br>Revenues     |                 | Increase/            | Increase/<br>(Decrease) |
| SVI-NNG Transport                      | Cass<br>C&I INT Class 4                                | \$        | 137,445                         | \$        | 149,802                  | \$              | (Decrease)<br>12,356 | (Decrease)<br>8.99%     |
| ·                                      |  |           | •                               |           | •                        |                 |                      |                         |
| LVI-NNG Transport - CIP Applicable     | C&I INT Class 3  | \$        | 1,197,249                       | \$        | 1,304,881                | \$              | 107,633              | 8.99%                   |
| LVI-NNG Transport - CIP Applicable     | C&I INT Class 4  | \$        | 583,736                         | \$        | 636,214                  | \$              | 52,478               | 8.99%                   |
| LVI-NNG Transport - CIP Applicable     | Agriculture Grain Dryer - Class 3                      | \$        | 89,082                          | \$        | 97,090                   | \$              | 8,008                | 8.99%                   |
| SVJ-NNG Transport                      | C&I JOINT Class 2                                      | \$        | 145,463                         | \$        | 158,540                  | \$              | 13,077               | 8.99%                   |
| SVJ-NNG Transport                      | C&I JOINT Class 3                                      | \$        | 328,091                         | \$        | 357,587                  | \$              | 29,495               | 8.99%                   |
| SVJ-NNG Transport                      | Agriculture Grain Dryer - Class 2                      | \$        | 10,651                          | \$        | 11,609                   | \$              | 958                  | 8.99%                   |
| over the manager                       | Agriculture Grain Bryon Glass 2                        | v         | 10,001                          | Ψ         | 11,000                   | Ψ               | 300                  | 0.7770                  |
| LVJ-NNG Transport - CIP Applicable     | C&I JOINT Class 2                                      | \$        | 8,181                           | \$        | 8,916                    | \$              | 735                  | 8.99%                   |
| LVJ-NNG Transport - CIP Applicable     | C&I JOINT Class 3                                      | \$        | 753,665                         | \$        | 821,420                  | \$              | 67,754               | 8.99%                   |
| LVJ-NNG Transport - CIP Applicable     | C&I JOINT Class 4                                      | \$        | 200,516                         | \$        | 218,542                  | \$              | 18,026               | 8.99%                   |
| LVJ-NNG Transport - CIP Exempt         | C&I JOINT Class 5 - CIP Exempt                         | \$        | 808,513                         | \$        | 881,199                  | \$              | 72,685               | 8.99%                   |
| SLVI-NNG Transport-CIP Exempt          | C&I INT Class 5 - CIP Exempt                           | \$        | 1,079,072                       | \$        | 1,086,213                | \$              | 7,141                | 0.66%                   |
| SLVI-NNG Transport-CIP Applicable      | C&I INT Class 4  | \$        | 78,908                          | \$        | 79,922                   | \$              | 1,014                | 1.29%                   |
| SLVJ-NNG Transport-CIP Exempt          | Power Generating Unit - Class 2 CIP Exempt             | \$        | 457,992                         | \$        | 482,965                  | \$              | 24,972               | 5.45%                   |
|  |  |           | . ,                             | •         | ,,,,,                    | ·               | ,-                   |                         |
| Transport for Resale                   | Transport for Resale                                   | \$        | 18,952                          | \$        | 20,656                   | \$              | 1,704                | 8.99%                   |
| LVJ-NNG Flex Transport (Cust "A")      | LVJ-NNG Flex Transport (Cust "A")                      | \$        | 227,884                         | \$        | 231,525                  | \$              | 3,641                | 1.60%                   |
| LVI-NNG Flex Transport (Cust "B")      | LVI-NNG Flex Transport (Cust "B")                      | \$        | -                               | \$        | -                        | \$              | -                    | #DIV/0!                 |
| LVI-NNG Flex Transport (Cust "C")      | LVI-NNG Flex Transport (Cust "C")                      | \$        | -                               | \$        | -                        | \$              | -                    | #DIV/0!                 |
| LVI-NNG Flex Transport (Cust "D")      | LVI-NNG Flex Transport (Cust "D")                      | \$        | -                               | \$        | -                        | \$              | -                    | #DIV/0!                 |
| LVJ-NNG Flex Transport (Cust "E")      | LVJ-NNG Flex Transport (Cust "E")                      | \$        | 137,300                         | \$        | 139,566                  | \$              | 2,265                | 1.65%                   |
| LVJ-NNG Flex Transport (Cust "F")      | LVJ-NNG Flex Transport (Cust "F")                      | \$        | 209,337                         | \$        | 214,192                  | \$              | 4,855                | 2.32%                   |
| LVJ-NNG Flex Transport (Cust "G")      | LVJ-NNG Flex Transport (Cust "G")                      | \$        | 66,696                          | \$        | 69,447                   | \$              | 2,751                | 4.12%                   |
|  | CONSOLIDATED TRANSPORT                                 |           |                                 |           |                          |                 |                      |                         |
| SVI-CONSOLIDATED Transport             | C&I INT Class 2  | \$        | 44,127                          | \$        | 48,094                   | \$              | 3,967                | 8.99%                   |
| SVI-CONSOLIDATED Transport             | C&I INT Class 3  | \$        | 101,348                         | \$        | 110,459                  | \$              | 9,111                | 8.99%                   |
| ·                                      |  |           |                                 |           |                          |                 |                      |                         |
| LVI-CONSOLIDATED Transport             | C&I INT Class 3  | \$        | 211,227                         | \$        | 230,216                  | \$              | 18,989               | 8.99%                   |
| LVI-CONSOLIDATED Transport             | C&I INT Class 4  | \$        | 230,165                         | \$        | 250,857                  | \$              | 20,692               | 8.99%                   |
| SVJ-CONSOLIDATED Transport             | C&I JOINT Class 2                                      | \$        | 214,739                         | \$        | 234,044                  | \$              | 19,305               | 8.99%                   |
| SVJ-CONSOLIDATED Transport             | C&I JOINT Class 2                                      | \$        | 58,340                          | \$        | 63,584                   | \$              | 5,245                | 8.99%                   |
| 3V3-CONSOLIDATED Transport             | CAI JOINT Class 3                                      | Ф         | 56,340                          | Ф         | 63,364                   | Ф               | 5,245                | 0.9970                  |
| LVJ-CONSOLIDATED Transport             | C&I JOINT Class 3                                      | \$        | 876,513                         | \$        | 955,312                  | \$              | 78,799               | 8.99%                   |
| SLVJ-CONSOLIDATED Transport-CIP Exempt | C&I INT Class 5 - CIP Exempt                           | \$        | 499,741                         | \$        | 510,789                  | \$              | 11,048               | 2.21%                   |
|  | ALBERT LEA-NNG TRANSPORT                               |           |                                 |           |                          |                 |                      |                         |
| SVI-ALBERT LEA Transport               | C&I INT Class 3  | \$        | 41,444                          | \$        | 45,169                   | \$              | 3,726                | 8.99%                   |
| LVI-ALBERT LEA Transport               | C&I INT Class 3  | \$        | 101,032                         | \$        | 110,115                  | \$              | 9,083                | 8.99%                   |
|  |  |           |                                 |           |                          |                 |                      |                         |
|  | Total NNG Sales Customers                              | \$        | 77,640,064                      | \$        | 84,619,906               | \$              | 6,979,842            | 8.99%                   |
|  | Total Consolidated Sales Customers                     | \$        | 16,724,053                      | \$        | 18,227,545               | \$              | 1,503,492            | 8.99%                   |
|  | Total Albert Lea Sales Customers                       | \$        | 3,931,461                       | \$        | 4,284,899                | \$              | 353,438              | 8.99%                   |
|  | TOTAL SALES CUSTOMERS                                  | \$        | 98,295,578                      | \$        | 107,132,350              | \$              | 8,836,772            | 8.99%                   |
|  |  |           |                                 |           |                          |                 |                      |                         |
|  | Total NNG Transport Customers                          | \$        | 6,732,643                       | \$        | 7,181,626                | \$              | 448,983              | 6.67%                   |
|  | Total Consolidated Transport Customers                 | \$        | 2,236,200                       | \$        | 2,403,356                | \$              | 167,156              | 7.48%                   |
|  | Total Albert Lea Transport Customers                   | \$        | 142,476                         | \$        | 155,284                  | \$              | 12,809               | 8.99%                   |
|  | TOTAL TRANSPORT CUSTOMERS                              | \$        | 9,111,319                       | \$        | 9,740,266                | \$              | 628,947              | 6.90%                   |
|  | Total NNG Customore                                    | ¢         | 04 272 707                      | \$        | 01 901 530               | ¢               | 7 400 004            | 8.80%                   |
|  | Total NNG Customers Total Consolidated Customers       | \$<br>\$  | 84,372,707<br>18 960 253        |           | 91,801,532               | \$<br>\$        | 7,428,824            | 8.81%                   |
|  | Total Albert Lea Customers  Total Albert Lea Customers |           | 18,960,253                      | \$        | 20,630,902               |                 | 1,670,648            | 8.81%<br>8.99%          |
|  | TOTAL  | <u>\$</u> | 4,073,936<br><b>107,406,897</b> | <u>\$</u> | 4,440,183<br>116,872,616 | \$<br><b>\$</b> | 366,247<br>9,465,720 | 8.81%                   |
|  | IVIAL  |           | 107,700,037                     | φ         | 110,012,010              | φ               | 3,703,120            | 0.01 /0                 |

| Current<br>MERC<br>Customer<br>Class     | Proposed<br>MERC<br>Customer<br>Class | Average<br>Monthly Usage<br>(Therms) |    | Present<br>Monthly Bill |    | roposed<br>Monthly<br>Bill |    | ge 1 o |  |
|--|---------------------------------------|--------------------------------------|----|-------------------------|----|----------------------------|----|--------|--|
| NNG SALES                                |                                       |                                      |    |                         |    |                            |    |        |  |
| GS-NNG Residential Sales                 | GS-NNG Residential Sales              | 73                                   | \$ | 61                      | \$ | 63                         | \$ | 2.43   |  |
| GS-NNG Residential Farm-Tap Sales        | GS-NNG Residential Farm-Tap Sales     | 135                                  |    |                         | \$ | 109                        | \$ | 3.77   |  |
| τ, τ |                                       |                                      |    |                         |    |                            | •  |        |  |
| GS-NNG SC&I Sales                        | C&I FIRM Class 1                      | 80                                   | \$ | 73                      | \$ | 76                         |    |        |  |
| GS-NNG SC&I Sales                        | Agriculture Grain Dryer - Class 1     | 13                                   | \$ | 27                      | \$ | 29                         |    |        |  |
| GS-NNG SC&I Sales                        | GS-NNG SC&I Farm-Tap Sales            | 191                                  | \$ | 150                     | \$ | 155                        |    |        |  |
| GS-NNG LC&I Sales                        | C&I FIRM Class 2                      | 594                                  | \$ | 423                     | \$ | 436                        |    |        |  |
| GS-NNG LC&I Sales                        | C&I FIRM Class 3                      | 13,860                               | \$ | 8,867                   | \$ | 9,082                      |    |        |  |
| GS-NNG LC&I Sales                        | Power Generating Unit - Class 1       | 100                                  | \$ | 109                     | \$ | 114                        |    |        |  |
| GS-NNG LC&I Sales                        | Agriculture Grain Dryer - Class 1     | 315                                  | \$ | 245                     | \$ | 254                        |    |        |  |
| GS-NNG LC&I Sales                        | GS-NNG LC&I Farm-Tap Sales            | 1,256                                | \$ | 845                     | \$ | 868                        |    |        |  |
| SVI-NNG Sales                            | C&I INT Class 2                       | 3,239                                | \$ | 1,692                   | \$ | 1,735                      |    |        |  |
| SVI-NNG Sales                            | C&I INT Class 3                       | 13,063                               | \$ | 6,324                   | \$ | 6,453                      |    |        |  |
| SVI-NNG Sales                            | Agriculture Grain Dryer - Class 1     | 874                                  | \$ | 577                     | \$ | 600                        |    |        |  |
| SVI-NNG Sales                            | Agriculture Grain Dryer - Class 2     | 3,105                                | \$ | 1,629                   | \$ | 1,671                      |    |        |  |
| LVI-NNG Sales                            | C&I INT Class 2                       | 3,974                                | \$ | 1,883                   | \$ | 1,919                      |    |        |  |
| LVI-NNG Sales                            | C&I INT Class 3                       | 31,521                               | \$ |                         | \$ | 13,823                     |    |        |  |
| LVI-NNG Sales                            | Power Generating Unit - Class 1       | 2,723                                | \$ | 1,349                   | \$ | 1,378                      |    |        |  |
| LVI-NNG Sales                            | Agriculture Grain Dryer - Class 1     | 460                                  | \$ | 382                     | \$ | 400                        |    |        |  |
| LVI-NNG Sales                            | Agriculture Grain Dryer - Class 2     | 5,880                                | \$ | 2,698                   | \$ | 2,742                      |    |        |  |
| SVJ-NNG Sales                            | C&I JOINT Class 2                     | 4,180                                | \$ | 2,231                   | \$ | 2,291                      |    |        |  |
| CONSOLIDATED SALES                       |                                       |                                      |    |                         |    |                            |    |        |  |
| GS-CONSOLIDATED Residential Sales        | GS-CONSOLIDATED Residential Sales     | 72                                   | \$ | 55                      | \$ | 57                         | \$ | 2.40   |  |
| GS-CONSOLIDATED SC&I Sales               | C&I FIRM Class 1                      | 85                                   | \$ | 5 70                    | \$ | 73                         |    |        |  |
| GS-CONSOLIDATED SC&I Sales               | Agriculture Grain Dryer - Class 1     | 186                                  | \$ | 131                     | \$ | 137                        |    |        |  |
| GS-CONSOLIDATED LC&I Sales               | C&I FIRM Class 2                      | 507                                  | \$ | 328                     | \$ | 340                        |    |        |  |
| GS-CONSOLIDATED LC&I Sales               | C&I FIRM Class 3                      | 9,692                                |    |                         | \$ | 5,612                      |    |        |  |
| GS-CONSOLIDATED LC&I Sales               | Agriculture Grain Dryer - Class 1     | 234                                  | \$ | 176                     | \$ | 183                        |    |        |  |
| SVI-CONSOLIDATED Sales                   | C&I INT Class 2                       | 4,794                                | \$ | 2,146                   | \$ | 2,202                      |    |        |  |
| SVI-CONSOLIDATED Sales                   | C&I INT Class 3                       | 18,838                               |    | •                       | \$ | 8,128                      |    |        |  |
| SVI-CONSOLIDATED Sales                   | Agriculture Grain Dryer - Class 1     | 666                                  |    |                         | \$ | 461                        |    |        |  |
| SVI-CONSOLIDATED Sales                   | Agriculture Grain Dryer - Class 2     | 1,726                                | \$ | 878                     | \$ | 908                        |    |        |  |
| LVI-CONSOLIDATED Sales                   | C&I INT Class 2                       | 1,538                                | \$ | 5 752                   | \$ | 776                        |    |        |  |
| LVI-CONSOLIDATED Sales                   | C&I INT Class 3                       | 58,581                               |    |                         |    | 22,101                     |    |        |  |
| LVI-CONSOLIDATED Sales                   | C&I INT Class 4                       | 89,909                               |    |                         |    | 33,812                     |    |        |  |
| SVJ-CONSOLIDATED Sales                   | C&I JOINT Class 2                     | 5,288                                | ¢  | 5 2,432                 | \$ | 2,501                      |    |        |  |
| OVO GONGOLIDATED GAIGS                   | Out JOHAT Olass 2                     | 3,200                                | Ψ  | 2,432                   | Ψ  | 2,501                      |    |        |  |
| ALBERT LEA-NNG SALES                     | CC ALDEDT LEA NINC Decidential Color  | 72                                   | ď  | . 50                    | ¢  | 60                         | e  | 2 24   |  |
| GS-ALBERT LEA NNG Residential Sales      | GS-ALBERT LEA NNG Residential Sales   | 72                                   | \$ | 58                      | \$ | 60                         | \$ | 2.21   |  |
| GS-ALBERT LEA NNG SC&I Sales             | C&I FIRM Class 1                      | 299                                  | \$ | 217                     | \$ | 224                        |    |        |  |
| GS-ALBERT LEA NNG LC&I Sales             | C&I FIRM Class 2                      | 331                                  | \$ | 235                     | \$ | 243                        |    |        |  |
| GS-ALBERT LEA NNG LC&I Sales             | C&I FIRM Class 3                      | 25,308                               | \$ | 16,134                  | \$ | 16,520                     |    |        |  |
| SVI-ALBERT LEA NNG Sales                 | C&I INT Class 2                       | 3,249                                |    |                         |    | 1,658                      |    |        |  |
| SVI-ALBERT LEA NNG Sales                 | C&I INT Class 3                       | 50,860                               |    |                         |    | 24,521                     |    |        |  |
| SVI-ALBERT LEA NNG Sales                 | Agriculture Grain Dryer - Class 1     | 469                                  |    |                         |    | 323                        |    |        |  |
| SVI-ALBERT LEA NNG Sales                 | Agriculture Grain Dryer - Class 2     | 2,875                                | \$ | 1,445                   | \$ | 1,478                      |    |        |  |
| LVI-ALBERT LEA NNG Sales                 | C&I INT Class 2                       | 3,800                                | \$ | 1,723                   | \$ | 1,750                      |    |        |  |
| LVI-ALBERT LEA NNG Sales                 | C&I INT Class 3                       | 102,399                              | \$ | 43,860                  | \$ | 44,359                     |    |        |  |
| NNG TRANSPORT                            |                                       |                                      |    |                         |    |                            |    |        |  |
| SVI-NNG Transport                        | C&I INT Class 3                       | 9,806                                | \$ | 1,235                   | \$ | 1,346                      |    |        |  |
| SVI-NNG Transport                        | C&I INT Class 4                       | 27,150                               | \$ | 2,924                   | \$ | 3,187                      |    |        |  |
|  |                                       |                                      |    |                         |    |                            |    |        |  |

| LVI-NNG Transport - CIP Applicable   | C&I INT Class 3                            | 60,840    | \$ | 3,542   | \$ | 3,861   |
|--|--|-----------|----|---------|----|---------|
| LVI-NNG Transport - CIP Applicable   | C&I INT Class 4                            | 180,030   | \$ | 9,894   | \$ | 10,783  |
| LVI-NNG Transport - CIP Applicable   | Agriculture Grain Dryer - Class 3          | 133,674   | \$ | 7,423   | \$ | 8,091   |
|  |  |           |    |         |    |         |
| SVJ-NNG Transport  | C&I JOINT Class 2                          | 4,133     | \$ | 799     | \$ | 871     |
| SVJ-NNG Transport  | C&I JOINT Class 3                          | 14,621    | \$ | 2,117   | \$ | 2,307   |
| SVJ-NNG Transport  | Agriculture Grain Dryer - Class 2          | 4,837     |    | 888     | \$ | 967     |
| ·  | •  | · ·       |    |         |    |         |
| LVJ-NNG Transport - CIP Applicable   | C&I JOINT Class 2                          | 850       | \$ | 356     | \$ | 388     |
| LVJ-NNG Transport - CIP Applicable   | C&I JOINT Class 3                          | 45,001    | \$ | 3,249   | \$ | 3,541   |
| LVJ-NNG Transport - CIP Applicable   | C&I JOINT Class 4                          | 128,477   | \$ | 8,718   | \$ | 9,502   |
|  |  |           |    |         |    |         |
| LVJ-NNG Transport - CIP Exempt   | C&I JOINT Class 5 - CIP Exempt             | 1,033,882 | \$ | 33,688  | \$ | 36,717  |
| ·  | ·  |           |    |         |    |         |
| SLVI-NNG Transport-CIP Exempt  | C&I INT Class 5 - CIP Exempt               | 1,320,322 | \$ | 6,385   | \$ | 6,427   |
|  |  | ,,-       |    | -,      |    | -,      |
| SLVI-NNG Transport-CIP Applicable  | C&I INT Class 4                            | 87,646    | \$ | 3,288   | \$ | 3,330   |
|  |  | -1,-1-    | •  | -,      | •  | -,      |
| SLVJ-NNG Transport-CIP Exempt  | Power Generating Unit - Class 2 CIP Exempt | 1,676,072 | \$ | 19,083  | \$ | 20,124  |
|  |  | -,,       | •  | ,       | •  | ,       |
| Transport for Resale   | Transport for Resale                       | 17,223    | \$ | 1,579   | \$ | 1,721   |
| LVJ-NNG Flex Transport (Cust "A")  | LVJ-NNG Flex Transport (Cust "A")          | 485,401   |    | 18,990  |    | 19,294  |
| LVI-NNG Flex Transport (Cust "B")  | LVI-NNG Flex Transport (Cust "B")          | #DIV/0!   | •  | #DIV/0! |    | #DIV/0! |
| LVI-NNG Flex Transport (Cust "C")  | LVI-NNG Flex Transport (Cust "C")          | #DIV/0!   |    | #DIV/0! |    | #DIV/0! |
| LVI-NNG Flex Transport (Cust "D")  | LVI-NNG Flex Transport (Cust "D")          | #DIV/0!   |    | #DIV/0! |    | #DIV/0! |
| LVJ-NNG Flex Transport (Cust "E")  | LVJ-NNG Flex Transport (Cust "E")          | 622,779   | \$ | 11,442  |    | 11,630  |
| LVJ-NNG Flex Transport (Cust "F")  | LVJ-NNG Flex Transport (Cust "F")          | 126,760   |    | 5,815   |    | 5,950   |
| LVJ-NNG Flex Transport (Cust "G")  | LVJ-NNG Flex Transport (Cust "G")          | 90,630    |    | 5,558   |    | 5,787   |
| Evo-NNOTICX Transport (Odst O)   | Evo WWO Flex Hallsport (odd: 0)            | 70,030    | Ψ  | 3,330   | Ψ  | 3,707   |
| CONSOLIDATED TRANSPORT   |  |           |    |         |    |         |
| SVI-CONSOLIDATED Transport   | C&I INT Class 2                            | 4,804     | \$ | 748     | \$ | 815     |
| SVI-CONSOLIDATED Transport   | C&I INT Class 3                            | 11,379    |    | 1,388   |    | 1,513   |
|  |  | ,         | •  | ,,,,,,  | •  | .,      |
| LVI-CONSOLIDATED Transport   | C&I INT Class 3                            | 52,661    | \$ | 3,106   | \$ | 3,386   |
| LVI-CONSOLIDATED Transport   | C&I INT Class 4                            | 326,610   |    | 17,705  |    | 19,297  |
|  |  | ,.        | Ť  | ,       | ·  | -, -    |
| SVJ-CONSOLIDATED Transport   | C&I JOINT Class 2                          | 6,443     | \$ | 1,090   | \$ | 1,188   |
| SVJ-CONSOLIDATED Transport   | C&I JOINT Class 3                          | 23,553    |    | 3,241   |    | 3,532   |
|  |  |           | •  | -,      | •  | -,      |
| LVJ-CONSOLIDATED Transport   | C&I JOINT Class 3                          | 102,307   | \$ | 6,691   | \$ | 7,292   |
| 210 00110021271123 Transport   |  | 102,007   | ۳  | 0,001   | ٠  | .,202   |
| SLVJ-CONSOLIDATED Transport-CIP Ex   | C&I INT Class 5 - CIP Exempt               | 599,536   | \$ | 6,941   | \$ | 7,094   |
| zanapoli oli zk  | . 12                                       | 2,2,330   | Ψ  | 0,011   | •  | .,004   |
| ALBERT LEA-NNG TRANSPORT   |  |           |    |         |    |         |
| SVI-ALBERT LEA Transport   | C&I INT Class 3                            | 14,854    | \$ | 1,727   | \$ | 1,882   |
| The second secon | 25   | 1 .,05 1  | Ψ  | .,      | •  | .,552   |
| LVI-ALBERT LEA Transport   | C&I INT Class 3                            | 73,366    | \$ | 4,210   | \$ | 4,588   |
| · · · · · · · · · · · · · · · · · ·  |  | ,         | -  | .,0     | -  | .,      |