## **COMMONWEALTH OF KENTUCKY**

# **BEFORE THE PUBLIC SERVICE COMMISSION**

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MAR 2 3 2004

CASE NO. 2003-00433

PUBLIC SERVICE COMMISSION

## AN ADJUSTMENT OF THE GAS AND ELECTRIC RATES, TERMS AND CONDITIONS OF LOUISVILLE GAS AND ELECTRIC COMPANY

#### . TESTIMONY OF

#### DAVID H. BROWN KINLOCH

On Behalf of

### THE OFFICE OF THE ATTORNEY GENERAL FOR THE COMMONWEALTH OF KENTUCKY

## **MARCH 2004**

1		COMMONWEALTH OF KENTUCKY	<b>•</b> • • • • • • • • • • • • • • • • • •
2		BEFORE THE PUBLIC SERVICE COMMISSION	CEIVED
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5 6 7 8 9 10 11		AN ADJUSTMENT OF THE GAS ) AND ELECTRIC RATES, TERMS ) CASE NO. 2003-0 AND CONDITIONS OF LOUISVILLE ) GAS AND ELECTRIC COMPANY )	0433
12 13		TESTIMONY OF DAVID H. BROWN KINLOCH	
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15			
16	Q1:	PLEASE STATE YOUR NAME AND ADDRESS.	
17	A1:	My name is David H. Brown Kinloch and my business address is Soft Energ	у
18		Associates, 414 S. Wenzel Street, Louisville, KY 40204.	
1 <del>9</del>			
20	Q2:	FOR WHOM HAVE YOU PREPARED TESTIMONY?	
21	A2:	I have prepared this testimony for the Office of the Attorney General for the	
22		Commonwealth of Kentucky.	
23			
24	Q3:	PLEASE STATE YOUR EDUCATIONAL AND PROFESSIONAL	
25		BACKGROUND.	
26	A3:	I have received two master's degrees from Rensselaer Polytechnic Institute	(RPI)
27		in Troy, New York. I also received two undergraduate degrees from the same	ne

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1		school. My master's degrees are a Master of Engineering in Mechanical
2		Engineering and a Master of Science in Science, Technology and Values,
3		received in 1979 and 1981 respectively. My undergraduate degrees are in
4		Mechanical Engineering and Philosophy. Much of my master's work included
5		preparing Electric Generation Planning studies for the Center for Technology
6		Assessment at Rensselaer. From this work I published two technical papers with
7		IEEE Power Generation Division, and was a contributing author on two others. I
8		also did work on New York State's first Energy Masterplan, one of the first
9		comprehensive long-term planning studies in the nation.
10		
11	Q4:	HAVE YOU PREVIOUSLY PRESENTED TESTIMONY BEFORE THIS
12		COMMISSION?
13	A4:	Yes, I testified in the following rate cases: Louisville Gas & Electric Co. Case No.
14		2000-00080, Case No. 90-158, Case No. 10064, and Case No. 9824; Kentucky
15		Power Co. Case No. 91-066; Union Light Heat and Power Co. Case No. 92-346
16		and Case No. 91-370; Big Rivers Electric Corp. Case No. 9613 and Case No. 97-
17		204; Delta Natural Gas Co. Case No. 97-066; Western Kentucky Gas Co. 95-010;
18		East Kentucky Power Cooperative Case No. 94-336; Clark RECC Case No. 92-
19		219; Jackson Purchase ECC Case No. 97-224; Meade County RECC Case No.
20		97-209; Green River EC Case No. 97-219, Henderson Union ECC Case No. 97-
21		220, Kenergy Corp. Case No. 2003-00165 and Licking Valley RECC Case No.
22		98-321. I also presented testimony in cases involving each of East Kentucky
23		Power's Cooperatives in the pass-through of rate reductions associated with Case

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1		No. 94-336. I also testified in the Commission's reviews of LG&E's Trimble				
2		County power plant, Case No. 9934 and Case No. 9242, and the rate impact of the				
3		25% disallowance of that project, Case No. 10320. In addition, I presented				
4		testimony in the Certificate of Convenience and Necessity cases for Kentucky				
5		Utilities, Case No. 91-115, LG&E and KU, Case No. 2002-00029, and East				
6		Kentucky Power, Case No. 92-112, Case No. 2000-056, Case No. 2000-079, Case				
7		No. 2001-053 and Case No. 2003-030. I have also testified in Fuel Adjustment				
8		Clause cases involving Louisville Gas and Electric, Case No. 96-524, and				
9		Kentucky Utilities, Case No. 96-523; and in Environmental Surcharge cases				
10		involving Kentucky Power, Case No. 96-489; Kentucky Utilities, Case No. 93-				
11		465; and Louisville Gas and Electric, Case No. 94-332. Other cases in which I				
12		presented testimony include the Kentucky Utilities' Coal Litigation Refund case,				
13		Case No. 93-113; the Big Rivers' sale of peaking capacity to Hoosier Energy				
14		case, Case No. 93-163; the Joint Application case with LG&E to establish				
15		Demand Side Management programs, Case No. 93-150; and the Louisville Gas				
16		and Electric and Kentucky Utilities merger case, Case No. 97-300, the LG&E				
17		Energy and PowerGen merger case, Case No. 2000-095; a Union Light, Heat and				
18		Power refund case, Case No. 2000-426: and the Union Light, Heat and Power				
1 <b>9</b>		generation acquisition case, Case No. 2003-0052.				
20						
21	Q5:	WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?				
22	A5:	The Office of Attorney General asked me to review the application to adjust rates				
23		filed by Louisville Gas and Electric Co. (LG&E) in this case. Specifically, I have				

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1		reviewed the Cost of Service and Rate Design portion of the application. In my
2		testimony, I will point out problems with the LG&E application, correct these
3		problems, and propose revised rate designs based on these corrections.
4		
5	<u>GAS</u>	COST OF SERVICE
6		
7	Q6:	IN SUPPORT OF LG&E'S APPLICATION TO ADJUST GAS RATES, IT
8		FILED A COST OF SERVICE STUDY BASED ON A TEST YEAR ENDING
9		SEPTEMBER 30, 2003. IS THIS STUDY SIMILAR TO THE COST OF
10		SERVICE STUDY THE COMPANY FILED IN ITS MOST RECENT GAS
11		RATE CASE IN 2000?
12	A6:	Yes. The Cost of Service Study filed in this case is virtually identical to the study
13		it filed in Case No. 2000-00080, but with a few exceptions. This current study
14		corrected some of the minor problems pointed out in the study done four years
15		ago, such as more accurately allocating Miscellaneous Service Revenues.
16		However, LG&E has made one major change to its cost of service
17		methodology that has a significant impact on the results of the study. LG&E has
18		abandoned the traditional approach of allocating distribution mains as a group.
19		Instead, it has proposed to break the mains into sub-groups and then allocate the
20		sub-groups separately.
21		
22	Q7:	HOW DOES THIS PROPOSED CHANGE IN HOW DISTRIBUTION MAINS
23		ARE ALLOCATED AFFECT THE STUDY RESULTS?

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1	A7:	Since there have been few changes on the LG&E gas system in the last four years,
2		(for example there has been no dramatic change in the number of customers
3		served), one would expect the current Cost of Service Study to produce similar
4		results as those of the previous study. As a result of the year 2000 rate case, the
5		Commission assigned rate increases primarily to sales customers (Rates RGS,
6		CGS, and IGS) and left the transportation customers' rate mostly unchanged, even
7		though some of the transportation customers such as Special Contract customers
8		had relatively low rates of return. With these increases, one would expect these
9		transportation customers to have even lower relative rates of return.
10		The surprising result of the current study is that transportation customers
11		have very high rates of return when lower returns were to be expected. For
12		example, Special Contract customers went from a return of 1.34% in the previous
13		study to 21.27% in the present study even though these customers were assigned
14		none of the rate increase in the last case. In the past four years, the system has
15		changed little, and the customers have also changed very little. Besides sales
16		customers receiving significant rate increases four years ago, the only major
17		change is the methodology LG&E used to allocate distribution mains.
18		
19	Q8:	HOW DO YOU KNOW THAT IT IS THIS METHODOLOGY CHANGE THAT
20		IS RESPONSIBLE FOR THE DRAMATIC CHANGE IN STUDY RESULTS?
21	A8:	The impact of this single change can be checked by taking the LG&E Gas Cost of
22		Service Study filed in this case, Seelye Exhibit 2, and allocating the gas mains the
23		way LG&E did it in Case No. 2000-00080 and all previous cases. This change
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1	back to the previously used methodology is accomplished simply by using
2	allocator "DEM05" in place of "DEM05a", the new allocator Mr. Seelye created
3	to sub-divide the distribution mains. Changing allocator "CUST01a" back to
4	"CUST01" to allocate the customer portion of mains returns this aspect to the
5	previously used methodology. By changing these allocators back to the allocators
6	used previously, distribution mains can be allocated in a single group as had
7	always been done previously.
8	In Exhibit DHBK-1, I have taken Seelye Exhibit 2 and changed these
9	distribution main allocators, to switch the study back to the allocation
10	methodology previously used. Exhibit DHBK-1 is the same study with the same
11	methodology used by LG&E in Case No. 2000-00080, updated with the costs
12	from the current test year ending September 30, 2003. No other changes have
13	been made other than to set the distribution main allocators back to the
14	methodology used previously. This is the study that the Company would have
15	filed had it simply updated its previous study with current costs. It should be
16	noted that no changes were made to the Functional Assignment portion of the
17	study in DHBK-1, and thus it is identical to, and displayed in, Seelye Exhibit-1 in
18	this case.
19	It should also be noted that while Exhibit DHBK-1 uses the rate increase
20	proposed by LG&E as its basis, this does not mean that I am endorsing any or all
21	of the revenue or expense adjustments proposed by LG&E. Exhibit DHBK-1
22	uses the LG&E proposed adjustments in order to give the Commission an apples-
23	to-apples comparison so differences in the proposed Cost of Service Studies can

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1		be explored. The Commis	sion should then use	the information from the Cost of			
2		Service Study and apply it to whatever overall rate increase or decrease is					
3		ultimately accepted.					
4	Q9:	HAD LG&E USED THE	SAME METHODOL	OGY IT HAD USED			
5		PREVIOUSLY, WOULD	THE RESULTS HA	VE BEEN MUCH DIFFERENT			
6		FROM WHAT IT FILED IN THIS CASE?					
7	A9:	Yes. This one change pro	luced dramatically di	fferent results. Without changing			
8		the methodology LG&E used previously, Exhibit DHBK-1 shows that the LG&E					
9		Cost of Service Study produces a negative return for both the G-7 and Special					
10		Contract customers. This means that at current rates these two classes of					
11	·	customers fail to provide enough revenue to cover the cost of serving them, let					
12		alone make any contribution to fixed costs. A comparison of the two study results					
13		is listed below:					
14			Return with	Return with			
15		•	Previous	Proposed New			
16		Class	Methodology	Methodology			
17							
18		RGS	2.29%	1.75%			
19		CGS	8.00%	6.85%			
20		IGS	7.13%	6.42%			
21		G6	11.16%	18.26%			
22		G7	-3.69%	3.13%			
23		FT	8.12%	30.53%			
24		Special Contract	-2.69%	21.27%			
25		AAGS	1.54%	10.54%			



1		TOTAL	3.56%	3.56%
2				
3		The most dran	natic difference is for the	Special Contract class that would
4		have had a negative re	turn of -2.69%, but was i	ncreased to a positive return of
5		21.27% by the change	d allocation methodology	. These customers did not change
6		their use and did not is	ncrease the amount they p	ay to LG&E. The remarkable
7		change in return was i	nstead achieved by simply	y changing the distribution main
8		allocation methodolog	gy; nothing else.	
9				
10	Q10:	DO YOU BELIEVE	THAT THE LG&E PROP	POSED CHANGE IN
11		DISTRIBUTION MA	IN ALLOCATION MET	HODOLOGY IS JUSTIFIED BY
12		ANY CHANGES ON	THE LG&E SYSTEM?	
13	A10:	No. There have been	no significant changes or	the LG&E gas system in the last
14		four years that would	justify the change in metl	nodology proposed by the
15		Company. In the man	ny years I have been exam	ining gas utility Cost of Service
16		Studies, I have never	before seen distribution n	nains chopped up into sub-groups
17		to allocate them differ	rently. The only reason I	can see for such a change is to
18		shift costs to sales cus	stomers and away from tra	ansportation customers in order to
19		bring up the returns o	f transportation customers	s. I see no changes in the LG&E
20		gas system or the cus	tomers that it serves that s	suggest such a change in
21		methodology is neede	ed.	
22				÷

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1	Q11:	DO YOU SEE ANY PROBLEMS WITH THE COMMISSION ACCEPTING
2		THE CHANGE IN METHODOLOGY PROPOSED BY LG&E?
3	A11:	Yes, there are many. This change would set a bad precedent. Any party might
4		subdivide the distribution mains into different sub-groups in attempts to achieve
5		desired results. Additional questions are raised by using sub-groups. Would
6		results have been different had LG&E run the zero-intercept analysis on the sub-
7		groups separately? When mains are divided into sub-groups, are there any
8		specific mains unused by certain customers that should be excluded from their
9		costs had pipes been divided into different sub-groups?
10		There is an even bigger question of fairness in this case with respect to
11		sales customers. In previous cases, sales customers were told that they needed to
12		take most of the rate increase to bring their rates of return up. Now that these
13		customers have shouldered most of the burden and the higher rates that they pay
14-		have brought their returns up, the rules are changed. It is like moving the goal
15		posts to prevent a team from scoring. Costs have gone up for LG&E. While the
16		cost of serving all customers has gone up, LG&E wants to change the
17		methodology used to avoid passing along any of the increased cost of serving
18		transportation customers to those customers.
19		If the Commission allows LG&E to change methodologies, without any
20		underlying justification that supports the change, the Company will be
21		encouraged in future cases to change other methodologies to again avoid passing
22		any increased costs on to transportation customers. It is only fair for the
23		Commission to use the same measuring stick from one rate case to the next

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1		instead of allowing the measuring stick to be changed each time a utility wishes to
2		generate different results that it favors.
3		
4	Q12:	ARE YOU RECOMMENDING THAT THE COMMISSION BASE GAS RATE
5		ALLOCATION BETWEEN RATE CLASSES USING THE SAME COST OF
6		SERVICE METHODOLOGY THAT LG&E PROPOSED, AND THE
7		COMMISSION ACCEPTED, FOUR YEARS AGO IN CASE NO. 2000-00080?
8	A12:	Yes. I am recommending that the Commission accept the gas cost of service
9		results based on the distribution main allocation used and accepted by this
10		Commission in previous cases. These results can be found in Exhibit DHBK-1,
11		and should be the starting point for rate allocation.
12		In the Commission's Order in Case No. 2000-00080, it stated that
13		transportation customers need not have a rate of return as high as sales classes, as
14		long as their rates covered expenses and some contribution was being made to
15		fixed costs. But in this case, both the G-7 and Special Contract customers are not
16		paying rates thigh enough to even cover their expenses, and other customers are
17		subsidizing them. I am recommending that rates be raised so these classes are at
18		least covering their costs.
19		Like LG&E's recommendation for residential electric customers, and to
20		conform to the Commission's principle of gradualism, I am recommending that
21		rates increases for any class should not exceed 1% more than the overall proposed
22		rate increase. In Exhibit DHBK-2, I have compared my proposed rate increase by
23		class to those proposed by LG&E. Below is a summary of my rate proposal:

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1				
2				
3				
4		AG		
5		Proposed	Percent	
6	Class	Increase	Increase	
7				
8	RGS	\$14,519,148	6.42%	
9	CGS	\$3,400,000	3.29%	
10	IGS	\$385,030	3.22%	
11	<b>G6</b>	\$0	0%	
12	<b>G7</b>	\$120,720	6.42%	
13	FT	\$0	0%	
14	Special Contract	\$555,500	32.95%	
15	AAGS	\$120,720	4.00%	
16	TOTAL	\$18,980,398	5.42%	
17				
18	For the three clas	sses with low returns, I	RGS, G7 and Special Contracts,	I

asses with low returns, KGS, G7 and Special Contracts, I Ιð tried to limit their increases to 6.42% or 1% above the overall percent increase. 19 Unfortunately, at a 6.42% increase the Special Contract customers still are not 20 covering the costs to serve them. This class requires a 32.95% increase just to 21 cover the cost to serve them. Even with this proposed increase, this class is only 22 covering its costs and is making no contribution to fixed costs. The remaining 23 increase is then spread proportionally between the CGS and IGS customers. I am 24

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1		proposing no increase for FT or G6 customers, since their returns are already high
2		without increases.
3		
4		·
5	<u>GAS 1</u>	MONTHLY CUSTOMER CHARGE
6		
7	Q13:	IN THIS CASE, LG&E HAS PROPOSED TO RAISE THE MONTHLY
8		CUSTOMER CHARGE FOR THE RESIDENTIAL CLASS ONLY? DO YOU
9		AGREE WITH THIS PROPOSED INCREASE?
10	A13:	No. LG&E has proposed to raise the current monthly customer charge for RGS
11		customers from \$7.00 per month to \$10.80; an increase of over 54%. This comes
12		on the heels of an increase in this charge in the year 2000 of over 50%. There are
13		a number of problems with this proposal. Putting so much of the revenue to be
14		collected into the fixed customer charge discourages energy conservation, since
15		the variable penalty for wasting energy is reduced. Also, two increases of over
16		50% each in a span of just 4 years clearly violates the Commission's principle of
17		gradualism.
18		
1 <b>9</b>	Q14:	MR. SEELYE CONTENDS THAT THIS LARGE INCREASE IS JUSTIFIED
20		BY THE COST OF SERVICE STUDY. DO YOU AGREE?
21	A14:	No. Mr. Seelye and I differ fundamentally concerning what costs should be
22		collected through the fixed monthly customer charge. Mr. Seelye proposes to
23		collect all costs he has labeled as customer related through the customer charge.

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1		The problem with this argument is that there are some costs that are given this
2		"customer" label that actually should be collected on a commodity basis for each
3		customer class. A good example is Account 904, Uncollectibles. The NARUC
4		Gas Distribution Rate Design Manual identifies this account as one that is much
5		more likely to vary with the amount of gas sold as opposed to varying with the
6		number of customers. It should be collected from customers as part of the
7		commodity charge, even though it is labeled as a customer account.
8		
9	Q15:	IN THE COMMISSION'S ORDER IN CASE NO. 2000-00080, THE
10		COMMISSION INDICATED IT BELIEVED COLLECTING SOME
11		CUSTOMER LABELED COSTS ON A COMMODITY BASIS WOULD
12		RESULT IN SHIFTING COSTS FROM ONE CLASS TO ANOTHER. IS THIS
13		AN IMPACT OF WHAT YOU ARE DISCUSSING?
14	A15:	Absolutely not. Collecting some costs labeled "customer" on a commodity basis
15		is something that takes place within a class, and has no impact on the allocator
16		used to allocate a cost between classes. With our example of Account 904, the
17		allocation is made on a basis of actual uncollectibles. Whether this expense is
18		collected within a class in the customer charge or in the commodity charge has no
19		bearing on the amount of the expense allocated to other classes.
20		·
21	Q16:	WHAT COSTS ARE PROPERLY COLLECTED WITH A MONTHLY
22		CUSTOMER CHARGE?

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1	A16:	In the NARUC Gas Distribution Rate Design Manual, on page 12, the manual
2		states:
3		
4		"The basis for the customer charge is that there are certain
5		fixed costs that each customer should bear whether any gas
6		is used at all. Examples of such costs are those associated
7		with a service line, a regulator and a meter, recurring meter
8		reading expenses, and administrative costs of servicing the
9		account."
10		
11		Beside Uncollectible, another cost that is given the "customer" label but
12		clearly does not fit the NARUC description of an appropriate cost to be collected
13		through this monthly charge is distribution mains. LG&E has included it its
14		calculation of the charge level and it should not be included. In the version of the
15		LG&E gas Cost of Service Study supplied electronically on CD, in the worksheet
16		titled "Unbundled Costs," Mr. Seelye calculates the monthly customer charge
17		without including the distribution mains. This is done under what he calls "Direct
18		Customer Costs." This calculation still includes Account 904 expenses, which are
19		more appropriately collected in the commodity charge.
20		I have made a similar calculation in Exhibit DHBK-3. The "Customer
21		Charge Calculation" sheet is similar to Mr. Seelye's Direct Customer Charge
22		calculations, except "Customer Accounts" are excluded. The Customer Accounts
23		costs are calculated separately as "Mixed Customer Costs" since it contains
24		Account 904 costs. These two are combined in Exhibit DHBK-4. In this exhibit,
25		Account 904 costs are removed from Customer Accounts costs, and the total
26		customer charge related costs are calculated. While there are probably other costs

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1		that should be removed from the customer charge because they vary with the
2		amount of commodity used, this calculation in Exhibit DHBK-4 gives the
3		Commission an apples-to-apples comparison using the same approach employed
4		by Mr. Seelye.
5		
6	Q17:	BASED ON YOUR CALCULATIONS, WHAT CUSTOMER CHARGE ARE
7		YOU RECOMMENDING?
8	A17:	My calculations show that with Mr. Seelye's approach, a residential gas customer
9		charge of \$9.00 per month can be justified based on the Cost of Service Study.
10		This would amount to an increase of over 28%. Considering that this charge was
11		raised so significantly just four years ago, I am recommending that the principle
12		of gradualism be applied to this charge. Thus, I am recommending that the
13		Commission accept only half of the increase calculated, which is an increase to
14		\$8.00 per month. This would still be a 14% increase, which is significantly
15		higher than the overall increase in this case.
16		
17	Q18:	DO YOU HAVE ANY OTHER RECOMMENDATIONS WITH RESPECT TO
18		THE GAS RATES PROPOSED BY LG&E?
19	A18:	Yes. One of the major objectives LG&E has identified in this case is to simplify
20		its rate structures. Part of this simplification is to get rid of old promotional rates
21		that cannot be justified based on cost of service. While LG&E has proposed
22		eliminating most of the old promotional rates, it has not proposed to eliminate the
23		Summer Gas A/C discount. This discount was put into place years ago to



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1		promote the use of gas during the summer when gas prices and gas demand were
2		both low. Much has changed since this rate was established. New summer loads
3		like peaking electric generators have reduced the differential between summer and
4		winter gas rates. Now that the commodity cost is collected separately, the base
5		rates no longer reflect cheaper summer pricing.
6		In information requests, LG&E was asked to provide calculations that
7		showed that this discount is still justified. LG&E could not produce such
8		calculations, and could not even provide any documentation as to how the level of
9		the discount is calculated. Like the other old promotional rates LG&E wishes to
10		eliminate, this promotional rate has outlived is usefulness. There are very few
11		customers on this rate, so the impact of its elimination will be minimal. I am
12		recommending that the Commission eliminate the Summer Gas A/C discount
13		rider at this time.
14.		
15	ELEC	CTRIC COST OF SERVICE
16		
17	Q19:	IN THIS CASE, MR. SEELYE CLAIMS TO HAVE RELIED HEAVILY UPON
18		THE LG&E ELECTRIC COST OF SERVICE STUDY IN MAKING
19		SIGNIFICANT CHANGES TO LG&E'S RATE STURCTURES. IS THERE
20		ANY PROBLEM WITH THE ELECTRIC COST OF SERVICE STUDY
21		PROPOSED BY LG&E?
22	A19:	When I reviewed the LG&E electric Cost of Service Study, I found a number of
23		problems that need to be corrected before it should be used. This study is

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1		presented in Seelye Exhibits 18 and 19. There are a number of minor problems,
2		such as the selection of a incorrect allocator, and one major problem. All of these
3		problems need to be corrected.
4		
5	Q20:	YOU REFERRED TO ONE MAJOR PROBLEM. PLEASE DESCRIBE THIS
6		PROBLEM.
7	A20:	I have serious concerns about the methodology used by LG&E to allocate
8		production and transmission costs. Mr. Seelye used a modified version of the
9		Base-Intermediate-Peak, or BIP, method. Since the LG&E and KU systems are
10		jointly planned and dispatched, Mr. Seelye developed his allocator based on the
11		combined system.
12		In KU's last rate case, it used a Probability of Dispatch, or POD, method
13		to allocate production costs. In LG&E's last rate case, it used the modified BIP
14		method. Both of these methods are time-differentiated, which the Commission
15		has said it prefers. Both of these methods were judged acceptable in their
16		respective cases. While both were available to Mr. Seelye, he chose to use the
17		BIP method for the combined system. In an information response, Mr. Seelye
18		stated that both methods produce similar results and the BIP method is easier to
1 <b>9</b>		calculate.
20		
21	Q21:	DO YOU AGREE WITH MR. SEELYE THAT BOTH METHODS PRODUCE
22		SIMILAR RESULTS?

•.

I	A21:	No. While it is true that both methods are time differentiated, the results are very
2		different, or at least there is a significant difference between the POD method and
3		LG&E's modified version of the BIP method. A cursory review of the allocators
4		in LG&E and KU's last rate cases shows this difference.
5		
6	Q22:	WHICH ALLOCATOR DO YOU BELIEVE IS MORE APPROPRIATE FOR
7		THE COMBINED LG&E/KU SYSTEM, AND WHY?
8	A22:	There have been a lot of changes in the LG&E and KU systems since each of
9		these Companies' last rate cases. The changes include the merger of these two
10		systems, and a change in both Companies' generation mix. At the time of each of
11		these Companies's last rate case, its generation was made up almost entirely of
12		baseload units, with just a few very small peaking units. Since those rate cases, a
13		lot of new generation has been added to both systems, and it has all been peaking
14		capacity. The combined system now has a good balance of base and peaking
15		units. The system is so well-balanced that the Companies are now looking at
16		adding both base and peaking units in the near future.
17		Base and peaking units have very different characteristics. Base units are
18		expensive to build but have low operating costs. By contrast, peaking units are
19		relatively inexpensive to build, but have high operating costs. The operation of
20		these plants is also very different. A peaking unit can go from a cold start to
21		being on-line in as little as 15 minutes. By contrast, base units take as much as 16
22		hours to bring on-line from a cold start. Peaking units tend to be smaller in size
23		than base units. The output from a peaking unit is usually all or nothing, where a

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# D. Brown Kinloch - 19

Cases No. 2003-00433

1	base unit can be ramped down and run at just a fraction of its full output during
2	low load hours. The modified BIP method cannot capture these differences. This
3	weakness in the modified BIP method was not as much of a problem when almost
4	all of the generating capacity was base load and operated alike, but the specifics
5	of the generation mix of the current system cannot be captured by the simple
6	modified BIP method.
7	The modified BIP allocation method employed by LG&E in this case is a
8	crude tool that relies on just three inputs, summer peak, winter peak and the
9	system minimum load. Being so simple, the modified BIP method cannot
10	determine whether peaking units are just being used during peak period. It also
11	cannot distinguish whether just a few large units are being used at full output to
12	meet minimum loads or whether many units at reduced output are being used to
13	meet minimum system loads.
14	To illustrate this problem, I have prepared a detailed examination of the
15	three hours used at the three starting points in LG&E's modified BIP analysis. In
16	Exhibit DHBK-4, I have listed the units that were actually used to meet the test
17	year minimum load hour (May 23, 2003, hour ending 2:00 a.m.), the winter peak
18	hour (January, 23, 2003, hour ending 8:00 p.m.) and the summer peak hour
19	(August 27, 2003, hour ending 2:00 p.m.). Each unit that was actually dispatched
20	during a given hour was multiplied by the seasonal capacity rating of the unit.
21	This analysis of the actual units dispatched shows that units with a capacity rating
22	of 3,109 MW were dispatched to meet the minimum load of 2,147 MW. The
23	modified BIP method fails to recognize how units are actually operated, based on

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1		start-up time and reduced loading capabilities. Because of these actual system
2		dispatch conditions, the modified BIP method underestimated the capacity used to
3		meet the minimum load by almost 1,000 MW. Had the figures of actual
4		generating capacity needed during these three data point hours been used, the
5		modified BIP method would have allocated over half of the generation to the base
6		period instead of about one-third as used in the Cost of Service Study (Seelye
7		Exhibit 17).
8		LG&E's modified BIP method is also problematic because of how it has
9		been modified. In the NARUC Electric Utility Cost Allocation Manual, the
10		explanation of the BIP method states:
11 12 13 14 15 16 17 18 19 20 21 22 23 24 25		"The BIP method is a time-differentiated method that assigns production plant costs to three rating periods: (1) peak hours, (2) secondary peak (intermediate, or shoulder hours) and (3) base loading hours. This method is based on the concept that specific utility system generation resources can be assigned in the cost of service analysis as serving different components of load; i.e., the base, intermediate and peak load components. In the analysis, units are ranked from lowest to highest operating costs. Those with lower operating costs are assigned to all three periods, those with intermediate running costs are assigned to the intermediate and peaking periods, and those with the highest operating costs are assigned to the peak rating period only."
26	Q23:	HOW DOES LG&E'S MODIFIED BIP METHOD VARY FROM THE BIP
27		METHOD DESCRIBED IN THE NARUC MANUAL?
28	A23:	There are many differences. The NARUC description talks about three rating
2 <b>9</b>		periods, where the year is broken into base loading hours, intermediate peak
30		hours, and peak hours. This is what LG&E has done by identifying off-peak

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### D. Brown Kinloch - 21

1	hours, winter peak hours, and summer peak hours. A major problem comes arises
2	because LG&E's method assigns base period costs using the system minimum
3	load. The NARUC manual states that base load unit costs should be allocated to
4	all three periods. Using the system minimum load does not do this properly.
5	LG&E supplied data that showed the output of each generating unit during
6	each hour of the year. When the unit outputs are summed up for each hour, and
7	the hours are divided into the three costing periods, total generation output can be
8	analyzed. By averaging the total generation for the hours in the three periods,
9	generation use can be analyzed. This analysis shows that the average generation
10	during off-peak hours was 3,737 MW, the average for winter peak hours was
11	4,313 MW, and the average for summer peak hours was 5,248 MW. With an
12	average output of 3,737 MW in off-peak hours, the use by the modified BIP of
13	2,147 MW for the base period is obviously inadequate to assign costs to the base
14	period.
15	The NARUC description of the BIP method discusses assigning specific
16	utility system generating resources to the different components of the load based
17	on ranking generating units from lowest to highest costs to operate. The LG&E
18	BIP method never looks at specific generating units, never ranks the units, and
19	never assigns specific units to cost periods. It appears that the LG&E BIP method
20	starts correctly by defining the three rating periods, but then fails to follow any of
21	the other steps in this method. The result is that the LG&E BIP analysis does a
22	poor job of accurately assigning production costs to the three costing periods.
23	

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D. Brown Kinloch - 22

1	Q24:	WOULD THE PROBABILITY OF DISPATCH (POD) METHOD
2		PREVIOUSLY USED BY KU DO A BETTER JOB OF ASSIGNING
3		PRODUCTION COSTS TO THESE THREE COSTING PERIODS?
4	A24:	Yes. The POD method is a very accurate way to assign production costs to the
5		three costing periods. The accuracy comes from examining exactly which units
6		were dispatched in each hour. Then, for each unit the unit's cost is divided by the
7		total number of hours dispatched to get a cost per hour dispatched. Then, for each
8		hour the cost of the generation used during that hour can be totaled. When hours
9		are then segregated into the three costing periods, the costs of the generation
10		needed to serve that period can be totaled. From these totals, the production
11		allocators for the three periods can be calculated.
12		While this method is an extremely accurate method of allocating costs, its
13		drawback is the large volume of data needed and the large amount of analysis of
14		the data that is required. This method typically looks at three years of data to
15		remove any abnormalities of a given year, such as weather or plant outages. For
16		the LG&E/KU combined system with all the individual generation units, this
17		analysis requires the input of over one million pieces of data. This is compared to
18		the three data points used by LG&E in its modified BIP method. When the POD
19		method was last used by KU twenty years ago, working with and analyzing this
20		much data was an overwhelming task. But today, with modern personal
21		computers and advanced software, the required POD analysis has become a rather
22		simple exercise.



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t		The data needed to calculate the POD allocator was supplied by LG&E in
2		a single EXCEL workbook containing four worksheets. This data was imported
3		into a Microsoft ACCESS database. Queries were set up to assign each hour the
4		proper costing period designation. Then data on each generating unit was queried
5		to determine how many hours it was dispatched during each of the costing
6		periods. A cost per hour was calculated for each unit, then multiplied by the
7		hours dispatched in each costing period. The costing period costs for each unit
8		were then summed to determine the total generation cost for each period. The
9		ratio of these totals is then used as the POD production allocator. A summary of
10		the calculation described is contained in Exhibit DHBK-6. These results show
11		that 54.7% of production costs are allocated to the off-peak period, as opposed to
12		33.6% using the LG&E modified BIP method. This is similar to the KU POD
13		results of twenty years ago when 55% of production costs were assigned to the
<b>14</b> ·		off-peak period.
15		
16	Q25:	CAN THIS SAME POD ALLOCATOR BE USED TO ALLOCATE THE
17		TRANSMISSION COSTS?
18	A25:	While LG&E used the same modified BIP results for both the production and
19		demand allocations, it would not be appropriate for the POD method. Since the
20		POD method factors in the costs of each production plant, it would not be
21		appropriate for transmission costs. Instead, I queried the production data to
22		determine the MW loading during each hour. The MW loading for each hour of
23		the three costing periods and a ratio of that period's loading to the total were used

2

1		to produce the transmission allocators. These calculations are contained in
2		Exhibit DHBK-7.
3		
4	Q26:	YOU HAVE DESCRIBED THE MAJOR PROBLEM WITH THE LG&E
5		STUDY AND HOW YOU CORRECTED THE PRODUCTION AND
6		TRANSMISSION ALLOCATORS. NOW PLEASE DESCRIBE THE MINOR
7		PROBLEMS YOU FOUND IN THE LG&E STUDY.
8	A26:	I found additional problems in the Functional Assignment Section (Seelye Exhibit
9		18) of the LG&E study, and five problems with the Cost Allocation Section
10		(Seelye Exhibit 19). With respect to the Functional Assignment, I have already
11		described the correction of two of the problems, the allocation of Production and
12		Transmission costs. The third problem involves how Purchase Power Demand
13		costs were assigned. LG&E assigned this entire demand cost to the Summer Peak
14		period. But review of the data found in LG&E's Response to the Attorney
15		General's First Information Request, Item 277, and LG&E's Response to KIUC's
16		First Information Request, Item 59, show that these demand charges were
17		associated with power from OVEC. This data also shows that power was
18		received from OVEC during every hour of the test year and that the demand
19		invoices were for capacity charges during the given month and not for any
20		specific hours. From this data, it is obvious that the demand charge applied to all
21		hours, not just summer peak hours. To correct this error, I reassigned these
22		demand charges to all three costing periods in proportion to the number of hours
23		in those periods.

1		The fourth problem involves the allocator used to assign Accounts 512,
2		513, and 514 costs. LG&E used an energy allocator to assign these costs in the
3		labor section, but used a production demand allocator to assign these same
4		account costs in the O&M section. I consulted the NARUC Manual to determine
5		that the proper allocator was the energy allocator. As such, I have corrected the
6		allocators used for these accounts in the O&M section.
7		Finally, there is an error in the allocator used to assign "Materials and
8		Supplies" costs in Working Capital. LG&E used a production demand allocator.
9		But these are the cost of storing fuel and reactant, which are energy-related costs.
10		I have corrected this problem by assigning these costs with the energy allocator.
11		
12	Q27:	WHAT ARE THE FIVE CORRECTIONS THAT NEED TO BE MADE TO
12 13	Q27:	WHAT ARE THE FIVE CORRECTIONS THAT NEED TO BE MADE TO THE COST ALLOCATION SECTION OF THE STUDY?
	Q27: A27:	
13		THE COST ALLOCATION SECTION OF THE STUDY?
13 14		THE COST ALLOCATION SECTION OF THE STUDY? The first problem is with the allocator used for Brokered Sales. LG&E allocated
13 14 15		THE COST ALLOCATION SECTION OF THE STUDY? The first problem is with the allocator used for Brokered Sales. LG&E allocated these costs using the energy allocator, but the item has nothing to do with the
13 14 15 16		THE COST ALLOCATION SECTION OF THE STUDY? The first problem is with the allocator used for Brokered Sales. LG&E allocated these costs using the energy allocator, but the item has nothing to do with the energy used by customers on the system. Instead, it is a function of the system
13 14 15 16 17		THE COST ALLOCATION SECTION OF THE STUDY? The first problem is with the allocator used for Brokered Sales. LG&E allocated these costs using the energy allocator, but the item has nothing to do with the energy used by customers on the system. Instead, it is a function of the system operation and dispatch, which was allocated with a production demand allocator.
13 14 15 16 17 18		THE COST ALLOCATION SECTION OF THE STUDY? The first problem is with the allocator used for Brokered Sales. LG&E allocated these costs using the energy allocator, but the item has nothing to do with the energy used by customers on the system. Instead, it is a function of the system operation and dispatch, which was allocated with a production demand allocator. To correct this problem, I have changed the allocator used for Brokered Sales at
13 14 15 16 17 18 19		THE COST ALLOCATION SECTION OF THE STUDY? The first problem is with the allocator used for Brokered Sales. LG&E allocated these costs using the energy allocator, but the item has nothing to do with the energy used by customers on the system. Instead, it is a function of the system operation and dispatch, which was allocated with a production demand allocator. To correct this problem, I have changed the allocator used for Brokered Sales at the three places where revenues and expenses are added and removed, to the

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1	"OSSALL" allocator. To be consistent, these revenues should be removed with
2	the same "OSSALL" allocator, instead of the "PLPPT" allocator that was used.
3	A third problem is the allocation in the expense adjustments of the
4	Adjustment for Merger Savings and the Adjustment for Merger Amortization
5	Expenses. These two expense adjustments were allocated using a total labor
6	allocator where the parallel adjustment to revenues were allocated using the
7	revenue allocator R01. To be consistent, the customers who received the benefits
8	should be the same ones who pay the associated costs. To reconcile these
9	inconsistencies, I have changed the allocators so both revenues and associated
10	expenses are all allocated with the R01 allocator.
11	There is a similar problem of mismatching with respect to the VDT. The
12	expense Adjustment for VDT Net Savings to Shareholders was allocated using a
13	total labor allocator, yet everywhere else that there are revenues or expenses
14	associated with VDT, it is alocated with "VDTREV." To make this consistent, I
15	have changed this one allocator so all VDT associated entries are allocated with
16	the same "VDTREV" allocator.
17	Finally, I believe that the wrong allocator was selected to allocate
18	Intercompany Sales. Like Off-System Sales, this is a production capacity related
19	profit that must be corrected for the energy used to generate this electricity.
20	Instead, LG&E used the energy allocator, which is clearly incorrect. To more
21	accurately allocate this revenue, I have used the "OSSALL" allocator due to the
22	similarity to off-system sales.
23	

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1	Q28:	YOU HAVE DESCRIBED	TEN CORRECTI	ONS THAT ARE NECESSARY
2		FOR THE COST OF SERV	VICE STUDY FILE	ED IN THIS CASE. HAVE YOU
3		MADE THESE CHANGE	S TO THE STUDY	FILED?
4	A28:	Yes. In Exhibit DHBK-8 I	have corrected the	Functional Assignment section of
5		the study, and in Exhibit D	HBK-9 I have corre	ected the Cost Allocation section.
6		Below I have compared the	e results of my corre	ected study with the results from the
7		LG&E study:		
8				AG
9			LG&E	Corrected
9 10		Class	Study	Study
11		Class	Study	Study
12		R	1.51%	2.37%
13		GS	8.55%	8.26%
14		LC Pri	1.00%	1.00%
15		LC Sec	6.66%	6.22%
16		LC-TOD Pri	5.92%	4.64%
17		LC-TOD Sec	5.95%	5.60%
18		LP Pri	5.48%	4.21%
19		LP Sec	8.26%	6.63%
20		LP-TOD Tran	5.38%	3.42%
21		LP-TOD Pri	3.79%	2.50%
22		LP-TOD Sec	6.58%	5.58%
23		Special Contract	5.33%	2.73%
24		TOTAL	4.06%	4.06%
25				
26		When the correction	ns I have described	are made to the Study, the
27		differences in returns betw	een the classes are	reduced. For the most part, the
28		differences in returns betw	een the customer ov	ver-earning and those under-earning
29		are not very great.		
30		It should be noted t	hat while Exhibits	DHBK-8 and DHBK-9 use the rate
31		increase proposed by LG&	E as its basis, this c	loes not mean that I am endorsing

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1		any or all of the revenue or expense adjustments proposed by LG&E. Exhibits
2		DHBK-8 and DHBK-9 use the LG&E proposed adjustments in order to give the
3		Commission an apples-to-apples comparison, so differences in the proposed Cost
4		of Service Studies can be explored. The Commission should then use the
5		information from the Cost of Service Study and apply it to whatever overall rate
6		increase or decrease is ultimately accepted.
7		
8	Q29:	ARE YOU PROPOSING AN ALTERNATIVE ALLOCATION OF RATE
9		INCREASES FOR THE CLASSES?
10	A29:	No. The percentage increases proposed by LG&E are about the same for the
11		different classes. This revised study shows that there is good reason for parity
12		among the classes with respect to the size of increase. Based on the corrected
13		study results, I would recommend that the five classes that are under-earning be
14		held to an increase that does not exceed 1% over the overall increase, as LG&E
15		has proposed for the residential class.
16		
17	Q30:	IN THIS FILING, LG&E HAS PROPOSED TO MAKE MAJOR CHANGES IN
18		ITS RATE DESIGN. BASED ON THE RESULTS OF YOUR COST OF
19		SERVICE STUDY, DO YOU BELIEVE THAT THESE CHANGES ARE
20		JUSTIFIED?
21	A30:	Some of the proposed changes are consistent with the Cost of Service results,
22		while other run counter to them. It is difficult to answer this question until

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1	expenses are broken down into type. I have broken all expenses down into the
2	following components for each rate class:
3 4 5	Summer Peak Period Demand Winter Peak Period Demand Off-Peak Period Demand
6 7	Non-Time-Differentiated Demand
8	Energy Customer Charge Costs
9	Other Customer Costs
10	Mixed Customer Costs
11	
12	These cost breakdowns are done in Exhibit DHBK-10. The costs from
13	these different categories are summarized for each class in Exhibit DHBK-11.
14	The costs summarized in this exhibit can now be used for rate design based on
15	Cost of Service costs.
16	The first step is to calculate the monthly customer charges. As was
17	described in detail in the gas section of this testimony, I have included what Mr.
18	Seelye has titled as "Direct Customer Cost" and have not included the distribution
19	line costs, which are inappropriate for inclusion in the Monthly customer charge.
20	I have also excluded Account 904, Uncollectibles, from this charge. The results
21	of these calculations can be found in Exhibit DHBK-12. While I realize that it
22	has been some time since these charges were revised, it is also important to limit
23	increases to a reasonable level. Relying on the Commission's principle of
24	gradualism, I am recommending that no monthly electric customer charge be
25	raised more than 100%. For classes where the increase justified on the Cost of
26	Service Study results is less than 100%, the calculated Cost of Service amount is
27	proposed. A comparison of the current charge, the charge proposed by LG&E,

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1		and my proposed rate is also included in Exhibit DHBK-12. The Commission
2		needs to also keep in mind that high monthly customer charges send the wrong
3		pricing signal to customers and encourage the waste of energy. Keeping customer
4		charges low can be considered a no-cost energy conservation program.
5		
6	Q31:	WHAT ARE THE OTHER RATES THAT ARE JUSTIFIED BASED ON THE
7		COST OF SERVICE RESULTS?
8	A31:	Rates based on calculated demand and energy component costs are calculated in
9		Exhibit DHBK-13. When actual costs from the Cost of Service Study are
10		combined with billing determinants, the appropriate rate design becomes evident.
11		Some of the results may be a little surprising. For example, for the Residential
12		and all TOD classes, costs on a per energy unit basis are slightly higher in the
13		winter, instead of in the summer as these customers are now charged. For these
14.		classes, Seasonal rates are not justified, and thus these customers should be
15		charged the same rate year-round. A comparison of my proposed rates, based on
16		cost of service results, and the LG&E proposed rates, can be found in Exhibit
17		DHBK-14. These results also show that the energy rate being proposed by LG&E
18		for all demand metered customers is too low, and thus doesn't capture all of these
19		costs. Another interesting result is that LG&E has failed to allocate enough of the
20		costs to the Basic Demand for TOD customers, and as a result proposes to
21		overcharge summer and winter demand rates.

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1	Q32:	BOTH YOU AND MR. SEELYE CLAIM THAT YOUR PROPOSED RATE
2		STRUCTURES ARE BASED ON THE RESULTS OF THE COST OF
3		SERVICE STUDY, HOWEVER THE RESULTING RATES ARE SO
4		DIFFERENT. HOW IS THIS POSSIBLE?
5	A32:	I can only speak for myself and show a direct connection between the cost in the
6		Cost of Service Study and the calculation of the proposed rates. Mr. Seeyle was
7		asked in Data Requests for the similar connecting links, but he failed to produce
8		any. <sup>1</sup> Before the Commission accepts any of the rate design proposed by LG&E,
9		it had better be sure what the rate design is actually based upon.
10		
11	Q33:	IN THIS CASE, THE COMPANY HAS PROPOSED MANY RATE
12		STRUCTURE CHANGES TO END OLD PROMOTIONAL RATES,
13		SIMPLIFY THE STRUCTURE AND MAKE THE RATES MORE
14		CONSISTENT WITH KU RATES. WHAT IS YOUR OPINION OF THE
15		PROPOSED CHANGES?
16	A33:	In general, I believe that most of the proposed changes are positive and
17		progressive steps. There are, though, two proposed charges that I find
18		troublesome and that the Commission should reject. The first is the attempt to
19		synchronize the LG&E and KU General Service tariffs. Currently, LG&E limits
20		customer size to 200 KW, and KU limits customer size to 5,000 KW. The LG&E
21		proposal is to set the upper limit for both Companies at 200 KW, the current

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<sup>&</sup>lt;sup>1</sup> See LG&E's Response to the Attorney General's Information Requests AG 1-263, AG 1-275, AG 1-305, AG 2-14, AG 2-21, and AG 2-26.

1		LG&E limit. I believe that this would be a mistake. The GS class is a haven for
2		low load factor customers. The higher rates charged in this class is a testament to
3		that fact. Setting the combined Company limit so low will remove this valuable
4		option from many customers.
5		
6	Q34:	WOULDN'T IT MAKE SENSE TO GET LARGER CUSTOMERS ON TO A
7		DEMAND METERED RATE, TO FORCE THEM TO IMPROVE THEIR
8		LOAD FACTORS?
9	A34:	The problem with this question is the assumption that low load factor customers
10		could improve their load factor by simply giving them some demand pricing
11		signals. A utility audit I conducted recently for a manufacturing company shows
12		the problem with this line of reasoning. This company had three production
13		facilities with two on a GS tariff, and one on a demand tariff. The one on the
14		demand tariff was causing them significant cost problems, partly due to their low
15		load factor. My analysis showed that there was absolutely no way to improve
16		their load factor. They arrived in the morning, turned the equipment on, and the
17		load was constant the entire day. The problem was, from a load factor
18		perspective, that they only ran one shift and did not work weekends. Their load
19		factor could never exceed 25%, not because of the way energy was used, but
20		because they only worked one shift, five days a week. They could only improve
21		their load factor by going to a second shift, which could never be justified for this
22		company. Demand pricing signals will not help this type of customer, but only
23		penalize them. The GS tariff needs to be a fall back option for as many customers

I	as possible. Thus, I am proposing that in synchronizing this tariff with KU, the
2	KU upper limit of 5,000 KW be kept and applied to the LG&E GS tariff.
3	My other concern also applies to the GS tariff. LG&E is proposing to
4	eliminate the Space Heating Rider. While I concur with this proposal, I am
5	opposed to one part of the implementation. When LG&E consolidates this rider
6	with the regular GS tariff, it proposes to charge this customer on a single rate two
7	customer charges, because two meters are present. This makes no sense for a
8	number of reasons. First, it was LG&E's initiative to consolidate the tariffs, not
9	an action taken by the customer. Therefore, the customer will receive higher costs
10	because this discount tariff is being eliminated. Adding even more to their costs is
11	the fact that they will have two monthly customer charges. On top of that, the
12	current space heating rider meter charge is only \$2.27 per month, but LG&E
13	wants to raise this to \$18.00 per month. Finally, there are a lot of other costs in
14	the monthly customer charge beyond the cost of the meter. A second meter
15	charge would force these customer to pay for the same services twice. I urge the
16	Commission to be fair with these customers and only charge them one monthly
17	customer charge on this combined service.

18

#### Q35: DO YOU HAVE ANY RECOMMENDATIONS WITH RESPECT TO LG&E'S 19 PROPOSED INCREASES IN VARIOUS MISCELLANEOUS CHARGES? 20

A35: Yes. LG&E proposes to increase the disconnect/reconnect charge from \$18.50 to 21 \$23.00. This follows a large increase in this fee just four years ago. At that time 22 the Commission said the increase was necessary since the cost of this service had 23

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1		increased so much for LG&E. At that time, LG&E said itscost was \$23.00.
2		Today, LG&E also says the cost of this work is \$23.00. Thus in the last four
3		years, the cost of providing this service has not increased for LG&E. If the
4		Commission felt that \$18.50 was adequate at that time, then it should still be
5		adequate today since this cost has not risen for LG&E. The Commission needs to
6		keep in mind that the higher the reconnection fees, the greater the deterrent to
7		quick reconnection. Living in a household without utilities can be very hard on a
8		family. I am proposing that the Commission leave this fee unchanged, since the
9		cost to LG&E has not increased, and the fee places such a burden on poor
10		families. Now that LG&E is disconnecting so many more households, it is
11		important that this fee not be increased.
12		LG&E has also proposed large increases in a Meter Testing fee and a
13		Third Trip Inspection fee. In the past LG&E has not charged for meter tests, but
14		now it is proposing a new \$69.00 fee. The increase in the Third Trip Inspection
15		fee is even more dramatic, from \$5.00 to \$135.00. While there may be a
16		justification for charging these fees, the steep rise is tough to justify. I would urge
17		the Commission to apply the principle of gradualism to these fees and only raise
18		them in this case by half of the amount requested. A summary of my
19		Miscellaneous Charge proposals can be found in Exhibit DHBK-15, along with
20		comparison to the current fees charged and those proposed by LG&E.
21		
22	Q36:	DOES THIS CONCLUDE YOUR TESTIMONY?
23	A36:	Yes it does.

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I, David H. Brown Kinloch, certify that the statements contained in the foregoing testimony are true and correct to the best of my knowledge, information, and belief. Dated this 22 d day of March, 2004.

David H. Brown Kinloch

Affirmed to and subscribed before me, this  $2 \ge \lambda_A day$  of March, 2004.

Notary Public

My Commission Expires:

KATHERINE O'NEILL, Notary Public Jefferson County, State at Large, KY S: My Commission Expires 1/13/2007

#### **Gas Cost of Service Study**

#### **Allocation of Costs to Customers**

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

## **Class Allocation**

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Description	Ref	Neme	Allocation Vector		Total System		Residential (RGS)	Commercial (CGS)	nercial (CGS)	Industrial (IGS)	Sessonal Off- Peak (G-5)		Uncommitted Gas Service (G-7)	frans	Firm Transportation Service (FT)	Special Contracts (SP)	Combined Ge & G7 (AAGS)
Plant in Service																	
Procurement Expenses Demend Commodity Total Procurement Expenses	PTIS PTIS	PTISGSD DEMOT	DEM01 COM01	** **	• • •	<b>69</b> 69			••• ••			•••••		~~ ~	649 649 1.1.1	•••••	
Storage Demand Commodity Total Storage	PTIS PTIS	PTISSD PTISSC	DEM02 COM02		86,157,184 \$ 68,157,184 \$	<b>47 4</b> 5	44,128,818 \$ 44,128,818 \$		19,930,867 \$ 18,930,867 \$	2,097,698		••••	• • •	·· ··	47 <b>49</b> 	•• •• 	•••
Transmission Demand Commodity Transmission	PTIS PTIS	PTISTD PTISTC	DEM03 COM03		14,338,771 \$ 14,338,771 \$	<b>"</b>	9,564,345 \$ 9,564,345 \$		4,319,775 \$ 4,319,775 \$	454,851 - 454,851		••• •••		<b>~ ~</b>	<del>ю и</del> ,,,,	<b></b>	
Distribution Expenses Commodity Distribution Structures & Equipment	SILd	PTISDEC COM04	COM04	63	•	*		-	• <del>•</del>			••		••	<b>19</b>	<b>*</b> 3	
Demand	PTIS	PTISDSD DEMO4	DEM04	47	12,800,301 \$	**	7,062,249 \$		3,158,562 \$	325,218 \$		24,472 \$	52,783 \$		997,024 \$	<b>9</b> 97,024 \$ 1,180,012 <b>\$</b>	77,235

## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

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**Class Allocation** 

Description	Ref	Same	Allocation Vector		Totaf System	æ	Residential (ROS)	Commercial (CGS)	Industrial (IGS)	_	Seasonal Off- Peak (G-8)	On Ge	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	500	Combined G6 8, G7 (AAGS)
<u>Mark (n Service (Contrued)</u> Distribution Mains																	
Low/Medium Pressure - Demand Low/Medium Pressure - Customer	SIT9 SIT9	PTISDMD PTISDMC	DEMOSe CUSTO1s	*	189,212,640 32,218,736	\$ \$	104,393,395 \$ 29.674.520	46,669,511 2 510 364	\$ 4,807,332 23.788	•	361,742 5 860	**	779,944 \$	14,737,902	\$ 17,442,815 \$	÷.	1,141,686
High Pressure - Demand High Pressure - Customer	PTIS PTIS	PTISDMD PTISDMC	PTISOMD DEMOS		30,608,434 2,425,297	Ę.	6,806,343 2,233,710	7,552,347 168,967	777,619		58,514 140		128,181 181 183	2,383,956 566	2,821,484	ŧ	3,100 164,675 233
Total Distribution Mains				**	254,484,108	\$ 153,	153,167,968 \$	56,941,218	\$ 5,610,505	**	422,257	\$	907,438 \$	17,129,969	20,264,753	1,3,	,329,695
Services Customer	PTIS	PTISSC	CUST02	**	120,258,423	**	110,679,462 \$	9,300,042	\$ 87,372	**	18,073	•	11,414 \$	71,021	5,040 \$		29,487
<b>Meters</b> Customer	PTIS	PTISMC	CUST03	*	35,108,430 \$		27,133,445 \$	6,324,889	\$ 356,607	••	72,274		48,183 \$	1,108,443	t 64,389 \$	5 5	120,457
Customer Accounts Customer	PTIS	PTISCAC CI	CUST04	67			••	•	, 19	••	,	**	•• •		••		•
Customer Bervice Customer	PTIS	PTISCSC CI	CUSTO5	•			••	٠		•>		**	69 1	•	••		
Total		PLT		u) •>	503,127,216 \$		351,756,086 \$	100,061,352 \$	\$ 8,932,251	47	537,076	÷	1,019,799 \$	19,306,457	21,514,195 \$	1,55	1,556,875

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

## **Class Allocation**

Procurement Expenses         NCRB         RBGSD         DEMOI         5         20;144         5         1;114         5         512         3         6         53         5         1,069         20;177         5         5         5         5         5         5         5         1,069         5         4,067         5         5         5         5         2,050         5         11         5         2,0117         5         3         6         5         3         6         5         2 <th2< th="">         2         <th2< th=""> <th< th=""><th>Description Rate Base</th><th>Ref</th><th>Name</th><th>Allocation Vactor</th><th></th><th>Total System</th><th></th><th>Residential (RGS)</th><th>ð</th><th>Commercial (CGS)</th><th>Induatria (IGS)</th><th></th><th>Seasonal Off- Peak (G-8)</th><th></th><th>Uncommitted Gas Service (G-7)</th><th>Firm Transportation Service (FT)</th><th></th><th>Special Contracts (SP)</th><th>Combined G6 &amp; G7 (AAGS)</th></th<></th2<></th2<>	Description Rate Base	Ref	Name	Allocation Vactor		Total System		Residential (RGS)	ð	Commercial (CGS)	Induatria (IGS)		Seasonal Off- Peak (G-8)		Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)		Special Contracts (SP)	Combined G6 & G7 (AAGS)
NCRB         RBSD         DEMO2         \$         65,833,041         \$         43,878,108         \$         19,863,341         \$         2000,691         \$ </th <th>Procurement Expenses Demand Commodity / Total Procurement Expenses</th> <th>NCRB</th> <th>RBGSD RBGSC</th> <th></th> <th>~ ~</th> <th>20,144 151,438 171,582</th> <th><b>44</b> 43</th> <th>11,114 1 71,003 82,117 \$</th> <th>47 44</th> <th>4,971 4 34,689 39,660 \$</th> <th>4.4. ₽.4.90</th> <th>5 8 5 8 8</th> <th>39 5924 592</th> <th>~ ~</th> <th>83 \$ 728 811 \$</th> <th>1,56 24,60 28,17</th> <th>69 69 0 00 N</th> <th>1,857 \$ 15,701 17,557 \$</th> <th>122 1,282 1,403</th>	Procurement Expenses Demand Commodity / Total Procurement Expenses	NCRB	RBGSD RBGSC		~ ~	20,144 151,438 171,582	<b>44</b> 43	11,114 1 71,003 82,117 \$	47 44	4,971 4 34,689 39,660 \$	4.4. ₽.4.90	5 8 5 8 8	39 5924 592	~ ~	83 \$ 728 811 \$	1,56 24,60 28,17	69 69 0 00 N	1,857 \$ 15,701 17,557 \$	122 1,282 1,403
NCRB         RBTD         DEM03         \$         1,083,966         \$         709,694         \$         320,536         \$         33,736         \$	Storage Demand Commodity Total Storage	NCRB	RBSD RBSC	DEM02 COM02	* *	65,833,041 695,907 66,828,948	• •	43,979,108 1 577,908 44,557,106 \$	20 <sup>°</sup> 19	863,341 1 270,741 134,081 \$	2,090,51 28,31 2,118,91	<b>* *</b>	3,084 3,084	<b></b>	4,408 4,408 5	6,20 6,20	44 44	5,147 5,147 \$ 5,147 \$	7,491 7,491
NCRB RBDEC COM04 \$ 117,950 \$ 55,302 \$ 27,018 \$ 3,237 \$ 431 \$ 567 \$	Transmission Demand Commodity Total Transmission	NCRB	RBTD RBTC	DEM03 COM03	<b>44 4</b> 9	1,063,986 1,063,966	<b>~ ~</b>	709,694 1 709,694 \$		320,536 \$ 320,536 \$	33,77	* * * *	<b>.</b>	~ ~	•* •*	• • •	<b>49</b> 49	975 985 i ŕ i	, , ,
	Distribution Expenses Commodity Distribution Structures & Equipment	NCRB	RBDEC	COM04	*	117,950	*	55,302 \$		27,018 \$		* 26	431	**	567 \$	19,100	<del>63</del> 60	12,229 \$	868

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

**Class Allocation** 

											Sessonsi OK.	thrommittad		Firm	Sneck	Combined
Description	Ref	Name	Allocation Vector		Total System	Resi	Residential (RGS)	Commercial (CGS)		industrial (iOS)	Peak (G-6)		1	Service (FT)	Contracte (SP)	G6 & G7 (AAGS)
Rete Base (Continued)						-										
Distribution Mains																
Low/Medium Prassure - Demand	NCRB		DEMOSa		106,913,328	58,98	58,996,786 \$	20,381,594	•	2,716,350 \$	204,400	<b>\$ 440,702</b>	<b>*</b>	B,327,553 \$	9,855,945 \$	645,102
Low/Medium Pressure - Customer	NCRB		CUST01		18,205,545	16,78	7,386	1,418,481		13,429	1.051		51	4,262		1,752
High Pressure - Demand High Pressure - Customer	NCRB	REDMC	DEM05 CLIST01		17,283,959	9°24	8,541,514 1 262,143	4,267,403		439,388	33,063	Ċ	11,287	1,347,038	1,584,200 18	104,350
Total Distribution Mains				•	143,783,231	96,55	96,557,830 \$	32,174,252	*	3,170,178	238,583	\$ 512,742	<b>4</b> 2	9,679,174 \$	11,450,462 \$	751,335
Sarvices Customer	NCRB	RBSC	CUST02	•	68,869,398	<b>\$</b> 63'36	63,383,734 \$	6,376,183	•*	50,036 \$	10,350	9 9 9	6,537 \$	40,072 \$	2,866 \$	16,887
Metars Customer	NCRB	RBMC	CUST03	•7	25,823,362	<b>1</b> 19,95	19,957,508 \$	4,652,156	••	282,443 \$	53,160	\$ 36,	35,440 \$	815,295 \$	47,360 \$	88,600
Customer Accounts Customer	NCRB	RBCAC	CUSTON	••	1,199,663	<b>1</b> ,07	,078,271 \$	104,331	**	9,484 \$	941	*9	761 \$	5,620 \$	245 \$	1,701
Customer Service Customer	NCRB	RBCSC	custos	••	267,049	54	240,961 \$	22,590	••	1,817 \$	151	•	101 \$	1,201 \$	67 \$	252
Total		RBT		-	310,040,375 \$		220,992,963 \$	64,804,424 \$	**	5,855,882 \$	322,447	\$ 284	594,017 \$	11,210,559 \$	12,266,183 \$	916,463

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

## **Class Allocation**

Description	Ref.	Anten	Allocation Vector		Total Svetam		Realdentia) (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off- Peak (G-B)		Uncommitted Gas Service (G.1)	Firm Transportation Service (57)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Operation and Maintenance Expenses											1				
Procurement Expenses															
Demand	OMT	ONGSD	DEM01	**	166,447	••	91,833 \$	41,072	4,229	\$ 31	*	686 \$	12,965 \$	15,344 \$	1,004
Commodity		OMGSC	COM01		1,251,326	ŝ	86,695	288,635	34,338	4,57	jin)	6,018	203, 334	129,732	10,592
Total Procurement Expenses		OMGST		••	1,417,773	9 9	78,528 \$	327,707	38,667	\$ 4,893	<b>\$</b>	6,704 \$	216,299 \$	145,076 \$	11,597
Storege															
Demand	OMT	OMSD	DEM02	•	2,747,553	\$ 1,8	32,692 \$	827,743	87,119	•	••	•	•	•• •	
Commodity	OMT	OMSC	COM02		7,402,826	4.7	4,775,958	2,237,112	234,073	25,485	ŝ	36,408	51,260	42,529	61,894
Total Storage		OMST		•	10,150,380	\$ 9'9 \$	06,650 \$	3,084,855	321,192	\$ 25,48	*	36,408 \$	51,260 \$	42,529 \$	61,894
Transmission															
Demand	OMT	OMTD	DEM03	*	1,221,222	8 5	814,588 \$	367,912	38,722	•	••		•	••	•
Commodity	OMT	OMTO	COM03						•	•		•		•	•
Total Transmission		OMTRT		•	1,221,222	••	614,588 \$	367,912	38,722	, •	••	•	••	••	•
Distribution Expenses															
Commodity	OMT	OMDEC	COMP	4	974,815	*	456,956 \$	223,250	3 28,744	\$ 3,563	<b></b>	4,687 \$	158,370 \$	101,044 \$	8,250
Distribution Structures & Equipment															
Demand	OMT	ONIDSD	DEM04	••	2,163,864	\$ 1,1	1,193,858 \$	533,948	\$ 54,977	\$ 4,137	\$ 2	6,920 \$	168,645 \$	198,479 \$	13,056

## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

## **Class Allocation**

											E	:	:
Description	Ref	Name	Allocation Vector		Total System	Residential (RGS)	Commercial (CGS)	industrial (IGS)	Seasonal Off- Peak (G-8)	Uncommitted Gas Service (G-7)	Transportation Service (FT)	Special Contracte (SP)	Combined G8 & G7 (AAGS)
Operation and Maintenance Expenses (Confinued)				:									
Distribution Mains													
Low/Medium Pressure - Demand	LMO	QMQMO	DEMOSe	•>	9,232,274 \$	5,093,679 \$	2,278,127	234,565	<b>\$</b> 17,651 <b>3</b>	38,056 \$	719,108 \$	851,089 \$	55 <b>,</b> 706
	5	OMDIMC	CUSTON		1,572,101	1,447,912	122,490	1,160	6	6	308	ଷ	151
High Pressure - Cemand High Pressure - Customer		OMOMO OMOMO	DEM05 CUST01		1,493,383 118,338	623,937 106.990	368,503 9,220	37, <b>94</b> 2 87	2,855 7	6,156 5	116,321 28	137,669 2	9,011 11
Total Distribution Mains				••	12,416,096 \$	7,474,518 \$	2,778,339 \$	273,754	\$ 20,803 \$	44,277 \$	035,025 \$	988,780 \$	64,680
Services Customer	ONT	OMISC	CUST02	**	4,208,508 \$	3,873,287 \$	328,470 \$	3,056	632 \$	368 \$	2,485 \$	178 \$	1,032
Meters Customer	OMT	ONINC	CUST03	**	1,938,880 \$	1,496,912 \$	348,835 \$	18,665	\$ 3,987 \$	2,656 \$	81,151 \$	3,552 \$	8,845
Customer Accounts Customer	OMT	OMCAC	CUST04	••	9,812,737 \$	8,909,689 \$	862,081 \$	78,445	\$ 1,772	8,286 \$	48,440 <b>\$</b>	2,025 \$	14,057
Customer Service Customer	OMIT	owcsc	CUSTOS	*	2,206,606 \$	1,991,047 \$	186,858 \$	15,840	1,251 \$	834 \$	10,421 \$	556 <b>\$</b>	2,084
Total		OMIT		*	46,606,680 \$	33,498,032 \$	9,022,154 \$	670,984	\$ 72,323	111,172 \$	1,550,797 \$	1,483,218 \$	183,496

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

## **Class Allocation**

Description Pavroli Expenses	Ð	Name	Allocation Vector		Total System	<u> <u></u></u>	Residentia) (RGS)	Commercial (CGS)	hndustria) (IGS)	Seasonal Off- Peak (G-8)	Uncommitted Gas Service (G-7)		Firm Transportation Service (FT)	Special Contracts (SP)	Combined G8 & G7 (AAGS)
Proourement Expenses Demand Commodity Total Procurement Expenses	LBTOT LBTOT	LBGSD LBGSD LBGST	DEM01 COM01	~ ~	63,665 480,133 543,966	йй ••••	35,238 \$ 225,114 260,350 \$	15,759 <b>1</b> 108,981 125,741 <b>3</b>	1,623 13,175 14,798	\$ 122 1,755 1,877	47 49	263 \$ 2,309 2,572 \$	4,975 \$ 78,019 82,994 \$	5,888 \$ 46,778 55,886 \$	385 4,064 4,450
Storage Demand Commodity Total Storage	LBTOT	LBSD LBSC LBST	DEM02 COM02	<b>~</b> ~	900,759 1,722,808 2,623,568	\$ \$ 1,1 8 1,1 8	600,831 \$ 1,111,475 1,712,308 \$	271,369 \$ 520,628 791,995 \$	28,561 54,474 83,035	\$ 5,931 5,931	* *	8,473 8,473	11,928 \$	\$ 868 9 688 9 688 9 688 9 688	14,404 14,404
Tranentesion Demand Commodity Total Transmission	LBTOT LBTOT	LBTD LBTC LBTRT	DEM03 COM03	<b>~ ~</b>	443,894 - 443,894	0 0 • •	296,089 \$ 296,089 \$	133,730 \$ 133,730 \$	14,075 - 14,075	,	<b>w</b> w	••••	••• ••	••• •••	
Distribution Expenses Commodity Distribution Structures & Equipment	LBTOT	LBDEC	COM04	*	386,425	*	180,710 \$	88,287 \$	10,576	\$ 1,409	••	1,854 \$	62,630 \$	39,959	3,263
Demand	LBTOT	LBDSD	DEM04	••	877,570 \$		373,833 \$	167,195 \$	17,215	\$ 1,295	**	2,793 \$	52,776 \$	62,463 \$	4,088

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## LGE Gas Coat of Service Study 12 Months Ended September 30, 2003

**Class Allocation** 

										Sasannal Off.	1 to committed	Firm	Snarlat	Combined
Description	Ref	Name	Allocation Vector		Totel System	Residential (RGS)		Commercial (CGS)	Industrial (IGS)	Peak (0-6)	Gas Service (G-7)	Service (FT)	Contracts (SP)	06 & 07 (AAGS)
Payroli Expenses														
Distribution Mains				•			1	•						
Low/Medium Presure - Demand Low/Medium Pressure - Customer			DEMO58 CUSTO18	•	2,908,226 505,098	5 1,638,542 465,198	* 	731,837 \$	75,363	5,671 29	5 12,227 5 18	5 231,041 5 116	273,445 \$ B	17,898 49
High Pressure - Demand	LBTOT		DEMOS		479,807	264,722	t.	8,386 0,386	12,190 26	917	1,978	37,373	44,232	2,695
ngri rressure - Custoner Total Distribution Mains		T D D D D	101000	45	3,988,152	2,401,479	\$ \$	892,649 \$	87,954	6,620	5 14,226 \$	208,541 \$	317,684 \$	20,845
Services Customer	LBTOT	LBSC	CUST02	•	1,104,251	\$ 1,016,294	£0 \$#	86,186 \$	802	166	<b>1</b> 05 <b>\$</b>	652 \$	48 48	271
Meters Customer	LBTOT	LBMC	CUST03	**	679,632	526,251	<b>\$</b>	22,438 \$	6,907	1,389	\$ 633 <b>\$</b>	21,457 \$	1,240 \$	2,332
Customer Accounts Customer	LBTOT	LBCAC	CUST04	•	2,397,152	\$ 2,154,589	\$	208,473 \$	18,970	1,879	<b>1,520</b>	11,230 \$	490 \$	3,399
Customer Service Customer	LBTOT	LBCSC	CUST05	•*	218,709	\$ 197,344	*	16,501 \$	1,570	124	83	1,033 \$	55 <b>\$</b>	207
Total		LBT		••	13,083,351	9,118,248	\$ 2,63	2,035,195 \$	255,903	20,701	32,558 \$	513,243 \$	487,507 \$	53,258

LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

**Class Allocation** 

									Seasonal Off-	Uncommitted	Firm Transportation	Special	Combined
Description	Ref	Name	Allocation Vector		Totai System	Realdential (RGS)	Commercial (CGS)	Industriai (IGS)	Peak (0-6)	Gas Service (G-7)	Service (FT)	Contracts (SP)	G6 & G7 (AAGS)
Depreciation Expenses											•		
Procurament Expenses													
Demand	DEPREX DEGSD	DEGSD	DEM01	**	•	•	•	•	•		•		
Commodity	DEPREX	DEGSC			•	•	•	•	•	•	•	•	ı
Total Procurement Expenses		DEGST		*	•	•	•	•	•	•	•	••	•
Storage													
Demand	DEPREX	DESD	DEM02	s	1,884,265 \$	1,256,856	507,664	\$ 59,748	•		••	•	
Total Storage		DEST	70MION	47	1,884,285 \$	1,256,856	567,664	\$ 59,746	•••	•	••• • •	• <del>•</del> •	
Transmission													
Demand	DEPREX	OETO	DEMO3	••	342,326 \$	226,341	103,131	\$ 10,854	•	•	••		•
Commodity	DEPREX	DETC	COM03		•	•	•	•	•	•	•	•	
Total Transmission		DETT		44	342,328	228,341 \$	103,131	\$ 10,854	•	•	•	• <b>&gt;</b>	
Distribution Expenses													
Commodity	DEPREX DEDEC	DEDEC	COMD4	49	••	••	•	•	•	, , ,	•	••	
Distribution Structures & Equipment													
Demand	DEPREX DEDSD	DEDSO	DEMON	••	429,400 \$	236,911 \$	105,957	\$ 10,810	<b>\$</b> 821	\$ 1,770 \$	33,446 \$	38,585 \$	2,591

## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

## **Class** Allocation

Description Description Destrociation Econenses (Continued)	Raf	Name	Allocation Vector		Total System		Residential (RGS)	Com	Commercial (CGS)	Industrial ((GS)	Seaso	Seasonal Off- Peak (G-8)	Uncommitted Gas Service (G-7)	Fama portation Service (FT)		Special Contracts (SP)	Combined G6 & G7 (AAGS)
Distribution Mains LowMedium Pressure - Demand LowMedium Pressure - Customer High Pressure - Customer High Pressure - Customer Total Detribution Mains	DEPREX DEOMD DEPREX DEOMO DEPREX DEOMO DEPREX DEOMO DEPREX DEOMO	DEDMC DEDMC DEDMC DEDMC	DEM05a CUST01a DEM05 CUST01	~ <b>•</b>	5,341,461 909,561 864,018 68,466 7,183,505	<b></b>	2,947,018 1 837,710 476,700 83,057 4,324,486 1	1 5 1 1 5 1 1 5 1	1,318,042 \$ 70,869 213,202 5,335 8,335 \$	135,711 671 21,952 51	45 49	10,212 \$ 53 1,852 11,820 \$	22,018 35 3,562 25,817	416,050 213 67,299 67,299	•• •	492,410 \$ 12 79,651 577 073 \$	32,230 5,213 5,213 37 637
Services Customer	DEPREX DESC	DESC	CUST02	*	5,527,421	•	6,087,144	¥	431,409 \$	4,018	. <b>1</b> 9	831 \$	525	3,264	• ••	232	1,355
Meters Customer	DEPREX DEMC	DEMC	CUST03	••	1,302,877	**	1,006,770	53	234,081 \$	13,239	•	2,682 \$	1,788	41,128	*	2,389 \$	4,469
Customer Accounts Customer	DEPREX DECAC	DECAC	CUST04	**	•	•			••		•	•	•		•	<b>47</b> -	
Customer Service Customer	DEPREX DECSC	DECSC	custos	**	•	•			•>		47	45 ,			**	<b>99</b> 1	
Total		DET		**	16,669,595	<b>.</b>	12,140,508	3,05	3,050,290 \$	257,149	••	16,254 \$	28,699	561,417	ŝ	614,278 \$	45,953

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

### **Class Allocation**

										Seasonal Off-	Uncommitted			Comb	peujo
Description Other Taxes	Ref	Name	Allocation Vactor		Total System	Residential (RGS)	Commercial (CGS)	nercial (CGS)	Industrial (IGS)	¥90	Gas Service (G-7)	Service (FT)	Contracts (SP)	58	G8 & G7 (AAGS)
Procurement Expenses Demand	Ш	OTTGSD	DEMO1		3,902	2,153	00 •*	5 •	8	~	<b>8</b>	304	380		24
Commodity Total Procurement Expenses	μ	OTTGSC	COM01	*	28,333 33,235	13,753 \$ 15,906	8 8 7 8	6,719 7,682 \$	808 904	107 115	141	4,760	3,041		248
Storage Demand	μ	0TTSD	DEM02	, <b>v</b> i	460,458	\$ 307,136	\$ 138,7	5 2	14,600				, ,	•	,
Commodity Total Storage	ОТТ	OTTSC OTTST	COM02	*	105,252 585,710	67,904 \$ 375,042	31,807 \$ 170,527	07 27 \$	3,328	362 362	518	<b>729</b>	\$ 605 \$ 605		088 080
Transmission Demande. Commode.	E E		DEM03	45	112,739	\$ 76,200	\$ 33,964	*	3,575 \$	1			•		
Total Transmission	5		SUMOO	••	112,739	\$ 75,200	\$ 33,964	2 *	3,576 \$		•••	•••		**	
Distribution Expenses Commodity	τιο	OTTDEC	COMON	63	23,547	\$ 11,040	<b>\$</b> 5,394	5 \$	646 \$	8	113	3,826	\$ 2,441		189
Destribution Structures & Equipment Demand	Ц	OTTDSD DEMO4	DEM04	•	118,128	<b>8</b> 5,726	\$ 29,396	*	3,027 \$	228	\$ 481	9,279	\$ 10,982		719

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

### **Class Allocation**

											Eim		
Description Other Taxes (Continued)	Ref	Name	Allocation Vector		Total System	Residential (RGS)	Commercial (CGS)	Induetrial (IGS)	Seasonal Off- Peak (G-6)	Uncommitted Ges Service (G-7)	Transportation Sarvice (FT)	Special Contracte (SP)	Combined Ge & G7 (AAGS)
Distribution Mains													
Low/Medium Pressure - Demand Low/Medium Pressure - Customar	E E	OMOTTO	OTTOMD DEMOS	•7	1,354,345 \$	747,226 \$	334,194 \$	34,410 \$	2,589	\$ 5,583	5 105,491 \$	124,852 \$	8,172
High Pressure - Demand	55		COSTOTE		230,622	212,404	17,969	170	13	•	3	Ċ	2
High Pressure - Customer	Ц	OTTDMC	CUST01		17.380	15,988	24,056 1.363	00010	<b>4</b> 19	903 1	17,084	20,196	1,322
Total Olstribution Maine				69	1,821,401 \$	1,096,467 \$	407,573 \$	40,169 \$	3,022	\$ 6,465 t	\$ 122,013 \$	145,051 \$	2 9,518
Services Customer	ΟI	OTTSC	CUST02	\$	\$ 091,760 \$	734,216 \$	62,264 \$	280 280	120	\$ 78	471 <u>5</u>	9 8	ŝ
Meters Customer	щ		6040110										1
	5	DWILD	CUSIUS	*	204,725 \$	190,863 \$	45,889 \$	2,589 \$	524	<b>\$</b> 350 <b>\$</b>	\$ 8,042 \$	467 \$	874
Customer Accounts Customer	ш	OTTCAC CUST04	CUST04	•	148,450 \$	131,031 \$	12,738 \$	1,159 \$	115	5 5	686 886	<b>*</b> 08	208
Customer Service Customer	отт	OTTCSC CUST05	CUSTOS	*	13,362 \$	12,056 \$	1,130 \$	8	æ		2	•	ç
Total		ш			3,888,055 \$	2,714,187 \$	776,556 \$	70,062 \$		8,29		3 83.013 \$	12.878
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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

## Class Allocation

Description titienest Exonnes	Ref	Name	Allocation Vector		Total Bystem	Residential (RGS)	dS) GSJ	Commerciai (CGS)	Industrial (iOS)	Seasonal Off. Peak (G-B)	Uncommitted Gas Service (G-7)	Firm Transportation Sarvice (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Produtement Expenses														
Demend	INT	INTOSD	CEM01	•	,	-	•9	•				•	•	
Commodity	IN	INTGSC	COM01		•		•	•	•	•	•	•	•	1
Total Procurement Expenses		INTGST		63	•	•	•	••	•		••• • •	••	••	
Storage														
Demand	INI	INTSD	DEM02	**	629,072	\$ 419,608	\$ 80(	189.518 \$	19.948				•	
Commodity	Ĩ	INTSC	COM02		•	•			2		•	•	•	
Total Storage		INTST		••	629,072	\$ 419,608	\$ 80	189.518 \$	19,946	•	•	•••	•••	
Tranşmişsion														
Demand	ž		DEMO3	••	132,850	\$ 88,6	88,615 \$	40,023	4,212		•	••	•9	
Total Transmission	Z		COMOS	•>	132,850	\$ 88,515	15 \$	40,023 \$	4,212		••	••	• •••	••
Distribution Expenses														
Commodify	INT	INTPEC	COMD4	\$	•		••	••	•		•	••	<b>.</b> ,	ı
Distribution Structures & Equipment														
Demand	Ĩ	INTOSD	DEMON	••	120,612 \$		66,545 \$	29,762 \$	3,064	231	487 \$	6,395 \$	11,118 \$	728

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

### Class Allocation

Description Infarest Expense (Communed)	Ref	Nartre	Allocation Vector		Total System	E	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	1	Seasonal Off- Peak (G-8)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGB)
Distribution Nains	NN TNN TNN TNN TNN	INTOMO INTOMO INTOMO INTOMO	DEM058 CUST018 DEM05 CUST01	** **	1,820,256 309,859 294,439 23,332 2,447,985	• •	004,281 \$ 285,474 182,449 21,489 21,489 \$	449,161 24,150 72,055 1,818 547,784	\$ 48,247 \$ 229 7,491 \$ 53,974	₩ ₩ ►©	3,480 \$ 180 \$ 583 5.097 \$	7,503 \$ 12 1,214 8 730 \$	141,781 \$ 73 73 22,834 184 7.5 \$	167,803 \$ 27,143 24,060 \$	10,883 30 1,777 2,22
Services Customer	INT	INTSC	CUST02	•	1,133,148 \$	<b>C</b>	1,D42,889 \$	88,441	\$ 823		\$ 024	108	<b>s</b> 899	\$ 14	278
Meters Customer	INT	INTMC	CUST03	**	330,813	*	255,008 \$	59,597	\$ 3,382	• <del>7</del>	<b>8</b> 81 \$	454 *	10,444 \$	\$ 209	1,135
Customer Accounts Customer	INT	INTCAC	CUST04	••	ł	*	••		•	**	••	47	••	•	
Customer Service Customer	IN	INTCSC	CUSTOS	**		*	<b>~</b>		•	\$	• <del>•</del> >	<b>5</b>	<del>69</del>	<b>.</b> ,	
Total		ILLI		*	4,794,481	•	3,347,017 \$	955,124	\$ 85,383	**	5,144 \$	\$ 882'6	185,301 \$	206,723	14,933

## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

## **Class Allocation**

Description	Ref	Name	Alfocation Ventor		Total System	Residential (RGS)	Commercial (CGS)	Industrial (fG8)	Seasonal Off- Peak (G-8)	Uncommitted Gas Service (G.7)	Firm Transportation Service JETT	Special Contracts	Combined G6 & G7 /AACe1
Net Operating Income - Adjusted Test Parlod												10	ISOLAL
Operating Revenues Sales and Transportation (1) Fortatied Discounts Miacelianeous Revenue		R01 REVFD REVMSR REVUC	R01 REVFD REVUC	45	84,484,387 1,284,157 643,894	65,381,690 1,099,285 413,383	21,294,813 138,238 189,619	1,890,184 15,462 21,598	214,373 2,408 3,349	107,502 2,431 3,383	3,867,393 8,335 8,827	1,708,443 3,735	321,875 4,837 6,732
Total Operating Revenues (1)		TOR		••	86,372,448 \$	56,894,358 \$	21,820,670 \$	1,927,244 \$	220,127 \$	113,316 \$	3,884,555 \$	1,712,178 \$	333,443
Pro-Forms Adjustments to Revenues VDT Amortzation and Surcedit Temperature Normalization Yeer-End Customer Adjustment Rate Switching and Piert Costings Removal of DSM Revenues Total Revenue Adjustments		REVADJ1 REVADJ2 REVADJ3	REVVDT	a) aj	231,796 \$ (13,022) (56,581) (41,331) (1,520,197) (1,405,335) \$	149,202 \$ 18,078 114,237 (1,041,359) (758,841) \$	88,382 \$ 66,427 (113,425) 8,662 (458,399) (428,333) \$	7,518 <b>1</b> (38,404) 18,710 18,710 (10,178) <b>5</b>	1,234 \$ (1,691) (1,691) (888) (83,961) (4,917) (4,917) (70,213) \$	1,217 \$ (2,247) (1,030) \$	2,963 \$ (30,424) (75,115) 13,838 (21,522) (110,270) \$	1,290 \$ (27,762) (26,472) \$	2,451 (3,838) (888) (63,851) (4,817) (71,243)
Total Adjustad Ravanue				•	84,907,113 \$	68,135,517 \$	21,192,337 \$	1,917,068 \$	149,915 \$	112,286 \$	3,774,285 \$	1,685,705 \$	282,201
Expenses Operation and Maintenance Expenses (2) Deprediation and Amorization Expenses Other Taxes Total Operating Expenses		TOE			46,608,680 \$ 16,669,595 3,888,055 3,888,055 67,166,330 \$	33,498,032 \$ 12,140,508 2,714,167 48,352,706 \$	9,022,154 \$ 3,050,290 776,556 12,849,000 \$	870,984 \$ 257,149 70,682 1,198,795 \$	72,323 \$ 16,254 4,680 83,157 \$	111,172 \$ 29,689 8,288 149,189 \$	1,550,797 \$ 561,417 150,780 2,282,993 \$	1,483,218 \$ 614,278 163,013 2,260,510 \$	183,496 45,853 12,878 242,326
(1) "As Billed" Revenues excluding (\$221, 622, 896) Gas Supply (GSC) Revenues (2) Operation and Maintenance Expenses excluding (\$220, 151, 701) Gas Supply and including \$895, 812 of the pro forma adjustments to the test period.	s Supply (G 220, 151, 70 is to the les	ISC) Revenu 11) Ges Supp 1 period.	es ly Costs										

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LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

**Class Allocation** 

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Description Ref	Name	Allocation Vector	!	Tota! System	Real	dential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasona) Off- Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service	Special Contracts (SD)	Combined G6 & G7 /AAGS)
<u>Net Operating Income – Adjusted Test Period (Cont.)</u> Pro-Forme Adjustments to Expenses													
Eliminate DSM Expenses	EXAD:11	REVADIA		(1 527 223)	14 DAT DE0	050)	1469 7071		1000				
VascEnd Cristianas Adiustinasi				(n77')7^'		land.	(JDJ'00+)	•	(07A'b)	•	(7E0°LZ)	•	(4, 920)
	EXALUZ	REVADUZ		(16,901)	Ā	122	(33,880)	5,589	(295)	•	(22.437)	•	(282)
Depreciation Expenses	EXADU3	DET		1,805,684	1,169,424	424	293,818	24.770	1,566	2.861	64.078	59 170	428
Labor Adjustment	EXAD14	1877		241.612	168,646	846	48,739	4 793	2002	CUM		2100	300
Medical Expanses Adjustment (see Func Assignment)	EXADUS				ĺ	2			2	100	781'A	10.8	COA
Pensions/Post Retirement Benefits Adjmt. (see Funct Assic)	EXADJB												
Eliminate Advertising Expenses (see Func Assign)	EXADJ7												
Rafe Case Expenses	EXADJB	TTMO		217.131	158 054	054	42.031	4 058	337	648	7 Å1E	0 1 1	200
Eliminate Amort. One-Utility Costs (see Func Assign))	EXADJ9				Ī				3	2		014'0	000
Normalize 925 Injuries/Damages Adimt. (See Func Assign)	EXADJ10												
VDT Net Savings to Shareholders Adimt.	EXADIN 1 RTT	IRTT		1616.000	1 057 473	172	20K & 10	10 0 10	104 0	9 T T 6			!
IT Staff Reduction Adjustment	EXADITO DET			(115 EDE)	1001	1000 027			10417		770'RC	00000	11/1
Office   assa Evnence Adit etnerit							(01 A 197)	(277'7)		(507)	(4,403)	( <b>4</b> , 239)	(463)
Since series reprint symmetry Admin Admin And Con Firm Andro 2014				100'01*	000'000			COC 8	86	1,181	18,782	17, 641	1,949
	EXAUTS	EXADUTS REVVDT		(141,372)	(966'06)	88	(41,708)	(4,585)	(22)	(742)	(1,601)	(787)	(1.495)
l otel Expense Adjustments	ADJTOT		43	2,258,407	\$ 1,707,066	\$ 990	229,429	71,382	(104)	\$ 7,923 \$	5 99,864 \$	144,449 \$	7,219
Nat income Before income Taxes			*	15,542,375	\$ 8,075,745	745 \$	8,113,908 \$	645,891 1	57,462	\$ (44,806) \$	\$ 1,412,429 \$	(719,253) \$	12,656
Income Texes		TXINC	ų	4 202 351	1 020 803	200	0 034 9ED	100 667	007 40	1200 001			:
			•	00'707'1	1020'I	200	2,001,003	100'877	204,12	(104'22)	501,783	(369,846)	(1,425)
Net Operating Income (Pro-Forma)	TOM		••	11,250,024	\$ 5,054,851	951 <b>\$</b>	5,182,549 \$	417,305	\$ 35,980	\$ (21,699) \$	910,646 \$	(329,407) \$	14,081
Unadjusted Net Cost Rate Base				316,046,375	\$ 220,992,963	963 <b>\$</b>	64,804,424 \$	5,855,882	322.447	\$ 584.017 \$	11.210.559 \$	12 266 183 \$	01A 4R2
Rate Base Adjustments		DET	**	•			•	•	•	•			-
Net Cost Rans Buss				316,046,375	\$ 220,992,863	<b>\$</b>	64,804,424 \$	5,8,	5 322,447	\$ 594,017 \$	11,210,559 \$	12,206,183 \$	916.463
				3.56%	2.	862	8.00%	7.13%	11.10%	-3.69%	8.12%	-2.69%	1 KAGL

Note: \$658,872 of the Pro Forma Test Period Expense Adjustments are Functionalized in Exhibit 1.

## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

## **Class Allocation**

									Casannal Ott		Firm		:
Description	Ref	Name	Allocation Vector		Total System	Residential (RGS)	Commarciat (CGS)	Industrial (IGS)	Peak (G-6)	Gas Service (G-7)	Service (FT)	special Contracta (SP)	Combined G6 & G7 (AAG8)
Net Operating Income - Adjuated For Increase													
Test Year Operating Income				*7	11,250,024 \$	5,054,851 \$	5,182,549 \$	417,305 \$	35,960 \$	(21,899) \$	910,646 \$	(329,407) \$	14,081
Proposed Increase Increase in Miscellaneous Charges - Diac/Racon Increase in Miscellaneous Charges - Other			REVFD REVUC	*	18,980,399 \$ 12,006 112,194	14,519,148 \$ 10,440 72,028	3,400,000 \$ 1,284 33,040	385,030 \$ 147 3,763	23 ° 564	120,720 23 590	- \$ 79 1,538	655,500 \$ 851	120,720 46 1,173
Incremental Income Taxes					7,787,684	5,952,116	1,309,951	158,545	247	49,459	659	226,706	49,708
Net Operating Income Adjusted for Increase					22,566,938	13,704,353	7,216,931	647,700	36,339	49,975	911,604	88	86,313
Net Cost Rate Base (Same as Above)				**	316,046,375 \$	220,992,863 \$	64,804,424	5,855,882 \$	322,447 \$	594,017 \$	11,210,559 \$ 12,266,183	12,266,183 \$	918,463
Rate of Return - Proposed				Ц	7,14%	6.20%	11.14%	11.00%]	11.27%	6.41%	8.13%	%00'0	9.42%

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

### **Class Allocation**

										Firm		
Description	Ref	Name	Allocation Vactor	Total Svetam	Residential IRGSV	Commercial	Industria) ACC	Seasonal Off- Peak	Uncommitted Gas Service	Transportation Sarvice	Special Contracts	Combined G6 & G7
Allocation Factors					6004	1002			1		(ds)	AAGS
Commodity												
Procurement Expenses		COMD1		51,831,371	24,301,580	11,872,746	1,422,303	189,489	249,256	8,422,337	5,373,060	438,745
Storage		COMOS		30 6K0 K77								
Tranamiacion				770'000'07	701'007'AL	AC/ NZO'A	843,858	102,765	146,809	206,698	171,492	249,574
		SUNUS SUNUS		28,850,522	19,258,162	9,020,738	943,858	102,765	146,809	206.696	171,492	249.574
		COMO		51,631,371	24,301,580	11,872,746	1,422,303	169,489	249,256	8.422.337	5.373.660	438.745
Several netring				50,482,077	23,678,690	11,504,939	1,409,035	185,781	244,029	8,184,028	5,255,275	429,810
Demand												
Procurement Expenses		DEM01		629,947	347,558	155.444	16.005	1 204	3 607	10.047	20.070	1000
Storage		DEM02		12,700,000	8.471.241	3.626.070	402,000		100'7	IDN at	7/0'80	108,8
				-	0.067027	0.301265	0.031708	I	•		•	
Tranamisaion		DEM03		12,700,000	8,471,241	3.826.070	402.889					
Distribution Structures		DEMON		629,947	347,558	155.444	18.005	1 204	2 KG7	40.067	E 071	
High Pressure Cistribution Mains		DEMOS		629,947	347.559	146 444	te nns		100,0	ino at	7/0/00	100's
LowMedium Pressure Distribution Mains		DEMOSa		870 047	247 EEO	AFE AAA			18C'7	48,007	2/0'90	3,801
Gustomer				1000		20.44	CUU, DT		Z,597	49,067	58,072	3,601
High Pressure Distrib Meins (yr-end cust.)		CUST01		311,815	287.183	24.295	230	at a	ţ	ŗ	•	5
LowMed Pres. Distrib Mains (yr-end cust.)		CUST01a		311.815	287.183	24,285	UEC DEC	5 đ	4 Ç	2 =	••	3 8
Services		CUST02		120,258,423	110.079.462	9.386.042	87.372	18.073	11 414	71 001	4 010	
Maters		CUST03		35,108,430	27,133,445	6.324.889	356.607	72 274	46 193	1 400 4 4 V	040'0	206,407
Customer Count (Average)				311,352	286.590	24.425	228	et.	10 <sup>1</sup>	1, 100, 445	800'50	140,451
Customer Accounts		CUSTO		0,418,144	5.796.908	557,993	50.774	5 030	4 080	30.050	1 2 4 4	8
Customer Service		CUST05		317,618	286,590	26,968	2,280	180	120	1,500	08	300 300
Forfeited Discounts		REVFD		1.00000	0.869580	0.107770	0.012231	0.001903	0.001923	0.006583		n nnsèse
												A-MOORE

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

## **Class Allocation**

Description	ž	N N N N N N N N N N N N N N N N N N N	Allocation Vector	Total System	Residentia) (RGS)	Commercial (CGS)	Industrial (FGS)	Seasonal Off- Peak (G-8)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts /SD1	Combined G6 & G7 (AAGE)
Allocation Factors Continued Taxable Income Actual											3	(2044)
Net Income Before Income Tax		NIBIT	•	15,542,375	\$ 6,075,745	\$ 8,113,908 \$	946,691	\$ 51,462 <b>\$</b>	(44,808) \$	1,412,429 \$	(719,253) \$	12.658
Interest Expense Interest Adjustment		N		4,794,481 374,675	\$ 3,347,017 261,580	\$ 855,124 \$ 74,640	6,672 6,672	5,144 <b>5</b> ,144 <b>5</b>	6,768 \$ 765	185,301 \$ 14,481	206,723 \$ 16,155	14,833 1,167
Taxable Income		TXINC	•	10,373,219	\$ 2,467,168	\$ 7,084,144 \$	554,836	51,916 \$	(55,359) \$	1,212,847 \$	(942,131) \$	(3,443)
Total Distribution Expanse		DISTRT	•	21,699,963	\$ 14,485,532	\$ 4,212,842 \$	378,218	32,923 \$	80,941 \$	1,226,376 \$	1,293,032 \$	93,864
Melar Cost				35,108,430	27,133,445 0.772847	6,324,889 0,180153	356,807 0.010163	72,274 0.002059	48,183 0.001372	1,108,443 0.031572	64,389 0.001834	120,457 0.003431
Number of Customers				311,815	287,163	24,295	230	18	12	57	4	S
Services Cost				120,258,423	110,679,462 0.920347	8,386,042 0.078049	67,372 0.000727	18,073 0.000150	11,414 0.000095	71,021 0.000581	5,040 0.000042	28,487 0.000245
Actual Revenue DSM Allocation		REVUC REVADJ4		284,515,343 (1,515,758)	189,080,204 (1,034,237)	86,731,073 (455,264)	9,878,763	1,531,769 (4,883)	1,547,480	4,037,612 (21,375)	1,708,443	3,079,249 (4,863)
VDT Revenue		REWOT		(1,238,131) 231,796	(795,871) 149,202	(304,672) 68,382	(40,081) 7,518	(6.580) 1,234	(6,492) 1,217	(15,748) 2,853	(6,879) 1,280	(13,072) 2,451

#### **Gas Rate Case**

#### **Comparison of Proposed Rate Increases**

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LGE Gas Cost of Service Study

Comparison of Proposed Rate Increases

# PROPOSED GAS INCREASE

	Cost of Service Return	LG&E Pronosed	Percent	Percent of Total	Cost of Service Return	AG Proposed	Darrent	Percent of Total	Cost of Service
	Before Increase	Increase	Increase	Increase	After Increase	Increase	Increase	Increase	After Increase
Rate RGS	2.29%	\$17,187,777	7.60%	90.56%	6.92%	\$14,519,148	6.42%	76.50%	6.20%
Rate CGS	8.00%	\$1,593,870	1.54%	8.40%	9.49%	\$3,400,000	3.29%	17.91%	11.14%
Rate IGS	7.13%	\$198.751	1.66%	1.05%	9.18%	\$385,030	3.22%	2.03%	11.06%
Rate G6	11.16%	0	0	0.00%	5.12%	\$0	0.00%	0.00%	11.27%
Rate G7	-3.69%	0	0	0.00%	-0.29%	\$120,720	6.42%	0.64%	8.41%
Rate FT	8.12%	0	0	0.00%	8.13%	<b>0\$</b>	0.00%	0.00%	8.13%
Special Contracts	-2.69%	0	0	0.00%	-2.68%	\$555,500	32.95%	2.93%	0.00%
Rate AAGS (Proposed)	1.54%	0	0	0.00%	1.62%	\$120,720	4.00%	0.64%	9.42%
TOTAL	3.56%	\$18,980,398		5.42% 100.00%	7.14%	\$18,980,398		5.42% 100.00%	7.14%

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Exhibit DHBK - 2 Page 1 of 1

#### **Gas Cost of Service Study**

#### **Division of Customer Costs by Types**

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## LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

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**Customer Charge Costs** 

Description	<u>e</u>	Name	Allocation Vector		Total System	Residentiai (R0S)	dentiai (ROS)	Commercial (CGS)	Industria) (IGS)	Seasonal Off- Peak (G-8)	Uncommitted Gas Service (G.7)	Firm Transportation Service	Special Contracts	Combined G6 & G7
<u>Net Cost Rate Base</u>														1000001
Services	NCRB	RBSC	CUST02	\$	68,869,398	\$ 63.383.734	9 9		50.036	10.350	6 6.27		900 L	
Meters	NCRB	RBMC	CUST03	*	25,823,362	\$ 19,957,508		4.652 156	262 443	53 160 S	35.440			
Customer Sarvice	NCRB	RBCSC	CUST05	47	267,049	\$ 240,961	61		1,917		5 10 10		29 F	252
Total Customer Charge Rate Base		RBT		**	94,959,809	\$ 83,582,203	8	10,049,929 \$	314,396	\$ 63,661 \$	\$ 42,078	\$ 857,228 \$	\$ 50,314 \$	105,739
Rate of Return					7,14%	6.20%	<b>%</b>	11.14%	11.06%	11.27%	8.41%	8.13%		
Customer Charge Return				*	6,780,499	\$ 5,183,154	<b>5</b>	1,119,208 \$	34,774 \$	7,174 \$	3,540	\$ 69,707 \$	\$ 0	9,959
Operation and Maintenance Expenses														
Services Meters	C ONT	OWSC	CUST02	•••	4,208,508	3,673,287	<b>*</b>	328,470 \$			388	\$ 2,485 \$	176 \$	1.032
Customer Service	E No	OMICSIC	CUST05	<b>.</b>	1,936,880	5 1,496,912 5 1,991,047	<b>*</b> *	348,935 \$ 186,658 \$	19,685 \$	3,987 \$	2,658	61,151 \$ 8 ±0.421 \$	3,552 \$	6,645
Depreciation Expenses											5			500'Y
Services	DEPREX	DESC	CUST02	•	5.527.421	\$ 5087.14	*	431.400	4 018 e		904		:	
	DEPREX	DEMC	CUST03	• •9	1,302,677	1,006,770	• ••	234,681 \$		2.682 \$	5 982 1	41,128 5	232	1,355
	OEPREX	DECSC	CUST05	**	,		••	•				-		
Other Taxee														
Services		OTTSC	CUST02	-	797,760	5 734,216	9 9	62,264 \$	580 \$	120 \$	76 \$	471 5	33	1 961
Customer Service	56	OTTCSC	CUST03 CUST05	<b>1</b> 9 41	254,725	5 196,863 12,054	•••	45,889 \$	2,589 \$	524 \$	350	8,042 \$	467 \$	874
				•				(, 13U <b>4</b>	6 6 6	ere Alto	6 6	8	<del>ന</del>	13
Income Taxes			TXINC	-	289,606.90	386,114.34	T	454,597.87	12,326.25	4,241.30	(1,622.65)	38,369.42	(1,599.08)	(164.40)
Total Customer Charge Expenses Before Adjustment	gustment			47	17,537,625 \$	14,784,410	<b>*</b>	2,094,035 \$	71,428 \$	14,276 \$	5,011 \$	165,396 \$	5,810 \$	16,504
Expanse Adjustment				*	589,687 \$	521,956	<b>\$</b> 9	37,391 \$	4,253 \$	(108) \$	266 \$	7,226 \$	371 \$	492
Incremental Income Taxes				*	2,339,900 \$	2,251,163	3	217,106 \$	B,512 \$	49 \$	3,503 \$	50 50	830	5.735
Total Customer Charge Expenses				*	20,487,212 \$	17,557,528	\$ 6	2,348,531 \$	84,193 \$	14,217 \$	8,781 \$	172,672 \$	7,111 \$	22,731
Customer Charge Return					6,780,499 \$	5,183,154	4	1,119,208 \$	34,774 \$	7,174 \$	3,540 \$	\$ 207.69	97 C	9 959
TOTAL CUSTOMER CHARGE COSTS				(N 197	27,247,711 \$	22,740,682	<b>5</b>	3,467,740 \$	118,967 \$	21,391 \$	12,321	242.379	7.111	32,689

LGE Gas Cost of Service Study 12 Months Ended September 30, 2003

Mixed Customer Costs

Description	Ref	Name	Allocation Vector		Total Svatem	Residentia! (RGS)	Commercial (CGC)	Industrial MCen	Seasonal Off- Peak	Uncommitted Gas Service	Firm Transportation Service	Special Contracts	Combined G6 & G7
Net Cost Rate Base									(0-2)	[-D]	E	(dS)	(AAG9)
Customer Accounts	NCRB	RBCAC	CUST04	45	1,199,663	\$ 1,078,271 \$	104,331 \$	9,494	841	\$ 761 \$	5.620 \$	245 \$	1 701
Total Mixed Customer Rate Base		RBT		••	1,199,663	1,078,271 \$	104,331 \$	8,494	841	\$ 761 \$			1.701
Rate of Return					7.14%	6.20%	11.14%	11.06%	11.27%	8.41%	8.13%		9.42%
Mixed Customer Return				<del>19</del>	85,861 \$	\$ 999 <b>\$</b>	11,619 \$	1,050 \$	106	84	457 \$	<b>\$</b> 0	160
Operation and Maintenance, Expenses Customer Accounts	OMT	OMCAC CUS	CUST04	•	9,912,737 \$	8,909,689	862,081 \$	78,445 \$	7.772 \$	6.286 \$	46.440	2 025 \$	14 057
Depreciation Expenses Customer Accounts	DEPREX	DEPREX DECAC CUS	CUSTON	•9	•	<del>به</del> ب	•••	• ••• . 1					(cn)+
Other Texes Customer Accounts	ш	OTTCAC CUSTON	CUSTON	••	<del>نه</del> ۱	<del>ب</del> ۱	<b>67</b> 1	•••	• •	• •	• •4 1	• •	• .
State and Federal Income Taxes			TXINCPF		16,293.10	4,981.16	4,719.31	372.21	62.66	(29.34)	251.57	17 79	() 851
Total Mixed Customer Expenses Before Adjustment	liment			**	9,929,030 \$	8,914,870 \$	806,800 \$	78,817 \$	7,834 \$	6,257 \$	46.692	2.017 \$	(2.00) 14 055
Expense Adjustment				•	333,855 \$	314,728 \$	15,477 \$	4,693 \$	(59) \$	332 \$	2,040	129 \$	419
Incremental Income Taxes				•	29,561 \$	29,042 \$	2,254 \$	267 \$	1	63 \$	<b>69</b> C)	-	8
Total Mixed Customer Expenses				•>	10,292,446 \$	9,258,439 \$	884,532 \$	83,767 \$	7,778 \$	6,652 \$	48,732 \$	F	14,566
Mixed Customer Return				**	85,661 \$	66,866 \$	11,619 \$	1,050 \$	106	64 84	457 \$	<b>9</b>	160
TOTAL MIXED CUSTOMER COSTS				÷	10,378,107 \$	9,325,306 \$	896,150 \$	84,817 \$	7,882 \$	6,716 \$	49,189 \$		14,726

#### **Gas Cost of Service Study**

#### **Customer Charge Calculation**

.

# LGE Gas Cost of Service Study

# **Customer Charge Calculation**

Description	Ref	Total System		Residential (RGS)		Commercial (CGS)		Industrial (IGS)
COSTS FROM CUSTOMER CHARGE COSTS	÷	27,247,711	\$	22,740,682	\$	3,467,740	ŝ	118,967
ALLOCATION OF CUSTOMER ACCOUNTS COSTS	↔	8,416,015	\$	7,562,258	<del>()</del>	726,724	Э	68,782
Minus: Misc. Revenues & VDT Billing Credits	\$	(318,908)	\$	(326,230)	÷	6,887	Ś	271
TOTAL CUSTOMER CHARGE COSTS	\$	35,344,818	\$	29,976,709	↔	4,201,350	\$	188,020
Customer Billings		3,629,603		3,332,464		293,103		2,733
Monthly Customer Charge Justified			\$	00.6	\$	14.33	\$	68.80
CURRENT CUSTOMER CHARGE			÷	7.00	<del>69</del> 69	16.50 117.00	\$\$ \$\$	16.50 117.00
CUSTOMER CHARGE PROPOSED BY LG&E Percent Increase			\$	10.80 54.29%		No Change		No Change
Percent Increase Justified Base on Cost in Base Rates				28.51%		No Change		No Change
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL Percent Increase			\$	8.00 14.29%		No Change		No Change

Exhibit DHBK - 4 Page 1 of 1

#### **Electric Cost of Service Study**

#### **BIP Method Using Actual Unit Data**

#### Exhibit DHBK – 5 Page 1 of 1

	BASE-INTERME	DIATE-PEAK DEM	AND ALLOCATOR	1				
	BASED ON UN	IT MW CAPACITIE	S					
	BASE Minimum Load	INTERMEDIATE Winter Peak	PEAK Summer Peak					
	05/23/03	01/23/03	08/27/03					
	Hour Ending	Hour Ending	Hour Ending			BASE	INTERMEDIATE	PEAK
	2:00 Units	20:00 Units	14:00 Units	Unit Winter	Unit Summer	Minimum Load	Winter Peak	Summer Peak
UNIT	Dispatched	Dispatched	Dispatched	MW	MW	Unit MW	Unit MW	Unit MW
BR1	1	1	1	97	104			42.4
BR10	0		0	132	130	97	97 132	104
BR11	0	1	0	132	130	0		0
BR2	1	1	1	167	168	167	167	168
BR3	1		1	433	429	433		429
BR5	0		0	137	134	0	137	0
BR6	0	0	1	168	154	0	-	154
BR7 BR8	0	1	1	168	154	0		154
BR9	0	1	0	132	130	0		0
C11	0	1 0	0	132	130	0		0
C4	1	1	0	14 155	14	0	0	0
C5	0	1		168	155 168	155	155	155
<u>C6</u>	0	1		240	240	0		168
D123	0		0	240	24	0		240
FALL	0	1		32	48	- 0		0 
GH1	1	1	1	502	509	502	502	509
GH2	1	1	1	492	494	492	492	494
GH3	0	1	1	490	496	0	490	496
GH4	1	1	1	482	467	482	482	467
GR12	0	1	0	44	44	0		0
GR3	0	0	1	71	68	0	0	68
GR4	0	1	0	107	100	0	107	0
H123	0	0	0	36	36	0	0	0
M1 M2	1	1	1	309	308	309	309	308
M3	0	0	1	308	306	0	0	306
M4	1	1	1	397	391	0	397	391
P11	Ö	0	1	492 13	480	492	492	480
P12	0	0	0	28	12 23	0	0	0
P13	0	0	1	175	23 158	0	0	0
PINE	0	0	0	0	0	0	0	158 0
Т1	0	1	1	515	515	0	515	515
T5	0	0	1	174	155	ő	0	155
T6	0	0	1	174	155	0	0	155
TY12	0	0	0	63	58	Ō	0	0
TY3	0	1	1	72	71	0	72	71
N7	0	0	0	13	11	0	0	0
N8 ZN	0	0	0	13	11	0	0	0
с.IN	0	0	0	16	14	0	0	0
-				7,317	7,194	3,129	6,051	6,193
				DID Allesset		Base	Intermediate	Peak
				BIP Allocators	<u> </u>	50.5248%	33.8745%	15.6007%

#### Electric Cost of Service Study Calculation of POD Allocators

#### Exhibit DHBK – 6 Page 1 of 2

	PROBABIL	ITY OF DIS	PATCH DEM	AND ALLO	CATOR				
	HOURS		SPATCH PE	R COSTING	PERIODS				
	2003	2003	2002	00000					<u> </u>
··	2003	Winter	2003	2002	2002	2002	2001	2001	2001
·	Off-Peak	Peak	Summer	050	Winter	Summer		Winter	Summe
	Dispatch	Dispatch	Peak	Off-Peak	Peak	Peak	Off-Peak	Peak	Peak
UNIT	Hours		Dispatch	Dispatch	Dispatch	Dispatch	Dispatch	Dispatch	Dispatch
	nouis	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours
BR1	4,834	2,222	923	4,968	2,216	946	4,883	0.004	
BR10	23	57	3	68	67	225	4,003	2,294	90
BR11	11	40	10	43	50	140	39	110	12
BR2	4,624	1,975	924	4,262	1,792	934	3,890	86	8
BR3	4,640	2,067	935	4,392	1,816	904	4,586	1,947	59
BR5	7	30	8	204	316	396	144	2,019 143	92
BR6	29	87	90	237	233	481	9	54	43
BR7	25	43	94	145	314	305	154		3
BR8	33	72	10	152	127	311	154	135 309	24
BR9	24	42	2	86	89	263	97	186	26
C11	3	2	0	0	12	3	97	180	20 2
C4	4,640	2,279	830	4,883	2,279	933	4,433	2,191	
25	4,454	2,047	926	4,548	2,173	896	4,314	1,774	86
C6	4,721	2,131	888	2,829	2,290	37	4,312	2,006	91
0123	2,502	1,694	554	1,858	1,592	30	830	739	89
ALL	3,468	1,391	738	3,947	1,607	825	4,952	2,223	
SH1	4,818	2,099	935	4,394	1,983	835	4,880	2,223	<u>91:</u> 914
SH2	4,849	2,268	935	4,512	2,225	808	4,607	2,105	946
GH3	3,788	1,655	871	4,984	2,217	936	4,819	2,135	937
SH4	4,636	1,985	957	3,659	1,378	895	5,020	2,409	913
SR12	911	591	0	1,340	168	498	1,316	655	313
GR3	3,113	1,597	569	2,497	1,075	604	3,999	2,024	790
SR4	2,885	1,179	620	3,875	1,940	858	4,093	2,024	883
1123	0	0	0	0	0	6	1	0	
<u>/1</u>	4,664	2,198	931	4,329	1,912	892	4,396	2,062	
<u>12</u>	4,190	1,784	932	4,686	2,149	867	4,412	1,909	939
13	4,748	2,212	957	4,273	1,904	869	4,769	2,293	899
4	4,359	1,984	829	4,292	2,044	873	3,868	1,555	906
11	0	5	0	0	0	0	1	2	18
12	0	0	0	0	0	8	0	2	16
13	43	82	155	197	162	536	74	41	338
INE	0	0	0	1	0	0	2,061	1,516	702
1	4,684	2,026	936	4,724	2,384	797	4,377	1,855	891
5	62	90	232	228	65	524	0	0	0
6 V12	48	81	180	190	59	544	0	0	0
Y12	359	0	0	362	0	0	266	0	14
Y3	3,289	1,418	818	3,341	1,516	853	3,506	1,667	792
17 19	0	0	0	0	3	1	1	5	2
/8 N	0	0	0	0	2	2	0	3	5
		0	4	0	2	5	3	5	20
			<u> </u>						
+									

#### Exhibit DHBK – 6 Page 2 of 2

	PROBABILI	TY OF DISP	ATCH DEM	AND ALLO	CATOR				
	CALCULA	TION OF UN	NIT COST E	BY COSTING	G PERIOD				
			Tatal					Winter	Summer
	Total	Total	Total			Plant	Off-Peak	Peak	Peak
		Winter	Summer	Total	Plant	Per Hour	Plant	Plant	Plant
	Off-Peak	Peak	Peak	Total		Cost	Cost	Cost	Cost
	Dispatch	Dispatch	Dispatch	Dispatch	Cost \$	\$	<u> </u>	\$	\$
UNIT	Hours	Hours	Hours	Hours	<u>Ф</u>	<b>P</b>	Ψ		
004	44 695	6,732	2,776	24,193	45,247,316	1,870	27,464,838	12,590,623	5,191,855
BR1	14,685 175	234	357	766	27,720,786	36,189	6,333,078	8,468,230	12,919,479
BR10	93	176	234	503	42,757,087	85,004	7,905,386	14,960,730	19,890,971
BR11		5,714	2,455	20,945	38,238,854	1,826	23,324,879	10,431,932	4,482,043
BR2	12,776 13,618	5,902	2,762	22,282	116,091,020	5,210	70,950,880	30,749,897	14,390,243
BR3	355	489	834	1,678	44,407,281		9,394,866	12,941,097	22,071,318
BR5	274	374	601	1,249	60,676,456	· · · · · · · · · · · · · · · · · · ·	13,310,928	18,168,931	29,196,597
BR6		492	646	1,462	62,080,069	4	13,757,827	20,891,514	27,430,728
BR7	324				27,638,671	19,328	6,513,449	9,818,493	11,306,729
BR8	337	<u>508</u> 317	468		36,697,794		7,657,705	11,727,017	17,313,072
BR9	207	317	400		2,798,451		142,294	1,470,373	1,185,784
C11	3				62,890,756		37,622,847	18,194,081	7,073,828
C4	13,956	6,749	2,024		73,583,952		44,447,444	20,007,358	9,129,150
C5	13,316	5,994			122,310,986		72,156,608	39,095,475	11,058,903
C6	11,862	6,427			9,914,306	معرفه المستحد والمستحد و	5,251,071	4,072,363	590,872
D123	5,190	4,025			9,727,502		5,995,814	2,531,264	1,200,423
FALL	12,367	5,221			138,894,035		84,999,989	37,704,721	16,189,325
GH1	14,092	6,251			144,169,095		86,482,882	41,037,267	16,648,946
GH2	13,968	6,628					168,423,309	74,465,136	34,004,382
GH3	13,591	6,009			276,892,827		165,713,500	71,836,149	34,412,154
GH4	13,315	5,772			271,961,803			4,902,393	2,811,769
GR12	3,567	1,414			20,081,091		12,366,929	4,870,401	2,035,902
GR3	9,609	4,696			16,872,163		9,965,860	9,960,062	4,517,039
GR4	10,853	5,206			35,240,942		20,763,841	9,900,002	4,917,714
H123	1	0			5,296,000		378,286	-	15,618,789
M1	13,389	6,172			130,303,144		78,498,483	30,390,788	14,243,406
M2	13,288	5,842			113,759,971		69,125,777		22,116,637
M3	13,790				186,055,701		111,922,357	52,016,707	51,349,109
M4	12,519						246,487,536	109,924,109	1,246,474
P11	1	7			1,800,462		69,249	484,740	
P12	0				3,162,286		0	243,253	2,919,033 40,384,033
P13	314				63,892,328		12,323,213		
PINE	2,062				226,833		109,283		37,205
T1	13,785				582,427,453		354,095,547		
T5	290				55,014,995		13,284,220	and the second	34,630,588
Т6	238				54,986,100		11,875,401	the second se	36,125,169
TY12	987	0			6,639,170		6,546,314		92,856
TY3	10,136				18,792,326		11,074,361		2,691,017
W7	1			3 12	2,080,138		173,345		520,035
W8	0			7 12	2,080,138		0		
ZN	4	7	7 29	9 40	1,889,560	0 47,239	188,956	330,673	1,369,931
<b> </b>			<u> </u>		2 202 000 000	<u> </u>	1,817,098,554	904,032,390	601,929,659
				_ <u>_</u>	3,323,060,602	<u>د</u>	1,017,090,004	304,032,380	001,323,003
								Winter	Summer
<b></b>							Off-Peak	Peak	Peak
			1	-	Allocotor		54.6815%		
		1		<u></u>	Allocators	أحب حصاب	04.001070	21.204070	10.110//

#### **Electric Cost of Service Study**

#### **Calculation of Transmission Allocators**

#### Exhibit DHBK – 7 Page 1 of 1

#### CALCULATION OF TRANSMISSION DEMAND ALLOCATOR

#### BASED ON MEGAWATT-HOURS OF USE DURING EACH COSTING PERIOD

Year	Off-Peak MW-hrs	Winter Peak MW-hrs	Summer Peak MW-hrs	Total MW-hrs
2003	20,165,247	10,852,348	5,022,232	36,039,827
2002	19,978,868	10,756,333	4,974,552	35,709,753
2001	20,645,216	10,729,667	4,972,776	36,347,659
TOTAL	60,789,331	32,338,348	14,969,560	108,097,239
ALLOCATOR	56.2358%	29.9160%	13.8482%	100.0000%

#### **Electric Cost of Service Study**

#### Functional Assignment, Time Differentiation and Classification

OFFICE OF THE ATL.....f. GENERAL Cost of Service Study Functional Assignment and Classification

12 Months Ended September 39, 2003

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		Functional		Total		Prod	Production Demand		Production Energy		Tranan	Transmission Demand	
Description	Name	Vector		System		Off-Peak	Winter Peak	SummerPeak			Off Peak	Winter Peak	Summer Peak
Plant in Service													
Intensible Plant	1004	1910	•	010 0		8.77	412	274	•		8	8	25
301,00 ORGANZATION 302 DI FRANCHISE AND CONSENTS	P301	PT&D	•	<u></u>		37	<b>\$</b>	12	,		4	7	-
302.00 SOFTWARE	P302	PT&D		•				۱	•		\$	•	
Totel Intengible Plant	PINT		•*	2,340 \$		964 <b>\$</b>	430 \$	206	•	••	tot *	<b>₽</b>	58
Steam Production Plant													
Total Steam Production Plant	PSTPR	F017	\$ 1,711	1,711,057,433	83	<b>935,631,870</b>	465,489,753	309,935,810	•		•	·	•
Hydraulic Production Plant													
Total Hydraulic Production Plant	PHOPR	F017	0) 49	9,802,252	-	5,360,018	2,666,683	1,775,550			•		•
Other Production Plant													
Total Other Production Plant	POTPR	F017	\$ 153	153,206,676	60	83,775,708	41,679,570	27,751,398	•		•	•	•
Total Production Plant	РРКП		\$ 1,874	,874,066,361 \$		1,024,767,597 \$	509,836,005 \$	339,462,758 \$	1	•	••	•9 ,	·
Transmission													
Tolat Transmission Plant	PTRAN	F011	\$ 219	219,996,119					•	-	123,716,578	65,814,039	30,465,503
Distribution		Enote	•	00 748 001							•		ı
TOTAL ACCTS 360-362 364 & 365 AVEDHEAD INJES	P365	F003	* 246	378,563			•		٠				•
304 & 303-UVENTIEND LINES 366 & 367-JINDERGROUND LINES	P367	FOOT	136	136,354,544		,	•	•	•		•		•
368-TRANSFORMERS - POWER POOL	P368	F005	8	96,687,022		٠	•	•	•				
369-SERVICES	P369 P370	F006	2.5	24,530,541 33 756 662		• •					F		•
3/U-ME 1ERO 374_CHSTOMED INSTALLATION	p371	801	\$				•	1	•		I	ı	•
373-STREET LIGHTING	P373	F008	5	57,069,712		,	·		•		•	•	•
Total Distribution Plant	PDIST		\$ 681	681,124,226	•	•3 ,	•		,	••	•*	<del>49</del> 1	•
Total Prod, Trane, and Dist Plant	PT&D		\$ 2,775	2,775,186,706	<b>\$</b> 1,02	1,024,767,597 \$	509,838,005 \$	339,462,758 \$		•	123,716,578 \$	65,814,039 \$	30,465,503

OFFICE OF THE AT. "Y GENERAL Cost of Service Study Functional Ausignment and Classification

12 Months Ended September 30, 2003

			Distribution	button Poles	Distribution		stics Primery   in		Distribution Sec. Lines	c. Lines	Distribution Line Trans.	e Trane.
Description	Name	Vector	Specific	ciffic	General	Specific	Specific Demand	Customer	Demand	Customer	Demand	Customer
Plant in Service												
Internalible Plent	loga				02		8	147	8	42	56	23
301.00 ORGANIZATION	1054	PTAD					4	7	-	3	er)	÷
302.00 SOFTWARE	P302	PTAD		,		•	,	•		•	۱	•
	!		•	•	F		5	153	31 \$	44	<b>\$</b> 69	23
Total Intengible Plant	INA		•	₽ '	•			•	•			
Steam Production Plant												
<ul> <li>Total Steam Production Plant</li> </ul>	PSTPR	F017			·	•	1			•	ſ	•
Hydraulic Production Plant												
Trotal Hardraulic Production Plant	PHDPR	F017			•	•		,	•	·	r	•
Other Production Plant												
Total Other Production Plant	РОТРЯ	F017		•	•	•	•	•		•	•	•
Total Production Plant	PPRIL		\$		•	•	, •			•	•	•
Transmission												
Total Transmission Plant	PTRAN	F011			•	•	ſ	•	•		,	•
Distribution		E004			AR 348 981	,	1	•	·	•	•	•
TOTAL ACCTS 360-362 364 & 365-OVERHEAD LINES	P365	F003		•		•	69,855,531	85,385,687 00 400 045	34,313,326	46,844,020 5 371 141		
366 & 367-LINDERGROUND LINES	P367	F004			ı	•	41,810,834		21,000,021	-	69.779.024	26,907,998
368-TRANSFORMERS - POWER POOL	P368	FU05									•	•
208-SERVICES 270-METERS	P370	F007			t	,	•	•			1	•
371-CUSTOMER INSTALLATION	P371	F008			·	,	•	•	•			• •
373-STREET LIGHTING	P373	F008				•	1	•	•	•	•	ı
Total Distribution Plant	PDIST		•>	••	86,346,981 \$	,	\$ 111,771,463 \$	\$ 181,829,332 \$	38,917,153 \$	52,215,181 \$	69,779,024 \$	26,907,998
Total Dood Trans and Mat Plant	PT&D		••	\$ 1	86,346,961 \$		\$ 111,771,483 \$	\$ 181,829,332 \$	36,917,153 \$	52,215,181 \$	69,779,024 \$	26,907,996

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### 12 Months Ended September 30, 2003

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						Customer		
		Functional	Distribution	Distribution Di Meters	Distribution St. & Cust. Lighting	Accounts Expense	Customer Service & Info.	Seles Expense
Description	Name	Vector	Customer					
Plant in Service								
Intendible Plant 301.00 ORGANIZATION 302.00 FRANCHISE AND CONSENTS 302.00 SOFTWARE	P301 P301 P302	P1&D P1&D P1&D	, 7 <u>9</u>	2 <sup>7</sup> - 2	86,			
Total Intangible Plant	PINT		\$ 21 \$	28 \$	48	•	۰ ه	•
Steam Production Plant								
Total Steem Production Plant	PSTPR	F017	•		1	•		·
Hy draulic Production Plant								
Total Hydraulic Production Plant	PHDPR	F017	•	ł		•		•
Other Production Plant								
Total Other Production Plant	POTPR	F017	,	•	•			
Total Production Plant	рркп			**		, 477	•	•
Transmission								
Total Transmission Plant	PTRAN	F011	•	ı	·	•	·	
Clast burden TOTAL ACCTS 360-362 TOTAL ACCTS 360-362 364 & 395-CHORERACUNID LINES 368 & 375-UNDERGROUND LINES 369-SERVICES 369-SERVICES 371-CUSTOMER INSTALLATION 373-STREET LIGHTING Total Diatribution Plant	P362 P365 P366 P368 P370 P371 P373 P371	F001 F003 F004 F005 F005 F006 F008 F008	24,530,541 24,530,541 5 24,530,541 5 24,530,540,550,540,550,550,550,500,500,500,50	33,756,862 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 33,756,857 34,756,857 34,756,857 34,756,857 34,756,857 34,756,857 34,7576,7577 34,7577777777777777777777777777777777777	57,069,712 57,069,712 57,069,712 57,069,712		·····	
Total Prod. Irans, and Dist Fiam								

OFFICE OF THE A. &Y GENERAL Cost of Service Study Functional Assignment and Classification

12 Months Ended September 30, 2003

		Functional	4	Total	Production Demand		Production Energy	Trans	Transmisaton Demand	
Description	Name	Vector	System	em Off-Pea	ak Winter Peak	( SummerPeak		Off Peak	Winter Peak	Summer Peak
Plant in Service (Continued)										
<u>General Plant</u>										
Total General Plant	PGP	PT&D	\$ 17,404,704	04 6,426,875	75 3,197,459	2,128,955	·	775,894	412,758	191,066
TOTAL COMMON PLANT	PCOM	PT&D	\$ 143.256.079	79 52.898.851	51 26.317.908	17,523,183		6,386,292	3,397,343	1,572,640

TOTAL COMMON PLANT	PCOM	PT&D	\$ 143,256,079		52,898,851	26,317,908	11,523,183	•		0,300,252	010, 200,0	ו,טרב,סיוט
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	•		•	•	•	•		•	•	•
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	\$ 696,772		ı	•	•	ı			•	•
OTHER		PDIST	, 69		•			•		ı	1	•
Total Plant in Service	TPIS		\$ 2,936,546,601	••	1,084,094,187 \$	1,084,084,187 \$ 539,351,801 \$ 359,115,183 \$	359,115,183 \$	·	•	130,878,867 \$	69,624,193 \$	32,229,234
Construction Work In Progress (CWIP)												r
CWP Production	CWP1	F017	\$ 254,200,227		139,000,497	69, 154,663	46,045,067			5 387 181	2 855 203	1 321.681
CWP Transmission CWP Distriction Plant	CWP3	PDIST	8,344,003 25,369,771				, ,			-		1
CWIP Common Plant	CWIP4	PT&D	6,725,624		2,483,509	1,235,580	822,683	•		299,825	158,499	73,833
Total Construction Work in Progress	TCWIP		\$ 295,839,688	49	141,484,007 \$	70,390,244 \$	46,867,750 \$	•	\$	5,667,007 \$	3,014,702 \$	1,395,514
Total Utility Plant			\$ 3,232,386,289	**	1,225,578,183 \$	609,742,045 \$ 405,982,932	405,982,932 \$	•	••	136,545,874 \$	72,638,895 \$	33,624,747

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OFPICE OF THE A'1. \_\_\_IEY GENERAL Cost of Service Study Functional Assignment and Classification

12 Months Ended September 30, 2003

		Functional	Distr	Distribution Poles	Distribution Substation		Distribution Primary Lines	ł	Distribution 8	ec. Lines	Distribution L	Distribution Line Trans.
Description	Name	Vector		Specific	General	Specific	Demand	Customer	Demand	Demand Customer	Demand	Customer
Plant in Service (Continued)												
General Plant												
Total General Piant	ЪGР	PT&D		•	541,529	,	200'880	1,140,351	231,528	327,470	437,622	168,755
TOTAL COMMON PLANT	PCOM	PT&D			4,457,260	•	5,769,681	9,300,092	1,905,676	2,695,364	3,602,017	1,389,000
106.00 COMPLETED CONSTR NOT CLASSIFIED 105.00 PLANT HELD FOR FUTURE USE	P106	PT&D PD(ST		• •	- 88,331		- 114,339	186,006	37,765	53,415	71,382	27,526
OTHER		PDIST				,	•			•		r
Total Plant in Service	SIdT		47	•>	81,434,174 <b>\$</b>		118,356,557	\$ 182,541,834	\$ 39,092,152 \$	55,291,453 \$	73,890,104	28,493,302
Construction Work in Progress (CWIP)												
CWIP Production	CWP1	F017					•	1	•			
CWP Instantasoon CWIP Distribution Plant CWIP Common Plant	CWP3 CWP4 CWP4	PDIST PT&D			3,216,158 209,261		4,163,141 270,877	6,772,580 440,661	1,375,050 89,468	1,944,853 126,543	2,599,053 169,108	1,002,240 65,211
Total Construction Work in Progress	TCWIP		•	<b>4</b> 3	3,425,419 \$	•	\$ 4,434,018	\$ 7,213,241	\$ 1,464,518 \$	2,071,396	2,768,161 \$	1,067,451
Total Utility Plant			*	•	94,859,592 \$	·	\$ 122,790,574	\$ 122,790,574 \$ 199,755,175 \$	\$ 40,556,670 \$	57,362,849 \$	76,658,265 \$	29,560,753

Exhibit DHBK - 8 Page 5 of 45

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### 12 Months Ended September 30, 2003

				•				
			Distribution	Distribution	Distribution St. 8.	Customer Accounts	Customer	
Description	Name	Functionat Vector	Services Customer	Meters	Meters Cust. Lighting	Expense	Service & info.	Sales Expense
Plant in Service (Continued)								
General Plant								
Total General Piant	PGP	PT&D	153,844	211,708	357,815			
TOTAL COMMON PLANT	PCOM	PT&D	1,266,275	1,742,541	2,945,958	•		
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	•	•	•	•		•
105.00 PLANT HELD FOR FUTURE USE	- P105	PDIST	25,094	34,532	58,381	•	•	•

### . . . . . . , • --, . . . . . --• . , . . . . • \$ 25,975,775 \$ 36,745,671 \$ 60,432,014 \$ ø •> -2,125,670 138,308 2,263,978 37,084,819 \$ 62,695,992 • 1,339,148 \$ -1,257,339 B1,909 • \$ 26,948,911 \$ 973,136 \$ -913,687 59,449 • \*\* PDIST F017 F011 PDIST PT&D CWP1 CWP2 CWP3 CWP4 TCWP Sid:L Construction Work in Progress (CMIP) **Total Construction Work in Progress** CWIP Production CWIP Transmission CWIP Distribution Plant CWIP Common Plant Total Plant in Service 2 **Total Utility Plant** OTHER 106.00 105.00

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OFFICE OF THE A1 ..... NEV GENERAL Cost of Service Study Functional Antiggement and Chanification

12 Months Ended September 30, 2003

									1			
		Functional	Totał		õ	Production Dermend		Production Energy		Trar	Tranamission Demand	
Description	Name	Vector	System		Off-Peak	Winter Peak	SummerPeak			Off Peak	Winter Peak	Summer Peak
Rate Base												
<b>Utility Plant</b> Plant in Service Construction Work in Promess (CWIP)			\$ 2,936,546,601 295,839,638	•	1,084,094,187 \$ 141.484.006.60	539,351,801 \$ 70,390,243,55	359,115,183 46,867,749,61	•••	**	130,878,867 \$ 5.667,006,70	69,624,193 \$ 3.014,701,89	32,229,234 1,395,513,93
Total Utility Plant	J.		<b>\$</b> 3,232,386,289	**	1,225,578,193 \$	609,742,045	405,982,932	•	67	136,545,874 \$	72,638,895	33,624,747
Less: Acummulated Provision for Depreciation												
Production	ADEPREPA		\$ 853,828,870		466, 888, 434	232,282,436	154,660,000	•		•	•	•
Transmission	ADEPRIP		117,301,162		•	•	•	•		65,965,247	35,091,816	16,244,099
Distribution	ADEPRD11		290,366,800		•	•	•	•		•	•	•
General & Common Plant	ADEPRD12		60,580,624		22,370,048	11,129,407	7,410,264	•		2,700,657	1,436,680	665,043
Intengible Plent	ADEPRGP	PT&D	17,375,205		6,415,982	3, 192,039	2,125,347	•		774,579	412,056	190,742

Total Utility Plant	ЪР		\$ 3,23	232,386,289	**	1,225,578,193 \$	609,742,045 \$	406,982,932	•	**	136,545,874 \$	72,638,895 \$	33,624,747
Lets: Acummulated Provision for Depreciation Production Transmission Distribution Constrat & Common Plant Intangible Plant	ADEPREPA ADEPRIP ADEPRD11 ADEPRD12 ADEPRGP	F017 PTRAN PDIST PT&D PT&D	\$° 18 81 18	853,828,870 117,301,162 290,369,800 60,580,624 17,375,205		466,888,434 - - 22,370,048 6,415,982	232,282,436 - 11,129,407 3,192,039	154,660,000 - 7,410,264 2,125,347			65,965,247 2,700,657 774,579	35,091,816 1,436,880 412,056	16,244,099 665,043 190,742
Total Accumulated Depreciation	TADEPR		\$ 1,33	339,452,661	*	495,672,484 \$	246,603,863 \$	164,195,611 \$	•	\$	69,440,483 \$	36,940,552 \$	17,099,885
Net Udity: Plant	NTPLANT		\$ 1,89	892,933,626	*	729,905,730 \$	363,138,162 \$	241,787,321 \$		47	67,105,392 \$	35,698,343 \$	16,524,863
<u>Working Capite</u> Cash Working Capitel - Operation and Maintenance Expenses Materials and Supplies Prepayments	CWC M&S PREPAY	OMLPP Energy TPIS	49 49	52,800,999 55,832,046 2,882,693		4,907,430 1,064,213	2,441,514 529,481	1,625,627 352,529	32,618,091 55,832,048		1,823,208 128,479	969,900 58,347	448,969 - 31,638
Total Working Capital	TWC		\$ 11	111,515,738	••	5,971,643	2,870,975 \$	1,978,156 \$	88,448,137	••	1,951,686 \$	1,038,247 \$	480,607
Deferred Debits Service Persion Cost Other Deferred Debits	PENSCOST DDEBPP	TLB OMSUB2	**			۰.							
Total Deferred Deblis Less: Customer Advances Accounting Advances	CSTDEP	F027	<b>10 10</b>	507,146	\$	••	••	••		••	•	••	
Accumulation Plant	DIT	TPIS	\$ 32	328,563,448		121,296,806	60,346,833	40,180,572	•		14,643,736	7,790,091	3,606,055
Total Accumulated Deferred Income Tax			\$ 32	328,563,448	••	121,296,806 \$	60,346,833 \$	40,180,572 \$	•	**	14,643,736 \$	7,780,091 \$	3,606,055
Investment Tax Credita Total Production Plant Total Transmission Plant Total Distribution Plant Total General Plant		F017 PTRAN PDIST PT&D	* * * *	3,943 - -		2, 156	1,073 - -	714			••••	••••	
Total Investment Tax Credit			••	3,943	**	2,156 \$	1,073 \$	714 \$	•	69	••	<del>69</del> ,	
Net Rate Base	82		\$ 1,67	675,374,629	••	614,578,411 \$	305,761,231 \$	203,584,191 \$	88,448,137	49	54,413,342 \$	28,946,499 \$	13,399,415

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12 Months Ended September 30, 2003

		Functional		Distribution Polee		Distribution		Matelliu dinu Brimanu I Inaa	ines.		Distribution Sec. 1 Inse	inee.	Distribution ( ) ne Trans.	e Trans.
Description	Neme	Vector	]	Specific		General	Specific	Demand	Custome		Demand	Customer	Demand	Customer
Rate Base														
<u>Utility. Plent</u> Plant in Service Construction Work in Progress (CWIP)			43	• •	8 0.4	91,434,174 \$ 3,425,418.70	• •	118,356,557 4,434,017.90	\$ 192,541,934 7,213,241,13	4 \$ 39,092,152 3 1,464,517,97	19	55,291,453 \$ 2,071,395.97	73,890,104 \$ 2,768,161.34	28,493,302 1,067,450.88
Total Utity Plant	đUT		45		ය න	94,859,592 \$	•	\$ 122,790,574	\$ 199,755,175	5 \$ 40,556,670	670 \$	57,362,849 \$	76,658,265 \$	29,560,753
Less: Actemmulated Provision for Depreciation Production Tremamission Distribution General & Common Plant Intangible Plant	ADEPREPA ADEPRIP ADEPRO11 ADEPRD12 ADEPRD12 ADEPRD12	F017 PTRAN PDIST PT&D PT&D			<i>.</i>	- 36,810,167 1,884,902 540,611		- 47,648,756 2,439,903 698,791	77,514,790 3,969,223 1,138,418	4. 21		- 22,259,595 1,139,825 325,915	29,747,161 1,523,233 436,880	- 11,471,020 587,385 168,489
Total Accumulated Depreciation	TADEPR		••	•	8 8	39,235,680 \$	•	50,788,450	\$ 82,622,430	) \$ 16,774,988	<b>.</b> 986 <b>\$</b>	23,726,334 \$	31,707,275 \$	12,226,873
Net Utitity Plant	NTPLANT		\$		ନ କ	55,823,913 \$	•	\$ 72,002,125	\$ 117,132,744	4 \$ 23,781,682	,682 \$	33,636,515 \$	44,950,991 \$	17,333,879
<u>Working Centra</u> Cash Working Capital - Operation and Maintenance Expenses Materials and Supplies Prepayments	CWC M&S PREPAY	OMLPP Energy TPIS				657,855 69,757		965,350 116,186	1,451,240 189,011	e	392,157 38,375	543,652 54,277	165,556 72,535	63,841 27,971
Total Working Capital	TWC		\$	•	••	747,612 \$		\$ 1,061,536	\$ 1,640,251	••	430,533 \$	597,928 \$	238,091 \$	91,812
Deferred Debits Service Pension Cost Other Deferred Debits	PENSCOST DDEBPP	TLB OMSUB2		• •			· •							
Total Deferred Debita Less: Customer Advances Accumulated Deferred Income Taxes Total Production Plant	CSTDEP DIT	F027 TPIS	*	•••	*	- <b>*</b> 10,230,359		148,104 13,242,843	\$ 240,936 21,543,074	<b>*</b> 4.3	- \$ 48,918 73,931	69,188 6,186,434	- \$ - 8,267,394	- - 3,188,050
Totel Accumulated Deferred Income Tax			*		*	10,230,359 \$	,	\$ 13,242,643	\$ 21,543,074	i \$ 4,373,931	931 \$	6,186,434 \$	8,267,394 \$	3,188,050
trvestment Tax Credits Total Production Plant Total Transmission Plant Total Distribution Plant Total General Plant		F017 PTRAN PDIST PT&D												,
Total Investment Tax Credit			•>		•>	•• •	•	,	, 	••	•7	•	\$ <b>9</b>	
Not Rate Base	er B		•>		₹ •	46,141,165 \$	•	59,692,914	\$ 96,938,936	3 19,789,366	-	27,978,822 \$	36,921,688 \$	14,237,641

12 Months Ended September 30, 2003

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Customer

		Functional		Distribution Services	Distribution		Distribution Distribution St. 5 Meters Cust. Lichting		Accounts Expense	Ser 1	Customer Service & Info.	Sales Expense	
Description	Narrie	Vector	]	Customer		] ]							
Rate Base		•											
<b>Utitity. Plant</b> Plant in Service Construction Work in Prograss (CWIP)			••	25,975,775 \$ 973,136.20	35,745,671 1,339,147.89	*	60,432,014 2,263,977.94	**		**		•••	
Total Utility Plant	TUP		*	26,948,911 \$	37,084,819	•	62,695,992	\$	•	**	•	•	
Less: Acummulated Provision for Depreciation Production Transmission Distruction General & Common Plant Interrigible Plant	ADEPREPA ADEPRIP ADEPRD11 ADEPRD12 ADEPRGP	F017 PTRAN PDIST PT&D PT&D		- 10,457,497 535,487 153,584	14,390,726 736,892 211,349		- 24,329,115 1,245,797 357,309						
Total Accumutated Depreciation	TADEPR		*7	11,146,567 \$	15,338,966	*	25,932,221	••		**	•	,	
Net Utility Plant	NTPLANT		•	15,802,343 \$	21,745,853	**	36,763,772	475	•	*	•		
<u>Working Caoltal</u> Cash Working Capitel - Operation and Maintenance Expenses Materials and Supplies Prepayments	CWC M&S PREPAY	OMLPP Energy TPIS		37,973 26,489	978,623 35,090		185,584 59,324		1,894,161 -		631,288 - -		
Total Working Capital	DWC		6	63,473 \$	1,014,713	*	244,887	•	1,894,161	49	631,288	•	
<u>Deferred Debits</u> Service Pension Cost Cither Deferred Debits	PENSCOST DDEBPP	TLB OMSUB2		• •	• •		• •						
Total Deferred Debits Less: Customer Advances Accumutated Deferred Income Taxes Trivial Provincing Plant	CSTDEP DIT	F027 TPIS	6	- <b>*</b> 2.906.370	3,999,501	**	6,761,599	•	• • •	**		••	
Total Accumulated Deferred Income Tax			**	2,906,370 \$	3,899,501	**	6,761,599	**	•	*	•	، ب	
Investment Tax Credits Total Production Plant Total Transmission Plant Total Distribution Plant Total General Plant		F017 PTRAN PDIST PT&D			<i>,</i> , , , ,								
Total Investment Tax Credit			**		•	*>	r	49		••	•	•	
Net Rate Base	ß		**	12,959,447 \$	18,761,065	<b>6</b> 9	30,247,060	••	1,694,161	*	631,288	•	

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12 Months Ended September 30, 2003

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4	Transmission Demand	Off Peak Winter Peak Summer Peak	
Production	Energy		
		SummerPeak	
	roduction Demand	Winter Peak	
		Off-Peak	
	Total	System -	
	Functional	Vector	
		Name	
		Description	

## **Operation and Maintenance Expenses**

224,247 227,233 721,178 193,934,264 57,332 194,176 15,584 19,284 9,284 8,792	.396 \$ 212,533,018 \$	11.811 1,195,683 280,056 20,386,288 - 7,084,446 - 1,149,968	291,667 \$ 29,795,360 \$	,263 \$ 242,328,377 \$	10, 233	117,194 \$ 95,894 \$	, 979 - 482,873 - 6,840	•••••	•	47,320 \$ 4,863,742 \$
336,785 224,247 2,685,022 1,721,178 86,106 57,332 4,734,807 3,152,534 13,843 9,284 10,201 8,792	7,766,873 \$ 5,171,396	17,736 11, 420,614 280, -	438,352 \$ 291,	8,205,225 \$ 5,463,263	15.353 10. 50.255 33. 3.837 2. 108,586 70.	176,013 \$ 117,	1,471	<u>ب</u>	÷	71,069 \$ 47
676,956 5,185,880 173,072 9,518,936 28,025 20,504	\$ 15,611,372 \$	35.654 845,431	\$ 881,085 \$	\$ 16,492,457 \$	30,860 101,012 7,712 214,202	\$ 353,786 \$	999 7) 7)	<del>43</del> (	•	\$ 142,849 \$
<ul> <li>1,465,230</li> <li>193,934,284</li> <li>27,709,424</li> <li>27,709,424</li> <li>400,686</li> <li>17,404,306</li> <li>37,496</li> <li>37,496</li> </ul>	\$ 241,082,658	<ul> <li>\$ 1,260,885</li> <li>\$ 1,546,101</li> <li>\$ 20,385,266</li> <li>\$ 7,084,446</li> <li>\$ 1,149,966</li> </ul>	\$ 31,406,664	\$ 272,489,322	5 56,436 5 56,436 5 280,622 5 14,103 5 391,728	\$ 742,887	\$ \$ \$ \$ \$482,673 \$ \$840 \$ \$		<ul> <li>5 1,238,005</li> <li>5 87,709</li> <li>5 4,863,742</li> <li>91,605</li> <li>5 16,072</li> <li>5 5 16,072</li> <li>5 30,252</li> </ul>	\$ 5,124,979
		LBSUB2 PROFIX Energy Energy Energy			LBSUB3 PROFIX PROFIX PROFIX PROFIX		LBSUB4 PROFIX PROFIX Energy Energy		LBSUB5 Energy PROFIX PROFIX	
LBSUB1 Energy PROFIX PROFIX PROFIX		88556			878 88		<u> </u>			
OM500 LBSUB1 OM501 Energy OM502 Energy OM505 PROFIX OM505 PROFIX OM509 PROFIX		am Power Generation Maintenance Expenses 510 MAINTENNICE SUPERVISION & ENGINEERING OM510 LB 511 MAINTENNICE OF STRUCTURES OM511 PR 611 MAINTENNICE OF BOILER PLANT OM512 En 513 MAINTENNICE OF ELECTRIC PLANT OM513 En 514 MAINTENNICE OF ELECTRIC PLANT OM514 En	Total Steam Power Generation Maintenance Expense		OMI535 OMI535 OMI536 OMI537 PH OMI539 PH		Fruite Power Generation Maintenance Expenses 541 MAINTENANCE SUPERVISION & ENGINEERING CM541 LL 642 MAINTENANCE OF STRUCTNES CM542 P 643 MAINTENANCE OF STRUCTNES 644 MAINTENANCE OF ELECTRIC PLANT CM644 E 644 MAINTENANCE OF ELECTRIC PLANT CM645 E 645 MAINTENANCE OF MISC HYDRAULIC PLANT CM645 E		OMIS46 OMIS47 OMIS48 OMIS48 P OMIS48	

OFFICE OF THE A1 ......REY GENERAL Cost of Service Study Functional Asalgnment and Clausification

12 Months Ended September 30, 2003

			Distribution	Distribution							
		Functional	Poles	Substation	Distribut	Distribution Primery Lines		Distribution Sec. Lines	Lines	Distribution Line Trans.	Trans.
Description	Name	Vector	Specific	General	Specific	Demand	ustomer	Demand	Customer	Demand	Customer
Charatton and Maintananca Fynansas											

## **Operation and Maintenance Expenses**

### 12 Months Ended September 30, 2003

		Functional		Distribution Bervices	Distribution	Distribution Distribution St. 2 Meters Cust. Untiting	Customer Accounts Expense	Customer Service & Info.	Sales Excense
Description	Name	Vector	╽	Cuatomer		11			
<u>Operation and Maintenance Expenses</u>									
Steam Power Generation Operation Expenses con Jonetaartion Operation & Expenses	weiter.								
500 FUEL	OM501	Energy		• •	• •		•••		
502 STEAM EXPENSES 505 FI FOTRIC FXPENSES	OM502			• •	• •				
508 MISC. STEAM POWER EXPENSES	OM506	PROFIX		•	•		•		•
507 RENTS 509 ALLOWANCES	OM507 OM509	PROFIX				1 1			• •
Total Steam Power Operation Expenses			*7		•	•	**	•	, •
Steam Power Generation Maintenrance Expenses 610 MAINTENANCE SUPERVISION & ENGINEERING 611 MAINTENANCE OF STRUCTURES 512 MAINTENANCE OF BOILER PLANT 513 MAINTENANCE OF ELECTRIC PLANT 514 MAINTENANCE OF MISC STEAM PLANT	OM510 OM511 OM512 OM513 OM513	LBSUB2 PROFIX Energy Energy Energy				• • • • • •			<i>.</i>
Total Steam Power Generation Maintenance Expense			•	,	•	•	, •	' \$	
Total Steam Power Generation Expense			\$	•	•	، نە	•	•	•
Hydraulic Power Generation Operation Expenses 535 OPERATION SUPERVISION & ENGINEERING 538 WATER FOR POWER 539 HYDRULUC EXPENSES 539 ELECTRIC EXPENSES 539 MISC. HYDRAULIC POWER EXPENSES 540 RENTS	OM535 OM535 OM538 OM538 OM538	LBSUB3 PROFIX PROFIX PROFIX PROFIX		• • • • • • •					
Total Hydrauilc Power Operation Expenses			69		,	، دو	•	•	
Hydrautic Power Generation Mainthenance Expenses 541 MAINTENANCE SUPERVISION & ENGINEERING 542 MAINTENANCE OF STRUCTINES 543 MAINT. OF RESERVES, DAMS, AND VIATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT 545 MAINTENANCE OF MISC HYDRAULIC PLANT	0MI541 0MI541 0MI543 0MI543 0MI545	LBSUB4 PROFIX PROFIX Energy Energy							
Total Hydraulic Power Generation Maint. Expense			•	ı		•	•	•	•
Total Hydraulic Power Generation Expense			<del>47</del>	•	•	۰ •	•	•	•
Other Power Generation Operation Expense 546 OPERATION SUPERVISION & ENGINEERING 547 FUEL 548 GENERATION EXPENSE 549 MISC OTHER POWER GENERATION 550 RENTS	OM546 OM548 OM548 OM548 OM549 OM550	LBSUB5 Energy PROFIX PROFIX PROFIX							
Total Other Power Generation Expenses			67	·	•	•	•	، ب	•

OFFICE OF THE A. 24 GENERAL Cost of Service Study Functional Assignment and Classification

12 Months Ended September 30, 2003

		Functional		Total		Produ	Production Demand		Production Energy		Transnin	Transmission Demand	
Description	Name	Vector		System		Off-Peak	Winter Peak	SummerPeak		Off Peak		Winter Peak	Summer Peak
Operation and Maintenance Expenses (Continued)													
Other Power Generation Maintenance Expense													
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	47 (	12,594		8,887 27,420	3,426	2,281	•	• :			
552 MAINTENANCE OF STRUCTURES	OMD52		•	49,049 279 667		121 12	10,480	0,804 68,571					•
554 MAINTENANCE OF GENERALING & ELECTEDATION 554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	**	126,366		660'69	34,378	22,880	ı	•		•	•
Total Other Power Generation Maintenance Expense			ø	587,117	••	310,108 \$	154,283 \$	102,726 \$	•	, 53	<del>6</del>	,	•
Total Other Power Generation Expense			*	5,692,096	*	452,957	225,352 \$	150,046 \$	4,863,742	•	<del>43</del>	,	
Total Station Expense			••	279,419,424	•	17,302,155 \$	8,608,061 \$	5,731,482 \$	247,777,726	•	**	1	•
Other Power Supply Expenses 555 PURCHASED POWER	OM555	OMPP	43	83,608,926		6,737,457	3,058,012	1,201,409	72,612,048	•			'
555 PURCHASED POWER OPTIONS	OM0555	OMPP	69	•		•	•	•	•	•		•	•
555 BROKERAGE FEES	OMB555	0MPP	•	•		•							
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	<b>,</b> 49	1.127.838		616,718	306,825	204,293	1	1		•	
557 OTHER EXPENSES	OM557	PROFIX		12,239 /** e47 556/		6,892	3,329	2,217	() R47 558)				• •
300 UUPLEVAIE UNARGES	DOCIMIC	CLIMA				•	•	I					
Fotal Other Power Supply Expenses	ddL		••	82,101,446	•>	7,360,868 \$	3,368,167 \$	1,407,919 \$	69,964,492	•	•7	'	•
Total Electric Power Generation Expenses			*	361,520,870	<del>v)</del>	24,663,023 \$	11,976,228 \$	7,139,401 \$	317,742,218	•	••	,	•
Transmission Expenses												90 91 6 <b>6</b> 6	007 00
	OM560	LBTRAN	<b>67</b>	277,963			•		•	156,315	315	03,155	2014.00
	OM561	LBTRAN		375,252		•	•	•	• •	070 LTZ	070	328 749	51,900 152 179
		TELINAN		1,000,500		•	•	• •		26,002	200	14 312	6.625
363 UVERMEAU LINE EXPENSES 665 TRANSMISSION OF ELECTRICITY BY OTHERS	OMERS	L BIRAN		15 928 566					•	8,967,557	221	4,765,190	2,205,820
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN		3,957,688		•		•	•	2,225,637	637	1,183,982	548,069
	OM567	PTRAN		39,325		ı	•		•	22,115	115	11,764	5,446
	OM568	LBTRAN				,	r	•		. 4	- - 466	3.440	1 692 1
	CMD69	LBINAN		184,11			•		•	453 503	3	241 300	111.698
570 MAINT OF STATION EQUIPMENT 574 MAINT OF OVERHEAD I INFS	OM570	LETRAN		466.648			•••			262,423	423	139,602	64,622
	OM572	I RTRAN				•		•	•	. •		,	•
573 MISC PLANT	OM573	PTRAN		20,297			·	•		11,414	414	6,072	2,611

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6,889,826 \$ 3,189,320

12,951,427 \$

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\$ 23,030,574 \$

Totel Transmission Expenses

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12 Months Ended September 30, 2003

		10000	Distribution	Distribution	Districto	Niewijustan Brimson I Inse		Distribution Sec. Lines	t. Lines	Distribution Line Trans.	ne Trans.
Description	Name	Vector	Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)											
Other Power Generation Maintenance Expense											
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	•							•	
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX				1	,		•	٢	
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX		·		,		•	ł	ŀ	,
Total Other Power Generation Maintenance Expense			•	•	<b>49</b>	<b>49</b>	•	•	•	•	•
Total Other Power Generation Expense	-		•	• •	<b>46</b> -	••	••	•	•	•	
Total Station Expense			، ج	₩7 , ₩7	<b>4/</b> 3	••	<del>63</del>	•	••	•	•
Other Power Supply Expenses			•		,					,	
555 PURCHASED POWER	OM555 OM0555	OMPP						1	•	1	ı
655 BROKERAGE FEES	OMB555	OMPP	•	•	•	•	,	·	•	1 1	, ,
555 MISO TRANSMISSION EXPENSES	OMM555 OMM555	OMPP PROFIX	• •	• 1	• '		• •	• •			
557 OTHER EXPENSES	OM557	PROFIX	1								
558 DUPLICATE CHARGES	BCCIMO	creigy	ı	•					·	•	
Total Other Power Supply Expenses	щP		•	њ њ	•	••	<b>67</b>	•	, ,	,	•
Total Electric Power Generation Expenses			' 57	••• • •	•• 1	<b>69</b>	••	••	• <b>•</b> •	•	•
Tranamission Expenses										1	
560 OPERATION SUPERVISION AND ENG	OM560	LETRAN	•	•	1				• •	• 1	•
581 LOAD DISPATCHING	OM561	LUIKAN					•	•			
DOL DIATION EAFENDED ERA PARENERADI NE EXPENSES	OM563	LETRAN	•			•	•	•	•	•	•
	OM565	LETRAN	•	•	1		•	ı	•	•	•
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	•	•	,		• •	.,			• •
567 RENTS	CMD6/	PIRAN	•	•	•					•	
588 MAINTENACE SUPERVISION AND ENG 540 STRUCTURES	OM568 OM569	LETRAN				• •	•	•			
	OM570	LBTRAN	•			•	,	•	•	•	•
571 MAINT OF OVERHEAD LINES	OM571	LETRAN		•		·	•				
572 UNDERGROUND LINES 573 MISC PLANT	OM572 OM573	PTRAN			, ,	• 1	•	1	•	•	
Total Transmission Expenses			•	• <b>?</b> •	•	•	•	<b>15</b>	,	•	•
		•									

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OFPICE OF THE A1. 2Y GENERAL Coat of Service Study Functional Assignment and Classification

### 12 Months Ended September 30, 2003

						Customer		
			Distribution	Distribution	Distribution Distribution St. 8	Accounts	Customer	
		Functional	Services	Meters	Meters Cust Lighting	Expense	Service & info.	Sales Expense
	Name	Vector	Customer					
Creation and Maintenance Evocanees (Continued)								

# **Operation and Ma**

OM551 OM552 OM553 OM553 OM554
OMISSS OMIPP OMIOSSS OMIPP OMIDSSS OMIPP OMIDSSS OMIPP OMISSS PROFX OMISS PROFX OMISS8 PROFX
ΓPP
OM561 LB
570 LBTRAN

Total Transmission Expenses

12 Moaths Ended September 30, 2003

Transmission Demand Off Peak Winter Peak Summer Peak Production Energy SummerPeak Production Demand Off-Peak Winter Peak Total System Functional Vector Name Description

Operation and Meintenance Expenses (Continued)

UIBUTUUUUT COPRILIUM EXPERIME Son Ancioationi stincevišioni and Exici	OMADO		•	1 570 584					ı	•		•	r	
	OMERI	P3R5	•	267 358		•		•		,		,	•	•
	CHARD	Dag		1 171 261								,		•
				0 100 770									ı	•
563 OVERHEAD LINE EXPENSES	CIMORA	2002		0.11004.0		•		•	ı					
584 UNDERGROUND LINE EXPENSES	OM584	P367		775,098		•			•	•		•	•	
585 STREET LIGHTING EXPENSE	OM585	P373		746,195		•			•	•		•		•
586 METER EXPENSES	OM586	P370		3,393,686		•		•	·	•		•	•	•
586 METER EXPENSES - LOAD MANAGEMENT	OM566x	F012		•		•		•		•				
547 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371				•				•			1	,
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST		3,725,783		•				r		•	•	,
589 MISC DISTR EXP - MAPPIN	OM588x	PDIST		•		ı		•	I	•				•
589 RENTS	OM589	PDIST		10,040		•		•	ŀ	•			•	•
Total Distribution Operation Expense	OMDO		٠	15,135,878	•	•	•>	••	•	•	••	••	<b>49</b> 1	•
Olstribution Meintenance Expense														
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	47	30,387		ı				•				
591 STRUCTURES	OM691	P362	47	252,243		•		•	•	r		•		•
582 MAINTENANCE OF STATION EQUIPME	OM592	P362		640,063		•		•		•		•	ı	•
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365		7,249,034		•		•	•	٠				•
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367		1,091,645		1		•	•	3				•
585 MAINTENANCE OF LINE TRANSFORME	OM595	P368		281,856		,			•	•		•		
596 MAINTENANCE OF STLIGHTS & SIG SYSTEMS	OM596	P373		11,207		•			•	•		1	•	•
597 MAINTENANCE OF METERS	OM597	P370		(98,756)		•		•	•	•		r	•	•
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	POIST		276,859		٠		•	ı	•		•		•
Total Distribution Maintenance Expense	MOMO		<b>49</b>	9,734,536	••	٠	69	••	•	•	•••	••	, ,	
Total Distribution Operation and Maintenance Expenses				24,870,414		,				•		•	•	
Transmission and Distribution Expenses				47,900,988		ł			•	•	7	12,951,427	6,889,826	3,189,320
Drvd whith Transmission and Distribution Evolution	OMSHB			409.421.858	•	24.663.023	49	11.976.228 \$	7,139,401 \$	317,742,218	*	12,951,427 \$	6,899,826 \$	3,189,320
Lightering () high (galationer) and Distriction Expenses			,		•		,							

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12 Months Ended September 30, 2003

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		Sun-Bonel	Distribution	Distribution	- Category	aani i maaning na kudinda ti		Matchedics Sac Lines		Distribution Line Trans.	
Description	Name	Vector	Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)											
Distribution Oceration Expense											
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO		222.414	•	222,056	338,941	67,059	121,074	33,619	12,964
581 LOAD DISPATCHING	OM581	P362	•	267,358		•	•		•	•	•
582 STATION EXPENSES	OM582	P362	•	1,171,361		•	•	•	•	•	•
583 OVERHEAD LINE EXPENSES	OM583	P365			,	982,932	1,341,883	462,820	659,138	,	•
584 UNDERGROUND LINE EXPENSES	OM584	P367	•	·	•	238,268	491,496	14,801	30,532		•
585 STREET LICHTING EXPENSE	OM585	P373	•	•	•	ŀ	•	•	•	•	ı
588 METER EXPENSES	OM586	P370	•	•		•	•		•	1	•
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	•			•	•		•	1	•
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	•			•		-			
568 MISCELLANEOUS DISTRIBUTION EXP	OM588	POIST	•	472,322		611,395	894,615	201,939	285,619	GR9'LRC	14/,185
588 MISC DISTREXP MAPPIN	OM588x	PDIST	•		•	1 0 10			• •	000 1	207
589 RENTS	OM589	PDIST	•	1,273	3	1,545	2,680	44C	n//	670'1	JAC
Total Distribution Operation Expense	OMDO		, \$	\$ 2,134,728 \$	• <b>•</b>	2,056,299 \$	3, 169,616 \$	787,163 \$	1,097,134 \$	416,342 \$	160,549
Distribution Maintenance Expense											
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	•	1 945 757 743	•	1,469	10,932	3,243		110,1	- 19C
501 MAINTENANCE OF STATION FOLIPME	OM592	P362		640.063							1
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	•	•		2,055,313	2,805,882	1,009,578	1,378,261	•	
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	•	•	•	335,576	692,222	20,846	43,001		
595 MAINTENANCE OF LINE TRANSFORME	OM585	P366	r	•	•	•	,	•	•	203,415	78,441
596 MANIENANCE OF ST LKHIS & SKG SYSTEMS 602 MANIFENANCE OF METERS	DWDSR	P3/3	•	•	•					, (	
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST		35,098		45,432	73,909	15,006	21,224	28,363	10,937
Total Distribution Maintenance Expense	OMDM		, 47	\$ 929,348 \$	•••	2,443,810 \$	3,582,945 \$	1,048,673 \$	1,448,957 \$	233,290 \$	69,961
Total Distribution Operation and Maintenance Expenses			1	3,064,076		4,500,109	6,752,581	1,835,836	2,544,091	649,632	250,509
								000 000 1		000 010	000 000
Transmission and Distribution Expenses			•	3,064,075	1	4,500,109	6,752,561	1,835,836	2,544,091	648,632	590'908
Production, Transmission and Distribution Expanses	OMSUB		•	\$ 3,064,076 \$	• <b>?</b>	4,500,109 \$	6,752,561 \$	1,835,836 \$	2,544,091 \$	849,632 \$	250,509

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# OFFICE OF THE A1 ..... AFY GENERAL Cost of Service Study Functional Assisymment and Classification

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### 12 Months Ended September 30, 2003

			Distribution	Distribution	ā	Customer Accounts	Customer	
		Functional	Services	Meters	Cust Lighting	Expense	Service & Info.	Sales Expense
Description	Name	Vector	Customer					
Operation and Maintenance Expenses (Continued)	ų							
Distribution Operation Expense								
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	11,818	500,991	28,648	•		•
581 LOAD DISPATCHING	OM581	P362	•	,	•	•		•
582 STATION EXPENSES	OM582	P362	1	•		•	•	,
583 OVERHEAD LINE EXPENSES	OM583	P365	•	•		,		

581 LOAD DISPATCHING	LINGWID	1362		•	,	•		•		•		,
582 STATION EXPENSES	OM582	P362		,	•	•		•				,
583 OVERHEAD LINE EXPENSES	OM583	P365		•	•	•		,		,		
584 LINDEROROLIND LINE EXPENSES	OM584	P367				•		1				
585 STREET LIGHTING EXPENSE	OMISBS	P373		,	•	748,195		•				
566 METER EXPENSES	OM586	P370		,	3, 383, 666			•				,
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012		·	•	•		•		•		•
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371			•	•						•
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST		134,183	184,652	312,174						,
SAB MISC DISTR EXP - MAPPIN	OM588x	PDIST			•	•		•		•		•
609 RENTS	OM589	PDIST		362	498	841		•		ı		
Total Distribution Operation Expense	OMDO			146,363 \$	4,079,827 \$	1,087,858	69	١	•		•>	
Distribution Maintenance Expense												
ADD MAINTENANCE SUBERVISION AND FN	OM590	LBDM		19	67	126		•				,
	OM501	0.967		,	•			•		,		
201 01/0/U/U/LONE OF 01/1/0/1 ECULIDATE	ONED!	0.067		,		•		,		,		
	7enuo	1001			•					ı		,
593 MAINTENANCE OF OVERHEAD LINES	CROWD	000			•	•		,				,
594 MAINTENANCE OF UNDERGROUND LIN	0W594	P367			•	•		•		•		•
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368				•		•				
596 MAINTENANCE OF STLIGHTS & SIG SYSTEMS	OM596	P373			•	11,207		•				•
597 MAINTENANCE OF METERS	OM597	P370		,	(98,756)	•		•				•
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST		9,971	13,721	23, 197		•				•
Total Distribution Maintenance Expanse	MCIMO		\$	\$ 066'8	(84,968) \$	34,529	47)	•	**	•	**	,
Total Distribution Operation and Maintenance Expenses				156,354	3,994,859	1,122,388		•		,		•
Transmission and Distribution Expenses				156,354	3,994,859	1,122,369		۱		•		•
Production, Transmission and Distribution Expenses	OMSUB		s)	156,354 \$	3,994,859 \$	1,122,388	\$	•	ŝ		50	

OFFICE OF THE A ... EY GENERAL Cost of Servec Study Functional Assignment and Classification

12 Months Fuded

12 Months Ended September 30, 2003

	Transmission Demand	Of Peak Winter Peak Summer Peak
Production	Energy	
		SummerPeak
	duction Demand	Winter Peak
	Proc	Off-Peak
	Total	Syatem
	Functional	Vector
		Name
		escription

# <u>Operation and Maintenance, Expenses (Continued)</u>

Customer Accounts Expense

901 SUPERVISION/CUSTOMER ACCTS	OMB01	F025	••	225,479		•		•	•			•	•	•
902 METER READING EXPENSES	OM902	F025		2,175,997		,		1	•	•			•	
903 RECORDS AND COLLECTION	OM903	F025		3,948,060		•		•	•	•		•	•	
SOM UNCOLLECTIBLE ACCOUNTS	PO6MO	F025		3,102,599	•	•		•		•		•	•	•
905 MISC CUST ACCOUNTS	606MO	F025		600,326		,		•	•	•			•	ı
Total Customer Accounts Expanse	OMCA		*	0,052,461	\$	•	**	••	•	•	*	<b>69</b> 1	•	
Customer Service Expense														
907 SUPERVISION	CM907	F028	**	115,940		•			•			•	•	
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026		3,752,839		•		•	•	•				•
<b>908 CUSTOMER ASSISTANCE EXP-INCENTIVES</b>	CM908x	F026		,		•			•	•			•	•
<b>909 INFORMATIONAL AND INSTRUCTIONA</b>	606MO	F026		61,370		1		•	•				•	
909 INFORM AND INSTRUC -LOAD MGMT	0M909x	F026		•		•			•	•		•	•	•
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F028		193,929		•		•	•	•		•		•
911 DEMONSTRATION AND SELLING EXP	OM911	F026		t		•		•	•	•		•	•	
912 DEMONSTRATION AND SELLING EXP	OM912	F026		64,632		•		•	•	•		,	,	•
913 ADVERTISING EXPENSES	OM913	F026				,		4	•	•			•	•
915 MDSE-JOBBING-CONTRACT	OM915	F026		,		ı		•	•	•		•	•	1
916 MISC SALES EXPENSE	OM916	F026				•			•	•		ı	I	•
Total Customer Service Expense	OMCS		•	4,188,709	-		69	<b>67</b>	,	•	•	<del>••</del>	•	
Sub-Total Prod, Trane, Dist, Cust Acct and Cust Service	OMSUB2		4	123,663,028		24,663,023		11,976,228	7,139,401	317,742,218	12,96	12,951,427	6,889,826	3,189,320

Exhibit DHBK - 8 Page 19 of 45

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12 Months Ended September 30, 2003

		Functional	Distribution Poles	Distribution Substation	Distributio	Xetribution Primary Lines		Distribution Sec. Lines		Line Tr
Pateriotico	Name	Vector	Specific	General	Specific	Demand	Customer	Demand	Suntomer	Demand Custome
<b>Operation and Maintenance Expenses (Continued)</b>										
Customer Accounts Expense on1 SUPERVISION/CUSTOMER ACCTS	OM901	F025				1	ı	·		

														,
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025		,	•			1		•		•	1	
902 METER READING EXPENSES	OM902	F025			•			•	•			•	•	•
SAR RECORDS AND COLLECTION	OM903	F025		,	•			·	•	•		•	•	•
ANA LUNCOLLECTIBLE ACCOUNTS	OM904	F025			•				•	•		•	ı	•
905 MISC CUST ACCOUNTS	OM903	F025			•			٠	•	•		•	·	
Totai Customer Accounts Expense	OMCA		**	<b>49</b>		••	**	•	• <del>?</del>	•	**	<b>**</b>	•	•
Customer Service Expense														
907 SLIPERVISION	OM907	F026						•	•	'		,	,	•
908 CUSTOMER ASSISTANCE EXPENSES	0M908	F026						•	•	1		1	•	•
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OMB08x	F026			r			•	•	•		1	1	,
<b>MORNATIONAL AND INSTRUCTIONA</b>	OM909	F026			•				•	•		•	•	,
AND INFORM AND INSTRUC 4 DAD MGMT	X606MO	F026			۰		,		•	'				
010 MISCELLANFOLIS CUSTOMER SERVICE	OM910	F026			•			•		•		•		•
011 DEMONSTRATION AND SET ING EXP	OM911	F026			·				•	'				•
010 DEMONSTRATION AND SELLEND EXP	OM912	F026		,	•					•		•	1	•
	OM913	F026		,	•					'		۰	•	•
915 MDSF-IOBRING-CONTRACT	OM915	F026		•	•			•	•	•			•	•
916 MISC SALES EXPENSE	OM916	F026			•			٠		'			•	
Totai Customer Service Expense	OMCS		*	• <del>•</del>	•	••	•	••	••	•	**	•	• <b>?</b>	·
Sub-Totel Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2			•	3,064,076		,	4,500,108	6,752,561	1,835,836		2,544,091	649,632	250,509

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### 12 Months Ended September 30, 2003

				Ī					ſ
			Distribution	Distribution	Distribution Distribution St. &	Accounts	Customer		
		Functional	Services	Meters	Cust. Lighting	Expense	Service & Info.	Sales Expense	esued
Description	Name	Vector	Customer						
(handler) second and the line of the second									
Costance and which subsciese transmission for internations									
Customer Accounts Expense									
ant SUPERVISION/CUSTOMER ACCTS	OM901	F025	•	•	•	225,479	•		,
MO METER READING EXPENSES	OM902	F025		•	•	2,175,997	,		,
AD3 RECORDS AND COLLECTION	OM903	F025			•	3,948,060			•
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025		•	•	3,102,599	•		
905 MISC CUST ACCOUNTS	OM603	F025	•	•		600,326	•		•
Total Customer Accounts Expense	OMCA		•	•		\$ 10,052,461	, \$\$	49	
Customer Service Expense									
907 SUPERVISION	CMB07	F026	•	•		•	115,940		•
908 CUSTOMER ASSISTANCE EXPENSES	00000 00000	F026	•	•		•	3,752,839		•
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908X	F026	.1		•	•	•		•
909 INFORMATIONAL AND INSTRUCTIONA	00000	F026	٠	•	•	•	61,370		•
909 INFORM AND INSTRUC -LOAD MGMT	0M909x	F026	•		•	•	•		•
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	•			•	193,929		
911 DEMONSTRATION AND SELLING EXP	OM911	F028	•	•			•		•
912 DEMONSTRATION AND SELLING EXP	OM912	F026	•	•	•	•	64,632		•
913 ADVERTISING EXPENSES	OM913	F026	•	,	•	•	•		•
915 MDSE-JOBBING-CONTRACT	OMB15	F026		•	•		•		•
916 MISC SALES EXPENSE	OM916	F028	•	•	•	'	,		•
Trial Customar Sarvice Evransa	) DMCS					, 5	\$ 4,188,709	63	•
	20110		•		•	•			

• ,

4,168,709 4,188,709

> 10,052,461 ,

1,122,388 ٠

3,994,859 .

156,354 ï

OMSUB2

Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service

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OFFICE OF THE AT LUMNEY GENERAL Cost of Service Study Functional Assignment and Cassification

12 Months Ended September 30, 2003

Transmission Demand Off Peak Winter Peak Summer Peak Production Energy Production Demand Off-Peak Winter Peak SummerPeak Total System Functional Vector Name Description

# Operation and Maintenance Expenses (Continued)

Administrative and General Expense													
920 ADMIN, & GEN, SALARIES-	OM920	LBSUB7	**	376,821		92,162	45,852	30,529	82,814		6,880	3,665	1,697
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7		623,248		152,432	75,837	50,494	136,971		11,396	6,062	2,806
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSU87		(1,374,714)		(336,223)	(167,275)	(111, 376)	(302,120)		(25, 137)	(13,372)	(6,190)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7		29,082,013		7,112,774	3,539,703	2,356,165	6,391,330		531,765	282,885	130,948
924 PROPERTY INSURANCE	OM924	ЧЛ		4,386,182		1,683,047	827,389	550,898	•		165,266	98,567	45,627
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7		2,008,340		490,703	244,132	162,550	440,932		36,686	19,516	8,034
926 EMPLOYEE BENEFITS	OM926	LBSUB7		20,196,373		4,939,556	2,457,497	1,636,269	4,438,541		369,291	196,453	90,939
927 FRANCHISE REQUIREMENTS	OM927	5		14,060		5,331	2,652	1,766	•		594	316	146
928 REGULATORY COMMISSION FEES	OM928	<b>U</b> L		158,431		60,070	29,886	19,899	•		6,693	3,560	1,648
928 DUPLICATE CHARGES-CR	OM929	LBSUB7		(64,223)		(15,707)	(7,815)	(6,203)	(14,114)		(1,174)	(625)	(289)
930 MISCELLANEOUS GENERAL EXPENSES	CMB30	LBSUB7		27,035,119		6,612,152	3,289,637	2,190,330	5,941,406		494, 337	262,975	121,732
931 RENTS AND LEASES	OM931	PGP				•	•	•	•		•	•	•
835 MAINTENANCE OF GENERAL PLANT	OM935	dDd		2,048,742		755,781	376,012	250,359	•		91,243	48,539	22,469
Total Administrative and General Expense	OMAG		••	64,486,392	**	21,532,077 \$	10,712,505 \$	7,132,679 \$	17,115,839	**	1,707,870 \$	908,543 \$	420,567
Total Operation and Maintenance Expenses	TOM		**	508,149,420	•	46,195,100 \$	22,688,733 \$	14,272,080 \$	334,858,057	•	4,659,297 \$	7,798,369 \$	3,609,687
Operation and Maintenance Expenses Less Purchase Power	OMLPP		**	424,540,494	\$	39,457,643 \$	19,630,721 \$	13,070,671	262,246,009	\$	4,659,297 \$	7,798,369 \$	3,609,887

OFPICE OF THE A'A ... EY GENERAL Cost of Service Study Functional Assignment and Classification

12 Months Ended September 30, 2003

974 1,611 Distribution Line Trans. Demand Customer 2,525 4,177 8,282 13,666 Distribution Sec. Lines Demand Custon 5,965 9,866 21 774 36 013 Customer Distribution Primary Lines Specific Demand 14,545 24,058 . . Distribution Substation General 9,812 16,228 Distribution Poles Specific • • Functional Vector LBSUB7 LBSUB7 OM920 OM921 Namo Operation and Maintenance Expenses (Continued) Administrative and General Expense 920 ADMN. & GEN. SALARIES-921 OFFICE SUPPLIES AND EXPENSES Description

									1000 011	10 10 10	104 7041	100 4 431	10 2121	12 5531
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7		•	<u>ro</u>	5,785)	•		(20),002)	(tota)	(10/17)	(c+1')c)	(c 17'a)	
	COMO	1 961187			7.	7 238			122.518	1.680.430	460.362	637.671	194,895	75,155
ALS UCIONE SERVICE EMPLOYED	CYDINO.				2			-					101 001	C 7 7 U V
COA PROPERTY INSURANCE	OM824	901 0		•	4	8,720			166,621		550,055	10,050	120,401	115
OF BUILDER AND DAMAGES AICHDAN	Oldor	I RSUR7		,	10	2 241			77,441	115,931	31.760	43,992	13,446	5,185
										000 000 1		000 011	276 347	53 103
828 EMPLOYEE BENEFITS	OM926	LBSUB7		•	3	5,874	•		140'A11	1,100,000	すつがおいつ	BCO'NH+		781 70
027 EPANCHISE REALIBEMENTS	OM927	di li				413			53	698	176	2 <u>60</u>	333	129
22/ FIVERUME NEED ALOOK AND THE CONTRACT FEED	OHODE	e t				4 649			6.018	9.791	1.988	2.812	3,757	1,449
					•	1020 1			10.470	10 24 11	11, 017)	(1 408)	(UEV)	(188)
929 DUPLICATE CHARGES-CR	0MB28	Lesue/		•	-	(7/0/1)	•		(c)+(2)					100 00
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7		•	2	703,941	•	-	1,043,511	1,562,155	427,960	592,790	181,1/8	08,800
D24 DENTS AND 1 FASES	OM931	40 d		•			•			•	•	•		•
DAL MANTENANCE OF OFNEDAL DI ANT	OMORE	000		,	6	3 682	•		82.433	134,102	27.227	38,509	51,483	19,845
SOD MARY COMPUTE OF GENERAL FEAN	Contraction of the second	5			•									
Total Administrative and General Expense	OMAG		59	••	2,22	e,226,330 \$	ı	9 9	1,261,683 \$	4,915,972 \$	1,317,262 \$	1,827,078 \$	681,500 \$	262,798
Total Operation and Maintenance Expenses	TOM		•7	• <del>•</del>	5,28	289,407 \$	•	8	,761,792 \$	11,668,532 \$	3,153,098 \$	4,371,169	1,331,132 \$	513,307
Anoration and Maintanance Evenage   ass Dumhasa Druud				•9	5.28	289.407 \$		5	.761.792 \$	11.668,532 \$	3,153,098 \$	4,371,169 \$	1,331,132 \$	513,307
			•	•	<u> </u>	-								

# OKFICE OF THE A1. AY GENERAL Cost of Service Study Functional Assignment and Classification

### 12 Months Ended September 30, 2003

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			Distribution	Distribution	Distribution St. &	Customer Accounts	Customer	
		Functional	Bervices	Meters	Cust. Lighting	Expense	Service & Info.	Salee Expense
Description	Name	Vector	Customer					
Operation and Maintenance Expenses (Continued)								
Administrative and General Expense						040 90		
920 ADMIN, & GEN, SALARIES-	OM920	LBSUB7	449	18,408	JCL'L	000,022	727'#	•
001 DEPCE SUPPLIES AND EXPENSES	OM921	LBSUB7	743	30,446	1,913	41,432	660'/	ı
22 OF 102 CONTRACTOR AND A TRANSFERRED	CIM922	LBSUB7	(1,639)	(67,155)	(4,221)	(81,387)	(15,658)	•
	CM923	LISUB7	34,679	1.420.659	<b>89,285</b>	1,933,297	331,254	•
	OMODA	a F	36.568	50.322	85,075	•	•	•
824 PROPERTY INSURANCE OSE INTIDIÉE AND DAMAGES - INSUDAN	CM925	LBSUB7	2.392	96,010	6,160	133,376	22,853	•

	•	•	•	•	•	,	•	•	1	•	•	•	•	, •
	(10,000)	331,254	ŀ	22,853	230,044	•	ı	(132)	307,939	·	,	887,091	5,075,799	5,075,799
												*	-	•
	(81,387)	1,933,297	•	133,376	1,342,602	•	1	(4,269)	1,797,225	•		5,177,325	15,229,786	15,229,786
												•	49	47
2	(4,221)	<b>89,285</b>	85,075	6,160	62,005	273	3,073	(197)	83,001	•	42,090	369,615	1,492,003	1,492,003
	_							~				67	•	\$
	(67, 155	1,420,659	50,322	98,010	996,595	161	1.818	(3.137	1,320,668	•	24,896	3,681,691	7,876,550	7,876,550
	_							~				67	**	**
2	(1,639	34,679	36,568	2,392	24.083	117	1.321	10	32,238	. '	18,092	148,967	305,321	305,321
												\$	**	••
	LBSUB7	LBSUB7	ar L	LBSUB7	LBSUB7	d DL	đin	1 BSUB7	LBSUB7	904	90			
LZRMO	OM922	OM923	OM924	CM925	CHARTE	OM927	CM92B	00000	CMB30	CM831	OM935	OMAG	TOM	OMLPP
921 OFFICE SUPPLIES AND EXPENSES	922 ADMINISTRATIVE EXPENSES TRANSFERRED	PRIDE SERVICES EMPLOYED		UPER I MUCHANCE	220 Injuneo Anu Camadeo - Indonan Ase entri avee déniette	ANCHISE REGULERANENTS			929 UUPLEATE UNANGEORU 020 Mirteit Anerhis Generat Eypenses	NULLENTE OU DERIVER EN ENVER	935 MAINTENANCE OF GENERAL PLANT	Total Administrative and General Expense	fotal Operation and Maintenance Expenses	Operation and Maintenence Expenses Lass Purchase Power

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12 Mouths Ended September 30, 2003

	m Demand				1	•	•
	Transmission Demand	Off Peak Will			1		•
	Production Energy			144,386 2.472.105			·
		SummerPeak		142,489	1,721,178	57,332	661,117
	Production Demand	Winter Peak		214,003	2.565.022	86,106	900 000
	Prod	Off-Peak		430,144	5 195 BBO	173 072	4 00E 77E
ľ	Total	System		931,021	2,472,100	218 600	
				<b>4</b> 2 -	•	• •	•
	le control de la control de La control de la control de	Vector		F019	Energy		ALCHA
		Name		LB500	LBS01	20691	CDCBI
		teeriotion	Labor Expenses	Stam Power Generation Operation Expenses 500. OPERATION SUPERVISION & ENGINEERING	501 FUEL	502 STEAM EXPENSES	505 FLECTRIC EXPENSES

500 OPERATION SUPERVISION & ENGINEERING	00697	LUIS	> •	2 473 105			•	•	2,472,105		1		
501 FUEL	10681		• •			5,195,680	2,565,022	1,721,178			1		
502 STEAM EXPENSES	70697		• •			173 072	86,106	57,332	•		•	•	l
505 ELECTRIC EXPENSES	<b>18505</b>		•	010 010 0		1 005 775	992,926	661,117	ı		•	•	•
506 MISC. STEAM POWER EXPENSES	18505	PROFIX	<b>.</b>	010'810'0		-	•	. •	٠		ŗ	ı	•
507 RENTS	LD001		•							•	•		•
ر Totai Steem Power Operation Expenses	LBSUB1		••	16,871,533	**	7,794,871 \$	3,878,056 \$	2,582,116 \$	2,616,491	6	•	•	
Steam Power Generation Maintenance Expenses	01401	END	67	881.570		28,038	13,949	9,288	940,294		•	• •	
510 MAINTENANCE SUPERVISION & ENGINEERING	1 0511	PROFIX		215,959		118,089	58,761	39,118			•		
511 MAINTENANCE OF STRUCTURES	10011	Fremu	• •4	3.007.201			•	۴	3,007,201		•		,
512 MAINTENANCE OF BOILLER PLANT	18513	Energy	- 03	911,692			•		911,692				•
513 MAINTENANCE OF ELECTING FLOAT	LB514	Energy	-	41,351		•			100'14			•	
Total Steam Druer Generation Maintenence Excense	LBSUB2		•>	5, 167, 774	•7	146,128 \$	72,701 \$	48,406 \$	4,900,539	**	•>	•	
									7 617 030	•	•7	<del>ده</del>	
Total Steam Power Generation Expense			\$	22,039,307	**	7,940,999 \$	3,950,758 \$		000'110'2	•	•		
the second reserved on the Presentation													1
HYDRIGHT FORM CARRIENCE CONCEAN AND THE REAL	LB635	F021	*>	•		•	•	•					•
530 UPERATION SUPERVISION & ENGINEERVING	LB536	PROFIX	47	•		•	·	1	• •			,	•
	LB537	PROFIX	•7	•							•		•
55/ TTURNULA LA LAGUE	LB538	PROFIX	49	184,729		101,012	cez'ne	104.00			,	•	•
AND MISC HYDRAULI C POWER EXPENSES	LB539	PROFIX	•>	3,826		2'087		· -				•	•
540 RENTS		PROFIX	•7	•		•	•					•	
1	t DCI ID3		•	188.554	\$	103,104 \$	51,296 \$	34,154 \$	•	••	•	•	•
Total Hydraulic Power Operation Expenses			·										
Hydraulic Power Generation Maintenance Expenses			•						•		•		•
541 MAINTENANCE SUPERVISION & ENGINEERING	1.8541		₽ ¥			ŀ	•	•	•				
542 MAINTENANCE OF STRUCTURES	18542		* *	•		•	•				ı	•	•
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	24091		• •	173 767		ŀ		•	173,767		•	•	
644 MAINTENANCE OF ELECTRIC PLANT 545 NAINTENANCE OF MISC HYDRAITH C PLANT	LB545	Energy	- 49			·	•	•	•		•	•	
			٠	173 787	e	•	•7	<b>49</b>	173,767	69	••	•	•
Total Hydraulic Power Generation Maint. Expense	LBSUB4		•		•	•				•		•	•
Total Hydraulic Power Generation Expense			**	362,321	*	103,104 \$	51,296 \$	34,154 \$	113,151	•	•	•	

Total Hydraulic Power Generation Expense

OFFICE OF THE ATT......f. GENERAL Cost of Service Study Functional Asalgament and Clausification

### 12 Months Ended September 30, 2003

		1	Distribution		Distribution Substation	Diatributio	Distribution Primary Lines		Distribution Sec. Lines	. Lines	Distribution Line Trans.	Line Trans.	
Perertotion	Name	Vector	Specific		General	Specific	Demand	Customer	Demand	Customer	Demand	CUSTOME	
Labor Expenses		- -							·				
Steam Power Generation Operation Expenses								L	•	٤	•	•	
500 OPERATION SUPERVISION & ENGINEERING	1 8500	F019 Enemu	, ,			•			·	I	•		
501 FUEL	LB502	PROFIX	'		ł	•	٩	•	•••				
505 ELECTRIC EXPENSES	LB505	PROFIX	•		•		<b>,</b> 1			•	,	•	
506 MISC. STEAM POWER EXPENSES	LB506 LB507	PROFIX	•••					•			•	•	
	I BSUD		•	*7	••	<b>,</b>	• <b>•</b> >	•	• <b>•</b> >	•	, 	•	
Total Steam Power Uperation Experiees			•										
Steam Power Generation Maintenance Expenses			1				,	•			•	•	
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	PROFIX			•		•	•		٠	• •		
511 MAINTENANCE OF STRUCTURES	LB512	Energy	,		,	•	•	۰	• •			•	
513 MAINTENANCE OF ELECTRIC PLANT	LB613	Energy				, ,					•	•	
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	•		4			4					
Total Steam Power Generation Maintenance Expense	LBSUB2		•	••	• <b>•</b>	• <b>?</b>	••	<b>н</b> э •	1			•	
			•	\$	••	•*	• <b>•</b>	<b>1</b>	•	•	•		
Total Steam Power Generation Expense			•	•									
Hydraukic Power Generation Operation Expenses		1001	•			•				•	•	•	
535 OPERATION SUPERVISION & ENGINEERING	LB536	PROFIX	•			•				• •	• •	. ,	
537 HYDRAULIC EXPENSES	LB537	PROFIX DDDEV					• 1		,	•	•		
538 ELECTRIC EXPENSES 538 4450 HYDRAIII IO POWER EXPENSES	L8539	PROFIX	•			•			. ,		• •	•	
540 RENTS		PROFIX			¢				•				
Total Hydraulic Power Operation Expenses	(BSUB3		+7	47	•	•	•	•	1	•	•	, 7	
Hydraulic Power Generation Maintenance Expenses	1.0644	5033						•	•	•	•		
541 MAINTENANCE SUPERVISION & ENGINEERING 642 MAMMENANCE OF STRUCTURES	LB542	PROFIX	•		•	,			1 1			•	
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	•			r 1		•	•	•	·	'	
544 MAINTENANCE OF ELECTRIC PLANT 245 MAINTENANCE OF MISC HYDRAHLIC PLANT	LB544 LB545	Energy	, ,		•	ı	•	•	•	•	•	1	
			·		•	• <b>7</b>		1	••	,	•	•	
Total Hydrautic Power Generation Maint. Expense	LBSUB4		•	•	•	•	•				•	•9	
Total Hydraulic Power Generation Expense			•	••	•	•	•				•	·	

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### OFFICE OF THE ATTUMATY GENERAL Cast of Service Study Functional Assignment and Castification

12 Months Ended

12 Months Ended September 30, 2003

						Customer		Γ	
		Functional	Distribution Services		Distribution Distribution St. & Meters Cust. Lighting	Accounts Expense	Serv	Customer Ice & Info.	Sales Expense
Description	Name	Vector	Customer						
Labor Expenses									
error Dours Constation Constition Finances									
	LB500	F019	•	•	•	•		•	. ,
501 FUEL	LB601	Energy	•	•					
502 STEAM EXPENSES	LB502	PROFIX			• 1				
505 ELECTRIC EXPENSES	LEGUO			,		•			•
506 MSC. STEAM PUWER EXPENSES 507 RENTS	LB507	PROFIX	,	•	•	•		1	•
Total Steam Power Operation Expenses	LBSUB1		•	•	•	•	÷	ı	
etres Danseter Maintenet Produces									
Strain FOWE CERTRUCE RELITION AND STATES CAPACITYS	LB510	F020	•	•	•	•		1	• •
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	•	•		•			• •
512 MAINTENANCE OF BORER PLANT	LB512	Energy	•	•		•••			,
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	•	• •				•	,
614 MAINTENANCE OF MISC STEAM PLANT	LB514	energy	•	•					•
Total Steem Power Generation Maintenance Expense	LBSUB2		•	•	•	•	*	ı	•
				•	•				
Total Steam Power Generation Expense			•	•	•	•			
Hydraulic Power Generation Operation Expenses						•			
535 OPERATION SUPERVISION & ENGINEERING	L8535	F021	• •		• •	•		•	•
538 WATER FOR POWER	L 8537	PROFIX		•	·	•		۰	•
SA/ HIDRAUEN EAFENSES	LB538	PROFIX		•	•	•		•	
639 MISC. HYDRAULKC POWER EXPENSES	LB539	PROFIX							•
540 RENTS		FRUEN	•	I					
Total Hydraulic Power Operation Expenses	LBSUB3		•	•	•	•	**	,	•
									•
Hydraulic Power Generation Maintenance Expenses	10544	Emo	,	•	•	•			ł
541 MAINTENANCE SUPERVISION & ENGINEERING	LB341	PROFIX		•	•			ı	•
542 MAINTENANCE OF STRUCTURES	LB543	PROFIX	1	•	•	•			•
DAS MARVI. OT RESERVES, DAMO, AND VARIENTATION DAS MARVIENTED	LB544	Energy	•	•	•			•	• •
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	•	•	•		_	•	
Trial Hidesigh Dower Generation Maint Expense	LBSUB4		•	, 89	•	•	••		•
			•	•		·			s

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Total Hydraulic Power Generation Expense

OFFICE OF THE ATTURNEY GENERAL Coat of Service Study Functional Astignment and Castification

12 Months Ended September 30, 2003

Transmission Damand Off Paak Winter Peak
Production Energy
Production Demand Off Peak Winter Peak SummerPeak
l Total System
Functional Vactor
Name
Description

## Labor Expenses (Continued)

Other Power Generation Operation Expense 548 OPERATION SUPERVISION & ENGRIEERING 547 FUEL 548 GENERATION EXPENSE 549 MISC OTHER POWER GENERATION 550 RENTS	18546 18547 18548 18548 18548 18550	PROFIX Energy PROFIX PROFIX	***	23,647 27,509 1,243		12,931 - 680 -	6,433 7,484 338	4,283 4,983 225						
Totel Other Power Generation Expenses	LASUBS		•>	52,398	*>	28,652 \$	14,255 \$	9,491 \$		••	<b>47</b>	·	*	,
Other Power Generation Maintenance Expense 561 MAINTENANCE SUPERVISION & ENGINEERING 552 MAINTENANCE OF STRUCTURES 563 MAINTENANCE OF GENERATING & ELEC PLANT 564 MAINTENANCE OF MISC OTHER POWER GEN PLT	L8551 L8552 L8553 L8553	PROFIX PROFIX PROFIX PROFIX	** ** ** **	6,871 8,026 112,325 46,484		3,757 4,389 61,421 25,418	1,868 2,183 30,558 12,648	1,245 1,454 20,346 8,420	1 2 9 4					,
Total Other Power Generation Maintenance Expense Total Other Downer Connection Evennes	LBSUB6		49) 49)	173,706 226,104	۰۰ ۰۰	94,985 \$ 123,837 \$	47,256 \$ 61,511 \$	31,485 \$ 40,956 \$		₩ <b>₩</b>	•• •• · ·	3 1	v) v)	
Total Production Expense	LPREX		47	22,627,733	*	8,167,740 \$	4,063,563 \$	2,705,632 \$	7,690,797	•>	•	·	\$	۰
Purchased Power 555 PURCHASED POWER 556 SYSTEM CONTROL AND LOAD DISPATCH 557 OTHER EXPENSES	LB555 LB556 LB556	OMPP PROFIX PROFIX	*	716,371 (989)		391,722 (541)	, 194,887 (269)	129,761 (179)						
Total Purchased Power Lebox	LBPP		47	715,382	•	391,182 \$	194,818 \$	129,582 \$		\$	• <del>•</del>		+9	•

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OFFICE OF THE A1. \_\_LEV GENERAL Cost of Service Study Functional Assignment and Clustification

12 Months Ended September 30, 2003

	Distribution Sec. Lines Distribution Line Trans. Demand Customer Demand Customer	
	Distribution Primary Lines Specific Demand Customer	
	Distribution Poles Substation Specific General	
<b>L</b>	Functional Name Vector	
	Description	

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## Labor Expenses (Continued)

Other Power Generation Operation Expense 546 OPERATION SUPERVISION & ENGINEERING 547 FUEL 548 GENERATION EXPENSE 548 MISC OTHER POWER GENERATION 550 RENTS Total Other Power Generation Expenses	LB548 LB548 LB548 LB548 LB548 LB550 LB550 LB550	PROFIX Energy PROFIX PROFIX	co.	<b>47</b>	<b>•</b>	<b>49</b> 1 1 1 1 1 1	<b>47</b>	<b>49</b>	•••	97 1 1 1 1 1 1 1 1	•	
Other Power Generation Maintenence Expense 651 MANTERVINCE SUPERVISION & ENGNEERING 552 MANTENANCE OF STRUCTURES 553 MANTENANCE OF GENERATING & ELEC PLANT 554 MANTENANCE OF MISC OTHER POWER GEN PLT 554 MANTENANCE OF MISC OTHER POWER GEN PLT	LB551 LB552 LB553 LB554	PROFIX PROFIX PROFIX PROFIX									,	
Total Other Power Generation Maintenance Expense Total Other Power Generation Expense	LBSUB6		es es	•••••	60 49	••••		••• •••	• •	<b></b>	<b>, ,</b>	
Total Production Expanse	LPREX		÷	•	**	•9		₩ <del>9</del> 1	• <b>•</b> •	••• 1	•	•
chased Power 565 PURCHASED POWER 566 SYSTEM CONTROL AND LOAD DISPATCH 557 OTHER EXPENSES Total Purchased Power Labor	L8555 L8556 L8557 L8557	OMPP PROFIX PROFIX	*	• <del>••</del>	*	<b>49</b>		• • • •	••	••• • • • •	49) 1 1 5 5	

# OFFICE OF THE ATTUMNEY GENERAL Cost of Service Study Functional Antigament and Chanification

### 12 Months Ended September 30, 2003

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	Sales Expense	
	Customer Service & Info.	
Customer	Accounts Expense 8	
	Distribution Distribution St. & Meters Cust Lighting	
	Distribution	Customer
	Functional	Vector
		Namo
		Description

## Labor Expenses (Continued)

Other Power Generation Operation Expense 648 OPERATION SUPERVISION & ENGINEERING 547 FUEL 548 GENERATION EXPENSE 549 MISC OTHER POWER GENERATION 550 RENTS	LB546 LB546 LB548 LB549 LB549 LB549	PROFIX Energy PROFIX PROFIX			, , , , , ,								
Total Other Power Generation Expenses	LESUBS		47	•	•	*	·	<b>\$</b>	,				•
Other Power Generation Maintenance Expense 551 MANTENANCE SUPERVISION & ENGINEERING 552 MAINTENANCE OF STRUCTURES 553 MAINTENANCE OF GENERATING & ELEC PLANT 554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB551 LB552 LB553 LB554	PROFIX PROFIX PROFIX											
Total Other Power Generation Maintenance Expense	LBSUB6		••	•••	•	*		*7	•	**		•	ı
Total Other Power Generation Expense			*	••	ı	*	•	*	,	\$	1	<b>67</b>	
Total Production Expanse	LPREX		••	•••	ı	*		<b>4</b> 7)	•	<b>9</b> 7		•7	·
Purchaed Power 555 PURCHASED POWER 558 SYSTEM CONTROL AND LOAD DISPATCH 557 OTHER EXPENSES	LB556 LB556 LB556	OMPP PROFIX PROFIX											
Total Purchased Power Labor	LBPP		••	•>	•	••		••		•		•	•

OFFICE OF THE AT. 4'Y GENERAL Cost of Service Study Functional Ausignment and Chastification

12 Months Ended September 30, 2003

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	Transmission Demand	Off Peak Withful reak Sulmost reak
Production	Energy	
	Production Demend	Off-Peak Winter Peak SummerPeak
	Total	System
	Functional	Vector
		Description Name

### Labor Expenses (Continued)

LB560 FTRAN <b>\$</b> 188,150 - LB562 FTRAN <b>\$</b> 188,150 - LB562 FTRAN 287,080 - LB563 FTRAN 307,488	LBTRAN \$ 1,137,055 \$ . \$ . \$ . \$ . 340,401 \$ 157,572	LB580 F023 <b>*</b> LB581 P382 LB581 P382 LB582 P382 LB584 P387 LB588 P373 LB588 P373 LB588 P373 LB588 P373 LB588 P373 LB588 P373	
Transmisalon Labor Expenses 660 OPERATION SUPERVISION AND ENG 651 LOAD DISPATCHING 652 STATION EXPENSES 653 OVERHEAD LIRE EXPENSES 653 OVERHEAD LIRE EXPENSES 656 MANTENACE OF STRUCTURES 650 MANT OF STRUCTURES 771 MANT OF VOERHEAD LINES 771 MANT OF OVERHEAD LINES 771 MANT OF WASC. TRANSMISSION PLANT 711 MANT OF WASC. TRANSMISSION PLANT 712 MANT OF WASC. TRANSMISSION PLANT 713 MANT OF WASC. TRANSMISSION PLANT 713 MANT OF WASC. TRANSMISSION PLANT 713 MANT OF WASC. TRANSMISSION PLANT 714 MANT OF WASC. TRANSMISSION PLANT 715 MANT O	_	Distribution Operation Labor Expense 860 OPERATION SUPERVISION AND ENGI 861 LOAD DISPATCHWIG 861 LOAD DISPATCHWIG 863 LOAD DISPATCHWIG 863 UNDERRENSES 863 UNDERRENSES 864 UNDERRENSES 866 METER EXPENSES 866 METER EXPENSES 868 MISCELLANEOUS DISTRIBUTION EXP 868 MISCELLANEOUS DISTRIBUTION EXP 868 MISCELLANEOUS DISTRIBUTION EXP 868 MISCELLANEOUS DISTRIBUTION EXP	Total Distribution Operation Labor Excense

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OFRICE OF THE AT1.vKNEY GENERAL Cost of Service Study Functional Assignment and Charification

12 Months Ended September 30, 2003

			Distribution	Distribution			-				
		Functional	Poles	Substation	Distribution Primery	rimery Lines		Distribution Sec. Lines	lines	Distribution Line	rans.
Description	Name	Vector	Specific	General	Specific	berned Cu	Customer	Demand	Customer	Demand	Customer
				-							
l alter Evenese (Penkining)											

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Ż	Ì		
į	1		
2	5		
į	3		
ĺ	1		

Trenemication Labor Expension													
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN			'			•			٠	•	•
581 LOAD DISPATCHING	LB561	PTRAN		•	•		,	•	·	•	٠	•	,
562 STATION EXPENSES	LB562	PTRAN		•				1			•	•	•
583 OVERHEAD LINE EXPENSES	LB563	PTRAN		•	•			•	•	•			•
568 MISC. TRANSMISSION EXPENSES	L8566	PTRAN		,	•			•	•	٠			
569 MAINTENACE OF STRUCTURES	LB569	PTRAN		,	•			•	•		•	•	•
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN		•	•		,	•		•	•	•	ı
571 MAINT OF OVERHEAD LINES	L8571	PTRAN						•		•	•	,	•
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN		•	'			•	ı	•	•	ı	
Total Transmission Lebor Expenses	LBTRAN		••	••	•	*	••	•	<b>47</b>	•?	<b>e</b> ? ,	•	
Distribution Operation Labor Expense													
580 OPERATION SUPERVISION AND ENGI	LB560	F023		•	B8 642	0	•	98,483	150,322	38,611	53,697	14,910	5,750
581 LOAD DISPATCHING	LB501	P362		1	202,600	~		ı	•	•			•
582 STATION EXPENSES	LB582	P362		,	332,251		,	•		•	•	•	•
583 OVERHEAD LINE EXPENSES	1,8583	P365		•	'			405,528	553,618	199,196	271,939		•
584 UNDERGROUND LINE EXPENSES	LB564	P367		,	•			92,042	169,663	5,718	11,794	•	ı
585 STREET LIGHTING EXPENSE	LB585	P373		•	•		ı	•	•	•	•	,	,
586 METER EXPENSES	19586	P370			,		,	•		•		•	•
586 METER EXPENSES · LOAD MANAGEMENT	LB586x	F012		•	'			•	•	•			•
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371		•	•			•	•	ł	•	•	•
588 MISCELLANEOUS DISTRIBUTION EXP	18588	POIST		,	123,059	•	1	159,293	259,137	52,613	74,415	99,447	38,348
589 RENTS	1,8589	PDIST		•	•		,	•	٩	•	•	•	•
Total Distribution Operation Labor Expanse	LBDO		67	• <del>•</del> •	756,561	**	•• ·	755,344 \$	1,162,940 \$	296,138 \$	411,846 \$	114,357 \$	44,098

OFFICE OF THE AT 1. J. A.N.F.Y GENERAL Cost of Service Study Functional Assignment and Caselification

12 Months Ended September 30, 2003

		Salea Expense		
	Customer	Service & Info.		
Customer	Accounts	Expense		
	Distribution St. &	Cust. Lighting		
	Distribution Dist	Meters		
	Distribution	Services	Customer	
		Functional	Vector	
			Name	
			Description	

### Labor Expenses (Continued)

Transmission Labor Expenses											
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN			•	ı			•		•
561 LOAD DISPATCHING	LB561	PTRAN							•		•
562 STATION EXPENSES	L8562	PTRAN		•	•	•			•		•
563 OVERHEAD LINE EXPENSES	L8563	PTRAN		•	•	•			ı		•
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN							,		•
569 MAINTENACE OF STRUCTURES	LB569	PTRAN		•		•			ı		•
570 MAINT OF STATION EQUIPMENT	L8570	PTRAN		•		•		•	,		•
571 MAINT OF OVERHEAD LINES	LB571	PTRAN			•				•		•
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN			•	ı		•	•		•
Totel Transmission Lebor Expenses	LBTRAN		••	<b>67</b>	••	•	•	•>	•	••	•
Distribution Operation Labor Expense											
580 OPERATION SUPERVISION AND ENG	LB580	F023		5,242	222, 192	12,705			•		•
581 LOAD DISPATCHING	LB581	P362		•		•			1		•
582 STATION EXPENSES	LB582	P362							ı		•
583 OVERHEAD LINE EXPENSES	LB583	P365		,	ı			,	ı		•
584 UNDERGROUND LINE EXPENSES	LB584	P367		,	•				1		•
585 STREET LIGHTING EXPENSE	LB585	P373		•	•	3,409		,	٠		•
586 METER EXPENSES	LB586	P370		•	1,433,867			•	,		•
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012				•		,	ı		•
587 CUSTOMER INSTALLATIONS EXPENSE	LB567	P371			•	•			•		,
568 MISCELLANEOUS DISTRIBUTION EXP	18588	PDIST		34,860	48,109	81,334		•			,
509 RENTS	68587	PDIST			•	•			•		•
Total Distribution Operation Labor Expense	LBDO		65	40,202 \$	1,704,169 \$	97,448	•	*	•	••	

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OFFICE OF THE ATT work GENERAL. Cost of Service Stady Functional Assignment and Chariffication

12 Months Ended September 30, 2003

	Transmission Demand	Off Peak Winter Feak Summer Feak
Production	Energy	
	-	SummerPeak
	uction Demand	Winter Peak
	Prode	Off Peak
	Total	System
	Functional	Vector
		Name
		Deecription

## Labor Expenses (Continued)

Distribution Maintanca Labor Expense 580 MAINTENANCE SUPERVISION AND EN 581 MAINTENANCE OF STRUCTURES 582 MAINTENANCE OF STRUCTURES 583 MAINTENANCE OF OVERHEAD LINES 584 MAINTENANCE OF UNDERGROUND LIN 585 MAINTENANCE OF UNE TRANSFORME 586 MAINTENANCE OF NICHTRS 588 MAINTENANCE OF MISC DISTR PLANT 588 MAINTENANCE OF MISC DISTR PLANT	L8590 L8591 L8593 L8593 L8594 L8595 L8595 L8595 L8597	F024 F024 P382 P385 P385 P385 P385 P373 P370 P370 P370	*	18,682 23,863 124,241 1,726,562 2521,61 159,237 8,386 8,386 8,386			<i>.</i>						
Total Distribution Maintenance Labor Expense	LBDM		47	2,415,840	*	••	•	<del>сэ</del> ,	ı	•>	• <b>*</b> >	<b>.</b>	ı
Total Distribution Operation and Maintenance Labor Expenses		PDIST		7,788,941		٠	•		•			ł	•
Transmission and Distribution Labor Expenses				8,926,796						-	639,882	340,401	157,572
Production, Transmission and Distribution Labor Expenses	BUSBL		•7	32,269,911	••	8,558,922 \$	4,258,182 \$	2,835,214 \$	7,690,797	••	639,882 \$	340,401 \$	157,572
Customer Accounts Expense												•	
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	**	156,850			•				, ,		
902 METER READING EXPENSES	1.8902	F025		124,914					•		,	٠	
903 RECORDS AND COLLECTION	19603	1020		1,004,102		• •		•				ı	•
904 UNCOLLECIFISLE ACCOUNTS 905 MISC CUST ACCOUNTS	L8903	F025		205,443		I	•	•				ı	•
Totel Customer Accounts Labor Expense	LBCA		<del>47</del>	2,326,369	**	•	<del>به</del> ۱	<b>1</b>		••	<del>6)</del> ,	•	
Customer Service Expense													
807 SUPERVISION	LB907	F026	*7	85,137		·		<b>.</b>			,		,
909 CUSTOMER ASSISTANCE EXPENSES	LB908	F026		137,473		3			•		,	ı	•
908 CUSTOMER ASSISTANCE EXPLOAD MGMT	L8908x	F026		. 007 6				•				•	ſ
909 INFORMATIONAL AND INSTRUCTIONA	200001	2076				,		•	•		•	•	•
909 INFORM AND INSTRUC -LOAD MUMI	LD9U9X	F028		143.825			•	٠	٠			•	•
910 MISUGLICATE OUS VOSTOMENT DEVENT	LB911	F028		•		•	•	•	•				• •
012 DEMONSTRATION AND SET LING EXP	LB912	F026		28,678		•	•	•	•				. 1
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026		,		•	•	L	. (				
915 MDSE-JOBBING-CONTRACT	LB915	F026		•		•	•	•					•
916 MISC 9ALES EXPENSE	LB916	F026				ı	•	•	ı		I		
Total Customer Service Labor Expense	LBCS		47	398,604	**	••	••	49 <del>)</del> 1	•	••	•••	•	4
Sub-Total Labor Exp	LBSUB7			34,994,883		8,558,922	4,258,182	2,835,214	7,690,797		639,882	340,401	157,572

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OFFICE OF THE AT1......64 GENERAL Cont of Service Study Functional Asolynment and Classification

12 Manths Ended September 30, 2003

			Distribution	Intion	Distribution	1			Mattheodore Can	tree (	Distribution Line Trans.	Trane.
		Functional		Poles	Bubetation	Oletio 0	Distribution Primary Lines	Cuatomer	Demand Cust	Customer	Demend	Customer
Description	Name	Vector	2	Specific		Allinado						
Labor Expenses (Continued)												
Nettivition Majohannos Labor Excense							1001	6 774	1 004	2.749	929	358
COMMANTENANCE SUPERVISION AND EN	1.B690	F024		•	1,196	•	4,004	17.0	-	i,	,	
591 MAINTENANCE OF STRUCTURES	LB591	P362			23,965	•	• •	•	•	•	•	•
592 MAINTENANCE OF STATION EQUIPME	LB592	P362			1 44'741	r 1	506.373	691.292	248.732	339,500	•	,
583 MAINTENANCE OF OVERHEAD LINES	LB593	P365		•			77.515	159,897	4,815	9,933	•	
694 MAINTENANCE OF UNDERGROUND LIN		1981					•	•	•	•	114,921	910 44
595 MAINTENANCE OF LINE TRANSFORME	CRCP1	7.000		, ,	·	•	•	•	•	•	•	•
596 MANTENANCE OF STLIGHTS & SKG SYSTEMS		D270		. ,	٠		,	•	•			
597 MAINTENANCE OF METERS	t 8598	POIST		•	5,337	•	6,909	11,239	2,282	3,228	4,010	2001
588 MAIN ENANCE OF MIGC US IN FLOW		•		•		•	EOE 404	Red 150 \$	257.623 \$	356,475 \$	120,164 \$	46,337
Total Distribution Maintenance Labor Expense	LBDM		•	•	104,037	•	-	+		•		
		DNIST			911.198		1,350,745	2,022,090	553,961	767,321	234,521	90,435
Total Distribution Operation and Maintenance Labor Expenses							1 260 746	2 M37 M40	563 961	767.321	234,521	90,435
Transmission and Distribution Labor Expenses					811,198	,	1,000,140	0001'370'Z	100'000			
			•	•	911.198 \$	•	1,350,745 \$	2,022,090 \$	553,961 \$	767,321 \$	234,521 \$	90,435
Production, Transmission and Distribution Lebor Expenses	LBSUB		•	•			•					
Customer Arnounts Excertse								1		,		
ant stipervision/customer Accts	Lepot	F025			•	•	. 1			•	•	
902 METER READING EXPENSES	LB902	F025					. 1	•	1	•	•	•
903 RECORDS AND COLLECTION	1 8904	F025			•	•	•	•	•		. ,	. ,
804 UNCOLLECTIBLE ACCOUNTS 805 MISC CUST ACCOUNTS	LB903	F025			,	L	•	·		•		
	. 1		•	٠		•	•		••	••	•>	•
Total Customer Accounts Labor Expense	LBCA		•	•	•							
Customer Service Expense						•	,			•		
907 SUPERVISION	LB90/	FUZG		. ,	,	•				•		
908 CUSTOMER ASSISIANCE EXPENSES	LB908x	F026			•	•	•	•	, ,	. ,		
ON DESTRUCTIONAL AND INSTRUCTIONA	E0681	F026			•	•	• •	• •		•		,
909 INFORM AND INSTRUC -LOAD MOMT	LB909x	F026					•	•			۱	•
910 MISCELLANEOUS CUSTOMER SERVICE	10014			,	,		•	•		•	1	
911 DEMONSTRATION ANU SELLANG EXP 043 DEMONSTRATION AND SELLANG EXP	LB912	F026		•		ſ	•	•		, ,		•
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F028			•		5 1		•	•	•	
915 MDSE-JOBBING-CONTRACT	LB915 1 2018	F026 F026				•	•	•	·	•	•	۰
916 MISC SALES EXPENSE	1001				•				•	•	•7	•
Total Customer Service Labor Expense	LBCS		•	•		•	•		•	•		100
	100107				911,198	•	1,350,745	2,022,090	553,961	767,321	234,521	90,435
Sub-Total Labor Exp												

### 12 Months Ended September 30, 2003

										ſ	ſ
		EuroHanal	Distribution Bervices	Distribution Distribution St. & Meters Cust. Lighting	n Distribu	stribution St. & Cust. Lighting		Customer Accounts Expense	Customer Service & Info.		Sales Expense
Description	Name	Vector	Customer		11						
Labor Expenses (Continued)											
eisteitiin Majalananee Lahoe Evoanee											
Uters as a second maintaine cause says and so so as a second and so the second and so the second sec	L.8590	F024	12	41				,			•
EQUINARY ENANCE OF STRUCT RES	LB591	P362	•	•		•		•			•
KO MANTENANCE OF STATION EQUIPME	LB592	P362	•	•		•		•			• •
503 MAINTENANCE OF OVERHEAD LINES	LB593	P365	•	1		•		•		1	
504 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	•	•		•					
FOR MAINTENANCE OF LINE TRANSFORME	LB595	P368	•	٠		••••		•			
506 MAINTENANCE OF STLIGHTS & SIG SYSTEMS	LB596	P373	•	•		6,306		•			
587 MANTENANCE OF METERS 588 MANTENANCE OF MISC DISTR PLANT	L8597 L8598	P370 PDIST	1,518	3,201		3,528		, ,			•
Total Distribution Maintenance Labor Expense	LBDM		\$ 1,528	<b>\$</b> 5,335	••	066'6	••	,	•7	•	1
			41 730	1,709,504	_	107,439					
Total Distribution Operation and Maintenance Labor Expenses		2001									
Transmission and Distribution Lebor Expenses			41,730	1,709,604	_	107,439		•			•
Durdination Trensmission and Distribution   abor Expanses	LBSUB		\$ 41,730	\$ 1,709,504	•	107,439	**	•	••	••	•
Customer Accounts Expense go1 SUPERVISIONCUS TOMER ACCTS go2 METER READING EXPENSES go3 RECORDS AND COLLECTION go4 UNCOLLECTBLE ACCOUNTS go5 MISC CUST ACCOUNTS	L8901 L8902 L8903 L8904 L8904 L8904	F025 F025 F025 F025 F025						158,850 124,914 1,839,162 205,443			
Total Customer Accounts Labor Expense	LBCA		•	•	*	٠	••	2,326,369	•	••	
Customer Service Expense								•	85	137	•
907 SUPERVISION	LB907	F026 E026		• •					137	137,473	•
908 CUSTOMER ASSISTANCE EXPENSES	L BOOK	F026	•	•		•		•	1		•
BUB CUSTOMER ASSIS LANCE EXE-LOAD MONIT OND INFORMATIONAL AND INSTRUCTIONA	1800 1	F026	•	•		•		•	ຕ໌	3,490	
909 INFORM AND INSTRUC -LOAD MGMT	LB9094	F026 E026		• •		•••			143	143,825	•
910 MISCELLANEOUS CUSTOMER SERVICE	10011	FU20		•		ł		•			•
911 DEMONSTRATION AND SELLING EAP 013 DEMONSTRATION AND SELLING EXP	LB912	F026	•	•		•		•	ଝ	28,678	•
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	•	•							
915 MDSE-JOBBNG-CONTRACT 916 MISC SALES EXPENSE	LB915 LB916	F026				•					
Traal Customer Service Labor Expense	LBCS		•	•	**		*7	•	<b>\$</b> 398	398,604 \$	•
			10E 11	03 002, F	-	107 430		2 326 369	398	398,604	•

Exhibit DHBK - 8 Page 36 of 45

398,604

2,326,369

107,439

1,709,504

41,730

LBSUB7

Sub-Total Labor Exp

12 Months Ended September 30, 2003

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aber 30, 2003

				L							
		Functional		Total	Proc	Production Demand		Production Energy	- F	ransmission Demand	
Description	Name	Vector		System	Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
t - to - Everance (Constrained)											
Administrative and General Expense			•	002 020	66 041	102 02	22.175	60.151	5,005	2,662	1,232
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB/	A	(798.544)	(185.305)	(97,167)	(64,696)	(175,495)	(14,601)	(1,768)	(3,596)
922 AUMIN, EXPENSES INMUSTERNEU - UNEUR 003 AIMBINE SERVICES EMPLOYED	LB923	LBSUB7		14,544,479	3,557,236	1,769,774	1,178,364	3,196,428	265,946	141,4/15	064'00
924 PROPERTY INSURANCE	LB924	aur		•			-	- 4 121	344	183	<b>38</b>
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7		18,798	4,090 7 FEO	102,2	870'1	2000	191	102	47
928 EMPLOYEE BENEFITS	LB926	LBSUB7		10,462	800'7	0171	5				•
<b>828 REGULATORY COMMISSION FEES</b>	LB928	an D		•	•	•	•				

924 PROPERTY INSURANCE	LB924	4D		•		•		1 503	434		244	183	8
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7		18,798		4,598	197'7	670'I			5	102	47
928 FMPLOYEE BENEFITS	LB926	LBSUB7		10,482		2,559	5/2'1	040	407'7		2	!.	•
229 REGULATORY COMMISSION FEES	LB928	dD d		•		•	•	•	•				
OD DIIDI CATE CHARGES CR	LB929	Lesue7		•		,	T	•	•			• 1	
CON MIRCHI ANFORMS GENERAL EXPENSES	LB930	LBSUB7		•				,	•		•		
831 RENTS AND LEASES	LB931	PGP		•							2 2RO	1.213	562
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP		51,150		18,888	IAC'A	0,401	•			<u>.</u>	
Traial Artiministrative and General Excense	LBAG		•7	14,100,045	••	3,454,916 \$	1,718,868 \$	1,144,469 \$	3,087,514	**	259,164 \$	137,869 \$	63,820
Total Characterian and Mainhertancal Expenses	1LB		*	49,094,929	**	12,013,836 \$	5,977,050	3,979,663 \$	10,778,311	*	899,046 \$	478,270 \$	221,392
roual Operation and Malatanana Evanance I are Durchase Druge	LBLPP		•	49,094,929	**	12,013,836 \$	5,977,050 \$	3,979,683 \$	10,778,311	••	899,046 \$	478,270 \$	221,392

12 Months Ended September 30, 2003

•

		Functional	Distribution Poles	Distribution Substition	Distribut	Distribution Primary Lines		Distribution Sec. Lines	Lines	Distribution Line Trans.	Trans.
Description	Neme	Vector	Specific	General	Specific	Demand	Customer	Demend	Customer	Demand	Customer
<u>Labor Expenses (Continued)</u>											
Administrative and General Expense											
920 ADMIN & GEN SALARES-	LB920	LBSUB7		7,127		10,564	15,815	4,333	6,001	1,834	101
622 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	•	(20,793)		(30,822)	(46,142)	(12,641)	(17,509)	(5,351)	(2,064)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	•	378,709	•	561,393	840,415	230,236	318,812	97,471	37,506
924 PROPERTY INSURANCE	LB924	4JT		ŀ	•			•	•	•	. '
825 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7		489	•	126	1,086	298	412	126	49
826 EMPLOYEE BENEFITS	LB926	LBSUB7	•	272	•	Ş	805	166	228	02	77
928 REGULATORY COMMISSION FEES	LB928	7JP	•		•		•	•	,		•
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	•		•		•	•	•		•
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	•	•			•				•
831 RENTS AND LEASES	LB931	PGP	•		•		•	•	1	•	. 1
<b>935 MAINTENANCE OF GENERAL PLANT</b>	LB932	PGP	•	1,591	•	2,060	3,351	980	<b>8</b> 62	1,286	496
Total Administrative and General Expense	LBAG		•	367,397 \$	••	544,324 \$	815,131 \$	223,071 \$	309,008	95,436 \$	36,802

127,237 127,237

329,956 \$ 329,956 \$

1,076,328 \$ 1,076,328 \$

2,837,221 \$ 2,837,221 \$

777,032 \$ 777,032 \$

1,895,069 \$ 1,895,069 \$

> •• -

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1,278,594 \$ 1,278,594 \$

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LBLPP

Operation and Maintenance Expenses Less Purchase Power

Total Operation and Maintanance Expenses

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# OFFICE OF THE A1......EFY GENERAL Cost of Service Study Functional Ansignment and Classification

## 12 Months Ended September 30, 2003

			Distribution	Distribution	Distribution St. 8	Customer Accounts	Customer	
		Functional	Services	Meters	Metana Cust. Lighting	Expense	Service & info.	Sales Expense
Description	Name	Vector	Customer					
Labor Expenses (Continued)								
Adminiatrative and General Expanse								
CON ADMIN & CEN SALARES.	LB920	LBSUB7	326	13,370	840	18,195	3,118	1
000 ADMIN & VEN UNDARED ADA ACERDEN - CREDIT	1 8922	1 BSUR7	(852)	(39,009)	(2,452)	(53,085)	(960'6)	•
22 AUMENT LATENDED HANDLEINE - CHERNE	L8923	LBSUB7	17,344	710,499	44,653	966,879	165,667	•
924 PROPERTY INSURANCE	LB924	-P		•		•	•	•
OSE IN HIDRES AND DAMAGES - INSURAN	18925	LBSUB7	22	918	58	1,250	214	•
SZB EMPLOYEE BENEFTS	LB926	LBSUB7	12	511	32	969	119	•
928 REGULATORY COMMISSION FEES	LB928	-UF	•	•	•	•	•	•
629 DUPLICATE CHARGES-CR	LB929	LBSUB7	•	•	•	•	•	•
920 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	•	•	•	•	•	
931 RENTS AND LEASES	LB931	PGP			•	•	•	r
835 MAINTENANCE OF GENERAL PLANT	LB932	ЬGP	452	622	1,052	•	•	•
Total Administrative and General Expense	LBAG		\$ 17,205 \$	686,912	\$ 44,184	\$ 933,934	\$ 160,022	•

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> 558,625 558,625

3,260,303 3,260,303

67 .

686,912 \$ 2,396,416 \$ 2,396,416 \$

LBAG 871

58,934 \$ 58,934 \$

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Operation and Maintenance Expenses Less Purchase Power

Total Operation and Maintenance Expenses Total Administrative and General Expense

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49

151,623 151,623

OFFICE OF THE ATTUMNEY CENERAL Cast of Service Study Functional Ausignment and Cassification

12 Moaths Ended September 30, 2003

Transmission Demand Off Peak Winter Peak Summer Peak	
Production Energy	
SummerPeak	
uction <u>Demand</u> Winter Peak	
Prod Off-Peak	
Total System	
Functional Vector	
Name	
Description	

## Other Expenses

Cepreciation Expenses			•	10 101 050	-	02 068 730	13 A62 No1	8.963.429	,		ŀ	ı	ı
Steam Production	DEPRTP	TINGO	•	48,464,200	-	00 020	620 bP	32,811	•		,	•	•
Hydraulic Production	DEPKOPI			101, 140		2 202 600	1 347 550	897 235				•	•
Other Production	DEPROP2	PPRIL		4,800,300 5,200,300			-	-	•		2,985,733	1,588,333	735,244
Tranamission - Kentucky system Property Transmission - Minisin Donorhy		PTRAN		-			·	•	•		•	•	•
	DEPROPS	PDIST		22.430.057		•	,		•				4 47 070
	DEPROPS	PGP		13,469,857		4,973,890	2,474,579	1,647,842			600,480	318,44U	141,010
General a construct rest. Intergible Plant	DEPRAADJ	PINT		•		•	٩	ŧ	•			•	•
Total Depreciation Expense	TDEPR		*	95,827,965		34,840,237	17,333,498	11,541,117			3,586,213	1,907,773	883,113
Accretion Expense	ACRINE	F017	-	461.917		252,583	125,663	83,670					, S
Proguction Transmission	ACRINT	PTRAN	• •••	602		. 1	•	•	,		339	180	3
Distribution	ACRTND	PDIST	•	•		٠	•	,	•		•	•	
Total Accretion Expense	TACRTN		**	462,519	\$	252,583 \$	125,663 \$	83,670 \$	·	**	339 \$	180 \$	83
Develop Teves 8. Other	XATq	40L	•?	12,603,252		4,778,597	2,377,418	1,582,950	•		532,400	283,223	131,105
		Ģ	•			11 800 650)	(156 498)	(503.698)			(169,411)	(90,122)	(41,718)
Amortization of investment Tax Credit	N N	101	•	(nocininiti)		(ann'n 70')					•		
Other Expenses	01	qUT	**	(8,055,342)		(2,295,918)	(1,142,251)	(760,542)	•		(255,796)	(136,077)	(62,990)
	INTL TD	4UF	••	24,725,184		9,374,691	4,664,038	3,105,444	,		1,044,466	555,629	267,202
		į											•
Other Deductions	DEDUCT	đ	<b>47</b>			·	•	•	•		•		
Total Other Expenses	TOE		•	123,653,178	**	45,429,630 \$	22,601,867 \$	15,048,942 \$	1	••	4,738,211 \$	2,520,606 \$	1,186,796
Total Cost of Service (O&M + Other Expenses)			•	631,702,598	••	91,624,730 \$	45,290,600 \$	29,321,022 \$	334,858,057	*	19,397,508 \$	10,318,976 \$	4,776,683

Exhibit DHBK - B Pege 40 of 45

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13 Months Ended September 30, 2003

		- ; ;	Distribution	Distribution		then Belmanu I fina		Distribution Be	c. Lines	Distribution Line Trans.	) Trans.
	Narre	Functional Vector	Specific	General	Specific	Specific Demand	Customer	Demand Custo	Customer	Demand	Customer
Derreciation Expanses										•	•
Steem Durch Indian	DEPRTP	PPRIL	•	•	•	•	•	1	•	•	1
	DEPROP1	PPRIL	•	•	•	•	•		•	•	
	DEPRDP2	PPRIL	•	•	•	,	•		•	•	
Ustraniasion - Kentucky System Property	DEPRDP3	PTRAN	•	•	•	•	•	•	•		•
tigilaritaetan - Mininia Drinatu Taaamisetan - Mininia Drinatu	DEPRDP4	PTRAN	•	•	•	•	•	•		000 100 0	000 100
	DEPROPS	PDIST		2,843,487	•	3,680,739	5,987,810	1,215,716		2000,182,2	420,000
Usurburkur v Ceneral & Cramon Plant	DEPRDP6	PGP	•	419,100	•	542,502	882,541	178,184	203,430	000 000	no not
Constant & Common with a company wit	DEPRADJ	PINT	•	•		•	,	•	•	•	I
						10000	030 020 0		1 077 070	2 R36 573	1.016.708
Total Depreciation Expense	TDEPR		•	3,262,587	•	4,223,241	o'ern'aan				
Accretion Expense	<b>GINTG'AA</b>	E017		•	•			•			
	ACRINI	PTRAN				•			•	•	•
Distribution	ACRIND	PDIST		•	ı	1	•	•	•	•	·
Tstal Accession Evenda	TAGRTN		, .,	* •	•7	•7	•	•	••	••	•
		1		000		479 767	778 858	158 133	223.681	298,895	115,259
Property Texes & Other	PTAX	- LP	,	F09'800	•	101014					
Amortization of hysestment Tex Credit	OTAX	1UP	•	(112,691)	·	(152,345)	(247,834)	(50,318)	(71,169)	(95,109)	(36,676)
	ţ	9 19	•	(177 704)	ı	(230.028)	(374,208)	(75,976)	(107,460)	(143,607)	(55,377)
Other Expenses	5	5						000 070		698 374	236 116

Total Cost of Service (O&M + Other Expenses)

Total Other Expenses Other Deductions

Interest

•

226,116

586,374 •

438,780 •

310,226

1,527,967 •

939,249 ·

•

725,600 •

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DEDUCT UTLTU

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1,779,338 1,266,030 •

> 4,614,259 \$ 3,283,127 \$

6,827,910 \$ 2,456,741 \$

- \$ 13,020,677 \$ 20,223,664 \$ - \$ 5,258,885 \$ 8,555,132 \$

9,352,081 \$ 4,062,655 \$

•• •• •

1,736,865 \$ 4,690,063 \$

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### OFFICE OF THE AT LANGEY GENERAL Cost of Service Study Functional Assignment and Classification

## 12 Months Fuded

### 12 Months Ended September 30, 2003

	1	Sales Expense		
		Service & Info.		
Customer	Accounts	Expense		
	Distribution Distribution St. &	Meters Cust. Lighting		
	Distribution	Services	Customer	
		Functional	Vector	
			Name	
			:	
			Description	

.

## Other Expenses

Deprectation Expenses Steam Production Hydraulic Production Other Production Transmission - Virginia Property Transmission - Virginia Property General & Common Plant Antargible Plant	DEPRITP DEPROP2 DEPROP2 DEPROP3 DEPROP3 DEPROP3 DEPROP3 DEPROP3 DEPROP3	PPRTL PPRTL PPRTL PTRAN PTRAN POIST PRT PRT		807,814 119,083	- - 1,111,045 163,845	1.879,359		* * * * * * * * * *				
Total Depredation Expense	TDEPR			926,877	1,275,490	2,156,357	357	1		•		
Accretion Expense Production Transmission Distribution	ACRTNP ACRTNT ACRTND	F017 PTRAN PDIST										
Total Accretion Expense	TACRIN		**	• <b>•</b>	•	•	• <b>?</b>	•	**	ı	47	
Property Taxes & Other	PTAX	민		105,075	144,596		455	•		•		
Amortization of Investment Tax Credit	OTAX	aUF		(33,435)	(46,011)	(77,786)	786)	•		•		
Other Expenses	Q	1UP		(50,484)	(69,472)		(117,451)	•		•		
interest	INTLTD	đữ		206,138	283,669	479,574	574			•		,
Other Deductions	DEDUCT	ЧЛ			•			•	_	·		
Total Other Expenses	TOE		**	1,154,170	1,588,272	\$ 2,685,149	149	•	**	•	*7	
Tobal Cost of Service (CBM + Other Expenses)			•	1,459,491	9,484,822	\$ 4,177,152	152	15,229,786	<b>\$</b>	5,075,799	•	

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12 Months Ended September 30, 2003

							Production	9		. <u> </u>
Description	Name	Functional Vector	Total System	Prot Off-Peak	Production Demand k Winter Peak	Summer Peak		Off Peak	it Minter Peak	Bummer Peak
Functional Vectors										
	E001		1.00000	0.00000	0.00000	0,00000	0.00000	0.000000	0.00000	0.00000
contrologianteria Polea, Towers and Fixtures	F002		1.00000	0.00000	0.00000	0.00000	00000000	0.00000	000000	000000
Overhead Conductors and Devices	F003		1.000000	0.000000	00000000	0,00000	0.00000	0.00000	0.00000	0.00000
Underground Conductors and Levices Line Transformers	F005		1.00000	0.00000	0.00000	0.00000	0.00000	00000000	0.00000	0000000
Services	F006		1.00000	0.00000	000000	0,00000	0.00000	0.00000	0.00000	0.00000
Meters Streat Inthibo	202		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Meter Reading	F009		1.00000	0.00000	0.000000	0.000000	0.00000	0.00000	0.00000	0.00000
Billing	F010		1.00000	0,00000	0.00000	0.00000	0.00000	0.562359	0.299160	0.138482
iransmason Load Manacement	F012		1.00000	0,00000	0.000000	0.00000	0.000000	0.00000	0.00000	0000000
Production Plant	F017		1.00000	0.546815	0.272048	\61181.U	1.00000	0.00000	0.00000	0.00000
Provar	PROVAR E018		1.00000	000000	0.000000	0.00000	1.000000	0.00000	0.00000	0.00000
rue: Steam Generation Operation Labor	F019		15,940,512.67	7,384,727.21	3,664,053.31	2,439,626.92 0,484437	2,472,105.23 n nnnnn	000000	0.00000	0.00000
PROFIX	PROFIX		1.00000	U.340613 118.089.36	58.751.08	39,118.08	3,960,244,94		ŀ	
Sleam Generation Maintenance Labor	F020		188.554.36	103,104.35	51,295.84	34,154.17	•	٠	•	•
Hydraulic Generation Maintenance Labor Hydraulic Generation Maintenance Labor	F022		173,766.01	•	•		173,786.81		, ,	
Distribution Operation Lebor	F023		4,872,546,95			. 1			•	
Distribution Maintenance Labor Customer Accounts Expense	F025		1.00000	0.00000	0.00000	0.000000	0,00000	0.000000	0.000000	0.000000.0
Customer Service Expense Customer Advances	F026 F027		1.00000	- mmmmm	-	-		•	ı	•
Purchased Power Expertes	ddWO		\$ 83,608,926	0,737,457	3,058,012	1,201,409 \$	72,612,048		ł	
Intellisions on Customer Premises - Plant in Service	F013		1.0000	•	•	ı				· •
Intelligitions on Customer Premises - Accum Depr	F014		1.00000		, mmm a	0.00000	n nnonn	0.00000	0.00000	0.00000
Generators -Energy Generators - Demand	F015 F016 Freerry		1.000001	1.00000	000000000000000000000000000000000000000	0.00000	0.00000	0.00000	0.00000.0	0,000000
	Ree									
Internally Generated Functional Vectors Total Prod. Trans, and Dist Plant		PT&D	1.00000	0.369261	0.183712	0.122321	•	0.044580	0.023715	0.010978 -
Total Distribution Plant		PDIST PTRAN	1.00000		, ,	1 6		0.562358	0.299160	0.138482
total inansmusion rient Operation and Maintenance Expenses Less Purchase Power		OMLPP	1.00000	0.092942	0.046240	0.030788	0.617717	0.034530 0.044569	0.018369 0.023710	0.010975
Total Plant in Service		a n B	1.00000	0.244708	0.121745	0.081061	0.219540	0.018312	0.009742	0.004509
I dial Operation and maintenance of the second structure of Sub-Total Prod. Trans, Dist, Cust Acct and Cust Service		OMSUB2	1.00000	0.058214	0.028268	0.016852	0.749988	0.0305/0	0.010263	-
Total Steam Power Operation Expenses (Labor) Total States Douter Consention Maintenence Evence (Labor)		LBSUB2	1.00000	0.028277	0.014068	0.009387	0.948288		•	6
Total circan cover coveration systems (Labor) Total Hydraulio Power Operation Expenses (Labor)		LBSUB3	1.00000	0.546815	0.272048	0.181137	1.00000		. 1	
Total Hydraulic Power Generation Maint. Expense (Labor) Total Other Power Generation Expenses (Labor)			1.00000	0.546815	0.272048	0.181137	•	- 0 60-350		- 0 138482
Total Transmission Labor Expenses Total Transmission Labor Expenses		LETRAN	1.00000			, ,		-	-	-
Total Distribution Maintenance Labor Expense		LBDM P BSUR7	1.00000	0.244576	0.121880	0.081018	- 0.219769	0.018285	0.009727	0.004503
SUC-Total Labor Exp Total General Plant		404	1.00000	0.369261	0.183712	0.122321		0.044580	0.023715	0.010978
Totel Production Plant Totel kitangible Plant			1.00000	0.369261	0.183712	0.122321	,	0.044580	0.023715	0.010978

Exhibit DHBK - 8 Page 43 of 45 OFFICE OF THE ATTURNEY GENERAL Cont of Service Study Functional Annigament and Cassification

12 Months Ended September 30, 2003

		E. motional	Distribution	Distribution Substation		Distribution Orlmany Lines		Distribution Se	o. Lines	Distribution Line Trans.	e Trans.
Description	Name	Vector	Specific	General	Spacific	Demand	Customer	Demand Customer	Customer	Demand	Customer
Functional Vectors											
Station Equipment	F001		0.00000	1.00000	0.00000	0.00000	0.00000	0.000000	0.000000	0.00000	0.000000
Polea, Towers and Fixtures Outboard Conductors and Devices	F002		0.000000	0.00000	0.000000	0.283529	0.387070	0.138271	0.190130	0.00000	0.00000
Underground Conductors and Devices	F004		0.00000	0.00000	0.00000	0.307404	0.634109	0.019096	0.038391	0.000000	0.000000
Line Transformers	F005 Ervie		0.00000	0000000	0000000	0.000000	0.00000	0.00000.0	0.00000	0.00000	0.000000
Vervices Meters	F007		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	F008		0.00000	0.00000	0.00000	0.000000	0.00000	0.00000	000000	0.00000	0.000000
Meter Reading	F009		0.00000	000000	0.00000	000000	0.00000	0.00000	0.000000	0.00000	0.00000
Transmission	F011		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Load Management	F012		0.00000	0.00000	0.00000	0,00000	0.00000		0,00000	000000	0.00000
Production Plant Provar	PROVAR		0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0000000
Fuel	F018		0.00000	0.00000	0.000000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000
Steam Generation Operation Labor	F019 DECEIV					0.00000	0.00000	0.000000	0.00000	0.000000	0.00000
PROFIX Streem Generation Maintenance Labor	F020		-	-	-		•		1	•	•
Hydraulic Generation Operation Lebor	F021			•	•	•	•	ł	•	• •	
Hydraulic Generation Maintenance Labor	F022 Erroz			657 919 M	• •	656.860.64	1.002.617.51	257.526.66	358,148.79	99,446.63	38,348.34
Ujatribution Operation Labor Distribution Maletanence I abor	F024		•	153,441.01	•	590,796.71	962,428.78	255,829.51	352,725.90	119,234.64	45,978.94
Customer Accounts Expense	F025		0.00000	0.00000	0.00000	0.00000	0.00000	0.000000	0.00000	0.00000	0000000
Customer Service Expense Cristomer Advances	F026 F027		0.00000	0.00000	0.00000	u.u00000 111,771,463	u.uuuuu 181,829,332	36,917,153	0.00000 52,215,181	-	-
					ı						
Purchased Power Expenses	OMP		•	•	•						
Intallations on Customer Premises - Plant in Service	F013		•						· •		
Intellations on Customer Pramises - Accum Depr Generators -Energy	F015		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000.0	0.00000	0.00000	0.00000
Generators - Demand	F016 Energy		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Internally Generated Functional Vectors Total Prod Trans, and Dist Plant		PT&D DIST		0.031114 0.126771		0.040275 0.164098	0.065520 0.266955	0.013303 0.054200	0.018815 0.076680	0.025144 0.102447	0.009696 0.039505
i otat Distribution Plant Trust Transmission Distri		PTRAN				ı	,	•	•	•	•
Operation and Mainlenance Expenses Less Purchase Power		OMLPP	•	0.012459	•	0.018283	0.027485 0.027485	0.007427	0.010296	0.003135 0.025162	0.001209
Total Plant in Service Total Orestion and Maintenance Exnemises (Lishor)		TLB TLB		0.020043		0.038600	0.067791	0.015827	0.021923	0.006721	0.002592
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	•	0.007232	•	0.010622	0.015939	0.004333	0.006005	0.001533	0.000591
Total Steam Power Operation Expenses (Labor) Total Steam Power Generation Maintenance Expense (Labor)		LBSUB1 LBSUB2								• •	I
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	•		ı		• •	1 1	. ,		• •
Total Hydraulic Power Generation Maint. Expense (Labor) Total Other Power Generation Expenses (Labor)		LBSUB5				. 1	1	•	•	•	•
Total Transmission Labor Expenses		LBTRAN		- 0 140805	• •	0 140579	0.214576	0.055115	0.076650	0.021283	0.008207
total Listribution Operation Lebor Expense Total Distribution Maintenance Labor Expense		LBOM	• •	0.064010	ı	0.248457		0.106722	0.147143	0.049740 0.006700	0.019181
Sub-Total Labor Exp Total Centerni Plant		LBSUB7 PGP		0.031114	•••	0.040275	0.065520	0.013303	0.018815	0.026144	0.009696
Total Production Plant		PPRTL DAT	•	0.031114	1 1	0.040275	0.085520	0.013303	0.018815	0.025144	0.009696
ាលផា ខារជាលួលទេ កានកា			I								

12 Months Ended September 30, 2003

Customer Accounts Expense

•

		-	Distribution	Distribution	Distribution Distribution St. &	Accounts	Customer Secutos & Infin	Sales Expanse
		Functional	Bervices	Meters		a sharing the		
Description	Name	Vector	Customer					
Funcțional Vectore								
Station Equipment	F001		0.00000	0.00000	0.00000	0,00000	00000010	0.000000
Poles, Towers and Fixtures	F002		000000	000000	0.00000	0.00000	0.00000	0.00000
Overhead Conductors and Devices	F004		0.00000	0.00000	0.00000	0.00000	0.000000	0.00000
Line Transformers	F005		0.00000	000000000000000000000000000000000000000	0.00000	0000000	0,00000	0.00000
Services	F007		0.00000	1.00000	0.00000	0:00000	0.000000	0.00000
Meters Street Unhting	F008		0.00000	0.00000	1.00000	0.00000	0.00000	0,00000
Meter Reading	F009		000000	000000	0.00000	0.00000	1.00000	0.00000
Billing Transmission	F011		0.00000	0.00000	0.00000	0.00000	0000000	0.00000
Load Management	F012		0,00000	0.00000	0,00000	0.00000	0.00000	0.00000
Production Plant	PROVAR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
FLOAD	F018		0.00000	0.00000	0,00000	0.00000	-	- -
Steam Generation Operation Labor	F019 PPC/EIX		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
PROFIX Strom Constant Maintenence / shor	2020-j		•	•	•	,	•	•
Average Constraint with the second constraints and the second sec	F021		•	•	•		• •	
Hydraulic Generation Maintenance Labor	F022		34 050 17	- 1 481 978 39	84.742.90		•	•
Distribution Operation Labor	FU25 EN24		1.516.29	5,293.46	9,913,10	•	•	
Distribution Maintenence Lebor Dustomer Accounts Expense	F025		0.00000	0.00000	0,00000	1.00000	0.00000	0,000000
Customer Service Expense Customer Advances	F026 F027		0.00000	-	-	-	-	•
Purchased Power Expenses	OMPP		•	•	•	•	•	,
						1 00000	•	•
Intellations on Customer Premises - Plant in Service	F013					1.00000	•	-
intellations on Customer Premises - Acoum Depr	F015		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Generators - crievy Generators - Demand	F016		0.00000 0.000000	0.000000	0.00000.0	0.00000	0.000000	0.000000
internally Generated Functional Vectors		PT&D	0.008839	0.012164	0.020564	ı	•	<b>3</b>
Total Distribution Plant		PDIST	0.036015	0.049561	0.063/88			•
Totat Transmission Plant Occession and Maintenance Expenses Less Purchase Power		OMLPP	0.000719	0.018553	0.003514	0.035874	0.011956	
Total Plant in Service		SI TT BI SI TT BI SI	0.008848	0.048812	8/60200.0	0.066408	0.011378	•
Total Operation and Maintenance Expenses (Labor) Sub-Total Prove Trans Dist, Cust Acct and Cust Service		OMSUB2	0.000369	0.009429	0.002649	0.023727	0.009887	
Total Steam Power Operation Expenses (Labor)		LBSUB1	, <b>.</b>	. ,		• •		•
Total Steam Power Generation Maintenance Expense (Lapor) True Hurtexulic Pruser (Theration Expanses (Labor)		LBSUB3		,	•	•		
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	•	, ,				٠
Total Other Power Generation Expenses (Labor)		LETRAN	••		ı	,	,	•
total transmission Labor Expenses Total Distribution Operation Labor Expense		LBDO	0.007482	0.317167	0.018136		• •	
Total Distribution Maintenance Labor Expense Suit-Total Labor Exp		LBSUB7	0.001192	0.048850	0.003070	0.066477	0.011390	
Total General Plant		PGP BBBH	0.008839	0.012164	+000771171	• •	•	•
Total Production Plant		PINT	0.008839	0.012164	0.020584	•	•	•

### Exhibit DHBK – 9

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### **Electric Cost of Service Study**

### **Allocation of Costs to Customers**

OFFICE OF THE AT. AY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

			Altocation		Total Svefem	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Description	Ret	Aman	ABCIOL							
Plant in Bervice										
Power Production Plant	old 1			•	1 084.094.187 \$	363,936,040 \$	1,646,378 \$	126,288,249 \$	14,351,868 \$	194,767,445 ee ene ene
Production Demand - Off Peak	SIT	PLPPD	PPWDA	- 67			1,096,502 \$	43,276,401	4,285,890 3	63.768.701
Production Letitiery - YMMeet Fear Production Damand - Summer Peak	SId1	PLPPDP	PPSCA	eð i	359,115,183 \$	5	5 47C'197	* ant'ton'70		
Production Energy - Off Peak	TPIS	PLPPE8	E01	69 W	<b>17 41</b>	• ••	• •••		•••	
Production Energy - Winter Peak	SIGT		E01	<b>9</b> 69						345 144 834
Production Energy - Summer Fear Total Power Production Plant	2	pl.ppT	i	••	1,982,561,171 \$	771,136,032 \$	3,004,404 \$	¢ ##1'R01'777		
									1 720 REU E	23 513 587
Fanannasion Frant. Transmission Demand - Off Paak	TPIS	PLTRB	PPBDA	••	130,678,867 \$	43,938,714	198,761 5	15,247,542 8		11,180,198
Trensmission Domand - Winter Peak	SIGT	PLTRI Di TRI	PPWDA	•	89,624,193 \$ 32,229,234 \$			4,714,773 \$	380,401 \$	5,723,000
Transmission Demand - Summer Peak Totai Transmission Plant	64	PLTRT		<b>6</b> 9	232,732,294 \$	90,435,923 \$	363,778 \$	25,548,807 \$		40,410,700
								4	•	
Diatribution Poles Specific	TPIS	PLDPS	NCPP	•	<b>49</b>	•	•	<b>19</b>	<b>9</b>	
Distribution Substation				•		30 474 440	363.691 \$	12.816.268 \$	1,084,792 \$	15,595,475
General	TPIS	PLD8G	NCPP	•	6 4/L'404'LA					
Distribution Primary & Secondary Lines	l			•			• <del>•</del>	••	<b>.</b>	
Primary Specific	TPIS	PLUPLS PI DPI D	NCPP	• ••	118,356,557 \$	51,097,512 \$	470,766 \$	16,589,961 \$	1,404,204 5	20,187,483
Primary Demand	TPIS	PLDPLC	YECust08	•	192,541,934 \$	164,075,322 \$	2,976,169 \$	19,556,930 \$ 7746 228 \$	5 1 a la 4	3,767,226
Frittary cuercurer Secondary Demand	TPIS	PLDSLD	SICD	<b>67</b> 6	39,092,152 \$	25,458,519 5	302,292 3 854,966 5	5,618,705 \$		362,300
Secondary Customer Triationation Primary & Secondary Lines	SINT	PLUSLU	TEUNSION	•••	405,282,096	287,766,362	4,664,193 \$	49,483,822 \$	1,426,514 \$	25,5/8,198
Distribution Line Transformers	TPIS	PLDLTD	SICD	42	73,890,104 \$	48, 122, 357	684,786 \$	14,584,839 \$	69 47	7,120,630
Demerid	TPIS	PLDLTC	YECust07	•		24,289,532 \$	440,589 5	2,080,400 4		7,307,334
Total Distribution Line Transformers		PLOLIT		47	102,383,406 \$	-	1,120,010			
Distribution Services	ł		200	•	26, Q76, 775, \$	15.278.145 \$	. '	4,383,152 \$	•	4,675,925
Customer	TPIS	PLOSC	202	•			•			
Distribution Maters Customer	SIGT	PLDMC	C03	**	35,745,671 \$	20,577,320 \$	348,857 \$	11,471,715 \$	245,140 \$	1,906,751
Distribution Street & Customer Lighting Customer	TPIS	PLDSCL	YECust04	•	60,432,014 \$	• <del>••</del>	•	r.	•••	
Customer Accounts Expense	TDIS	PI CAE	YECust05	**	673 T	•	•	•	<b>49</b>	ŀ
Customer	2									
Customer Service & Info. Customer	SIdT	PLCSI	YECust06	•9	65 1	•	<b>ب</b>	<b>45</b>	•7	,
Sales Expense	TPIS	PLSEC	YECust06	••	<b>\$</b>	4 <del>7</del>	•	•	•	
Customer	2	1		•	7 038 546 601 \$	1 297 080 111 \$	9.670.288 \$	343,293,235 \$	28,298,148 \$	440,625,301
Total		PLT		•			-			

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OPFICE OF THE AT LUMEN GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

Dasartrifoldi	Ref	Name	Allocation Vector		Rate LC-TOD Primery	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Tranemission	Rate LP-TOD Primary
Plant in Service										
Power Production Plant Production Demand - Off Peek Production Demand - Vinner Peek Production Denzor - Summer Peek Production Energy - Off Peek Production Energy - Summer Peek Total Power Production Plant	r trais SIGT SIGT SIGT SIGT SIGT SIGT	PLPPD8 PLPPD1 PLPPE1 PLPPE1 PLPPE1 PLPPE1 PLPPE1	PPBDA PPWDA PPSDA E01 E01	***	24,211,980 5 8,741,580 5 6,741,347 5 6,741,347 5 39,237,908 5	29,226,218 \$ 14,816,370 \$ 8,621,552 \$ 8,621,552 \$ 52,664,140 \$	10,337,634 \$ 3,120,054 \$ 3,055,153 \$ 3,055,153 \$ 5,055,153 \$ 16,512,951 \$	52,384,663 \$ 16,579,619 \$ 14,297,458 \$ 14,297,458 \$ 5 83,261,740 \$ 83,261,740 \$	34,183,075 \$ 11,969,482 \$ 6,173,635 \$ 5,173,635 \$ 5,233,192 \$ 52,323,192 \$	147,935,223 62,765,679 27,550,206 27,550,206 238,251,109 238,251,109
<b>Transmission Plant</b> Transmission Demand - Off Peak Transmission Demand - Winter Peak Transmission Demand - Summer Peak Totai Transmission Plant	T PIS T PIS T PIS	PLTRB PLTRI PLTRP PLTRF	PPBDA PPWDA PPSDA	<b>\$\$ \$\$ \$\$</b> \$\$	2,923,027 \$ 1,069,445 \$ 805,011 \$ 4,597,483 \$	3,528,378 \$ 1,912,625 \$ 773,752 \$ 6,214,755 \$	1,248,026 \$ 402,764 \$ 274,189 \$ 1,924,979 \$	6,324,216 \$ 2,140,241 \$ 1,283,143 \$ 9,747,599 \$	4,126,802 \$ 1,544,737 \$ 554,060 \$ 6,225,599 \$	17,850,698 8,102,336 2,472,527 28,434,561
Distribution Pales Specific	TPIS	SdOld	NCPP	ŵ	• <b>&gt;</b> 1	•9	•	•	<b>49</b>	ł
Distribution Substation General	TPIS	PLDSG	NCPP	6	1,754,008 \$	2,100,779 \$	844,134 \$	3,857,844 \$	6 <b>3</b>	8,626,879
Distribution Primary & Secondary Lines Primary Specific Primary Demand Primary Dustomer Secondary Demand Secondary Customer Total Distribution Primary & Secondary Lines	SIGT SIGT SIGT SIGT	PLDPLS PLDPLD PLDPLD PLDPLD PLDPLD PLDPLD PLDPLD	NCPP NCPP YECust08 SICD YECust07	** ** ** ** **	2,270,467 5 4,843 5 4,843 5 - 5 2,275,311 5	2,719,344 \$ 25,185 \$ 465,028 \$ 7,235 \$ 3,246,791 \$	1,092,885 \$ 19,857 \$ 1,112,543 \$	4,983,768 4,983,768 171,451 8,01442 8,194,913 6,194,913	97 69 69 69 69 69 9 1 1 1 1 1 1	11,166,766 21,795 - 11,188,560
Distribution Line Transformers Demand Customer Totel Distribution Line Transformers	TPIS	PLDLTD PLDLTC PLDLTT	SICD YECuat07	\$\$ \$\$ \$\$	••• •• ••	935,678 \$ 3,728 \$ 939,407 \$	••• •• ••	1,853,184 \$ 25,381 \$ 1,878,565 \$	<b>юю</b> ,	

Exhibit DHBK - 9 Page 2 of 63

286,751,323

58,731,867 \$

•>

106,689,795

49

20,639,096 •

47

65,292,445

47,927,419 \$

47

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YECust06

PLSEC

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250,413

183,076 \$

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297,452

244,589 \$

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36,853

62,711 \$

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YECust04

PLDSCL

TPIS

Distribution Street & Cuetomer Lighting Customer

Customer Accounts Expense Customer

Customer Service & Info. Customer

Sales Expense Customer

Total

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1,451,082 \$

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89,720 \$

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PLDSC

TPIS

Distribution Services Customer

Distribution Meters Customer

12 Months Ended September 30, 2003

	a 1 2	Name	Allocation		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Speciai Contracts
Plant in Service										
Power Production Plant	TDIO			•	4 049 275 \$	4 861.410 \$	377,614 \$	5,050,244 \$	1,085,112 \$	69,391,758
Production Lemanu - Off Feat		Inde Id	PPWDA			3,841,491 \$	309,913 \$	3,981,655 \$	412,122 \$	23,571,648
Drock when Demand - Summer Pask	TPIS	PLPPDP	PPSDA	*	1,232,975	•	•	•••	171,229	16,291,480
Production Energy - Off Peak	SIdT	PLPPEB	EOI	•	••	•	•	•	•	•
Production Energy - Winter Peak	2 Id1	PLPPE		**		•• •			е 	
Production Energy - Summer Peak	Sid1	PLPPEP Di DDT	EOI	<b>w</b> e	6 603 745 S	B.702.902 \$	687.527	9,031,899 \$	1,668,463 \$	109,254,885
I otal Power Production Plent				•			-			
Transmission Plant							42 E00 \$	9 808 80 <del>8</del>	131 002 5	R 377 422
Transmission Demand - Off Peak	SIdT	PLTR8		<i>1</i> 9 <b>4</b>	400,000 4	200,8UI 3 495,893 5	40.006 5	513,906	53,200	3,042,832
i ranamission Demand - yvinter Peak Tranamission Demand - Summer Peak	TPIS TPIS	PLTRP	PPSDA	• ••	110,655 \$		• <b>•</b>	•••	15,367 \$	1,462,099
Total Transmission Plant		PLTRT		••	781,718 \$	1,082,794 \$	85,584 \$	¢ 689'571'1	* ADO'ARI	12,002,303
Diamihutton Poles										
Specific	TPIS	PLDPS	NCPP	\$	•	•7		<b>.</b>		•
Distribution Substation										010 000 0
General	SIdT	PLDSG	NCPP	\$	466,528 \$	436,985 \$	39,242 \$	461,473 \$	48,467 \$	3,463,379
Distribution Primary & Secondary Lines	-				•	•	•	•		
Primery Specific	TPIS	PLOPLS	NCPP	•			FU 708	697.352	62.738 \$	4,483,155
Primary Demand	Tele		VECIMION	• •1	6.296 \$	2.131,078	6,673 \$	2,212,445 \$	46,879 \$	2,422
Primary Customer Secondary Demand	TPIS	PLDSLD	sicp	• •>	110,011	88,247 \$	8,014 \$			
Secondary Customer	TPIS	PLDSLC	YECust07	••	1,809 \$	612,196 \$	1,917 \$	635,570 \$	13,496 5	A 485 577
Total Distribution Primary & Secondary Lines		PLDLT		<del>17</del>	722,010 \$	9'396'1/2 \$	* Int'/0	010,800		
Disitibution Line Transformers									. 017.81	
Demend	SIGT	PLOLTO	SICD	•* •	207,837 \$	168,690 \$ 315,483 \$	6 811,01	327.528 \$	6.955 \$	
Customer	SIdI		YECUBIO/	* v	807 807 208 860 8	484.173 \$	16.136	505,671 \$	25,685 \$	٠
Total Distribution Line Transformers				•						
Distribution Services	aidt	09010	ŝ		53 614 \$	<b>49</b>	7,585 \$	••	36,950 \$	
Customer			-	•						
Distribution Meters Customer	SIGT	PLDMC	C03	*	11,176 \$	•» ,	6,990 \$	•	48,822 \$	53,807
Distribution Street & Customer Lighting Customer	TPIS	PLDSCL	YECust04	••	<b>**</b>	25,328,889 \$	•	35,103,126 \$	•	
Andreas Annas Constant										
Customer Accounts Expense Customer	TPIS	PLCAE	YECust05	47	• <del>•</del> >	<b>47</b>	•	<b>*7</b>	<b>1</b>	•
Customer Service & Info.		į		•	•		6 <b>7</b>		• <b>•</b>	1
Customer	SId1	PLCSI	YECUSIOS	•	•	•	•	•	•	
Sales Expense Customer	TPIS	PLSEC	YECust06	63	•	•	•7		<b>\$</b>	ı
				•			010.476	40 765 460 \$	2 160 049 S	130 140 000
Total		PLT		<b>4</b>	8,937,660 \$	6 /LS'528'82				

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12 Months Ended September 30, 2003

	Ref	Arre	Atlocation Vector		Total System	Residentiai Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Vest Utility Plant										
Power Production Plant Production Demand - Off Peak Production Demand - Winter Peak Production Demand - Summer Peak Production Energy - Winter Peak Production Energy - Summer Peak Total Power Production Plant	NTPLANT NTPLANT NTPLANT NTPLANT NTPLANT NTPLANT	UPPPE UPPPE UPPPE UPPPE UPPPE	PPBDA PPWDA PPSDA E01 E01 E01	<b>49 49 49 49</b> 49 49 49	729,905,730 \$ 383,138,162 \$ 241,787,321 \$ 241,787,321 \$ 1,334,831,213 \$	245,033,138 \$ 170,357,054 \$ 103,305,104 \$ 103,305,110 \$ 5 103,305,110 \$ 5 103,302 \$ 5 103,195,302 \$ 5 103,195,302 \$ 5 103,195,302 \$ 5 103,195,302 \$ 5 103,105,105 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1,108,484 \$ 738,280 \$ 176,081 \$ 176,081 \$ 2,022,824 \$	85,034,877 \$ 29,137,407 \$ 35,370,757 \$ 35,370,757 \$ 149,543,040 \$	9,662,915 \$ 2,885,631 \$ 2,855,814 \$ 2,853,814 \$ - \$ 15,402,360 \$	131,134,246 68,312,440 42,934,590 42,934,590 232,381,277 232,381,277
Transmission Plant Transmission Demand - Off Peek Transmission Demand - Winter Peek Transmission Demand - Summer Peek Totai Transmission Plant	NTPLANT NTPLANT NTPLANT	UPTRB UPTRI UPTRP UPTRT	PPBDA PPWDA PPSDA	****	67,105,392 \$ 35,698,343 \$ 16,524,863 \$ 119,328,598 \$	22,527,628 \$ 16,746,972 \$ 7,094,521 \$ 46,369,121 \$	101,911 \$ 72,575 \$ 12,034 \$ 186,520 \$	7,817,857 \$ 2,864,356 \$ 2,417,401 \$ 13,099,615 \$	888,380 \$ 283,672 \$ 185,043 \$ 1,367,085 \$	12,056,0 <del>8</del> 8 5,732,412 2,934,348 20,722,858
Distribution Poles Specific	NTPLANT	Sdūdn	NCPP	<del>69</del>	69 1	<b>u</b> 9 '	••• ,	••	• •	ı
Distribution Bubstation General	NTPLANT	UPDSG	NCPP	ø	55,623,913 \$	24,014,247 \$	221,245 \$	7,786,768 \$	659,932 \$	9,487,496
Distribution Primary & Secondary Lines Primary Specific Primary Custome Primary Custome Secondary Demand Secondary Customer Total Distribution Primary & Secondary Lines	NTPLANT NTPLANT NTPLANT NTPLANT NTPLANT NTPLANT	UPDPLD UPDPLD UPDPLD UPDPLD UPDRLD UPDLT	NCPP NCPP YECust08 SICD YECUSt07	65 <b>65 65 65 65</b> 65	72,002,125 \$ 117,132,744 \$ 23,781,682 \$ 33,636,515 \$ 246,553,067 \$	31,065,134 31,065,134 99,815,102 15,489,280 28,673,939 175,062,455	286,390 \$ 1,810,550 \$ 220,400 \$ 520,118 \$ 520,118 \$	10,092,491 5 11,898,661 5 4,694,160 5 3,418,135 5 30,103,447 5	854,246 \$ 12,994 \$ - \$ 887,211 \$	12,281,046 767,237 2,281 2,20,405 15,560,478
Distribution Line Transformere Demand Customer Total Distribution Line Transformers	NTPLANT NTPLANT	UPDLTO UPDLTC UPDLTC	SICD YECust07	49 49 49	44,950,991 \$ 17,333,879 \$ 62,284,870 \$	29,275,201 \$ 14,776,519 \$ 44,051,720 \$	416,589 <b>\$</b> 268,032 <b>\$</b> 684,621 <b>\$</b>	8,872,876 \$ 1,761,465 \$ 10,634,141 \$	99 99 99 , , ,	4,331,830 113,581 4,445,411
Distribution Services Customer	NTPLANT	UPDSC	C02	43	15,802,343 \$	9,294,449 \$	<b>49</b>	2,666,487 \$	<b>\$</b>	2,844,596
Distribution Meters Customer	NFPLANT	UPDMC	C03	*	21,745,853 \$	12,518,197 \$	212,227 \$	6,978,809 \$	149,131 \$	1,159,970
Distribution Street & Customer Lighting Customer	NTPLANT	UPDSCL	YECust04	*	36,763,772 \$	••	•	<b>69</b> 1	• <del>•</del>	
Customer Accounts Expense Customer	NTPLANT	UPCAE	YECust05	67	<b>49</b>	••	4 <del>7</del>	u L	•	
Customer Service & Info. Customer	NTPLANT	UPCSI	YECust06	ø	<b>67</b>	••	<b>67</b>	<b>675</b> 1	49) 1	,
Sales Expense Customer Total	NTPLANT	UPSEC	YECust06	43 47	- \$ 1,892,933,628 \$	- <b>\$</b> 830,505,490 <b>\$</b>	- 6,164,895 <b>\$</b>	220,822,307 \$	\$ 18,445,729 \$	286,602,086

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12 Months Ended

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12 Months Ended September 30, 2003

	ł	A	Allocation Variat		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate L.P Secondary	Rate LP-TOD Transmission	Rete LP-TOD Primery
Description										
Net Utility Plant										
Power Production Plant	NTOL ANT	anagai i	PPRDA	•	16.301.594 \$	19,677,611 \$	6,960,187 \$	35,269,874 \$	23,014,995	99,602,754 40,350,370
Production Demano - Un Peak Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA		5,577,894 \$	9,975,659 <b>\$</b>	2,100,689 \$	11,162,830 \$	6, UBC, 600 4, 156, 623 5	18,549,176
Production Demand - Summer Peak	NTPLANT		PPSDA E01	<del>17</del> 4	4,538,857	* *///who/c	• • •	-	<b>•</b> • •	.'
Production Energy - Off Peak	NTPLANT	UPPPEI		• ••	• •••		<b>47</b> 4	••• •	• •	
Production Energy - white reak Production Energy - Symmer Peak	NTPLANT	UPPPEP	EOI	•••	• • • • • • • •	· 35 458 042 5	11.117.876	56,058,986 \$	35,228,487	160,411,200
Total Power Production Plant		TqqqU		A	• +++C'ni++'07					
Transmission Plant				•	4 400 704 E	1 809 102 \$	<b>639,899</b>	3,242,609 \$	2,115,831 \$	9,157,185
Transmission Demand - Off Peak	NTPLANT NTPLANT		PPWDA	0 <b>40</b>			206,509	1,007,363 \$	792,031 \$	4,154,303
rensmission Demand - Vyriner rear. Fransmission Demand - Summer Peak	NTPLANT	UPTRP	PSDA	•••	310,206 \$	396,725 5 3 168,485 5	140,085 \$	4,997,877 \$	3, 192, 045	14,579,224
Total Transmission Plant		UPTRT		ø	¢ 007'/00'7					
Distribution Poles	NTPLANT	Sdadu	NCPP	49	•	<b>67</b>	•	• <del>•</del>	•••	ı
Distribution Substation General	NTPLANT	UPDSG	NCPP	67	1,067,049 \$	1,278,007 \$	513,528 <b>\$</b>	2,346,916 \$	• <b>•</b>	5,248,034
Distribution Primery & Secondary Lines				1	•	•	•		<del>نه</del> ۱	,
Primary Specific		UPDPLS	NCPP	*	1 381 237 5	1.654.311	664,734 \$	3,037,955 \$	•••	6,793,294
Primary Demand	NIFLAN	UPOPLC	YECust08	• ••	2,946 \$	15,321 \$	12,080 \$	104,302 \$		13,208
Primary customer Secondery Demend	NTPLANT	UPDSLD	SICD	69 (	<b>47 4</b>	301,150 \$ A 401 \$	₩ <b>₩</b>	29.963 \$	• •*	
Secondary Customer Total Ditriction Primery & Secondary Lines	NTPLANT	UPDELC	YECUSION	Ø ₩7	1,384,184 \$	1,975,183	676,814 \$	3,768,671 \$	•	6,806,552
									•	
Distribution Line Transformers Domeod	NTPLANT	UPDLTD	SICD	**	• •	569,219 \$	€ <b>7 4</b>	1,127,383 \$	<b>••••</b>	• •
Customer	NTPLANT	UPDLTC	YECust07	47 V		571.487 \$	<b>* 47</b>	1,142,824 \$		
Total Distribution Line Transformers		UPDLI		÷	•					
Distribution Services Customer	NTPLANT	UPDSC	C02	••	<b>9</b> 1	54,581 \$	••	883,130 \$	•• •	
Distribution Meteos							140 706	180 955 S	111,374 \$	152,339
Customer Customer	NTPLANT	UPDMC	C03	<b>47</b>	38,150 \$	\$ 814'77				
Distribution Street & Customer Lighting Customer	NTPLANT	UPDSCL	YECust04	*	<b>45</b>	••	<b>47</b>	•	••	
Customer Accounts Expense Customer	NTPLANT	UPCAE	YECust05	*	<b>49</b>	<b>**</b>	•	•	•	
Customer Service & info. Customer	NTPLANT	UPCSI	YECust06	ø	49 1		<b>45</b>	<b>e7</b>	4 <del>9</del>	
Sales Expense	NTDI ANT	CESCI	VFCust06	•3	<b>49</b> ,	<del></del>	<b>69</b> 1	<b>.</b>	<b>69</b>	
Customer				•	34 700 000 e	40 546 209 \$	13.444.007	69,379,358 \$	38,531,906 \$	187,197,350
Total		UPT		ß	\$ nee'tot'ic					

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12 Months Ended September 30, 2003

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Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Utility Plant								v		
Power Production Plant			ACIDOC	¥	9 728 321 S	3.273.121 \$	254,242 \$	3,400,260 \$	730,591 \$	46,720,518
Production Demand - Off Peak Denduction Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	<b>* 4</b> 7	850,341 \$	2,586,423	208,660 \$	2,680,794 \$	277,478 \$	15,870,467 10.068 820
Production Demand - Summer Peak	NTPLANT	düdddi	PPSDA	*	830,145 \$	•	, ,			-
Production Energy - Off Peak	NTPLANT MTPLANT	UPPPEB	E01	<b></b>	₩ <b>9 4</b> /3	• ••	• ••	• <b>47</b> >		٢
Production Energy - Winter Peak	NIFLANI NTPLANT	UPPPEP		• •7			<b>1</b>	•••		
Total Power Production Plant		UPPPT		••	4,506,807 \$	5,859,544 \$	462,902 \$	6,081,054 \$	\$ +995'EZ1'1	+ 10'800'S
Tessentasion Plant									9 190 E	4 206 247
Franamission Demand - Off Peak	NTPLANT	UPTRB	PPBDA	**	250,650 \$	300,921 \$	23,374 5	312,610 5	01,100 4 27,277 \$	1.560,148
Transmission Demand - Winter Peak	NTPLANT	UPTRI	PPW0A DPSDA	<b>1</b> 7 1	93,423 \$ 56 736 \$			-	1,879 \$	749,660
Trensmission Demand - Summer Peak Total Transmission Plant		UPTRT		•••	400,809	555,1B0 <b>\$</b>	43,807 \$	576,146 \$	102,325 \$	6,605,156
Diamfour Poles							•		ť	
Specific	NTPLANT	UPDPS	NCPP	•	њ ,	•	•	•	,	
Distribution Substation	NTPLANT	DSGGU	NCPP	*	283,912 \$	265,840 \$	23,873 \$	280,737 \$	29,485 \$	2,106,944
		1								
Distribution Primary & Secondary Lines Drivers: Second	NTPLANT	UPDPLS	NCPP	47	<b>69</b> -	•		•••	- LOT OC	105 CCT C
	NTPLANT	UPDPLO	NCPP	•?	367,379 \$	344,115 \$	30,902 5	363,399 \$	20,107 8 28,580 5	1.473
Primary Customer	NTPLANT	UPDPLC	YECust08	<b>w</b> 4	3,830 5 66 075 5	1,280,440 \$	4,876	57,336	6,022 \$	1
Secondary Demand			SICD YECusto7	<b>4</b> 43	1,100 \$	372,429	1 166 \$		8,210 \$	
Total Distribution Primary & Secondary Lines		UPDLT		•9	439,235 \$	2,067,277 \$	41,003 \$	2,153,322 \$		7,1 20,1 31
<u> Distribution Line Transformers</u>								• CTC 001	1 707 E	
Demand	NTPLANT		SICD	•••	126,498 \$	102,623 5	8'Z10 \$	100,373 \$	4,231 5	
Customer Tutul Ritchington I ins Transformate	NTPLANT		YECU810/	<del>^</del> 43	127,065 \$	294,546	9,017 \$	307,625	15,613 \$	·
10441 LISTRIDURION LITIO 11 ALIAN MILLION										
Distribution Services Customer	NTPLANT	UPDSC	C02	*	32,616 \$	• <del>•</del>	4,614 \$		21,870 \$	•
Distribution Meters	NTDI ANT	OWDALL	500	•	6.799 \$	••	4,253 \$	۰۰ ۱	29,701 \$	32,733
Customer		5		•						
Distribution Street & Customer Lighting Customer	NTPLANT	UPDSCL	YECust04	*7	<b>1</b>	15,408,811 \$	•	21,354,961 \$	<b>47</b>	
Customer Accounts Expense Customer	NTPLANT	UPCAE	YECust05	\$	<b>ب</b>	•>	•••	•	• <b>*</b>	
Customer Service & Info. Customer	NTPLANT	UPCSI	YECust06	**	<b>15</b>	•	•	•	• <b>•</b>	
Safes Expense Customer	NTPLANT	UPSEC	YECust06	•	•	•	•	<b>67</b>	•	·
Totel		ΠΡΤ		**	5,787,143 \$	24,451,198 \$	590,348 \$	30,753,844 \$	1,403,326 \$	85,033,445
- CC48										

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OFFICE OF THE A1 . \_\_\_\_LEY GENERAL LGE Cott of Service Study Class Allocation

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12 Months Ended September 30, 2003

	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base										
Power Production Plant Boodwinn Demand - Off Baak	RB	RBPDB	PPBDA	**	614,578,411 \$	208,317,159 \$	933,340 \$	71,599,108 \$	8,136,145 \$	110,414,638
Production Demand - Winter Peak	89	RBPPDI	PPWDA	••	305,761,231 \$	143,440,123 \$	621,612 \$	24,533,608 5	2,429,692 ¢	48,000,090 36 150 795
Production Demand - Summer Peak	82	RBPPDP	<b>P</b> DSDA	•>	203,584,191 \$		146,209 5	4 0.10,201	1 170 928	15.890.517
Production Energy - Off Peak	82 1	RBPPEB	E01	47 A	68,446,137 \$	28,692,498				•
Production Energy - Winter Peak		RBPPEI		<del>.</del>	•••	• • •				•
Production Energy - Symmer Peak Total Power Production Plant	2	RBPPT	3	<b>• •</b> 9	1,212,371,970	466,853,387 \$	1,837,535 \$	136,219,099 \$	14,139,668 \$	211,554,848
Transmission Plant										910 911 0
Transmission Demend - Off Peak	88	RBTRB	PPBDA	*	54,413,342 \$	18,266,841 \$	82,636 \$	6,339,218 \$		8,773,033 4,848,206
Transmission Demand - Winter Peak	B B C C	RBTRI	PPWDA	<b>4</b> 7 e		5 752 891 5	9.758 <b>5</b>	1,960,183	158,153 \$	2,379,357
Transmission Demand - summer Peak Total Transmission Plant	0Ľ	RBTRT		• ••	96,759,257	37 599 048 \$	151,242 \$	10,622,005 \$	1,108,528 \$	16,803,418
Distribution Poles										
Specific	85	RBDPS	NCPP	•	<b>,</b>	•	•	•	•	
Distribution Substation General	88	RBDSG	NCPP	**	46,141,165 \$	19,920,305 \$	183,527 \$	6,467,577 \$	547,427 \$	7,870,070
Distribution Primary & Secondary Lines				•	•		,	•	<b>69</b>	
Primary Specific	82	RBDPLS	NCPP	A V		25.770.937	237,430	8,387,117	708,208 \$	10,181,525
Primary Demand		REDPLC	YECuat08	• ••	\$ 966'866'866 \$	82,649,523 \$	1,499,183		10,735 \$	635,293
Secondary Demend	Ð	REDSLO	SICD	*		12,888,207 \$	183,401 \$	3,906,135 5 2 843 201 5	1 <b>73 41</b> 3	1,807,009
Secondery Customer Total Distribution Primary & Secondary Lines	By	RBDSLC RBDLT	YECust07	<b>V7 4</b> 0	204,450,088	zə,oou,eoo	2,352,647 \$	24,968,856	718,942 \$	12,907,209
Legipucori Line Iranormete Demend	RB	RBDLTD	SICD	•••	36,921,888 \$	24,045,962 \$	342,177 \$	7,207,607 \$	•••••	3,558,063 93,293
Customer	RB	RBOLTC RHDI TT	YECust07	69 <b>4</b> 3	51,159,329 \$	36,183,048 \$	582,332 <b>\$</b>	B,734,633 \$	• • • •	3,651,356
				•						
Distribution Services Customer	RB	RBDSC	C02	*	12,959,447 \$	7,622,345 \$	•••	2,186,777 \$	, <b>69</b> 1	2,332,843
Distribution Meters Customer	RB	RBDMC	800	v	18,761,065 \$	10,799,977 \$	183,097 \$	6,020,913 \$	128,661 \$	1,000,755
Netchnition Street & Gustomer I johting								•	•	
Customer	89	RBDSCL	YECust04	**	30,247,060 \$	•	<b>1</b> 9	•	•	
Customer Accounts Expense Customer	RB	RBCAE	YECust05	÷	1,894,161 \$	1,515,867 \$	•	198,746 \$	1,969 \$	116,503
Customer Service & Info. Customer	RB	RBCS	YECust06	**	631,288 \$	537,945 \$	9,758 \$	64,127 \$	<b>\$</b> 04	4,135
Sales Expense Customer	RB	RBSEC	YECust06	**	<del>6)</del> ;	•	•	<b>45</b>	• <b>*</b> >	
Total		RBT		**	1,675,374,829 \$	728,191,326 \$	5,280,138 \$	195,482,733 \$	16,645,266 \$	256,241,138

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12 Months Ended September 30, 2003

	Ref	emen	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primery
Description Net Cost Rate Base										
Power Production Plant Death-reliev Domend - Off Deak	RB	RBPPDB	PPBDA	**	13,725,893 \$	16,568,489 \$	5,860,458	29,697,127 \$	19,378,556 \$	83,865,217 35,582,177
Production Demand - Winter Peak	82	RBPPDI	PPWDA	•	4,696,570 \$	8,389,474 \$		8 (106 JUK 0	5 790 567 b	15.618.350
Production Demand - Summer Peak	R8	RBPPDP	PPSDA	•••	3,821,704 \$	4,867,501 \$	071'801'80'	4 273 014 5	2 788.899 \$	12,069,611
Production Energy - Off Peak	8	RBPPEB	Ē	47 U	1,975,305 5	2, 304,403 2				1
Production Energy - Winter Peak	82 2	RBPFF			<b></b>			•••	•	-
Production Ernergy - Symmetreaux	2	RBPPT	İ	*	24,219,552 \$	32,240,047 \$	10,204,636 \$	51,475,411 \$	32,451,178	141,100,000
Trenamisation Plant								1 230 345 C	1 715 737 \$	7,425,231
Transmission Demand - Off Peak	RB	RBTRB	PPBDA	<b>6</b> 9 (	1,215,259 \$	1,406,935 \$	510,011 + 167,450 \$			3,368,574
Transmission Demand - Winter Peak	82 83	RETER	PPSDA	n 41	251,535	321,690 \$	113,995 \$		230,353 \$	1,027,962
iransmission usmano - ourmen rean Totel Transmission Plant	2	RBTRT		*	1,911,419 \$	2,583,806 \$	800,317 <b>\$</b>	4,052,598 5		10/170/11
Distribution Poles	BR	RBDPS	NCPP	**	•** •	•	<b>49</b> 1	<b>.</b>	<del>نه</del> ,	
	l									
Cistribution Substation General	RB	RBDSG	NCPP	**	885,139 \$	1,080,133 \$	425,982 \$	1,946,815 \$	•	4,353,351
Distribution Primary & Secondary Lines	ĉ	s lanao	NCPD	*		••	<del>67</del>	<b>6</b> 1	•••	
Primary Specific	28		NCPP		1,145,106 \$	1,371,496 \$	551,094 \$	2,518,598 \$	1 1	5,631,938
Primary Usimand	2 8	RBDPLC	YECusto8	• • •		12,686 \$	10,003	86,365 \$		10,8/9
Printary Customer Secondary Demand	82	RBDSLD	SICD	•••		250,595 \$		490,323 \$	9 <b>. 4</b> 9	• •
Secondary Customer	R.B	RBDSLC RRDI T	YECust07	<b>1</b> 9 49	1,147,548	3,001 \$ 1,638,439 \$	561,097	3,126,208 \$	•	5,642,917
Total Distribution Primary & Secondary Lines				•						
<b>Distribution Line Transformers</b>	ł			•	e.	467.543 \$	• <b>•</b>	926,006 <b>\$</b>	• <del>•</del>	•
Demand		REDLTC	YECust07	*		1,863 \$	•••		•7 •	•
customer Total Distribution Line Transformers	2	RBDLTT		-	<b>49</b>	469,406 \$	ю ,	939,689 \$	•	•
Distribution Services Customer	8,R	RBDSC	C02	ŵ	49 1	44,762 \$	<b>\$</b> '	724,252 \$	•	
Distribution Meters				•		40347 €	128.379	156,117 \$	96,087 \$	131,429
Customer	R8	RBDMC	C03	•	34,814				•	
Distribution Street & Customer Lighting Customer	RB	RBDSCL	YECust04	**	•	•	<del>65</del> '	4 <b>5</b> 1	•	
Customer Accounts Expanse Customer	RB	RBCAE	YECust05	*	895 \$	4,653 \$	1,834 \$	15,838 \$	537 \$	4,027
										i
Customer Service & Info. Customer	RB	RBCSI	YECust06	**	16 \$	83 <b>\$</b>	65 \$	582 \$	10 \$	12
Seles Expense Customer	RB	RBSEC	YECust06	••	<b>49</b> 1	<b>65</b> 1	••	•	<del>6</del> Э	
		RBT		•	28,197,480 \$	38,060,670 \$	12,122,303 \$	62,436,489 \$	35,136,126 \$	169,088,916

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OFFICE OF THE AT . .... AFY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

	a ta	Marrie	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Power Production Plant	;			•	7 705 554 \$	0 766 Q58 🕏	214.071 \$	2,863,009 \$	615,156 \$	39,338,534
Production Demand - Off Peak	8¥			÷ •1	800.184 \$	2,177,761 \$	175,691 \$	2,257,220 \$		13,362,885
			<b>PUSID</b>	•	608,979	•		•	87,071 \$	9,235,721
Production Demand - Summer Peak		REPPER	E01	• ••	330,369	396,629 \$	30,808 \$	412,035 \$	88,531 \$	5,661,475
Production Entergy - Oir Feak Develoption Entergy - Winley Peak	8	RBPPEI	E01	- 49	•••• 1	•	67 ( (	•		• 1
Production Energy - Summer Peak	82	RBPEP	EO1	••	<b>47</b>	•				67 508 615
Total Power Production Pfant		RBPFT		63	4,125,086 \$	5,330,347 \$	4ZU/6/17	¢ +07'700'0		
The second s										
Fransmission Frank Transmission Damand - Off Deak	RB	RBTRB	PPBDA	**	203,243 \$	244,006 \$	18,853 \$	253,484 \$	54,454 5	3,482,942
rrenernisation Demand - Winter Peak	82	RBTRI	PWDA	69	75,754 \$	206,169 \$	16,633 \$		C DLL 27	1,200,000 R07 R73
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	47 4	48,005 \$ 325,000 \$	450175 \$	35,586	467,176	82,972 \$	5,355,883
Total Transmission Plant		HBIHI		8	-	• • • • • • • • •				
Ciercibution Polies							•	•		
Specific	RB	RBDPS	NCPP	•	•	•	1 1		•	l
nistan Gubatalan										
Centrou duration	RB	RBDSG	NCPP	*	235,428 \$	220,519 \$	19,803 \$	232,877 \$	24,458	1,141,100
and i water a constant of the second									•	
Distrbution Frimary a Secondary Lines	RB	REDPLS	NCPP	**	•	<b>47</b>	•••	•	4 CTOTC	0 064 074
Primary Demand	82	RBDPLD	NCPP	**	304,573 \$	285,286 \$	25,619 \$	301,273	01,044 2 02,665 5	1 220
Primary Customer	RB	RBDPLC	YECust08	<b>67</b> (		1,073,466 \$		47 71 5	5.011 S	-
Secondary Demand	8	RBDSLO	SICD	•	8 069'00 914	40,1/8 40 309 786 5	\$ 0/6	321,614	6,829	
Secondary Customer Truel Distribution Delmary & Secondary Lines	문	RBDLT	1 ECURIO	<b>, ,</b>	364,350 \$	1,713,738 \$	34,008 \$	1,785,071 \$	67,147 \$	2,262,291
Distribution Line Transformers	2		elCD S	e.	103 903 \$	84.282 \$	1,570 \$	89,015 \$	9,349 \$	
Demand	2 22	REDLTC	YECust07	• ••>	466 5	157,641 \$		163,660 \$	3,475 \$	
Total Distribution Line Transformers		RBDLTT		67	104,369 \$	241,833 \$	8,063 \$	\$ 9/9/752	¢ +70'71	•
Distribution Services Customer	RB	RBDSC	C02	••	26,748 \$	••	3,784 \$	<b>.</b>	17,936 \$	٠
									•	
Customer Customer	88	RBDMC	800	67	5,866 \$	•	3,669 \$	•	¢ +70'CZ	C0,240
anital interaction of the second of the second s										
	RB	RBDSCL	YECusi04	÷	•	12,677,460 \$	•	17,569,600 \$	•	• .
Contenues Amounta Evenues										203
Customer Customer	RB	RBCAE	YECust05	••	1,163 \$	15,355 \$	62 \$	15,941 \$	454	100
										:
Customer Service & Info. Customer	ß	RBCSI	YECust06	••	21 \$	6,987 \$	22 \$	7,254 \$	154 \$	<del>6</del>
Sales Expense					•		•	•	••	•
Customer .	87	RBSEC	YECUSIOS	*	•	•				000 000 01
Total		RBT		**	5,188,032 \$	20,656,514 \$	525,567 \$	25,862,859 \$	1,285,941 \$	76,993,328

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12 Months Ended September 30, 2003

	Raf	Name	Allocation Vector		Total Byatem	Residential Rate R	Water Hoating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Operation and Maintenance Expenses										
Power Production Plant Production Damand - Off Peak	TOM	OMPPDB	PPBDA	**	46,195,100 \$	15,507,936 \$		5,381,784 \$	611,556 \$	8,299,373 3 643 330
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	•••	22,688,733 \$	10,643,843 \$	46,126 5	1,820,494 \$ 2,087,844 \$	168,453 \$	2,534,318
Production Demand - Summer Peak	TOM	OMPPEB	E01	n 47	334,858,057 \$	112,413,586 \$		39,011,358	4,433,045 \$	60,160,315
Production Energy - Winter Peak	TOM	OMPPEI	EOI	-		•••••	•• •	•••••	1 <b>.</b> 1	
Production Energy - Symmer Peak Total Power Production Plant	TOM	OMPPEP	EG.	<b>6 43</b>	418,013,970 \$	144,692,711 \$	635,213	48,301,480 \$	5,393,349 \$	74,637,345
Transmission Plant	-							1 707 875	104 069 \$	2 633 677
Transmission Demand - Off Peak	TOM	OMTRB	PPBDA PPWDA	••	14,659,297 \$ 7.798.369 \$	4,921,202 5 3,658,407 \$		625,724 \$	61,969 \$	1,252,256
i terreministori Demand - sviner Feek Trensmission Demand - Summer Peek Treis Trensmission Pleiri	TOM	OMTRP	PPSDA	-	3,609,887 \$ 26,067,553 \$	1,549,811 \$ 10,129,420 \$	2,629 \$ 40,748 \$	528,086 \$ 2,861,635 \$	42,607 \$ 298,644 \$	641,014 4,526,947
Distribution Poles				•				••	••	ı
Specific	NO.	SHUMD		•						
Dietribution Substation General	TOM	ONDSG	NCPP	tð	5,289,407 \$	2,283,570 \$	21,039 \$	741,413 \$	62,754 \$	902,188
Distribution Primery & Secondary Lines	-			•	•		•	••	<b>49</b> 1	•
Primary Specific Drimary Demand	TOM	OMDPLD	NCPP	* **	7,761,792	3,350,961	30,873 \$	1,087,965	92,087 \$	1,323,890
Primary Customer	TOM	OMDPLC	Cust08	•••	11,668,532 <b>\$</b> 3 453 009 <b>\$</b>	9,830,843 \$	183,572 5 29,222 5	1,194,400 \$ 622.378 \$	* +05,1	303,857
Secondary Demand Secondary Customer	TOM	OMDSLC	Cust07	n 43	4,371,169		69,794	447,801 \$	\$	28,500
Total Distribution Primary & Secondary Lines		OMDLT		49	26,954,592 \$	19,056,898 \$	312,460 \$	3,352,342	¢ 780'08	202 <sup>1</sup> 20 1'1
Distribution Line Transformers			0010	•	4 334 437 6	866 975 S	12.336 \$	262.746 \$	<b>49</b> 1	128,278
Demand	TOM	OMDLTC	SICD Cust07	* **	613,307 <b>\$</b>	437,028		52,562	••••	3,347
Vuestiment Total Distribution Line Transformers		OMDLTT		*	1,844,439 \$	1,303,951 \$	20,415 \$	315,308 \$	•	070'101
Distribution Services Customer	TOM	OMDSC	C02	v	305,321 \$	179,580 \$	<b>45</b> 1	51,520 \$	•	54,961
Distribution Meters Customer	TOM	OMDMC	C03	••	7,876,550 \$	4,534,207 \$	76,871 \$	2,527,790 \$	54,017 \$	420,152
Distribution Street & Customer Lighting Customer	TOM	OMDSCL	COM	s	1,492,003 \$	•	45	••	<b>69</b> 1	
Customer Accounts Expanse Customer	TOM	OMCAE	C05	67	15,229,786 \$	12,177,661 \$	<b>47</b>	1,611,092 \$	15,995 \$	932,573
<b>Customer Service &amp; Info.</b> Customer	TOM	OMCSI	C06	*	5,075,799 \$	4,319,829 \$	79,852 \$	519,554 <b>\$</b>	567 \$	33,082
Sales Expense Customer	TOM	OMSEC	606	•9	•	<del>نه</del> ۲	<b>45</b>	•	•	
Totel		OMT		••	508,149,420 \$	198,877,828 \$	1,186,595 \$	60,282,132 \$	5,918,719 \$	83,371,170

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12 Months Ended September 30, 2003

	Ĩ	2	Allocation Vector		Rate LC-TOD Primerv	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Operation and Meintenance Expenses										
Power Production Plant	TON			•	4 D34 744 &	1 246 379 \$	440.504 \$	2.232.200 \$	1,456,599 \$	6,303,772
				• <b>•</b>	AR FOF	623 275 \$	131 250 \$	697.449 \$	503,390 \$	2,640,343
Production Uemand - Vyinter Peak	TOW	OMPPDP	PPSDA	• •	267.917	342.641 \$	121,419 \$	568,215 \$	245,355 \$	1,094,910
Production Contration - Summer Frank Description Energy - Off Deak	TOM	OMPPEB	E01	- 47	7,476,665 \$	8,027,476 \$	3,193,117 \$	16,180,722 \$	10,558,564 \$	45,694,647
Production Energy - On year. Production Energy - Winter Peak	TOM	OMPPEI	E01			•	•	•••	••• •	•
Production Energy - Summer Peak	TOM	OMPPEP	E01	••	•••	•				
Total Power Production Plant		OMPPT		*	9,126,800 \$	11,238,771 \$	3,886,291 \$	4 cRc'8/9/81		2 10 00 1 00
Tranamission Plant										
Transmission Damand - Off Paak	TOM	OMTRB	PPBDA	**	327,398 \$	396,202 \$	139,787 \$	708,354 \$	462,229	2,000,404
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	•••		214,227 \$	45,112 \$	239,721 \$	173,021 5	976 030
Trensmission Demand - Summer Peak	TOM	OMTRP	PPSDA	~ ~	67,765 \$ 514 948 \$	696,094 \$	215,610 \$	1.091.795	\$ 806'269	3,184,859
				•				•		
Distribution Poles				•		•	•	•		
Specific	TOM	SHOMO	NCPP	æ	₽	•	9 <b>-</b> 1	•	•	
Distribution Substation									•	400 048
General	TOM	OMDSG	NCPP	•	101,468 \$	121,529 \$	48,833 \$	223,174 \$	•	495,040
Distribution Primary & Sacondary Lines						,	•		•	
Primary Specific	TOM	OMDPLS	NCPP	\$	•	•				- 722 314
Primary Demand	TOM	OMDPLD	NCPP	•••	148,897 5	1/8,334 \$	1,000 3	10.379 S	• •7	1.317
Primary Customer	MOL		CUBIOB	<i></i>	200 -	39.928 \$	• • • •	79,081 \$	· 67	
Secondary Lemend		OMDSLC		- 47		556	•••	3,889 \$	•	•
Total Distribution Primary & Secondary Lines		OMDLT		•	149,199 \$	220,302 \$	72,872 \$	420,839 \$	•	733,630
Richtlend and Tankanana										
Ciscipation Line II anstormers Demand	TOM	OMDLTD	SICD	**	•	16,856 \$	•	33,385 \$	••• •	٠
Customer	TOM	OMDLTC	Cust07	**	•••	<b>\$</b> 99	•	457 \$	•• ••	
Total Distribution Line Transformers		OMDLTT		•	•	16,922 \$	•	00°047	•	
Distribution Services							•			
Customer	TOM	OMDSC	C02	473	•	1,055 \$	•	* con'/i	•	
Distribution Meters				•	12 010	€ 120 €	53 805 B	65 544 \$	40.341 \$	55.179
Customer	MO	OMUMO	3							
Distribution Street & Customer Lighting	TOM	OMDSCL	COM	••	••	<b>47</b>	•	•	<b>9</b> 1	
Customer Accounts Expense Customer	TOM	OMCAE	C05	**	7,410 \$	36,388 \$	14,881 \$	127,269 \$	4,398 \$	32,292
Customer Sarvice & Info. Customer	TOM	OMCSI	608 C08	49	131 \$	645 \$	528 \$	4,515 \$	78 \$	573
Sales Expense	TOW	OMSEC	006	•	<b>e</b> 9 1	<b>4</b> 3	<b>19</b>	•	<b>49</b>	ı
Citationar				•					4 000 000 01	00 000 00
Total		OMT		*	8,913,775 \$	12,339,826 5	4,282,809 \$	¢ 029'299'17	13,000,030	107'555'50

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12 Months Ended September 30, 2003

		enen	Affocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Description	Ż									
Operation and Maintenance Expenses										
Power Production Plant			1000	÷	470 KA7 \$	207 153 \$	16.091 \$	215,200 \$	46,238 \$	2,956,901
Production Demand - Off Peak	MOL			9 41	59.377	161,599 \$	13,037 \$	167,495 \$	17,337 \$	991,581 647 460
Production Demend - Winter Peak	MOT	OMPDD	PPSDA	• ••?	49,001 \$	•••	• <del>••</del> •		8 COB 8	04/ 402
Production Lemend - Summer Feak Production Energy - Off Peak	TOM	OMPPEB	EOI	. 69 (	1,250,751 \$	1,501,606	116,638 \$	1,559,934 \$	330,1/3 4 5	
Production Energy - Winter Peak	10M	OMPPEI		10 W	<b>.</b>	<b>, ,</b>	• ••	• <b>•</b> 7	•	•
Production Energy - Summer Peak Total Power Production Plant	NO1	OMPT		•••	1,531,676	1,870,358 \$	145,766 \$	1,942,628 \$	405,553 \$	26,029,864
Trensmission Plant								a 100 00	14 673 \$	938.327
Transmission Demand - Off Peak	TOM	OMTRB	PPBDA	<del>69</del> 6	54,755 \$	65,737 \$ 55,543 \$	5,105 5	57.570	5,859 \$	340,817
Transmission Demand - Winter Peak	MOL	OMTRP	PPSDA	~ <b>v</b>	12,394 \$				1,721 \$	163,765
I ransmission comarts - ounitier reak Total Transmission Plant		OMTRT		*	87,558 <b>\$</b>	121,280 \$	9,587 \$	125,860 \$	¢ 000'77	000'THL'1
Distribution Poiss		0000		•	÷		<b>49</b>	•••	•	1
Specific	MOL	SHIMID		₽						
<b>Distribution Substation</b>	MOT	<b>DRUND</b>	NCOP	47	26.988 \$	25,279 \$	2,270 \$	26,696 \$	2,804 \$	200,354
General		000000		•						
Distribution Primary & Secondary Lines	TOT			•	<b>.</b> ,	••	<b>45</b>	•7	49 ( 1	
Primary Specific	MOL	ONDPLD	NCPP	• ••	39,603 \$	37,095 \$	3,331 \$	39,174 \$	4,114 5	284,004
Primary Customer	TOM	OMDPLC	CustoB	**	371 5	129,627 \$	404 404 4404	134,203 \$	2,000 \$	Ē,
Secondary Demand	TOM	OMDSLD	SICD	67 G	8,873 \$ 130 \$	48.577 \$	153 S		1,061 \$	•
Secondary Customer Total Distribution Primary & Secondary Lines	NO.	OMDLT	(nieno)	> <b>4</b> 2	48,996	222,498	4,538 \$		8,804 \$	294,152
Metribution Line Transformers	TOM	OMDLTD	sicp	69	3,746 \$	3,039 \$	273 \$	3,209	337 \$	• •
Customer	TOM	OMDLTC	Cust07	<b>1</b> 2	16 \$	5,704 \$	16 5 201 5	# 6116	462 5	
Total Distribution Line Transformers		OMDLTT		¢	3,102			•		·
Distribution Services Customer	TOM	OMDSC	C02	49	630 \$	•	<b>\$</b> 59	•	423 \$	٠
Distribution Meters Customer	TOM	OMDMC	C03	•	2,463 \$	• <del>••</del>	1,540 \$	••	10,758 \$	11,856
Distribution Street & Customer Lighting Customer	TOM	OMDSCL	C04	**	<b>49</b> 1	625,344 \$	ŗ	866,859 \$	••• •	
Customer Accounts Expense Customer	TOM	OMCAE	C05	<del>67</del>	\$ 260'6	123,984 \$	500 \$	128,438 \$	3,471 \$	4,338
Customer Service & Info. Customer	TOM	OMCSI	608	••	161 \$	56,386 \$	177 \$	58,412 \$	1,231 \$	11
Sales Expertse		010000	900	•	••	•	•*	•	••	ı
Customer	MOI	CMOEC	8	,				9 200 101 C	A65 R59 \$	27 983 650
Total		OMT		••	1,711,322 \$	3,053,873 \$	6 601 HOL	• tel 'soc'o		

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OFFICE OF THE AT 1.....EY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

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Description	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Labor Extransis										
Power Production Fight Production Demand - Off Peak	TLB	LBPPDB	PPBDA	<b>\$</b> 2	12,013,838 \$	4,033,108 \$	18,245 \$	1,399,626 \$	159,046 \$	2,158,396 pso 700
Production Demand - Winter Peak	TLB	LBPPDI	PWDA	<del>69</del> (	5,977,050	2,803,981 \$	2 101,21	4/8/300 4	46.972 \$	706.679
Production Demand - Summer Peak	118 1	LBPPOP	PPSDA	• •	3,979,683 \$	1 / UB(5/4 \$	16.369 5	1.255.686 \$	142,690 \$	1,936,422
Production Energy - Off Peek				<b>*</b> •						•
Production Energy - winter Peak Devoluction Energy - Summer Peak	11B	LBPEP	50	• •3			•		• • • • • • •	5 784 397
Total Power Production Plant		LBPPT		••	32,748,882 \$	12,163,998 \$	49,863 \$	\$ nen'11/'S		1041010
Traveniesion Plant							1			161 603
Transmission Demand - Off Peak	11B	LBTRB	PPBDA	**	889,046	301,815 \$	1,365 5	104,740 5	\$ 108'E	76,800
Transmission Demand - Winter Peak	TL8 TL8	LBTRI	PPWDA	19 <b>1</b> 9	4/8/2/0 \$		161 \$	32,387 \$		39,313
reargamentation Deman - Junimer Food	]	LBTRT		•	1,598,708 \$	621,232 \$	2,499 \$	175,502 \$	18,316 \$	ara'//7
Distribution Potes							•			
Specific	TL8	LBDPS	NCPP	67	99 1	•	•		•	ı
Distribution Substation	q	0000	NCPP	•	1 278 594 \$	552,001 \$	5,086 \$	179,220 \$	15,169 \$	218,084
General	9			•						
Distribution Primary & Secondary Lines	4		NCPP	67	•9 '	•	<b>83</b> ,	<b>•</b>	•79 -	
Primary Specific	TLB	LBDPLO	NCPP	• ••	1,895,069 \$	818,149 \$	7,538 \$	265,631 \$	22,483 \$	323,233
Primary Customer	871	LBDPLC	Cust08	**	2,837,221	2,414,699 \$	44,636 \$	290,420 \$	A 119	10,484 74 881
Secondary Demand	118 118		SICD	<b>6</b> 7 17		506,007 5 916,377 5	16.939 \$	110,214 \$	, ,	7,018
Secondary Customer Total Distribution Primery & Secondary Lines	118	LBOLT		<b>,</b>	6,585,650	4,655,282	76,314 \$	819,640 \$	22,801 \$	423,623
antarian affaran Tanti Ian dar dar da										
Demand	118	LBDLTD	SICD	65	329,956	214,890 \$	3.058	65,129 \$	uə u	31,797 R30
Customer	TLB	LBDLTC	Cust07	•* •	127 237 \$	108,328 \$	5,002 <b>5</b>	78,157	• • <b>•</b>	32,627
Total Distribution Line Transformers		LEOLIT		*		DI 7'070				
Distribution Services Customer	118	LBDSC	C02	•7	58,834 \$	34,663 \$	•	9,945 \$	<b>67</b> 1	10,609
Chatribution Maters Customer	TLB	LBDMC	C03	*	2,396,418	1,379,518 \$	23,388 \$	769,072 \$	16,434 \$	127,830
Distribution Street & Customer Lighting	i			•	154 033 <b>6</b>		•		• <del>••</del>	
Customer	1118	LBUSCL	104	•			•			
Customer Accounts Expense Customer	TLB	LBCAE	C05	*	3,260,303 \$	2,606,922 \$	•••	344,893 \$	3,424 \$	199,640
Customer Bervice & Info. Customer	TLB	<b>LBCSI</b>	800	*	558,625 \$	475,426 \$	8,788 \$	57,180 \$	62 \$	3,641
Sales Expense Customer	TLB	LBSEC	00 CO6	••	• <del>•</del>	<b>49</b> 7		•	<b>45</b>	·
		Ĩ		•	40 POA 024	22 812 261 \$	170.798 \$	8,150,690 \$	472,410 \$	7,054,975
Totat		ē		•						

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12 Months Ended September 30, 2003

D association.	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Labor Expenses										
Power Production Plant Doods of the Dank	TLB	LBPPOB	PPBDA	*	268,315 \$	323,882 \$	114,561 \$	580,522	378,814 \$	1,639,405 205 524
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	•••	91,809 4	164,194 \$ 05 542 \$	34,576 \$ 33,857 \$	183,734 \$	132,012 \$	305,309
Production Demand - Summer Peak	87		PPSDA 501	•		290.574 \$	102,779	520,820	339,856 \$	1,470,808
Production Energy - Off Peak Drot with Energy - Minter Peak	118	LBPPEI		• ••		•	•••	•••	• <del>••</del> •	•
Production Energy - Summer Peak	11.8	LBPPEP	E01	\$	•			- 143 EDU -	010 RQ7 S	4 111.084
Total Power Production Plant		LBPPT		<del>47</del>	675,552 \$	874,193 \$	¢ 011'007			
Transmission Plant				•		. 200 40	0 673 ¢	2 643 54	28.348 \$	122,684
Transmission Demand - Off Peak	81 <b>1</b> 87	LBTRB	PPBDA PPW/DA	<b></b>	20,0/8 \$		2,767 \$	14,702	10,611 \$	55,657
i ransmission Uemano - Yvimer Peak Transmission Demand - Summer Peak	118	LBTRP	PPSDA	• 475 (	4 156	5,315 \$	1,883 \$	8,814 \$ 66,959 \$	3,806 \$ 42,766 \$	16,985 195,326
Total Transmission Plent		LBTRT		6	31,061 \$	¢ 160'74	• • • • • •			
Diatribution Poles Specific	TLB	LBDPS	NCPP	*7	<b>67</b>	•	<b>67</b>	<b>u</b> 7 1		
Distribution Substation							4 FOO FF	53 047	<del>и</del> ,	120.633
General	118	LBDSG	NCPP	<b>6</b> 7	24,528 \$	29,377 \$	11,804	* Ites'eo	•	
Distribution Primary & Secondary Lines	¢ F			•			<b>69</b>	•	••	L
Primary Specific		LEDPLD	NCPP	•••	38,354 5	43,541 \$	17,496 \$	79,958 \$	••• •	178,797
Primary Customer	118	LBDPLC	Cust08	-	\$ 62	361 \$	295 \$	2,524 5		020
Secondary Demand	81 1 1 1	LBDSLD	SICD Crimt07			137 3	• •3	• • • • • • • • • • • • • • • • • • •		•
Secondary Customer Total Distribution Primary & Secondary Lines	9	LBDLT	101800	• •	36,427 \$	53,878 \$	17,791 \$	102,927 \$	•	179,117
Distribution Line Transformers							•	0 775 <b>6</b>		
Demend	87	LBDLTO	SICO Cunto7	<del>67</del> 4	••••	4,1/8 5	• ••	113 \$	• •	•
Customer Total Distribution Line Transformers	1		LOIRDO	9 <del>6</del> 9	• •	4,194 \$	•	8,389 \$	•	•
Distribution Services							•	9 70C C		,
Customer	TLB	LBDSC	C02	•	•	204 5		5, 284 B	•	
Distribution Meters Customer	<b>8</b> 11	LBDMC	C03	69	4,204 \$	2,471 \$	16,397 \$	19,941 \$	12,274 \$	16,788
Distribution Street & Customer Lighting Customer	TLB	LEDSCL	64 C04	••	<del>69</del> 1	••	••• •	•	њ ,	
Customer Accounts Expense Customer	11B	LBCAE	C05	\$	1,586 \$	\$ 061'1	3,186 \$	27,245 \$	941 \$	6,913
Cuntomer Service & Info.						i	•	Foi	6	ŝ
Customer	TLB	LBCSI	C06	•>	4 4	71 \$	<b>9</b>	49/ 4	<b>A</b>	20
Sales Expense Customer	TLB	LBSEC	506	••	<b>47</b> 1	ب ب	•• •	•7	••	
Total		LBT		49	773,893 \$	1,014,869 \$	348,232 \$	1,726,719 \$	975,686 \$	4,629,924

Exhibit DHBK - 9 Page 14 of 63 OFFICE OF THE ATTUMNEY GENERAL LGE Cost of Service Study Class Allocatios

12 Months Ended September 30, 2003

Libor Exercise     Libor Exercise       Libor Exercise     Libor Exercise       Free Arrow Production Permet     Till       Production Demand - Of Peak     Till       Production Peak     Till       Production Peak     Till       Production Demand - Of Peak     Till       Production Peak     Till       Prestribution Peak	44,874 <b>5</b> 15,842 <b>5</b> 13,684 <b>5</b> 13,684 <b>5</b> 40,259 <b>5</b> 114,438 <b>5</b> 3,358 <b>5</b> 3,358 <b>5</b>					
An Plent     TLB     LBPPDB       end - Off Pack     TLB     LBPPDB       end - Off Pack     TLB     LBPPDB       out - Off Pack     TLB     LBPPDB       out - Summer Pack     TLB     LBPPEB       oy - Summer Pack     TLB     LBPPEB       uction Plant     TLB     LBPPEB       ent     TLB     LBDPLB						
FPark     TLB     LBPPDB       FPark     TLB     LBPPDB       Feak     TLB     LBPPDB       Feak     TLB     LBPPDB       Feak     TLB     LBPPEB       Feak     TLB     LBPPEB       Feak     TLB     LBPPEB       Feak     TLB     LBPPEB       Minter Peak     TLB     LBPEF       Minter Peak     TLB     LBPEF       Minter Peak     TLB     LBDBC       Ascondary Lines     TLB     LBDBC       Ascondary Lines     TLB     LBDBC       Ascondary Lines     TLB     LBDCS       Aston     TLB     LBDCS       Aston     TLB     LBDCS						
FFeak         T.B         LBPPDB           Rive Peak         T.B         LBPPDB           Amme Peak         T.B         LBDPLD           Amme Peak         T.B         LBDLT           Amme Paak         T.B         LBDLT           Amoe Paak			4 10F F	EK DER	12 025 \$	769.993
inter Peak, T. LB LBPPDI Ammer Peak, T. LB LBPPDI Ammer Peak, T. LB LBPPED Ammer Peak, T. LB LBPPED Anner Peak, T. LB LBPPED Anner Peak, T. LB LBPED Minter Peak, T. LB LBPED Minter Peak, T. LB LBPED Minter Peak, T. LB LBPED Accordary Lines, T. LB LBPELC T. LB LBPEL		0000		441724	4567 \$	261.219
Amer Peak TLB LBPPEB Ammer Peak TLB LBPPEB Amer Peak TLB LBPPEB Amer Peak TLB LBPPEB Amer Peak TLB LBPPEB Ammer Peak TLB LBPPEB Winter Peak TLB LBPPEB Winter Peak TLB LBPPEB Accordary Lines TLB LBPPLS TLB LBPLS TLB LB		• IC'75			1.898 5	180,541
reak TLB LePPED mer Paak TLB LePPED mer Paak TLB LePPED Mmer Paak TLB LeBPP Winter Peak TLB LeBPED Winter Peak TLB LeBPED LeBDED Accordary Lines TLB LeBDED TLB LEBDE		AR 333 \$	3.754 \$	50.211 \$	10,788 \$	669,909
Amerikan     T.B.     LBPPE       Cit Peak     T.B.     LBPPE       Cit Peak     T.B.     LBPPE       Winter Peak     T.B.     LBPPE       Summer Peak     T.B.     LBDPLS       Summer Peak     T.B.     LBDPLS       Secondary Lines     T.B.     LBDPLS       State     T.B.     LBDLS       State     T.B.     LBDLS       State     T.B.     LBDLS       State     T.B.     LBDLS       State     T.B.     LBDSS		•	42	•	•	•
lart Lant Lant Lant Lant Lant Lant Lant Lan		••	••			
Off Peak     TLB     LBTRB       Winter Peak     TLB     LBTRB       Summer Peak     TLB     LBTRB       LBTRF     TLB     LBDFLS       LBDFLS     TLB     LBDFLS       Ascondary Lines     TLB     LBDPLS       Astronof     TLB     LBDLT       Astronof     TLB     LBDSCL	3,358 \$ 1,252 \$	144,778 \$	11,373 \$	150,301 \$	29,278 \$	1,900,662
Off Peak     TLB     LBTRB       Winter Peak     TLB     LBTRP       Summer Peak     TLB     LBDPS       I     TLB     LBDS       I     TLB     LBS       I     TLB     L	3,358 \$ 1,252 \$					1
Winter Peak TLB LBTRI Summer Peak TLB LBTRP LBTRP LBTRP LBDRG Hecondary Lines TLB LBDRG TLB LBDPLD TLB LBDPLD TLB LBDPLD TLB LBDPLD TLB LBDPLD TLB LBDPLD TLB LBDPLD TLB LBDPLD HBDSLC HBDSLC TLB LBDPLD TLB LBDPLD TLB LBDSLC HBDSLC TLB LBDPLD TLB LBDSLC HBDSLC HBDSLC TLB LBDSLC HBDSLC HBDSLC TLB LBDSLC TLB LBDSLC HBDSLC HBDSLC HBDSLC TLB LBDSLC HBDSLC HBDSLC TLB LBDSLC HBDSLC HBDSLC TLB LBDSLC HBDSLC HBDSLC TLB LBDSLC HBDSLC HBDSLC TLB LBDSLC HBDSLC HBDSLC TLB LBDSLC H	1,252 \$	4,032	313 5	4,188 \$	\$ 006	57,547
Summer Peak TLB LBTRP LBTRP Iscondary Lines TLB LBDSG Accondary Lines TLB LBDPLC TLB TLB TLB TLB TLB TLB TLB TLB TLB TLB		3,408 \$	275	3,531 5		10.002
Accordary Lines TLB 160FS Recordary Lines TLB 160FLS Recordary Lines TLB 160FLS TLB 160FLS TLS 160FLS TLS 160FLS TLS 160FLS TLS 160FLS TLS 160FLS TLS 160FLS TLS 160	5.370.5	7.438 5	, <b>9</b> 83	7,719 \$	1,371 \$	69,493
TLB     LBDPS       TLB     LBDPSG       Ascondary Lines     TLB     LBDPLS       TLB     LBDPLS     TLB     LBDPLS       Ascondary Lines     TLB     LBDLT       Ascondary Lightling     TLB     LBDRS       Ascondary Lightling     TLB     LBDSCL       Ascondary     TLB     LBDSCL				-		
Accordary Lines TLB LBDSG Accordary Lines TLB LBDSLS Accordary Lines TLB LBDSLC TLB LBDSCL TLB LBDSCL TLB LBDSCL TLB LBDSCL TLB LBDSCL					•	
TLB     LBDSG       Ascondary Lines     TLB     LBDPLS       TLB     LBDSLD       TLB     LBDSLD       TLB     LBDLT       Uomers     TLB       Uomers     TLB       Instrumers     TLB <td><b>u</b>?</td> <td>•</td> <td>•</td> <td></td> <td>•</td> <td></td>	<b>u</b> ?	•	•		•	
TLB     LBDSG       Ascondary Lines     TLB     LBDPLS       TLB     LBDPLS     TLB     LBDPLS       TLB     LBDPLC     TLB     LBDPLC       TLB     LBDPLC     TLB     LBDPLC       Secondary Lines     TLB     LBDPLC       Secondary Lines     TLB     LBDPLC       Secondary Lines     TLB     LBDLT       Unmers     TLB     LBDLT       Instormers     TLB     LBDSC       Instormers     TLB     LBDSC       Instormers     TLB     LBDSC       Instormers     TLB     LBDSC						101 01
INY Lines TLB TEBPELS TLB LEDPLD TLB LE	6,524 \$	6,111 \$	249 3	6,453 \$	¢ 0/0	101-01
TLB LBDPLS TLB LBDPLD TLB LBDPLD TLB LBDPLD TLB LBDPLD TLB LBDSLC HBDSLC TLB LBDSLC TLB LBDLT TLB LBDLT TLB LBDSC TLB LBDSC TLB LBDSC TLB LBDSC TLB LBDSC TLB LBDSC TLB LBDSC TLB LBDSC		•	•	•	•	
TLB     LBDPLD       TLB     LBDPLD       TLB     LBDPLD       TLB     LBDFLD       TLB     LBDFLD       TLB     LBDFLD       TLB     LBDLT       LIBDLT     TLB       TLB     LBDSCL	• •		•	0 585 0	1 005	71.782
Adary Lines Labor 11.8 Labor 12.0 Adary Lines 11.8 Labor 18.0 T1.8 Labor 18.0 T1.8 Labor 18.0 T1.8 Labor 17.0 T1.8 Labor 17.0 T1.8 Labor 17.0 T1.8 Labor 18.0 Lighting T1.8 Labor 18.0 T1.8 Labor 18.0 Labor 18.0 T1.8 Labor 18.0 Labor 18	8 600 B	8,007 8		32.651 \$	688 \$	8
dary Lines 11.8 LEDUSIC ndary Lines 11.8 LEDUSIC as 11.8 LEDUSIC 11.8 LEDUSIC	9 187 4	1 774	5 651 • 651	1.873 \$	197 \$	•
dary Lines 118 180170 118 180170 118 180177 118 180177 118 1805C 119717 118 1805CL 119718 118 1805CL		11,961 \$	38	12,391 \$	261 \$	•
TLB LBDLTD TLB LBDLTC TLB LBDLTT TLB LBDSC TLB LBDSC TLB LBDSC TLB LBDSC TLB LBDSCL TLB LBDSCL TLB LBCSL	11,980 \$	54,311 \$	1,109 \$	56,480 \$	2,151 \$	71,818
TLB LEDUTD TLB LEDUTC LEDUTC TLB LEDUCT TLB LEDUC TLB LEDUC TLB LEDUC TLB LEOCL TLB LECKL						
Transformers TLB LEBUTT Transformers TLB LEBDSC TLB LEBDSC Customer Lighting TLB LEBDSCL Expense TLB LEBOSCL Expense TLB LEBOSCL Mio. TLB LEBOSCL	<b>\$ 6</b> 28	753 \$	<b>\$</b> 89	795 \$	87 87	•
Transformers LBDLTT TLB LBDSC TLB LBDSC TLB LBDSC TLB LBDSCL Expense TLB LBDSCL Expense TLB LBCSE Mfo. TLB LBCSE	4	1,414 \$	••	1,465 \$		•
TLB     LBDSC       TLB     LBDSC       Customer Lighting     TLB     LBDSCL       Expense     TLB     LBDSCL       Mio.     TLB     LBDSCL	833 \$	2,167 \$	72 \$	2,260 \$	114 5	•
TLB     LBDSC       TLB     LBDMC       Customer Lighting     TLB     LBDMC       Expense     TLB     LBDMC       Info     TLB     LBDMC       Info     TLB     LBDMC						
TLB LBDMC & Customer Lighting TLB LBDSCL Expense TLB LBDSCL TLB LBCAE A Info. TLB LBCSI	122 \$	• <b>?</b>	17 \$	•	82 \$	•
TLB     LBDMC       & Customer Lighting     TLB     LBDSCL       Expense     TLB     LBDSCL       Almo.     TLB     LBCSI						
TLB LBDSCL TLB LBDSCL TLB LBCAE	749 \$	•	469 \$	<b>47</b> -	3,273 \$	3,607
TLB LBDSCL TLB LBCAE TLB LBCSI						
TLB LBCAE TLB LBCSI	•	63,550 \$	<b>.</b>	88,073 \$	• <b>*</b>	•
TLB LBCAE TLB LBCSI						
TLB LBCSI	1,947 \$	26,642 \$	107 \$	27,495 \$	743 \$	929
TLB LBCSI						
	18 \$	6,206 \$	20 \$	6,429 \$	136 \$	æ
	•			•	•• •	
Customer 11B LBSEC CUG .	•	•		•	•	
Triai LBT \$	142,081 \$	311,102 \$	14,304 \$	345,211 \$	37,825 \$	2,113,948

Exhibit DHBK - 9 Pege 15 of 63

OFFICE OF THE AT 1 ......EY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

		N	Allocation		Total Rustern	Residential Rata R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Description	Ē		10101		5					
Depreciation. Expenses										
Power Production Plant			-	•			57 D44 6	4 058 029 \$	461.235 \$	6.259.368
Production Demand - Off Peak	TDEPR	DEPPDB	PPBDA PPMDA	•	34,840,23/ \$	8 131 571 S	35,239	1,390,802 \$		2,783,400
Production Demend - Winfer Peak	TUEPR	115PPDP	PPSDA	<b>,</b>		4,954,879		1,688,335 \$		2,049,376
Froquesion Densing - Summer Fook Drocketion Energy - Off Paak	TDEPR	DEPPEB	EO1	• •?		•	•	er (		•
Production Energy - Winter Peak	TOEPR	DEPPEI	EOI	•••	<b>u</b> s (	•	•> •	•		
Production Energy - Summer Peak Tatal Davies Devision blank	TOEPR	DEPPEP DEPPT	EO1	u <b>&gt;</b> 40	63,714,853 \$	24,782,498 \$	96,554 \$	7,136,066 \$	735,193 \$	11,092,143
Transmission Plant	10500	DETDR		•	3.586.213 \$	1.203.910 \$		417,798 \$	47,476 \$	644,296
i renamisaion Demand - Un Peak Tranamisaion Demand - Winter Peak	TDEPR	DETRI	PPWDA	• ••		894,983	3,879 \$	153,076 \$	15,160 \$	306,349 1 kg 816
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	07 U	6.377.099 \$	379,142 \$ 2,478,035 \$	843 898 8 898 8	700,063 \$	23'080 \$	1,107,461
I OLAI I FARSATISSION PLANT				•		-				
Distribution Poles Specific	TDEPR	DEDPS	NCPP	•>	•	•	<b>673</b>	•	₩ '	
Dietrituution Suthatation										007 000
General	TDEPR	DEDSG	NCPP	••	3,262,587 \$	1,408,541 \$	12,977 \$	457,315 \$	38,706 \$	500,483
Diatribution Primary & Secondary Èlnes								•	•	
Primary Specific	TDEPR	DEDPLS	NCPP	-	• • • • • •		- 2 +R 70R 6	581.969 5	50.105 \$	720,337
Primary Demand	TOEPR	DEDPLD	NCPP	19 4	4,223,241 0 6,870,350 5	5.847.211 \$	108,086 \$	703,254 \$	768 \$	44,778
Primary Customer Seconder: Demand	TOFPR	DEDSLD	SICD	* •*	1,394,900 \$	908,458	12,927 \$	275,333 \$	••• •	134,424
Secondary Customer	TDEPR	DEDSLC	Cust07	•••	1,972,929 \$	1,679,736	31,050 \$	202,025 5	50 873 S	12,804 912,403
Total Distribution Primary & Secondary Lines		DEDLT		*	\$ 174,184,41	* 700'002'0L				
Distribution Line Transformers			1				94 42E	500 401 B	•1	254.081
Demand	TDEPR	DEDLTD	SICD Cuef07	və 41	2,636,573 8	B65,617 \$	16,001 \$			6,629
Customer Total Distribution Line Transformers		DEDLTT		• ••	3,653,281 \$	2,582,736	40,436 \$	624,531 \$	••	260,710
Distribution Services Customer	TDEPR	DEDSC	C02	\$	926,877 \$	545,160 \$	•	156,401 \$	<del>نه</del> ۱	166,848
Cistribution Meters				•	9 006 100 F	9 140 MPT	12 448 \$	409.338 \$	8.747 \$	68,037
Customer	TDEPR	DEUMC	200	9						
Distribution Street & Customer Lighting Customer	TDEPR	DEDSCL	COM	•	2,156,357 \$	<b>.</b>	<b>45</b>	• <b>•</b>	<b>5</b> 1	
Customer Accounts Expanse Customer	TDEPR	DECAE	CO5	•	•	•	•	<del>نه</del> ۱	••	•
Customer Service & Info. Customer	TDEPR	DECSI	C08	••	••	•• •	<b>69</b>	•	49 ,	
1										
Sales Expense Customer	TDEPR	DESEC	C06	**	•	** 1	•	<b>49</b>	••	
Total		DET		**	95,827,965 \$	42,789,901 \$	341,245 \$	11,258,295 \$	906,581 \$	14,164,085

Exhibit DHBK - 9 Page 16 of 63

OFFICE OF THE AT A WAY GENERAL LGE Cast of Service Study Class Allocation

12 Months Eaded September 30, 2003

Description	Ref	Narme	Altocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Tranamission	Rate LP-TOD Primary
Depreciațion Expenses										
and the second										
Prover Frouwnow Finan Brock string Demond - Off Deak	TOFPR	DEPPOB	PPBDA	*	778,116 \$	939,262 <b>\$</b>	332,227 \$	1,683,520 \$	1,098,564 \$	4,754,290
Development Demand - Winter Peak	TOFPR	DEPPO	PPWDA	67	266,247	476,163 \$	100,271 \$	532,830 \$	384,575 \$	Z,U1/,141
Production Demand - Stammer Peak	TDEPR	DEPPDP	PPSDA	10	216,651 \$	277,078 \$	98 196 <b>\$</b>	459,487	198,406 \$	862'368
Production Events - Off Paak	TDFPR	DEPPEB	EO1	•	•••	•	•	••		•
Production Energy - Winter Peak	TDEPR	DEPPEH	EOT	•	••	•	49 ( ,	••• •	• •	•
Production Energy - Summer Peak	TDEPR	DEPPEP	EO1	•••	• • • • • • • •		5 - 15 5 - 15	7 875 836 S	1 AR1 544 \$	7.656.830
Total Power Production Plant		DEPPT		<b>A</b>	+ +In'laz'i	• 200'200'i				
Transmission Plant										100.074
Trensmission Demand - Off Peak	TDEPR	DETRB	PPBDA	\$	80,094	96,681 \$	34,197 \$	1/3/290 \$	4 8/0/91	222 012
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA		28/304 5	52,400 3	7543 \$	35 159 5	15,182 \$	67,750
i rensmission Demano - Summer Peak Total Transmission Plant	1 UEFR	DETRT		<b>,</b> .,	125,976 \$	170,291 \$	62,746 <b>\$</b>	267,094 \$	170,588 \$	779,136
Decific Specific	TDEPR	DEDPS	NCPP	•	•9	• <b>?</b>	• <del>•</del>	•	<b>6</b> 9	·
Uistriputton Supetation General	TDEPR	DEDSG	NCPP	*	62,587 \$	74,961 \$	30,121 \$	137,657 \$	• •	307,820
	-									
Distribution Primary & Secondary Lines			NCPD	•	•	•9	••	<b>69</b> 1	••	
Primary Specific Drimary Demand	TDEPR	DEDPLD	NCPP	• ••	e1,016 \$	81,033 <b>5</b>	38,990 \$	178,189 \$	•	396,457
Primary Customer	TDEPR	DEDPLC	Cust08	103	178 \$	874 \$	715 \$	6,111 <b>\$</b>	69 G	1/15
Secondary Demand	TOEPR	DEDSLD	SICD	49 4	•• •	17,684 \$		34'A04 %	/> 4/3 	
Secondary Customer Tritel Distribution Primary & Secondary Lines	1UEPK	DEDLT	Custor	¢ ↔	81,194 \$	115,821 \$	39,704 \$	221,040 \$	r <b>•</b> ••	399,232
Distribution Line Transformers	TOFPR	DEDLTD	SICD	49	• <del>•</del>	33,367 \$	<b>.</b>	66,126 \$	•	
Customer	TOEPR	DEDLTC	Cust07	•		129 \$	•••	902 <b>S</b>	<b>67</b> 6	•
Total Distribution Line Transformers		DEDLTT		••	•	33,517 \$	<b>1</b>	67,031 \$	<b>.</b>	•
Distribution Services							•		•	
Customer	TDEPR	DEDSC	C02	**	ሆ 1	3,201 \$	<b>9</b>	* RAJ'LC	•	1
Distribution Metars			5	÷	3 BEC C	1 315 8	B.728 \$	10.614 \$	6,533 \$	8,935
Customer	IDEFK	NEUMC	300	9	at 002/2					
Distribution Street & Customer Lighting	TOFPR	- DEDSCL	004	64	•••	••	•• '		<b>.</b> ,	
			•							
Customer Accounts Expense Customer	TDEPR	DECAE	C05	**	•••	• <del>•</del>	65 ,	•	•	•
Customer Service & Info. Customer	TDEPR	DECSI	C06	**	•	••	•	• <del>•</del> >	•	
Sales Expense Customer	TDEPR	DESEC	C06	69	<b>49</b> 1	<del>65</del> 1	•••	<b>47</b>	<b>49</b>	
				•		2 AD4 607 \$	681 083 €	3 434 072 💲	1 858 665 \$	8.151.953
Totel		De l		ß	e onn'sse'i.	A 100'100'7	* ana'i an	-	-	•

Exhibit DHBK - 9 Page 17 of 63 OFFICE OF THE A1 ..... WEY GENERAL LGE Cart of Service Study Class Allocation

12 Monthe Ended September 30, 2003

the second s		amaN	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Depreciation Expenses										
Power Production Plant			1000	•	4 FEF 067	4 EC 134 €	10 138	162 302	34 873 5	2.230.088
Production Demand - Off Peak	10101			÷ •		122.467		127 961 \$	13.245 \$	757,537
Production Liemand - Winter Peak	TUEPR			•	30,625	5 .		-	5,503 \$	523,570
Production Uetralia - Summer Peak			E01	• •7		-	· •?	•	•••	•
Produktion Energy * On Feak Druction France - Minder Paak	TDFPR	DEPPEI		• ••	• •••	• <b>47</b>	• <b>•</b> 7	• <b>••</b>	••	ı
Production Energy - Summer Peak	TDEPR	DEPPEP	EOL	• ••	•••	•	•	•	•	
Total Power Production Plant		DEPPT		•	215,121 \$	279,691 \$	22,095 \$	290,264 \$	53,620 \$	3,511,195
Transmission Plant										000 650
Transmission Demand - Off Peak	TDEPR	DETRB	PPBDA	<b>4</b> 7 4	13,395 \$	16,082 \$	1,248 5	16,706 \$	0,090 <b>0</b>	116,68
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	17 <b>4</b> 1	4 880 8 2 032 8	• 000'0'	• • •		421 \$	40,063
r answersen bennan u - Summer Frank Total Transmission Plant		DETRT		• ••	21,420	29,870 \$	2,345 \$	30,790 \$	5,468 \$	352,989
Distribution Potes										
Specific	TDEPR	DEDPS	NCPP	••	•		4 <b>77</b>	•		ı
Distribution Substation										
General	TOEPR	DEDSG	NCPP	*	18,647 \$	15,593 \$	1,400 \$	16,466 \$	1,729 \$	123,582
Distribution Brimany & Secondary Lines										
Primary Specific	TOEPR	DEDPLS	NCPP	••	<b>.</b>	•••	479 ( 1	•••		150.070
Primary Demend	TDEPR	DEDPLO	NCPP	•	21,548 5	20,184 5	1,813 5	21,313	2,233 3	193,501
Primary Customer	TOEPR	DEDPLC	SICO	<b>.</b>	5 928 E	3,185 5	286 5	3,363	363 \$	; ,
secondary Denterio Secondary Duatomer	TDEPR	DEDSLC	Cust07	•	63	21,925 \$	<b>\$</b> 69	22,713 \$	479 \$	•
Total Distribution Primary & Secondary Lines		DEDLT		\$	25,755 \$	121,617 \$	2,408 \$	128,456 \$	4,737 \$	160,056
Distribution Line Transformens									:	
Demand	TDEPR	DEDLTD	SICD	•••	7,420 \$	6,019 \$	541 6	6,357 \$	668 \$ 247 \$	
Customer	TDEPR	DEDLTC	Cust07	•	32 5	11,289 \$	90 <b>9</b>	11,700 8	5 17 5 5 17 5	
Total Distribution Line Transformers		חבטבוו		9	• 70t-"/				•	
Distribution Services			ų	•	4 043		371 \$		1.283 \$	
Customer	IDEFR	NELIAU	200	•	* 016	•	•	•		
Distribution Meters	TDFPR	DEDMC	C03	69	\$ 66E	₩ ,	249 \$	••	1,742 \$	1,920
			1							
Distribution Street & Customer Lighting Customer	TDEPR	DEDSCL	COM	**	••• 1	903,794 \$	•	1,252,562 \$	<b>49</b>	
Customer Accounts Expense										
Customer	TDEPR	DECAE	C05	••	•	19 1	•	•	••	•
Customer Service & Info. Customer	TDEPR	DECSI	606	•	••	<b>69</b> 1	•	••	<b>5</b> ,	•
		2010		•						
Sales Expense Customer	TDEPR	DESEC	C06	*	47) ,	••	•	*	<del>69</del> 1	ı
Teta		DET		*7	289,707 \$	1,367,683 \$	29,345 \$	1,734,600 \$	69,495 \$	4,149,742
		i		·	· · · · · · · · · · · ·					

## Exhibit DHBK - 9 Page 18 of 63

OFFICE OF THE AT 1 - ... ANEY GENERAL LGE Cost of Service Study Class Allocation

•

12 Months Ended September 30, 2003

•

					12 Months Ended September 30, 2003	ed 03				
Description	Ref	Name	Allocation Vector		Total System	Realdential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<b>estilica</b>										
	HTCOAT		, Canada	•	<b>367 683 6</b>	84 703 .5	384	29.428	3.344 \$	45,379
Production Demend - Off Peak Production Demend - Winter Peak	TACRTN	ACRPDI	PPWDA	* **	125,663 \$	56,952 \$	255 5	10,083	\$ 686	20,179
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	**	83,670 \$	35,922 \$	61 6	12,240 \$	<b>9</b> 999	14,85/ -
Production Energy - Off Peak Production Energy - Minter Peak	TACRTN	ACRPEB	E01	a 10	<b></b>	₽ <b>•</b> ₽	••••	• • <b>•</b>		r
Production Energy - Summer Peak Total Power Production Plant	TACRTN	ACRPEP	E01	<b>\$\$ \$\$</b>	461,917 \$	\$ 179,667 \$	• • • • • • • • • • • • • • • • • • •	51,749 \$	- \$ 5,330 \$	80,415
Transmission Plant								•		2
Transmission Demand - Off Peak	TACRTN	ACRRB	PPBDA POWDA	49 V	339 <b>\$</b> 180 \$	114 \$ 84 \$	<del>69 69</del> 7- C	39 4	4 ~	59 53
Transmission Deman - vinter Feet Transmission Demand - Summer Peet Transmission Plant	TACRTN	ACRRP	PSDA	• • •	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	36 <b>5</b> 234 <b>5</b>	99 99 0	12 <b>4</b> 66 <b>5</b>		15 105
				•						
Distribution Poles Specific	TACRTN	ACRPS	NCPP	v	••	•	•*	•	<b>47</b>	•
ومراجعهما والمناطبين										
Upstinutus: auzstation General	TACRTN	ACRSG	NCPP	*	••	47 1	<b>9</b>	•	•	
Distribution Primary & Secondary Lines					•	đ	•	•		
Primary Specific Primary Demand	TACRTN	ACRPLS	NCPP	69 69	• •	• • •	• •	• • •	<b>. 4</b> 9	
Primary Customer	TACRTN	ACRPLC	Cust08 Strin	<b>4</b> 7 4	49-45 1 1	<b>et 65</b>	•••••	•• ••	•••••	• •
Secondary Cumanu	TACRTN	ACRSLC	Cust07		1 <b>0</b> 9 10	• <del>• •</del> •		<b>49-45</b>	•• ••	
Total Distribution Primary & Secondary Lines		ACRLT		•			•	•	•	
Distribution t.ine Transformers Demond	TACRTN	ACRUTD	SICD	•7	<b>.</b> ,	••	••	• <del>••</del>	•• ,	
Customer	TACRTN	ACRLTC	Cust07			••• •		••• ••	<b>e</b> 9 64	
Total Distribution Line Transformers		ACRLTT		•	•	•	•	•	•	
Distribution Bervices Customer	TACRTN	ACRSC	C02		<b>**</b>	• <del>•</del>	••• ,	••	\$ <del>\$</del>	Ņ
Distribution Meters Customer	TACRTN	ACRMC	CO3	•	•	•	• <b>•</b> >	<b>47</b>	••	•
Distribution Street & Customer Lighting	TACRTN	ACRSCL	CD4	69	49 ,	••• ,	•	•	<b>67</b> 1	
				•	•					
Customer Accounts Expanse Customer	TACRTN	ACRCAE	C05	ŧ	<b>6</b> 9	• <del>›</del>	• <del>7</del>	<b>67</b>	<b>45</b> 1	•
Customas Sandra B. Info										
Customer Service & Into. Customer	TACRTN	ACRCSI	C06	••	••	99 <del>3</del>	•	• <del>•</del> >	••	,
Sales Expense 7. uniones	TACRTN	ACRSEC	506	67	<b>49</b> ,	<b>49</b> 1		•	•• •	•
				•	• • • • • • • •	* POS 011	<b>4</b> 04	61 015 <b>6</b>	F 337 .	R0 520
Total		ACRT		Þ	\$ A12,244	* 108'8/1		• cialic		040'00

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OFFICE OF THE A1 .....AEY GENERAL LGE Cut of Service Study Class Allocation

12 Months Ended September 30, 2003

•

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate Lp Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Accretion Expenses										
Pewer Production Plant Production Demand - Off Peak Production Demand - Winter Peak Production Demand - Summer Peak Production Energy - Winter Peak Production Energy - Winter Peak Total Power Production Plant	TACRTN TACRTN TACRTN TACRTN TACRTN TACRTN TACRTN	ACRPDB ACRPDD ACRPDD ACRPEB ACRPEI ACRPEI	PPBDA PPBDA PPSDA PPSDA E01 E01	**	5,641 \$ 1,930 \$ 1,571 \$ 9,142 \$ 9,142 \$	6,809 \$ 3,452 \$ 2,009 \$ - \$ 12,270 \$	2,409 \$ 727 \$ 712 \$ 712 \$ 712 \$ . \$ 3,647 \$	12,205 \$ 3,883 \$ 3,331 \$ 3,331 \$ 3,331 \$ 5,331 \$ 5,5 19,399 \$	7,964 \$ 2,788 \$ 1,438 \$ - \$ 12,191 \$	34,467 14,624 6,419 - 55,510
Transmission Plant Transmission Demand - Off Peak Transmission Demand - Winter Peak Transmission Demand - Summer Peak Totai Transmission Plant	TACRTN TACRTN TACRTN	ACRRB ACRRI ACRRP ACRRP	PPBDA PPWDA PPSDA	49 49 49 49	១ <i>৬<i>৬</i>৬</i>	တက က ထိ လ လ လ ဆ	6) 4- 4- 10 69 49 49 49	16 8 <b>8 8</b> 25 <b>8 8 8</b>		46 8 74
Distribution Poles Specific	TACRTN	ACRPS	NCPP	•	r	<b>45</b>	<del>ده</del> ۱	r,	••	ı
Distribution Substation General	TACRTN	ACRSG	NCPP	*	•••	•*	ю ,	••	•	·
Distribution Primary & Secondary Lines Primary Specific Primary Demand Primary Custome Secondary Demand Secondary Customer Secondary Customer Totel Distribution Primary & Secondary Lines	TACRTN TACRTN TACRTN TACRTN TACRTN	ACRPLS ACRPLD ACRPLD ACRSLD ACRSLD ACRSLD ACRLT	NCPP NCPP Cusi08 SICD Cusi07	***	<b>88 89 89 89 89 89</b> 1 1 1 1 1 1 1 1			49 49 49 49 49 49 49		
Distribution Line Transformere Demand Customer Total Distribution Line Transformers	TACRTN TACRTN	ACRLTD ACRLTC ACRLTT	SICD Cust07	69 69 69	43 48 48	67 69 69 ( ) )	69 69 69 1 1 1	••• •• ••	<b>9 69 69</b>	
Distribution Services Customer	TACRTN	ACRSC	C02	*	• <del>•</del> >	•	•• '	••	<b>ب</b>	ı
Distribution Meters Customer	TACRTN	ACRMC	C03	\$	<del>נט</del> ,	•*	• <del>•</del> > ,	•	<b>45</b>	·
Distribution Street & Customer Lighting Customer	TACRTN	ACRSCL	CO4	\$	•9	•	<del>نه</del> ۲	₩7 1	به ۱	
Customer Accounts Expense Customer	TACRTN	ACRCAE	C05	₩	<b>49</b>	•	••	1	•	
Customer Service & Info. Customer	TACRTN	ACRCSI	800	••	•	\$ ,	<del>دې</del> ۱	• <b>•</b>	49 1	۰
Sales Expense Customer	TACRTN	ACRSEC	COG	₩	••	<del>.</del>	<del>به</del>	<b>65</b> 1	•	•
Total		ACRT		Ś	9,154 \$	12,266 \$	3,852 \$	19,424 \$	12,207 \$	55,584

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OFFICE OF THE ATLUANEY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

Description	Ref	Name	Aliocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rete OL	Street Lighting Rate TLE	Special Contracts
Accretion Expenses										
										007.07
Ponduction Demand - Off Pask	TACRTN	ACRPDB	PPBDA	69	643 \$	1,133 5	8	1,177 5	\$ 597 90	5,492
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	•••	328	* 469		• • • •	9 <del>6</del>	3,796
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	•	707		•			٠
Production Energy - Off Peak Denderation Energy - Minter Pack	TACRIN	ACRPEI		<del>,</del> 69	• <b>4</b> 7		- <b>47</b> - 1	• •	••• •	
Production Energy - Summer Peak	TACRTN	ACRPEP	E01	•••		2 0.028	160 <b>\$</b>	2,104 \$	389 \$	25,455
Total Power Production Plant		AURPI		•			•			
Transmission Plant				•			<b>4</b>	2	<b>\$</b>	22
Transmission Demand - Off Peak	TACRIN	ACRR	PPBUA	<b>⊳</b> •0	- 0	• •*	-	**	<b>.</b>	æ •
Transmission Demand - Summer Peak	TACRTN	ACRRP	PPSDA	**	<b>4</b> (	•* •	••••		•••	33.4
Totel Transmission Plant		ACRRT		••	<b>*</b> 7	•	•	•	•	
Distribution Poles					ć		• <b>1</b>	• <b>•</b>	••	Ţ
Specific .	TACRIN	ACRFS	NCPP	*	•	•	•			
Distribution Substation					•	•			49	
General	TACRTN	ACRSG	NCPP	*	•	•	•	•	•	
Distribution Primary & Secondary Lines					•		•	••	••	ı
Primary Specific	TACRTN	ACRPLS	NCPP	n 4		• •/•	• <b>6</b> 3 ,	• • •	•••	•
Primary Demand Primary Customer	TACRTN	ACRPLC	Cust08	<b>6</b> 3	1	•••	<b>47</b> 4	<b>u</b> ) d	<b></b>	
Secondary Demand	TACRTN	ACRSLD	SICD CumPUT		, , ,	<b>* **</b>	, ,			
Secondary Customer Totel Distribution Primery & Secondary Lines		ACRLT		• ••	, ,	<b>₩</b> >	•		•	٠
Distribution Line Transformers					•		•		,	·
Demand	TACRTN	ACRLTD	SICD	47 4	•		₩ ••1	• •	• • •	
Customer traditional inc. Transformers	TACRTN	ACRUIC	Custor	A <b>43</b>	•••		, ,	•••	••	•
Distribution Services Customer	TACRTN	ACRSC	C02	••	••	••	•	•9	•	
Cistribution Meters Customer	TACRTN	ACRMC	C03	**	••	•	••	•	• <b>?</b>	
Distribution Street & Customer Lighting Customer	TACRTN	ACRSCL	C04	65	•	•	• <b>•</b> >	49 1	•	۰.
1										
Customer Accounts Expense Customer	TACRTN	ACRCAE	C05	*	<b>69</b> 1	••	• <del>••</del>	•	•	ı
Customer Bervice & Info. Customer	TACRTN	ACRCSI	C06	**	<b>.</b>	<b>**</b>	•	1	••• ,	
Sates Expanse				•	ť		<b>.</b>	•• ,		,
Customer	TACRIN	ACKSEC	80	•	•	•	• •		• 000	007 20
Total		ACRT		49	1,562 \$	2,030 \$	160 \$	2,107 \$	# RDC	604'07

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12 Months Ended September 30, 2003

n diadi ana	ter ₹	ema N	Allocation Vector		Total System	Residentiai Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primery	Rate LC Secondary
Property and Other Taxes										
Downer Production Plant									<ul> <li>C3C 53</li> </ul>	858 519
Production Demand - Off Peak	PTAX	PTPPDB	PPBDA	•••	4,778,597 \$	1,604,200 \$	4 833 4	500,/12 \$	18,892 \$	381,764
Production Demand - Winter Peak	PTAX DTAX	PTPPD!	PPWDA	47) an	2,3/7,410	679,598 \$	1,153	231,568 \$	18,684 \$	281,087
Production Demend - Summer Peak Drock when Francy - Off Peak	PTAX	PTPPE8	E01	• ••		<b>4</b> 7	42 4	•7 4	69 ef	
Production Energy - Winter Peak	PTAX	PTPPEI	E01	479 (	• <del>••</del> ••	•> •	<b>.</b> .		• • <b>•</b>	
Production Energy - Summer Peak	PTAX	ртррЕр ртррт	E01	w v)	B,738,964 \$	3,399,103	13,243 \$	979,039 \$	100,837 \$	1,521,370
				•						
Transmission Plant	7410	01110	A Mada		532 400 \$	178.729 \$	808	62,025 \$	7,048 \$	95,651
Transmission Demand - Off Peak Tronsmission Demand - Milhier Deak	PTAX	PTTRI	PPWDA	•••	283,223 \$	132,867 \$	578 \$	22,725 \$	2,251 5	45,480 23 280
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	•••	131,105 \$ 048 728 \$	56,286 \$ 367 883 \$	95 5 1.480 5	19,179 \$	10,846 \$	164,411
Total Transmission Plant		דוגו		•	-					
Distribution Poles	PTAX	PTOPS	NCPP	*	<b>\$</b> 1	•7	•	<b>\$</b>	<b>47</b>	•
opacino										
Distribution Substation General	PTAX	PTDSG	NCPP	**	369,863 \$	159,679 \$	1,471 \$	51,843 \$	4,388 \$	63,086
and I washing a summing of the second								·		
Distribution: Frimary & Secondary Lines Drimery Shevisic	PTAX	PTDPLS	NCPP	*	• <del>••</del>	•	•	• • •		81 661
Primary Demand	PTAX	PTDPLD	NCPP	•	478,767 \$	206,696 \$	12 253 5	79.724 \$	87 \$	5,076
Primary Customer	PTAX	PTDPLC PTD&LD	Custos	0 v	158,133 \$	102,987	1,468 \$		<b>499</b> (	15,239
Secondary J.Jemend Secondary Customer	PTAX	PTDSLC	Cust07	• •5	223,661	190,423 \$	3,520 \$	22,903 \$ 200 B48 \$	5767 5	1,420
Total Distribution Primary & Secondary Lines		PTDLT		67	1,639,417 \$	1,102,8/4 \$			•	-
Distribution 1 Ins Transformers								4 800 83		28.804
Demand	PTAX	PTOLTO	SICD	••••	298,895 \$	194,661 5 08 131 5	2,110 3	11,802 \$	• 43	751
Customer Total Andre Fine Tonasformers	PTAX	PTOLIC	Custor	A <b>4</b> 3	414,154	292,792	4,584	70,800 \$	<b>,</b>	29,555
I Oter Distribution Line Transionmers										
Distribution Services Customer	PTAX	PTDSC	C02	**	105,075 \$	61,802 \$	<b>47)</b> 1	17,730 \$	49-	18,915
									•	
Listerburdon meters Customer	PTAX	PTDMC	C03	\$	144,596 \$	63,236 \$	1,411 \$	46,405 \$	\$ 266	su''
Distribution Street & Customer Lighting	DTAY	PTDSCI	207	•)	244,455 \$	<b>67</b>	• '	••	••	
Customer				•						
Customer Accounts Expanse Customer	PTAX	PTCAE	C05	÷	<b>.</b>	<b>67</b>	•9	•	<b>47</b>	
Customer Service & Info. Customer	PTAX	PTCSI	C06	\$	•	••	•• •	• <b>&gt;</b>	• <b>•</b>	
Sales Expense	PTAX	PTSEC	06	**	<b>.</b>	• <del>5</del>	••	473 1	<del>ил</del>	
		ļ		•	11 603 753	5 677 471 \$	41.332 \$	1,470,695 \$	122,830 \$	1,908,484
Total		Цd		•		111111		-		

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OFFICE OF THE ATTOMIEY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

n as and defined.	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primery	Rate LP Secondary	Rate LP-TOD Tranamission	Rate LP-TOD Primary
Property and Other Texes										
Power Production Plant Production Demend - Off Peak Production Demend - Winter Peak Production Demand - Summer Peak Production Energy - Winter Peak Producton Energy - Symmer Peak Totel Power Production Plant	PTAX PTAX PTAX PTAX PTAX PTAX	PTPPDB PTPPDB PTPPDB PTPPE8 PTPPE1 PTPPE1 PTPPE1	PPBDA PPWDA PPSDA E01 E01 E01	** ** ** ** *7 *7 *7	106,724 \$ 36,518 \$ 29,715 \$ 29,715 \$ - \$ 172,967 \$	128,827 \$ 65,306 \$ 65,306 \$ 38,003 \$ 2 \$ 2 \$ 2 32,139 \$	45,567 43,753 13,467 43,487 487 487 45 45 45 45 72,787 5 45	230,907 \$ 73,082 \$ 63,022 \$ 5 367,011 \$	150,876 \$ 52,747 \$ 27,213 \$ 27,213 \$ 27,213 \$ 230,636 \$	662,0086 276,666 121,439 121,439
Transmission Plant Trensmission Demand - Off Peak Trensmission Demand - Winter Peak Tranamission Demand - Summer Peak Total Transmission Plant	PTAX PTAX PTAX	PTTRB PTTRI PTTRP PTTRT	PPBDA PPWDA PPSDA	69 49 49 49	11,891 \$ 4,350 \$ 2,461 \$ 16,702 \$	14,353 \$ 7,780 \$ 3,148 \$ 25,281 \$	5,077 \$ 1,638 \$ 1,115 \$ 7,831 \$	25,728 \$ 8,706 \$ 5,220 \$ 39,652 \$	16,787 \$ 6,284 \$ 2,254 \$ 25,325 \$	72,651 32,959 10,038 115,608
Distribution Poles Specific	PTAX	PTDPS	NCPP	**	<del>به</del> ۱	<del>65</del>	<b>4</b> 9 ,	••	<del>ил</del> '	
Distribution Substation General	PTAX	PTDSG	NCPP	89	7,095 \$	8,498 \$	3,415 \$	15,605 \$	• '	34,896
Distribution Primary & Secondary Lines Primary Specific Primary Denmand Secondary Dustomer Secondary Customer Secondary Customer Total Distribution Primary & Secondary Lines	PTAX PTAX PTAX PTAX	PTDPLS PTDPLS PTDPLS PTDSLC PTDSLC PTDLT	NCPP NCPP Cust08 SICD Cust07	87 <b>99 99 99 99 99</b> 99	9, 184 20 5 20 5 20 5 20 4 5 20 4 5 5 20 4 5 5 20 4 5 5 20 4 5 5 20 4 5 5 20 5 5 5 20 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	11,000 \$ 11,000 \$ 99 \$ 2,002 \$ 13,130 \$	4,420 81,400 81,400 81,400 81,4000 81,4000 81,400000000000	20,200 \$ 893 \$ 3966 \$ 3666 \$ 25,058 \$		45,171 88 - 45,259
Distribution Line Transformers Demend Customer Total Distribution Line Transformers	PTAX PTAX	PTDLTT PTDLTC PTDLTC	SICD Cust07	<b>~~</b> ~	99 99 99 1 1 1	3,785 \$ 15 \$ 3,800 \$	<b>69 69 69</b>	7,496 \$ 103 \$ 7,599 \$	••••	
Distribution Services Customer	PTAX	PTDSC	C02	•>	<del>5</del> 7	363 \$	<del>49</del>	5,872 \$	••	
Distribution Metera Customer	PTAX	PTDMC	003	•>	254 \$	149 \$	\$ 686	1,203 \$	741 \$	1,013
Distribution Street & Customer Lighting Customer	PTAX	PTDSCL	C04	69	• •	<del>43</del>	•	•	•	
Customer Accounts Expense Customer	PTAX	PTCAE	C05	**	••	<b>67</b> 1	•	•	•	
<b>Customer Service &amp; Info.</b> Customer	PTAX	PTCSI	90 C 06	••	<del>دی</del> ۱	•	••	<del>ری</del> ۱	<b>49</b>	
Sales Expense Customer Total	PTAX	PTSEC PTT	80	<del>ന</del> ന	- <b>\$</b> 208,213 <b>\$</b>	- \$ 283,360 \$	- <b>\$</b> 89,523 <b>\$</b>	- \$ 462,001 \$	- <b>\$</b> 256,702 <b>\$</b>	- 1,247,027

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OFFICE OF THE AT1 ..... AEY GENERAL LGE Cost of Service Study Class Allocation

12 Monthe Ended September 30, 2003

Daacciction	Ref	Name	Allocation Vector		Rate LP-7OD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracta
Property and Other Taxes										
Power Production Plant				•	9 070 LY	21 420 €	1 RR4 S	22 261 \$	4.783 \$	305,873
Production Demand - Off Peak Developmend - Winter Deak	PTAX PTAX		PPWDA	<b>* •</b> ?	6,222 \$	16,833 \$	1,366 \$	17,551 \$		103,902
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	-	5,435	•••	<b>477 4</b>	•	/55 \$	118'17
Production Energy - Off Peak	ATAX TAX	PTPPEB	E01	•7 •			•	<b>* *</b>		•
Production Energy - Winter Peak	PIAX	PTPDED		B 64		•••	• ••	•		
Production Ertergy - Summer Peak Total Power Production Plant	2	PTPPT	ŝ	• ••	29,505 \$	38,362 \$	3,031 \$	39,812 \$	7,354 \$	481,586
Transmission Plant							į		•	34 079
Transmission Demand - Off Peak	PTAX	PTTRB	PPBDA	<del>67</del> (	1,989 \$	2,387 \$	185 5	2,480.5	216 \$	12,378
Transmission Demand - Winter Peek	PTAX	PTTR	PPWDA		450 5		• ••	• ••	\$ 69	5,948
i tansmission beinang - outimist reak Total Transmission Plent	2	PTIRT		• ••?	3,180 \$	4,405 \$	348 \$	4,571 \$	812 \$	52,404
Distribution Poles								•	•	
Specific	PTAX	PTDPS	NCPP	••	<b>49</b>	•	• <del>•</del>	•		•
Distribution Substation		04010	MCDD	v	1 887 .	1768 \$	159 \$	1,867 \$	196 \$	14,010
General	222	90014		•	•		•			
Distribution Primary & Secondary Lines		9 1001.0		w		•	• <b>•</b>	••	••• ·	ı
Primary Specific Defensor Democd	PTAX	PTOPLO	NCPP	. 47	2,443 \$	2,288 \$	205 \$	2,416 \$	254 \$	18,135
Primary Customer	PTAX	PTOPLC	Cust08	**	25 \$	8,852 \$	27 \$	8 5963 504	981 VV	₽,
Secondery Demand	PTAX	PTOSLD	SICD	49 H	445 \$	361 \$	<b>8 9</b>	2.575	<b>**</b>	
Secondary Customer Total Distribution Primary & Secondary Lines	AN IA	PTDLT	CUBIO	<b>, 1</b> 2	2,920 \$	13,787 \$	273 \$	14,336 \$	537 \$	18,145
Distribution Line Fransformers Damshd	PTAX	PTDLTD	SICD	¢	841 \$	682 \$	8 8	721 \$	26 <b>\$</b>	
Customer	PTAX	PTDLTC	Cust07	<del>17</del> (	4	1,281 5	4 4 *	2 1,321 3	5 10 2 10	
Total Distribution Line Transformers		PTDLTT		θ.		# CO6'1			•	
Distribution Services			ŝ	•	• 676		<b>9</b> 3	•	145 \$	,
Customer	PTAX	PTDSC	CUZ	•	• 117	•	•	•		
Distribution Meters	PTAX	PTOMC	C03	**	45 \$	<b>87</b>	28 \$	<b>47</b>	187 \$	218
Cusulta	-									
Distribution Street & Customer Lighting Customer	PTAX	PTDSCE	CO4	*	•* 1	102,459 \$	• <del>••</del>	141,997 \$	•	·
Customer Accounts Expense				•	•	đ		•7 ,	•	I
Customer	PTAX	PTCAE	605	÷	•	•	•	•	•	
Customer Service & Info. Customer	PTAX	PTCSI	800	••	•9	•	<b>673</b> 1	•	<del>4)</del>	•
Saige Expense Customer	PTAX	PTSEC	C08	•>	•• •	•	• <b>•</b>	•	•	t
Total		μц		\$	38,599 \$	162,743 \$	3,935 \$	204,629 \$	9,346 \$	566,363

Exhibit DHBK - 9 Page 24 of 63 OFFICE OF THE ATTOMMEY GENERAL LGE Cast of Service Study Class Allocation

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Amortization of ITC										
Power Production Plant Production Demand - Off Peak Production Demand - Winter Peak Production Demand - Summer Peak Production Energy - Winter Peak Production Energy - Summer Peak Total Power Production Plant	01AX 01AX 01AX 01AX 01AX 01AX	016908 016908 016908 016968 016968 016968 016968	PPBDA PPBDA PPSDA E01 E01 E01	69 69 <b>69 69 69 69 69</b>	(1,520,559) \$ (756,499) \$ (503,698) \$ (503,698) \$ - \$ - \$ (2,780,756) \$	(510,480) \$ (354,892) \$ (216,250) \$ 2 \$ 2 \$ (1,081,602) \$	(2,309) \$ (1,538) \$ (387) \$ - 5 - 5 (4,214) \$	(177, 147) \$ (60, 700) \$ (73, 685) \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(20,130) \$ (6,011) \$ (5,945) \$ - \$ (32,087) \$	(273, 182) (121, 478) (39, 442) (39, 442)
Transmission Plant Transmission Demand - Off Peak Transmission Demand - Winter Peak Transmission Demand - Summer Peak Total Transmission Plant	OTAX OTAX OTAX	OTTRB OTTRI OTTRP OTTRP	PPBDA PPWDA PPSDA	<b>~ ~ ~ </b>	(169,411) \$ (80,122) <b>\$</b> (41,718) <b>\$</b> (301,251) <b>\$</b>	(58,672) \$ (42,279) \$ (17,910) \$ (117,061) \$	(257) \$ (183) \$ (30) \$ (471) \$	(19,737) \$ (7,231) \$ (7,231) \$ (33,071) \$ (33,071) \$	(2,243) \$ (716) \$ (492) \$ (3,451) \$	(30,436) (14,472) (7,408) (52,316)
Distribution Poles Specific	OTAX	OTDPS	NCPP	67	•• ,	67 ,	<b>به</b>	<b>47</b>	<b>49</b>	•
Distribution Substation General	OTAX	OTDSG	NCPP	\$	(117,691) \$	(50,810) \$	(488) \$	(16,497) \$	(1,396) \$	(20,074)
Distribution Primary & Secondary Lines Primary Specific Primary Demand Primary Oustomer Secondary Customer Secondary Customer Total Distribution Primary & Secondary Lines	01AX 01AX 01AX 01AX	OTDPLS OTDPLS OTDPLS OTDPLS OTDPLS OTDPLS	NCPP NCPP Cust08 SICD Cust07	65 67 69 69 69 67	(152,345) (152,345) (247,834) (60,319) (71,169) (521,666) \$		, (806) (3,899) (3,899) (3,899) (1,120) (1,120) (1,120) (1,120)	(21, 354) \$ (25, 369) \$ (9, 932) \$ (7, 289) \$ (63, 942) \$	(1,807) <b>5</b> (28) <b>5</b> (28) <b>5</b> (1,835) <b>5</b>	(25, 985) (1, 615) (4, 849) (484) (32, 913)
Distribution Line Transformers Demend Customer Total Distribution Line Transformers	OTAX OTAX	OTDLTT OTDLTC OTDLTC	SICD Cust07	69 69 69	(85,109) \$ (36,676) \$ (131,785) \$	(61,942) \$ (31,225) \$ (93,167) \$	(881) \$ (577) \$ (1,459) \$	(18,773) \$ (3,758) \$ (22,529) \$		(9,165) (239) (9,405)
Distribution Services Customer	OTAX	OTDSC	C02	47	(33,435) \$	(19,666) \$	<b>49</b> 1	(5,642) \$	•• •	(6,019)
Distribution Meters Customer	OTAX	OTDMC	C03	•	(46,011) \$	(26,486) \$	(449) \$	(14,766) \$	(316) \$	(2,454)
Distribution Street & Customer Lighting Customer	OTAX	OTDSCI.	C04	\$	\$ (99/1/1)	•	4 <del>5</del> 1	••	•>	
Customer Accounts Expense Customer	OTAX	OTCAE	C05	42	<b>65</b> 1	•	<b>19</b>	• <del>•</del>	<b>45</b> ,	
Customer Service & Info. Customer	OTAX	OTCSI	608 C	679	•• •		<b>47</b>	<b>67</b>	• <b>•</b>	·
Sales Expense Customer Total	OTAX	OTSEC OTT	90C	67 <del>6</del> 7	- \$ (4,010,380) \$	• <b>\$</b> (1,758,852) <b>\$</b>	- <b>\$</b> (13,152) <b>\$</b>	- <b>\$</b> (467,978) <b>\$</b>	- \$ (39,085) \$	- (607,283)

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OFFICE OF THE ATTUMENTE GENERAL LGE Cont of Service Study Class Allocation

12 Months Ended September 30, 2003

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P. according to the second	Ref	Narfre	Ailocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primery
Amortizațion of ILG										
Power Production Plant Production Demand - Off Peak Production Demand - Winter Peak Production Demand - Summer Peak Production Energy - Winter Peak Production Energy - Summer Peak Total Power Production Plant	01AX 01AX 01AX 01AX 01AX	077990 077990 077990 077968 077968	PPBDA PPWDA PPSDA F01 E01 E01	***	(33,960) \$ (11,620) \$ (9,455) \$ (455) \$ (55,035) \$	(40,993) \$ (20,782) \$ (12,093) \$ - \$ 5 \$ (73,867) \$	(14,500) \$ (4,378) \$ (4,285) \$ (4,285) \$ 5 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(73,475) \$ (23,255) \$ (20,054) \$ 2 \$ 2 \$ (116,784) \$	(47,945) \$ (16,784) \$ (16,59) \$ (16,59) \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(207,495) (88,036) (38,642) - - (334,173)
Transmission Plant Transmission Demand - Off Peak Transmission Demand - Winter Peak Transmission Demand - Summer Peak Total Transmission Plant	OTAX OTAX OTAX	OTTRB OTTRI OTTRP OTTRT	PPBDA PPWDA PPSDA		(3,784) \$ (1,384) \$ (783) \$ (5,951) \$	(4,567) \$ (2,476) \$ (1,002) \$ (8,044) \$	(1,615) \$ (521) \$ (355) \$ (2,492) \$	(8,188) \$ (2,770) \$ (1,681) \$ (12,617) \$	(5,342) \$ (2,000) \$ (717) \$ (8,058) \$	(23,118) (10,488) (3,200) (36,806)
Distribution Poles Specific	OTAX	OTDPS	NCPP	\$	<b>67</b>	••	<del>نه</del> ۲	••	<b>47</b>	
Distribution Substation General	OTAX	OTDSG	NCPP	¢	(2,258) \$	(2,704) \$	(1,087) \$	(4,968) \$	<del>دی</del>	(11,104)
Distribution Primary & Secondary Lines Primary Specific Primary Customer Secondary Demand Secondary Customer Secondary Customer Secondary Lines Totel Distribution Primary & Secondary Lines	01AX 01AX 01AX 01AX	OTOPLS OTOPLS OTOPLD OTOPLD OTOSLC OTOSLC OTOLT	NCPP NCPP Cust08 SICD Cust07	**	(2,922) \$ (6) \$ (6) \$ (6) \$ (7,928) \$		(1,406) \$ (26) \$ (26) \$ - \$ (1,432) \$	(6,428) \$ (220) \$ (1262) \$ (63) \$ (7,974) \$		(14,373) (28) - (14,401)
Distribution Line Transformers Demand Customer Total Distribution Line Transformers	OTAX OTAX	OTDLTD OTDLTC OTDLTT	SICD Cuat07	<b>** **</b> **	<b>.</b> ,,	(1,204) \$ (5) \$ (1,209) \$	<b>65 65 65</b>	(2,385) \$ (33) \$ (2,418) \$	49 49 49 4 1 1	
Distribution Services Customer	OTAX	01080	C02	**	•	(115) \$	<b>↔</b>	(1,869) \$	<b>.</b>	ı
Distribution Meters Customer	OTAX	OTDMC	CO3	\$	(81) \$	(47) \$	(315) \$	(383) \$	(236) \$	(322)
Distribution Street & Customer Lighting Customer	OTAX	OTDSCL	CO4	••	<del>47)</del> 1	<b>49</b>	<b>47</b>	•• ·		
Customer Accounts Expense Customer	OTAX	OTCAE	C05	67	<b>\$</b>	••	•	<del>یں</del> ب	<b>49</b>	
Customer Service & Info. Customer	OTAX	OTCSI	C06	ŵ	•	•	<del>.</del>	<del>به</del> ۱	••• •	•
Sales Expense Customer	OTAX	OTSEC	00	63 V.	- \$ (86.254) \$	90,168) \$	- <b>\$</b> (28,486) \$	<b>5</b> (147,010) <b>\$</b>	- \$ (81,683) \$	- (396,807)
Total		5		•			•			

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OFFICE OF THE ATTUMNEY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

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	n Ber	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Uescriptum Ameritzation of ITC										
Power Production Plant	OTAX	OTPPOR	PPRDA	69	(5,680) \$	(6,819) \$	(630) \$	(7,084) \$	(1,522) \$	(97,329)
Production Demend - Winter Peak	OTAX	OTPPDI	PPWDA	-	(1,980) \$	(5,388) \$	(435) \$	(5,585) \$		(22,851)
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	•••	\$ (BZ1'L)		• •	• <b>•</b> /•	•	-
Production Energy - Off Peak	OTAX	OTPPEB	E01	<i>n</i> 49	• •	<b>••</b>		· ••• ·	<b>49</b> 4	•
Production Energy - vyinter Peak Dooduction Energy - Summer Deak	OTAX	OTPPEP	50	• • ?			ن دور : !			1453 242)
Total Power Production Plant		ОТРРТ		••	(8,389) \$	(12,207) \$	(104)	(noon'71)		
Transmission Plant							-	• 1001	(170) €	(10 844)
Transmission Demand - Off Peak	OTAX	OTTRB	PPBDA	<b>6</b> 7 (	(633) \$	(760)	(23) &	(109) \$		(3,939)
Trenamission Demand - Winter Peak	OTAX	OTTRP	PPSDA	<del>, 1</del> 0	(143) \$		• ••• •		(20) \$	(1,893)
r ansmission Usinana - Junimar roak Total Transmission Plant	5	OTTRT		67	(1,012) \$	(1,402) \$	(111) \$	(1,455) \$	\$ (907)	(6/0/01)
Distribution Poles						•	•		•	1
Specific	OTAX	OTDPS	NCPP	\$	4	•	•	•	•	
Distribution Substation				•		\$ (C82)	(51) \$	(594) \$	(62) \$	(4,458)
General	OTAX	0108G	NCPP	A		* (ann)				
Cistribution Primary & Secondary Lines				•	•		•	•• •	••	
Primary Specific	OTAX	OTOPLS	NCPP	19 VI	• · · •	(728) \$	(65) \$		(81) \$	(5,771)
Primery Uemend Primery Customer	OTAX	OTOPLC	Cust08	45	8	(2,753) \$	<b>\$</b> (8)	(2,852) \$	(60) \$ (13) \$	(s) '
Secondary Demand	OTAX	OTDSLD OTDSLC	SICD Cust07	və «1	(142) <b>\$</b> (2) <b>\$</b>	(161)	<b>\$</b> (2)			
Secondery Customer Total Distribution Primary & Secondary Lines		OTDLT		••	\$ (626)	(4,387) \$	(87) \$	(4,562) \$	* (UL)	(* / /'c)
Distribution Line Transformers			1	•			1401 6	5 (8667)	(24) \$	
Demand	0TAX 0TAX		SICD Cusi07	10 CA	* (F)	(408)	<b>s</b> (1)	(422) \$	<b>(</b> 6)	
customer Total Distribution Line Transformers	ž	OTDLTT		•	(269) \$	(625) \$	(21) \$	(652) \$	\$ (65)	
Distribution Services	:			•	9 (00)	•	(40) \$	• <b>•</b>	(48) \$	
Customer	OTAX	01080	C02	•		•				
Distribution Meters Customer	OTAX	OTDMC	C03	•	(14) \$	<b>\$</b>	\$ (6)	ы <del>я</del> ,	\$ (63)	(69)
									•	
Distribution surget & Customer Lighting Customer	OTAX	OTDSCL	C04	**	• ,	(32,603) \$	••	(45,184) \$	•	
Customer Accounts Expense	OTAX	OTCAE	C05	*7	• <del>•</del>	• <del>•</del>	<b>67</b>	•• •	•	,
CUBICITIES										
Customer Service & Info. Customer	OTAX	OTCSI	00	••	• •	•	••	•	<b>65</b>	,
Sales Expense	OTAX	OTSEC	COG	\$	•9 ,	÷	• <b>•</b>	<b>49</b>	••	٠
CUSCINEN	)				<ul> <li>1000 C 11</li> </ul>	164 796) C	(1 252) \$	(65.113) \$	(2,974) \$	(180,218)
Total		Ho		A	e (202'21)				•	

Exhibit DHBK - 9 Page 27 of 63

12 Months Ended September 30, 2003

	Ref	Ana	Allocation Vector		Total System	R <del>os</del> idential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Description Other Expenses										
Power Production Plant Production Demand - Off Peak Production Demand - Wintler Peak Production Demand - Summer Peak Production Energy - Off Peak Production Energy - Summer Peak Production Energy - Summer Peak Total Power Production Plant	55555	012PP08 017PP08 017PP09 017PPE8 017PPE8 017PPE8	PPBDA PPVDA PPSDA E01 E01 E01	**	(2,295,918) \$ (1,142,255) \$ (780,542) \$ (780,542) \$ (4,198,711) \$	(770,752) \$ (335,855) \$ (326,619) \$ (328,619) \$ - \$ (1,633,129) \$	(3,497) \$ (2,322) \$ (554) \$ (554) \$ , \$ (6,363) \$	(267,477) \$ (91,652) \$ (111,259) \$ 5 5 6 (470,388) \$	(30,395) \$ (8,077) \$ (8,977) \$ - \$ (48,448) \$	(412,483) (183,422) (135,051) : : : (730,955)
Transmission Plant Transmission Demand - Off Peak Transmission Demand - Winter Peak Transmission Demand - Summer Peak Totat Transmission Plant	500	OTTRB OTTRI OTTRP OTTRT	PPBDA PPWDA PPSDA	** ** ** **	(255,796) \$ (136,077) \$ (62,990) \$ (454,964) \$	(85,872) \$ (63,837) \$ (27,043) \$ (176,752) \$	(388) \$ (277) \$ (46) \$ (711) \$	(29,601) \$ (10,919) \$ (9,215) \$ (49,834) \$	(3.386) \$ (1.081) \$ (743) \$ (5.211) \$	(45,856) (21,851) (11,185) (78,983)
Distribution Poles Specific	0T	OTOPS	NCPP	**	••• •	<b>67</b>	<b>.</b> ,	•	•** 1	
Distribution Substation General	ОТ	OTDSG	NCPP	•	(177,704) \$	(76,719) \$	\$ (207)	(24,909) \$	(2,108) \$	(30,310)
Distribution Primary & Secondary Lines Primary Specific Primary Demand Primary Customer Secondary Customer Secondary Customer Secondary Customer Total Distribution Primary & Secondary Lines	99999	010PLS 010PLS 010PLC 010PLC 010PLC	NCPP NCPP Cust08 SICD Cust07	19-19-05-05-05-05-05-	(230,028) \$ (230,028) \$ (374,208) \$ (76,978) \$ (107,460) \$ (187,672) \$	\$ (99,309) \$ (318,481) \$ (49,481) \$ (91,490) \$ (558,761) \$		(32,243) \$ (38,304) \$ (14,997) \$ (11,004) \$ (86,547) \$	- 29) \$ (2.729) \$ (42) \$ - \$ (2.771) \$	- (39,235) (2,439) (7,322) (701) (49,696)
Distribution Line Transformers Demand Customer Total Distribution Line Transformers	10 01		SICD Cuet07	19 19 19 19	(143,607) \$ (55,377) \$ (198,984) \$	(83,527) \$ (47,148) \$ (140,674) \$	(1,331) \$ (872) \$ (2,202) \$	(28,348) \$ (5,671) \$ (34,016) \$		(13,839) (361) (14,200)
Distribution Services Customer	10	OTDSC	C02	<del>10</del>	(50,484) \$	(29,693) \$	•	(8,519) \$	•	(8,088)
Distribution Meters Customer	ot	OTDMC	C03	**	(69,472) \$	\$ (39,992)	(678) \$	(22,295) \$	(476) \$	(3,706)
Distribution Street & Customer Lighting Customer	01	OTDSCL	CO4	*7	(117,451) \$	••• 1	<b>45</b>	₩ ,	• <del>••</del>	
Customer Accounts Expense Customer	Ō	OTCAE	C05	**	•• •	<b>47</b>	<b>6</b>	•	••	
Customer Service & Info. Customer	ot	OTCSI	606	*	<del>به</del> ۱	<b>نہ</b>	•• '	•••	47 ,	
Sales Expense Customer	OT	OTSEC	000	\$		•	•••	•		1018 0481
Total		шо		•	(6,055,342) \$	(2,655,721) \$	(19,858) \$	¢ (ong'on/)	¢ (cinisc)	(oteroine)

Exhibit DHBK - 9 Page 28 of 63 OFFICE OF THE AT1.URBEY GENERAL LGE Carl of Service Study Class Allocation

12 Months Ended September 30, 2003

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(21,703) (42) (42) (599,145) Rate LP-TOD Primary (16,766) (504,573) (487) (132,927) (58,346) (58,346) -(34,906) (15,836) (4,832) (4,832) (55,574) . . . • • (356) \$ (123,335) \$ --(110,811) Rate LP-TOD Transmission (8,066) (3,019) (1,083) (12,168) (72,394) (25,343) (13,076) . . , . . . . (9,705) (333) (1,906) (12,039) (12,039) (3,602) \$ (49) \$ (3,651) \$ (221,972) \$ 673 (578) \$ (2,821) \$ •) (7,498) \$ (110,941) (35,113) (30,279) (30,279) (176,334) (12,360) (4,183) (2,508) (19,051) Rate LP Secondary • . \*\* (475) \$ (1,641) \$ (2,124) (39) 5 ( (43,012) (21,893) (6,608) (6,470) (6,470) ------(2,439) (787) (536) (3,762) Rate LP Primary . . . . . . . (174) \$ 69 (4,083) \$ (72) \$ (1,819) (7) (1,826) Rate LC-TOD Secondary (6,896) (3,738) (1,512) (12,146) , 5,285) (48) (962) (14) (6,308) (136,143) • . . (122) \$ \$ (860'E8) (100,038) \$ (51,277) (17,545) (14,277) (5,713) (2,090) (1,182) (8,986) (3,409) (4,413) (10) (4,422) Rate LC-TOD Primery . . . 1 . . . . . . Allocation Vector PPBDA PPWDA PPSDA E01 E01 E01 PPBDA PPWDA PPSDA NCPP NCPP Cust08 SICD Cust07 SICD Cust07 NCPP NCPP 002 g § ŝ 8 88 OTDLTC OTDLTC OTDLTC OTPPDB OTPPDI OTPPDI OTPPEI OTPPEI OTPPEI OTDPLS OTDPLD OTDPLC OTDSLC OTDSLC OTDSLC OTDSCL OTDMC OTCAE OTSEC OTTRI OTTRI OTTRP OTTRP STOPS OTDSG OTDSC OTCS! Name Ę Per 5 5 Б 555 Б Б 55555 Ь 5 Б 666666 55 Distribution Primary & Secondary Lines Primary Specific Primary Demand Primary Customer Secondary Customer Secondary Customer Secondary Customer Total Distribution Primary & Secondary Lines Distribution Street & Customer Lighting Power Production Plant Production Damand - Off Peek Production Demand - Winter Peek Production Demand - Summer Peek Production Energy - Winter Peek Production Energy - Summer Peek Total Power Production Plant Transmission Demand - Off Peak Transmission Demand - Winter Peak Transmission Demand - Summer Peak Total Transmission Plant otal Distribution Line Transformers Distribution Line Transformers Demand Customer Accounts Expense Customer Service & Info. Customer Distribution Substation **Distribution Services** Distribution Meters Customer Transmission Plant **Distribution Poles** Sales Expense Customer Other Expanses Description Customer Customer Customer Specific General Customer otal Exhibit DHBK - 9 Page 29 of 63

OFFICE OF THE ATTUANTEY GENERAL LGE Cast of Service Study Class Allocation

12 Months Ended September 30, 2003

	a B	9 Ee X	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Other Expertes										
Power Production Plant								110 BOOT		(146,959)
Production Demand - Off Peak	5	OTPPDB	PPBDA	49 (	(8,576) \$	(10,296) \$	(800) \$	(10,030) \$		(49,921)
Production Demand - Winter Peak	55		PPSDA	<b>~</b> 43	(2,611) \$		-		(363) \$	(34,502)
Production Demany - outpitter reak Drockwith Franky - OM Pask	56	OTPPEB	E01	• ••	47	••	•	•	•	•
Production Energy - Winter Peak	ю	OTPPEI	E01	•>	•••	• <del>•</del> ••	<b>47</b> 44			
Production Energy - Symmer Peak Total Power Production Plant	D	OTPPEP OTPPT	EOI	* **	(14,176) <b>\$</b>	(18,431) \$	(1,456) \$	(19,128) \$	(3,534) \$	(231,382)
Transmission Plant										1010 811
Transmission Demend - Off Peak	ОТ	OTTRB	PPBDA	<b>\$</b>	(855) \$	(1,147) \$	\$ (88) (88)	(1,192) \$	(200)	(10,3/3) (5,947)
Trensmission Demand - Winter Peak	ь	OTTRI	PPWDA	•> •	(356) \$	(898) \$	(Q)		(30)	(2,858)
Transmission Demand - Summer Peak Total Transmission Plant	5	OTRI	AUGH	*	(1,528) \$	(2,116)	(167) \$	(2,198) \$	(390) \$	(25,178)
Nistein dive Beise									•	
Specific	OT	OTDPS	NCPP	÷	•	• <del>•</del>	• <b>•</b>	•	•	
Distribution Substation			-			• 10181	176) <b>e</b>	8071 8	(84) \$	(6.731)
General	6	OTDSG	NCPP	•	(206)	(849)	¢ (0/)			
Distribution Primary & Secondary Lines	ţ	S IDOTO		•	• ,	• •	• <del>•</del>	••	• <del>•</del>	·
Primary Specific Drimery Demond	56	OTOPLO	NCPP	•••	(1,174)	(1,089) \$	\$ (66)	(1,161) \$	(122) \$	(8,713) (5)
Primary Customer	10	OTOPLC	Cust08	•••	(12) \$	(4,157) \$	(13) \$	(4,306) \$	<b>\$</b> (18)	(n) -
Secondary Demend Secondary Dustomer	56	OTDSLC	Sicu Cust07	n <b>en</b>	(C)	(1,194) \$	(4) \$	(1,237) \$	(26) \$	, (0.740)
Total Distribution Primary & Secondary Lines		OTDLT		43	(1,403) \$	(6,624) \$	(131) \$	(a,aaa) 🔹	(acz)	
Distribution Line Transformers	ł		2010	•	<b>3</b> 14041	S (BCC)	\$ (62)	(346) \$	(36) \$	
Demand	5 6	OTDLTC	Cust07	* **	(2)	(615) \$	<b>(</b> 3)	(638) \$	(13) \$	,
Total Distribution Line Transformers		OTDLTT		•>	(406) \$	(843) \$	(31) \$	(884) 2	e (ne)	ı
Distribution Services	0	OTDSC	CO2	\$	(104) \$	••	(15) \$	•	\$ (02)	
Crescotter	5	) )								
Distribution Meters Customer	of	OTDMC	003	ø	(22) \$	<b>сэ</b>	(14) \$	• <del>••</del>	(82) \$	(105)
Distribution Street & Customer Lighting Customer	OT	OTDSCL	C04	*	<b>47</b>	(49,227) \$	•	(68,223) \$	<del>вэ</del>	
cuetomer Accounts Expense Customer	ot	OTCAE	C05	•>	• <del>•</del>	•	•	ι.	<b>.</b>	•
Customer Service & Info. Customer	oī	OTCSI	00	**	• <del>•</del>	•	459 1	••	•	
Sales Expense					•	•	•		•	
Customer	Б	OTSEC	900 CO6	•	•				• 1007 FT	1411 0701
Total		щ		\$	(18,545) \$	(78,191) \$	(1,890) \$	(98'315) S	e (084't)	(212)

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Class Allocation

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total Syatem	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Internet Exponses										
Power Production Plant Production Demand - Off Peak Production Demand - Winter Peak Production Demand - Summer Peak Production Energy - Winter Peak Production Energy - Summer Peak Trote Downer Production Elergy - Plant	NTLTD NTLTD NTLTD NTLTD NTLTD NTLTD NTLTD	INTPOB INTPOB INTPOP INTPEB INTPEB INTPE	PPBDA PPWDA PPSDA E01 E01	**	9,374,691 5 4,664,038 5 3,1054,038 5 3,1054,44 5 3,105444 5 1,444,173 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,147,132 \$ 2,168,015 \$ 1,333,242 \$ 1,333,242 \$ 1,333,242 \$ 5,668,389 \$	14,237 \$ 9,482 \$ 2,862 \$ 2,862 \$ 2,55961 \$ 56961 $ 56961 \$ 56961 \$ 56961 \$ 56961 \$ 56961 \$ 56961 \$ 56961 \$ 5696	1,092,183 \$ 374,232 \$ 454,232 \$ 454,221 \$ 454,221 \$ 1,920,698 \$	124,108 \$ 37,062 \$ 35,654 \$ 5 5 197,823 \$	1,684,249 748,948 551,439 551,439 2,984,636
Trememission Plant Tremsmission Demand - Off Pesk Tremsmission Demand - Winter Pesk Tremsmission Demand - Summer Pesk Tremsmission Plant	INTLTD INTLTD	INTTRB INTTRI INTTRP INTTRF	PPBDA PDWDA PPSDA	- 17 17 17 17 17			1,586 \$ 1,130 \$ 187 \$ 2,903 \$	121,682 \$ 44,532 \$ 37,628 \$ 203,890 \$	13,827 \$ 4,415 \$ 3,036 \$ 21,278 \$	187,648 89,223 45,672 322,542
Distribution Poles Specific	INTLTD	INTDPS	NCPP	**	<b>\$</b>	•*	** '	<b>به</b> ۲	<b>475</b> 1	•
Distribution Substation General	INTLTD	INTDSG	NCPP	Ŵ	725,600 \$	313,260 \$	2,806 \$	101,707 \$	8,609	123,762
Distribution Primary & Becondary Lines Primary Specific Primary Demand Primary Customer Secondary Customer Secondary Customer Secondary Customer Total Distribution Primary & Secondary Lines	<ul> <li>INTLTD</li> <li>INTLTD</li> <li>INTLTD</li> <li>INTLTD</li> </ul>	INDPLS INDPLD INDPLC INDPLC INDSLC INDSLC INDSLC	NCPP NCPP Cust08 SICD Cust07	***	839,249 \$ 839,249 \$ 1,527,967 \$ 3,0,226 \$ 3,216,222 \$	405,498 \$ 405,498 \$ 1,300,421 \$ 202,041 \$ 373,573 \$ 2,281,533 \$	3,736 \$ 3,736 \$ 2,4,038 \$ 2,876 \$ 8,906 \$ 37,555 \$	131,654 \$ 131,654 \$ 158,404 \$ 61,234 \$ 44,930 \$ 394,222 \$	11,143 <b>5</b> 171 <b>5</b> 171 <b>5</b> 171 <b>5</b> 171 <b>5</b>	160,203 9,859 2,861 2,861 202,918
Distribution Line Transformera Demand Customer Totel Distribution Line Transformers	INTLTD	INDLTD INDLTC INDLTT	SICD Cust07	49 49 49	586,374 \$ 226,116 \$ 812,490 \$	381,888 \$ 192,513 \$ 574,401 \$	5,434 \$ 3,559 \$ 8,893 \$	115,742 \$ 23,154 <b>\$</b> 138,896 <b>\$</b>	•) •) •)	56,509 1,474 57,982
Distribution Services Customer	INTLTD	INDSC	C02	**	206,138 \$	121,244 \$	<b>**</b>	34,784 \$	<del>69</del> ,	37,107
Distribution Meters Customer	INTLTD	INDMC	C03	69	283,669 \$	163,297 \$	2,768 \$	91,037 \$	1,945 \$	15,132
Distribution Street & Customer Lighting Customer	INTLFO	, IDSCI	COM	<del>63</del>	479,574 \$	. 65	•	• <del>9</del>	•	•
Customer Accounts Expense Customer	INTLTD	INCAE	COS	67	4 <del>7</del> 1	69 1	<b>47</b>	<b>63</b> ,	• <b>•</b>	
Customer Service & Info. Customer	INTLTD	INCSI	000	*	• <del>•</del>	•	• <b>•</b>	•9	67	
Sales Expense Customer	INTLTD	INSEC	C06	*	•	<del>5</del> ,		<b>45</b>	49 ·	
Totel		III		\$	24,725,164 \$	10,843,838 \$	81,086 \$	2,885,221 \$	240,970 \$	3,744,079

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12 Months Ended September 30, 2003

Prior     Milling	Secondary Pr	Primary	Secondary	Transmission	
NILTO NUTED PEDOA NUTTO NUTED PEDOA NUTTO NUTED PPEDOA NUTTO NUTED PPEDOA NUTTO NUTED PPEDOA NUTTO NUTED PPEDOA NUTTO NUTED E01 NUTTO NUTER PPEDOA NUTTO NUTER PPEDOA					
Preside     INTLO     INTEO					000 010 1
MILTID INTERD I PPOIOA 5 7/341 5 7/3 Ref Peak INTLID INTERD I PPOIOA 5 7/341 5 7/3 Ref Peak INTLID INTER EDI 5 3322 5 7 5 5 5 Ref Peak INTLID INTER EDI 5 33327 5 7 5 5 Ref Peak INTLID INTER EDI 5 33327 5 7 5 5 Ref Peak INTLID INTER PPOIOA 5 23327 5 7 5 5 Ref Peak INTLID INTER PPOIOA 5 23327 5 7 5 5 Ref Peak INTLID INTER PPOIOA 5 23327 5 7 5 5 Ref Peak INTLID INTER PPOIOA 5 23327 5 7 5 5 Ref Peak INTLID INTER PPOIOA 5 23327 5 7 5 5 Ref Peak INTLID INTER PPOIOA 5 23327 5 7 5 5 Ref Peak INTLID INTER PPOIOA 5 23327 5 7 5 5 Ref Peak INTLID INTER PPOIOA 5 13019 5 7 5 5 Ref Peak INTLID INTER PPOIO 5 13019 5 7 5 5 Ref Peak INTLID INTER PPOIO 5 13019 5 7 5 5 Ref Peak INTLID INTER PPOIO 5 13019 5 7 5 5 Ref Peak INTLID INTER PPOIO 5 13019 5 7 5 5 Ref Peak INTLID INTER PPOIO 5 13019 5 7 5 5 Ref Peak INTLID INDLID INDPIC Cuefor 5 13019 5 7 5 5 Ref Peak INTLID INDLID INDER CO2 5 7 5 5 13019 5 7 5 5 Ref Peak INTLID INDLID INDLID INDER CO2 5 7 5 5 13019 5 7 5 5 Ref Peak INTLID INDIC CO3 5 7 5 5 13015 5 7 5 5 Ref Peak INTLID INDIC CO3 5 7 5 5 13015 5 7 5 5 Ref Peak INTLID INDIC CO3 5 7 5 5 13015 5 7 5 5 Ref Peak INTLID INDIC CO3 5 7 5 7 5 5 13015 5 7 5 5 Ref Peak INTLID INDIC CO3 5 7 5 7 5 5 13015 5 7 5 5 5 Ref Peak INTLID INDIC CO3 5 7 5 7 5 5 5 13015 5 7 5 5 5 Ref Peak INTLID INDIC CO3 5 7 5 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	69	89,395 \$	452,996 \$	295,598 5	1,279,265
Tanter Peak, MILTD MITEP E01 8 23227 8 000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	*	5,901 3 5,410 5	123,637 5	53,386 \$	238,240
Reaked Interface	• •				
Martine Martine Martine     Mittine Mittine     Mittine <td>• ••</td> <td>•</td> <td>••</td> <td>•••</td> <td>ı</td>	• ••	•	••	•••	ı
letti letti line in the lattice in t	••••	. 5 117705 6	2 - 20 002 E	452.464 \$	2.060.273
Of Peak, Winter Peak, Summer Peak, Summer Peak, Summer Peak, Nintrip     Nintrist Nintrip     PPBDA     \$     23.327     \$       Winter Peak, Summer Peak, Nintrip     Nintrip     Nintrip     Nintrip     Nintrip     \$     33.353     \$       Winter Peak, Summer Peak, Nintrip     Nintrip     Nintrip     Nintrip     Nintrip     \$     33.353     \$       Meter Peak, Nintrip     Nintrip     Nintrip     Nintrip     Nintrip     Nintrip     \$     33.301     \$     \$       Meter Addition     Nintrip     Nintrip     Nintrip     Nintrip     Nintrip     Nintrip     \$     \$     4.05     \$					
Of Peak, Winter Peak, Summer Peak, Summer Peak, Summer Peak, Summer Peak, Summer Peak, NILTD     NTTRI     PPBDA, Summer Peak, NITRI     S 23327 S 3335 NITRI     S 23327 S 333690 S     S 23327 S 333690 S     S 23327 S 23327 S 333690 S     S 23327 S 23327 S 23357 S 333690 S     S 23327 S 23357 S 23357 S 23357 S 333690 S     S 23357 S 23357 S 23357 S 23357 S 333690 S     S 23357 S 23527 S 23575 S 235755 S 235755 S 23575555 S 235755555555555555555555555555555555555			• 110	9 NGO 1-6	142 528
Winter Peak, WILTO NITRN PPWDA 5 4 4 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	28,158 \$	9,990	50,470 \$	12.328 \$	64,660
Summarreax NULLO NTER TOUM \$ 90000 \$ 1 111111 NULLO NTERS NCPP \$ 13,010 \$ 1 13,010 \$ 1 14,0000 \$ 14,00000 \$ 14,0000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,00000 \$ 14,000000 \$ 14,000000 \$ 14,000000 \$ 14,000000 \$ 14,0000000000000 \$ 14,000000000000000000000000000000000000	* •1	2,188 \$	10,240 \$	4,422 \$	19,732
INTLTD     INDLLD     INTLTD     INDLLD     INTLTD     INDLLD     INDLD     INDLD     INDLD     INDLD     INDLD     INDLD     INDLD     IND     INDLD     IND	•	5,362 \$	\$ 062'22	49,683 \$	226,919
INTLTD     INTDPS     NCPP     \$     13,019     \$     <					
Acondary Lines     INTLTO     INDLT     Custode     \$     10(18     \$     \$       Acondary Lines     INTLTO     INDLT     Custode     \$     \$     10(18     \$     \$     40(18     \$     \$     40(18     \$     <	<b>5</b>	<b>63</b> 1	•*	• •	
Accondary Lines     INTLTD     INTLTD     INTLTD     INTLTD     INTLTD     INTLTD     INTLTD     INDPLS     NCPP     5     13,019     5       Ascondary Lines     INTLTD     INDPLS     NCPP     5     13,016     5     -     4       A Secondary Lines     INTLTD     INDLT     Custod     5     -     4     -     -       A Secondary Lines     INTLTD     INDLT     Custod     5     -     4     -     -       INTLTD     INDLT     Custod     5     -     5     -     -     5     -     -       Internation     INTLTD     INDLT     Custod     5     -     -     5     -     -     5       Internation     INTLTD     INDLT     Custod     5     -     -     5     -     -     5       Internation     INTLTD     INDLT     Custod     5     -     -     5     - <td></td> <td></td> <td></td> <td></td> <td></td>					
<ul> <li>MILTD INDPLS NCPP</li> <li>INITTD INDPLS NCPP</li> <li>INITTD INDPLC Custos</li> <li>INITTD INDPLC Custos</li> <li>INITTD INDSLC Custos</li> <li>INITTD INDSLC Custos</li> <li>INITTD INDSLC Custos</li> <li>INITTD INDSC CO2</li> <li>INITTD INDSC CO3</li> <li>INITTD INDSC CO2</li> <li>INITTD INDSC CO3</li> <li>INITTD INDSC CO2</li> <li>INITTD INDSC CO2</li> <li>INITTD INDSC CO2</li> <li>INITTD INDSC CO2</li> <li>INITTD INDSC CO3</li> </ul>	16,671 \$	6,699 \$	30,615 \$	•	68,459
MILTD INDELS NOPP NITTO INDELS NOPP NITTO INDELC CUSIOS NOPPLO NOPPLO NOPPLO NOPPLO NOPPLO NOPPLO NOPPLO NOPPLO NOPPLO SICO NULTTO INDELC CUSIOS 5 18,0057 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 18,0057 5 5 5 5 5 5 18,0057 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5				•	
Wittro MOPLO NCPP 5 16,016 5 16,016 5 16,016 5 16,016 5 16,016 5 16,017 170 NUDELC CUSIOS 5 16,005 5 16,005 5 16,005 5 16,005 5 16,005 5 16,005 5 16,005 5 16,005 5 16,005 5 16,005 5 16,005 5 16,005	•• •	. <b>.</b>	30620	• •	B8.617
Mylihes Intrition MOSIC Custor 5 13,057 5 14,057	21,300 \$	159 \$	1,359		172
NY LIANS WITTED MUSIC Custor 5 13,057 5 14,057 5	• •7	47	7,781 \$	•••	•
Ny Lines INDLT 5 14,057 5 14,0	\$	<b>\$</b>	\$ 060 V	<b>v</b> > •	- 88 789
MITTD NOLTO SICD 5	25,759 \$	8,630 \$	-	•	
Minding INTLTD INDLT Custor 5 INTLTD INDLT Custor 5 INTLTD INDLT Custor 5 INTLTD INDSC CO2 5 5 1 5 1 5 5 1 5 1 5 5 1 5 1 5 5 1 5 1 5 5 1	1 405	•	14 706 S	<b>ся</b> ,	,
Million Molification and a second sec	\$ 55 \$	• •		· <b>47</b>	•
a intitito indisc co2 \$ intitito indisc co2 \$ intitito indiac co3 \$ intitito indiac co3 \$ intitito indiac co5 \$ intitito indiac co6	7,454 \$	- <b>4</b> 43- 1	14,908	••	
Linto. INTLTD INDSC CO2 \$ INTLTD INDMC CO3 \$ INTLTD INDMC CO3 \$ INTLTD INDSCL CO4 \$ INTLTD INCAE CO5 \$ INTLTD INCSC CO6 \$ INTTTD INCSC CO6 \$ INTTT					
A Customer Lighting INTLTD INDMC C03 \$ 4. Customer Lighting INTLTD INDSCL C04 \$ 5 5 6. Expense INTLTD INCAE C05 \$ 1. INTLTD INCSC C08 \$ 5 1. INTLTD INSEC C08 \$ 5 1. INTLTD INSEC C08 \$ 5 1. INTLTD INSEC C08 5 1. INTLTD 5 1. INTER 5 1. INTLTD 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	712 \$	•• •	11,520 \$	•	•
& Customer Lighting INTLTD INDMC C03 5 & Customer Lighting INTLTD INDSCL C04 5 Expense INTLTD INCAE C05 5 INTLTD INCSI C06 5 INTLTD INSEC C08 5			9 126 U	1 AE2 6	1 987
INTLTD INDSCL CO4 \$ INTLTD INCAE CO5 \$ INTLTD INCSI CO5 \$ INTLTD INSEC CO8 \$	292 \$	1,841 \$	e 100'7	• port-	100 <sup>1</sup>
INILITD INUSCL COM INTLTD INCAE CO5 5 INTLTD INCSI CO5 5 INTLTD INSEC CO8 5	<del>61</del>	•1	<b>49</b> 1	•• 1	,
INTLTD INCAE CO5 \$ INTLTD INCSI CO5 \$ INTLTD INSEC CO8 \$	<b>)</b>	•			
INTLTD INCSI COS \$	<b>27</b> 1	**	<b>,</b>	<del>ب</del>	·
INTLTD INCSI COS \$ INTLTD INSEC COB \$					
INTLY TO INSEC COB	<b>69</b>	•>	•••	•	•
INTER COB S		•	ų	е,	
	<b>*</b>	•	•	•	
Total S5	555,897 \$ 17	175,627 \$	906,357	503,800 \$	2,446,429

Exhibit DHBK - 9 Page 32 of 63 OFFICE OF THE ATLUKNEY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Iritertet Expenses										
power Production Plant Production Demand Off Peak	INTLED	INTPDB	PPBDA	*	35,016 \$	42,039 \$	3,265 \$	43,672 \$	9,383 9,383	600,064 202 202
Production Demand - Winter Peak	INTLTD INTLTD	INTPDI MTPDI	PPWDA PPSDA	•• •	12,206 \$ 10,682 \$	33,219 \$	2,680 \$	34,431 \$	3,364 3	203,630
Production Usmand - Summar Peak Production Financy - Off Peak	INTLTD	INTPEB	E01	• ••		· 672	• • •	•	49 1 ,	,
Production Energy - Winter Peak	INTLTD TTTTT	INTPE	E01	÷۵ د	6 <del>3</del> 6	67 C				
Production Energy - Summer Peak Totel Power Production Plant		INTPT		<del>у (1)</del>	57,684 \$	75,258 \$	5,945 \$	78,103 \$	14,428 \$	944,780
Transmission Plant				,				4 880 F	1 045 \$	66 855
Transmission Demand - Off Peak		BATTRB	PPBDA	<b>6</b> 9 6	3,901 \$	4,684 5	340	4,102	425 5	24,283
Transmission Demand - Winter Peak Transmission Demand - Summar Peak	INTLID	INTRP	PPSDA	* **	883 5	- + <b>7</b>	<b>1</b> 47		123 \$	11,668
Total Transmission Plant		INTRI		••	6,238 \$	8,641 \$	683 \$	8,967 \$	1,593 \$	102,806
Distribution Poles Specific	INTLTD	INTOPS	NCPP	**	<b>6</b>		•••	<b>17</b>	••	
Distribution Substation										5
General duration of the contract of the contra	INTLTD	INTDSG	NCPP	••	3,702 \$	3,468 \$	311 \$	3,662 \$	385 \$	27,485
Distribution Primary & Secondary Lines				•				<del>69</del>	<b>47</b>	,
Primary Spectric		INDPLD	NCPP	<b>* *</b> 9	4.792 \$	4,489 \$	403 \$	4,740 \$	498 \$	35,577
Primary Customer	INTLTO	INDPLC	Cuet08	675	48 \$	16,974 \$	<b>.</b>	17,584 5	371 5	- 15
Secondary Demand		INDSLD	SICD	•> •	873 \$	S 802	04 2 2 2 4 4 4 4	5.051 \$	90 <b>1</b>	
Secondary Customer Total Distribution Primary & Secondary Lines		INDLT	(neno	<b>, .</b> ,	5,728 \$	27,048 \$	535 \$	28,124 \$	1,054 \$	35,597
Diatel button 1 ina Transformera										
Demend	INTLTD		SICD	••	1,850 \$	1,339 \$	120 8 8	1,414 5 2,603 5	149 55 8	
Customer Total Distribution Line Transformers	INTLTD		Custo/	n <del>vi</del>	1,657 \$	3,852 \$	128 5	4,017	203 \$	
Distribution Services Customer	CLILIN	INDSC	C02	•	425 \$	8 <b>7</b> 1	<b>8</b> 09	•	285 \$	۲
Distribution Meters Customer	INTLTD	INDMC	80	**	<b>\$</b> 68	•	55 <b>\$</b>	• <del>••</del>	387 \$	427
Distribution Street & Cuatomer Lighting				٩		201 001		278.570 \$	•0	
Customer	INTLTD	INDSCI	5	•	•	* too'inz	•		•	
Customer Accounts Expense Customer	INTLTD	INCAE	COS	\$	<b>\$</b>	4 <del>7</del>	•	69 1	<b>67</b>	r
Customer Service & Info. Customer	INTLTD	INCSI	COB	₩	<b>69</b>	<b>**</b>	••	•	•	•
Safes Expense Customer	INTLTD	INSEC	608 COB	÷	<del>به</del> ۱	•	<b>69</b> 1	• <del>?</del>	••	
Total		TTNI		ø	75,724 \$	319,270 \$	2'719 \$	401,444 \$	18,335 \$	1,111,095

Exhibit DHBK - 9 Page 33 of 63

12 Months Ended September 30, 2003

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Daachintion	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rete GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary Unadjueted	1									
Operating Aevertaes Soloo to Mombore		REVINC	R01	•	578.911.621 \$	221,928,690 \$	752,899 \$	84,108,308 \$	6,616,784 \$	99,947,133
o bio longer and Date Definitions		REFLIND	RD1	- 69	7.150.231 \$	2,741,076 \$	9,299 \$	1,038,835 \$	B1,725 \$	1,234,463
	_	CSALES	OSSALL	- 64	53.559.448 \$	19,139,247 \$	81,268 \$	6,142,456 \$	672,056 \$	9,501,243
Det Duratom Salas		SERS	OSBALL.		103.742.615 \$	37.071.994 \$	157,413 \$	11,897,704 \$	1,301,747 \$	18,403,546
Ull-Oysterii Oslas Burbarad Salas		BRKS	PL PPT	• • •	5,389,000 \$	2,096,103 \$	8,167 \$	603,737 \$	62,183 \$	938,173
Crutelted Discontrate		FORDIS	FDIS	••	1,664,516 \$	1,449,987	<b>49</b>	163,324 \$	1,841 \$	27,801
Mine Service Revenues		REVMISC	MISCR	~	715,238 \$	532,484 \$	•	182,643 \$	ങ്ങ ന	<b>4</b> 8
mise derrice hereines Dent Ernm Flachte Proventu		RENT	RBT		3,497,063 \$	1,515,802 \$	11,021 \$	408,037 \$	34,744 \$	534,860
Contraction Contractions Other Flandrin Devenue		OTHREV	OREV	69	12.028,852 \$	4,526,302	18,860 \$	1,377,777 \$	142,865 \$	2,101,161
Unbilled Revenue		UNBREV	ROI	- 475	1,867,000 \$	715,724 \$	2,428 \$	271,251 \$	21,339 \$	322,331
DSM Taken to Balance Sheet		MSC	R01	\$		*	•	*	•	•
1 		ų,			749 676 786 <b>6</b>	201 717 409 \$	1 041 356 \$	106.194.072 \$	8,935,288 \$	133,010,758
Fotal Operating Revenues		5	\$ 13,577,478	•						
Orierating Expanses										
Crossition and Maintenance Evoluate				•7	508,149,420 \$	196,677,620 \$	1,186,595 \$	60,282,132 \$	5,918,719 \$	83,371,170
Description and Americalization Evanese					95,827,985	42,789,901	341,245	11,258,295	908,581	14, 164,085
UPPIECEICUI CAN ANICONZERIAI LANDINGE Assertian Expense					462.519	179,901	701	51,815	5,337	80,520
Description Experies			NPT		12,603,252	5,527,471	41,332	1,470,695	122,830	1,908,484
Amortication of Invasiment Tax Cradit					(4,010,380)	(1,758,852)	(13,152)	(467,978)	(39,085)	(607,283)
					(6.055,342)	(2,655,721)	(19,858)	(706,608)	(59,015)	(916,948)
State and Federal Income Taxes			TAXINC		54,997,459 \$	14,770,914 \$	(233,906) \$	12,471,657	722,898 \$	12,322,220
Specific Assignment of Internutible Credit					(3,511,494)		•			
Allocation of Interruptible Credits			INTCRE		3,511,494 \$	1,365,829 \$	5,321 \$	383 386 \$	40,518 \$	116,118
Totel Operating Expenses		TOE		**	661,974,893 \$	258,897,269 \$	1,308,278 \$	84,753,405 \$	7,618,784 \$	110,933,566
		TOM		•	106 550 892 \$	32,820,140	(266.922) \$	21,440,667 \$	1,316,504 \$	22,077,192
Utility Uperating income				,						
Net Cost Rate Base				*7	1,675,374,829 \$	726,191,326 \$	5,280,138 \$	195,482,733 \$	16,645,266 \$	256,241,138
			,							

Exhibit DHBK - 9 Page 34 of 63 OFFICE OF THE AT1 ......EY GENERAL LGE Cost of Service Study Class Allocation

13 Monthe Ended

12 Months Ended September 30, 2003

Parentation	Raf	Иаше	Allocation Vector	Rate L.C-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate I.P-TOD Primery
cost of Service Summer Unadjusted									
Constitute Deventions									
		REVIIC	R01 \$	10.725.254 \$	14,077,432 \$	4,578,627	25,844,309 \$	11,527,884 \$	56,853,670
		DEELIND		132 469 5	173.873 \$	56,551 \$	319,207 \$	142,383 \$	703,468
Raie Keiunds				1140.855	1 435 309 \$	484,466 \$	2,450,412 \$	1,576,943 \$	6,954,242
Intercompany dates		CONLEG		2 209 793	2,780,139 \$	938,391 \$	4,746,355 \$	3,054,478 \$	13,470,102
		SND0		106.657	143.152 \$	44,885 \$	226,322 \$	142,225 \$	647,614
Brokered Sales			EDIS	2.983	3,915 \$	\$ 699	3,780 \$	1,686 \$	B,238
		DENAIS		• •• • • •	-	2	12 \$	8	27
Misc Service Revenues				58 857 S	79 445 \$	25.303	130,326 \$	23,341 \$	352,945
Rent From Electric Property				243 682 6	318,640	102 751	524,510 \$	328,167 \$	1,482,781
Other Electric Revenue			OREV +	4 200'057	45.400 \$	14 766 \$	83,348 \$	37,178 \$	183,683
		UNDREV			• • • • •			••	-
DSM Taken to Balance Sheet		800							
Total Operating Revenues		TOR	69	14,655,045 \$	19,057,311 \$	6,246,412 \$	34,328,581 \$	16,884,289 \$	80'/28'/08
			\$ 13,577,478						
Operating Expenses			•	0 043 776 6	10 330 RDR S	4 292,909 \$	21.662.625 \$	13,506,033 \$	60,239,251
Operation and Maintenance Expenses			•	1 533 008	2.091.607	661.983	3,431,072	1,858,665	9,151,953
Depreciation and Amortization Expenses			•	154	12,286	3.852	19,424	12,207	55,584
			NDT	208 213	283.360	89,523	482,001	256,702	1,247,027
Property and Other Texes				(66.254)	(90,166)	(28,486)	(147,010)	(81,683)	(396,807)
				(100,038)	(136,143)	(43,012)	(221,972)	(123,335)	(599, 145)
Ultrier Experises State and Earlers! Income Taxas			TAXINC \$	1,076,937	1,570,605 \$	427,995 \$	3,243,260 \$	1,003,489 \$	3,854,525
				•			•	(1,637,052)	(1, 480, 644)
Specific Assignment of menuphuse views Altocation of Interruptible Credits			INTCRE \$	69,498 \$	93,278 \$	29,247 \$	147,472 \$	82,674 \$	421,994
-					10 101 0E2 €	5 434 011 \$	28 596 872 \$	14.887.690 \$	72,577,544
Total Operating Expenses			•	+ he?'heo!7!					
Utility Operating Income		TOM	\$	2,010,751 \$	2,892,658 \$	812,401 \$	5,731,709 \$	1,996,599 \$	8,181,226
			49	28,197,480 \$	38,060,670 \$	12,122,303 \$	62,436,489 \$	35,136,128 \$	169,088,916
Not Cost Kate Dase				•					

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Saryles Summary Unadlusted									
Operating Revenues			•	1 004 262 T	4 006 061 ¢	143 DAR \$	6 N7N 218 \$	553.855 \$	28,152,498
Sales to Members		REVUC		Z,UU1,000 #	B Inciozate	1 778	74.974 \$	6.841 \$	347,716
Rate Retunds				197 243 5	238,118	10.623 \$	247,268	50,141 \$	3,128,424
Intercompany Sates		SEBS	OSSALL S	372.368 \$	461.226 \$	36,071 \$	478,950 \$	97,121 \$	6,061,575
UT-System Sales Backmand Sales		RRKS	PLPPT S	18,195 \$	23,656 \$	1,869 \$	24,551 \$	4,535 \$	296,977
Diokared Osias Confeitad Dierovinte		FORDIS	FDIS	283 \$		•	•	•	•
		REVMISC	MISCR	<del>••</del>	•	49 1	••	• <del>••</del>	•
misu der vice herendes Baat Fram Etadda Dassada		TNT	RAT \$	10.629 \$	43,117 \$	1,097 \$	63,984 <b>\$</b>	2,642 \$	160,711
Refit Front Erecute Flopency		OTHREV	CBEV	41.540 \$	58,873 \$	4,210 \$	62,783 \$	10,794 \$	648,137
		LINBREV	RD1 S	6.454 \$	15,090 \$	484 \$	19,577 \$	1,786 \$	90,792
Unpilled Revenue Deta Takan to Balance Street		DSM	R01					<b>S</b>	1
			<b> </b>	4 300 too 0	5 D70 705	908 DEC	7 032 304	\$ 111 101	36,687,629
Total Operating Revenues		Š	\$ 13.577.478	* ces' /00/7	ne l'nzo'n	•			
Operating Expenses								466 968 🔹	27 083 550
Oneration and Maintenance Expenses			67	1,711,322 \$	3,053,873 \$	& AC/ W91	0, 209, 184 4		
Denrecistion and Amortization Expenses				288,707	1,367,683	29,345	1,734,600	054'60	4,148,146
				1,562	2,030	160	2,107	690C	20,469
Provenue: Expense Description Other Taves			TUN	38,599	162,743	3,835	204,629	9,345	566,363
Property and Other Lakes A				(12,282)	(51,785)	(1,252)	(65,113)	(2,974)	(180,218)
Arrow Contract of Revealment Las Argout				(18.545)	(78,191)	(1,890)	(98,316)	(4,490)	(272,114)
Utner Expenses State and Federal Income Taxes			TAXINC \$	229,540 \$	417,137 \$	1,635 \$	581,942 \$	71,872 \$	2,140,426
Specific Assignment of Interruptible Credit Altocation of Interruptible Credits			INTCRE \$	11,856 \$	15,415 \$	1,218 \$	15,997 \$	2,955 \$	178,952
				-		9 000 E01	6 765 DAG	RU2 4KU \$	34 592 189
Total Operating Expenses		10E	•>	2,250,758 \$	4,888,904				201 1200 100
Utitity Operating Income		TOM	<del>69</del>	417,237 \$	939,891 \$	10,151 \$	1,267,263 \$	125,267 \$	4,295,640
			•	• • • • • • • •	00 050 511	Ene 607 6	75 867 850 ¢	1 2R5 941 \$	76 993 328
Net Cost Rete Base			*	¢ 700'001'C		• 100'020	0001700101		

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12 Months Ended September 30, 2003

	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Lesui prou	ł.									
<u>Texable Income Unaquasted</u>						• 007 171 100	1 041 358	106 194 072 S	8, 935, 288	133,010,758
Total Operating Revenue				<b>1</b> 9	168,525,760	• ant'ili/187	• non'i Lo'i			100 000 00
Operating Expenses				•	606,977,434	244,128,355 \$	1,542,184 \$	72,281,749 \$	6,895,885 \$	96,011,343
Interest Excense		INTEXP		*	24,725,164 \$	10,843,838 \$	81,086 \$	2,805,221 \$	240,970 \$	3,744,079
Texeble Income		TAXINC		47	136,823,187 \$	36,747,215 \$	(581,914) \$	31,027,103 \$	1,798,432 \$	30,655,334

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OFFICE OF THE ATTUMIEY GENERAL LGE Cost af Service Study Class Allocatioa

12 Months Ended September 30, 2003

D. as a site from	Ref Name	Alfocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
trestingueur									
			*	14,655,045 \$	19,057,311 \$	6,246,412 \$	34,328,581 \$	16,884,289 \$	80,758,770
			~ ~	11,567,356 \$	14,594,048 \$	5,006,017 \$	25,353,613 \$	13,884,201 \$	68,723,019
Operating Experies	INTEXP	đ	\$	408,474 \$	555,897 \$	175,627 \$	906,357 \$	503,600 \$	2,446,429
rition so, Lopariseo Taxable income	TAXINC	Ş	-	2,679,215 \$	3,907,366 \$	1,064,769 \$	8,068,611 \$	2,496,488 \$	9,589,322
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## OFFICE OF THE A. . . . . . EV GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

Description	Ref Neme	Name	Altocation Vector	2	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
<u>Taxable income Unadlusted</u>										
Total Operating Revenue					2,667,995 \$	5,828,795 \$	208,060 \$	7,032,304 \$	727,717 \$	38,867,829
Operating Expenses			*7	-	2,021,218 \$	4,471,767 \$	196,275 \$	5,183,099 \$	530,578 \$	32,451,763
interest Furthanse		INTEXP			75,724 \$	319,270 \$	7,719 \$	401,444 \$	18,335 \$	1,111,095
Taxable Income		TAXINC			571,053 <b>\$</b>	1,037,758 \$	4,067 \$	1,447,761 \$	178,804 \$	6,324,971
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OFFICE OF THE AT 1...ANEY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

Description	Ref Nerrie	Allocation Vector		Total System	Residentiai Rate R	Water Heating Rate WH	General Bervice Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary Pro-Forma									
Operating Revenues									
Total Operating Revenue Actual			•	768,525,785 \$	291,717,409 \$	1,041,356 \$	106,194,072 \$	8,935,288 \$	133,010,758
Pro-Forma Adjustments:		100	·	(1 967 000) C	(115 724) \$	(2.428) \$	(271.251) \$	\$ (51,339) \$	(322,331)
Etiminate unbilied revenue Mismatch in fuel cost recovery		Energy	8	(4,406,145)	(1,479,166)	(6,691)	(513,321)	(58,331)	(791,604) 139,923
To Reflect a Full Year of the FAC Roll-In	FACRI			547,241 (41 228 420)	181,639	(15.362)	(1.630.456)	(127,642)	(1,940,152)
Remove ECR revenues		>		723,260	255.297	637	110,897	6,089	133,401
I O KOROCI A FUI TOBE OF UNCE KOR-IN Demons of evidem EPD formulas		OSSALL		(1.929.923)	(689,650)	(2,828)	(221,333)	(24,216)	(342,361)
Remove on-aysterii r.u. ravanusa Filminata hunkarad salas		PLPPT		(22,608,445)	(8,793,770)	(34,261)	(2,532,856)	(260,874)	(3,935,913)
Entrinate FSM reverse estas	ESMREV	_		(6,974,780)	(2,763,963)	(1,154)	(1,009,115)	(80,480)	(097'961'1)
Eliminata Pata Rafind Arci		ROI		(7,150,231)	(2,741,076)	(8,299)	(1,038,835)	(91,725)	(1,234,403)
Etiminate DSM Revenue	DSMREV	N		(3,277,501)	(2,771,657)		(108,973)	(679'67)	(940'Z'A)
Year End Revenue Adjustment	YREND			2,614,347	1,232,278 /1.057 6081	(9,993) (3,668)	(2/9/541) (400.817)	(31,532)	(476,296)
Adjustment for Margar savings				(ce / co / z)	(non' inn'i i			· · ·	•
Adjustment for Customer Rate Switching VDT Amortization and Surgredit	RATESW	W VDTREV		0,443 44,485	17,356	57	6,447	505	7,617
Total Pro-Forma Operating Revenue			⇔	710,260,314 \$	268,126,424 \$	951,846 \$	98,392,038 <b>\$</b>	8,244,735 \$	123,644,869

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12 Months Ended September 30, 2003

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Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rata LC-TOD Secondary	Rate LP Primary	Rate LP Secondery	Rate LP-TOD Transmission	Rate LP-TOD Primary
Coat of Service Summary Pro-Forma										
Operating Revenues										
Total Operating Revenue Actuel				٠	14,655,045 \$	19,057,311 \$	6,246,412 \$	34,328,581 \$	16,884,289 \$	80,758,770
Pro-Forma Adjustments:					174 590) \$	(45,400) \$	(14.766) \$	(83.348) \$	(37,178) \$	(183,683)
Eliminate unbilled revenue Mismatch in fuel cost recovery			Energy	•	(38,406)	(118,786)	(42,016)	(212,910)	(138,932)	(601,261)
To Reflect a Full Year of the FAC Roll-in		FACR			16,117	24,738	5,030	28,206	10,805	ZU,092
Remove ECR revenues		ECRREV			(207,809)	(275,778)	(88,065) E 444	()101,000) 26 405	(223,73U) 18 754	(120°-287)
To Reflect a Full Year of the ECR Roll-In	_	ECRRI	11000		14,684	21,248	3,404	00, FBU (BB: 296)	(56.822)	(250,584)
Remove off-system ECK revenues					(447,459)	(600 564)	(188.307)	(949,488)	(596,676)	(2,716,934)
Eliminate Drokered Sales		COMPEN			(130.047)	(164,826)	(53,219)	(301,827)	(135,771)	(645,195)
Climinale Com revenues Fliminala Rala Rafund Arct		CONNER	R01		(132,469)	(173,873)	(56,551)	(319,207)	(142,383)	(703,468)
Eliminate DSM Revenue		DSMREV			(14,688)	(16,281)	•			•
Year End Revenue Adjustment		YREND			ı	566,077	,	147,900	•	
Adjustment for Merger sevings			ROI		(51,111)	(67,086)	(21,819)	(123,161)	(54,836)	(Z/1,421) 6.445
Adjustment for Customer Rate Switching VDT Amortization and Surcredit		RATESW	VDTREV		- 815	1,070	349	1,955	198	4,284
Tolal Pro-Forma Operating Revenue				ø	13,528,177 \$	18,156,136 \$	5,774,074 \$	31,958,433 \$	15,526,349 \$	74,354,172

OFFICE OF THE A1 ... ANEY GENERAL LGE Cart of Service Study Class Allocation

12 Months Ended September 30, 2003

Description	Ref Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary Pro-Forma									
Operating Revenues									
Total Operating Revenue Actual			•	2,667,995 \$	5,828,795 \$	208,060 \$	7,032,304 \$	727,717 \$	38,887,529
Pro-Forma Adjustments:		100	•	(C 454)	(15 900) 6	(464) \$	(19 577) \$	(1.786) \$	(90.792)
Eliminate unbilled revenue Mismotok in final cost recovery		Financia	•	(16.458)	(19,759)	(1,535)	(20,526)	(4,410)	(282,033)
To Define a Full was recording To Define a Full Vast of the FAC Doll-in	EACRI			1.436	(3,891)	158	(1,432)	797	23,036
ru rangu a ruk teak u we ruu ruker Ramuua FCR ravaninas	ECRREV			(40,296)	(98,342)	(3,010)	(121,528)	(11,097)	(543,453)
To Reflect a Full Year of the FCR Roll-In	ECRRI			3,088	6,611	212	9,072	811	33,157
Ramova off-avatem ECR revenues		OSSALL		(6,827)	(8,580)	(671)	(8,910)	(1,807)	(112,763)
Filminete hrokened seles		PLPPT		(76,333)	(99,245)	(7,840)	(102,997)	(19.027)	(1,245,905)
Filminala FSM raveruse	ESMREV			(20,232)	(57,193)	(1,416)	(65,875)	(6,308)	(335,874)
Eliminale Rele Refund Acc		R01		(24,719)	(60,654)	(1, 778)	(74,974)	(6,841)	(347,716)
Eliminate DSM Revenue	DSMREV			Ŧ	• •				1
Year End Revenue Adjustment	YREND				2,999	(AGL 'L)	1/,114	0,000	(134 161)
Adjustment for Merger savings		ROI		(9,537)	(23,479)	(886)	(28,928)	(RFQ'Z)	
Adjustment for Customer Rate Switching	RATESW				ł	•	. !	, :	
VDT Amortization and Surcredit		VDTREV		148	364	₽	453	14	2,140
Total Dea Ecuma Ananetina Davantis			•	2 471 708 \$	5 451 537 \$	189.879 \$	6.614.200 \$	681,259 \$	35,853,474

<b>LIEY GENERAL</b>	vice Study	ation
OFFICE OF THE A1.	LGE Cost of Service Stud	Class Alboca

12 Months Ended September 30, 2003

Description	Ref Name	Allocation		Total System	Rate R	Water Heating Rate WH	General Service Rate G8	Primary	Secondary
Cost of Service Summery - Pro-Forma									
Operating Expenses									
Oneration and Maintenance Expenses			**	508,149,420 \$	198,677,828 \$	1,186,595 \$	60,282,132 \$	5,918,719 \$	83,371,170
Depreciation and Amortization Expenses				95,827,965	42,789,901	341,245	11,258,295	906,581	14,164,085
Acception Expense				462,519	179,901	102	51,815	155,6	00,020 1 00B 4B4
Property and Other Texes		NPT		12,603,252	5,527,471	41,332	(410,030) (487,078)	(39,085)	(607.283)
Amortizetton of Investment Tax Credit				(4,010,380) /2 056 343)	(1, r58,852) /2 846 731)	(10, 102)	(401,310) (706,608)	(20/5) (59.015)	(916,948)
Other Expenses State and Earland Innome Tayles		TXINCPF		27.438.045 \$	4,059,717 \$	(274,095) \$	8,369,554 \$	411,977 5	7,717,711
orare and reaction in control towards Snowith Assimument of Intern Intible Cractit				(3,511,494)			·		•
operation of Interruptible Credits		INTCRE		3,511,494 \$	1,365,829 \$	5,321 \$	393,398 \$	40,518 \$	611,317
Adjustments to Operating Expenses:		1			• 1004 CES	00 04EV	(023 RDU) \$	(28 FAT) \$	(360,271)
Eliminate mismatch in fuel cost recovery		Energy		<pre>(nne'enn'z)</pre>	(013,13U) 9 (670,020) 8		(200,020) 4 (256,487) 5	(20 028)	(305.205)
Remove ECR expenses		ECHREV		(1,/00,344) \$ /76,020,768) \$	(010,820) \$	(21,932)	(2 R04.232) \$	(288.825) \$	(4,357,616)
Eliminate brokared sales expenses rui-i-ate prost Function		DSMREV		(3 280 013) \$	(2.773.781) \$		(109,057) \$	(25,643) \$	(340, 540)
Ellifiitiis Loin Experieus Vaar and Evranse adliistmant		YREND		1,458,544 \$	687,488 \$	(5.575) \$	(155,950) \$	•	520,439
Adjustment to annualize depreciation expense		DET		8,959,741 \$	4,000,778 \$	31,906 \$	1,052,630 \$	84,764 \$	1,324,316
Depreciation adjustment		DET		•		19 6 	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		132 001
Labor adjustment		LBT		918,580 \$	426,824 \$	0,150		A anoin	100,201
Adjustment for pension and post rist Exp. (See Functional Assignment) Storm damage adjustment	(Juenu)	SDALL		70,492 \$	46,793 \$	694 \$	9,491 \$	283 \$	5,895
Adjustment to eliminate advertising expense (See Functional Assignment)	(ssignment)					•		- 200 C	007 13
Amortization of rate case expenses		OMT		333,580 \$	130,424 5	\$ 6// \$ 24	38,5/3 \$ A 475 \$	3,880 % 667 %	10.071
Amortization of ESM audit expenses		KU1		38'333 <b>\$</b>	¢ 700°77	*		•	
Remove one-utility cost (See Functional Assignment) Adiment for initries and damanas (See Functional Assignment)	ant)								
Adjustment for VDT net sevings to shareholders	í.	VDTREV		5,640,000 \$	2,200,503 \$	7,184 \$	B17,439 \$	63,996 \$	965,779
Adjustment for merger savings		R01		19,427,401 \$	7,447,590 \$	25,266 \$	2,822,547 5	222,049 5	3,354,074
Adjustment for merger emortization expenses		R01		(2,722,005) \$	(1,043,494) \$	(3,540) 5	(395,4/2) 5	(311,12)	(CHG 604)
MISO Schedule 10 one time credit		PLTRT		208,577	2/6//30 \$	1,103 4	* 060'//	0, 128 4	780.558
Adjustment cumulative effect of accounting change				A 100 1007'C		11 5001	(54 101) 5	(4.155) \$	(62.055)
Adjustment for IT staff reduction				(101,001) \$	(839,235) \$	(3.270)	(241.723) \$	(24,897) \$	(375,624)
Remove Alatom Expenses				(1 373,632) \$	(606.737) \$	(4,617) \$	(160,583) \$	(13,237) \$	(206,112)
Aquaunent to: Observe Inventory wind-out Adhintmant for componed office lease		L81		1,798,420 \$	835,647 \$	6,257 \$	225,309 \$	17,305 \$	258,434
Adjustment for carbide line write-off		Energy		(1,416,711) \$	(475,597) \$	(2,152) \$	(165,048) \$	(18,755) \$	(254,525)
Adjustment for Cane Run repair refund		PLPPT		3,588,000	1,395,587 \$	5,437 \$	401,969 \$	41,401 5	524,535 (38,480)
VDT Amortization and Surcredit Total Evanage Advisionants		VDTREV		7,834,614	2,720,563	36,373	1,581,982	45,469	1,383,887
Total Operating Expenses	TOE		•	642,250,092 \$	250,906,635 \$	1,304,462 \$	62,253,294 \$	7,355,332 \$	101,112,842
Net Operating income Pro-Forma			••	68,010,222 \$	17,219,789 \$	(352,615) \$	16,138,744 \$	891,403 \$	15,931,927
				1 675 374 820 S	726 101 326 \$	5.280.138 \$	195.482.733 \$	16,645,268 \$	256,241,138
Net Coat Kate Base			•						
Rate of Return				4.06%	2.37%	-6.68%	8,26%	1.00%	6.22%

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rice Summary - Pro-Forma Appenses Appenses and Maintenance Expenses and Maintenance Expenses and Amorization Expenses and Amorization Expenses and Other Taxes and and taxes and other T	R	eme Name	Allocation Vector		Rate LC-TOD Primery	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Name         Second         Second <td></td>										
Met         1	Operating Expenses									
mining         1,33,06         2,04,00         64,85         3,40,01         4,40,01         4,40,01         4	Oranajian and Maintaneo Extransas			**			4,292,909	21,662,625 \$		60,239,251
(1)         (2011) <td>Uper and the main regime to the second s</td> <td></td> <td></td> <td></td> <td>1,533,008</td> <td>2,091,607</td> <td>661,983 3 862</td> <td>3,431,072 10,424</td> <td>1,858,665</td> <td>9,101,900 55,584</td>	Uper and the main regime to the second s				1,533,008	2,091,607	661,983 3 862	3,431,072 10,424	1,858,665	9,101,900 55,584
eff         month         (6000)	Accretion Expense		T		8,154 708 742	783 360	3,002 R9,523	462.001	256,702	1,247 027
Clock         (100036)         (100036)         (100036)         (100036)         (100037) <t< td=""><td>Property and Other Taxes</td><td></td><td></td><td></td><td>200/213 (66.254)</td><td>(90.166)</td><td>(28,496)</td><td>(147,010)</td><td>(81,683)</td><td>(396,807)</td></t<>	Property and Other Taxes				200/213 (66.254)	(90.166)	(28,496)	(147,010)	(81,683)	(396,807)
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$					(100,038)	(136,143)	(43,012)	(221,972)	(123,335)	(599,145)
Chold         INTCRE         0         06/dis         1	Outer Expenses State and Federal Income Taxes		TXINCPF	**	570,854 \$	998,857 \$	212,103 \$	2,046,927 \$	443,644 5	1,130,884
Alt for the function is a constant of the following is a constant of the following is a constant of the function is a constant of the functin is a constant of the function is a constant of the	Specific Assignment of Interruptible Credit Allocation of interruptible Credits		INTCRE	•>	- 69,498 \$	93,278 <b>\$</b>			92,674 \$	421,988
Alteronomy         Entrolive         1         (4,10)         (4,10	Adiustmants to Operating Exnenses:									1073 BA21
CERT Contraction         CERT Contraction<	Eliminate mismatch in their cost recovery		Energy	<b>1</b> 9 (	(44,786) \$	(54,061) \$		(96,696) \$ (79,468) \$	(35,195) \$	(177,854)
ON KEYMEN         Classical         (14,556)         (16,556)         (16,556)         (16,556)         (16,556)         (16,556)         (16,556)         (17,752)         (17,752)         (12,752)	Remove ECR expenses		ECKREV PLDDT	19 W	(32,03U) \$	(BB4.910) \$	(208,483) \$	(1,051,219) \$	(660,605) \$	(3,008,032)
are contractive sectors         Sigerial         Sigeria         Sigerial         Sigeria	Eliminate brokered sales expenses		DSMREV	• •3	(14,699) \$	(16,293) \$	49		•	•
matrix amanda depreciation openes         DET         5         (13,333         (195 bit is	Elifititate UOM Expenses Vaar and Ernanse arkistmant		YREND	- 473	47	315,814 \$	<del>19</del>	82,513 \$		
District         District         1	rear end coverse agreements. Actuatment to annualize depreciation expense		DET	\$	143,333 \$	195,561 \$	61,684 \$	320,799 5	1/3,/82 \$	180'000
Match Speciment         EI         S         Name         Compare         Compare         Compare         Compare         S         Compare         Compare         Compare         Compare         Compare         Compare         Compare         Compare         Compare         Compare <thcompare< th=""></thcompare<>	Depreciation adjustment		DET	<del>69</del> (	• • • •		 	30 301 <b>3</b>	18.255 \$	86,627
and for insign adjustment         SDAL         4.54         7         16         2.1         1,500         3         1,500         3         3           and the dramage adjustment         OMT         5         6,500         5         1,410         5         2,610         5         1,502         5         0         5         0         5         0         5         0         5         0         1,102         5         0         1,102         5         0         1,102         5         0         1,102         5         0 <td>Labor adjustment</td> <td></td> <td><b>LB</b>T</td> <td>A</td> <td>14/400 \$</td> <td>e 000'01</td> <td>•</td> <td></td> <td></td> <td></td>	Labor adjustment		<b>LB</b> T	A	14/400 \$	e 000'01	•			
and in contract of eliminate eleveritating expenses (See Functional Analgment)         ONT         5         6,00         5         1,122         5         1,122         5           entrol efficiency expenses         R01         5         1,061         5         1,112         1,112         1,112	Adjustment for pension and post Ret Exp. (See Functional Assignment) Storm demans editedment		SDALL	*	454 \$	719 \$	221 \$	1,509 \$	•	2,235
etch         End is and in servereal         ONT         5         6.00         5         1/1         5         2.00         5         1/1         5         2.00         5         1/1         2.00         1/1         2.00         1/1         2.00         1/1         2.00         1/1         2.00         1/1	atum usingge suprament Adjustment to eliminate advertising expense (See Functional Assignment	() ()						4 PCC F F	8 868 8	39 545
ation of ESM and sequences and terrorized Asaigment) and terrorized Asaigment) and the revirced Asaigment Asaigment and Level on the resolution operates (See Functional Asaigment) and the revirced Asaigment A	Amortization of rate case expenses		OMT	•	6 208 2	6,101 0 1,419 #	2,010 G	2.604 5	1.162 \$	5,739
And complex and damages (See functional Aseignment)         VDTREV         5         103,300         5         133,717         5         14,213         5         247,631         5         103,956         5         5           ent for Nultival and damages (See Functional Aseignment)         NOT         \$         103,300         \$         133,717         \$         135,655         \$         386,855         \$         133,717         \$         135,655         \$         386,855         \$         14,213         \$         12,2133         \$         12,213         \$ </td <td>Amortization of ESM audit expenses Demonstration of the state functional Assimment)</td> <td></td> <td>401</td> <td>•</td> <td></td> <td></td> <td>•</td> <td></td> <td>-</td> <td></td>	Amortization of ESM audit expenses Demonstration of the state functional Assimment)		401	•			•		-	
And ite V0T rate at rings to antimacticles         VOTREV         5         103,305         125,717         5         24,733         5         103,505         103,505         103,505         103,505         103,505         103,505         103,505         103,505         103,505         103,505         103,505         105,505         103,505<	Remove one-utility cost (one runwiter weaginger) Administratific Industrian and damages (See Functional Assignment)								4 030 007	541 494
and for marger saving         Rol         5         3323         5         47.317         5         133.02.2         103.1510         5         43.203         5         43.233         43.233         43.233         <	Adjustment for VDT net sevings to shareholders		VDTREV	••	103,309 \$	135,717 \$	44,213 \$	247,831 5	5 AC6 AD1	1 811 348
Mont And cumulative effect of and cambra cumulative effect of and cambra cumulative effect of and cumulative effect of and cumulative effect of and cumulative effect of and cambra cumu	Adjustment for merger savings		Rot	•••	359,923 5	472,417 \$	A 10C3 1C1     A	121 5181 8	(54,203) \$	(267, 602)
condula 10 one time or off         DET         B         d(481         Condula 10         Condula 10 <thcondua 10<="" td="" th<=""><td>Adjustment for merger amortization expenses</td><td></td><td>R01</td><td>•</td><td>(50,429) 5 44,017 8</td><td>18 048 5</td><td>5.869 S</td><td>29.719</td><td>18,981 \$</td><td>86,694</td></thcondua>	Adjustment for merger amortization expenses		R01	•	(50,429) 5 44,017 8	18 048 5	5.869 S	29.719	18,981 \$	86,694
Internation       Internation       Internation       (15,198)	MISO Schedule 10 one time credit			•	B4 481 S	115.265 5	36,481	189,080 \$	102,428 \$	504,348
Alton It revented       PLPT       \$       (42,703)       \$       (17,971)       \$       (00,616)       \$       (75,413)       \$       (10,1971)       \$       (00,616)       \$       (75,413)       \$       (10,1971)       \$       (10,1971)       \$       (10,1971)       \$       (10,1971)       \$       (10,1971)       \$       (10,1971)       \$       (10,1971)       \$       (10,1971)       \$       (10,1971)       \$       (10,1971)       \$       (11,1172)       \$ <t< td=""><td>Adjustment cumulative affect of accounting change</td><td></td><td>LBT</td><td>• ••</td><td>(6,807) \$</td><td>(8,927) \$</td><td>(3,083) \$</td><td>(15,188) \$</td><td>(8,582) \$</td><td>(40,724)</td></t<>	Adjustment cumulative affect of accounting change		LBT	• ••	(6,807) \$	(8,927) \$	(3,083) \$	(15,188) \$	(8,582) \$	(40,724)
PLT     5     (20,542)     5     (3654)     5     (34900)     2(1,410)     1(1,410)       ent for Obsolete Innentiony write-off     Eurory     5     23,348     5     37,176     5     33,571     5     35,541     5     1(3,509)     5     35,541     5     1(3,509)     5     35,541     5     1(3,509)     5     35,541     5     1(3,509)     5     35,541     5     1(3,509)     5     35,541     5     1(3,509)     5     35,541     5     1(3,509)     5     35,541     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     5     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,509)     2     1(3,5	Aquastrient to 11 Stant Fouriert Damoura Afstorn Evnansas		PLPPT	•	(42,703) \$	(57,315) \$	(17,971) \$	(90,615) \$	(56,944) \$	(182,862)
ant for corporate office lease         LUT         \$         28,348         \$         31,70         \$         1,200         \$         5,212         \$         (13,500)         \$         5,212         \$         (14,671)         \$         (13,500)         \$         5,212         \$         (14,671)         \$         (13,500)         \$         5,623         \$         44,671         \$         (14,671)         \$         (13,500)         \$         5,623         \$         44,651         \$         (14,671)         \$         (13,500)         \$         5,634         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,316         \$         3,326         \$         3,326         \$         3,326         \$         3,326         \$         3,326         \$         3,326         \$         3,326	Adiualment for Obsolete Inventory write-off		PLT	\$	(22,419) \$	(30,542) \$	(9,654) \$	(49,906) \$	(21,413) \$	160 601
Instruction     Energy bit is carbinal intervit     Energy bit is carbinal i	Adjustment for corporate office lease		LBT	<b>47</b> 1	28,348 5	37,176 5	12,750 \$	02/237 3	144 671) \$	(193,324)
Instruction     PLEPI     2     (4,116)     5     (5,407)     5     (1,162)     5     (9,874)     5     (4,369)     2       Includion and Surcredit     VDTREV     5     11,560     430,215     45,662     416,674     (4,559)     26       Adjustmenta     TOE     5     12,219,671     5     16,023,121     5     5,283,782     5     73,819,214     5     14,323,287     5     70,11       Expenses     TOE     5     1,309,606     5     2,133,015     5     5,283,782     5     7,139,218     7     70,11       Income - Pro-Forma     TO     5     1,309,606     5     2,133,015     5     5,102,233     5     4,139,218     7     1,203,002     5     4,23       Income - Pro-Forma     5     1,379,480     5     38,060,670     5     12,122,303     5     62,436,489     5     159,06       Base     A,64%     6,60%     6     12,122,303     5     6,138,128     5     169,08       Base     A,64%     6,60%     6     12,122,303     6     6,334,128     5     169,08	Adjustment for carbide time write-off		Energy	•	(31,641) 5 74 042 6	(36,133) 3 DF 211 #	29.885 \$	150.885	84,693	431,182
motization and Surcrant     display     Value (456)     Z5       diguertmenta     1,260     430,215     46,662     416,674     (4,559)     Z6       diguertmenta     TO,11     5,283,782     2,7,819,214     14,323,287     370,11       Expenses     5,133,015     5,283,782     5,283,782     14,323,287     370,11       Expenses     5,133,015     5,133,015     4,139,218     1,203,052     3,423       Income - Pro-Forma     5,137,480     38,060,670     12,122,303     62,438,489     3,5,136,128     169,02       Base     4,64%     6,60%     4,21%     4,21%     3,5,136,128     169,02	Adjustment for Cane Run repair refund			*	(4116) 5	(5.407) \$	(1.762) \$	(9,874) \$	(4,301) \$	(21,640)
Expenses     TOE     \$ 12,219,571     \$ 16,023,121     \$ 2,283,782     \$ 27,819,214     \$ 14,323,287     \$ 70,11       Income - Pro-Forma     \$ 1,309,606     \$ 2,133,015     \$ 510,293     \$ 4,139,218     \$ 1,203,062     \$ 4,23       Base     \$ 28,197,480     \$ 38,060,670     \$ 12,122,303     \$ 62,436,489     \$ 35,136,126     \$ 169,08       Base     \$ 4,644     \$ 660,670     \$ 12,122,303     \$ 62,436,489     \$ 35,136,126     \$ 169,08	VDT Amoritzation and Surceodit Total Econense Adjustments			•	61,260	430,215	45,862	418,674	(4,559)	259,695
Expension     \$ 1,309,606 \$ 2,133,015 \$ 510,293 \$ 4,139,218 \$ 1,203,062 \$ 4,23       Income - Pro-Forma     \$ 28,197,480 \$ 38,060,670 \$ 12,122,303 \$ 62,436,489 \$ 35,136,126 \$ 169,08       Base     4,64%     6,60%		TOF		69		16,023,121 \$	5,263,782 \$		14,323,287 \$	70,118,707
Income Pro-Forma Pro- Basea Pro-Forma Pro- Pro-Forma Pro-Forma br>Pro-Forma Pro-Forma Pr		•				0 133 015 <b>6</b>	540 303 E	4 130 218 5		4,234,464
\$ 28,197,480 \$ 38,060,670 \$ 12,122,303 \$ 62,436,489 \$ 35,136,126 \$ 169,08 Base 4,64% 5,60% 4,21% 6,93% 3,42%	Net Operating Income Pro-Forma			•	e 000'805'L		• • • • • • • •			
4,64% 6,60% 4,21% 6,63% 3,42%	Net Cost Rate Base			*	28,197,480 \$		12,122,303 \$			169,088,916
					4.64%	5.60%	4.21%	6.63%	3.42%	2.60%

OFFICE OF THE A'A \_ \_\_\_AEY GENERAL LGE Cost of Service Shidy Class Allocation

12 Months Ended September 30, 2003

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12 Months Ended September 30, 2003

Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Determinent									
Cost of Service Summary Pro-Forma									
Operating Expenses									
			6	1.711.322 \$	3,053,873 \$	164,759 \$	3,389,194 \$	455,858 \$	27,983,550
Uperation and Amortization Expenses Devectation and Amortization Expenses			•	288,707	1,367,683	29,345	1,734,600	69,495 200	4,149,742
Accretion Expense				1,562	2,030	160	2,10/	308 9.346	566.363
Property and Other Taxes		NPT		38,599	102,/43		102 1131	(2 074)	(180.218)
Amortization of Investment Tax Credit				(12,282)	(51,785)		(00, 113) (08, 348)	(4,490)	(272,114)
Other Expenses			e	(10,040) 135 365 4	155 047 5	(5,425) \$	262.131 5	46,952	1,002,751
State and Federal Income Taxes		IXINCPE	•		* 7He <sup>1</sup> 001			•	(477,600)
Specific Assignment of Interruptible Gredit Allocation of interruptible Gredits		INTCRE	**	11,856 \$	15,415 \$	1,218 \$	15,997 \$	2,955 \$	178,952
Adjustments to Operating Expenses:			•	: !		4 (609)	<b>9</b> (0 210)	(2 007) S	(128.357)
Eliminate mismetch in fuel cost recovery		Energy	67	(1,490) 5	(8'88'Z) \$		e (240'A)	(100/2)	(85.491)
Remove ECR expenses		ECRREV	<b>6</b> 9 (	(6,339) \$	(15,470) \$		(11/11) \$	(11,170)	(1.379.394)
Eliminate brokered sales expenses		PLPPT	**	(84,512)	(insiara)				
Eliminate DSM Expenses		DSMREV	<b>69</b> (	•			0 6.48	3 240 5	
Year end Expense adjustment		YREND	•		1,0/0 0	4 (140) 4 744 C	162.182	6.498	387,993
Adjustment to annualize depreciation expense			•						. •
Depreciation adjustment			. v	7658	5821 5	268	6,459	\$ 802	39,553
Labor adjustment • ** -*********************************	(tree		•	•					
Adjustment for pension and post ret cop. (See Full Nucleis Assisting Storm damage artistment	1110	SDALL	•?	164 \$	487 \$	15 \$	508 \$	27 \$	968
otom uninge appariant. Admistrant to aliminate advartising expanse (See Functional Assignment)	ment)							• •	020 01
Amortization of raise expenses		OMT	67	1,123 \$	2,005 \$	90 <del>1</del>	2,225	AA7	10,01
Amortization of ESM audit expenses		R01	**	202 \$	496 \$	15 \$	612 \$	8	7,031
Remove one-utility cost (See Functional Assignment)									
Adjustment for injuries and damages (See Functional Assignment)			•		• 100 at	4 345 6	E7 472 S	5 177 \$	272.382
Adjustment for VDT net savings to shareholders		VDTREV	*	Clc,51	40,031 4	4 834 5	203 207 35	18.587 \$	944.755
Adjustment for merger savings		LOX	•	01,102	100,041 0	(229)	(28.542) \$	(2.604) \$	(132,371)
Adjustment for merger amortization expenses			•				3.428	606	39,277
MISO Schedule 10 one time credit			•	4 CDC/2	76.37	1617 \$	95.591 \$	3.830 \$	228,685
Adjustment cumulative effect of accounting change					10 70A S	(128) \$	(3.036) \$	(333) \$	(18,594)
Adjustment for IT steff reduction			••	17 2051	(0.471) 8	(148) \$	(9,630) \$	(1,816) \$	(118,903)
Remove Alstorn Expenses			•	(4 181) 5	(18.446) \$	(426) \$	(23,279)	(1,010) \$	(60,876)
Adjustment for Obsolate Inventory write-off			••	5 205 \$	11.396 \$	524 \$	12,646 \$	1,386 \$	77,437
Adjustment for corporate office lease		Energy Energy	•	(5, 292) \$	(6.353) \$	(483) \$	(6,600) \$	(1,418) \$	(90,682)
Agustment for Carbine Unite Write-Uit A discrete for Carbine Disc secols rafe and		Pi PPT	• •3	12,114 \$	15,750 \$	1,244 \$	16,346 \$	3,020 \$	187,727
		VDTRFV	- 47	(138) \$	(1,836) \$	(52) \$	(2,290) \$	(206) \$	(10,853)
VL/I Amoritzeron and outgream Total Excense Adjustments				25,930	259,259	(81)	354,654	11,230	184,392
	TOF		ut	2.182.412	4,886,968 \$	190,769 \$	5,799,884 \$	588,760 \$	33,161,306
lotal Uperating Experises	5		•					• 00 foo	7 605 100
Net Operating Income Pro-Forma			\$	289,295 \$	564,569 \$	\$ (698)	814,315 \$	\$ A24	2,032,100
Net Cost Bats Bace			\$	5,188,032 \$	20,656,514 \$	525,567	25,862,859 \$	1,265,941 \$	76,993,326
								1075 5	7807 E
Rate of Return				6.58%	2.73%	-0.17%	3.15%	NLC'J	2,00.0

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Rate of Return

12 Months Ended September 30, 2003

Description	Ref Name		Allocation Vector		Total System	Realdantial Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<u>Taxable income Pro-Forma</u>										
Total Operating Revenue				в	710,260,314 \$	268,126,424 \$	951,846 \$	98,392,038	8,244,735 \$	123,644,969
Operating Expenses				•>	614,812,048 \$	246,846,919 \$	1,578,657 \$	73,863,740 \$	6,941,355 \$	99,995,232
Interest Expense	-	INTEXP		49	24,725,164 \$	10,843,838 \$	81,086 \$	2,885,221 \$	240,970 \$	3,744,079
Interest Syncronization Adjustment			INTEXP	63	(98,001) \$	(42,981) \$	(321) \$	(11,436) \$	(855) \$	(14,840)
Taxabie Income	F	IXINCPF		•	70,821,103 \$	10,478,648 \$	(707,475) \$	21,654,512 \$	1,063,365 \$	19,920,398

12 Months Ended September 30, 2003

Description	Ref	Ref Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP.TOD Primary
Taxabie income. Pro-Forma					-					
Total Operating Revenue				••	13,529,177 \$	18,156,136 \$	5,774,074 \$	31,958,433 \$	15,528,349 \$	74,354,172
Operating Expenses				•7	11,648,616 \$	15,024,263 \$	5,051,679 \$	25,772,287 \$	13,679,642 \$	68,982,714
interest Expense		INTEXP		••	408,474 \$	555,897 <b>\$</b>	175,627 \$	906,357 \$	503,600 \$	2,446,429
Interest Syncronization Adjustment			INTEXP	67	(1,619) \$	(2,203) \$	\$ (969)	(3,592) \$	(1,996) \$	(169'6)
Taxable Income		TXINCPF		**	1,473,708 \$	2,578,179 \$	547,465 \$	5,283,380 \$	1,145,103 \$	2,934,726

OFFICE OF THE AL AURIEY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

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Description	Ref	Ref Name	Altocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Taxable hoome Pro-Equine										
Total Operating Revenue				••	2,471,708 \$	5,451,537 \$	189,879 \$	6,614,200 \$	681,259 \$	35,853,474
Operating Expenses				47	2,047,147 \$	4,731,026 \$	196,194 \$	5,537,753 \$	541,808 \$	32,158,555
interest Expense		INTEXP		69	75,724 \$	319,270 \$	7,719 \$	401,444 \$	18,335 \$	1,111,095
Interest Syncronization Adjustment			INTEXP	\$	(300) \$	(1,265) \$	(31) \$	(1,591) \$	\$ (62)	(4,404)
Taxable Income		TXINCPF		\$	349,136 \$	402,506 \$	(14,003) \$	676,594 \$	121,188 \$	2,588,228

OFFICE OF THE A1 ....KNEY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003 Rate LC Secondary 8.72% 10,828,904 28 1,383,887 4,414,241 256,241,138 123,644,869 106,329,056 112,127,183 22,346,617 134,473,801 767,146 \$ 2 \$ 8,244,735 \$ 16,645,266 \$ 9,011,883 \$ 7,307,863 \$ 7,688,048 \$ 1,345,835 \$ Rate LC Primary 312,716 8.09% 45,469 195,482,733 \$ 98,392,038 \$ \*\* 107,471,566 \$ 80,671,303 \$ 85,954,419 \$ 21,517,148 \$ General Service Rate GS 8,974,815 104,713 11.01% 3,701,124 1,581,992 951,846 \$ 1,108,620 \$ 366,368 \$ (259,748) \$ 5,280,138 \$ -1,268,088 \$ Water Heating Rate WH 158,774 63,906 -4.92% 36,373 . 294,709,118 \$ 248,188,072 \$ **49 49** 261,742,645 \$ 32,966,473 \$ 726,191,326 \$ 268,126,424 \$ Residential Rate R 4.64% 26,277,410 305,284 10,836,010 2,720,563 710,260,314 \$ 774,302,366 \$ 634,415,478 \$ 1,675,374,829 \$ •0 668,355,810 \$ 105,946,556 \$ 63,631,992 410,061 Total System 6.32% 7,834,614 26,105,718 <del>69</del> -•> 69 -Allocation Vector MISCR Name Per Cost of Service Summary -- Pro-Forma (Proposed Rates) Pro-Forma Adjustmenta: To Reflact Proposed Increase to Ulitimate Consumers To Reflact Proposed Increase in Miscellaneous Charges Net Operating income -- Pro-Forma Totel Pro-forme Operating Expenses Total Pro-Forma Operating Revenue Total Operating Revenue – Actual Total Pro-Forma Adjustments Incremental Income Taxes Total Operating Expenses **Operating Revenues Operating Expenses** Net Cost Rate Base Rate of Return Description

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<b>JAEY GENERAL</b>	ervice Study	cation
<b>OFFICE OF THE A.</b>	LGE Cont of Service Study	Class Allocatio

12 Months Ended September 30, 2003

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Description	Ref Name	Altocation Ne Vector	5	Rate LC-TOD Primary	Rate LC-TOD Becondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Cost of Service Summery Pro-Forme (Proposed Rates)									
Operating Revenues									
Total Operating Revenue Actual			**	13,529,177 \$	18,156,136 \$	5,774,074 \$	31,958,433 \$	15,526,349 \$	74,354,172
Pro-Forma Adjustments: To Reflect Proposed Increase to Utitimale Consumers To Reflect Proposed Increase in Miscellaneous Charges		MISCR	65 45	988,222 \$ 3 \$	1,124,365 \$ 4 \$	745,184 <b>\$</b> 1 \$	2,969,530 \$ 7 \$	949,877 \$ 3 \$	5,215,408 16
Total Pro-Forma Operating Revenue			*	14,517,402 \$	19,280,505 \$	6,518,240 \$	34,927,970 \$	16,476,229 \$	79,569,595
Operating Expanses									
Totei Operating Expenses			**	12,138,311 \$	15,592,906 \$	5,218,120 \$	27,400,540 \$	14,327,846 \$	69,860,013
Total Pro-Forma Adjusiments				81,260	430,215	45,662	418,674	(4,559)	259,695
incremental income Taxes				402,834	458,331	303,755	1,210,484	387,203	2,125,984
Total Pro-forme Operating Expenses			ø	12,622,405 \$	16,481,452 \$	5,567,536 \$	29,029,699 \$	14,710,490 \$	72,245,691
Net Operating income Pro-Forma			\$	1,894,997 \$	2,799,053 \$	951,703 \$	5,898,271 \$	1,765,739 \$	7,323,904
Net Cost Rate Base			•7	28,197,480 \$	38,060,670 \$	12,122,303 \$	62,436,489 \$	35,136,126 \$	169,088,916
Rate of Return				6.72%	7.35%	7.85%	9.45%	6.03%	4.33%

Exhibit DHBK - 9 Page 50 of 63 OFFICE OF THE A . . . . ANEY GENERAL LGE Cort of Service Study Class Allocation

12 Months Ended September 30, 2003

Description	Ref Name	Alfocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary Pro-Forma (Proposed Rates)									
Operating Revenues									
Total Operating Revenue Actuel			69	2,471,708 \$	5,451,537 \$	189,879 \$	6,614,200 \$	691,259 \$	35,853,474
Pro-Forma Adjustments: To Reflect Proposed Increase to Ullimate Consumers To Reflect Proposed Increase in Miscellaneous Charges		MISCR	<del>69</del> 69	220,155 \$ 1 \$	586,307 <b>\$</b>	17,030 <b>\$</b> - <b>\$</b>	726,051 \$	\$8,796 \$	3,028,038
Total Pro-Forme Operating Revenue			69	2,691,863 \$	6,037,844 \$	206,909 \$	7,340,251 \$	738,055 \$	38,891,512
Operating Expenses									
Total Operating Expenses			••	2,156,483 \$	4,627,709 \$	190,849 \$	5,445,230 \$	577,530 \$	32,976,914
Total Pro-Forma Adjustments				25,930	259,259	(81)	354,654	11,230	184,392
Incrementer Income Faxes				89,743	238,999	6,942	295,963	. 23,152	1,234,331
Total Pro-forma Operating Expenses			47	2,272,155 \$	5,125,966 \$	197,711 \$	6,095,647 \$	611,912 \$	34,395,637
Net Operating income ~ Pro-Forma			\$	419,708 \$	811,877 \$	9,199 \$	1,244,403 \$	126,143 \$	4,485,875
Net Cost Rate Base			•7	5,188,032 \$	20,656,514 \$	525,567 \$	25,862,859 \$	1,265,941 \$	76,993,328
Rata of Return				8.09%	4.41%	1.76%	4.81%	9.96%	6.83%

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OFFICE OF THE A.1 . . . RNEY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

Description	Namo	Alfocetton Vector		Totat System	Residential Rate R	Water Heating Rate WH	Genteral Bervice Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Bummary Pro-Forma (Equalized RORs)									
Operating Revenues									
Total Operating Revenue Actual			•	710,260,314 \$	268,126,424 \$	951,846 \$	98,392,039 \$	8,244,735 \$	123,644,869
Pro-Forma Adjustments: Increase to Unlimate Consumers Required to Produce Equalized RORs To Reflect Proposed Increase in Miscettaneous Charges		MISCR	63	63,631,992 \$ 410,061 \$	48,149,140 \$ 305,284 \$	1,158,943 \$	(6,480,669) \$ 104,713 \$	272,131 <b>\$</b> 2 <b>\$</b>	459,365 28
Total Pro-Forma Operating Revenue			•	774,302,366 \$	316,580,847 \$	2,110,789 \$	92,016,082 \$	8,518,868 \$	124,104,262
Operating Expenses									
Total Operating Expenses			•	634,415,478 \$	248,186,072 \$	1,268,088 \$	80,671,303 \$	7,307,863 \$	106,329,056
Total Pro-Forma Adjustments				7,834,614	2,720,563	36,373	1,581,992	45,469	1,383,887
Incremental Income Taxes				26,105,718	19,751,870	472,424	(2,599,057)	110,931	187,264
Total Pro-forma Operating Expanses			67	668,355,810 \$	270,858,306 \$	1,776,886 \$	79,654,238 \$	7,464,263 \$	107,900,206
Nat Operating Income Pro-Forma			\$	105,946,556 \$	45,922,542 \$	333,903 \$	12,361,644 \$	1,052,605 \$	16,204,055
Net Cost Rate Base			\$	1,675,374,829 \$	726,191,326 \$	5,280,138 \$	195,482,733 \$	16,645,266 \$	256,241,138
Rate of Return			H	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%
Adjusted Revenue at Current Rates			49	561,367,938 \$	213,814,897 \$	722,586 \$	81,284,688 \$	6,404,249 \$	97,684,212
Increase (Decrease) Required to Produce Levelized RORs			•>	63,631,892 \$	48,149,140 \$	1,158,943 \$	(8,480,569) \$	272,131 \$	459,365

Exhibit DHBK - 9 Page 52 of 63

0.47%

4.25%

-7.97%

160.39%

22.52%

11.34%

% increase (Decrease) Required to Produce Levelized RORs

•

12 Months Ended September 30, 2003

		Allocation		Rate LC-TOD	Rate LC-TOD	Rate LP Brimery	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Description Cost of Service Summary Pro-Forma (Equalized RORs)					funitopp	f results a			
Operating Revenues									
Total Operating Revenue – Actual			\$	13,529,177 \$	18,156,136 \$	5,774,074 \$	31,956,433 \$	15,526,349 \$	74,354,172
Pro-Forma Adjustments: Increases to Ultimate Consumers Required to Produce Equalized RORs To Reflect Proposed increase in Miscellaneous Charges	-	MISCR	** **	799,389 <b>\$</b> 3 <b>\$</b>	462,290 \$ 4 \$	432,658 \$ 1 \$	(322,256) \$ 7 \$	1,719,979 \$ 3 \$	10,902,535 16
Total Pro-Forma Operating Revenue			••	14,328,569 \$	18,618,430 \$	6,206,732 \$	31,636,184 \$	17,246,332 \$	85,256,722
Operating Expenses									
Total Operating Expanses			47	12,138,311 \$	15,592,906 \$	5,218,120 \$	27,400,540 \$	14,327,846 \$	69,860,013
Total Pro-Forma Adjustments				81,260	430,215	45,662	418,674	(4,559)	258,695
Incremental Income Taxes				325,859	188,447	176,366	(131,360)	701,123	4,444,250
Total Pro-forma Operating Expenses			••	12,645,430 \$	16,211,567 \$	5,440,148 \$	27,687,855 \$	15,024,410 \$	74,563,958
Net Operating Income Pro-Forms			÷	1,783,139 \$	2,406,863 \$	766,584 \$	3,948,329 \$	2,221,922 \$	10,692,764
Nat Cost Rate Base			•	28,197,480 \$	38,060,670 \$	12,122,303 \$	62,436,489 \$	35,136,126 \$	169,088,916
Rate of Return				6.32%	6.32%	6.32%	6.32%{	6,32%	6.32%
Adjusted Revenue at Current Rates			••	10,405,364 \$	14,233,683 \$	4,447,206 \$	25,250,571 \$	11,196,870 \$	55,278,422
increase (Decrease) Required to Produce Level)zed RORs			••	799,389 \$	462,290 \$	432,658 \$	(322,256) \$	1,719,979 \$	10,902,535

Exhibit DHBK - 9 Page 53 of 63

19.72%

15.36%

-1.28%

9.73%

3.25%

7.68%

% increase (Decrease) Required to Produce Levelized RORs increase (Decrease) Required to Produce Levelized RORs

OFFICE OF THE A1 . JANEY GENERAL LGE Cast of Service Study Class Allocation
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12 Months Ended September 30, 2003

			Allocation	Rate LP-TOD	Street Lighting	Street Lighting	Street Lighting	Street Lighting	Special Contracte
Description Cost of Service Summary Pro-Forma (Equalized RORs)	Name	Vector	2	Secondary	Kate PSL	Kate OLF			
Operating Revenues									
Total Operating Revenue – Actual			\$	2,471,708 \$	5,451,537 \$	189,879 \$	6,614,200 \$	681,259 \$	35,853,474
Pro-Forma Adjustmenta: Increase to Utilimate Consumere Required to Produce Equalized RORs To Reflect Proposed Increase in Miacellaneous Charges		MISCR	** *	65,471 \$ 1 \$	1,252,094 \$	57,608 <b>\$</b>	1,386,285 <b>\$</b>	(21,007) <b>\$</b>	3,674,585
Total Pro-Forma Operating Revenue			**	2,537,179 \$	6,703,631 \$	247,487 \$	B,000,484 \$	660,252 \$	39,528,059
Operating Expenses									
Total Operating Expenses			•	2,156,483 \$	4,627,709 \$	190,849 \$	5,445,230 \$	577,530 \$	32,976,914
Total Pro-Forma Adjustments				25,930	259,259	(61)	354,854	11,230	184,392
incremental fncome Taxes				26,688	510,396	23,483	585,097	(8,563)	1,497,896
Total Pro-forma Operating Expenses			69	2,209,101 \$	5,397,364 \$	214,252 \$	6,364,981 \$	580,197 \$	34,659,192
Net Operating Income Pro-Forma			67	328,078 \$	1,306,267 \$	33,236 \$	1,835,503 \$	80,055 \$	4,868,867
Net Cost Rate Base			*	5,188,032 \$	20,856,514 \$	525,567 \$	25,862,859 \$	1,265,941 \$	76,993,328
Rate of Return				6.32%	6.32%	6.32%	6.32 <b>%</b> ]	6.32%	6.32%
Adjusted Revenue at Current Rates			*	1,945,496 \$	4,777,509 \$	136,741 \$	5,908,023 \$	543,908	27,331,513
Increase (Decrease) Required to Produce Levelized RORs			*	65,471 \$	1,252,094 \$	57,608 \$	1,386,285 \$	(21,007) \$	3,674,585

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13.44%

3.86%

23.46%

41.52%

26.21%

3.37%

% Increase (Decrease) Required to Produce Levelized RORs

12 Months Ended September 30, 2003

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Description	Ref Name	Allocation Vector	Total System	Residential Rate R	. Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Allocation. Factors								
Energy Altocation Factors Energy Usage by Cleas	EOI	Energy	1.00000	0.335705	0.001519	0.116501	0.013239	0.179659
Customer Allocation Factors Primary Distribution Plant – Average Number of Customers Customer Services – Weighted cost of Services Mater Crafts – Weinbled Cost of Meders	C01 C02 C03	Cust08	1.00000 1.00000 1.00000	0.85108 0.588189 0.57568	0.01573 - 0.00976	0.10236 0.168740 0.32093	0.00011 - 0.00686	0.00652 0.180011 0.05334
Lighting Systems Lighting Customers Meter Reading and Bitting Weighted Cost Marketing/Economic Development	80 80 80 80 80 80 80 80 80 80 80 80 80 8	Cust04 Cust05 Cust06	1.000000 1.000000 1.000000	0.79959 0.85106	0.01573	0.10579 0.10236	0.00105 0.00011	0.06123
Rev Energy Energy (Loss Adjusted)	R01 Energy	*	578,911,821 11,540,343,760 12,220,625,387	221,928,690 3,847,709,782 4,102,527,308	762,899 17,406,313 18,559,059	84,108,308 1,335,286,850 1,423,717,244	8,816,784 154,987,220 161,783,728	89,947,133 2,059,178,673 2,195,547,225
O&M Customer Atiocators Customers (Monthly Bills) Average Customers (Bills112) Average Customers (Lighting = Lights) Velaphted Average Customers (Lighting =9 Lights per Cust)	Cust05	'n	4,867,437 405,620 488,346 421,325	4,042,689 336,889 336,889 336,889	74,728 6,227 6,227	488,219 40,518 40,518 44,570	53 44 45 84	30,959 2,580 2,580 25,799
Street Lighting Average Customers Average Secondary Lughting = 9 Lights per Cust) Average Becondary Customers Average Primary Customers	Cust04 Cust06 Cust06 Cust07 Cust07 Cust08	****	57,089,712 468,348 395,845 395,632 395,638	336,889 336,889 336,889 336,889	6,227 6,227 6,227 8,227	40,518 40,518 40,518 40,518	44 44 4	2,580 2,580 2,580 2,580 2,580
Plant Customer Allocators Year End Customers Year End Customers (Lighting = Lights) Weibhed Year End Customers (Lighting =0 Lights per Cust)	YECust05	905	389,473 470,187 423,370	338,772 338,772 338,772	6,145 8,145 -	40,384 40,384 44,422	4 4 4 4 4 4 4 4 0	2,604 2,604 26,040
Street Lighting Year End Customens Year End Lustomens (Lighting = 9 Lights per Cust) Year End Primary Customens Year End Primary Customens	YECust04 YECust04 YECust05 YECust07 YECust08	st0.4 st01 st07 st07	57,069,712 470,187 397,555 397,403 397,548	338,772 338,772 338,772 338,772	6,145 6,145 8,145 8,145	40,384 40,384 40,384 40,384	44 4	2,604 2,604 2,604 2,604
<b>Demand Altocators</b> Maximum Class Non-Coincident Peak Demands Maximum Class Demands (Primary) Sum of the Individual Customer Demands (Secondary) Summer Peak Period Demand Altocator Winler Peak Period Demand Altocator Off Peak Demand Altocator	NCPP SICD SICD BVCP BDEP	_	2,817,042 2,817,042 5,643,400 2,726,428 1,804,723 1,895,049	1,216,188 1,216,188 3,675,425 1,170,520 846,940 468,325	11,205 11,205 52,302 1,866 3,669 2,119	394,863 394,863 394,843 1,113,941 398,845 144,807 162,525	33,422 33,422 32,100 18,481 18,458	480,489 480,489 543,850 543,850 289,801 250,633

OFFICE OF THE A1 .....NEY GENERAL LGE Cant of Service Study Class Allocation

12 Months Ended September 30, 2003

Description	Ref	Name	Altocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Allocation Fectors									
Energy Allocation Factors Energy Usage by Class		E01	Energy	0.022334	0.026959	0.009536	0.048321	0.031531	0.138460
Customer Allocation Factors Primary Distribution Plant - Average Number of Customers Customer Serviceas - Weighted cost of Services Meler Costs - Weighted Cost of Meters Lighting Systems - Lighting Customers Meter Reading and Billing - Weighted Cost Matketing/Economic Development		<u> 555555</u>	Cust08 Cust04 Cust05 Cust05	0.00003 0.00175 0.00049 0.00003	0.00013 0.003454 0.007103 0.00239 0.00013	0.00010 0.00684 0.00088	0.00089 0.055886 0.065386 0.00832 0.00838 0.00089	0.00512 0.0023 0.00028 0.00002	0.00011 0.0001 0.00012 0.00011
Rav Energy (Loss Adjusted) Energy (Loss Adjusted)		Rot Energy		10,725,254 261,433,800 272,933,429	14,077,432 308,993,871 329,457,227	4,578,627 111,622,714 118,532,637	25,844,309 553,838,275 590,514,506	11,627,884 376,359,726 395,334,191	587,850,780 1,597,360,780 1,867,523,501
<b>C&amp;M Customer Alfocators</b> Customers (Monthly Bills) Average Customers (Bills112) Average Customers (Lighting = Lights) Velighted Average Customers (Lighting =9 Lights per Cust) Street Lighting Average Customers Average Secondary Customers Average Primary Customers		Cust05 Cust05 Cust04 Cust05 Cust08 Cust08 Cust08		123 10 205 205 205	58885, - 38888 88888 - 398888	404 41 412 412 412 412 412 412 412 412 412	4,225 352 352 352 352 352 352 352 352	င်းစစင် 'စစ '	88488'44 888'4 888'44 887'44 887'44 887'44 887'44 887'44 887'44 887'44 887'44 887'44 8
Plant Customer Allocators Year End Customers Year End Customers (Lighting = Lights) Waighted Year End Customers (Lighting =5 Lights per Cust) Street Lighting Year End Customers (Lighting = 9 Lights per Cust) Year End Secondary Customers Year End Primary Customers		YECuat05 YECuat04 YECuat04 YECuat07 YECuat07		10 2000 10 10 2000 10	52 52 52 52 52 52 52 52 52 52 52 52 52 5	44 <b>6</b> 44 4	954 954 954 955 955 855 855	ລຸດດີ່ກະ ເ	୫୫ <b>୦୦</b> ୦୫୫ ୫
Demand Allocators Maximum Class Non-Coincident Peak Demends Maximum Class Demands (Primary) Sum of the Individuel Customer Demands (Secondary) Summer Peak Period Demand Allocator Winter Peak Period Demand Allocator Off Peak Demand Allocator		NCP NCPP SCD WCP BDEM		54,040 54,040 51,181 27,721 31,157	64,724 64,724 64,724 71,404 65,455 63,455 83,509 37,609	28,007 28,007 23,195 10,440 13,303	118,858 118,858 141,540 108,547 65,47 65,417 67,410	- 48,871 40,041 43,988	265,784 265,784 209,163 210,020 190,368

12 Months Ended September 30, 2003 .

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Allocation Factors									
Energy Allocation Factors Energy Usage by Class		E01	Energy	0.003735	0.004484	0.000348	0.004658	0.001001	0.064008975
Customer Allocation Factors Primary Distribution Plant – Average Number of Customers Customer Services – Weinchlard work of Services		50	CustOB	0.00003	0.01111	0.0003	0.01151	0.00024	0.00001
Meter Costs - Velghté Cost of Meters Inthior Costs - Velghté Cost of Meters		383	501-10	0.00031	6.90F 0	0.00020		0.00137	0.00151
Luguing staterie – Luguing Custoners Meter Reading and Billing – Weighted Cost Marketing/Economic Development		588	Cust05 Cust06 Cust06	0.00060 0.00003	0.00814 0.01111	0.0003 0.0003	0.00843 0.00843 0.01151	0.00023	0.00028 0.00002
Rev Fnarrov		R01		2,001,353	4,926,961 51 307 207	143,948 3 000 316	6,070,218 53 303 853	553,855 44 472 338	28,152,498 753 133 340
Energy (Loss Adjusted)		Energy		45,648,101	54,801,026	4,266,709	56,929,687	12,232,102	782,229,707
<b>O&amp;M Customer Allocators</b> Gustomers (Monthy Bills) Avansan Circhonser (Billels)				151 15	19,818 1 660	1,494 406	194,370 16.100	10,370 bed	72 8
Average Customers (Lightis) Average Customers (Lightis) = Lights) Matched Average Customers Customers Customers Customers		201-1-0		56	39,577	125	40,998	5 <b>3</b> 8	9 69 6
sterigined Aterage Commune (Lighting -5 Lights per Cast) Street Lighting		Custor		707	23,919,646	ŧ,	33,150,066	2	-
Average Customers Average Customers (Lighting = 9 i johts per Cust)		Cust01		13	39,577 4 397	125	40,998 4 555	884 88	90 (C
Average Secondary Customers		Cust07		3	4,397	1 <del>(</del>	4,565	88	<b>`</b> .
Average Primary Customers		Cust08		13	4,397	14	4,555	8	ŝ
Plant Customar Allocators Year End Customers Year End Customers (Lighting = Lights)				5 5	39,601	124 124	41,113	873 873	80 <b>69</b>
Weighted Year End Customers (Lighting =9 Lights per Cust) Streat Lighting		YECust05 YECust04		260	3,432 73 919 646	4	3,563 33 150 066	87	120
Year End Customers Vast End Customers Vast End Customers (1 inhibits har Cust)		YECusto1		13	39,601	124	41,113	673 07	
test End Secondary Capitality - 2 Lights per Cost Year End Secondary Castomers Year End Primary Customers		YECuston YECuston		5 ti ti	4400	1 4 4	4,568	i 6i 6i	, v.
				2	ant-l	1		5	•
Letterth Allocations Maximum Cleas Non-Coincident Peak Demands		NCP		14,373	13,483	1,209	14,218	1,493	106,705
Maximum class Demands (Primary) Sum of the Individual Customer Demands (Secondary)		SICD		14,373 15,882	13,463 12,684	1,157	14,218 13,606	1,423	106,705
Summer Peak Period Demand Allocator Winter Peak Period Demand Allocator		SCP WCP		9,361 4,723	- 12.854	1.037	13.323	1,300	123,686 78,873
Off Peak Demand Allocator		BDEM		5,211	6,256	486	6,499	1,396	89,296

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## OFFICE OF THE A1 . . . MNEY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

Description	Ref	Atta N	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Bervice Rate GS	Rate LC Primary	Rate LC Secondary
Production Allocation Production Residual Winter Demand Allocator Production Winter Demand Costs	E.	PPWDRA	•• •	1,804,723 22,688,733	846,640	3,669	144,807 *	14,341	289,801
Customer Spectic Assignment Production Writter Demand Residual Production Writter Demand Total Production Writter Demand Allocator		PPWDT PPWDA	PPWDRA \$	22,688,733 \$ 22,688,733 \$ 1,000000	10.643,843 \$ 10,643,843 \$ 0.46912	46,126 \$ 46,126 \$ 0.00203	1,820,494 \$ 1,820,494 \$ 0.08024	180,293 \$ 180,293 \$ 0.00795	3,643,339 3,643,339 0.16058
Production Residual Summer Demand Allocator Production Summer Demand Costs Customer Specific Assignment	μ.	PPSDRA	* *	2,728,426 14,272,080	1,170,520	1,986	398,845 - \$	32,180 -	404,136 -
Production Summer Demand Realdual Production Summer Demand Total Production Summer Demand Allocator		PPS0T PPS0A	PPSDRA \$	14,272,080 \$ 14,272,080 \$ 1.000000	6,127,347 \$ 6,127,347 \$ 0,42932	10,394 \$ 10,394 \$ 0.00073	2,087,844 \$ 2,087,844 \$ 0.14629	168,453 \$ 168,453 \$ 0.01180	2,534,318 2,534,318 0.17757
Production Residual Off Peak Demand Allocator Production Off Peak Demand Costs	L	PPBDRA	** •	1,395,049 46,195,100	468,325	2,119	182,525	18,468	250,633
Uteromer Spectric Assignment Production Off Peak Demand Residual Production Off Peak Demand Total Production Off Peak Demand Allocator	L L	PPBOT PPBOA	PPBDRA \$	48,195,100 \$ 46,195,100 \$ 1.000000	15,507,835 \$ 15,507,835 \$ 0.33571	70,155 \$ 70,155 \$ 0.00152	5,381,784 \$ 5,381,784 \$ 0,11850	611,558 \$ 611,558 \$ 0.01324	8,299,373 8,299,373 0.17966

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rata LC-TOD Becondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Production Allocation Production Residual Winter Demand Allocator		PPWORA			27,721	49,577	10,440	55,477	40,041	210,020
Production Writer Demant Costs Customer Specific Assignment Production Writer Demand Residuel Production Writer Demand Total Production Writer Demand Allocator		PPWDT PPWDA	PPWORA PPWDT	** **	348,505 \$ 348,505 \$ 0.01538	-523,275 \$ 623,275 \$ 0.02747	131,250 \$ 131,250 \$ 0.00578	697,449 \$ 697,449 \$ 0.03074	503,390 \$ 503,390 \$ 0.02219	0 2,640,343 2,640,343 0,11637
Production Residual Summer Demand Allocator Devolution Summer Defend Costs		PPSDRA			51,181	65,455	23,195	108,547	46,871	209,163
Froduction Journal Jointment Course Production Summer Demand Residual Production Summer Demand Total Production Summer Demand Allocator	·	PPSD7 PPSDA	PPSDRA PPSDT	er) er)	267,917 \$ 267,917 \$ 0.01877	342,641 \$ 342,641 \$ 0.02401	121,419 \$ 121,419 \$ 0.00851	568,215 \$ 568,215 <b>\$</b> 0.03981	245,355 \$ 245,355 \$ 0.01719	0 1,094,910 1,094,910 0.07672
Production Residual Off Peak Demand Allocator Production Off Peak Demand Costs		PPBDRA			31,157	37,609	13,303	67,410	43,968	190,368
Customer Specific Assignment Production Of Peak Demand Residual Production Off Peak Demand Residual Production Off Peak Demand Allocator		PPBDA PPBDA	PPBDRA PPBDT	et et	1,031,714 \$ 1,031,714 \$ 0.02233	1,245,379 \$ 1,245,379 \$ 0.02696	440,504 \$ 440,504 \$ 0,00954 \$	2,232,200 \$ 2,232,200 \$ 0.04832	1,456,599 \$ 1,456,599 \$ 0.03153	0 6,303,772 6,303,772 0.13646
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OFFICE OF THE AT 1. MAY GENERAL LGE Catt of Service Study Class Altocation

12 Months Ended September 30, 2003

Description	Ref	Nairað	Allocation Vector	Rate L.P.TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Streat Lighting Rate OL	Street Lighting Rate TLE	Special Contracte
Production Allocation Production Residual Winter Demand Allocator		PPWDRA		4,723	12,854	1,037	13,323	1,379	78,873 0
Production Writter Demand Costs Customer Specific Assignment Production Writter Demand Residual Production Writter Demand Total Production Writter Demand Allocator		PPWDT PPWDA	PPWDRA \$ \$ PPWDT	0 59,377 \$ 59,377 \$ 0.00262	161,599 \$ 161,599 \$ 0.00712	13,037 \$ 13,037 \$ 0.00057	167,495 \$ 167,495 \$ 0.00738	17,337 \$ 17,337 \$ 0.00076	1,760,089 1,760,089 0.04370
Production Residual Summer Demand Allocator		PPSDRA		9,361		·		1,300	123,686 D
Production Summer Deman Costs Production Summer Demand Residual Production Summer Demand Total Production Summer Demand Allocator		PPSDA PPSDA	PPSDRA \$ \$ PPSDT	0 49,001 \$ 49,001 \$ 0.00343	<b>47 47</b>	••• ••		6,805 \$ 6,805 \$ 0.00048	- 1,707,904 1,707,904 0.04537
Production Residual Off Peak Demand Allocator		PPBDRA		5,211	6,256	486	6,49 <b>9</b>	1,396	89,296 0
Production Diff Peak Demand Octor Production Off Peak Demand Residual Production Off Peak Demand Total Production Off Peak Demand Atlocator		PPBDT PPBDA	РРВОКА \$ \$ РРВОТ	0 172,547 \$ 172,547 \$ 0.00374	207,153 \$ 207,153 \$ 0.00448	16,091 \$ 16,091 \$ 0.00035	215,200 \$ 215,200 \$ 0.00466	46,238 \$ 46,238 \$ 0.00100	2, 165, 729 2, 165, 729 0.06401

12 Months Ended September 30, 2003

Theoret chait can	Ref	Narroe	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Servica Rate GS	Rate LC Primary	Rate LC Secondary
Storm Damage Allocator Distribution O&M		SDALL			625,075,450.32	414,930,836.32	6, 153, 249.35	64,163,563.70	2,510,306.20	63,156,931,56
Revenue Adjustment Allocators Other Electric Revenue Revenue related Production related Transmission related Construer related Construer related			R01 PLPPT PLTRT Frengy C01		948,802.14 \$ 1,506,357 \$ 6,506,353 \$ 2,985,3903 \$ 2,985,3903 \$ 2,985,3903 \$ 35,743 \$	363,728 \$ 565,912 \$ 586,912 \$ 2,546,350 \$ 1,003,259 \$ 30,419 \$	1,234 \$ 2,283 \$ 10,243 \$ 4,539 \$ 662 \$	137, 849 \$ 1837, 849 \$ 168, 759 \$ 168, 759 \$ 168, 759 \$ 348, 148 \$ 3,659 \$ 3,659 \$	10,845 \$ 17,382 \$ 76,074 \$ 39,682 \$	163,807 163,807 262,242 1,137,991 1,137,991 539,687 233
Specific assignment Specific assignment Total Other Revenue allocator		OREV			(3,315) 12,028,852	(3,315) 4,526,302	18,660	1,377,777	142,865	2,101,161
Fortelied Discounts Misc Revenue Allocator		FDIS MISCR			1.00000 713,818	0.871116 531,426		0.0981210 182,281	0.0011080 3	0.0167020 48
Off-System Sales Allocator Off-System Sales			RBPPT	63	103,742,615 \$	39,948,622 \$	157,238 \$	11,656,262 \$	1,209,931 \$	18,102,739
Less: Adjustment to Reallocate Expenses Costa allocated on Energy to be reallocated on RBPPT Costs allocated on Energy reallocated on RBPPT Net Adjustment			Energy RBPPT	<b>49 69 69</b>	(58,267,674) \$ 58,267,674 \$	(18,560,760) \$ 22,437,388 \$ 2,876,627 \$	(88,489) 88,314 (176)	\$ (6,788,253) \$ \$ 6,546,811 \$ \$ (241,442) \$	(771,381) \$ 679,565 \$ (91,816) \$	(10,468,321) 10,167,514 (300,807)
Off-System Sales Allocator		OSSALL		ø	103,742,615 \$	37,071,994 \$	157,413 \$	\$ 11,897,704 <b>\$</b>	1,301,747 \$	18,403,546
Expense Adjustment Allocators Interruptible Credit Allocator O&M less fuel Base Rate Revenue at Current Rates		INTCRE			1,982,561,170.98 173,291,363.08 573,054,476.00	771,138,032.154265 86,264,241.80 218,317,655.00	3,004,403,684568 678,057,08 748,816.00	222,109,149,449889 21,270,774,55 83,772,273.00	22, 676, 390, 636063 1, 485, 673, 73 6, 553, 697, 02	345,144,833,840386 23,210,854,98 99,156,638,98
CSR Avoided Coet Interruptible Demands Avoided Cost per kW Avoided Cost VDT Revenue		VDTREV		uộ.	756,219 (3,511,494) (3,804,484) \$	(1,484,358) \$	(4,846) \$	\$ (551,407)	(43,162) \$	(651,470)

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OFFICE OF THE AT) UNIVEY GENERAL LGE Cost of Service Study Class Allocation

12 Months Ended September 30, 2003

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Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Storm Damage Allocator Distribution O&M		SDALL			4,029,318.28	6,376,697.19	1,956,676.46	13,383,004.09		19,815,239.14
Revenue Adjustment Allocators Other Electric Revenue Revenue related Production related Transmission related Energy related Customment related Seectifo assionment			R01 PLPPT Energy C01	5 6 6 6 6 F	17,578 \$ 29,813 \$ 129,449 \$ 66,742 \$	23,072 \$ 40,014 \$ 174,985 \$ 80,684 \$ 5 \$	7,504 \$ 12,547 \$ 54,200 \$ 28,496 \$ 4 \$	42,357 \$ 63,263 \$ 274,457 \$ 144,401 \$	18,894 \$ 39,755 \$ 175,290 \$ 94,227 \$	93,347 181,024 800,615 407,791
Total Other Revenue allocator		OREV			243,582	318,640	102,751	524,510	328,167	1,482,781
Forfeited Discounts Misc Revenue Allocator		FDIS MISCR			0.0017920 5	0.0023520 8.75000	0.000402 2.19000	0.002271 12.38000	0.001013 5.52000	0.00495 28.99000
Off-System Sales Allocator										
Off-System Sales			RBPT	••	2,072,466 \$	2,758,779 \$	673,210 \$	4,404,749 \$	2,776,846 \$	12,590,366
Less: Adjustment to Reaclocate Expenses Costs allocated on Energy to be reallocated on RBPPT Costs allocated on Energy reallocated on RBPPT Net Adjustment			Energy RBPPT	99 49 49	(1,301,341) \$ 1,164,013 \$ (137,327) \$	(1,570,845) \$ 1,549,485 \$ (21,360) \$	(555,625) \$ 490,444 \$ (65,181) \$	(2,815,560) \$ 2,473,954 \$ (341,608) \$	(1,837,265) \$ 1,559,632 \$ (277,633) \$	(7,951,192) 7,071,456 (879,736)
Off-System Sales Allocator		OSSALL		\$	2,209,793 \$	2,780,139 \$	938,391 \$	4,746,355 \$	3,054,478 \$	13,470,102
Expense Adjustment Allocators Interuptible Credit Allocator O&M less fuel Base Rate Revenue at Current Rates		INTCRE OMLF		39	39,237,907.512204 2,435,110.67 10,646,213.58	52,664,140,060101 3,312,349,19 13,987,899,44	16,512,851.241586 1,099,792.03 4,552,159.94	83,261,739,743047 5,481,903.58 25,719,529.06	52,323,182.017748 2,847,468.65 11,438,569.54	238,251,109.011876 14,544,804.05 56,536,157.73
<b>CSR Avoided Coet</b> Interruptible Demands Avoided Cost per KW Avoided Cost									411,322 (3.98) (1,637,062)	344,B97 (4.05) (1,396,833)
VDT Revenue		VDTREV		69	(69,688) \$	(91,549) \$	(29,824) \$	(167,175) \$	(74,173) \$	(366,371)

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate Ol.	Street Lighting Rate TLE	Special Contracte
Storm Damage Allocator Distribution O&M		SDALL			1,451,021,43	4,319,332,96	130,363.99	4,506,759.70	243,194,43	7,948,955.52
Reverue Adjustment Allocators Other Electric Revenue Revenue relizied			R01	***		8,075 \$	88 88 87	0,940 8,040	808 808 8 8 8 8 4	48,140 76,767
Production related Transmitssion related Enargy related			PLPPT PLTRT Energy Cod	17 47 47 4	5,086 5 22,010 5 11,162 5 1 6	6,612 \$ 30,488 \$ 13,401 \$ 307 \$	2,410 <b>5</b> 1,041 <b>5</b>	0,002 3 31,639 <b>\$</b> 13,921 <b>\$</b> 411 <b>\$</b>	1,200 8 5,619 45 2,991 45 9 55	333,948 333,948 191,282 0
Cusioniar retared Specific assignment Total Other Revenue allocator		OREV	3	•	41,540	58,973	4,210	62,783	10,794	648,137
Forfeiled Discounts Misc Revenue Allocator		FDIS MISCR			0.000176 0.96000			•		
Off-System Sales Allocator										
Off-System Sales			RBPFT	ø	352,983 \$	456,118 \$	35,988 \$	473,396 \$	88,513 \$	5,319,843
Less: Adjustment to Reallocate Expenses Cosis allocated on Energy to be reallocated on RBPPT Costs allocated on Energy reallocated on RBPPT Net Adjustment			Energy RBppT	** ** **	(217,640) \$ 198,255 \$ (19,384) \$	(261,290) \$ 256,181 \$ (5,109) \$	(20,296) \$ 20,213 \$ (83) \$	(271,440) \$ 285,896 \$ (5,554) \$	(58,322) \$ 49,714 \$ (8,609)	(3,729,654) 2,987,922
Off-System Sales Allocator		OSSALL		•	372,368 \$	461,226 \$	36,071 \$	478,950 \$	97,121 \$	6,061,575
Expense Adjustment Allocators Interruptble Credit Allocator 08M less tuel Base Rete Revenue at Current Rates		INTCRE		Ø	6,693,745,100268 460,570,58 1,989,992.73	8,702,901.794941 1,552,286.85 4,918,133.00	687,526,926913 48,121,00 142,591,00	9,031,899,093205 1,829,260,78 6,067,429.00	1,668,463,478756 1 120,685.03 551,079.00	101,034,827.707923 7,472,947.80 27,955,642.00
CSR Avoided Cost Interruptible Demands Avoided Cost per kW Avoided Cost										(477,600)
VDT Revenue		VDTREV		63	(12,486) \$	(31,091) \$	(887) \$	(38,768) \$	(3,492) \$	(183,736)

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## Exhibit DHBK – 10

#### **Electric Cost of Service Study**

## **Division of Costs by Types**

OFFICE OF THE AT , "Y GENERAL LGE Electric Cost of Service Study Summer Peak Period Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total System	Residentiat Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rais Base Net Cost Rais Base Traduction Demand - Summer Peak	R8 R8	RBPPDP RBTRP	PPSDA PPSDA	43 69	203,584,191 \$ 13,399,415 \$	87,403,587 \$ 5,752,691 \$	148,259 \$ 9,758 \$	29,782,070 \$ 1,960,183 \$	2,402,902 \$ 158,153 \$	36,150,795 2,379,357
Total Summer Peak Demand Rate Base		RBT		••	216,983,607 \$	83,156,279 \$	158,017 \$	31,742,254 \$	2,561,056 \$	38,530,152
Rate of Return					6.32%	4.54%	4.92%	11.01%	8.09%	8.72%
Summer Peak Demand Raturn				*	13,721,506 \$	4,228,960 \$	(1,773) \$	3,493,929 \$	207,071 \$	3,360,189
Operation and Meintenerce Expenses Production Demand - Summer Peak Trenemission Demand - Summer Peak	TOM	OMPPDP OMTRP	PPSDA PPSDA	49 49	14.272,080 \$ 3,609,887 \$	6,127,347 \$ 1,549,811 \$	10,394 \$ 2,629 \$	2,087,844 \$ 528,088 \$	168,453 \$ 42,607 \$	2,534,318 641,014
Deprecietion Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TDEPR TDEPR	DEPDDP	PPSDA PPSDA	49 49	11,541,117 \$ 883,113 \$	4,954,879 \$ 379,142 \$	8,405 \$ 643 \$	1,698,335 \$ 129,190 \$	136,220 \$ 10,423 \$	2,049,376 156,816
Accirction Expenses Production Damand - Summer Peek Transmission Demand - Summer Peek	TACRTN TACRTN	ACRPDP ACRRP	PPSDA PPSDA	**	83,670 \$ 83 \$	35,922 \$ 38 \$	6 0 8	12,240 <b>\$</b> 12 <b>\$</b>	988 - <b>\$</b>	14,857 15
Property and Other Taxes Production Demand - Summer Peak Transmission Demand - Summer Peak	PTAX PTAX	ртррор Ртткр	PPSDA PPSDA	49 69	1,582,950 \$ 131,105 \$	679,598 \$ 56,286 \$	1,153 <b>\$</b> 95 <b>\$</b>	231,568 \$ 19,179 \$	18,684 <b>\$</b> 1,547 <b>\$</b>	281,087 23,280
Amortization of LTC Production Demand - Summer Peak Transmission Demand - Summer Peak	OTAX OTAX	OTPDP OTTRP	PPSDA Adsad	* *	(503,698) \$ (41,718) \$	(218,250) \$ (17,910) \$	(367) \$ (30) \$	(73,885) \$ (6,103) \$	(5,945) \$ (492) \$	(89,442) (7,408)
Other Experises Production Demand - Summer Peek Transmission Demand - Summer Peek	허	OTPPDP OTTRP	PPSDA PPSDA	\$	(760,542) \$ (62,990) \$	(326,519) <b>\$</b> (27,043) <b>\$</b>	(554) \$ (46) \$	(111,259) \$ (9,215) \$	(8,977) \$ (743) \$	(135,051) (11,185)
Specific Assignment of Interruptible Credit Allocation of Interruptible Credits			INTORE	** **	(1,170,498) \$ 1,170,498 \$	- <b>\$</b> 455,276 <b>\$</b>	- <b>\$</b> 1,774 <b>\$</b>	- <b>\$</b> 131,133 <b>\$</b>	- <b>\$</b> 13,506 <b>\$</b>	203,772
State and Federal Income Taxes			TXINCPF	\$	3,553,598 \$	520,793 \$	(8,203) \$	1,362,266 \$	63,387 \$	1,160,487
Total Summer Peak Demand Expenses Bafore Adjustment				••	34,289,654 \$	14,171,359 \$	15,954 \$	5,989,611 \$	439,858 \$	6,821,937
Expanse Adjustment				•	423,442 \$	155,343 \$	458 \$	117,458 \$	2,736 \$	88,788
incremental income Taxes	1				3,381,042 \$	1,390,050 \$	1,913 \$	600,984 \$	48,115 \$	663,755
Total Summer Peak Demand Expenses				••	38,093,139 \$	15,716,752 \$	18,324 \$	6,708,053 \$	490,509 \$	7,574,480
SummerPeak Demand Return				•7	13,721,508 \$	4,228,960 \$	\$ (622'2)	3,493,929 \$	207,071 \$	3,360,189
TOTAL SUMMER PEAK DEMAND COSTS				69	51,814,645 \$	19,945,712 \$	10,550 \$	10,201,982 \$	697,581 \$	10,934,669

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OFFICE OF THE A. \_\_\_\_AEY GENERAL LGE Electric Cost of Service Study Summer Peak Period Costs

12 Mouths Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate L.C-TOD Primery	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base Production Demand - Summer Peak Transmission Demand - Summer Peak	88 85	R8PPDP R8TRP	PPSDA PPSDA	47 49	3,821,704 \$ 251,535 \$	4,887,601 \$ 321,690 \$	1,731,987 \$ 113,995 \$	8,105,300 \$ 533,471 \$	3,499, <b>964 \$</b> 230,353 \$	15,818,350 1,027,962
Total Summer Peak Demand Rate Base		RBT		\$	4,073,239 \$	5,209,291 \$	1,845,983 \$	8,638,771 \$	3,730,217 \$	16,646,311
Rate of Return					6.72%	7.35%	7.85%	9.45%	5.03%	4.33%
Summer Peak Demand Return	÷			<b>u</b> ?	273,740 \$	383,101 \$	144,925 \$	816,090 \$	187,459 \$	721,017
Operation and Maintenance Expenses Production Demand - Summer Peak Transmission Demand - Summar Peak	TOM	OMPPDP OMTRP	PPSDA PPSDA	- •• ••	267,917 \$ 67,765 \$	342,641 \$ 86,865 \$	121,419 <b>\$</b> 30,711 <b>\$</b>	568,215 \$ 143,720 \$	245,355 \$ 62,058 \$	1,094,910 276,939
Deproclation Excenses Production Dennand - Summer Peak Tranemission Demand - Summer Peak	TDEPR TDEPR	DEPPDP DETRP	PPSDA PPSDA	49 <b>49</b>	216,651 \$ 16,578 \$	277.076 \$ 21,202 \$	98,188 \$ 7,513 \$	459,487 \$ 35,159 \$	198,406 \$ 15,182 \$	885,399 67,750
Accirction Expenses Production Demand - Summer Peak Trensmission Demand - Summer Peak	TACRTN TACRTN	ACRPDP ACRRP	PPSDA PPSDA	<del>49 49</del>	1,571 \$ 2 \$	2,009 \$ 2 \$	712 <b>\$</b> 1 <b>\$</b>	3,331 <b>\$</b> 3 <b>\$</b>	1,438 <b>\$</b> 1 <b>\$</b>	6,419 6
Procenty and Other Taxes Production Demand - Summer Peak Transmission Demand - Summer Peak	PTAX PTAX	PTPPDP PTTRP	PPSDA PPSDA	<b>6</b> 69	29,715 \$ 2,461 \$	38,003 \$ 3,148 \$	13,467 <b>\$</b> 1,115 <b>\$</b>	63,022 \$ 5,220 \$	27,213 <b>\$</b> 2,2 <del>54</del> <b>\$</b>	121,439 10,058
Amortization of LTC Production Demand - Summer Peak Transmission Demand - Summer Peak	01AX 01AX	OTPPDP OTTRP	PPSDA PPSDA	<del>6)</del> 69	(9,455) \$ (783) \$	(12,083) \$ (1,002) \$	(4,285) \$ (355) \$	(20,054) \$ (1,681) \$	(8,659) \$ (717) \$	(38,642) (3,200)
Other Expenses Production Dennand - Summer Peak Trensmission Demand - Summer Peak	01	OTPPDP OTTRP	PPSDA PPSDA	**	(14,277) \$ (1,182) \$	(18,259) \$ (1,512) \$	(6,470) \$ (538) \$	(30,279) \$ (2,508) \$	(13,075) \$ (1,083) \$	(58,346) (4,832)
Specific Assignment of Interruptible Credit Allocation of Interruptible Credits			INTORE	<del>19</del> <b>19</b>	- \$ 23,166 \$	- <b>\$</b> 31,093 <b>\$</b>	- <b>\$</b> 9,749 <b>\$</b>	49,157 \$	(545,687) \$ 30,891 \$	(465,611) 140,663
State and Federal Income Taxes			TXINCPF	\$	62,477 \$	136,712 \$	32,299 \$	283,215 \$	47,099 \$	111,934
Total Summer Peak Demand Expenses Before Adjustment				•	682,604 \$	905,684 \$	303,526 \$	1,556,027 \$	60,677 \$	2,144,884
Expanse Adjustment		t		47	4,570 \$	24,988 \$	2,656 \$	23,776 \$	(19) \$	6.79,7
Incremental Income Taxes				s	58,191 \$	62,731 \$	46,256 \$	167,484 \$	41,107 \$	209,297
Total Summer Peak Demand Expenses				\$	745,365 \$	993,403 \$	352,438 \$	1,747,287 \$	101,765 \$	2,362,154
SummerPeak Demand Return				\$	273,740 \$	383,101 \$	144,925 \$	816,090 \$	187,459 \$	721,017
TOTAL BUMMER PEAK DEMAND COSTS				67	1,019,105 \$	1,376,504 \$	497,363 \$	2,563,377 \$	289,225 \$	3,083,171

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12 Mouths Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rete SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Not Cost Rate Base Producion Demand - Summer Peak Transmission Demand - Summer Peak	88 8	RBPPOP RBTRP	PPSDA PPSDA	<b>69 69</b>	698,979 \$ 46,005 \$	••••	•• •• 	₩ <b>&gt;</b> ₩ <b>&gt;</b>	97,071 \$ 6,389 \$	9,235,721 607,873
Total Summer Peak Demand Rate Base		RBT		•9	744,985 \$	<b>ب</b>	•	•	103,460 \$	9,843,594
Rate of Return					8.09%	4.41%	1.75%	4.81%	9,96%	5.83%
Summer Peak Demand Return				**	60,269 \$	•	•	<b>.</b>	10,309 \$	673,519
<b>Operation and Maintenance Expenses</b> Production Demand - Summer Peak Trensmission Demand - Summer Peak	TOM	OMPPDP OMTRP	PPSDA PPSDA	<b>10</b> 69	49,001 <b>\$</b> 12,394 <b>\$</b>	•• ••	<b></b>	••• ••	6,805 \$ 1,721 \$	647,462 163,765
Deprecietion Expenses Production Demand - Summer Peek Trensmission Demand - Summer Peek	TDEPR TDEPR	DEPPDP DETRP	PPSDA PPSDA	<del>6</del> 69	39,625 \$ 3,032 \$	•• ••	•• • <b>&gt;</b>	₩₩ 	5,503 \$ 421 \$	523,570 40,063
Accrretton Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TACRTN	ACRPDP ACRRP	PPSDA PPSDA	ት የ	287 \$ 0 \$	•> •>	<b>69 69</b> 1 1	••• •• · ·	64 0 8 8	3,796 4
Property and Other Taxes Production Demand - Summer Peak Transmission Demand - Summer Peak	PTAX PTAX	PTPPDP PTTRP	PPSDA PPSDA	<del>69</del> 69	5,435 \$ 450 \$	45 <del>69</del> r 1	<b>67 67</b> 4 1	••• ••	755 \$ 63 \$	71,811 5,948
Amortization of ITC Production Demand - Summer Peak Transmission Demand - Summer Peak	OTAX OTAX	OTPPOP OTTRP	PPSDA PPSDA	<b>15</b> 19	(1,729) \$ (143) \$	<del>62</del> 63) : ,	<b>69 69</b> 1 1	<b>69 69</b> 1 1	(240) \$ (20) \$	(22,851) (1,893)
Other Excenses Production Demand - Summer Peak Trensmission Demand - Summer Peak	10	ОТРРОР ОТТЯР	PPSDA PPSDA	** **	(2.611) \$ (216) \$	979 994 1	₩ ₩ ( )	• •	(363) \$ (303) \$	(34,502) (2,858)
Specific Assignment of Interruptible Credit Allocation of Interruptible Credits			INTCRE	w w	3,962	5,138 <b>\$</b>	- 408 \$	5,332 \$	- 985 <b>\$</b>	(159,200) 59,651
State and Federal Income Taxes			TXINCPF	•	19,424 \$	\$	•	1	3,837 \$	128,202
Total Summer Peak Demand Expenses Before Adjuetment				\$	128,900 \$	5,138 \$	406 \$	5,332 \$	19,477 \$	1,422,967
Expanse Adjustment				49	1,650 \$	288 \$	<b>\$</b> (0)	347 \$	379 \$	7,957
incremental income Taxes				\$	12,067 \$	•	49 1	•	1,892 \$	157,809
Total Summer Peak Demand Expenses				69	143,337 \$	5,428 \$	406 \$	5,680 \$	21,748 \$	1,588,733
SummerPeak Demand Return				\$	60,269 \$	•	*	•	10,309 \$	573,519
TOTAL SUMMER PEAK DEMAND COSTS				\$	203,606 \$	5,426 \$	406 \$	5,680 \$	32,057 \$	2,162,252

Exhibit DHBK - 10 Section 1 of 8 Page 3 of 3 OFFICE OF THE ATALIAS GENERAL LGE Electric Cost of Service Study Winter Peak Period Cost

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<u>Net Cost Rate Base</u> Production Demand - Winter Pesk Transmission Demand - Winter Pesk	68 88	RBPPDI RBTRB	PPWDA PPWDA	<b>69 69</b>	305,761,231 \$ 28,946,499 \$	143,440,123 \$ 13,578,518 \$	621,612 \$ 58,848 \$	24,533,608 \$ 2,322,603 \$	2,429,692 \$ 230,020 \$	49,098,698 4,648,206
Total Winter Peak Demand Rate Base		RBT		••	334,707,730 \$	157,019,639 \$	680,460 \$	26,856,211 \$	2,659,712 \$	53,747,104
Rate of Return					6.32%	4.54%	-4,92%	11.01%	8.09%	8.72%
Winter Peak Demand Réturn				ø	21,166,088 \$	7,128,126 \$	(33,474) \$	2,956,113 \$	215,048 \$	4,687,249
Operation and Meintenance Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	TOM	OMPPDI	PPWDA PPWDA	** **	22,688,733 \$ 7,796,369 \$	10,643,843 \$ 3,658,407 \$	46,126 \$ 15,854 \$	1,820,484 \$ 625,724 \$	180,293 \$ 61,969 \$	3,643,339 1,252,256
Depreciation Experies Production Demand - Winter Peak Transmission Demand - Winter Peak	TDEPR TDEPR	DEPDI	PPWDA PPWDA	<b>\$\$ \$</b> \$	17,333,498 \$ 1,907,773 \$	8,131,671 \$ 894,983 \$	35,239 \$ 3,879 \$	1,390,802 \$ 153,076 \$	137,738 \$ 15,160 \$	2,783,400 306,349
Accretion Exgenses Production Demand - Wintler Peak Transmission Demand - Wintler Peak	TACRTN TACRTN	ACRPDI ACRRI	PPWDA PPWDA	•	125,663 \$ 180 \$	58,952 \$ 84 \$	255 \$ 0 \$	10,083 \$ 14 \$	888 888 8	20,179 29
Property and Other Taxes Production Demand - Wintler Peek Transmission Demand - Wintler Peek	PTAX PTAX	PTPPDI PTTRI	PPWDA PPWDA	••	2,377,418 \$ 283,223 \$	1,115,305 <b>\$</b> 132,867 <b>\$</b>	4,833 \$ 576 \$	190,759 \$ 22,725 \$	18,892 \$ 2,251 \$	381,764 45,480
Amortization, of ITC Production Demand - Winter Peak Transmission Demand - Winter Peak	OTAX OTAX	OTPPDI OTTRI	PPWDA PPWDA	69 19	(756,499) \$ (90,122) \$	(354,892) \$ (42,279) \$	(1,538) \$ (183) \$	(80,700) \$ (7,231) \$	(6,011) \$ (716) \$	(121,478) (14,472)
<b>Ottlet Excenses</b> Production Demand - Winter Peak Transmission Demand - Winter Peak	55	OTPPOI	PPWDA PPWDA	<b>9</b> 87	(1,142,251) \$ (136,077) \$	(535,858) \$ (63,837) \$	(2,322) \$ (277) \$	(91,652) \$ (10,919) \$	(9.077) \$ (1.081) \$	(183,422) (21,851)
Specific Assignment of Interruptible Credit Allocation of Interruptible Credita			INTCRE	•••	(2,340,996) \$ 2,340,996 \$	- \$ 910,653 \$	- <b>\$</b> 3,548 <b>\$</b>	262,265 \$	- \$ 27,012 \$	407,545
State and Federal Income Taxes			TXINCPF	*	5,481,595 \$	877,806 \$	(35,323) \$	1,152,591 \$	65,829 \$	1,618,806
Total Winter Peak Demand Expenses Before Adjustment				••	55,871,503 \$	25,427,506 \$	70,667 \$	5,458,031 \$	493,258 \$	10,117,922
Expense Adjustment				•	<b>6</b> 99,976 <b>\$</b>	278,731 \$	2,027 \$	107,034 \$	3,069 \$	131,686
Incremental Income Taxes				*	5,215,421 \$	2,343,000 \$	8,236 \$	508,475 \$	49,968 \$	925,896
Total Winter Peak Demand Expenses				67	61,776,901 \$	28,049,237 \$	80,930 \$	6,073,541 \$	546,295 \$	11,175,505
Winter Paak Demand Return				•	21,166,089 \$	7,128,126 \$	(33,474) \$	2,956,113 \$	215,048 \$	4,687,249
TOTAL WINTER PEAK DEMAND COSTS				•	62,942,989 \$	36,177,363 \$	47,458 \$	9,029,654 \$	761,344 \$	15,862,753

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OFFICE OF THE A1. 24 GENERAL LGE Electric Cost of Service Study Winter Peak Period Cost

12 Months Ended September 30, 2003

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Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primery	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base Production Demand - Winter Peak Transion Demand - Winter Peak	85	RBPPDI RBTRB	PPWDA PPWDA	<b>49 49</b>	4,696,570 \$ 444,628 \$	8,398,474 \$ 795,181 \$	1,768,774 \$ 187,450 \$	9,399,069 \$ 899,812 \$	6,783,858 \$ 642,230 \$	35,582,177 3,368,574
Total Winter Peak Demand Rate Base		RBT		**	5,141,195 \$	9,194,655 \$	1,936,224 \$	10,288,881 \$	7,426,088 \$	38,950,752
Rate of Return					6.72%	7.35%	7.85%	9.45%	5,03%	4.33%
Winter Peak Demand Return				\$	345,511 \$	676,192 \$	152,010 \$	971,973 \$	373,192 \$	1,687,110
Operation and Maintenance Expenses Production Demand - Winter Peek Trensmission Demand - Winter Peek	TOM	OMPPDI OMTRI	PPWDA PPWDA	49 49	348,505 \$ 119,785 \$	623,275 \$ 214,227 \$	131,250 \$ 45,112 \$	687,449 \$ 239,721 \$	503,390 \$ 173,021 \$	2,640,343 907,515
Depreciation Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	TDEPR TDEPR	DEPPDI	PPWDA PPWDA	** **	286,247 <b>\$</b> 29,304 <b>\$</b>	476,163 \$ 52,408 \$	100,271 \$ 11,036 \$	532,830 \$ 58,645 \$	384,575 \$ 42,327 \$	2,017,141 222,012
Accretion Excernese Production Demand - Winter Peak Transmission Demand - Winter Peak	TACRTN TACRTN	ACRPDI ACRRI	PPWDA PPWDA	49 49	1,930 \$ 3 \$	3,452 \$ 5 \$	727 <b>5</b> 1 <b>5</b>	3,863 6 5 8	2,788 \$ 4 \$	14,624 21
Property and Other Taxee Production Demend - Winter Peak Transmission Demend - Winter Peak	PTAX PTAX	PTPPDI PTTRi	PPWDA PPWDA	<b>69</b> 68	36,518 \$ 4,350 \$	65,309 \$ 7,780 \$	13,753 \$ 1,638 \$	73,082 \$ 8,706 \$	52,747 \$ 6,284 \$	276,666 32,959
Amortization of ITC Production Demand - Winter Peak Transmission Demand - Winter Peak	OTAX OTAX	OTPPDI OTTRI	PPWDA PPWDA	t/9 493	(11,820) \$ (1,384) \$	(20,782) \$ (2,476) \$	(4,378) \$ (521) \$	(23,255) \$ (2,770) \$	(16,784) \$ (2,000) \$	(88,036) (10,488)
Other Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	55	OTPPDI OTTRI	PPWDA PPWDA	69 <b>69</b>	(17,545) \$ (2,090) \$	(31,378) \$ (3,738) \$	(8,608) \$ (787) \$	(35,113) \$ (4,183) \$	(25,343) \$ (3,019) \$	(132,927) (15,836)
Specific Assignment of Interruptible Credit Allocation of Interruptible Credits			INTCRE	<b>69 69</b>	- \$ 46,332 \$	- <b>\$</b> 62,165 <b>\$</b>	- <b>5</b> 19,498 <b>\$</b>	- \$ 98,315 \$	(1,091,374) \$ 61,783 \$	(931,222) 281,325
State and Federal Income Taxes			TXINCPF	*	104,101 \$	241,303 \$	33,878 \$	337,312 \$	93,765 \$	261,914
Total Winter Peak Demand Expenses Before Adjustment				••	924,435 \$	1,687,734 \$	344,873 \$	1,984,609 \$	182,164 \$	5,476,014
Expanse Adjustment				••	6,189 \$	48,565 \$	3,018 \$	30,324 \$	(58) \$	20,356
incremental Income Taxes				s	73,448 \$	110,723 \$	48,517 \$	199,475 \$	81,836 \$	489,734
Total Winter Peak Demand Expenses				\$	1,004,071 \$	1,845,023 \$	396,408 \$	2,214,407 \$	263,942 \$	5,986,104
Winter Peak Demand Return				67	345,511 \$	676,192 \$	152,010 \$	971,973 \$	373,192 \$	1,687 110
TOTAL WINTER PEAK DEMAND COSTS				*	1,349,583 \$	2,521,215 \$	548,418 \$	3,186,381 \$	637,134 \$	7,673,214

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12 Months Ended September 30, 2003

	Ref	Name	Vector		Secondary	Rate PSL	Rate SLE	Rate OL	Rate TLE	Contracts
<u>Net Cost Raits Base</u> Production Demand - Winter Peak Transmitstion Demand - Winter Peak	88 88	R8PPDI R8TR8	PPWDA PPWDA	67 <b>6</b> 7	800,184 \$ 75,754 \$	2,177,761 \$ 206,169 \$	175,691 <b>\$</b> 16,633 <b>\$</b>	2,257,220 \$ 213,692 \$	233,634 \$ 22,119 \$	13,362,885 1,285,068
Total Winter Peek Demand Rate Base		RBT		\$	875,938 \$	2,383,930 \$	192,324 \$	2,470,912 \$	255,752 \$	14,627,953
Rate of Return					8.09%	4,41%	1.75%	4.81%	9.96%	5.83%
Winter Peak Demand Return				eð	70,863 \$	105,238 \$	3,366 \$	118,889 \$	25,484 \$	852,271
<b>Operation and Meintenance Expenses</b> Production Demand - Winter Peak Transmission Demand - Winter Peak	MOT	OMPPDI OMTRI	PPWDA PPWDA	**	59,377 \$ 20,409 \$	161,599 \$ 55,543 \$	13,037 <b>\$</b> 4,481 <b>\$</b>	167,495 \$ 57,570 \$	17,337 \$ 5,959 \$	991,581 340,817
<b>Decrectation Excenses</b> Production Demand - Winter Peak Transmission Demand - Winter Peak	TOEPR TOEPR	OEPPDI Detri	PPWDA PPWDA	69	45,362 \$ 4,993 \$	123,457 \$ 13,588 \$	9,960 \$ 1,098 \$	127,961 \$ 14,084 \$	13,245 \$ 1,458 \$	757,537 83,377
Accustion Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	TACRTN TACRTN	ACRPDI ACRRI	PPWDA PPWDA	టా లా	329 <b>\$</b> 0 <b>\$</b>	895 4 1 4	72 <b>\$</b> 0 <b>\$</b>	926 1 \$	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	5,492 8
Property and Other Taxes Production Demand - Winter Peak Transmission Demand - Winter Peak	PTAX PTAX	PTPPDI PTTRI	PPWDA PPWDA	<b>4</b> 7 <b>49</b>	6,222 \$ 741 \$	16,933 \$ 2,017 \$	1,366 \$ 163 \$	17,551 \$ 2,091 \$	1,817 \$ 216 \$	103,902 12,378
Amortization of ITC Production Demand - Winter Peak Transmission Demand - Winter Peak	OTAX 0TAX	OTPPDI OTTRI	PPWDA PPWDA	** **	(1,980) \$ (236) \$	(5,388) \$ (642) \$	(435) \$ (52) \$	(5,585) \$ (665) \$	(578) \$ (69) \$	(33,062) (3,939)
<u>Other Expertise</u> Production Demand - Winter Peak Transmission Demand - Winter Peak	ot	OTPPDI OTTRI	PPWDA PPWDA	** **	(2,989) \$ (356) \$	(8,136) \$ (989) \$	(78) \$ (78) \$	(8,432) \$ (1,005) \$	(873) \$ (104) \$	(49,921) (5,947)
Specific Assignment of Interruptible Credit Allocation of Interruptible Credits			INTCRE	<b></b>	7,904 <b>\$</b>	\$ 10,276 \$	- \$ 812 \$	10,665 \$	<b>1</b> ,970 <b>\$</b>	(318,400) 118,301
State and Federal Income Taxes			TXINCPF	•	22,838 \$	17,997 \$	(1,985) \$	25,044 \$	9,485 \$	190,512
Total Winter Peak Demand Expenses Before Adjustment				•>	162,613 \$	387,172 \$	27,781 \$	407,702 \$	49,959 \$	2,193,637
Expense Adjustment				**	1,955 \$	21,691 \$	(12) \$	26,554 \$	871 \$	12,266
Incremental Income Taxes				ŝ	15,152 \$	27,582 \$	2,540 \$	28,276 \$	4,677 \$	234,510
Total Winter Peak Demand Expenses				<b>u</b> \$	179,721 \$	436,444 \$	30,309 \$	462,532 \$	55,608 \$	2,440,413
Winter Peak Demand Return				•	70,863 \$	105,238 \$	3,366 \$	118,889 \$	25,484 \$	852,271
TOTAL WINTER PEAK DEMAND COSTS				**	250,583 \$	541,683 \$	33,676 \$	581,421 \$	81,092 \$	3,292,684

Exhibit DHBK 10 Section 2 of 8 Page 3 of3 OFFICE OF THE , \_\_\_NEY GENERAL LGE Electric Cost of Service Study Off-Peak Period Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Hoating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<u>Net Coet Rate Base</u> Production Demand - Off Peak Transmission Demand - Off Peak	88 89	RBPPDB RBTRB	PPBDA PPBDA	<del>ന</del> ന	614,578,411 \$ 54,413,342 \$	206,317,159 \$ 18,268,841 \$	933,340 \$ 82,636 \$	71,599,108 \$ 6,339,218 \$	8,136,145 \$ 720,355 \$	110,414,638 9,775,855
Total Off Peak Demand Rate Base		RBT		••	668,091,753 \$	224,584,000 \$	1,015,976 \$	77,938,327 \$	8,856,501 \$	120,190,493
Rate of Return					6.32%	4.54%	4.92%	11.01%	8.09%	8.72%
Off Peak Demand Return				\$	42,305,382 \$	10,195,305 \$	(49,979) \$	8,578,816 \$	716,083 \$	10,481,732
<u>Oceration and Maintenence Expenses</u> Production Demand - Off Peak Transmission Demand - Off Peak	TOM	OMPPDB OMTRB	PPBDA PPBDA	<del>69</del> 69	48,195,100 \$ 14,659,297 \$	15,507,835 \$ 4,921,202 \$	70,155 \$ 22,263 \$	5,381,784 \$ 1,707,825 \$	611,558 \$ 194,068 \$	8,299,373 2,633,677
Depreciation Excentes Production Demand - Off Peak Transmission Demand - Off Peak	TDEPR TDEPR	DEPPOB DETRB	PPBDA PPBDA	<b>10</b> 17	34,640,237 \$ 3,596,213 \$	11,696,048 \$ 1,203,910 \$	52,911 \$ 5,446 \$	4,058,929 \$ 417,798 \$	461,235 <b>\$</b> 47,476 <b>\$</b>	6,259,368 644,296
Accretion Excenses Production Demand - Off Peak Tranentssion Demand - Off Peak	TACRTN TACRTN	ACRPDB ACRRB	PPBDA PPBDA	<del>19</del> 19	252,583 \$ 339 \$	84,793 \$ 114 \$	384 <b>\$</b> 1 <b>\$</b>	29,426 \$ 39 \$	3,344 <b>\$</b> 4 <b>\$</b>	45,379 61
Proporty and Other Taxes Production Demand - Off Peak Transmission Demand - Off Peak	PTAX PTAX	PTPP08 PTTRB	PPBDA PPBDA	\$\$ \$\$	4,778,597 \$ 532,400 \$	1,604,200 \$ 178,729 \$	7,257 \$ 808 \$	556,712 \$ 62,025 \$	63,262 \$ 7,048 \$	858,519 95,851
Amoritization of ITC Production Demend - Off Peak Transmission Demend - Off Peak	OTAX OTAX	OTPPDB OTTRB	РРВDА РРВDА	<del>6</del> 69	(1,520,659) \$ (169,411) \$	(510,480) \$ (56,872) \$	(2,309) \$ (257) \$	(177,147) \$ (19,737) \$	(20,130) <b>\$</b> (2,243) <b>\$</b>	(273,182) (30,436)
Otter Expenses Production Demend - Off Peak Transmission Demend - Off Peak	0	OTPPDB OTTRB	PPBDA PPBDA	**	(2,295,918) \$ (255,798) \$	(770,752) \$ (65,872) \$	(3,487) \$ (388) \$	(287,477) \$ (29,801) \$	(30,395) \$ (3,388) \$	(412,483) (45,956)
State and Federal Income Taxes			TXINCPF	**	10,956,250 \$	1,255,520 \$	(52,740) \$	3,344,888 \$	219,202 \$	3,620,010
Total Off Peak Demand Expenses Before Adjustment				••	111,559,331 \$	35,028,495 \$	100,043 \$	15,085,285 \$	1,551,044 \$	21,694,274
Expanse Adjustment				••	1,377,684 \$	383,975 \$	2,870 \$	295,435 \$	9,650 \$	282,354
Incremental Income Taxes				69	10,424,240 \$	3,351,175 \$	12,297 \$	1,475,626 \$	166,388 \$	2,070,510
Total Off Peak Demand Expenses				*	123,361,256 \$	38,763,646 \$	115,209 \$	16,836,326 \$	1,727,082 \$	24,047,138
Off Peak Demand Return				*	42,305,382 \$	10,195,305 \$	(49,979) \$	8,578,816 \$	716,083 \$	10,481,732
TOTAL OFF PEAK DEMAND COSTS				\$	165,666,638 \$	48,958,951 \$	65,229 \$	25,415,143 \$	2,443,165 \$	34,528,870

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OFFICE OF THE AT .....IFY GENERAL LGE Eketric Cost of Service Study Off-Peak Period Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base Production Demand - Off Peak Transmission Demand - Off Peak	88	RBPPDB RBTRB	PPBDA ADBAP	6 <b>9</b> 69	13,725,893 \$ 1,215,259 \$	16,568,489 \$ 1,486,935 \$	5,860,456 \$ 518,871 \$	29,697,127 \$ 2,629,315 \$	19,378,556 \$ 1,715,732 \$	83,865,217 7,425,231
Total Off Peak Demand Rate Base		RBT		\$	14,941,151 \$	18,035,425 \$	6,379,328 \$	32,326,442	21,094,288 \$	91,290,448
Rate of Return					8.72%	7.35%	7.85%	9.45%	5.03%	4.33%
Off Peak Demand Return				<del>69</del>	1,004,112 \$	1,326,359 \$	500,831 \$	3,053,825 \$	1,060,077 \$	3,954,147
<b>Oceration and Maintenance Expenses</b> Production Demand - Off Peak Transmission Demand - Off Peak	TOM	OMPPDB OMTRB	PPB0A PPB0A	ళు లు	1,031,714 \$ 327,398 \$	1,245,379 \$ 395,202 \$	440,504 \$ 139,787 \$	2,232,200 \$ 708,354 \$	1,458,599 \$ 462,229 \$	6,303,772 2,000,404
<b>Dearteclation Expenses</b> Production Demand - Off Peak Transmission Demand - Off Peak	TDEPR TDEPR	DEPPDB DETRG	ADB44	69 69	778,116 \$ 80,094 \$	939,262 \$ 96,681 \$	332,227 <b>\$</b> 34,197 <b>\$</b>	1,683,520 \$ 173,290 \$	1,098,564 \$ 113,079 \$	4,754,290 489,374
Accinetion Expenses Production Demand - Off Peak Transmission Demand - Off Peak	TACRTN TACRTN	ACRPDB ACRRB	PPBDA PPBDA	\$ <del>7</del> \$ <del>7</del>	5,641 \$ 8 \$	6,809 8 9	2,409 <b>\$</b> 3 <b>\$</b>	12,205 <b>\$</b> 16 <b>\$</b>	7,984 \$	34,467 46
Property end Other Taxes Production Demand - Off Peak Transmission Demand - Off Peak	PTAX PTAX	РТРРОВ РТТЯВ	PPBDA PPBDA	** **	106,724 \$	128,827 \$ 14,353 \$	45,567 \$ 5,077 \$	230,907 \$ 25,726 \$	150,676 \$ 16,787 \$	652,0 <del>06</del> 72,851
Amortization of ITC Production Demand - Off Peak Transmission Demand - Off Peak	OTAX OTAX	OTPPDB OTTRB	PPBDA PPBDA	69 <del>69</del>	(33,960) \$ (3,784) \$	(40,893) \$ (4,567) \$	(14,500) <b>\$</b> (1,615) <b>\$</b>	(73,475) <b>\$</b> (8,186) <b>\$</b>	(47,945) \$ (5,342) \$	(207,495) (23,118)
Other Expenses Production Demand - Off Peak Transmission Demand - Off Peak	ot	OTPPDB OTTRB	PPBDA PPBDA	*7 **	(51,277) \$ (5,713) \$	(61,896) \$ (6,896) \$	(21,893) \$ (2,439) \$	(110,941) \$ (12,360) \$	(72,394) \$ (8,066) \$	(313,300) (34,906)
State and Federal Income Taxes			TXINCPF	*	302,535 \$	473,318 \$	111,619 \$	1,059,795 \$	266,345 \$	613,859
Total Off Peak Demand Expanses Before Adjustment				•9	2,549,387 \$	3,185,488 \$	1,070,943 \$	5,921,050	3,438,508 \$	14,342,130
Expense Adjustment				69	17,067 \$	81,889 \$	9,371 \$	90,472 \$	(1,094) \$	53,315
Incremental Income Taxes				\$	213,452 \$	217,185 \$	159,850 \$	626,727 \$	232,461 \$	1,147,810
Total Off Peak Demand Expenses				*	2,779,906 \$	3,490,562 \$	1,240,164 \$	6,638,250 \$	3,669,875 \$	15,543,255
Off Peak Demand Return				•	1,004,112 \$	1,326,359 \$	500,831 \$	3,053,825 \$	1,060,077 \$	3,954,147
TOTAL OFF PEAK DEMAND COSTS				•	3,764,018 \$	4,816,921 \$	1,740,996 \$	9,692,075 \$	4,729,952 \$	19,497,402

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OFFICE OF THE AT . 4Y GENERAL LGE Electric Cost of Service Study Off-Peak Period Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate Ol.	Street Lighting Rate TLE	Special Contracts
<u>Net Cost Rate</u> Production Demand - Off Peak Trensmission Demand - Off Peak	87 87	RBPPDB RBTRB	PPBDA PPBDA	<del>69</del> 69	2,295,554 \$ 203,243 \$	2,755,958 \$ 244,006 \$	214,071 \$ 18,953 \$	2,863,009 \$ 253,484 \$	615,156 \$ 54,464 \$	39,338,534 3,482,942
Tota! Off Peak Demand Rate Base		RBT		49	2,498,797 \$	2,999,964 \$	233,024 \$	3,116,493 \$	669,620 \$	42,821,477
Rate of Return					8.09%	4.41%	1.75%	4.81%	9:96%	5.83%
Off Peak Demand Return	-			**	202,151 \$	132,433 \$	4,078 \$	149,851 \$	66,723 \$	2,494,915
<b>Operation and Maintenence Exceptere</b> Production Demand - Off Peak Transmission Demand - Off Peak	TOM	OMPPDB OMTRB	PP80A PP80A	•> •>	172,547 \$ 54,755 \$	207,153 <b>\$</b> 65,737 <b>\$</b>	16,091 \$ 5,108 \$	215,200 \$ 68,290 \$	48,238 \$ 14,673 \$	2,956,901 938,327
<b>Depreciation Expenses</b> Production Dentand - Off Peak Transmission Demand - Off Peak	TOEPR TOEPR	DEPPDB Detreb	PPBDA PPBDA	<del>69</del> 69	130,134 \$ 13,395 \$	156,234 <b>\$</b> 16,082 <b>\$</b>	12,136 <b>\$</b> 1,249 <b>\$</b>	162,303 \$ 16,706 \$	34,873 \$ 3,590 \$	2,230,088 229,550
Accretion Expenses Production Denand - Off Peak Transmission Demand - Off Peak	TACRTN TACRTN	ACRPDB ACRRB	PPBDA PDBDA	69 69	943 <b>\$</b> 1 <b>\$</b>	1,133 <b>\$</b> 2 <b>\$</b>	89 C) 88 C)	1,177 \$ 2 \$	253 \$ 0 \$	16,168 22
Property and Other Taxes Production Demand - Off Peak Transmission Demand - Off Peak	PTAX PTAX	PTPPDB PTTRB	PPBDA PPBDA	** **	17,849 \$ 1,989 \$	21,429 \$ 2,387 \$	1,864 \$ 185 \$	22,261 <b>\$</b> 2,480 <b>\$</b>	4,783 <b>\$</b> 533 <b>\$</b>	305,873 34,078
Arrortization of ITC Production Demand - Off Peak Transmission Demand - Off Peak	OTAX OTAX	OTPPD8 OTTRB	PPBDA PPBDA	** **	(5,680) \$ (633) \$	(6,819) \$ (760) \$	(530) \$ (59) \$	(7,084) \$ (789) \$	(1,522) <b>\$</b> (170) <b>\$</b>	(97,329) (10,844)
Other Expenses Production Demand - Off Peak Transmission Demand - Off Peak	99	OTPPDB OTTRB	PPBDA PPBDA	69 <b>4</b> 9	(8,578) \$ (855) \$	(10,298) \$ (1,147) \$	\$ (68) \$ (68)	(10,696) \$ (1,192) \$	(2,298) \$ (256) \$	(146,959) (16,373)
State and Federal Income Taxes			TXINCPF	v	65,150 \$	22,648 \$	(2,405) \$	31,687 \$	24,835 \$	557,701
Total Off Peak Demand Expenses Before Adjustment				<del>u)</del>	440,919 \$	473,783 \$	32,637 \$	500,246 \$	125,533 \$	6,997,201
Expense Adjustment				*	5,302 \$	26,643 \$	(14) \$	32,582 \$	2,441 \$	39,125
Incremental income Taxes		•		•	43,224 \$	34,710 \$	3,078 \$	35,664 \$	12,246 \$	686,500
Total Off Peak Demand Expenses				÷	489,445 \$	535,035 \$	35,701 \$	568,491 \$	140,220 \$	7,722,826
Off Peak Demand Return				\$	202,151 \$	132,433 \$	4,078 \$	149,951 \$	66,723 \$	2,494,915
TOTAL OFF PEAK DEMAND COSTS				•>	691,596 \$	687,468 \$	38,779 \$	718,442 \$	206,943 \$	10,217,741

Exhibit DHBK - 10 Section 3 of 8 Page 3 of 3

12 Months Ended September 30, 2003

Description	Ref	Name	Aliocation Vector		Totel System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondery
<u>Net Cost Rate Base</u> Distribution Poles	82	RBDPS	NCPP	<del>69</del> (	69 (	•••	49 4 	0 401 E11 P		- - - -
Distribution Substation Distribution Primary & Secondary Lines	RB	RBDSG	NCPP	Ø	46,141,185 \$	\$ CO5'026'81	-		¢ 1745140	
Primary Specific Primary Demand	82 82	RBDPLS RBDPLD	NCPP NCPP	49 49	- \$ 59,692,914 \$	\$ 25,770,937 \$	237,430 \$	- 5 8,367,117 \$	708,208 \$	10,181,525
Secondary Demand Distribution Line Transformers	82	RBDSLD RBDLTO	SICD	<b>69 69</b>	19,789,366 \$ 36,921,688 \$	12,888,207 \$ 24,045,962 \$	183,401 \$ 342,177 \$	3,906,135 \$ 7,287,807 \$	69 69 1 1	1,907,059 3,558,063
ر Totai Non-Time Differentiated Demand Rate Base		RBT		•	162,545,133 \$	82,625,412 \$	946,535 \$	26,028,636 \$	1,255,635 \$	23,516,718
Rate of Return					6.32%	4.54%	4.82%	11.01%	8.09%	8.72%
Non-Time Differentiated Demand Return				\$	10,278,952 \$	3,750,696 \$	(46,563) \$	2,865,020 \$	101,523 \$	2,050,877
<u>Operation, and Maintenance Expenses</u> Namination Poles	TOW	SIGMO	NCPP	•	<b>.</b> ,	<b>69</b> 1	<b>49</b>	••	<b>•</b>	
Distribution Substation	TOM	OMDSG	NCPP	• •*	5,289,407	2,203,570 \$	21,039 \$	741,413 \$	62,754 \$	902,188
ulstribution Frimary & Secondary Lines Primary Specific	TOM	OMDPLS	NCPP	<b>6</b> 5 (	45 d - 1	••••••	• • • • • • • • • • • • • • • • • • •		, co , co , ee	-
Primary Demand Secondary Demand	MOT MOT	OMDPLD	SICD	v) <b>v</b> )	7,761,792 5 3,153,098 \$	3,350,961 \$ 2,053,516 \$	30,873 \$	1,067,850 \$ 622,376 \$	* 'cn'ze	303,857
Distribution Line Transformers	TOM	OMDLTD	SICD	•>	1,331,132 \$	866,925 \$	12,336 \$	262,746 \$	•	128,278
<u>Represition Excenses</u> Distribution Poles	TDEPR	DEDPS	NCPP	••	<b>.</b>	•>	•7	47 ,	••	
Distribution Substation	TDEPR	DEDSG	NCPP	*	3,262,587 \$	1,408,541 \$	12,977 \$	457,315 \$	38,706 \$	556,483
Discrimution Frimmry & Secondary Lines Primary Specific	TDEPR	DEDPLS	NCPP	•	<b>49</b> 1	•	•••	-	•••	
Primery Demand	TDEPR	DEDPLO	NCPP	<b>4</b> 9 44	4,223,241 \$	1,823,280 \$ 908 456 \$	16,798 \$ 12,927 \$	591,969 \$ 275,333 \$	8 01,06 8 '	134,424
Distribution Line Transformers	TDEPR	DEDLTD	sico	• •>	2,636,573	1,717,119 \$	24 435 \$	520,421 \$	• •••	254,081
<u>Accretion Expenses</u> Distribution Poles	TACRTN	ACRPS	NCPP	**	<b>69</b> 1	<del>ب</del> ه ا	•	• <del>••</del>	<del>9</del>	,
Distribution Substation	TACRTN	ACRSG	NCPP	•	<b>47</b>	<b>v</b>	<b>49</b> -	•	<b>47</b>	•
Primary Specific	TACRTN	ACRPLS	NCPP	47 1	ю.	• <b>*</b> •	<b>49 4</b> 1	• • •	•9 •	
Primary Demand Secondary Demand	TACRTN	ACRSLD	SICD	e es	• •	• • <b>•</b>	<b>* 4</b> 2	• ••	• ••	•
Distribution Line Transformers	TACRTN	ACRLTD	sicD	•	•	49) 1	•	••	<b>43</b>	•
Property and Other Laxes				•	•	•		•		
Batribution Poles Distribution Substation	PTAX	PTOSG	NCPP	7 <del>4</del> 7	369,863 \$	159,679 \$	1,471 \$	51,843 \$	4,388 \$	63,086
Dramfbutton Primary & Secondary Lines Primary Specific Primary Demand	PTAX PTAX	PT0PLD	NCPP NCPP	w w	- <b>\$</b> 478,767 <b>\$</b>	- \$ 206,696 \$	- 204 \$		- <b>\$</b> 5,680 <b>\$</b>	81,661
Secondary Demand Distribution Line Transformers	PTAX PTAX	PTDSLD PTDLTD	SICD	\$	158,133 \$ 298,895 \$	102,987 \$ 194,661 \$	1,488 \$ 2,770 \$	31,213 \$ 58,998 \$	•• •• , ,	15,239 28,804

Exhibit DHBK - 10 Section 4 of 8 Page 1 of 6 OFFICE OF THE A'. . . EV GENERAL LGE Electric Cost of Service Study Non-Time Differentiated Demand Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Altocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rete LP Secondery	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Bass Distribution Poles Distribution Substation	RB RB	RBDPS RBDSG	NCPP NCPP	<b>47 0</b> 3	- 885,139 \$	1,060,133 \$	- \$ 425,982 \$	1,946,815 \$	••• •• • •	4,353,351
Distribution Primary & Secondary Lines Primary Specific Primary Demand Secondary Demand Distribution Line Transformers	8 8 8 8 8 8 8 8	RBOPLS RBOPLO RBOSLD RBDLTD	NCPP NCPP SICD SICD	<b></b>	1,145,106 \$	- <b>\$</b> 1,371,496 <b>\$</b> 250,595 <b>\$</b> 467,543 <b>\$</b>	551,094 <b>%</b> - <b>%</b>	2,518,598 \$ 496,323 \$ 928,008 \$	• • • • •	5,631,938 - -
Total Non-Time Differentiated Demand Rate Base		RBT		69	2,030,245 \$	3,149,767 \$	877,076 \$	5,887,741 \$	•	9,985,289
Rate of Return					6.72%	7,35%	7.85%	9.45%	5.03%	4.33%
Non-Time Differentiated Demand Return				49	136,442 \$	231,640 \$	76,709 \$	556,205 \$	6 <del>7</del>	432,502
Operation and Maintenance Expenses Distribution Poles Distribution Substation	TOM	SCIMO SCIMO	NCPP	67 <del>6</del> 7	- 101,488 \$	121,529 \$	48,833 \$	- <b>5</b> 223,174 \$	•• •• • •	, 499.048
Distribution Frimery & secondary Lines Primery Specific Primery Demand Secondary Demand Distribution Line Transformers	TOM TOM TOM	OMDPLS OMDPLD OMDPLD	NCPP NCPP SICD SICD	**	- 148,897 \$\$ - *	178,334 \$ 39,928 \$ 16,858 \$	71,658 <b>\$</b>	327,490 \$ 79,081 \$ 33,385 \$	••••••	732,314
Depreciation Expenses Distribution Poles Distribution Substation	TOEPR TDEPR	DEDPS DEDSG	NCPP NCPP	* *	- <b>\$</b> 62,587 <b>\$</b>	- <b>\$</b> 74,961 <b>\$</b>	- <b>\$</b> 30,121 <b>\$</b>	- <b>\$</b> 137,667 <b>\$</b>	•••• •••	- 307,820
Distribution Primary & Secondary Lines Primary Specific Primary Demand Secondary Demand Distribution Line Transformers	тоеря Тоеря Тоеря Тоеря	DEDPLS DEDPLD DEDSLD DEDLTD	NCPP NCPP SICD SICD	**	81,016 81,016 	97,033 <b>\$</b> 17,684 <b>\$</b> 33,387 <b>\$</b>	. , 1980 990 990 990		<b></b>	- 398,457 -
Accretion Exvenses Distribution Poles Distribution Substation	TACRTN TACRTN	ACRPS ACRSG	NCPP	** **		<b>49 47</b> 1 1	•••••	<b>45 45</b>	<b>44 49</b> 1 6	• •
Destruction Primary & Secondary Lines Primary Specific Recordary Demand Destribution Line Transformers	TACRTN TACRTN TACRTN TACRTN	ACRPLS ACRPLD ACRSLD ACRLTO	NCPP NCPP SICD SICD	**		••••••••		<b></b>	•• •• •• •	,
Property and Other Taxes Distribution Poles Distribution Substation	PTAX PTAX	PTDPS PTDSG	NCPP	<b>W</b> 49	- <b>\$</b> 7,095 <b>\$</b>	8,498 \$	- <b>\$</b> 3,415 <b>\$</b>	- <b>\$</b> 15,605 <b>\$</b>	•••••	34,896
Distribution Frimary & Secondary Lines Prinary Specific Frinary Demand Secondary Demand Distribution Line Transformers	PTAX PTAX PTAX	PT0PLS PT0PLD PT0PLD	NCPP NCPP SICD SICD	**	, ç. 181 - 184	11,000 \$ 2,002 \$ 3,785 \$	, 4, 420 , 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	20,200 \$ 3,906 \$ 7,496 \$		45,171 -

Exhibit DHBK - 10 Section 4 of 8 Page 2 of 6 OFFICE OF THE A) . \_\_\_\_AFY GENERAL LGE Electric Cost of Service Study Non-Time-Differentiated Demand Costs

12 Months Ended September 30, 2003

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Description	Ref	Name	Atlocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base Distribution Poles	RB	RBDPS	NCPP	<b>69</b> -1	<b>6</b> 7	4 <b>3</b> 1	<b>*</b>	<b>49</b> (	<b>69</b> (	
Distribution Substation Distribution Primery & Secondary Lines	88	RBDSG	NCPP	•>	235,428 \$	220,519 \$		232,877 \$	24,458 \$	1,747,753
Primary Specific	22	RBDPLS	NCPP	69 I	••• •	 	• • •	• • • • • •	• cra rc	
Primary Demand Secondery Demand	82 83	REDPLD	SICI	<b>1</b> 9 <b>1</b> 1	304,5/3 5		25,619 \$	301,273 5	5042 \$	1/0/102/2
Distribution Line Transformers	2	RBDLTD	sico		103,903 \$	84,292	7,570 \$	89,015 \$	6'349 \$	·
Total Non-Time Differentiated Demand Rate Base و Total Non-Time Differentiated Demand Rate Base		RBT		u)	699,594 \$	635,277 \$	57,049 \$	670,876 \$	70,460 \$	4,008,824
Rate of Return					8.09%	4.41%	1.75%	4.81%	9.96%	5.83%
Non-Time Differentiated Demand Return				ŵ	\$6,597 \$	28,044 \$	\$ 866	32,280 \$	7.021 \$	233,567
<u>Oberation and Maintenance, Expenses</u> Nachburken Botae	TON	SQUIND	aou	•			•			•
Distribution Substation	TOM	OMDSG	NCPP	• ••	26,998 \$	25,279	2,270 \$	26,696 \$	¥	200,354
Distribution Primary & Secondary Lines	TOT .			v		•				
Primary Demand	TOM	OMDPLD	NCPP	÷ 49	39,603 \$	37,095 \$	3,331 \$	39,174 5	4,114 \$	284,004
Secondary Demand	TOM	OMDSLD	SICD	•••	8,873 \$	7,198 \$	846 \$	7,602 \$	\$ 862	ı
Visinbugon Line Hanstomets	LUM	OMULIU	aicu	<del>0</del>	0,140	* R01'0	¢ 017	¢ 207'C	A 100	
Depreciation Expenses Distribution Poles	TOEPR	DEDPS	NCPP	69	•9	••	••	•9	•>	
Distribution Substation	TOEPR	DEDSG	NCPP	67	16,647 \$	15,593 \$	1,400 \$	16,466 \$	1,729 \$	123,582
Distribution Primary & Secondary Lines Primary Specific	TDEPR	DEDPLS	NCPP	-0	•• '	••	••	••	••	
Primary Demand	TDEPR	DEDPLO	NCPP		21,548 \$	20,184 \$	1,813 \$	21,315 \$	2,239 \$	159,970
Secondary Demand Distribution Line Transformers	TDEPR	DEDLTO		<b>N 4</b> 3	3,925 5	3,185 \$ 6,019 \$	2005 <b>\$</b> 541 <b>\$</b>	3,363 \$	* 899 * 899	• •
Accretion Expenses	111011	04404		•	•	•	•	•	•	
Distribution Substation	TACRTN	ACRSG	NCPP	• ••	• ••	<b>* •</b> *	9 <b>. 49</b> 1 1	<b>* •</b> *	• •	
Distribution Primery & Secondery Lines Primery Specific	TACRTN	ACRPLS	NCPP	•1	•** ,	••• ,	<b>.</b> ,	<b>49</b>	<b>.</b>	,
Primary Demand	TACRTN	ACRPLD	NCPP	•	• • •		•	•	•	•
Secondary Demand Distribution Line Transformers	TACRTN	ACRLTD	SICD SICD	•• ••	••• ••	<b></b>	<b>, ,</b>	••••	••••	
Bronach and Other Tares										
Distribution Poles	PTAX	PTDPS	NCPP	**	47) 1	•9 ,	••	•	•	L
Distribution Substation	PTAX	PTDSG	NCPP	÷	1,887 \$	1,768 \$	159 \$	1,867 \$	196 \$	14,010
Primary Specific	PTAX	PTDPLS	NCPP	<b>u</b> 5 (	<b>99</b> (			•	-	-
Primary Demand Secondary Demand	PTAX	PTDSLD	SICD	14 (A)	2443	2,288	8 8 8 87 8 7	381 \$	* • • •	18,130
Distribution Line Transformers	PTAX	PTDLTD	sico	•>	841 \$	682 \$	61 \$	721 \$	16 \$	I

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12 Months Ended September 30, 2003

Description	Raf	Name	Allocation Vector		Totai System	Residentiai Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Amortization of ITC	0.11 C	OTOTO		•				•	•	
Distribution Pose Distribution Substation Matchintics Defenses	OTAX	OTDSG	NCPP	n <b>un</b>	- * (117,691) <b>\$</b>	- 50,810) \$	- * (468) \$	. * (16,497) <b>\$</b>	- + (1,396) \$	(20,074)
Distribution Friesdy & Sevendary Lines Primary Specific	OTAX	OTOPLS	NCPP	uș (			•			-
	OTAX	OTDSLD	SICD	19 69 (	(152,345) \$ (50,318) \$	(32,771) \$	(606) \$ (468) \$	(21,354) \$	(1,807) <b>S</b>	(25,965) (4,849)
Distribution Line Transformers	OTAX	OTDLTD	SICD	•>	(95,109) \$	(61,942) \$	(881) \$	(18,773) \$	•	(9, 165)
Other Expenses	ţ	OTDBO	qqui	•	e	·	•	•	•	
	55	OTDSG	NCPP	<b>,</b> 49	(177,704) \$	(76,719) \$	\$ (202)	(24,909) \$	(2,108) <b>\$</b>	(30,310)
Distribution Primary & Secondary Lines Primary Specific	OT	OTOPLS	NCPP	63	, ,	•7	<b>.</b>		• <b>•</b>	•
Primary Demand	0	OTOPLD	NCPP	\$	(230,028) \$	\$ (60°;66)	(915) \$	(32,243) \$	(2,729)	(39,235)
Secondary Demand	55	OTDSLD	SICD	•> •	(75,978) \$	(49,481) \$	(704) \$	(14,997) \$	•7 •	(7,322)
naunounui riiki isidikikiki k	5	OUTLIN	0100	•	(143'pur) *	¢ (170'0A)	(166,1)	(20°,340)	•	(959,51)
State and Federal Income Taxes		-	TXINCPF	8	2,662,043 \$	461,911 \$	(48,135) \$	1,117,074 \$	31,077 \$	708,299
Total Non-Time Diff Demand Expenses Before Adjustment				••	31,977,653 \$	15,007,974 \$	113,004 \$	5,718,725 \$	276,760 \$	5,069,848
Expense Adjustment				*9	394,903 \$	164,514 \$	3,241 \$	112,148 \$	1,722 \$	65,985
incremental income Taxes				÷	2,532,781 \$	1,232,912 \$	11,456 \$	492,807 \$	23,590 \$	405,120
Total Non-Time Differentiated Demand Expenses				**	34,905,337 \$	16,405,400 \$	127,701 \$	6,323,678 \$	302,071 \$	5,540,953
Non-Time Differentiated Demand Return				•	10,278,952 \$	3,750,896 \$	(46,563) \$	2,865,020 \$	101,523 \$	2,050,877
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				*	45,184,289 \$	20,156,296 \$	81,138 \$	9,188,698 \$	403,594 \$	7,591,630

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Exhibit DHBK - 10 Section 4 of 8 Page 4 of 6 OFFICE OF THE ATT UNNEY GENERAL LGE Electric Cost of Service Study Non-Time-Differentiated Demand Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondery	Rate LP-TOD Transmission	Rate LP-TOD Primary
Amortization of ITC										
Distribution Poles	OTAX	OTOPS	NCPP	*	• •	,	•••	u <b>&gt;</b>	'	•
Distribution Substation	OTAX	OTDSG	NCPP	47	(2,258) \$	(2,704) \$	(1,087) \$	(4,968) \$	•	(11,104)
Distribution Primery & Secondary Lines					•	•				
Primery Specific	OTAX	OTDPLS	NCPP	•	••	•)	•7	••	, ,	,
Primary Demand	OTAX	OTDPLD	NCPP	69	(2.922) 5	(3.600) \$	(1.406) \$	(6.428) \$	, 1	(14.373)
Secondary Demand	OTAX	OTDSLD	SICD	- 49		(637) \$		(1,262) \$	1	•
Distribution Line Transformers	OTAX	OTDLTD	SICD	-	•••	(1,204) \$	•••	(2,385) \$	•••	
Other Expenses										
Distribution Poles	ot	OTOPS	NCPP	**	••	••	•••	<b>.</b> ,	••	1
Distribution Substation	oT	OTDSG	NCPP	v>	(3,409) \$	(4,083) \$	(1,641) \$	(7,498) \$	<b>·</b>	(16,766)
Distribution Primary & Secondary Lines										
Primary Specific	<u>1</u>	OTDPLS	NCPP	•>	••	<b>*</b>	•	•	• <del>•</del>	
Primary Demand	oT	OTDPLD	NCPP	**	(4,413) \$	(5,285) \$	(2,124) \$	(6,705)	•9	(21,703)
Secondary Demand	OT	OTDSLD	SICD	**	•	(962) \$	**	(1,908)	• <del>•</del>	•
Distribution Line Transformers	ot	OTDLTD	sico	•>	•	(1,819) \$	<b>67</b>	(3,802) \$	••	ı
State and Federal Income Taxes		, , ,	TXINCPF	\$	41,109 \$	82,662 \$	17,096 \$	193,025 \$	**	67,143
Total Non-Time Diff Demand Expenses Before Adjustment	Ŧ			\$	438,355 \$	667,444 \$	208,274 \$	1,282,628 \$	<b>49</b>	2,020,902
Expense Adjustment				69	2,835 \$	18,415 \$	1,823 \$	19,598 \$	• <del>•</del>	7,512
Incremental Income Taxes				•	29,004 \$	37,930 \$	24,483 \$	114,148 \$		125,547
Totai Non-Time Differentiated Demand Expenses				••	470,294 \$	723,789 \$	234,580 \$	1,416,374 \$	<b>47</b>	2,153,961
Non-Time Differentiated Demand Return				*	136,442 \$	231,640 \$	76,709 \$	556,205 \$	<b>6</b> 9	432,502
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				**	606,735 \$	955,429 \$	311,288 \$	1,972,579 \$	**	2,586,463

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OFFICE OF THE A. IEY GENERAL LGE Electric Cost of Service Study Non-Time-Differentiated Demand Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Amortization of ITC										
Distribution Poles	OTAX	OTOPS	NCPP	<b>~</b> •	47 4		••• •	69 ( 1 (	• •	-
Distribution Supstanon Distribution Primary & Sacondary Lines	24	01086	NCPP	0	* (nna)	¢ (700)	<b>\$</b> (10)	(MAC)	(20)	(4,406)
Primary Specific	OTAX	OTDPLS	NCPP	•1	•7	•7		•7	•7	
Primary Demand	OTAX	OTDPLD	NCPP	• • • •	\$ (111)	(728) \$	(65) \$	(769) 5	(81) \$	(5.771)
Secondary Demand	OTAX	OTDSLD	SICD	**	(142) \$	(115) \$	(10) \$	(121) \$	(13) \$	
Distribution Line Transformera	OTAX	OTDLTD	SICD	•	(268) \$	(217) \$	(19) \$	(229) \$	(24) \$	1
Other Expenses										
Distribution Poles	OT	OTDPS	NCPP	**	<b>67</b>	••	•••	•	•7	
Distribution Substation	OT	OTDSG	NCPP	*	(100)	(849) \$	(76) \$	\$ (168)	(94) \$	(6,731)
Distribution Primary & Secondary Lines Drimer: Secondary	τc		NCOD	•	4	•	·	•	•	
	58			•		•	•	•		
	58	OTADIO		<b>A</b> 4		* (BAN'L)	* (85)	<pre>(101'1)</pre>	\$ (ZZL)	(8,/13)
Distribution Line Transforment	55	OTDLTD	SICD	ð 63	(404) \$	(328) \$	(10) \$	(348) \$	\$ (92) 39)	, ,
							•		•	
State and Federal Income Taxes			TXINCPF	*	18,240 \$	4,796 \$	(689)	6,800 \$	2,613 \$	52,210
Total Non-Time Diff Demand Expenses Before Adjustment				\$	148,122 \$	123,415 \$	10,063 \$	132,066 \$	15,770 \$	836,592
Expense Adjustment				67	1,781 \$	6,914 \$	(4) \$	8,602 \$	307 \$	4,678
Incremental Income Taxes				*	12,102 \$	7,350 \$	754 \$	7,677 \$	1,289 \$	64,268
Total Non-Time Differentiated Demand Expenses				69	162,005 \$	137,679 \$	10,813 \$	148,345 \$	17,365 \$	905,538
Non-Time Differentiated Demand Return				63	56,597 \$	28,044 \$	\$ 866	32,280 \$	7,021 \$	233,567
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				\$	218,601 \$	165,724 \$	11,011 \$	180,624 \$	24,386 \$	1,139,104

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OFFICE OF THE AT 1 ...... AEY GENERAL LGE Electric Cost of Service Study Energy Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Totel System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<b>Not Cost Rate Base</b> Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	88 88 88	RBPPEB RBPPEI RBPPEP	E01 E01	** ** **	89,448,137 \$ - \$ - \$	29,692,498 \$ \$ . \$	134,323 \$ - \$	10,304,312 \$ - \$	1,170,928 \$ - \$	15,890,51 <i>7</i>
Total Energy Rate Base		RBT		\$	88,448,137 \$	29,692,498 \$	134,323 \$	10,304,312 \$	1,170,928 \$	15,890,517
Rate of Return					6.32%	4,54%	-4.92%	11.01%	8.09%	8.72%
Energy Return				69	5,593,241 \$	1,347,933 \$	(8'608) \$	1,134,215 \$	94,674 \$	1,385,801
Operation and Maintenance Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	MOT MOT	OMPPEB OMPPEI OMPPEP	E01 E01		334,858,057 \$ - \$ - \$	112,413,586 \$ - \$ - \$	508,538 <b>\$</b> - <b>\$</b>	39,011,358 \$ - \$	4,433,045 \$	60,160,315 -
<b>Depreciation Expenses</b> Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	TDEPR TDEPR TDEPR	DEPPEB DEPPEI DEPPEI	E01 E01 E01	<del>()</del> () ()	••••••	<b></b>		.,,	••••••	
Accention Excentses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	TACRTN TACRTN TACRTN	ACRPEB ACRPEI ACRPEI	60 60 60 70	\$\$ \$\$ \$5	•••	•••••	••••••	49 49 49	45 45 45 1 1 1	• • •
Property and Other Taxes Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	PTAX PTAX PTAX	PTPPEB PTPPEI PTPPEI	E01 E01	<del>69 69 69</del>		69 49 49 (	• • • •	<b>47 45 45</b>	<b>15 15 15</b>	
Amortization of LTC Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	OTAX OTAX OTAX	OTPPEB OTPPEI OTPPEP	69 69 69	<b>\$\$ \$\$ \$\$</b>	<b>.</b>	••• ••• ••	••••••	449 459 459 1 L 1	00 an an	• • •
Other Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	999	OTPPE8 OTPPEI OTPPEI	E01 E01	69 <b>49</b> 69			an an an	••• •• ••	49 49 49 4 1 1	· · ·
State and Federal Income Taxes			TXINCPF	\$	1,448,538 \$	165,994 \$	(6,973) \$	442,231 \$	28,981 \$	479,605
Total Energy Expenses Before Adjustment				*	336,306,595 \$	112,579,580 \$	501,565 \$	39,453,589 \$	4,462,026 \$	60,638,921
Expense Adjustment				••	4,153,165 \$	1,234,074 \$	14,387 \$	773,698 \$	27,762 \$	789,223
Incremental Income Taxes				•	1,378,200 \$	443,063 \$	1,626 \$	195,094 \$	21,998 \$	273,744
Total Energy Expenses				••	341,837,960 \$	114,256,716 \$	517,577 \$	40,422,382 \$	4,511,787 \$	61,701,889
Energy Return				\$	5,593,241 \$	1,347,933 \$	(6,608) \$	1,134,215 \$	94,674 \$	1,385,801
TOTAL ENERGY COSTS				••	347,431,202 \$	115,604,648 \$	510,970 \$	41,556,596 \$	4,606,461 \$	63,087,690
									-	Exhibit DHBK - 10 Section 5 of 8 Page 1 of 3

12 Months Ended September 30, 2003

Description	Ref	Nairte	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base Production Energy - Off Pesk Production Energy - Winter Pesk Production Energy - Summer Pesk	R 8 8 8 8	RBPPEB RBPPEI RBPPEP	60 10 10 10	<del>6)</del> 69 69	1,975,386 \$ 5 - \$	2,384,483 \$	843,418 \$ \$ \$ \$	4,273,914 \$ - \$	2,788,899 \$ - \$	12,069,611
Total Energy Rate Base		RBT		*	1,975,386 \$	2,384,483 \$	843,418 <b>\$</b>	4,273,914 \$	2,788,899 \$	12,069,611
Rate of Return					8.72%	7.35%	7.85%	9.45%	5.03%	4.33%
Energy Return				\$	132,755 \$	175,359 \$	66,215 \$	403,750 \$	140,154 \$	522,782
Operation and Maintenance Expenses Production Energy - Off Paak Production Energy - Winter Peak Production Energy - Summer Peak	TOM TOM	OMPPE8 OMPPE1 OMPPEP	E01 E01	<del>69</del> 69 69	7,478,665 \$ - \$ -	9,027,476 \$ \$ 5	3,193,117 \$ 5,193,117 \$ 5 5	16,180,722 \$ - \$ - \$	10,558,564 \$ - \$	45,694,647 -
Deptrecietion Excenses Production Energy - Off Peak Production Energy - Wintar Peak Production Energy - Summer Peak	TDEPR TDEPR TDEPR	DEPPEB DEPPEI DEPPEP	E01 E01	<b>\$\$ \$\$</b> \$\$	44 49 49 	••••••••••••••••••••••••••••••••••••••	63 69 69 1 1 1	<b>** *&gt; *&gt;</b>	• • • • • • • • • • • • • • • • • • •	
Accretion Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	TACRTN TACRTN TACRTN	ACRPE8 ACRPE1 ACRPE1	E01 E01	<b>** ** *</b> *	<b>49 69 69</b>		97 97 93 1 1 1	<b>69 69 69</b>	••••••••••••••••••••••••••••••••••••••	•••
Proberty and Other Taxes Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	PTAX PTAX PTAX	PTPPE8 PTPPE1 PTPPEP	E01 E01	<b>69 69 69</b>	<b>49 63 63</b>	•••••••	49 49 49		· 65 65 69	• • •
Amortization of ITC Production Enargy - Off Peak Production Enargy - Winter Peak Production Enargy - Summer Peak	OTAX OTAX OTAX	OTPPEB OTPPEI OTPPEP	E01 E01	<b>45</b> 45 45	<b>** *5 45</b>	••• •• ••	69 69 69 1	• • • • • •		
Other Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	699	OTPPEB OTPPEI OTPPEP	E01 E01	****	•* •* •*	•••••••	<b>** ** **</b>	• ••• ••• •••	• • • • • •	
State and Federal Income Taxes			TXINCPF	•	39,998 \$	62,578 \$	14,757 \$	140,117 \$	35,214 \$	81,159
Total Energy Expenses Before Adjustment				**	7,518,663 \$	9,090,054 \$	3,207,875 \$	16,320,838 \$	10,583,778 \$	45,775,806
Expense Adjustment				\$	50,334 \$	250,798 \$	28,071 \$	249,379 \$	(3,371) \$	170,165
incremental Income Taxes				**	28,221 \$	28,714 \$	21,134 \$	82,860 \$	30,734 \$	151,753
Total Energy Expenses				43	7,597,217 \$	9,369,567 \$	3,257,080 \$	16,653,078 \$	10,621,141 \$	48,097,724
Energy Return				•	132,755 \$	175,359 \$	66,215 \$	403,750 \$	140,154 \$	522,782
TOTAL ENERGY COSTS				63	7,729,972 \$	9,544,926	3,323,295 \$	17,056,827 \$	10,761,295 \$	46,620,507
									-	Exhibit DHBK - 10 Section 5 of 8 Page 2 of 3

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracta
Net Cost Rate Base Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	87 87 87 87 87 87 87 87 87	RBPFEB RBPFEI RBPFEI	60 60 10 10 10 10 10 10 10 10 10 10 10 10 10	49 49 49	330,369 - -	398,829 \$ , \$	30,808 8 6 -	412,035 \$ - \$ - \$	88,531 \$ . \$ . \$	5,861,475 -
Total Energy Rate Base		RBT		•	330,369 \$	396,629 \$	30,808 \$	412,035 \$	88,531 \$	5,661,475
Rate of Return					8,09%	4.41%	1.75%	4.81%	8.96%	5.83%
Energy Raturn				•	26,727 \$	17,509 \$	539 \$	19,825 \$	8,822 \$	329,855
Operation and Maintenance Excentese Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	TOM TOM MOT	OMPPEB OMPPEI OMPPEP	E0 100 100 100	<b>~~</b>	1,250,751 \$ - \$	1,501,606 \$	116,638 <b>\$</b> - \$	1,559,034 \$ - \$	335,173 \$ - \$ - \$	21,433,921 - -
Depreciation Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	TDEPR TOEPR TOEPR	DEPPEB DEPPEI DEPPEP	99 99 99 99 99	<del>89</del> 69 69	<b></b>	• • • •		99 99 99 1 1 1	<b>••••••</b>	
Accretion Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	TACRTN TACRTN TACRTN	ACRPEB ACRPEI ACRPEP	E01 E01	<i></i>	••••••			•••••	<b>69 69 69</b> 1 1 1	
Proberty and Other Taxes Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	PTAX PTAX PTAX	РТРРЕВ РТРРЕЈ РТРРЕЈ	60 61 61 61 61 61 61 61 61 61 61 61 61 61 6	** ** **		479 679 679 • • •	69-69-69 , , , ,	99 99 99 1 1 1	99 99 99 1 1 1	, <i>,</i> ,
Amortization of ITC Production Energy - Off Peek Production Energy - Winter Peek Production Energy - Summer Peek	OTAX OTAX OTAX	OTPPEB OTPPEI OTPPEP	60 60 70 70 70 70 70 70	<b>69 69 69</b>		96 96 95 	494999 ( ) (	95 49 49 1 1 1	.,,	
Other Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	999	OTPPEB OTPPEI OTPPEP	66 69 67	69 <b>69 69</b>	.,.	•••••	40 49 49 1 1 1	65 <b>65 65</b>	•••••	
State and Federal Income Taxes			TXINCPF	\$	8,614 \$	2,994 \$	(318) \$	4,176 \$	3,283 \$	73,734
Totai Energy Expenses Before Adjustment				••	1,259,365 \$	1,504,600 \$	116,320 \$	1,564,110 \$	338,456 \$	21,507,655
Expense Adjustment				49	15,143 \$	84,292 \$	(49)	101,872 \$	6,581 \$	120,261
Incremental Income Texes				s	5,715 \$	4,589 \$	407 \$	4,715 \$	1,619 \$	90,763
Total Energy Expenses				**	1,280,222 \$	1,593,482 \$	116,676 \$	1,670,697 \$	346,656 \$	21,718,679
Energy Return				\$	26,727 \$	17,509 \$	539 \$	19,825 \$	8,822 \$	328,855
TOTAL ENERGY COSTS				•>	1,306,949 \$	1,610,991 \$	117,217 \$	1,690,522 \$	355,478 \$	22,048,534
										Exhibit DHBK - 10 Section 5 of 8

Section 5 of 8 Page 3 of 3 OFFICE OF THE A1 . .... EY GENERAL LGE Electric Cost of Service Study Customer Charge Costs

12 Months Ended September 30, 2003

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Description	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary	Rate LC-TOD Primary
Net Cott Rate Base Distribution Services Distribution Meters Customer Service & Info. Salee Expense	8 8 8 8 8 8 8 8 8 8	RBDSC RBDMC RBCSI RBSEC	C02 C03 YECustoe YECustoe	40 46 49 <b>1</b> 9	12,859,447 \$ 18,761,065 \$ 631,288 \$	7,622,345 \$ 10,798,877 \$ 537,945 \$	183,097 \$ 183,097 \$ 9,758 \$	2,188,777 \$ 6,020,913 \$ 64,127 \$	128,081 \$ 70 \$ 7	2,332,643 \$ 1,000,755 \$ 4,135 \$	32,914 16
Total Customer Change Rate Base		RBT		4	32,351,800 \$	18,960,267 \$	192,855 \$	8,271,817 \$	128,731 \$	3,337,733 \$	32,929
Rate of Return					6.32%	4.54%	-4.82%	11.01%	8,09%	8.72%	6.72%
Customer Charge Return				45	2,045,848 \$	<b>880,728 \$</b>	(9,487) \$	810,484 \$	10,408 \$	281,081 \$	2,213
Operation and Makntance Expanses Distribution Services Distribution Meters Customer Service & info. Sales Expanse	NOT NOT MOT	OMDSC OMDMC OMCSI OMSEC	C 008 C 003 C 003	<b>67 49 49 49</b>	305,321 \$ 7,876,550 \$ 5,075,799 \$	179,580 \$ 4,534,207 \$ 4,318,829 \$	76,871 \$ 79,852 \$ 79,852 \$	51,520 \$ 51,520 \$ 2,527/790 \$ 519,554 \$ 519,554 \$	64.017 \$ 687 \$ 587 \$	54,961 \$ 420,152 \$ 33,092 \$	13,618 13, 131
Ceptrecisition Exponents Distribution Services Distribution Meters Customer Service & Info. Salas Expense	TDEPR TDEPR TDEPR TDEPR	DEDAC DEDAC DECSI DESEC	C02 C03 C06	<b>~~~</b> ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	926,877 \$ 1,275,490 \$	545,180 \$ 734,247 \$		156,401 \$ 406,338 \$ - \$	. 747. 8 	166,846 \$ 68,037 \$ - \$	2,238
Aostrekkon Expension Distribution Services Customer Service & Info. Selse Expense	TACRTN TACRTN TACRTN TACRTN	ACRSC ACRMC ACRCSI ACRCSI	8888 8888 8888 8888 8888 8888 8888 8888 8888	* * * *	<b></b>		•••••••	•••••••		*****	
Property and Other Laxes Distribution Services Customer Service & Info. Sales Expense	PTAX PTAX PTAX	PTDSC PTDMC PTCSI PTSEC	8888 888 888 888 888 888 888 888 888 8	લ છે છે છે	105,075 \$ 144,596 \$ - \$	61,802 \$ 83,238 \$	, 4, , , , , , , , , , , , , , , , , , ,	17,730 \$ 46,405 \$ - \$	- 88 - ,	18,915 \$ 7,713 \$ . \$	. 254
Amoritzation of IIC Distribution Services Customer Service & Info. Sales Expense	01AX 01AX 01AX	OTDSC OTDMC OTCSI OTSEC	08 00 00 00 00 00 00 00 00 00 00 00 00 0	** ** ** **	(33,435) \$ (48,011) \$ \$	(19,666) \$ (26,486) \$ - \$	(449) \$	(5,642) \$ (14,786) \$ 5	, ( <u>3</u> (3 (3 (3 (3)) (3)) (3)) (3)) (3)) (3)	(8.018) \$ (2.454) \$ 5	, (81) '
Other Expenses Distribution Services Distribution Meters Customer Service & Info. Sake Expense	5555	OTDSC OTDMC OTCSI OTSEC	00 00 00 00 00 00 00 00 00 00	<b>~~</b>	(50,484) \$ (69,472) \$ . \$	(29,693) \$ (39,992) \$ , \$	(678) \$ \$ \$ \$	(8.519) \$ (22,295) \$ - \$	. (476) . \$ . \$	(9.088) (9.088) (3.709) (3.709) (3.709) (3.709) (4.709	(122)
State and Federal Income Taxes			TXINCPF	5		105,996 \$	(10,011) \$			100,529 \$	689
Total Customer Charge Expenses Before Adjustment Expanse Adjustment				v) v)	16,040,139 \$ 198,085 \$	10,448,223 \$ 114,531 \$	158,444 5 4,573 \$	4,032,017 5 79,079 \$	68,717 \$ 415 \$	848,970 \$	16,905 113
Incrementel Income Taxes				~	504,106 \$	282,919 \$	2,334 \$	150,612 \$	2,418 \$	57,499 \$	470
Total Customer Charge Expenses				**	16,742,331 \$	10,845,673 \$	188,351 \$	4,289,209 \$	69,550 \$	817,519 \$	17,488
Customer Charge Return				s	2,045,848 \$	<b>660,728</b> \$	(9,487) \$	910,494 \$	10,408 \$	291,081 \$	2,213
TOTAL CUSTOMER CHARGE COSTS				•	18,788,178 <b>\$</b>	11,708,401 \$	156,884 \$	5,178,703 \$	78,959 \$	1,208,600 \$	Exhibit 0186/2 10 Section 6 of 8 Page 1 of 3

OFFICE OF THE A) & V GENERAL LGE Electric Cost of Service Study Customer Charge Costs

11 Months Ended September 30, 2003

Description	Ref	Name	Attocation Vector		Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary	Rate LP-TOD Secondary	Street Lighting Rate PSL
Net Cost Rate Base Distribution Services Distribution Meters Customer Service & Info. Sales Expense	82 82 82 82 8	RBDSC RBDMC RBCSI RBCSI	C02 C03 YECust08 YECust08	\$\$ \$\$ \$\$ \$\$	44.762 \$ 19.342 \$ 83 \$	128,372 \$ 05 \$	724,252 \$ 150,117 \$ 582 \$	* 160,86 * 160,86	131,428 \$ 71 \$ 71 \$	26,748 \$ 5,886 \$ 21 \$	- - -
Total Customer Charge Rate Base		RBT		**	64,187 \$	128,437 \$	660,931 \$	96,097 <b>\$</b>	131,501 \$	32,635 \$	6,987
Rate of Return					7.35%	7.85%	9.45%	5.03%	4.33%	<b>9</b> ,09%	4.41%
Customer Charge Return				**	4,720 \$	10,083 \$	83,220 \$	4,829 \$	5,698 \$	2,840 \$	308
Operation and Maintenance Expenses Distribution Services Distribution Maters Customer Service & Info. Sales Expense	MOT MOT MOT	OMDSC OMDSC OMCSI OMSEC	8888	<b>49 49 49 49</b>	1,055 \$ 8,120 \$ 645 \$	53,895 \$ 528 \$ -	17,083 \$ 65,544 \$ 4,515 \$	40,341 \$ 78 \$ 78 \$	55,178 \$ 573 \$ 573 \$	830 \$ 830 \$ 161 \$ '	
Depresident Expertes Destributions Expertes Distribution Reters Customer Service & Info. Sales Expense	106PR 106PR 106PR	DEDSC DEDMC DECSI DESEC	00000000000000000000000000000000000000	** ** ** **	3.201 \$ 1,315 \$	8,728 5,728 -	51,789 \$ 10,814 \$ - \$	, 5 , 75 , 1 , 2 , 1 , 1 , 1 , 1 , 1 , 1 , 1 , 1 , 1 , 1	, 0 , 0 , 1 , 1 , 1 , 1 , 2 , 1 , 1 , 2 , 2 , 2 , 2 , 2 , 2 , 2 , 2 , 2 , 2	1.613 \$ 369 \$	
Accretion Expenses Distribution Services Customer Service & Info. Sales Expense	TACRTN TACRTN TACRTN TACRTN	ACRSC ACRMC ACRCSI ACRSSI	88833 6663 6663 6663 6675 6675 6675 6675 66	** ** ** **	4 49 49 49 49	••••••	••••••	** ** ** **	••••••	.,.,,	
Property and Other Taxge Distribution Barvices Distribution Measa Customer Service & Info. Sales Expense	PTAX PTAX PTAX PTAX	PTDSC PTDMC PTCSI PTSEC	888 0000 0000 0000	****	33 36 4 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	* * * * * . 888	5,872 \$ 1,203 \$ . \$	74 • • •	, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0	217 \$ 45 \$ - \$	
Amortization of ITC Distribution Services Distribution Neters Customer Service & Info. Sales Expense	OTAX OTAX OTAX OTAX	OTDSC OTDMC OTCSI OTSEC	00000000000000000000000000000000000000	<b>63 65 67 65</b>	(115) \$ (47) \$ - \$	, (315) , <b>, ,</b>	(1,969) \$ (363) \$ . \$	(238) <b>s</b> , ,	\$ \$ (352) -	(69) (41) * * * *	
Cher Expenses Distribution Services Distribution Metars Customer Service & Info. Salee Expense	5555	OTDSC OTDMC OTCSI OTSEC	888 888 888 888 888 888 888 888 888 88	un un un un	(174) <b>\$</b> (72) <b>\$</b> - <b>\$</b>	. 5 (475) 5 . 5 . 5	(2,821) \$ (578) \$ - \$	(358) 2 2 2	, (487) \$ (487) \$	(104) \$ (22) \$ - \$	
State and Federal Income Taxes			TXINCPF	5	1,084 \$	2,247 \$	28,881 \$	1,213 \$	864 \$	651 \$	53
Total Customer Charge Expenses Before Adjustment				••	16,124 \$	65,597 \$	179,840 \$	48,314 \$	65,775 \$	6,470 \$	56,439
Expense Adjustment Incremental Income Taxes				49 <b>49</b>	445 \$ 773 \$	574 \$ 3,218 \$	2,748 \$ 17,079 \$	(15) \$ 1,069 \$	245 \$ 1,853 \$	78 \$ 585 \$	3,162 81
Total Customer Charge Expenses				49	17,342 \$	68'366 \$	199,667 \$	49,357 \$	67,673 \$	7,112 \$	59,682
Customer Charge Return				•	4,720 \$	10,083 \$	63,220 \$	4,829 \$	5,696 \$	2,640 \$	308
TOTAL CUSTOMER CHARGE COSTS				••	22,083 \$	79,473 \$	282,987 \$	54,187 \$	73,368 \$	9.752 \$	Exhibit DABR <sup>2</sup> 10 Section 6 of 8 Page 2 of 3

OFFICE OF THE A. \_\_\_\_NEY GENERAL LGE Electric Cost of Service Study Cuttomer Charge Corts

12 Mosths Ended September 30, 2003

Description	Ref	Name	Aliocation Vector		Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rets Base Distribution Services Distribution Meters Customer Service & Info.	888	RBDSC RBDMC RBCSI	C02 C03 YECust06		3,784 \$ 3,669 \$ 22 \$	5 5 - 754 5	17,936 \$ 25,624 \$ 154 \$	28,240
Sales Expense	82	RBSEC	YECustoe	-		•9	•	؛ .
Total Customer Charge Rate Base		RBT		••	7,475 \$	7,254 \$	43,714 \$	28,250
Rate of Return					1.75%	4.81%	9,96%	5.83%
Customer Charge Return				÷	131 \$	349 \$	4,356 \$	1,646
Operation and Maintenance, Expenses Distribution Services Distribution Meters	TON	OMDIAC	C03 C03	<b>69 69</b>	89 \$ 1,540 \$	••••	423 \$ 10,758 \$	11,856
Customer Service & Info. Sales Expense	10M TOM	OMCSI	88	<b>w</b> w	177 <b>s</b> · <b>s</b>	58.412 \$ - \$	1,231 <b>\$</b> - <b>\$</b>	۲,
Sectradiation Excentes Distribution Services Customer Service & Info. Salas Expense	TOEPR TOEPR TOEPR	DEDSC DEDMC DECSI DESEC	00 00 00 00 00 00 00 00 00 00 00 00 00	* * * *	271 <b>\$</b> 249 <b>\$</b>	•••••••	1,283 \$ 1,742 \$ - \$	1,920
Accrution Expenses Distribution Services Distribution Meters Customer Service & Inflo. Sales Expense	TACRTN TACRTN TACRTN TACRTN	ACRSC ACRMC ACRCSI ACRCSI	00000000000000000000000000000000000000	w w w w	•••••		•• •• •• •	· · · ·
Property and Other Taxes Distribution Services Distribution Attains Customer Service & Info. Sales Expense	PTAX PTAX PTAX PTAX	PTDSC PTDMC PTCSI PTSEC	00000000000000000000000000000000000000	w w w w	<b>₩₩₩₩</b> ₩	•• •• •• ••	145 <b>*</b> 197 <b>*</b>	, 218 , ,
Amorttastiton of ITC Distribution Services Distribution Meters Customer Service & Info. Sales Expense	OTAX OTAX OTAX OTAX	OTDSC OTDMC OTCSI OTSEC	26 <b>8</b> 33 70 2 6 6 8 70 2 6 6 6 70	* * * *	(0) (0) (0) (0) (0) (0) (0) (0) (0) (0)		(94) (95) (95) (95) (95) (95) (95) (95) (95	. (68)
Other Expenses Distribution services Distribution Meters Customer Service & Info. Sales Expense	6999	OTDSC OTDMC OTCSI OTSEC	00000000000000000000000000000000000000	ø <b>n n n</b>	(15) (15) (15) (15) (15) (15) (15) (15)	40 49 49 49 • • • •	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	. (105) 
State and Federal Income Taxes			TXINCPF		\$ (2)	74 \$	1,621 \$	308
Total Customer Charge Expenses Before Adjustment				••	2,262 \$	58,486 \$	17,127 \$	14,265
Expense Adjustment				••	(1) \$	3,809 \$	333 \$	80
Incremental Income Taxes				5	• 8	83 \$	799 \$	453
Total Customer Charge Expenses				••	2,359 \$	62,378 \$	18,259 \$	14,798
Customer Charge Return				5	131 \$	348 \$	4,356.\$	1,646
TOTAL CUSTOMER CHARGE COSTS				s	2,490 \$	62,727 \$	22,615 \$	18,444

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base Distribution Primery & Secondery Lines Primery Customer Secondary Customer Distribution Line Traneformer Distribution Street & Customer Lighting	82 82 82 82 82 85 82 br>82 82 82 82 82 82 82 82 82 82 82 82	RBDPLC RBDPLC RBDSLC RBDLTC RBDSCL	YECust08 YECust07 YECust07 YECust07	<b>69 69 69 69</b>	96,998,996 \$ 27,978,822 \$ 14,237,641 \$ 30,247,060 \$	82,649,523 \$ 23,860,956 \$ 12,137,085 \$	1,499,183 \$ 432,654 \$ 220,155 \$	9,862,403 \$ 2,643,201 \$ 1,446,826 \$	10,735 \$ - \$ - \$	635,293 183,332 83,283
Total Other Customer Rate Base		RBT		•	169,452,509 \$	118,837,565 \$	2,151,972 \$	14,142,430 \$	10,735 \$	911,918
Rate of Return					6.32%	4.54%	4.82%	11.01%	8.09%	8.72%
Other Customer Return				69	10,715,757 \$	5,385,718 \$	(105,863) \$	1,556,684 \$	868 \$	79,528
Operation and Maintenance Expenses Distribution Primary & Secondary Lines Primary Customer Secondary Customer Distribution Line Transformers Distribution Street & Customer Lighting	MOT MOT MOT	OMDPLC OMDPLC OMDPLC	Cust08 Cust07 Cust07 C04	<b>\$\$</b> \$ <b>\$</b> \$ <b>\$</b> \$ <b>\$</b>	11,868,532 \$ 4,371,169 \$ 513,307 \$ 1,492,003 \$	9,930,843 \$ 3,721,577 \$ 437,026 \$	183,572 \$ 68,794 \$ 8,078 \$	1,194,400 \$ 447,601 \$ 52,562 \$	400. 406	76,051 28,500 3,347
Depreclation Expenses Distribution Primary & Secondary Lines Primary Customer Secondary Customer Distribution Line Transformers Distribution Street & Customer Lighting	TOEPR TOEPR TOEPR TOEPR	DEDPLC DEDLC DEDLC DEDLC	Cust08 Cust07 Cust07 Co4	<del>6</del> 69 69 69 69	6,870,350 \$ 1,972,929 \$ 1,016,708 \$ 2,156,357 \$	5,847,211 \$ 1,679,738 \$ 865,617 \$	108,086 \$ 31,050 \$ 16,001 \$ -	703,254 \$ 202,025 \$ 104,109 \$	768 88 • • • •	44,778 12,864 6,629
Accretion Excenses Distribution Primary & Secondary Lines Primary Customer Secondary Customer Distribution Street & Customer Lighting Distribution Street & Customer Lighting	TACRTN TACRTN TACRTN TACRTN	ACRPLC ACRSLC ACRLTC ACRLTC	Cust08 Cust07 Cust07 C04	***	, , , , 8, 8, 89, 89	8) 8) 8) 8) 1 - 1 - 1				
Property and Other Taxes Distribution: Primary & Secondary Lines Recordery Customer Secondary Customer Distribution Line Transformer Distribution Street & Customer Lighting	PTAX PTAX PTAX PTAX	PTDPLC PTDSLC PTDLTC PTDSCL	Cust08 Cust07 Cust07 C04	<del>63</del> 69 69 69	778,856 \$ 223,661 \$ 115,259 \$ 244,455 \$	662,868 \$ 190,423 \$ 98,131 \$	12,253 \$ 3,520 \$ 1,814 \$	79,724 \$ 22,903 \$ 11,802 \$	<b></b>	5,076 1,458 751
Amortization of ITC Distribution Primary & Secondary Lines Primary Customer Secondary Customer Distribution Line Transformers Distribution Street & Customer Lighting	01AX 01AX 01AX 01AX	OTDPLC OTDPLC OTDLTC OTDCTC	Cust08 Cust07 Cust07 C04	65 65 64 <b>6</b> 5	(247,834) \$ (71,169) \$ (77,786) \$ (77,786) \$	(210,928) \$ (60,533) \$ (31,225) \$	(3,899) \$ (1,120) \$ (577) \$ -	(25,388) \$ (7,288) \$ (3,756) \$ (3,756) \$	8 (55) 8 8 8 8 9 9 8 9 8 9 8 9 8 9 8 9 8 9 8 9	(1,615) (464) (239) -

Exhibit DHBK 10 Section 7 of 8 Page 1 of 6

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12 Months Ended September 30, 2003

RB         REDFLC         YECuation         2         400         7,3666         10           RB         REDCL         YECuation         3         3,300         3,300         3,300         3,300         3,300         3,000         3,300         3,000         3,300         3,000	RB         RENCL         YCLAND         2         240         2         240         2         240         2         240         2         240         2         240         2         240         2         240         2         240         2         240         2 <t< th=""><th>No. Notice for the image of the im</th><th>Notement (alloc)         Notement (alloc)&lt;</th><th>Description</th><th>Rof</th><th>Name</th><th>Allocation Vector</th><th></th><th>Rate LC-TOD Primary</th><th>Rate L.C-TOD Becondary</th><th>Rate LP Primary</th><th>Rate L.P Secondary</th><th></th><th>Rate LP-TOD Transmission</th></t<>	No. Notice for the image of the im	Notement (alloc)         Notement (alloc)<	Description	Rof	Name	Allocation Vector		Rate LC-TOD Primary	Rate L.C-TOD Becondary	Rate LP Primary	Rate L.P Secondary		Rate LP-TOD Transmission
RB       RBDPLC       YECuaRD       2       240       3       32686       10003         RB       RDDCL       YECuaRD       3       1       3       3       3       1       3       3       1       3       3       1       3       3       1       3       3       1       3       3       1       3       3       1       3       3       1       3       3       1       3       3       1       3       3       1       3       3       1       3       3       1       1       3       1       1       3       1       1       1       1       1       1       1       1	memory is instant         BBPIC is frequency         2         40         3         22,868         3         0003         8           memory is instant         BBPIC is frequency         B         BBPIC is frequency         3         2         40         3         22,868         3         0003         8           memory is instant         BBPIC is frequency         B         BBPIC is frequency         3         2         40         3         103         3	W         Restrict         VEXamination         VEXaminatintint         VEXamination         VEX	Warman         Bis         BRANC         Weights         Para	<u>Net Cost Rate Base</u> Distribution Primery & Secondary Lines										
Right Right Control         Right Control <thright contro<="" th="">         Right Control         Righ</thright>	Continue         BB         RBUC         VECuality         B         Control         Control         B         Control         Control         B         Control         Contro         Control <thcontrol< th=""> <th< td=""><td>minutation         Bit         REDUCE         Vieuation         Bit         REDUC         Vieuation         Bit         REDUC         Vieuation         Bit         Constant         Constant</td><td>Rise         RiseLic         Vectored         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1</td><td>Primary Customer Secondary Customer</td><td>82 82 82</td><td>RBDPLC</td><td>YECust08 YECust07</td><td>•• ••</td><td></td><td>12,686 \$ 3,661 \$</td><td></td><td>86,365 24,923</td><td>er er</td><td></td></th<></thcontrol<>	minutation         Bit         REDUCE         Vieuation         Bit         REDUC         Vieuation         Bit         REDUC         Vieuation         Bit         Constant	Rise         RiseLic         Vectored         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         3         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1         -         1	Primary Customer Secondary Customer	82 82 82	RBDPLC	YECust08 YECust07	•• ••		12,686 \$ 3,661 \$		86,365 24,923	er er	
RFT         5         2,400         5         10,003         5         123,30           0.075         6.72%         7.36%         7.66%         0.003         5         123,30           0.07         0.070%         0.070%         0.070%         7.66%         7.66%         0.46%           0.07         0.070%         0.070%         0.070%         0.070%         7.66%         0.46%           0.00         0.070%         0.070%         0.070%         0.070%         0.46%         0.46%           0.00         0.070%         0.070%         0.070%         0.070%         0.46%         0.46%           0.00         0.070%         0.070%         0.070%         0.070%         0.46%         0.46%           0.00         0.000%         0.070%         0.04%         0.070%         0.070%         0.070%           0.00         0.000%         0.070%         0.04%         0.070%         0.076%         0.070%           0.00         0.070%         0.01%         0.01%         0.01%         0.01%         0.01%           0.00         0.070%         0.01%         0.01%         0.01%         0.01%         0.01%           0.00         0.01%	NEAD BADE         RET         2         2         3 <th< td=""><td>Mer to lote         Ref         Ref         2.440         16.210         10.000         12.2500           Mer to lote         Total         Total</td><td>And Nation         BT         2401         3120         3020</td><td>Distribution Line Transformers Distribution Street &amp; Customer Lighting</td><td>85 85</td><td>RBDLTC RBDSCL</td><td>YECust07 YECust04</td><td>us us</td><td></td><td>1,863 \$</td><td></td><td>12,683 -</td><td></td><td> </td></th<>	Mer to lote         Ref         Ref         2.440         16.210         10.000         12.2500           Mer to lote         Total	And Nation         BT         2401         3120         3020	Distribution Line Transformers Distribution Street & Customer Lighting	85 85	RBDLTC RBDSCL	YECust07 YECust04	us us		1,863 \$		12,683 -		 
672%         7.35%         7.35%         7.85%         9.4%           TOM         OMDPLC         Custon         5         1,404         765         1,1711           TOM         OMDPLC         Custon         5         1,404         765         1,1711           TOM         OMDPLC         Custon         5         1,404         715         6,0379           TOM         OMDPLC         Custon         5         5         1,404         715         6,111           TOM         OMDPLC         Custon         5         5         1,404         715         6,111           TOM         OMDPLC         Custon         5         5         5         5         5         6,111           TOM         OMDPLC         Custon         5         5         5         5         6,111           TOM         OMDPLC         Custon         5         5         5         5         6,111           TOM         OMDPLC         Custon         5         5         5         6,111         7         5         6         7           TOPER         DEDPLC         Custon         5         5         5         5         6	672%         7.3%         7.3%         7.6%         3.6%           MINEL Electrons         TOM         MODEL         Cantol         7         75%         7.6%         3.6%           MINEL Electrons         TOM         MODEL         Cantol         3         10111         11111           MINEL Electrons         TOM         MODEL         Cantol         3         164         1,304         756         1,1111           MINEL Electrons         TOM         MODEL         Cantol         3         2         1,304         756         1,1111           MINEL Electrons         TOM         MODEL         Cantol         3         2         3         1,314         1         1,111           Value         TOM         MODEL         Cantol         3         2         3         2         3         3           Minel         TOM         MODEL         Cantol         3         3         3         3         3         3         3           Minel         TOM         MODEL         Cantol         3         3         3         3         3         3           Minel         TOM         MODEL         Cantol         3         3	1734         1734         7.954         7.64         945           Introductioned         1         1         1         1         1         1           Introductioned         1         1         1         1         1         1         1         1           Introductioned         1         1         1         1         1         1         1         1         1           Introductioned         1 <th< td=""><td>6734         7334         <th< td=""><td>Total Other Customer Rate Base</td><td></td><td>RBT</td><td></td><td>**</td><td></td><td></td><td></td><td></td><td>-</td><td>67  </td></th<></td></th<>	6734         7334 <th< td=""><td>Total Other Customer Rate Base</td><td></td><td>RBT</td><td></td><td>**</td><td></td><td></td><td></td><td></td><td>-</td><td>67  </td></th<>	Total Other Customer Rate Base		RBT		**					-	67 
1,1,11       1,339       76       1,1,11         1,0M       OMPEC       Cuanto       302       1,444       1,214       3,039         1,0M       OMPEC       Cuanto       569       1,444       1,214       3,039         1,0M       OMDEC       Cuanto       5       5       1,444       1,214       3,039         1,0M       OMDEC       Cuanto       5       5       1,444       5       1,444       5       1,444       5       1,444       5       1,444       5       1,444       5       1,444       5       1,214       5       1,214       5       1,214       5       5       5       5       1,444       5       1,214       5       1,214       5 <td< td=""><td>Introduction         1         <t< td=""><td>Intraticitienten Statistication of Secondary Lines         Intraticitienten Statistication of Secondary Lines         Intraticitienten Statistication of Secondary Lines         Intraticitienten Secondary Lines         Intraticitienten Se</td><td>Intrinsic     1,300</td><td></td><td>·</td><td></td><td></td><td></td><td>6.72%</td><td>7.35%</td><td>7.85%</td><td>9.45%</td><td></td><td>5.03%</td></t<></td></td<>	Introduction         1 <t< td=""><td>Intraticitienten Statistication of Secondary Lines         Intraticitienten Statistication of Secondary Lines         Intraticitienten Statistication of Secondary Lines         Intraticitienten Secondary Lines         Intraticitienten Se</td><td>Intrinsic     1,300</td><td></td><td>·</td><td></td><td></td><td></td><td>6.72%</td><td>7.35%</td><td>7.85%</td><td>9.45%</td><td></td><td>5.03%</td></t<>	Intraticitienten Statistication of Secondary Lines         Intraticitienten Statistication of Secondary Lines         Intraticitienten Statistication of Secondary Lines         Intraticitienten Secondary Lines         Intraticitienten Se	Intrinsic     1,300		·				6.72%	7.35%	7.85%	9.45%		5.03%
TOM         OMDPLC         Cuatron         302         1         484         1         214         10376           TOM         OMDPLC         Cuatron         3	Ministrations         Construct Electrication         Cold         Construct Electrication         Co	Matter External and the field of the stationers       TOM       MADPLC       Cantor       5       1,464       1,214       1,033         V & Secondary Lines       TOM       MADPLC       Cantor       5       5       1,464       1,714       1,033         W & Contenver Lighting       TOM       MADPLC       Cantor       5       5       1,464       1,714       1,033         W & Contenver Lighting       TOM       MADPLC       Cantor       5	Mittal Element         Construct Element	Other Customer Return				•						<b>49</b>
TOM         OMDERC         Cuator         302         1,244         303           TOM         OMDERC         Cuator         5	minimum         minimum <t< td=""><td>Mathematical Interfactor     Total Total     Mathematical Total     Total     Mathematical Total     Total     Mathematical Total     Total     Mathematical       A Castomer Lighting     Total     Total     Total     Total     Total     Total     Total     Total       A Castomer Lighting     Total     Total</td><td>Mathematic Instructions         Total Instructions         Mathematic Instructions         Mathmathmathmatic Instructions         Mathematic I</td><td><u>Operation and Maintenance Expenses</u> Distribution Primary &amp; Secondary Lines</td><td>i</td><td></td><td></td><td>•</td><td>•</td><td></td><td></td><td>•</td><td></td><td>٠</td></t<>	Mathematical Interfactor     Total Total     Mathematical Total     Total     Mathematical Total     Total     Mathematical Total     Total     Mathematical       A Castomer Lighting     Total     Total     Total     Total     Total     Total     Total     Total       A Castomer Lighting     Total	Mathematic Instructions         Total Instructions         Mathematic Instructions         Mathmathmathmatic Instructions         Mathematic I	<u>Operation and Maintenance Expenses</u> Distribution Primary & Secondary Lines	i			•	•			•		٠
TDEPR         DEDPLC         Cuat08         5         178         874         5         1,755         5,111           TDEPR         DEDPLC         Cuat08         5         128         874         5         7,15         5         1,755	Mathematical         Table         Cuators         Table	Mathematical and manual and contraction and c	Mathematical Normania     The first metric metric metric     The first metric metric     The first metric     The first metric <ththe first<br="">metric</ththe>	Primary Customer Secondary Customer Distribution Line Transformers Distribution Street & Customer Lighting	MOT MOT MOT	OMDPLC OMDSLC OMDLTC OMDSCL	Cust07 Cust07 Cust07 C04	9 <b>19 19</b> 19		- 85 85 85 85 8 8 8 8 8 8 8 8 8 8 8 8 8 8	4			•••••••
TDEPR         DEDPLC         CuatOB         178         874         715         6,111           TDEPR         DEDSLC         CuatOB         5         178         874         715         6,111           TDEPR         DEDSLC         CuatOS         5         1         261         5         1,755           TDEPR         DEDSLC         CuatO7         5         1         261         5         1,755           TDEPR         DEDSLC         CuatO7         5         -         5         5         6,111           TDEPR         DEDSLC         CuatO7         5         -         5         5         6,111           TACRTN         ACRPLC         CuatO7         5         -         5         -         5         -         5         -         5         5         6,111           TACRTN         ACRFLC         CuatO7         5         -         5         -         5         -         5         5         5         6,111           TACRTN         ACRFLC         CuatO7         5         -         5         -         5         -         5         5         5         5         5         5         5 </td <td>TDEPR         DEDPLC         CuatoB         178         874         715         6         111           Initionman         TDEPR         DEDPLC         CuatoB         5         251         7         5         6           Initionman         TDEPR         DEDRC         CuatoP         3         2         3         2         3         7/15         6         1/11           A Cuatomar Lighting         TDEPR         DEDRC         CuatoP         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         <t< td=""><td>Title         DEPR         DEPRL         Candor         5         715         5         6(11)           Authormena         TDEPR         DEDSLC         Candor         5         261         5         6(11)           A Custonner Lighting         TDEPR         DEDSLC         Candor         5         251         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACREC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACREC         Candor         <t< td=""><td>Minimum         The R         DEERL         Catable         F         The R         The R</td><td><u> Qebreciation Expenses</u> Distribution Primary &amp; Secondary Lines</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<></td></t<></td>	TDEPR         DEDPLC         CuatoB         178         874         715         6         111           Initionman         TDEPR         DEDPLC         CuatoB         5         251         7         5         6           Initionman         TDEPR         DEDRC         CuatoP         3         2         3         2         3         7/15         6         1/11           A Cuatomar Lighting         TDEPR         DEDRC         CuatoP         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3 <t< td=""><td>Title         DEPR         DEPRL         Candor         5         715         5         6(11)           Authormena         TDEPR         DEDSLC         Candor         5         261         5         6(11)           A Custonner Lighting         TDEPR         DEDSLC         Candor         5         251         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACREC         Candor         5         5         6(11)           Y &amp; Secondary Line         TACRTN         ACREC         Candor         <t< td=""><td>Minimum         The R         DEERL         Catable         F         The R         The R</td><td><u> Qebreciation Expenses</u> Distribution Primary &amp; Secondary Lines</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<></td></t<>	Title         DEPR         DEPRL         Candor         5         715         5         6(11)           Authormena         TDEPR         DEDSLC         Candor         5         261         5         6(11)           A Custonner Lighting         TDEPR         DEDSLC         Candor         5         251         5         6(11)           Y & Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y & Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y & Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y & Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y & Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y & Secondary Line         TACRTN         ACRPLC         Candor         5         5         6(11)           Y & Secondary Line         TACRTN         ACREC         Candor         5         5         6(11)           Y & Secondary Line         TACRTN         ACREC         Candor <t< td=""><td>Minimum         The R         DEERL         Catable         F         The R         The R</td><td><u> Qebreciation Expenses</u> Distribution Primary &amp; Secondary Lines</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Minimum         The R         DEERL         Catable         F         The R	<u> Qebreciation Expenses</u> Distribution Primary & Secondary Lines	-									
TACRTN       ACRPLC       Cust08       5       -	A Curetonner Lighting       TDEPR       DEDGCL       Code       5       -       5       5       -	Cuetomer Lighting       TOERI       DESGL       Col       5       -       5	Cuintomine Lighting       TOEPR:       CEDSC:       Col       1	Primary Customer Secondary Customer Distribution Line Transformera	TDEPR TDEPR TDEPR	DEDPLC DEDSLC DEDLTC	Cust08 Cust07 Cust07	69 49 69	178 <b>*</b> • • <b>*</b>	874 \$ 251 \$ 129 \$	715 \$			<b>ююю</b>
TACRTN         ACRPLC         Custo8         5         -         5         -         5         -         5         -         5         -         5	y & Secondary Lines TACRTN ACRPLC Custo8 5 - 5 - 5 - 5 Enternante anteriormera a Customera A Customera	y & Secondary Line y & Secondary Line TACRTN ACRPLC CustOB 5 rineformers TACRTN ACRPLC CustOB 5 rineformers Customer Lighting TACRTN ACRPLC CustOB 5 Customer Lighting TACRTN ACRPLC CustOB 5 raneformers TACRTN ACRPLC CustOB 5 raneformers PTAX PTDPLC 7 raneformers PTAX PTDPLC 7 raneformer	Y & Secondary Lines       TACFTN       ACRPLC       Custors       TACFTN       ACRFLC       Custors       TACFTN       TAC	Distribution Street & Customer Lighting	TDEPR	DEDSCL	CON	• ••	1 <b>49</b>	• • <b>•</b> •	• •••			, <b>49</b>
TACRTN     ACRSLC     Custo7     5     5     5     5     5       rtmmers     TACRTN     ACRSLC     Custo7     5     -     5     -     5       ttommer     TACRTN     ACRSLC     Custo7     5     -     5     -     5     -     5       ttommer     TACRTN     ACRSCL     Could'     5     -     5     -     5     -     5       ttommer     PTAX     PTDPLC     Custo8     5     -     5     -     5       prior     PTAX     PTDFLC     Custo8     5     -     5     -     5       ttommer     PTAX     PTDFLC     Custo8     5     -     5     -     5	ef     TACRTN     ACRSLC     Cuetory     5     -     5     -     5       anniformers     TACRTN     ACRUC     Cuetory     5     -     5     -     5     -     5       & Cuetornar Lighting     TACRTN     ACRUC     Cuetory     5     -     5     -     5     -     5       Y & Secondary Lines     PTAX     PTDSLC     Cuetory     5     -     5     -     5     -     5       anstronmer     PTAX     PTDSLC     Cuetory     5     -     5     5     5     5       anstronmer     PTAX     PTDSLC     Cuetory     5     -     5     103       anstronmer     PTAX     PTDSLC     Cuetory     5     -     5     103       anstronmer     PTAX     PTDSLC     Cuetory     5     -     5     103       anstronmer     PTAX     PTDSCL     Cuetory     5     -     5     103       anstronmer     DTDRLC     Cuetory     5     -     5     103       anstronmer     PTAX     PTDSCL     Cuetory     5     -     5     103       anstronmer     DTDRLC     Cuetory     5     -     5	eff       TACRTN       ACRSLC       Cuetor       5	eff     TACRTN     ACREAC     Cuedor     3     -     3       anatomican     TACRTN     ACREAC     Cuedor     3     -     3     -     3       anatomican     Tacran     ACREAC     Cuedor     3     -     3     -     3     -     3       Taxa     Tacran     ACREAC     Cuedor     3     -     3     -     3     -     3       Taxa     PTAX     PTDPLC     Cuetor     3     -     3     -     3     -     3       Taxa     PTAX     PTDPLC     Cuetor     3     -     3     -     3     -     3       Acreace     PTAX     PTDPLC     Cuetor     3     -     3     -     3     -     3       Acreace     PTAX     PTDPLC     Cuetor     3     -     3     -     3     -     3       Acreace     PTAX     PTDPLC     Cuetor     3     -     3     -     3     -     3       Acreace     PTAX     PTDPLC     Cuetor     3     -     3     -     3     -     3       Acreace     Cuetor     3     -     3     -     3     -     <	Acctrition Expenses Distribution Primary & Secondary Lines Primary Customer	TACRTN	ACRPLC	Cust08	69	• <del>••</del>	<b>69</b>	<b>65</b> ,	<b>19</b>		•
scondary Lines     PTAX     PTDPLC     CustoB     \$     20     \$     99     \$     81     \$       PTAX     PTDSLC     CustoB     \$     20     \$     99     \$     81     \$       PTAX     PTDSLC     CustoB     \$     \$     \$     20     \$     99     \$     81     \$       PTAX     PTDSLC     Custo7     \$ <td>Taxes         Taxes         PTAX         PTDPLC         Custo8         \$         20         \$         99         \$         81         \$         833<td>Taxa       FTAX       FTDPLC       Custos       5       20       5       99       5       81       5       683         eer       FTAX       FTDPLC       Custos       5       20       5       99       5       81       5       683         eer       FTAX       FTDPLC       Custos       5       2       5       2       5       103         eer       FTAX       FTDCLC       Custos       5       -       5       15       5       -       5       103         er       FTAX       FTDCLC       Custos       5       -       5       15       5       -       5       103         A Customer Lighting       FTAX       FTDSCL       Custos       5       -       5       -       5       -       5       103         Y &amp; Becondary Lines       OTAX       OTDPLC       Custos       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5</td><td>Taxa       Taxa       Taxa       20       5       95       5       81       5         V &amp; Secondary Lines       PTAX       PTDPLC       Custole       5       20       5       95       5       15       5       15       5       15       5       15       5       15</td><td>Secondary Customer Distribution Line Transformers Distribution Street &amp; Customer Lighting</td><td>TACRTN TACRTN TACRTN</td><td>ACRSLC ACRLTC ACRSCL</td><td>Cust07 Cust07 C04</td><td>***</td><td>49 49 49 1 1 1</td><td><b>.</b></td><td>••••••</td><td>₩7 ₩9 ₩7</td><td></td><td>••••••</td></td>	Taxes         Taxes         PTAX         PTDPLC         Custo8         \$         20         \$         99         \$         81         \$         833 <td>Taxa       FTAX       FTDPLC       Custos       5       20       5       99       5       81       5       683         eer       FTAX       FTDPLC       Custos       5       20       5       99       5       81       5       683         eer       FTAX       FTDPLC       Custos       5       2       5       2       5       103         eer       FTAX       FTDCLC       Custos       5       -       5       15       5       -       5       103         er       FTAX       FTDCLC       Custos       5       -       5       15       5       -       5       103         A Customer Lighting       FTAX       FTDSCL       Custos       5       -       5       -       5       -       5       103         Y &amp; Becondary Lines       OTAX       OTDPLC       Custos       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5</td> <td>Taxa       Taxa       Taxa       20       5       95       5       81       5         V &amp; Secondary Lines       PTAX       PTDPLC       Custole       5       20       5       95       5       15       5       15       5       15       5       15       5       15</td> <td>Secondary Customer Distribution Line Transformers Distribution Street &amp; Customer Lighting</td> <td>TACRTN TACRTN TACRTN</td> <td>ACRSLC ACRLTC ACRSCL</td> <td>Cust07 Cust07 C04</td> <td>***</td> <td>49 49 49 1 1 1</td> <td><b>.</b></td> <td>••••••</td> <td>₩7 ₩9 ₩7</td> <td></td> <td>••••••</td>	Taxa       FTAX       FTDPLC       Custos       5       20       5       99       5       81       5       683         eer       FTAX       FTDPLC       Custos       5       20       5       99       5       81       5       683         eer       FTAX       FTDPLC       Custos       5       2       5       2       5       103         eer       FTAX       FTDCLC       Custos       5       -       5       15       5       -       5       103         er       FTAX       FTDCLC       Custos       5       -       5       15       5       -       5       103         A Customer Lighting       FTAX       FTDSCL       Custos       5       -       5       -       5       -       5       103         Y & Becondary Lines       OTAX       OTDPLC       Custos       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5	Taxa       Taxa       Taxa       20       5       95       5       81       5         V & Secondary Lines       PTAX       PTDPLC       Custole       5       20       5       95       5       15       5       15       5       15       5       15       5       15	Secondary Customer Distribution Line Transformers Distribution Street & Customer Lighting	TACRTN TACRTN TACRTN	ACRSLC ACRLTC ACRSCL	Cust07 Cust07 C04	***	49 49 49 1 1 1	<b>.</b>	••••••	₩7 ₩9 ₩7		••••••
PTAX PTDFLC Custor 3 20 3 33 01 4 PTAX PTDSLC Custor 5 - 5 28 5 - 5 PTAX PTDLTC Custor 5 - 5 15 5 - 5	Matrix         FTIAX         FTIAX <t< td=""><td>eff         FTAX         FTDSLC         Custod         5         20</td><td>eff         FTAX         FTDSLC         Custod         5</td><td>Property and Other Taxes Distribution Primary &amp; Secondary Lines</td><td></td><td></td><td></td><td></td><td>ŝ</td><td>ž</td><td>•</td><td>•</td><td></td><td>•</td></t<>	eff         FTAX         FTDSLC         Custod         5         20	eff         FTAX         FTDSLC         Custod         5	Property and Other Taxes Distribution Primary & Secondary Lines					ŝ	ž	•	•		•
	& Customer Lighting PTAX PTDSCL COM \$ - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	A Cuetomer Lighting       PTAX       PTDSCL       Code       5       <	A Cuetomer Lighting PTAX PTDSCI: Cold 5 Cuetomer Lighting PTAX PTDSCI: Cold 5 Cuetomer Lighting OTAX OTDPLC Cuetor 5 (6) 5 (32) 5 (23) 5 (6) 5 (33) 5	Primary Customer Secondary Customer Distribution Line Transformere	PTAX PTAX	PTDSLC	Custo7 Custo7	***	5	28 <b>8 9</b> 12 <b>8 8 9</b>		198 198 4 4 4		• • • • •
	OTAX OTDSLC CustO7 5 - 5 (9) 5 - 5 (83)	OTAX OTDLTC Cueto7 \$ 5 5 (5) \$ - 3 (33) OTAX OTDSCL CO4 \$ - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	OTAX OTDLTC CuelO7 5 · 5 (5) 5 · 3 (3)	Distribution Primary & Secondary Lines Primary Customer Secondary Customer	OTAX OTAX	OTDPLC	Cust08 Cust07	<b>~</b> ~		(32) <b>\$</b> (9) <b>\$</b>				••••
y & Becondary Lines 0TAX 0TDPLC Cust08 \$ (6) \$ (32) \$ (26) \$ (220) Ber 0TAX 0TDSLC Cust07 \$ - \$ (9) \$ - \$ (63)	OTAX OTDLTC Cueto7 \$ - \$ (5) \$ - \$ (33) OTAX OTDSCL CO4 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$			Distribution Line Transformers Distribution Street & Customer Lighting	OTAX OTAX	OTDLTC OTDSCL	Cust07 C04	w) w)	49 49 	(5) \$ -	••• •• 			• <b>?</b> • <b>?</b>

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OFFICE OF THE A1. \_\_\_\_EY GENERAL LGE Electric Coul of Service Study Other Cuntomer Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Aflocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
<u>Net Cost Rate Base</u> Distribution Primary & Secondary Lines										
Primary Customer	85	RBDPLC	YECust08	<b>19</b> (	3,172 \$	1,073,486 \$	3,361 \$	1,114,473 \$	23,665 \$ 6 879 \$	1,220
Secondary Customer Distribution I has Transforment		RBDLTC	YECust07	n 43	468 5	157,641 \$	484 \$		3,475 \$	1
Distribution Street & Customer Lighting	8	RBDSCL	YECust04	47	49	12,677,460 \$	•	17,569,600 \$	••	1
Total Other Customer Rate Base		RBT		ŝ	4,553 \$	14,218,373 \$	4,825 \$	19,169,348 \$	33,969 \$	1,220
Rats of Return					%60'8	4.41%	1.75%	4.81%	9.96%	5.83%
Other Customer Return				u>	368 \$	627,667 \$	<b>8</b>	922,342 \$	3,385 \$	71
<u>Operation and Maintenance Expenses</u>										
Distribution Primary & Secondary Lines	TOM	CINDIC	CuntOR	45	371 \$	129.627 \$	408 \$	134,283 \$	2,830 \$	147
Secondary Customer	TOM	OMDSLC	Cust07	42	139 \$	48,577 \$	153 \$	50,323 <b>\$</b>	1,061 \$	
Distribution Line Transformers	TOM	OMDLTC	Cust07	*	16 5	5,704 \$	<b>\$</b>		125 5	•
Distribution Streat & Customer Lighting	TOM	OMDSCL	C04	\$		625,344 \$	•	866,659 \$		,
Depreciation Expenses										
Distribution Primary & Secondary Lines		4		•			• 010	30 MG	1 847 8	R7
Primery Customer	TOEPR	DEDPLC	Cust08	•	\$ 812 \$ 63	70,323 3	• • •	22.713	479 \$	Š,
Secondary Customer Distribution Line Transformers	TOEPR	DEDLTC	Cust07	> 07		11,299	8	11,705 \$		•
Distribution Street & Customer Lighting	TOEPR	DEDSCL	604	*	•7	903,794 \$	• <b>•</b>		•	•
Accession Evnement										
Distribution Primary & Secondary Lines		•					•	•	•	
Primary Customer	TACRTN	ACRPLC	Cust08	•> •	• •	•				
Secondary Customer	TACRTN	ACR5LC	Cust07	*	••••	•••	• • <b>•</b>	•••	• •	
Distribution Street & Customer Lighting	TACRTN	ACRSCL	CQ4	• •>	• <b>•?</b>	•	•	•	<b>67</b>	ı
Property and Other Taxee										
Distribution Primary & Secondary Lines Primary Customer	PTAX	PTDPLC	Cust08	•7	25 \$	8,652 \$	27 \$	8,963 \$	189 \$	10
Secondary Customer	PTAX	PTDSLC	Cust07	<b>4</b> 7 (	<b>\$9</b> 4	2,486 \$	97 9 20 7	2,575 \$	<b>5</b> 8	
Distribution Line Transformers Needwisee Street & Customer Lichting	PTAX	PTULIC	Custo/	n <b>4</b> 1	 	102,459 \$	<b>,</b>	141,997	• • <b>•</b>	1
	-		3	•	•					
<u>Amortization of ITC</u> Distribution Primary & Secondary Lines										ŝ
Primary Customer	OTAX	OTDPLC OTDSLC	Cust08 Cust08	<b>4</b> ) 41	<b>\$</b> 8	(2,753) \$	(6) <b>2</b>	(2,852) \$ (819) \$	(00) \$ (17) \$	<u>୧</u> .
beconcery customer Distribution Line Transformers	OTAX	OTDLTC	Cust07	• •••			<b>\$</b>	(422) \$		
Distribution Street & Customer Lighting	OTAX	OTDSCL	C04	\$	••	(32,603) \$	1		1	•

Exhibit DHBK 10 Section 7 of 8 Page 3 of 6 OFFICE OF THE A1 . . . . . AEY GENERAL LGE Blectric Cost of Service Study Other Customer Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total Bystem	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Cther Expenses Distribution Primary & Secondary Lines Primary Customer Secondary Customer Distribution Line Transformers Distribution Street & Customer Lighting	5999	OTDPLC OTDPLC OTDSLC	Cust08 Cust07 Cust07 C04	\$\$ \$\$ <b>\$\$</b> \$ <b>\$</b>	(374,208) \$ (107,480) \$ (55,377) \$ (117,451) \$	(318,481) \$ (91,480) \$ (47,148) \$	(5,887) \$ (1,691) \$ (172) \$ -	(38,304) \$ (11,004) \$ (5,671) \$	(42) 8 8 8 8 8 8 8 8	(2,439) (701) (361)
State and Federal Income Taxes		:	TXINCPF	\$	2,775,167 \$	663,234 \$	(111,710) \$	606,952 \$	266 \$	27,466
Total Other Customer Expenses Before Adjustment				*	33,110,795 \$	23,336,802 \$	307,412 \$	3,333,943 \$	2,356 \$	201,102
Expense Adjustment				**	408,897 \$	255,813 \$	8,818 \$	65,380 \$	15 &	2,617
incremental income Taxes				s	2,640,412 \$	1,770,274 \$	26,046 \$	267,762 \$	202 \$	15,710
Total Other Customer Expenses				43	36,160,104 \$	25,362,890 \$	342,275 \$	3,667,085 \$	2,572 \$	219,428
Other Customer Return				v	10,715,757 \$	5,305,718 \$	(105,863) \$	1,558,684 \$	868 \$	79,528
TOTAL OTHER CUSTOMER COSTS				<del>67</del>	46,875,861 \$	30,748,608 \$	236,413 \$	5,223,768 \$	3,440 \$	298,956

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12 Months Ended September 30, 2003

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Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Other Excentes										
Distribution Frimary & Secondury Lines Primary Customer	. 10	OTDPLC	Cust08		\$ (01)	(48) \$	(39) \$	(333) \$	• <b>•</b>	(42)
Secondary Customer	OT	OTDSLC	Cust07	- 67	· • •	(14) \$	••	\$ (96)	•	•
Distribution Line Transformers	OT	OTDLTC	Cust07	•••	•	\$ (1)	••	\$ (67)	• <b>•</b>	•
Distribution Street & Customer Lighting	0	OTDSCL	C04	•>	•••	•••	••	••	•••	٠
State and Federal Income Texes			TXINCPF	\$	49 \$	478 \$	175 \$	4,064 \$	\$	74
Total Othar Customer Expenses Before Adjustment				\$	534 \$	3,865 \$	2,119 \$	27,760 \$	<del>ه</del>	2,183
Expense Adjustment				69	4	107 \$	19 <b>\$</b>	424 \$	<b>4</b> 1	Ð
Incremental Income Taxes				*	35 <b>\$</b>	219 \$	251 \$	2,403 \$	\$	138
Total Other Customer Expenses				••	572 <b>\$</b>	4,191 \$	2,389 \$	30,588 \$	<b>69</b> 1	2,330
Other Customer Return				89	164 \$	1,339 \$	785 \$	11,711 \$	49 1	476
TOTAL OTHER CUSTOMER COSTS				÷	736 \$	5,531 \$	3,174 \$	42,299 \$	<b>47</b>	2,805

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12 Months Ended September 30, 2003

Description	Ref	Name	Attocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Other Expenses Distribution Primary & Secondary 1 hee										
Primary Customer	01	OTDPLC	Cust08	\$	(12) \$	(4,157) \$	(13) \$	(4.308) \$	(81) \$	(2)
Secondary Customer	01	OTDSLC	Cust07	••	\$ (E)	(1,194) \$	<b>(7</b> )	(1,237) \$	(26) \$	Ē,
Distribution Line Transformers	01	OTDLTC	Cust07	47	(2)	(615) \$	(2) \$	(638)	(13) \$	
Distribution Street & Customer Lighting	01	OTDSCL	C04	••	••	(49,227) \$	<b>*</b>	(68,223) \$	•	
State and Federal Income Taxes			TXINCPF	•	119 \$	107,338 \$	<b>(20)</b>	194,290 \$	1,260 \$	16
Total Other Customer Expenses Before Adjustment				••	<b>\$</b> 996	1,953,062 \$	881 \$	2,648,689 \$	7,722 \$	252
Expense Adjustment				•>	12 \$	109,417 \$	<b>\$</b> (0)	172,512 \$	150 \$	٣
Incrementel Income Taxes				-	<b>19</b>	164,509 \$	64 \$	219,366 \$	621 \$	20
Total Other Customer Expenses				*	1,056 \$	2,228,987 \$	945 \$	3,040,567 \$	8,494 \$	273
Other Customer Return				v	368 \$	627,667 \$	<b>8</b>	922,342 \$	3,385 \$	11
TOTAL OTHER CUSTOMER COSTS				69	1,424 \$	2,854,654 \$	1,029 \$	3,962,909 \$	11,878 \$	344

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector	:	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<u>Net Cost Rate Baae</u> Customer Accounts Expense	RB	RBCAE	YECuet05	*	1,894,161 \$	1,515,667 \$		198,748 \$	1,969 \$	116.503
Total Mixed Customer Rate Base		RBT		*	1,894,161 \$	1,515,867 \$	• <del>•</del>	198,746 \$	1,969 \$	116,503
Rate of Return					6.32%	4.54%	4.92%	11.01%	8.09%	8.72%
Mixed Customer Return				49	119,782 \$	68,806 \$	••	21,876 \$	159 \$	10,160
Operation and Maintenance Expenses Customer Accounts Expense	MOT	OMCAE	YECust05	*	15,229,786 \$	12,177,561 \$	<del>به</del> ۱	1,611,092 \$	15,995 \$	932,573
<u>Depreciation Expenses</u> Customer Accounts Expense	TDEPR	DECAE	YECust05	67	•	<del>63</del> 1	• <del>•</del>	•*	<del>ده</del> ۱	
<del>Accuriton Extrenses</del> Customer Accounts Expense	TACRTN	ACRCAE	YECust05	÷	<del>63</del> 1	••	<del>نه</del> ۱	<b>.</b>	49 ,	
Property and Other Taxes Customer Accounts Expense	PTAX	PTCAE	YECust05	63		<del>69</del> ,	•s	•	• <del>•</del>	ı
<u>Amortization of ITC</u> Customer Accounts Expanse	OTAX	OTCAE	YECust05	<b>4</b> 9	49 ,	<del>.</del>	••	••	,	
<u>Other Expenses</u> Customer Accounts Expense	01	OTCAE	YECust05	**	• <b>?</b>	<del>.</del> ,	• <del>•</del> >	<b>.</b>	•	1
State and Federal Income Taxes			TXINCPF	•	31,021 \$	B,473 \$	•••	6,530 \$	49 \$	3,509
Total Mixed Customer Expenses Before Adjustment				••	15,260,807 \$	12,186,134 \$	<b>47</b>	1,619,621 \$	16,044 \$	936,081
Expense Adjustment				\$	188,461 \$	133,582 \$	<b>1</b>	31,761 \$	100 \$	12,183
incremental income Taxes	-			•	29,515 \$	22,616 \$	•	3,763 \$	37 \$	2,007
Total Mixed Customer Expenses				*	15,478,783 \$	12,342,332 \$	••	1,655,146 \$	16,181 \$	950,272
Mixed Customer Return				••	119,782 \$	68,806 \$	•	21,876 \$	159 \$	10,160
TOTAL MIXED CUSTOMER COSTS				**	15,598,565 \$	12,411,138 \$	••	1,677,022 \$	16,340 \$	960,432

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OFFICE OF THE A1, ....... EV GENERAL LGE Electric Cost of Service Study Mixed Customer Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primery	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primery
<u>Net Cost Rate Base</u> Customer Accounts Éxpense	87	RBCAE	YECust05	••	835	4,853 \$	1,834 \$	15,838 \$	537 \$	4,027
Tots: Mixed Customer Rate Base		RBT		••	895 \$	4,653 \$	1,834 \$	15,838 \$	537 \$	4,027
Rate of Return					6.72%	7.35%	7.85%	9.45%	5.03%	4.33%
Mixed Customer Return				÷	<b>\$</b> 09	342 \$	144 \$	1,496 \$	27 \$	174
Operation and Meintenance Expenses Customer Accounts Expense	TOM	OMCAE	YECust05	••	7,410 \$	36,388 \$	14,881 \$	127,269 \$	4,398 \$	32,292
<u>Depreciation Expenses</u> Customer Accounts Expense	TDEPR	DECAE	YECusi05	•	69 I	e <b>3</b>	•	••	•	
<u>Accretion Expenses</u> Customer Accounts Expense	TACRTN	ACRCAE	YECust05	**	•	•	••	89 1	•>	
<u>Property and Other Taxes</u> Customer Accounts Expense	PTAX	PTCAE	YECust05	•	•	•*	•	•	4 <del>3</del>	
Amoritzation of ITC Customer Accounts Expense	OTAX	OTCAE	YECust05	•	• <del>•</del>	493 ,	••	•	•	
Other Expenses Customer Accounts Expense	OT	OTCAE	YECust05	**	4 <b>7</b> 1	• <del>•</del>	•	• <del>•</del>	<b>4</b> 9	ı
State and Federal Income Taxes			TXINCPF	v	18 \$	122 \$	32 \$	519 \$	7 \$	27
Total Mixed Customer Expenses Before Adjustment				•	7,428 \$	36,510 \$	14,913 \$	127,788 \$	4,405 \$	32,319
Expense Adjustment				••	\$0 \$	1,007 \$	130 \$	1,953 \$	<b>\$</b> (1)	120
incremental income Taxes				•	13 \$	56 <b>\$</b>	46 \$	307 \$	<b>8</b> 9	51
Totel Mixed Customer Expenses				<b>6</b> 7	7,491 \$	37,574 \$	15,089 \$	130,048 \$	4,409 \$	32,490
Mixed Customer Return				\$	<b>\$</b> 09	342 \$	144 \$	1,496 \$	27 \$	174
TOTAL MIXED CUSTOMER COSTS				<del>63</del>	7,551 \$	37,916 \$	15,233 \$	131,544 \$	4,436 \$	32,664

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSi.	St <del>ra</del> et Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base Customer Accounts Expense	RB	RBCAE	YECust05	÷	1,163 \$	15,355 \$	62 \$	15,941 \$	434 \$	537
Total Mixed Customer Rate Base		RBT		••	1,163 \$	15,355 \$	62 \$	15,941 \$	434 \$	537
Rate of Return					8.09%	4.41%	1.75%	4.81%	9.96%	5.83%
Mixed Customer Return				•	96 \$	678 \$	- *	767 \$	43 5	31
Operation and Maintenance Expenses Customer Accounts Expense	TOM	OMCAE	YECusto5	•	\$ 260'6	123,964 \$	500 \$	128,438 \$	3,471 \$	4,338
<u>Depreciation Expenses</u> Customer Accounts Expense	TOEPR	DECAE	YECust05	#7	<b>e9</b> 1	₩	•	•	<b>49</b>	,
Accretion Expenses Customer Accounts Expense	TACRTN	ACRCAE	YECustO5	**	•	<b>1</b>	• <b>•</b>	<b>49</b> 1	40 1	•
<u>Property and Other Taxes</u> Customer Accounts Expense	PTAX	PTCAE	YECusto5	67	₩ ,	<del>8)</del> ,	<b>45</b> 1	• <del>•</del> •	<del>49</del> ,	,
Amortization of LTC Customer Accounts Expense	I 0TAX	OTCAE	YECust05	**	•	•• •		••• •	• <del>•</del>	
<u>Other Expenses</u> Customer Accounts Expense	OT	OTCAE	YECust05	*	•*		<b>69</b> ,	<b>₽</b>	<b>69</b> 1	
State and Federal Income Taxes			TXINCPF	•7	30 \$	116 \$	(1) \$	162 \$	16 \$	
Total Mixed Customer Expenses Before Adjustment				•7	8,127 \$	124,100 \$	499 \$	128,600 \$	3,487 \$	4,345
Expense Adjustment				•	110 \$	6,952 \$	<b>\$</b> (0)	8,376 \$	<b>\$</b> 89	24
Incremental Income Taxes				s	20 \$	178 \$	1	162 \$	<b>\$</b>	6
Total Mixed Customer Expenses				**	9,257 \$	131,230 \$	500 \$	137,158 \$	3,563 \$	4,378
Mixed Customer Return				v	94 \$	678 \$	1 \$	767 \$	43 \$	31
TOTAL MIXED CUBTOMER COSTS		,		*?	9,351 \$	131,908 \$	501 \$	137,925 \$	3,606 \$	4,409

Exhibit DHBK - 10 Section 8 of 8 Page 3 of 3

## Exhibit DHBK – 11

## **Electric Cost of Service Study**

## **Summary of Cost Categories**

13 Montha Ended September 30, 2003

Description	Allocati Ref Name Vactor	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary	Rate LC-TOD Primary
TOTAL OFF PEAK DEMAND COSTS	49	165,868,838 \$	48,958,951 \$	86,229 \$	25,415,143 \$	2,443,165 \$	34,528,870 \$	3,784,018
TOTAL WINTER PEAK DEMAND COSTS	•	82,942,989 \$	35,177,363 \$	47,456 \$	9,029,654 \$	781,344 \$	15,862,763 \$	1,349,583
TOTAL SUMMER PEAK DEMAND COSTS	*	51,814,845 \$	18,845,712 \$	10,550 \$	10,201,982 \$	697,581 \$	10,934,669 \$	1,018,105
TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS		45,184,289 \$	20,158,296 \$	81,138 \$	0,100,698 \$	403,584 \$	7,591,830 \$	608,735
TOTAL ENERGY COSTS	**	347,431,202 \$	115,604,649 \$	510,870 \$	41,558,596 \$	4,608,461 \$	63,087,690 \$	7,729,972
TOTAL CUSTOMER CHARGE COBTS	*	18,788,176 \$	11,708,401 \$	156,864 \$	5,178,703 \$	78,859 \$	1,208,600 \$	19,702
TOTAL OTHER CUSTOMER COSTS	<del>65</del>	46,875,861 \$	30,748,608 \$	236,413 \$	5,223,788 \$	3,440 \$	298,956 \$	736
TOTAL MIXED CUSTOMER COSTS	-	15,598,505 \$	12,411,138 \$	•	1,677,022 \$	16,340 \$	960,432 \$	7,551
TOTAL COSTS FROM COST ANALYSIS	\$	774,302,366 \$	284,709,118 \$	1,108,620 \$	107,471,566 \$	9,011,883 \$	134,473,801 \$	14,517,402
Toial Pro-forma Cpenting Expenses Net Operating Income – Pro-Forma	•• ••	668,355,810 \$ 105,946,556 \$	261,742,645 \$ 32,968,473 \$	1,308,388 \$ (259,748) \$	85,854,419 \$ 21,517,148 \$	7,608,048 \$ 1,345,835 \$	112,127,183 \$ 22,348,617 \$	12,622,405 1,884,997
TOTAL COSTS FROM ALLOCATED PROFORMA	•		294,709,118 \$	1,108,820 \$		9,011,883 \$	F	14,517,402
REVENUES TO BE COLLECTED THROUGH BASE RATES		~	248,729,702 \$	931,033 \$	94,115,195 \$	7,472,583 \$	111,925,450 \$	11,823,221
AQUUSTMENT FACTOR FOR OTHER REVENUES			0.843984	0.839812	0.875722	0.829193	0.832322	0.821305
OEE BEAK DEMAND COG14 TO BE COLI ECTED IN BACK BATES		•						
		0	41,320,058 \$	\$ 08/ Ya	22,255,585 \$	2,025,856 \$	28 739 124 \$	3,107,635
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES		**	29,689,123 \$	39,854 \$	7,907,465 \$	631,301 \$	13,202,912 \$	1,108,420
SUMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES		*	16,833,856 \$	6,860 \$	6,934,098 \$	578,429 \$	9,101,161 \$	836,996
NON-TIME DIFF DEMAND COSTS TO BE COLLECTED IN BASE RATES		•	17,011,586 \$	08,141 \$	8,048,743 \$	334,658 \$	6,318,844 \$	488,315
ENERGY COSTS TO BE COLLECTED IN BASE RATES		•	97,568,443 \$	428,119 \$	36,392,016 \$	3,819,846 \$	52,509,248 \$	6,348,868
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES		**	9,660,012 \$	131,736 \$	4,535,103 \$	<b>66</b> ,301 \$	1,005,944 \$	16,181
OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES		*	26,951,325 \$	198,542 \$	4,574,508 \$	2,852 \$	248,828 \$	604
MIXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES		•	10,474,799 \$	•	1,469,605 \$	13,549 \$	799,388 \$	6,202
TOTAL COSTS TO BE COLLECTED IN BASE RATES		•	248,729,702 \$	931,033 \$	94,115,195 \$	7,472,593 \$	111,925,450 \$	11,923,221
COSTS VARVING WITH OFF PEAK DEMAND		**	41,320,558 \$	54,780 \$	22,268,595 \$	2,025,856 \$	28,739,124 \$	3,107,835
COSTS VARYING WITH WINTER DEMAND		*	29,689,123 \$	39,854 \$	7,907,485 \$	631,301 \$	13,202,912 \$	1,108,420
COSTS VARYING WITH SUMMER DEMAND		*	10,833,856 \$	8,800 \$	8,934,099 \$	578,429 \$	9,101,161 \$	836,996
COSTS VARYING WITH NON-TIME DEFERENTIATED DEMAND		•	17,011,586 \$	68,141 \$	8,048,743 \$	334,858 \$	6,318,844 \$	498,315
COST8 VARYING WITH ENERGY		*	128,752,718 \$	627,661 \$	41,418,857 \$	3,826,681 \$	53,004,789 \$	6,351,187
COSTS VARYING WITH NUMBER OF CUSTOMERS		•	17,121,861 \$	131,736 \$	5,550,437 \$	75,969 \$	1,558,608 \$	20,469

Babibit DHBK - (1) Page 1 of 3 OFFICE OF ATT. JENERAL LGE Electric Cost of Service Study Cost Summary

12 Months Ended September 30, 2003

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Interfactor	Description	Allocati Ref Name Vector	Rate LC-TOD Secondary	Rate LP Primery	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary	Rate LP-TOD Secondary	Street Lighting Rate PSL
No.         No. <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0 402 402 \$</td> <td></td> <td>667.468</td>							\$0 402 402 \$		667.468
Image: constant         Image: con	OTAL OFF PEAK DEMAND COSTS	*							
0011         0         0,0301         0         0,0301         0         0,0001         0         0,0001         0         0,0001         0         0,0001         0         0,0001         0         0,0001         0         0,0001         0         0,0001         0         0,0001         0         0,0001         0         0         0,0001         0 </td <td>OTAL WINTER PEAK DEMAND COSTS</td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td>7,673,214 \$</td> <td></td> <td>541,683</td>	OTAL WINTER PEAK DEMAND COSTS	•					7,673,214 \$		541,683
CONT         I         I	OTAL SUMMER PEAK DEMAND COSTS	**			2,563,377 \$		3,083,171		5,428
1         9.44,66         1         9.323,56         1         17,04,65         3         0.126,16         3         0.126,16         3         0.126,16         1         0.126,16 <th< td=""><td>OTAL NON-TIME-DIFFERENTIATED DEMAND COSTS</td><td>ø</td><td></td><td></td><td></td><td>•• •</td><td>2,586,463 \$</td><td></td><td>105,724</td></th<>	OTAL NON-TIME-DIFFERENTIATED DEMAND COSTS	ø				•• •	2,586,463 \$		105,724
Image: mark mark mark mark mark mark mark mark	OTAL ENERGY COSTS	\$							1,610,991
1         5531         3         3114         4         2006         3         1424         5         2006         1424         5         1426         1         2         1424         5         1         2         1         2         1         2         1         2 <td>OTAL CUSTOMER CHARGE COSTS</td> <td>*</td> <td></td> <td>79,473 \$</td> <td></td> <td></td> <td></td> <td></td> <td>28'890</td>	OTAL CUSTOMER CHARGE COSTS	*		79,473 \$					28'890
Image: constant in the stand in th	OTAL OTHER CUSTOMER COST8	**		3,174 \$	42,299 \$	•	2,805 \$	1,424 \$	2,854,654
Image: Normality of the state of t	OTAL MIXED CUSTOMER COSTS	47	I	15,233 \$	131,544 \$		1		131,908
Image: Mark Mark Mark Mark Mark Mark Mark Mark	OTAL COSTS FROM COST ANALYSIS	•		6,519,240 \$		16,476,229 \$	78,569,595 \$	2,691,963 \$	8,037,844
i         iii 2005/36         j         0,518,240         j         364,277 (200         j         766,050 (3         766,050 (3         264,050 (3         264,050 (3         264,050 (3         264,050 (3         264,050 (3         264,050 (3         226,070 (3 <td>otal Pro-forma Operating Expenses te Aneretine Inonese : Des Eermes</td> <td><del>49</del> 44</td> <td>18,481,452 \$ 2,789.053 \$</td> <td>5,567,536 \$ 951.703 \$</td> <td>28,029,899 \$ 5,698,271 \$</td> <td>14,710,490 \$ 1,765,739 \$</td> <td></td> <td>2,272,155 \$ 418,708 \$</td> <td>5,125,906 911,877</td>	otal Pro-forma Operating Expenses te Aneretine Inonese : Des Eermes	<del>49</del> 44	18,481,452 \$ 2,789.053 \$	5,567,536 \$ 951.703 \$	28,029,899 \$ 5,698,271 \$	14,710,490 \$ 1,765,739 \$		2,272,155 \$ 418,708 \$	5,125,906 911,877
INUED         I <td>OTAL COSTS FROM ALLOCATED PROFORMA</td> <td></td> <td>19,280,505 \$</td> <td>6,519,240 \$</td> <td>34,927,870 \$</td> <td>16,476,229 \$</td> <td></td> <td>2,691,963 \$</td> <td>6,037,844</td>	OTAL COSTS FROM ALLOCATED PROFORMA		19,280,505 \$	6,519,240 \$	34,927,870 \$	16,476,229 \$		2,691,963 \$	6,037,844
NAME RATES         0.80073         0.800764         0.800764         0.800764         0.774651         0.774637         0.800733         0.774637         0.800733         0.800733         0.774637         0.800733         0.800733         0.774637         0.800733         0.800733         0.774637         0.800733         0.800733         0.774637         0.800733         0.800540         1.444.044         0.141.0176         0.70699         0.770693         0.706993         0.77063         0.77063         0.77063         0.77063         0.77063         0.77063         0.77063         0.770633         0.77063	EVENUES TO BE COLLECTED THROUGH BASE RATES	9		5,409,539 \$			63,368,703 \$		5,548,058
S         3364,026         1,144,044         6,110,176         6,10,176         5,557,003         5,557,003         5,76,617         5           G         1,101,515         4,15,005         5         4,65,67         5         210,089         5           G         1,101,515         2         4,15,003         5         2,45,003         5         210,099         5         210,098         5           G         1,101,515         2         41,2702         5         2,144,064         5         2,465,017         5         170,089         5         210,098         5           G         7,495         2         41,200         3         1,420,055         3         1,420,056         3         1,100,97         5         2,106,013         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5         1,106,713         5	DUISTMENT FACTOR FOR OTHER REVENUES		0.800227	0.829761	0.836784	0.774851	0.796393	0.838375	0.916680
1         2017 543         455,003         5         246,003         5         140,003         5         <	FF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES	**							613,323
8         1101515         412702         2 $144,964$ 5 $224,103$ 5 $2455,417$ 3         170,668         5           6         764,559         3         764,559         3         255,301         5         1,650,624         5         2,455,417         3         132,70         5           6         769,659         5         255,301         5         1,650,624         5         6,336,395         5         3/126,265         7         10,057,13         5         1           7         4         2         2,553,515         5         1,10,67         5         3,128,165         5         1,065,713         5         1,10         5         3         3,128,265         7         1,065,713         5         1           7         4         2         2,564,17         5         1,10,167         5         3,126,163         5         1,10         5         2,206,174         5         1,10         5         2,206,174         5         1,10         5         2,206,174         5         1,10         5         2,206,174         5         1,10         5         2,206,174         5         2,206,174         5	RINTER PEAK DEMAND CO\$18 TO BE COLLECTED IN BASE RATES	•	2,017,543 \$		2,666,313 \$	493,884 \$	6,110,897 \$	210,083 \$	497,741
3         764,559         3         265,301         5         1,650,624         5 $1,650,624$ 5 $1,650,624$ 5 $1,630,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,035,713$ 5 $1,132,713$ 5 $1,132,713$ 5 $1,132,713$ 5 $1,132,713$ 5 $1,134,75$ 5 $2,236,791$ 5 $2,266,791$ 5 $2,266,791$ 5 $2,266,791$ 5 $2,266,791$ 5 $2,266,791$ 5 $2,266,791$ 5 $2,266,791$ 5 $2,266,791$ 5 $2,266,791$ 5 $2,266,791$ 5 $2,266,791$ 5 $2,266,791$ 5 <t< td=""><td>UMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATE:</td><td>99 10</td><td>1,101,515 \$</td><td>412,702 \$</td><td>2,144,994 \$</td><td>224,108 \$</td><td>2,455,417 \$</td><td>170,696 \$</td><td>4,986</td></t<>	UMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATE:	99 10	1,101,515 \$	412,702 \$	2,144,994 \$	224,108 \$	2,455,417 \$	170,696 \$	4,986
(3)         7,038,104         (2,75,606         (4,272,886         (6,306,35         (4,272,886         (6,306,35         (1,266,15         (1,266,15         (1,266,15         (1,266,15         (1,266,15         (1,266,15         (1,266,15         (1,266,15         (1,266,15         (1,266,15         (1,266,15         (1,164,15         (1	ON-TIME DIFF DEMAND COSTS TO BE COLLECTED IN BASE RATE:	*	764,559 \$		1,850,824 \$	<b>сэ</b> -	2,059,842 \$	183,270 \$	152,280
17         17         17         17         1655         1         65,045         5         236,715         5         41,806         5         56,430         5         6,176         5           1        <	NERGY COSTS TO BE COLLECTED IN BASE RATES	**					37,128,265 \$		1,480,308
1         4,426         5         2,934         5         35,395         5         3,437         5         2,234         5         1,194         5         2           2         30,341         3         12,640         5         140,074         5         3,437         5         26,013         5         1,194         5         2           2         15,426,772         3         5,409,539         5         2,224         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         7,640         5         2,643,17         5         7,640         5 </td <td>USTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES</td> <td>*</td> <td>17,855 \$</td> <td></td> <td>230,715 \$</td> <td></td> <td>56,430 \$</td> <td></td> <td><b>5</b>5, 124</td>	USTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES	*	17,855 \$		230,715 \$		56,430 \$		<b>5</b> 5, 124
5         30,341         5         12,040         5         140,074         5         3,437         5         26,013         7         7         7         6         7         6         7         6         6         7         6         3,437         5         7         7         6         3         7 <th< td=""><td>OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES</td><td>47</td><td>4,428 \$</td><td>2,834 \$</td><td>35,395 \$</td><td><b>.</b></td><td>2,234 \$</td><td>1,184 \$</td><td>2,623,086</td></th<>	OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES	47	4,428 \$	2,834 \$	35,395 \$	<b>.</b>	2,234 \$	1,184 \$	2,623,086
16.428,772       5.409,539       29.227,177       5       12,766,015       63.368,703       2       2,266,791       5       6         5       3.654,628       5       1,444,644       5       8,110,176       5       3,665,006       5       15,527,603       5       579,817       5         5       2.017,543       5       455,006       5       2,666,313       5       3,665,006       5       579,817       5       579,817       5         5       7.01,515       5       455,006       5       2,666,313       5       493,684       5       170,689       5       210,083       5         5       71,01,515       5       412,702       5       2,144,964       5       224,106       5       2,465,417       5       170,689       5         5       7651,804       5       2,144,964       5       2,456,417       5       170,689       5         6       7101,515       5       41,82,0624       5       2,456,417       5       170,689       5       170,689       5       163,270       5       4         7       7561,864       5       2,764,141       5       14,342,254       8       3	AXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES	6	- 1		110,074 \$		- 1	7,840 \$	121,208
\$       3,664,628       \$       1,444,644       \$       8,110,176       \$       3,665,006       \$       15,527,603       \$       579,817       \$         \$       2,017,543       \$       455,006       \$       2,606,313       \$       3,665,006       \$       579,817       \$       579,817       \$       579,817       \$       579,817       \$       579,817       \$       579,817       \$       579,817       \$       210,839       \$       \$       210,1515       \$       455,063       \$       210,12997       \$       210,033       \$       \$       210,0639       \$       \$       210,033       \$       \$       210,033       \$       \$       210,038	OTAL COSTS TO BE COLLECTED IN BASE RATES	**		5,409,539 \$	29,227,177 \$		63,368,703 \$		5,548,056
\$       2,017,543       3       455,006       5       2,006,313       5       403,064       5       6,110,1697       5       210,093       5       46         \$       1,101,515       5       412,702       5       2,144,904       5       2,456,417       5       170,696       5       46         \$       7,64,659       5       256,301       5       1,650,624       5       2,456,417       5       170,696       5       16         \$       7,651,894       5       2,764,141       5       1,4,362,64       5       37,138,528       5       1,089,327       5       4,14         \$       38,339,456       \$       78,318,528       \$       1,089,327       \$       4,14         \$       38,338,456       \$       37,138,528       \$       1,089,327       \$       4,14         \$       38,339,456       \$       37,138,528       \$       1,089,327       \$       4,14         \$       38,339,456       \$       78,415       \$       13,560       \$       4,14         \$       38,339,456       \$       37,138,528       \$       1,089,327       \$       4,14       \$       1,4,303	OSTS VARYING WITH OFF PEAK DEMAND	**	3,854,628 \$	1,444,844 \$	8,110,176 \$		15,527,603 \$	579,817 \$	613,323
\$         1,101,515         4,12,702         5         2,144,994         5         2,24,106         5         2,455,417         5         170,696         5           \$         764,559         5         2,58,301         5         1,650,024         5         2,656,417         5         193,270         5         11           \$         7,651,884         5         2,764,141         5         14,342,254         5         8,336,456         5         37,138,528         5         1,089,327         5         4,14           \$         38,632         5         74,884         5         312,016         5         41,365         5         13,566         5         14,15         13,566         5         14,15         5         13,566         5         113,556         5         113,556         5         113,556         5         14,15         13,556         5         14,15         13,556         5         14,15         14,15         13,556         5         14,15         5         13,556         5         14,15         5         14,15         5         14,15         13,1566         5         14,15         13,556         5         14,15         14,15         13,1566 <td< td=""><td>COSTS VARYING WITH WINTER DEMAND</td><td>•</td><td>2,017,543 \$</td><td>455,086 \$</td><td>2,666,313 \$</td><td></td><td>6,110,897 \$</td><td>210,083 \$</td><td>487,741</td></td<>	COSTS VARYING WITH WINTER DEMAND	•	2,017,543 \$	455,086 \$	2,666,313 \$		6,110,897 \$	210,083 \$	487,741
\$         784,559         \$         259,301         \$         1,650,624         \$         183,270         \$           \$         7,651,894         \$         2,764,141         \$         14,342,254         \$         8,339,456         \$         37,138,528         \$         1,069,327         \$         4,           \$         36,632         \$         74,684         \$         312,816         \$         138,528         \$         1,069,327         \$         4,	COSTS VARYING WITH SUMMER DEMAND	•		412,702 \$	2,144,994 \$		2,455,417 \$	170,698 \$	4,986
\$ 7,051,894 \$ 2,764,141 \$ 14,342,254 \$ 8,339,456 \$ 37,138,528 \$ 1,088,327 \$ \$ 38,632 \$ 74,684 \$ 312,016 \$ 44,303 \$ 78,415 \$ 13,586 \$	COSTS VARYING WITH NON-TIME DIFFERENTIATED DEMAND	•		258,301 \$	1,650,624 \$		2,059,842 \$	183,270 \$	152,280
\$ 38,632 \$ 74,684 \$ 312,616 \$ 44,363 \$ 76,415 \$ 13,596 \$	costs varying with energy	•		2,784,141 \$	14,342,254 \$		37,138,528 \$	1,089,327 \$	4,140,803
	COSTS VARYING WITH NUMBER OF CUSTOMERS	•		74,684 \$	312,616 \$				138,922

Exhibit DHBK - 11 Page 2 of 3

12 Months Ended September 30, 2003

Description	Allocati Ref Name Vector	Street Lighting Rate SLE	Street Lighting Rate Ol.	Street Lighting Rate TLE	Special Contracts
TOTAL OFF PEAK DEMAND COSTS	\$	39,779 \$	718,442	208,943 \$	10,217,741
TOTAL WINTER PEAK DEMAND COSTS	69	33,676 \$	581,421	81,092 \$	3,292,684
TOTAL SUMMER PEAK DEMAND COSTS	69	408 \$	5,680	32,057 \$	2,162,252
TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS	47)	11,811 \$	180,624 \$	24,388 \$	1,139,104
TOTAL ENERGY COSTS	\$	117,217 \$	1,890,522 \$	355,478 \$	22,048,534
TOTAL CUSTOMER CHARGE COSTS	\$	2,490 \$	62,727 \$	22,015 \$	16,444
TOTAL OTHER CUSTOMER COSTS	65	1,029 \$	3,962,909	11,876 \$	344
TOTAL MIXED CUSTOMER COSTS	6	501 \$	137,925 \$	3,606 \$	4,408
TOTAL COSTS FROM COST AMALYSIS	4	206,909 \$	7,340,251	738,055 \$	38,881,512
Total Pro-forma Operating Expenses Net Opereting Income – Pro-Forma	<b></b>	197,711 \$ 9,189 \$	6,095,847 1,244,403		34,395,637 4,465,875
TOTAL COSTS FROM ALLOCATED PROFORMA	\$	206,909 \$	7,340,251 \$	738,055 \$	38,881,512
REVENUES TO BE COLLECTED THROUGH BASE RATES	**	164,683 \$	6,627,606	615,694 \$	31,718,650
ADJUSTMENT FACTOR FOR OTHER REVENUES		0.795918	0.830160	0.834212	0.815777
OFF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES	**	31,661 \$	668,266 \$	172,634 \$	8,335,400
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES	47	28,803 \$	540,814 \$	67,648 \$	2,686,097
SUMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES	•	323 \$	5,283 \$	26,742 \$	1,763,916
NON-TIME DIFF DEMAND COSTS TO BE COLLECTED IN BASE RATES	*	9,401 \$	168,010 \$	20,343 \$	929,255
ENERGY COSTS TO BE COLLECTED IN BASE RATES	\$	93,295 <b>\$</b>	1,572,458 \$	298,544 \$	17,966,691
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES	\$	1,982 \$	58,348 \$	18,866 \$	13,414
OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES	\$	819 \$	3,686,136 \$	8'808'8	281
MIXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES	\$	399 \$	126,292 \$	3,008 \$	3,597
TOTAL COSTS TO BE COLLECTED IN BASE RATES	•	164,683 \$	6,827,806 \$	615,694 \$	31,718,650
COSTS VARYING WITH OFF PEAK DEMAND	•	31,861 \$	868,268 \$	172,634 \$	8,335,400
COSTS VARYING WITH WINTER DEMAND	*	26,803 \$	540,814	87,648 \$	2,666,097
COSTS VARYING WITH SUMMER DEMAND	\$	323 \$	5,283 \$	26,742 \$	1,763,916
COSTS VARYING WITH NON-TIME DIFFERENTIATED DEMAND	**	9,401 \$	166,010	20,343 \$	928,255
COSTS VARYING WITH ENERGY	*	94,237 \$	5,298,191	307,381 \$	17,988,082
COSTS VARYING WITH NUMBER OF CUSTOMERS		2,258 \$	147,042	20,946 \$	15,901

## Exhibit DHBK – 12

## **Electric Cost of Service Study**

# **Customer Charge Calculations**

OFFICE OF ATTUM. 42Y GENERAL LGE Electric Cost of Service Study Customer Charge Calculation

# 12 Months Ended September 30, 2003

Description	Residential Rate R	General Service Rate GS - Single Ph	General Service Rate GS - Three Ph	Rate LC Primary	Rate LC Secondary	Rate LC-TOD Primary
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES \$	17,121,861 \$	5,550,437	\$ 5,550,437 <b>\$</b>	75,669 \$	1,558,608 \$	20,469
Customers (Monthly Bills)	4,042,669	329,431	156,788	531	30,959	123
CUSTOMER CHARGE BASED ON COSTS IN BASE RATES	\$4.24	\$11.42	\$11.42	\$142.50	\$50.34	\$166.41
CURRENT CUSTOMER CHARGE	\$3.13	\$3.92	\$7.84	\$17.24	\$17.24	\$19.27
CUSTOMER CHARGE PROPOSED BY LG&E Percent Increase	\$9.00 <b>188%</b>	\$18.00 369%	\$22.00 181%	\$65.00 277%	\$65.00 277%	\$90.00 <b>367%</b>
Percent increase Justified Base on Cost in Base Rates	35%	191%	46%	727%	192%	764%
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL Percent increase	\$4.24 35%	\$7.84 100%	\$11.42 46%	\$34.48 100%	\$34.48 100%	\$38.54 100%

Exhibit DHBK - 12 Page 1 of 2

OFFICE OF ATTU ... Y GENERAL LGE Electric Cost of Service Study Customer Charge Calculation

12 Months Ended September 30, 2003

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Description	Rate LC-TOD Secondary	Rata LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary		Rate LP-TOD Secondary
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES \$	38,632	\$ 74,684	\$ 312,816	\$ 44,363	\$ 76,415	÷	13,596
Customers (Monthiy Bilis)	604	494	4,225	73	536		151
CUSTOMER CHARGE BASED ON COSTS IN BASE RATES	\$63.96	\$151.18	\$74.04	\$607.71	\$142.56		\$90.04
CURRENT CUSTOMER CHARGE	\$19.27	\$42.64	\$42.64	\$44.64	\$44.64		\$44.64
CUSTOMER CHARGE PROPOSED BY LG&E Percent Increase	\$90.00 <b>367%</b>	\$90.00 111%	\$90.00 111%	\$120.00 1 <b>69%</b>	\$120.00 <b>169%</b>		\$120.00 <b>169%</b>
Percent Increase Justified Base on Cost in Base Rates I	232%	255%	74%	1261%	219%		102%
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL Percent Increase	\$38.54 100%	\$85.28 100%	\$85.28 100%	\$89.28 100%	\$89.28 100%		\$89.28 100%

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### Exhibit DHBK – 13

### **Electric Cost of Service Study**

**Rate Design** 

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Control         Control <t< th=""><th></th><th>Billing <u>Determin</u>ants</th><th>Present Rates</th><th>  ام به</th><th>Calculated Revenue at Present Rates</th><th>LG&amp;E Proposed Rates</th><th></th><th>Calculated Revenue at Proposed Rates</th><th>Winter Period Costs</th><th>Bummer Period Costs</th><th>Perfods Costs</th><th>AG Proposed Rates</th><th>Calculated Revenue at Proposed Rates</th><th><u>य श्रे</u>ष्ठ श्री</th></t<>		Billing <u>Determin</u> ants	Present Rates	 ام به	Calculated Revenue at Present Rates	LG&E Proposed Rates		Calculated Revenue at Proposed Rates	Winter Period Costs	Bummer Period Costs	Perfods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates	<u>य श्रे</u> ष्ठ श्री
Mint And Sector         Mint And Sector         Mint And And And Sector         Mint And And And And And And And And And And	RESDENTAL RATE R Curbiner Charges	4,037,207			13,363,155		•	36,334,8 <b>0</b> 3			\$ 17,121,861	424	\$ 17,098,72	58
And International Control of the Contro of the Contro of the Control of the Control of the Control of t	Evergy Charges First 600 kWh- Surmer Season Over 600 kWh- Surmer Season First 600 kWh- Winter Season Over 600 kWh- Winter Season	kimis 704,035,241 676,7935,241 1.287,598,539 973,572,745	<ul> <li>0.0598</li> <li>0.0615</li> <li>0.0615</li> <li>0.0552</li> <li>0.0426</li> </ul>		42,228,790 54,000,165 71,161,037 41,483,835 200,843,835	<ul> <li>0.06327</li> <li>0.06327</li> <li>0.04963</li> <li>0.04963</li> </ul>		44,582,272 55,473,138 63,773,270 48,271,058 212,049,736	<ul> <li>29,669,123</li> <li>8,0.01313</li> </ul>	÷ •	\$ 185,084,803 \$ 0.04817	<ul> <li>0.06016</li> <li>0.06016</li> <li>0.06016</li> <li>0.06016</li> <li>0.06016</li> </ul>	<pre>\$ 42,390,85 \$ 52,748,38 \$ 77,480,12 \$ 58,570,13 \$ 231,167,50</pre>	88288
EAD WETERING RPP         5402 5402 5402 5402         3 3 3 5402 5402         3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	) otai Eriengy Totai Ratie R 🕲 base rates	3,842,544,916		•	222,227,083		**	248,384,599			0		\$ 248,286,23	8
Intering RPP @ base relea         Intering RPP & base relea         In	RESIDENTIAL PREPAID METERING RPP Facilities Charges Customer Charges			*	10,924 18,078	\$ 5.00 9.00	*	10,924 49,158					\$ 10,82 \$ 23,13	88 87
Metering RPP @ base retea         3         314,882         5         346,104           area retrea before application of correction factor         Correction factor         3,847,706,732         1,002361         5         246,726,702           area retrea after application of correction factor         Correction factor         3,847,706,732         1,002361         5         246,726,702           area retrea after application of correction factor         3,847,706,732         1,002361         5         246,736,702           Actor         Correction factor         1,002361         5         246,736,702         1,1496,234)           Actor         Correction factor         2,136,743         1,1486,236)         1,1484,585)         1,1484,585)         1,1736           Actor         Correction factor         2,136,744         1,1362,736)	Energy Charges	kW/h's 6,164,808		•	285,879	\$ 0.05518		285,022						ŧ
5     222,542,064     5     248,778,702       1,002381     5     248,778,702       1,002381     5     248,148,823       3,847,706,782     (1,489,234)     (1,489,234)       (1,489,234)     (1,489,234)     (1,499,234)       (1,489,135)     (1,483,355)     (1,484,355)       (1,483,355)     (1,484,355)     (1,484,355)       (1,483,355)     (1,484,355)     (1,7356)       21,505,743     (1,232,279)     (1,484,355)       21,505,743     (1,232,279)     (1,322,279)       21,505,743     2,232,279     (3,232,79)	Total Prepeid Metating RPP @ base rates			••	314,982		**	345,104						75
3,647,706,782 1,002361 <b>\$ 222,017,870 1,002361 \$ 3</b> (1,486,234) (1,486,234) (1,486,234) (1,486,234) (1,486,366) (1,1484,366) (1,1484,366) (1,1484,366) (1,17,386) (1,	<b>g base rates beiore application of correction (actor</b>			•	222,542,064		•	248,729,702					\$ 248,611,00	8
(1,496,234) (6,468,016) (1,484,359) 1,356 1,232,279 <b>5</b> 213,614,607 <b>5</b>	Correction Factor - Sulbtotal @ base rates after application of correction factor	3,847,709,782	1.00236	••	222,017,870	10020011	*	248,143,823						
edit Adjustmenid edit Adjustmenid r-End Customers ATES R & RPP ATES R & RPP 8 213,614,697 8 213,614,697 8 213,614,697 8	Fuel Adjustment Cleuse - proforma for rollin				(1,499,234)			(1,499,234)						
ATES R & RPP 5 213.014.897 5 5	Merger Surcredt Value Delivery Surcredt Value Delivery Surcredt Adjustment Adjustment Io Reflect Year-End Customers	21,505,743			(8,469,018) (1,484,358) 17,356 1,232,279			(6,469,016) (1,484,358) 17,356 1,383,736						
~	TOTAL RESIDENTIAL RATES R & RPP			-	213,614,897		•	240,092,307						
	PROPOSED NCREASE Percentage Increase						•	26,277,410 12.29%						

•

3	Bitling Determinants	Present Rates		Calculated Revenue at Present Rates	LGAE Proposed Rates		Calculated Ravenue at Proposed Rates	Witter Period Costs	Surmer Period Costs	Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Retes	Calculated Revenue t Proposed
WATER HEATING RATE WH													
Residential Water Heating Customer Charges	73,228	\$ 0.84	**	66,834	•*	*							
Energy Charges Summers Season Winter Season	kWhs 4,808,217 12,388,791 17,197,008	\$ 0.04029 \$ 0.04029		193,723 499,144	\$ 0.08327 \$ 0.04953		304,216 813,617				\$ 0.06016 \$ 0.06016	* *	289,262 745,310
Total Résidentiel Water Heating 🕲 base rates	17, 197,008		*	781,702		•	917,833					\$ 1,03	1,034,672
Commercial Water Heating Customer Charges	1,501	\$ 0.94	47	1,411	•	•	ŗ						
Errergy Charges Summer Season Winter Season	KWM'a 67,741 141,864 209,305	\$ 0.04029 \$ 0.04029		2,729 5,704	\$ 0.06618 \$ 0.06083		4,817 8,583				\$ 0.07228 \$ 0.06414	47) 47)	4,896 9,080
Total Commercial Water Heating 🕲 base rates	209,305		•	B,844		w	13,200						13,976
Subtotal @ base rates before application of correction factor Correction Factor - Subtotal @ base rates after application of correction factor	17,408,313	1.003426	• •	771,546 768,911	1.003428	• •	931,033 927, <b>854</b>					\$ 10	1,048,548
Fuel Adjustment Clause - proforma for rollin				(10,373)			(10,373)						
Merger Sucredit Value Delivery Sucredit VDT Amorization & Sucredit Aquatment Aquatment to Reflect Veat-End Customera	(228, 180)			(21,169) (4,846) 57 (9,983)			(21,169) (4,846) 57 (12,161)						
TOTAL WATER HEATING RATE WH			•	722,506		**	679,361						
PROPOSED NCREA SE Percentage Increase						*	158,774 21.70%	Winter Period Costs	Summer Period Costs	Pertod AL Costs	AG Proposed Rates	Calc. Rev Pro	Calcutated Revenue at Proposed Rates

Exhibit DHBK - 13 Page 2 of 13

Winter Summa Period Costs Costs 6,934,088 0,00663 8,0,01707 0,00663 8,0,01707
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	Bililing Determinants	Ĕ	Present Rates	-	Calculated Revenue at Present Rates	Prop	LG&E Proposed Rates	~	Calculated Revenue Rates		Winter Period Costs	Gummer Period Costs		Perio A Costa P	AG Proposed Rates	3_4	Calculated Revenue At Proposed
LARGE COMMERCIAL RATELC - PRIMARY VOLTAGE Customer Charges	531		17.24	*	8,154	*	65.00	•	34,615				<b>\$</b> 75,	75,089 \$	34.48	**	18,309
Demard Charges Summer Seeson Winter Season	KW-Months 127 056 214,832 341,988	**	8.22 5.49		1,044,400 1,179,877	<b>~ ~</b>	12.59 9.86		1,599,635 2,119,230	ф ф	031,301 \$ \$ 2.83721	678,429 4.55265	<ul> <li>2,300,514</li> <li>6,90233</li> <li>6,90233</li> </ul>	233 <b>*</b> 233 <b>*</b>	10.55 9.70	••••	1,340,441 2,084,640 3,425,281
Energy Cherges	kWn's 154,967,220	0 *	0.02886		4,472,354	\$ 0	0.02400		3,719,213				\$ 3,864,040	<b>*</b>	0.02600	•	4,029,148
Subtotal @ base rates belone application of correction factor Correction Factor - Subtotal @ base rates after application of correction factor	5	8.0	0.989428	<b></b>	6,705,885 6,709,722	<b>B</b> .0	0.999428	• •	7,472,693 7,476,968							**	7,472,738
Fuel Adjustment Clause - proforma for rollin					(72,827)				(72,627)								
Merger Surcredit Vatue Definery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers					(190, 189) (43, 162) 505 -				(190,189) (43,162) 505								
TOTAL LARGE COMMERCIAL RATE LC PRIMARY			•	•	6,404,249			-	7,171,396								
PROPOSED NCREASE Percentage increase								•	767,148 11.98%								

Wither Summer AI AG Celoulated Period Period Proposed at Proposed Costs Costs Rates Rates

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OF THE ATTORNEY GENERAL	LATION OF PROPOSED ELECTRIC RATE DESIGN
OFFICE OF THE /	~

	Bililing Determinants	L I	Present Rates		Calculated Revenue at Present Rates	- dor dor dor dor	LG&E Proposed Rates	Cato A Pro	Calculated Revenue Rates	Winter Period Costs	Summer Period Costs	* 8 4	Periods Costs	AG Proposed Rates		Calculated Revenue at Proposed Rates	alculated Revenue Rates
LARGE COMMERCIAL RATELC - SECONDARY VOLTAGE Customer Charges	30,959	*	17.24	**	633,733	\$	65.00	\$ 2,0	2,012,335			*	1,558,608 \$	34.48	<b>\$</b> 8	1,06	1,067,466
Dentand Charges Summer Season Writter Season	KW. Months 1 823,049 3,242,275 5,005,324	<b></b>	10.05 7.07		18,321, <b>6</b> 42 22,922,884		13.69	24,9 35,5	24,957,541 35,535,334	\$ 13,202,812 \$ 6,101,161 \$ 4,96227 \$ 4,07211	\$ 8,101,16 \$ 4,9022	** ** **	35,057,969 6.92117 6.92117	11.90	<b>***</b>	21,69 35,63 57,32(	21,694,283 35,632,602 67,326,885
Energy Charges	kWh's 2,059,176,673	•	0.02886		59,427,839	\$ 0.02400	2400	48,4	48,420,240			99 9	\$ 53,485,841 \$	\$ 0.02800	••	63,638,583	8,593
Subtotal @ base rates before application of correction factor		ė		*	101,206,099	2		\$ 111,9	111,925,450						\$	\$ 111,932,945	2,945
Correcton Factor - Subtotal @ base rates after application of correction factor		0	0.999428	*	101,263,996	6.0	0.969428	\$ 111,9	111,989,479								
Fuel Adjustment Clause - proforma for rollin					(1,002,645)			(1.0	(1,002,045)								
Merger Burctadi Value Desieny Surcradi VDT Amorization & Surcradit Aquetment Aquatment to Reflect Year-End Customers	19,155,120				(2,896,140) (651,470) 7,617 932,854			(2,9 (0) (0)	(2,866,140) (651,470) 7,617 1,036,275								
TOTAL LARGE COMMERCIAL RATE LC SECONDARY				•	97,604,212		-	\$ 100.6	100,613,117								
PROPOSED INCREASE Percentage Increase								<b>1</b> 0,8	10,828,904 11.09%								
Total Large Commercial Rate LC				-	104,088,461		-	\$ 116,61	115,684,512								
PROPOSED NCREASE Percentage Increase								11,6	11,696,050 11,14%								

Exhibit DHBK - 13 Page 5 of 13

Al AG Calculated Af AG Revenue Periods Proposed Cosh Rates Rates

Summer Period Costs

Winter Period Coste

CIAL RATE LCTOD - PRIMARY VOLTAGI ges ges a rates before application of correction factor Correction Factor - a rates after application of correction factor Correction factor - a rates after application of correction factor Correction factor - a Surrot Adjustment foct Vear-End Customers COM MERCIAL RATE LCTOD PRIMARY REASE		Bililing Determinants	¢.	Present Rates		Calculated Revenue Reteant Rates	Æ	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Calculated Revenue t Proposed Rates		Winter Period Costs	Summer Period Costs	Al Periods Costs	AG Proposed Rates		Calculated Revenue at Proposed Rates	
Image         Image <th< th=""><th>LARGE COMMERCIAL RATE LCTOD - PRIMARY VOLTAGE Customer Charges</th><th></th><th>*</th><th>19.27</th><th>•</th><th>2,370</th><th>*</th><th>00.06</th><th>•</th><th>1,070</th><th></th><th></th><th></th><th>\$ 20,469</th><th></th><th></th><th>4,7</th><th>740</th></th<>	LARGE COMMERCIAL RATE LCTOD - PRIMARY VOLTAGE Customer Charges		*	19.27	•	2,370	*	00.06	•	1,070				\$ 20,469			4,7	740
Implementation         Mithementation         Mitheme	Basic Demand Charges	ktW-Months 520,387	*	1.83		1,004,308	*	2.12	1,10	<b>3,178</b>	₽ +	08,420 \$	836,996	\$ 3,806,150 \$ 6.83001			2,700,7	705
KWM3         KW13         KW13         KW13         KW13         KW13         KW13         KW13         KW13         KU3	Peet Demand Charges Summer Peek Winner Peek	KW-Months 194,877 322,248 517,125	**	6.46 3.45		1,258,905 1,111,758	us es	10.47 7.74	22 24 24 24 24 24 24 24 24 24 24 24 24 2	0,362	•	\$ 1.43985	4.29500		<b></b>	89.4 89.69 8.69	912,0 1,508,1 5,120,5	024 121 850
1.002246       1.0032,776       1.0032,476       1.0032,400	Energy Charges	kW/h's 261,433,800	•	02890		7,655,437		0.02400	6,27	4,411				\$ 6,306,915			6,797,3	279
(125,809) (125,809) (125,809) (125,809) (208,135) (208,135) (208,135) (135,1	Subtotal @ base rates before application of correction factor Correction Factor - Subtotal @ base rates after application of correction factor		÷.	02248		10,932,776 10,908,242	-	002248	\$ 11,92 \$ 11,81	3,221 8,484						•	11,822,8	698
(308,135) (68,085) 815 <b>\$ 10,405,364 \$</b>	Fuel Adjustment Clause - proforma for rolin					(125,869)			5L)	5,869)								
<b>3</b> 10,406,344 <b>3 1</b>	Merger Succedit Value Delivery Succedit VDT Amoritzation & Succedit Adjuatment Adjuatment to Reflect Year-End Customere					(308,135) (69,688) 815			99 99	6, 135) 19,068) 815 -								
•	TOTAL LARGE COMMERCIAL RATELCTOD PRMARY				*	10,405,364			\$ 11.31	929								
	PROPOSED NCREASE Parcariage Increase								a +	<b>8,222</b> 9.50%								

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Al AG Calculated Al AG Revenue Parioda Proposed at Proposed Costs Rates Rates

> Summer Period Coats

Winter Period Costs

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	Biling Determinants	-	Present Rates		Calculated Revenue at Present Rates	L G&E Proposed Rates	LG&E Posed Rates	Calculated Revenue at Proposed Rates	elculated Proposed Rates	200	Winter Period Costs	Summer Period Costs	Al Periods Costs		AG Proposed Rates	A Res	Calculated Revenue et Proposed Rates
LARGE COMMERCIAL RATE LCTOD - SECONDARY VOLTAGE Customer Charges	604	••	19.27	•	11,638	50 57	00:06	ۍ ه	64,360				38,632	*	38.54	*	23,278
Basic Demand Charges	kW-Months 671,385	**	3.58		2,403,558	**	3.22	2,16	2,161,860	\$ 2,011	2,017,543 \$ 1,101,615	101,615	6.88009	*	6.33	\$ <b>4</b> ,2	4,249,887
Peak Demand Charges Surmore Peak Wither Peak	kW-Months 232,687 433,763 666,760	**	0.46 3.45		1,505,098 1,498,482	**	10.47	2,43 3,55	2,439,374 3,357,326	4.0	\$ 4.05128	4.72780		* *	4,68	***	1,090,379 2,030,011 7,370,257
erergy Charpes	kWh's 308,883,871	**	0.02890		8,929,923	\$	0.02400	7,41	7,415,863				1 7,667,246	47	0.02600	<b>8</b> .0	8,033,841
Subtotal & base rates before application of correction factor Correction Factor - Subtotal & base rates after application of correction factor		+	1.002249	* *	14,348,699 14,314,503	1.00	1.002248	\$ 15,428,772 \$ 15,394,148	1,148							\$ 15,4	15,427,378
Fuel Adjustment Cleuse - proforme for rollin					(153,023)			(15	(153,023)								
Merger Surcredit Vebae Delivery Surcredit VDT Amortisztion & Surcredit Adjustment Adjustment to Reflect Year-End Customeria	12,359,754				(403,395) (91,549) 1,070 566,077			(4) (4) (8) (8)	(403,395) (91,549) 1,070 810,798								
TOTAL LARGE COMMERCIAL RATE LCTOD SECONDARY				-	14,233,683		-1	\$ 16,358,048	1040								
PROPOSED #VCREASE Percentage increase							-	1,12	1,124,385 7.90%								
TOTAL LARGE COMMERCIAL RATE LCTOD PROPOSED MOREASE Percentage increase				-	24,639,047		11	<b>\$ 26,761,634</b> <b>\$ 2,112,667</b> 8.57%	8.7 <b>61.634</b> 2,112,567 8.57%								
TOTAL LARGE COMMERCIAL (LC and LC-TOD) PROPOSED MCREASE Percentage Increase				-	126,727,609			14243	142,436,146 13,706,637 10,65%								

I	Billina D <b>ata</b> minants	Present Rates	Calculated Revenue at Present Rates	alculated Ravenue Rates	LG&E Proposed Rates	LG&E posed Rates	Calculated Revenue at Proposed Rates	Wither Period Costs	Summer Period Costs	At Periode Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
MDUSTRIAL POWER RATE LP - TRANSMISSION VOLTAGE Cualitaties Charges		•	•		•	\$ 00.06						
Demand Charges Summer Season Witter Season	kW-Months	\$ 7.39 \$ 4.87				12.01 9.49						
Energy Charges	kWh's	\$ 0.02480		ı	\$ 0.0	0.02000	٠					
Power Factor Provision Summer Season Writter Season	kW.Months	\$ 7.38 \$ 4.67			••• ••	12.01 9.49						
Subtotal (3) base rates before application of correction factor - Correction Factor - Subtotal (2) base rates after application of correction factor		8	<b></b>			••••••						
Fuel Adjustment Clause - proforma for rolin				ı								
Merger Succedit Value Detrery Surcredit VDT Amorization & Surcredit Adjustment Adjustment to Reflect Year-End Customers												
TOTAL INDUSTRIAL POWER RATE LP PRIMARY			•			-						
PROPOSED NCREASE Percentage Increase						*	•					
z	Note: Currently no customers are served under this rate	ved under this rat										

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AI AG Calculated AI AG Revenue Periods Proposed at Proposed Costs Rates Rates

> Winter Burnner Period Period Costs Costs

•

Calculated Calculated Avenue Loas Calculated Avenue Loas Ravenue VMMr Summer Avenue Arborosad at Present Pariod Pa	<b>3</b> 21,064 \$ 90,00 \$ 44,460	813.753 \$ 13.17 1.253.451 \$ 455.056 \$ 412.702 113.753 \$ 13.17 1.253.451 \$ 4.53045 1.056.475 \$ 10.63 1.526.875 \$ 2.51004	2,768,243 \$ 0,02000 2,232,454	(6.691) \$ 13.17 (10.615) (21.041) \$ 10.63 (37.218)	\$ 4,664,613 5,409,539 5,409,539 5,409,539 5,409,539 5,409,539 5,409,539 5,411,265 5,411,265 5,411,265 5,411,265	(58,865) (58,865)	(130,757) (130,757) (29,824) (29,824) 349 349 349	\$ 6,192,370 .\$ 5,192,370	\$ 745,964 19.76%
Prasent Billing Detarminants	484 \$ 42.64	kW-Months 855 85,177 \$ 855 181,277 \$ 6,01 279,454	<u>kWn's</u> 111,622,714 \$ 0.02480	<u>kW:Months</u> 8:55 (800) \$ 8:55 (3.501) \$ 6.01 (4.307)	0.999081				
1	NDUSTRIAL POWER RATE LP - PRIMARY VOLTAGE Customer Charges				Subiotel @ base rates before application of correction factor Correction Factor - Subtotel @ base rates after application of correction factor	Fuel Adjustment Clause - proforme for rollin	Merger Sucredit Vetse Detvery Sucredit VOT Amortuation & Succedit Aquetment Aquatment to Reflect Year-End Customera	TOTAL NDUSTRIAL POWER RATE LP PRIMARY	PROPOSED NOREASE Percentage increase

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Al AG Calculated Al AG Revenue Periode Proposed at Proposed Costa Rates Rates

> Summer Period Conts

Winter Period Costs

\$ 360,308	<pre>\$ 5.553,542 \$ 9.097,883 \$ 14,651,405</pre>	\$ 14,399,743	(85,371) (118,719)	\$ 29,227,306				
85.28	11.20 9.81	\$ 0.02600						
312,616	9,780,800 6.85806 8.85806	14,478,852						
	2,144,894 \$ 4.32588 \$	-						
	2,606.313 2.87502							
_	** **	~	- <b>-</b>	~ ~	ŝ	6 C to a	-8	<b>م</b> لاً
380,250	7,075,806 10,876,484	11,076,726	(85,37 (118,71	29,227,17 29,238,50	(277,62)	(738,854 (167,173 1,855 165,29	28,220,10	2,969,630 11.76%
•							-	•
00.06	14.27 11.73	0.02000	14.27 11.73	199661				
*		**	4 <b>1</b> 9	U				
180,154	5,161,819 7,328,815	13,735,140	(47,688) (79,956)	26,275,984 26,284,374	(277,826)	(738,856) (167,176) 1,855 147,900	26,260,571	
•	- 9		-0	• •			~	
42.G	10.4		10.4	0.99968				
**	م م ماه مام		ୁ କାଳ <del>କ</del> ାକ			m		
4,225	<u>kW-Months</u> 895,855 927,40 1,423,255	kWh's 553,836,277	xW.Month (4,58 (10,12 (14,70)			3,146,79		
USTRIAL POWER RATE LP • SECONDARY VOLTAGE (pmar Charges	nand Charges kunner Saston Writer Season	rgy Cherges	we Factor Provision Jummer Season Vitter Season	kubiotal (5) base rates before spolcation of correction fector Correction Factor - Lubiotal (5) base rates after application of correction factor	ual Adjustment Clause - proforma for rollin	Arger Surcredt (alue Delwery Surcredt) DT Amorization & Surcredt Aquatment quatment to Reflect Year-End Customers	OTAL NDUSTRIAL POWER RATE LP SECONDARY	PROPOSED MICREA SE Percentage Increase
	\$ 42.64 \$ 180,154 \$ 90.00 \$ 380,250 \$ 312,616 \$ 85.28 \$	4/25       \$ 42.64       \$ 180,154       \$ 90.00       \$ 380,250       \$ 312,616       \$ 85.28       \$ 85.28       \$ 312,616       \$ 85.28       \$ 85.28       \$ 11,73       \$ 10,015,806       \$ 2,006,313       \$ 2,144,804       \$ 9,760,800       \$ 11,20	Mer Rate LP - SECONDARY VOLTAGE         4.25         5         4.264         5         180,154         5         80.260         5         312,616         5         85.28         5         812,616         5         85.28         5         812,616         5         85.28         5         812,616         5         85.28         8         8         730,800         5         11,73         7,075,808         8         2,474,894         5         8,780,800         5         11,20         5         11,73         10,376,808         8         4,325,68         8         6,36300         5         11,20         5 <th>MER RATE LP - SECONDARY VOLTAGE         4.25         5         4.26         5         190,154         5         90.00         5         380,250         5         312,616         5         65.28         5           n        </th> <th>MER RATE LP - SECONDARY VOLTAGE         4.25         5         4.264         5         160,154         5         000         5         380,250         5         312,616         5         55.28         5         312,616         5         65.28         5         5         312,616         5         65.28         5         312,616         5         65.28         5         312,616         5         65.28         5         1120         5         5         1120         5         5         1120         5         5         1120         5         5         1120         5         5         1120         5         5         1120         1120         5</th> <th>WRF RATE LP - SECONDARY VOLTAGE         425         5         4264         5         160.154         5         360.250         5         312.616         5         55.28         5           n         143.2506         13,755,160         1,127         7,075,806         1         2,375,806         1         1,127,95         1         1,127,95         1         1,127,95         1         1,127,95         1         1,127,15         1         1,127,15         1         1,127,15         1         1,127,15         1         1,127,12         1         1,127,15         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,14,178,82         1         0,1200         1</th> <th>MERTANTEU-SECONDARY VOLTAGE         425         3         2.04         5         100.164         5         90.0250         5         31.2540         5         5.31.2640         5         5.31.2640         5         5.31.2640         5         5.31.2640         5         5.31.2640         5         5         7.075.800         5         7.077.800         5         7.077.800         5         7.077.800         5         7.077.800         5         7.077.800         5         7.077.800         5         7.077.800         5         7.000.000         5         <t< th=""><th>MERTANTELP-SECONDARY VOLTAGE         428         2         428         420         5         420         5         50250         5         30250         5         32316         5         5         532         5           n         1         <t< th=""></t<></th></t<></th>	MER RATE LP - SECONDARY VOLTAGE         4.25         5         4.26         5         190,154         5         90.00         5         380,250         5         312,616         5         65.28         5           n	MER RATE LP - SECONDARY VOLTAGE         4.25         5         4.264         5         160,154         5         000         5         380,250         5         312,616         5         55.28         5         312,616         5         65.28         5         5         312,616         5         65.28         5         312,616         5         65.28         5         312,616         5         65.28         5         1120         5         5         1120         5         5         1120         5         5         1120         5         5         1120         5         5         1120         5         5         1120         1120         5	WRF RATE LP - SECONDARY VOLTAGE         425         5         4264         5         160.154         5         360.250         5         312.616         5         55.28         5           n         143.2506         13,755,160         1,127         7,075,806         1         2,375,806         1         1,127,95         1         1,127,95         1         1,127,95         1         1,127,95         1         1,127,15         1         1,127,15         1         1,127,15         1         1,127,15         1         1,127,12         1         1,127,15         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,127,12         1         1,14,178,82         1         0,1200         1	MERTANTEU-SECONDARY VOLTAGE         425         3         2.04         5         100.164         5         90.0250         5         31.2540         5         5.31.2640         5         5.31.2640         5         5.31.2640         5         5.31.2640         5         5.31.2640         5         5         7.075.800         5         7.077.800         5         7.077.800         5         7.077.800         5         7.077.800         5         7.077.800         5         7.077.800         5         7.077.800         5         7.000.000         5 <t< th=""><th>MERTANTELP-SECONDARY VOLTAGE         428         2         428         420         5         420         5         50250         5         30250         5         32316         5         5         532         5           n         1         <t< th=""></t<></th></t<>	MERTANTELP-SECONDARY VOLTAGE         428         2         428         420         5         420         5         50250         5         30250         5         32316         5         5         532         5           n         1 <t< th=""></t<>

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All AG Calculated All AG Revenue Periods Proposed at Proposed Costs Rates Rates

> Summer Period Costs

> Winter Pariod Costs

ges 73 Charges Charges <u>kh</u> k	•			Rates	Rates		et Proposed Rates Rates	v el s	Period	Costs	-	t Seat	Retes 69.28	**	Retas 6,517
KN .	kW-Months 696,788 \$	2.05	•	1,428,415			1,62	•	493,964	\$ 224,106	5 \$ 3,665,006 \$ 5.26986	\$ 2866 \$	4.84	69	
X	kW-Months 234,813 \$ 454,878 \$ 689,681	5.38 2.84		1,259,598 1,291,854	<b>69 6</b> 3	9.65 7.11	2,285,945 3,234,183	85 85 84	1.08531	5 0.95440		49 48	2.17 2.17	** ** **	
k Energy Charges	kWh's 378,359,728 \$	0.02480		9,333,721	<b>\$</b>	0.02000	7,527,195	85			\$ 10,270,285	,285 \$	0.02800	**	
Power Factor Provision Bastc Demand Summer Peak Writter Peak	kW-Months (25,169) \$ (7,762) \$ (17,215) \$	2.05 2.38 2.84		(51,576) (41,604) (48,691)	***	2.33 8.65 7.11	(58,620) (74,003) (122,399)	8 8 8							
interruptible Service Rider	kW-Months 411,322 \$	(3.30)		(1,367,363)	**	(3.98)	(1.837,062)	62)							
Subtotal (2) base rates before application of correction factor Correction Factor - Subtotal (3) base rates after application of correction factor		1.000343	** **	11,816,412 11,812,356	<u>а</u> .	1.000343	\$ 12,766,615 \$ 12,762,233	33							\$ 12,787,970
Fuel Adjustment Cleuse - proforme for rolin				(213,281)			(213,291)	(18							
Merger Surcredit Value Dehvery Surcredit VDT Amoritzation & Surcredit Adjustment Adjustment to Reflect Year-End Customers				(328,889) (74,173) 867			(328,889) (74,173) 867	869) 867							
TOTAL NDUSTRAL POWER RATE LPTOD TRANSMISSION			*	11,100,070		1	\$ 12,146,747								
PROPOSED NCREASE Percentage Increase							\$ 949,077 8.48%	<b>8,077</b> 8.48%							Catculated
TOTAL NOUSTRAL POWER RATE LPTOD TRANSMISSION (without Interruptible Credit) PROPOSED RUCRESE (without Interruptible Credit) Princentege Increase	de Credit)		-	12,664,232		a '	\$ 13,763,808 \$ 1,229,676 \$ 9,79%	<b>3,808</b> <b>6,676</b> 8.79%	Winter Period Costs	Summer Period Costs		Periods A	AG Proposed Rates		Revenue at Proposed Rates

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Calculated Revenue at Proposed Rates	48,211	17,573,935	2,162,344 4,237,830 23,873,909	41,531,380	(385,737) (389,004) (414,023)	(1,396,833)	\$ 63,376,907	·				Calculated	Revenue at Proposed Rates
AG Proposed Rates	\$ 89.28 \$	\$ 5.93 \$	<b>\$</b> 2.17 <b>\$</b> 2.17 <b>\$</b>	\$ 0.02600 \$									AG Proposed Rates
Periods Costs	\$ 78,415	\$ 17,587,448 \$ 5.93456		\$ 39,742,329									Al Pertods Costs
Summer Period Costs	•	\$ 2,455,417	\$ 2,48411										Summer Partod Costs
Winner Period Coets		\$ 8,110,897	3.12926								·		Winter Period Costs
Catculated Revenue et Proposed Rates	64,800	10,431,745	9,615,955 13,884,589	31,947,215	(365,737) (389,004) (414,023)	(1,396,833)	63,368,703	63,347,034	(864,770)	(1,028,347) (368,371) 4,284	60,493,530	5,216,408 9,43%	61, 690, 653 6,474,061 9.70%
LG&E Proposed Rates	\$ 120.00	3.52	\$ 9.65 \$ 7.11	\$ 0.02000	\$ 3.52 \$ 9.05 \$ 7.11	\$ (4.05)	<b>1</b> 000342	•			•	-	-
Calculated Revenue at Present Rates	24,095	9,483,405	5,341,090 5,548,023	39,814,547	(332,489) (221,523) (185,370)	(1,138,160)	68,151,611	58,131,826	(884,770)	(1,626,347) (386,371) 4,284	65,278,422		56,416,582
Present Rates	\$ 44.62 \$	\$ 3.20	2 C C C C C C C C C C C C C C C C C C C	\$ 0.02480	5.36 5.36 5.36	\$ (3.30)	\$ \$	\$ *******			-		-
Billine Determinants	540	<u>kW-Months</u> 2.963,564	KW-Morths 998,472 1,952,625 2,949,287	<u>kWM's</u> 1,597,380,760	KW-Months (103,803) (41,348) (58,231)	kW-Months 344,897							ut Interruptible Credit)
ļ	NDUSTRIAL POWER RATÉ LPTOD - PRIMARY VOLTAGE Customer Charges	Basic Demand Charges	Peak Demand Cherges Summer Peak Winter Peak	Changes	Power Factor Provision Baak: Demaind Summer Poek Winter Peak	Interruptible Service Rider	Subtotal 🙊 base rates before appication of correction factor	Correcton Factor after application of correction factor	Fuel Adjustment Cleuse - proforme for rollin	Merger Surcredt Value Delivery Surcredt VDT Amortization & Surcredt Adjustment Adjustment to Reflect Vear-End Customers	TOTAL NDUSTRAL POWER RATE LPTOD PRIMARY	PROPOSED INCREASE Percentage increase	TOTAL NOUSTRAL POWER RATE LPTOD PRIMARY (without Interruptible Credit) PROPOSED NCREASE (without Interruptible Credit) Percentage Increase

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NDUSTRIAL POWER RATE LPTOD - SECONDARY VOLTAGE Customer Charges Basic Demand Charges Rear Demand Charges Summer Peak Winter Peak Energy Charges Every Charges Every Charges Subtotal @ base rates before application of correction factor Subtotal @ base rates before application of correction factor foil Adatatment Clause - proforma for rolin	Billino Ceterminanta 151 KWV-Monthe 714,068 111,765 KMM5 2,810,915 (1,961) (1,961) (1,961) (1,404)	• • • • • • • • • • • • • • • • • • •	Fratent Rates 5.11 5.15 5.36 5.36 2.84 5.36 5.36 5.36 2.84 2.84 2.84 2.84	. <b></b>	Revenue at Present 6,736 6,7476 587,476 170,057 170,057 170,057 170,057 170,057 1,061,711 1,061,711 1,061,711 1,061,711 1,061,711 1,061,711 1,063,661 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,761 2,036,770 2,036,780 2,036,780 2,036,780 2,036,780 2,036,780 2,036,780 2,036,560 2,000,500,500 2,000,500,50000000000	<u>E</u>	LGaf Proposed 120.00 4.62 9.65 7.11 7.11 7.11 7.11 1.000343		Revenue Revenue 18, 120 18, 120 591, 143 599, 283 599, 283 (9, 014) (9, 014) (9, 014) (9, 042) (9, 982) 2, 286, 016 2, 286, 016 (21, 506)	<b>es es</b>	Winter Period Costa 2.622380 <b>5</b> 2.622380 <b>5</b>	Summer Parkod Costs 170,686 6,38021	47 40 47 47	All Perfods 13,596 13,596 6,83750 1,123,581	AG Proposed 89.28 5 2.17 5 2.17 5 2.17 5 0.02600	69 69 69 69 69 69 69 69 69 69 69	Revenue at Proposed 13,481 907,082 68,848 173,748 1,149,677 173,748 (5,143) (9,014) (9,014) (6,014) (9	venue 13,481 80,481 80,48 80,48 40,677 13,084 13,084 (5,145) (6,982) (9,982) (9,982)
A more succeed: Mager Succeed: VDT Amortzation & Succeed: Advatment Adjustment to Reflect Year-End Customers TOTAL INDUSTRIAL POWER RATE LPTOD SECONDARY PROPOSED INCREASE Percentage Increase Proposed Increase Proposed Increase			-		(56,520) (12,488) 146 <b>1</b> 46 <b>1</b> 946,498			•• • •	(68,520) (12,498) (12,498) 146 2,165,660 2,20,166 11,32% 11,32% 10,53% 10,57%									

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### Exhibit DHBK – 14

### **Electric Cost of Service Study**

### **Summary of Proposed Rates**

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#### ATTORNEY GENERAL PROPOSED RATE DESIGN

#### BASE ON LG&E PROPOSED RATE INCREASES

Rate Class	Custo Char \$ / m	-	Ene	mmer ergy Rate kWh		nter ergy Rate kWh	Basic Dema		Den	nmer nand (W-mo.		ter nand (W-mo.
Class	<b>9</b> /m	ionut	φ/		φ/		φ/Ι	vv-mo.	ψ/r	<u>.</u>	Ψ/I	(W-IIIO.
Residential	\$	4.24	\$	0.06019	\$	0.06019						
GS - 1 Phase	\$	7.84	\$	0.07228	\$	0.06415						
GS - 3 Phase	\$	11.42	\$	0.07228	\$	0.06415						
LC - Primary	\$	34.48	\$	0.02600	\$	0.02600			\$	10.55	\$	9.70
LC - Secondary	\$	34.48	\$	0.02600	\$	0.02600			\$	11.90	\$	10.99
LC-TOD - Primary	\$	38.54	\$	0.02600	\$	0.02600	\$	5.19	\$	4.68	\$	4.68
LC-TOD - Secondary	\$	38.54	\$	0.02600	\$	0.02600	\$	6.33	\$	4.68	\$	4.68
LP - Primary	\$	85.28	\$	0.02600	\$	0.02600			\$	10.50	\$	8.35
LP - Secondary	\$	85.28	\$	0.02600	\$	0.02600			\$	11.20	\$	9.81
LP-TOD - Transmission	s	89.28	\$	0.02600	\$	0.02600	\$	4.84	\$	2.17	\$	2.17
LP-TOD - Primary	\$	89.28	Š	0.02600	ŝ	0.02600	Š	5.93	Š	2.17	Š	2.17
LP-TOD - Secondary	\$	89.28	\$	0.02600	\$	0.02600	\$	7.89	\$	2.17	\$	2.17

#### LG&E PROPOSED RATE DESIGN

Rate Class	Cha	stomer arge month	Ene	mmer ergy Rate kWh	Ene	nter ergy Rate kWh	Basic Dema \$ / K		Den	nmer nand (W-mo.		ter nand (W-mo
Residential	\$	9.00	\$	0.06327	\$	0.04953						
GS - 1 Phase GS - 3 Phase	\$ \$	18.00 22.00	\$ \$	0.06816 0.06816	\$ \$	0.06063 0.06063						
LC - Primary LC - Secondary	\$ \$	65.00 65.00	\$ \$	0.02400 0.02400	\$ \$	0.02400 0.02400			\$ \$	12.59 13.69	\$ \$	9.86 10.96
LC-TOD - Primary LC-TOD - Secondary	\$ \$	90.00 90.00	\$ \$	0.02400 0.02400	\$ \$	0.02400 0.02400	\$ \$	2.12 3.22	\$ \$	10.47 10.47	\$ \$	7.74 7.74
LP - Primary LP - Secondary	\$ \$	90.00 90.00	\$ \$	0.02000 0.02000	\$ \$	0.02000 0.02000			\$ \$	13.17 14.27	\$ \$	10.63 11.73
LP-TOD - Transmission LP-TOD - Primary LP-TOD - Secondary	\$ \$ \$	120.00 120.00 120.00	\$ \$ \$	0.02000 0.02000 0.02000	\$ \$ \$	0.02000 0.02000 0.02000	\$ \$ \$	2.33 3.52 4.62	\$ \$ \$	9.65 9.65 9.65	\$ \$ \$	7.11 7.11 7.11

### Exhibit DHBK – 15

## **Miscellaneous Charges**

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#### LG&E Miscellaneous Charge

ELECTRIC	Current	LG&E Proposed	AG Proposed
Disconnect/Reconnect During Test-Year	29,343	29,343	29,343
Disconnect/Reconnect Charge	\$18.50	\$23.00	\$18.50
Total	\$542,845.50	\$674,889.00	\$542,845.50
Increase Disconnect/Reconnect		\$132,043.50	\$0.00
Electric Meter Test During Test-Year	41	41	41
Electric Meter Test Charge	\$0.00	\$31.40	\$15.70
Total	\$0.00	\$1,287.40	\$643.70
Increase Electric Meter Test		\$1,287.40	\$643.70
TOTAL ELECTRIC MISCELLANEOUS CHAP	RGE INCREASE	\$133,330.90	\$643.70
GAS			
Disconnect/Reconnect During Test-Year	2,668	2,668	2,668
Disconnect/Reconnect Charge	\$18.50	<b>\$2</b> 3.00	\$18.50
Total	\$49,358.00	\$61,364.00	\$49,358.00
Increase Disconnect/Reconnect		\$12,006.00	\$0.00
Gas Meter Test During Test-Year	456	456	456
Gas Meter Test Charge	\$0.00	\$69.00	\$34.50
Total	\$0.00	\$31,464.00	\$15,732.00
Increase Gas Meter Test		\$31,464.00	\$15,732.00
Third Trip Inspections During Test-Year	621	621	621
Thried Trip Inspection Charge	\$5.00	\$135.00	\$67.50
Total	\$3,105.00	\$83,835.00	\$41,917.50
Increase Third Trip Inspection		\$80,730.00	\$38,812.50

TOTAL GAS MISCELLANEOUS CHARGE INCREASE

\$124,200.00 \$54,544.50