

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(g)**  
**Sponsoring Witness: Kent W. Blake / Gregory J. Meiman**

**Description of Filing Requirement:**

*Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.*

**Response:**

See attached for non-confidential information responsive to this request. All confidential information responsive to this request is being provided under seal pursuant to a Petition for Confidential Protection. Note that the attached payroll analysis includes an allocation of LG&E and KU Services (“LKS”) labor dollars.

On an annual basis the Company relies on benchmark information in calibrating the level of its primary components of compensation and benefits arrangements.

With regard to compensation, various third-party benchmarking and salary planning surveys from the energy services and general industries are utilized. The 50th percentile is used to establish the market midpoint of the annual salary ranges. Compensation is then managed within the low (70% of midpoint) and high (130% of midpoint) based on various factors including education, experience, performance, time in job and tenure. Compensation is considered competitive or "at market" if it is within +/- 10% of the market midpoint. A separate study from Willis Towers Watson is attached, which validates the Company's current compensation is at market.

Since 2001, LG&E-KU has participated in healthcare benchmarking surveys to ensure our medical benefits are in alignment. Our survey comparisons include national and local employers as well as utilities. Adjustments are made in premiums and plan structure in order to keep benefits in line with benchmarks. Benchmark data, medical claim information and medical trend data is utilized in structuring plan offerings and medical premiums. A separate study from Mercer is attached, reflecting relevant national, local, general industry and utility benchmark data.

**April 7, 2017 Supplemental Response:**

See revised attachment of non-confidential information responsive to this request. Note the attached payroll analysis includes an allocation of LG&E and KU Services (“LKS”) labor dollars. The corrections to “Payroll Costs” are noted within the attachment and have no impact on the Revenue Requirements.

## Louisville Gas and Electric Company

Case No. 2016-00371

K. Blake

## Payroll Costs

Base Period: Twelve Months Ended February 28, 2017

Forecasted Test Period: Twelve Months Ended June 30, 2018

Payroll Costs	Base Period	Adjustments	Forecasted Test Period
Wages and Salaries (As Filed):			
Straight & OT/Premium	\$ 137,070,578	\$ 4,810,353	\$ 141,880,931
Off-duty Costs	19,541,204	1,822,203	21,363,407
Employee Benefits	57,932,598	6,426,503	64,359,101
Payroll Taxes	12,927,724	54,192	12,981,916
Total Payroll Costs	<u>\$ 227,472,104</u>	<u>\$ 13,113,251</u>	<u>\$ 240,585,355</u>
Adjustments to original filing:			
Straight & OT/Premium	\$ -	\$ -	\$ -
Off-duty Costs	1,469,173	(184,164)	1,285,009
Employee Benefits	5,552,336	733,003	6,285,339
Payroll Taxes	1,277,231	(183,912)	1,093,319
Total Payroll Costs	<u>\$ 8,298,740</u>	<u>\$ 364,927</u>	<u>\$ 8,663,667</u>
Corrected Wages and Salaries:			
Straight & OT/Premium	\$ 137,070,578	\$ 4,810,353	\$ 141,880,931
Off-duty Costs	21,010,377	1,638,039	22,648,416
Employee Benefits	63,484,934	7,159,506	70,644,440
Payroll Taxes	14,204,955	(129,720)	14,075,235
Total Payroll Costs	<u>\$ 235,770,844</u>	<u>\$ 13,478,178</u>	<u>\$ 249,249,022</u>

**Note 1:** The information contained in this filing requirement includes all amounts for Louisville Gas and Electric employees as well as amounts charged to Louisville Gas and Electric by LG&E and KU Services and Kentucky Utilities.

**Note 2:** This schedule has been revised to reflect corrected amounts related to employee benefits and payroll taxes for the forecasted test period. Amounts charged from the Utility were inadvertently excluded for these categories. The amounts now reflect both amounts charged to the Utility and from the Utility as previously noted (see Note 1).

Louisville Gas and Electric Company  
Case No. 2016-00371  
Payroll Analysis  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

Description	Base Period	% Change	Forecasted Period
<b><u>Man Hours</u></b>			
Salary/Straight Time Hours	3,171,944	2.07%	3,237,644
OverTime Hours	244,108	4.05%	254,004
Total Man Hours	3,416,052	2.21%	3,491,648
Ratio of OT Hours to ST Hours	7.70%		7.85%
<b><u>Straight Time &amp; OverTime/Premium Dollars</u></b>			
Salary/Straight Time Dollars	124,064,458	3.88%	128,875,975
OverTime/Premium Dollars	13,006,120	-0.01%	13,004,956
Total Labor Dollars	137,070,578	3.51%	141,880,931
Ratio of OT Dollars to ST Dollars	10.48%		10.09%
O&M Labor Dollars	89,946,122	5.81%	95,167,752
Ratio of O&M Labor Dollars to Total Labor Dollars	65.62%		67.08%
O&M Allocation % - Electric	73%		73%
O&M Labor Dollars - Electric	65,660,669	5.81%	69,472,459
O&M Allocation % - Gas	27%		27%
O&M Labor Dollars - Gas	24,285,453	5.81%	25,695,293
<b><u>Off-duty Dollars</u></b>			
Total Off-Duty Dollars	21,010,377	7.80%	22,648,416
Off-Duty Dollars O&M	14,086,109	12.51%	15,848,131
Ratio of Off-Duty O&M to Total Off-Duty	67.04%		69.97%
<b><u>Employee Benefits</u></b>			
Total Employee Benefits	63,484,934	11.28%	70,644,440
Employee Benefits O&M	42,252,136	13.95%	48,146,613
Ratio of Employee Benefits O&M to Total Employee Benefits	66.55%		68.15%
<b><u>Payroll Taxes</u></b>			
Total Payroll Taxes	14,204,955	-0.91%	14,075,235
Payroll Taxes O&M	9,340,767	2.64%	9,587,487
Ratio of Payroll Taxes O&M to Total Payroll Taxes	65.76%		68.12%
<b><u>Employee Levels</u></b>			
Average Employee Levels	1,036	2.80%	1,065
Period-End Employee Levels	1,060	0.94%	1,070

**Note 1:** The information contained in this filing requirement includes all amounts for Louisville Gas and Electric employees as well as amounts charged to Louisville Gas and Electric by LG&E and KU Services and Kentucky Utilities.

**Note 2:** Headcount information shown on this schedule reflects only those employees of Louisville Gas and Electric whereas labor dollars and man hours also include charges from LG&E and KU Services and Kentucky Utilities.

**Note 3:** This schedule has been corrected to reflect amounts related to employee benefits and payroll taxes for the forecasted test period. Amounts charged from the Utility were inadvertently excluded for these categories. The amounts now reflect both amounts charged to the Utility and from the Utility as previously noted (see Note 1).

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(n)**  
**Sponsoring Witness: Christopher M. Garrett**

**Description of Filing Requirement:**

*A typical bill comparison under present and proposed rates for all customer classes.*

**Response:**

See attached.

**April 7, 2017 Supplemental Response:**

See attached revised Schedule N reflecting a correction in Column D (“Increase”) to include the addition of Column C (“GLT Base Roll In”). This correction does not impact the bill comparison calculations in Column I, J, and K (reflecting the “Total Current Bill”, “Total Proposed Bill”, and “Increase”). This correction (highlighted in green) only impacts LG&E Gas Attachment N pages pertaining to CGS, RGS/VFD, IGS, and AAGS (columns D and E) and has no impact on the Revenue Requirements.

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 1 OF 11  
WITNESS: C. M. GARRETT

**Residential (Rate RGS) / Volunteer Fire Dept (Rate VFD)**

MCF	A		B		C		D		E		F			G		H		I		J		K	
	Base Rate		Base Rate		GLT		Increase		Increase		Billing Factors			GLT		Total		Total		Increase			
	Current	Bill	Proposed	Bill	Base	Roll In	(\$)	(%)	GSC	DSM	GLT	Current	Proposed	Bill	Bill	(\$)	(\$)	(\$)	(\$)	(%)			
						[ B + C - A ]	[ D / A ]					[A-C+F+G+H]	[B+F+G+H]										
3.0	\$	22.11	\$	31.62	\$	(5.70)	\$	3.81	17.3%	\$	13.05	\$	0.31	\$	0.83	\$	42.00	\$	45.81	9.1%			
5.5	\$	29.24	\$	37.93	\$	(5.70)	\$	2.99	10.2%	\$	23.87	\$	0.57	\$	0.83	\$	60.21	\$	63.20	5.0%			
10.0	\$	42.19	\$	49.39	\$	(5.70)	\$	1.50	3.6%	\$	43.51	\$	1.03	\$	0.83	\$	93.26	\$	94.76	1.6%			
20.0	\$	70.89	\$	74.77	\$	(5.70)	\$	(1.82)	-2.6%	\$	87.02	\$	2.06	\$	0.83	\$	166.50	\$	164.68	-1.1%			
40.0	\$	128.27	\$	125.54	\$	(5.70)	\$	(8.43)	-6.6%	\$	174.04	\$	4.13	\$	0.83	\$	312.97	\$	304.54	-2.7%			
60.0	\$	185.66	\$	176.31	\$	(5.70)	\$	(15.05)	-8.1%	\$	261.07	\$	6.19	\$	0.83	\$	459.45	\$	444.40	-3.3%			
80.0	\$	243.04	\$	227.08	\$	(5.70)	\$	(21.66)	-8.9%	\$	348.09	\$	8.25	\$	0.83	\$	605.91	\$	584.25	-3.6%			
100.0	\$	300.43	\$	277.85	\$	(5.70)	\$	(28.28)	-9.4%	\$	435.11	\$	10.32	\$	0.83	\$	752.39	\$	724.11	-3.8%			

Assumptions:

Average usage = 5.487 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 2 OF 11  
WITNESS: C. M. GARRETT

**Commercial (Rate CGS)**

meters < 5,000 cfh

MCF	A	B	C	D	E	Billing Factors			I	J	K
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Base Roll In	Increase (\$) [ B + C - A ]	Increase (%) [ D / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A-C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]
25.0	\$ 93.76	\$ 125.67	\$ (29.02)	\$ 2.89	3.1%	\$ 107.79	\$ 2.91	\$ 4.25	\$ 237.73	\$ 240.62	1.2%
50.0	\$ 147.52	\$ 191.34	\$ (29.02)	\$ 14.80	10.0%	\$ 215.59	\$ 5.81	\$ 4.25	\$ 402.19	\$ 416.99	3.7%
100.0	\$ 255.04	\$ 322.67	\$ (29.02)	\$ 38.61	15.1%	\$ 431.17	\$ 11.62	\$ 4.25	\$ 731.10	\$ 769.71	5.3%
500.0	\$ 1,115.20	\$ 1,373.35	\$ (29.02)	\$ 229.13	20.6%	\$ 2,155.87	\$ 58.12	\$ 4.25	\$ 3,362.46	\$ 3,591.59	6.8%
1,000.0	\$ 2,190.40	\$ 2,686.70	\$ (29.02)	\$ 467.28	21.3%	\$ 4,311.74	\$ 116.25	\$ 4.25	\$ 6,651.66	\$ 7,118.94	7.0%
2,500.0	\$ 5,416.00	\$ 6,626.75	\$ (29.02)	\$ 1,181.73	21.8%	\$ 10,779.35	\$ 290.62	\$ 4.25	\$ 16,519.24	\$ 17,700.97	7.2%
5,000.0	\$ 10,792.00	\$ 13,193.50	\$ (29.02)	\$ 2,372.48	22.0%	\$ 21,558.71	\$ 581.23	\$ 4.25	\$ 32,965.21	\$ 35,337.69	7.2%
7,500.0	\$ 16,168.00	\$ 19,760.25	\$ (29.02)	\$ 3,563.23	22.0%	\$ 32,338.06	\$ 871.85	\$ 4.25	\$ 49,411.18	\$ 52,974.41	7.2%

Assumptions:

Average usage = 33.9 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
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 WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
 PAGE 3 OF 11  
 WITNESS: C. M. GARRETT

**Commercial (Rate CGS)**

meters > 5,000 cfh

MCF	A	B	C	D	E	Billing Factors			I	J	K
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Base Roll In	Increase (\$) [ B + C - A ]	Increase (%) [ D / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A-C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]
25.0	\$ 233.76	\$ 350.67	\$ (29.02)	\$ 87.89	37.6%	\$ 107.79	\$ 2.91	\$ 4.25	\$ 377.73	\$ 465.62	23.3%
50.0	\$ 287.52	\$ 416.34	\$ (29.02)	\$ 99.80	34.7%	\$ 215.59	\$ 5.81	\$ 4.25	\$ 542.19	\$ 641.99	18.4%
100.0	\$ 395.04	\$ 547.67	\$ (29.02)	\$ 123.61	31.3%	\$ 431.17	\$ 11.62	\$ 4.25	\$ 871.10	\$ 994.71	14.2%
500.0	\$ 1,255.20	\$ 1,598.35	\$ (29.02)	\$ 314.13	25.0%	\$ 2,155.87	\$ 58.12	\$ 4.25	\$ 3,502.46	\$ 3,816.59	9.0%
1,000.0	\$ 2,330.40	\$ 2,911.70	\$ (29.02)	\$ 552.28	23.7%	\$ 4,311.74	\$ 116.25	\$ 4.25	\$ 6,791.66	\$ 7,343.94	8.1%
2,500.0	\$ 5,556.00	\$ 6,851.75	\$ (29.02)	\$ 1,266.73	22.8%	\$ 10,779.35	\$ 290.62	\$ 4.25	\$ 16,659.24	\$ 17,925.97	7.6%
5,000.0	\$ 10,932.00	\$ 13,418.50	\$ (29.02)	\$ 2,457.48	22.5%	\$ 21,558.71	\$ 581.23	\$ 4.25	\$ 33,105.21	\$ 35,562.69	7.4%
7,500.0	\$ 16,308.00	\$ 19,985.25	\$ (29.02)	\$ 3,648.23	22.4%	\$ 32,338.06	\$ 871.85	\$ 4.25	\$ 49,551.18	\$ 53,199.41	7.4%

Assumptions:

Average usage = 33.9 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 4 OF 11  
WITNESS: C. M. GARRETT

**Industrial (Rate IGS)**

meters < 5,000 cfh

MCF	A	B	C	D	E	Billing Factors			I	J	K
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Base Roll In	Increase (\$) [ B + C - A ]	Increase (%) [ D / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A-C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]
25.0	\$ 96.95	\$ 219.82	\$ (273.16)	\$ (150.29)	-155.0%	\$ 78.76	\$ -	\$ 39.99	\$ 488.87	\$ 338.57	-30.7%
50.0	\$ 153.90	\$ 274.65	\$ (273.16)	\$ (152.41)	-99.0%	\$ 157.52	\$ -	\$ 39.99	\$ 624.57	\$ 472.16	-24.4%
100.0	\$ 267.79	\$ 384.29	\$ (273.16)	\$ (156.66)	-58.5%	\$ 315.03	\$ -	\$ 39.99	\$ 895.98	\$ 739.31	-17.5%
500.0	\$ 1,178.95	\$ 1,261.45	\$ (273.16)	\$ (190.66)	-16.2%	\$ 1,575.17	\$ -	\$ 39.99	\$ 3,067.28	\$ 2,876.61	-6.2%
1,000.0	\$ 2,317.90	\$ 2,357.90	\$ (273.16)	\$ (233.16)	-10.1%	\$ 3,150.34	\$ -	\$ 39.99	\$ 5,781.40	\$ 5,548.23	-4.0%
2,500.0	\$ 5,734.75	\$ 5,647.25	\$ (273.16)	\$ (360.66)	-6.3%	\$ 7,875.84	\$ -	\$ 39.99	\$ 13,923.75	\$ 13,563.08	-2.6%
5,000.0	\$ 11,429.50	\$ 11,129.50	\$ (273.16)	\$ (573.16)	-5.0%	\$ 15,751.69	\$ -	\$ 39.99	\$ 27,494.35	\$ 26,921.18	-2.1%
7,500.0	\$ 17,124.25	\$ 16,611.75	\$ (273.16)	\$ (785.66)	-4.6%	\$ 23,627.53	\$ -	\$ 39.99	\$ 41,064.94	\$ 40,279.27	-1.9%

Assumptions:

Average usage = 609.4 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

Calculations may vary from other schedules due to rounding



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 5 OF 11  
WITNESS: C. M. GARRETT

**Industrial (Rate IGS)**  
meters > 5,000 cfh

MCF	A	B	C	D	E	Billing Factors			I	J	K
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Base Roll In	Increase (\$) [ B + C - A ]	Increase (%) [ D / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A-C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]
25.0	\$ 236.95	\$ 804.82	\$ (273.16)	\$ 294.71	124.4%	\$ 78.76	\$ -	\$ 39.99	\$ 628.87	\$ 923.57	46.9%
50.0	\$ 293.90	\$ 859.65	\$ (273.16)	\$ 292.59	99.6%	\$ 157.52	\$ -	\$ 39.99	\$ 764.57	\$ 1,057.16	38.3%
100.0	\$ 407.79	\$ 969.29	\$ (273.16)	\$ 288.34	70.7%	\$ 315.03	\$ -	\$ 39.99	\$ 1,035.98	\$ 1,324.31	27.8%
500.0	\$ 1,318.95	\$ 1,846.45	\$ (273.16)	\$ 254.34	19.3%	\$ 1,575.17	\$ -	\$ 39.99	\$ 3,207.28	\$ 3,461.61	7.9%
1,000.0	\$ 2,457.90	\$ 2,942.90	\$ (273.16)	\$ 211.84	8.6%	\$ 3,150.34	\$ -	\$ 39.99	\$ 5,921.40	\$ 6,133.23	3.6%
2,500.0	\$ 5,874.75	\$ 6,232.25	\$ (273.16)	\$ 84.34	1.4%	\$ 7,875.84	\$ -	\$ 39.99	\$ 14,063.75	\$ 14,148.08	0.6%
5,000.0	\$ 11,569.50	\$ 11,714.50	\$ (273.16)	\$ (128.16)	-1.1%	\$ 15,751.69	\$ -	\$ 39.99	\$ 27,634.35	\$ 27,506.18	-0.5%
7,500.0	\$ 17,264.25	\$ 17,196.75	\$ (273.16)	\$ (340.66)	-2.0%	\$ 23,627.53	\$ -	\$ 39.99	\$ 41,204.94	\$ 40,864.27	-0.8%

Assumptions:  
Average usage = 609.4 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 6 OF 11  
WITNESS: C. M. GARRETT

**As Available Gas Service (Rate AAGS)**

MCF	A	B	C	D	E	Billing Factors			I	J	K
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Base Roll In	Increase (\$) [ B + C - A ]	Increase (%) [ D / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A-C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]
500.0	\$ 750.45	\$ 1,032.20	\$ (3,033.15)	\$ (2,751.40)	-366.6%	\$ 657.28	\$ 13.53	\$ 444.08	\$ 4,898.50	\$ 2,147.09	-56.2%
1,000.0	\$ 1,100.90	\$ 1,564.40	\$ (3,033.15)	\$ (2,569.65)	-233.4%	\$ 1,314.56	\$ 27.06	\$ 444.08	\$ 5,919.76	\$ 3,350.11	-43.4%
5,000.0	\$ 3,904.50	\$ 5,822.00	\$ (3,033.15)	\$ (1,115.65)	-28.6%	\$ 6,572.81	\$ 135.31	\$ 444.08	\$ 14,089.86	\$ 12,974.20	-7.9%
7,500.0	\$ 5,656.75	\$ 8,483.00	\$ (3,033.15)	\$ (206.90)	-3.7%	\$ 9,859.22	\$ 202.96	\$ 444.08	\$ 19,196.17	\$ 18,989.26	-1.1%
10,000.0	\$ 7,409.00	\$ 11,144.00	\$ (3,033.15)	\$ 701.85	9.5%	\$ 13,145.63	\$ 270.61	\$ 444.08	\$ 24,302.48	\$ 25,004.32	2.9%
15,000.0	\$ 10,913.50	\$ 16,466.00	\$ (3,033.15)	\$ 2,519.35	23.1%	\$ 19,718.44	\$ 405.92	\$ 444.08	\$ 34,515.10	\$ 37,034.44	7.3%
20,000.0	\$ 14,418.00	\$ 21,788.00	\$ (3,033.15)	\$ 4,336.85	30.1%	\$ 26,291.25	\$ 541.22	\$ 444.08	\$ 44,727.71	\$ 49,064.55	9.7%
25,000.0	\$ 17,922.50	\$ 27,110.00	\$ (3,033.15)	\$ 6,154.35	34.3%	\$ 32,864.06	\$ 676.53	\$ 444.08	\$ 54,940.33	\$ 61,094.67	11.2%

Assumptions:

Average usage = 5,335 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

Calculations may vary from other schedules due to rounding