

SUMMARY OF ALTERNATIVE CLASS COST OF SERVICE STUDIES

Line No.		Return at Present Rates	Relative Return at Present Rates	Customer/Demand Study		Revenue Increase at Equalized Proposed Return	Calculated Fixed Costs
				Revenue Deficiency at Equalized Proposed Return	Allocation of Amortization of Excess ADIT		
1	Total Company	4.93%	1.00	\$ 21,798,399	\$ (5,406,740)	\$ 16,391,659	\$ 51.42
2	Residential Sales	3.65%	0.74	\$ 21,322,718	\$ (3,434,201)	\$ 17,888,517	\$ 39.09
3	Non-Residential Firm Sales	7.22%	1.46	\$ 692,840	\$ (1,510,341)	\$ (817,501)	\$ 95.37
4	Non-Residential Interruptible Sales	6.20%	1.26	\$ 28,288	\$ (33,405)	\$ (5,117)	\$ 2,497.42
5	Firm Transport	8.14%	1.65	\$ (275,786)	\$ (224,076)	\$ (499,862)	\$ 4,848.04
6	Interruptible Transport	7.60%	1.54	\$ 30,339	\$ (204,716)	\$ (174,377)	\$ 7,434.97
		Return at Present Rates	Relative Return at Present Rates	Demand-Only Study		Revenue Increase at Equalized Proposed Return	Calculated Fixed Costs
				Revenue Deficiency at Equalized Proposed Return	Allocation of Amortization of Excess ADIT		
7	Total Company	4.93%	1.00	\$ 21,798,399	\$ (5,406,740)	\$ 16,391,659	\$ 40.64
8	Residential Sales	5.19%	1.05	\$ 11,363,279	\$ (3,158,409)	\$ 8,204,871	\$ 28.29
9	Non-Residential Firm Sales	5.43%	1.10	\$ 4,014,457	\$ (1,602,322)	\$ 2,412,135	\$ 84.63
10	Non-Residential Interruptible Sales	2.09%	0.42	\$ 161,607	\$ (37,097)	\$ 124,509	\$ 2,489.84
11	Firm Transport	3.85%	0.78	\$ 3,125,584	\$ (318,265)	\$ 2,807,318	\$ 4,843.89
12	Interruptible Transport	3.48%	0.71	\$ 3,133,472	\$ (290,647)	\$ 2,842,825	\$ 7,434.01
		Return at Present Rates	Relative Return at Present Rates	Demand/Commodity Study		Revenue Increase at Equalized Proposed Return	Calculated Fixed Costs
				Revenue Deficiency at Equalized Proposed Return	Allocation of Amortization of Excess ADIT		
13	Total Company	4.93%	1.00	\$ 21,798,399	\$ (5,406,740)	\$ 16,391,659	\$ 40.65
14	Residential Sales	6.04%	1.22	\$ 6,958,330	\$ (3,036,657)	\$ 3,921,674	\$ 28.30
15	Non-Residential Firm Sales	6.10%	1.24	\$ 2,652,018	\$ (1,564,690)	\$ 1,087,329	\$ 84.52
16	Non-Residential Interruptible Sales	0.88%	0.18	\$ 229,809	\$ (38,979)	\$ 190,830	\$ 2,902.59
17	Firm Transport	2.18%	0.44	\$ 5,393,465	\$ (380,935)	\$ 5,012,530	\$ 4,844.40
18	Interruptible Transport	1.07%	0.22	\$ 6,564,775	\$ (385,479)	\$ 6,179,296	\$ 7,438.02

SUMMARY OF ALTERNATIVE CLASS COST OF SERVICE STUDIES

Revenue Deficiency at Equalized Proposed Return

Line No.		Minimum Revenue Increase Indicated	Maximum Revenue Increase Indicated	Average Revenue Increase Indicated	Proposed Revenue Increase
1	Total Company	\$ 16,391,659	\$ 16,391,659	\$ 16,391,659	\$ 16,389,804
2	Residential Sales	\$ 3,921,674	\$ 17,888,517	\$ 10,005,020	\$ 9,700,212
3	Non-Residential Firm Sales	\$ (817,501)	\$ 2,412,135	\$ 893,987	\$ 4,024,703
4	Non-Residential Interruptible Sales	\$ (5,117)	\$ 190,830	\$ 103,407	\$ 47,020
5	Firm Transport	\$ (499,862)	\$ 5,012,530	\$ 2,439,995	\$ 1,353,738
6	Interruptible Transport	\$ (174,377)	\$ 6,179,296	\$ 2,949,248	\$ 1,264,131

Calculated Fixed Costs at Equalized Proposed Return

	Minimum Customer-Related Cost Indicated	Maximum Customer-Related Cost Indicated	Average Customer-Related Cost Indicated	Proposed Customer-Related Cost
7 Total Company	\$ 40.64	\$ 51.42	\$ 44.24	
8 Residential Sales	\$ 28.29	\$ 39.09	\$ 31.89	\$ 24.40
9 Non-Residential Firm Sales	\$ 84.52	\$ 95.37	\$ 88.17	\$ 66.50
10 Non-Residential Interruptible Sales	\$ 2,489.84	\$ 2,902.59	\$ 2,629.95	\$ 540.00
11 Firm Transport	\$ 4,843.89	\$ 4,848.04	\$ 4,845.44	\$ 540.00
12 Interruptible Transport	\$ 7,434.01	\$ 7,438.02	\$ 7,435.67	\$ 540.00