



414 Nicollet Mall
Minneapolis, Minnesota 55401-1993

January 16, 2015

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101

—Via Electronic Filing—

Re: SALES ACTUAL DATA AND PROPERTY TAX EXPENSE UPDATE
AND RELATED REVENUE CALCULATIONS
NORTHERN STATES POWER COMPANY - ELECTRIC RATE CASE
DOCKET NO. E002/GR-13-868

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed electric sales and customer actual data by major class for January through December 2014 in compliance with our commitment in the above-referenced proceeding.¹ The weather-normalization calculations reflect the use of the Department's coefficients as agreed at the August 11, 2014 evidentiary hearing in this case.² We are also updating property tax expense for the full 2014 test year, again per our commitment at the hearing.³

Total actual weather-normalized retail sales for January-December are 30,769,436 MWh. This represents a 1.0 percent difference from the updated forecast for January-December as provided in the Rebuttal Testimony of Ms. Jannell E. Marks.⁴ The total actual retail customer count for this period is 1,250,146, representing a change of 116 customers or a 0.0 percent difference from the Rebuttal Forecast. Attachment A to this filing provides a summary comparison between the Company's Rebuttal Forecast and the weather-normalized actual sales and customer counts through December. Attachment B provides a monthly view of these figures across customer classes. Attachment C provides the related weather-normalization calculations.

The resulting revenue calculations by rate class and rate schedule are provided in Attachments D1, E1, F1 and G1 for 2014 and Attachments D2, E2, F2 and G2 for 2015. The net impact of the change in present revenue on the 2014 test year from our Rebuttal Forecast, updated for weather-normalized actual sales information for January-December, increases test year present revenue by an additional \$22.698 million.

Total Company updated property tax expense accrued for January-December 2014 is \$189 million. Attachment H to this filing provides a detailed calculation of the 2014

¹ Ex. 140, Heuer Opening Statement at pp. 5-6; Tr. Vol. 3 at pp. 143-145 (Heuer).

² Ex. 119, Hyde Opening Statement at p. 1; Tr. Vol. 1 at p. 169 (Hyde).

³ Ex. 117, Duevel Opening Statement at p. 1; Tr. Vol. 1 at pp. 136-137 (Duevel).

⁴ Ex. 39, Marks Rebuttal at pp. 2-10, Schedule 1.

total Company property tax expense based on data from Truth-in-Taxation notices. Attachment I provides supporting Truth-in-Taxation information itemized by Minnesota county for 2013 and 2014.

At hearing, the Company agreed to the Department's proposed \$9 million reduction in 2014 property tax expense to \$141 million on a Minnesota electric jurisdiction basis, subject to a true-up capped at \$145 million.⁵ The resulting year-end 2014 property tax expense assigned to the Minnesota electric jurisdiction is \$137 million, as demonstrated in Attachment J. This results in an additional \$4.189 million reduction in the 2014 test year revenue requirement, for a total test year reduction of \$13.189 million.

Further, the Company plans a June 30, 2015 compliance filing detailing the final 2014 property tax expense that will be reflected on property tax statements received the spring of 2015. If the actual 2014 property taxes reflected on the property tax statements are less than the year-end 2014 property tax expense (*i.e.*, the 2014 test year property tax expense), we agreed to make ongoing annual refunds of the difference until filing the next rate case.⁶

We note that for convenience and clarity we are re-providing the balance of the financial schedules from our January 9, 2015 submission with updates to reflect the actual weather-normalized retail sales for January to December 2014. The updated schedules are provided in Attachment K. Our December 16th sales true-up and January 9th ALJ financial schedule filings inadvertently did not capture the estimated sales from a new large commercial and industrial sales customer in 2015. We have included those estimated sales in the 2015 schedules provided with this filing. The adjustment related to this new customer was agreed upon by the Company and the Department.⁷ We are happy to meet with parties and Commission Staff at their convenience to assist with the development of any schedules or use of this data.

We have electronically filed this document with the Minnesota Public Utilities Commission, and notice of the filing has been served on the parties on the attached service list. Please contact me at Aakash.Chandarana@xcelenergy.com or (612) 215-4663 if there are any questions regarding this filing.

Sincerely,

/s/

AAKASH H. CHANDARANA
REGIONAL VICE PRESIDENT
RATES AND REGULATORY AFFAIRS

Enclosures
cc: Service List

⁵ Ex. 117, Duevel Opening Statement at p. 1; Tr. Vol. 1 at pp. 136-137 (Duevel).

⁶ Ex. 451, Lusti Opening Statement at 2.

⁷ Ex. 134, Clark Opening Statement at p. 1; Tr. Vol. 2 at pp.112 (Clark); Ex. 444 Shah Opening Statement at 1; Tr. Vol. 3 at pp. 54-55 (Shah).

Table 1 provides actual sales information for January through December, 2014, and compares it to the Updated Forecast. Table 2 provides similar results for customer counts.

Table 1*
Test Year Sales (MWh)

	Weather Normalized Actual Sales Jan-Dec 2014	Updated Forecast Jan-Dec 2014 (Marks' Rebuttal)	MWh Difference: Actuals less Updated Forecast	% Difference Between Actuals and Updated Forecast
Residential without Space Heat	8,366,146	8,210,633	155,514	1.9%
Residential with Space Heat	396,824	390,125	6,699	1.7%
Small Commercial & Industrial	13,605,514	13,361,206	244,308	1.8%
Large Commercial & Industrial	8,179,537	8,282,742	-103,205	-1.2%
Public Street & Highway Lighting	143,362	141,919	1,443	1.0%
Other Sales to Public Authority	66,823	73,556	-6,733	-9.2%
Interdepartmental	11,228	8,070	3,158	39.1%
Total Retail	30,769,436	30,468,251	301,184	1.0%

Table 2*
Test Year Average Customers

	Actual Customers Jan-Dec 2014	Updated Forecast Jan-Dec 2014 (Marks' Rebuttal)	Counts Difference: Actuals less Updated Forecast	% Difference between Actuals and Updated Forecast
Residential without Space Heat	1,081,230	1,081,226	4	0.0%
Residential with Space Heat	32,357	32,299	58	0.2%
Small Commercial & Industrial	129,939	129,891	48	0.0%
Large Commercial & Industrial	438	447	-9	-2.0%
Public Street & Highway Lighting	4,081	4,070	11	0.3%
Other Sales to Public Authority	2,090	2,089	1	0.0%
Interdepartmental	11	10	1	10.0%
Total Retail	1,250,146	1,250,030	116	0.0%

* Individual amounts may not total due to rounding.

Actual Test Year Weather-Normalized Sales and Customers by Customer Class (2014)

Weather-Normalized Calendar Month Sales (MWh)

	Weather-Normalized 2014 Actual												2014
	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Apr-14</u>	<u>May-14</u>	<u>Jun-14</u>	<u>Jul-14</u>	<u>Aug-14</u>	<u>Sep-14</u>	<u>Oct-14</u>	<u>Nov-14</u>	<u>Dec-14</u>	<u>Jan-Dec</u>
Residential without Space Heat	768,180	662,629	660,388	556,064	575,815	748,800	956,711	830,674	655,763	594,132	617,640	739,351	8,366,146
Residential with Space Heat	55,740	50,015	38,140	24,584	30,547	19,684	25,149	22,578	20,008	24,651	36,289	49,438	396,824
Small Commercial & Industrial	1,143,265	1,017,315	1,137,383	1,046,050	1,084,406	1,177,334	1,279,196	1,288,501	1,145,134	1,102,880	1,074,261	1,109,788	13,605,514
Large Commercial & Industrial	648,766	622,864	679,455	635,186	658,223	667,190	759,128	747,702	725,280	713,646	649,554	672,544	8,179,537
Public Street & Highway Lighting	16,507	11,739	13,963	10,170	8,677	8,962	8,199	8,684	12,852	11,832	14,016	17,761	143,362
Other Sales to Public Authority	5,354	4,504	5,606	5,123	5,663	5,568	7,008	8,411	6,061	3,843	4,549	5,133	66,823
Interdepartmental	582	610	578	460	975	1,792	1,199	89	1,805	1,149	70	1,918	11,228
Total Retail	2,638,396	2,369,676	2,535,513	2,277,637	2,364,306	2,629,330	3,036,591	2,906,640	2,566,904	2,452,134	2,396,377	2,595,933	30,769,436

Number of Customers

	Actual 2014 Customers												2014
	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Apr-14</u>	<u>May-14</u>	<u>Jun-14</u>	<u>Jul-14</u>	<u>Aug-14</u>	<u>Sep-14</u>	<u>Oct-14</u>	<u>Nov-14</u>	<u>Dec-14</u>	<u>Jan-Dec</u>
Residential without Space Heat	1,078,564	1,079,061	1,079,956	1,080,271	1,080,714	1,080,566	1,081,126	1,081,570	1,081,318	1,082,977	1,083,659	1,084,975	1,081,230
Residential with Space Heat	32,079	32,135	32,145	32,229	32,313	32,259	32,275	32,375	32,318	32,456	32,805	32,896	32,357
Small Commercial & Industrial	129,791	129,708	129,727	129,734	129,803	129,867	129,910	129,931	129,884	130,190	130,298	130,422	129,939
Large Commercial & Industrial	441	440	438	442	444	443	444	435	441	432	425	429	438
Public Street & Highway Lighting	4,039	4,039	4,043	4,048	4,054	4,053	4,064	4,083	4,109	4,126	4,149	4,167	4,081
Other Sales to Public Authority	2,093	2,094	2,093	2,089	2,091	2,090	2,092	2,091	2,089	2,091	2,084	2,082	2,090
Interdepartmental	9	9	11	9	9	9	13	11	15	13	10	15	11
Total Retail	1,247,016	1,247,486	1,248,413	1,248,822	1,249,428	1,249,287	1,249,924	1,250,496	1,250,174	1,252,285	1,253,430	1,254,986	1,250,146

2015 Weather-Normalized Sales and Customers by Customer Class (2015)

Weather-Normalized Calendar Month Sales (MWh)

	Weather-Normalized 2015												2015
	<u>Jan-15</u>	<u>Feb-15</u>	<u>Mar-15</u>	<u>Apr-15</u>	<u>May-15</u>	<u>Jun-15</u>	<u>Jul-15</u>	<u>Aug-15</u>	<u>Sep-15</u>	<u>Oct-15</u>	<u>Nov-15</u>	<u>Dec-15</u>	<u>Jan-Dec</u>
Residential without Space Heat	768,180	662,629	660,388	556,064	575,815	748,800	956,711	830,674	655,763	594,132	617,640	739,351	8,366,146
Residential with Space Heat	55,740	50,015	38,140	24,584	30,547	19,684	25,149	22,578	20,008	24,651	36,289	49,438	396,824
Small Commercial & Industrial	1,143,265	1,017,315	1,137,383	1,046,050	1,084,406	1,177,334	1,279,196	1,288,501	1,145,134	1,102,880	1,074,261	1,109,788	13,605,514
Large Commercial & Industrial	650,066	624,164	680,755	636,486	659,523	668,490	760,428	749,002	726,580	714,946	650,854	673,844	8,195,137
Public Street & Highway Lighting	16,507	11,739	13,963	10,170	8,677	8,962	8,199	8,684	12,852	11,832	14,016	17,761	143,362
Other Sales to Public Authority	5,354	4,504	5,606	5,123	5,663	5,568	7,008	8,411	6,061	3,843	4,549	5,133	66,823
Interdepartmental	582	610	578	460	975	1,792	1,199	89	1,805	1,149	70	1,918	11,228
Total Retail	2,639,696	2,370,976	2,536,813	2,278,937	2,365,606	2,630,630	3,037,891	2,907,940	2,568,204	2,453,434	2,397,677	2,597,233	30,785,036

Number of Customers

	2015 Customers												2015
	<u>Jan-15</u>	<u>Feb-15</u>	<u>Mar-15</u>	<u>Apr-15</u>	<u>May-15</u>	<u>Jun-15</u>	<u>Jul-15</u>	<u>Aug-15</u>	<u>Sep-15</u>	<u>Oct-15</u>	<u>Nov-15</u>	<u>Dec-15</u>	<u>Jan-Dec</u>
Residential without Space Heat	1,078,564	1,079,061	1,079,956	1,080,271	1,080,714	1,080,566	1,081,126	1,081,570	1,081,318	1,082,977	1,083,659	1,084,975	1,081,230
Residential with Space Heat	32,079	32,135	32,145	32,229	32,313	32,259	32,275	32,375	32,318	32,456	32,805	32,896	32,357
Small Commercial & Industrial	129,791	129,708	129,727	129,734	129,803	129,867	129,910	129,931	129,884	130,190	130,298	130,422	129,939
Large Commercial & Industrial	442	441	439	443	445	444	445	436	442	433	426	430	439
Public Street & Highway Lighting	4,039	4,039	4,043	4,048	4,054	4,053	4,064	4,083	4,109	4,126	4,149	4,167	4,081
Other Sales to Public Authority	2,093	2,094	2,093	2,089	2,091	2,090	2,092	2,091	2,089	2,091	2,084	2,082	2,090
Interdepartmental	9	9	11	9	9	9	13	11	15	13	10	15	11
Total Retail	1,247,017	1,247,487	1,248,414	1,248,823	1,249,429	1,249,288	1,249,925	1,250,497	1,250,175	1,252,286	1,253,431	1,254,987	1,250,147

Minnesota Electric Calendar Month Weather Normalization

		Calendar Month Sales (mwh)					Calendar Month Customers			Calendar Month Weather HEATING		Calendar Month Weather COOLING		Coefficients - HEATING Month - based on HDD65				Calendar				Coefficients - COOLING Calendar Month - based on THI65			
		Res w/out Space Htg	Res w/ Space Htg	Total Residential	Small C&I	Large C&I	Total C&I	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Actual HDD65	Normal HDD65	Actual THI65	Normal THI65	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Large C&I	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Large C&I			
2014	1	796,875	62,033	858,909	1,151,599	648,766	1,800,365	1,078,564	32,079	129,791	1,752	1,522	0	0	0.000115453	0.000851276	0.000278645	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000			
2014	2	694,319	58,786	753,105	1,029,644	622,864	1,652,507	1,079,061	32,135	129,708	1,564	1,231	0	0	0.000088282	0.000820407	0.000285711	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000			
2014	3	676,015	43,796	719,812	1,142,283	679,455	1,821,738	1,079,956	32,145	129,727	1,205	980	0	0	0.000064280	0.000781581	0.000167775	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000			
2014	4	559,219	27,838	587,057	1,046,050	635,186	1,681,236	1,080,271	32,229	129,734	665	522	0	1	0.000024300	0.000709750	0.000000000	0.000000000	0.000514350	0.000000000	0.000000000	0.000000000			
2014	5	593,126	31,286	624,413	1,092,416	658,223	1,750,639	1,080,714	32,313	129,803	243	213	26	15	0.000000000	0.000311312	0.000000000	0.000000000	0.001434327	0.001197961	0.005525515	0.000000000			
2014	6	747,883	19,657	767,540	1,176,799	667,190	1,843,989	1,080,566	32,259	129,867	19	38	91	91	0.000000000	0.000000000	0.000000000	0.000000000	0.001867025	0.001799307	0.009060907	0.000000000			
2014	7	819,159	22,308	841,467	1,207,615	759,128	1,966,743	1,081,126	32,275	129,910	9	4	118	184	0.000000000	0.000000000	0.000000000	0.000000000	0.001949323	0.001348762	0.008442084	0.000000000			
2014	8	876,113	23,499	899,612	1,316,268	747,702	2,063,969	1,081,570	32,375	129,931	0	8	154	133	0.000000000	0.000000000	0.000000000	0.000000000	0.002010400	0.001360019	0.010226077	0.000000000			
2014	9	631,988	19,751	651,738	1,119,159	725,280	1,844,440	1,081,318	32,318	129,884	138	138	29	40	0.000022918	0.000229894	0.000000000	0.000000000	0.001923994	0.000684366	0.017512425	0.000000000			
2014	10	590,534	24,903	615,437	1,096,118	713,646	1,809,764	1,082,977	32,456	130,190	496	482	0	4	0.000054483	0.000542274	0.000101958	0.000000000	0.000975867	0.000000000	0.012698057	0.000000000			
2014	11	648,050	43,406	691,456	1,082,710	649,554	1,809,764	1,083,659	32,805	130,298	1,178	886	0	0	0.000096066	0.000742685	0.000221989	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000			
2014	12	727,100	46,933	774,033	1,106,464	672,544	1,732,264	1,084,975	32,896	130,422	1,245	1,336	0	0	0.000123839	0.000835188	0.000279529	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000			
TOTAL		8,360,382	424,196	8,784,578	13,567,125	8,179,537	21,777,419				8,515	7,363	418	468											

		Calendar Month Weather Effect from HEATING				Calendar Month Weather Effect from COOLING				Calendar Month Weather Effect HEATING AND COOLING				Calendar Month Weather Normalized Sales (mwh)					
		Res w/out Space Htg	Res w/ Space Htg	Small C&I	Large C&I	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Large C&I	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Large C&I	Res w/out Space Htg	Res w/ Space Htg	Total Residential	Small C&I	Large C&I	Total C&I
2014	1	28,695	6,293	8,334	0	0	0	0	0	28,695	6,293	8,334	0	768,180	55,740	823,921	1,143,265	648,766	1,792,031
2014	2	31,690	8,770	12,328	0	0	0	0	0	31,690	8,770	12,328	0	662,629	50,015	712,644	1,017,315	622,864	1,640,179
2014	3	15,628	5,656	4,900	0	0	0	0	0	15,628	5,656	4,900	0	660,388	38,140	698,528	1,137,383	679,455	1,816,838
2014	4	3,734	3,254	0	0	-579	0	0	0	3,155	3,254	0	0	556,064	24,584	580,648	1,046,050	635,186	1,681,236
2014	5	0	307	0	0	17,311	432	8,010	0	17,311	739	8,010	0	575,815	30,547	606,362	1,084,406	658,223	1,742,629
2014	6	0	0	0	0	-917	-26	-535	0	-917	-26	-535	0	748,800	19,684	768,484	1,177,334	667,190	1,844,524
2014	7	0	0	0	0	-137,552	-2,841	-71,581	0	-137,552	-2,841	-71,581	0	956,711	25,149	981,860	1,279,196	759,128	2,038,324
2014	8	0	0	0	0	45,440	920	27,766	0	45,440	920	27,766	0	830,674	22,578	853,252	1,288,501	747,702	2,036,203
2014	9	-17	-5	0	0	-23,758	-253	-25,975	0	-23,775	-258	-25,975	0	655,763	20,008	675,771	1,145,134	725,280	1,870,414
2014	10	845	252	190	0	-4,444	0	-6,952	0	-3,599	252	-6,762	0	594,132	24,651	618,784	1,102,880	713,646	1,816,526
2014	11	30,410	7,117	8,449	0	0	0	0	0	30,410	7,117	8,449	0	617,640	36,289	653,928	1,074,261	649,554	1,723,814
2014	12	-12,251	-2,505	-3,324	0	0	0	0	0	-12,251	-2,505	-3,324	0	739,351	49,438	788,789	1,109,788	672,544	1,782,331
TOTAL														8,366,146	396,824	8,762,971	13,605,514	8,179,537	21,785,051

COMPARISON OF PRESENT REVENUE (\$1,000's), SALES AND CUSTOMER BILLS
Rebuttal and Updated Rebuttal (Jan-Dec Actual Weather-Normalized) - Yr 2014

	MWH Sales	Base Revenue	Total Revenue	Customer Bills
REBUTTAL				
RES	8,210,633	\$735,619	\$946,515	12,974,711
RSH	390,125	27,792	37,764	387,583
Small C&I	13,361,206	801,347	1,141,339	1,558,686
Large C&I	8,282,742	353,094	558,819	5,360
PSHL	141,919	19,144	21,733	22,952
OSPA	73,556	5,778	7,666	25,064
ID	8,070	464	670	117
Total	30,468,251	\$1,943,238	\$2,714,506	14,974,473
JAN - DEC UPDATE				
RES	8,366,146	\$747,683	\$960,431	12,974,757
RSH	396,824	28,249	38,290	388,285
Small C&I	13,605,514	816,980	1,159,748	1,559,265
Large C&I	8,179,537	347,883	549,023	5,254
PSHL	143,362	19,208	21,796	22,952
OSPA	66,823	5,288	6,986	25,079
ID	11,228	645	930	133
Total	30,769,436	\$1,965,937	\$2,737,204	14,975,725
Increase				
RES	155,514	\$12,063	\$13,917	46
RSH	6,699	457	526	702
Small C&I	244,308	15,633	18,408	579
Large C&I	-103,205	-5,211	-9,796	-106
PSHL	1,443	64	63	0
OSPA	-6,733	-489	-680	15
ID	3,158	182	259	16
Total	301,184	\$22,698	\$22,698	1,252
Increase%				
RES	1.9%	1.6%	1.5%	0.0%
RSH	1.7%	1.6%	1.4%	0.2%
Small C&I	1.8%	2.0%	1.6%	0.0%
Large C&I	-1.2%	-1.5%	-1.8%	-2.0%
PSHL	1.0%	0.3%	0.3%	0.0%
OSPA	-9.2%	-8.5%	-8.9%	0.1%
ID	39.1%	39.1%	38.7%	13.7%
Total	1.0%	1.2%	0.8%	0.0%

COMPARISON OF PRESENT REVENUE (\$1,000's), SALES AND CUSTOMER BILLS
Rebuttal and Updated Rebuttal (Jan-Dec Actual Weather-Normalized) - Yr 2015

	MWH Sales	Base Revenue	Total Revenue	Customer Bills
REBUTTAL				
RES	8,210,633	\$735,619	\$946,515	12,974,711
RSH	390,125	27,792	37,764	387,583
Small C&I	13,361,206	801,347	1,141,339	1,558,686
Large C&I	8,282,742	353,094	558,819	5,360
PSHL	141,919	19,144	21,733	22,952
OSPA	73,556	5,778	7,666	25,064
ID	8,070	464	670	117
Total	30,468,251	\$1,943,238	\$2,714,506	14,974,473
JAN - DEC UPDATE				
RES	8,366,146	\$747,686	\$960,328	12,974,757
RSH	396,824	28,249	38,285	388,285
Small C&I	13,605,514	816,980	1,159,578	1,559,265
Large C&I	8,195,137	348,550	549,973	5,266
PSHL	143,362	19,208	21,795	22,952
OSPA	66,823	5,288	6,985	25,079
ID	11,228	645	929	133
Total	30,785,036	\$1,966,606	\$2,737,874	14,975,737
Increase				
RES	155,514	\$12,066	\$13,814	46
RSH	6,699	457	521	702
Small C&I	244,308	15,633	18,238	579
Large C&I	-87,605	-4,544	-8,846	-94
PSHL	1,443	64	62	0
OSPA	-6,733	-489	-681	15
ID	3,158	182	259	16
Total	316,784	\$23,368	\$23,368	1,264
Increase%				
RES	1.9%	1.6%	1.5%	0.0%
RSH	1.7%	1.6%	1.4%	0.2%
Small C&I	1.8%	2.0%	1.6%	0.0%
Large C&I	-1.1%	-1.3%	-1.6%	-1.8%
PSHL	1.0%	0.3%	0.3%	0.0%
OSPA	-9.2%	-8.5%	-8.9%	0.1%
ID	39.1%	39.1%	38.7%	13.7%
Total	1.0%	1.2%	0.9%	0.0%

SALES AND REVENUE BY RATE SCHEDULE
Updated Rebuttal (Jan-Dec Actual Weather-Normalized) - Yr 2014

Service Schedule	Average Customers	MWH Sales			Revenues (\$1,000's)		
		Summer	Winter	Annual	Summer	Winter	Annual
<u>Residential</u>							
Residential	1,110,031	3,271,110	5,444,048	8,715,158	382,853	611,715	994,568
Residential TOD	337	1,298	3,213	4,511	158	310	468
Load Management	3,218	5,383	31,574	36,957	451	2,214	2,664
Res Total	1,113,587	3,277,791	5,478,835	8,756,626	383,461	614,239	997,700
<u>C&I - Non-Demand</u>							
Small General	74,907	298,784	565,752	864,536	34,853	60,057	94,910
Small General TOD	10,716	29,655	63,284	92,939	3,170	6,090	9,260
Load Management	188	731	3,472	4,203	70	247	317
C&I N-D Total	85,811	329,170	632,507	961,678	38,094	66,393	104,487
<u>C&I - Demand</u>							
General	38,931	2,981,487	5,209,707	8,191,194	281,788	432,377	714,165
General TOD	3,485	2,736,115	4,920,225	7,656,340	207,880	332,742	540,621
Light Rail	14	5,715	12,353	18,068	476	929	1,404
Peak-Controlled	1,678	458,801	875,541	1,334,342	39,852	70,573	110,425
Peak-Controlled TOD	440	1,096,122	1,988,392	3,084,514	76,453	129,763	206,216
Energy-Controlled	16	168,426	324,868	493,294	9,296	17,909	27,205
Real Time Pricing	2	7,341	14,109	21,450	425	827	1,252
C&I Dmd Total	44,565	7,454,007	13,345,195	20,799,202	616,169	985,119	1,601,288
C&I Total	130,377	7,783,177	13,977,703	21,760,880	654,262	1,051,512	1,705,774
<u>Public Authorities</u>							
Small Mun Pumping	1,013	2,166	4,177	6,343	277	480	757
Municipal Pumping	1,077	24,883	35,598	60,480	2,702	3,494	6,196
Siren Service	0	0	0	0	11	22	33
PA Total	2,090	27,048	39,775	66,823	2,990	3,996	6,986
<u>Lighting</u>							
System Service	0	17,592	47,581	65,173	5,442	11,108	16,550
Energy	0	10,047	27,175	37,222	822	1,772	2,595
Metered Energy	1,913	11,058	29,909	40,967	723	1,929	2,652
Protective Lighting	0	7,865	22,652	30,516	1,297	2,720	4,017
Lighting Total	1,913	46,562	127,316	173,879	8,285	17,529	25,814
Total Retail	1,247,966	11,134,579	19,623,629	30,758,208	1,048,998	1,687,276	2,736,274
Other Rev Increase					0	0	0
Interdept. Increase					0	0	0
Total Revenue	1,247,966	11,134,579	19,623,629	30,758,208	1,048,998	1,687,276	2,736,274
Interdept Present	11	4,885	6,342	11,228	404	525	930
Retail + ID	1,247,977	11,139,464	19,629,971	30,769,436	1,049,403	1,687,801	2,737,204

SALES AND REVENUE BY RATE SCHEDULE
Updated Rebuttal (Jan-Dec Actual Weather-Normalized) - Yr 2015

Service Schedule	Average Customers	MWH Sales			Revenues (\$1,000's)		
		Summer	Winter	Annual	Summer	Winter	Annual
<u>Residential</u>							
Residential	1,110,031	3,271,110	5,444,048	8,715,158	382,814	611,647	994,461
Residential TOD	337	1,298	3,213	4,511	158	310	468
Load Management	3,218	5,383	31,574	36,957	450	2,213	2,664
Res Total	1,113,587	3,277,791	5,478,835	8,756,626	383,422	614,171	997,593
<u>C&I - Non-Demand</u>							
Small General	74,907	298,784	565,752	864,536	34,849	60,049	94,899
Small General TOD	10,716	29,655	63,284	92,939	3,170	6,089	9,259
Load Management	188	731	3,472	4,203	70	247	316
C&I N-D Total	85,811	329,170	632,507	961,678	38,089	66,385	104,474
<u>C&I - Demand</u>							
General	38,931	2,981,518	5,209,756	8,191,274	281,753	432,315	714,068
General TOD	3,485	2,739,384	4,926,725	7,666,109	208,088	333,109	541,197
Light Rail	14	5,715	12,353	18,068	476	929	1,404
Peak-Controlled	1,678	458,805	875,546	1,334,350	39,847	70,562	110,409
Peak-Controlled TOD	441	1,097,714	1,991,590	3,089,304	76,551	129,947	206,498
Energy-Controlled	16	168,718	325,488	494,206	9,310	17,940	27,250
Real Time Pricing	2	7,354	14,137	21,491	425	829	1,254
C&I Dmd Total	44,566	7,459,207	13,355,595	20,814,802	616,450	985,631	1,602,081
C&I Total	130,378	7,788,377	13,988,103	21,776,480	654,539	1,052,015	1,706,555
<u>Public Authorities</u>							
Small Mun Pumping	1,013	2,166	4,177	6,343	277	480	757
Municipal Pumping	1,077	24,883	35,598	60,480	2,701	3,493	6,195
Siren Service	0	0	0	0	11	22	33
PA Total	2,090	27,048	39,775	66,823	2,989	3,996	6,985
<u>Lighting</u>							
System Service	0	17,592	47,581	65,173	5,442	11,108	16,550
Energy	0	10,047	27,175	37,222	822	1,772	2,594
Metered Energy	1,913	11,058	29,909	40,967	723	1,929	2,651
Protective Lighting	0	7,865	22,652	30,516	1,297	2,720	4,017
Lighting Total	1,913	46,562	127,316	173,879	8,284	17,528	25,812
Total Retail	1,247,967	11,139,779	19,634,029	30,773,808	1,049,235	1,687,710	2,736,944
Other Rev Increase					0	0	0
Interdept. Increase					0	0	0
Total Revenue	1,247,967	11,139,779	19,634,029	30,773,808	1,049,235	1,687,710	2,736,944
Interdept Present	11	4,885	6,342	11,228	404	525	929
Retail + ID	1,247,978	11,144,664	19,640,371	30,785,036	1,049,639	1,688,235	2,737,874

REVENUE BY RATE CLASS

Updated Rebuttal (Jan-Dec Actual Weather-Normalized) - Yr 2014

	Revenues (\$1,000's)			
	Total	Base	Fuel	Rider
Residential Regular	960,431	747,683	230,356	-17,607
Res Space Heating	38,290	28,249	10,876	-835
Total Residential	998,721	775,932	241,232	-18,442
Small Comm. & Ind.	1,159,748	816,980	371,401	-28,633
Large Comm. & Ind.	549,023	347,883	218,354	-17,214
Total Comm. & Ind.	1,708,771	1,164,863	589,755	-45,847
Street Lighting	21,796	19,208	2,890	-302
Public Authorities	6,986	5,288	1,838	-141
Total Retail	2,736,274	1,965,291	835,715	-64,732
Other Revenues Incr.				
Interdept Rev Incr.				
Retail + Increases	2,736,274	1,965,291	835,715	-64,732
Interdept Present Rev.	930	645	308	-24
Retail + Interdept	2,737,204	1,965,937	836,023	-64,755

REVENUE BY RATE CLASS

Updated Rebuttal (Jan-Dec Actual Weather-Normalized) - Yr 2015

	Revenues (\$1,000's)			
	Total	Base	Fuel	Rider
Residential Regular	960,328	747,686	230,241	-17,598
Res Space Heating	38,285	28,249	10,871	-835
Total Residential	998,614	775,935	241,112	-18,433
Small Comm. & Ind.	1,159,578	816,980	371,216	-28,619
Large Comm. & Ind.	549,973	348,550	218,661	-17,238
Total Comm. & Ind.	1,709,551	1,165,530	589,878	-45,857
Street Lighting	21,795	19,208	2,889	-302
Public Authorities	6,985	5,288	1,837	-141
Total Retail	2,736,944	1,965,961	835,715	-64,732
Other Revenues Incr.				
Interdept Rev Incr.				
Retail + Increases	2,736,944	1,965,961	835,715	-64,732
Interdept Present Rev.	929	645	308	-24
Retail + Interdept	2,737,874	1,966,606	836,023	-64,755

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A01 Res OH ResReg Secondary									
Cust Chg	Bills	2,880,204	5,761,086	8,641,290	\$8.00	\$8.00	23,042	46,089	69,130
Energy	MWH	1,822,320	2,983,327	4,805,647	\$86.71	\$73.93	158,013	220,557	378,571
SvrSwchAC	MWH	664,538	0	664,538	-\$17.21	\$0.00	-11,439	0	-11,439
SvrSwchWH	MWH	14,127	26,726	40,852	-\$2.30	-\$2.02	-32	-54	-86
Fuel Cost	MWH	1,822,320	2,983,327	4,805,647	\$28.04	\$27.23	51,106	81,231	132,337
Riders	MWH	1,822,320	2,983,327	4,805,647	-\$2.10	-\$2.10	-3,835	-6,279	-10,114
Total:							216,855	341,545	558,399
A01 Res OH ResSH Secondary									
Cust Chg	Bills	86,957	174,321	261,278	\$10.00	\$10.00	870	1,743	2,613
Energy	MWH	51,060	184,952	236,012	\$86.71	\$56.92	4,427	10,527	14,955
SvrSwchAC	MWH	9,110	0	9,110	-\$17.21	\$0.00	-157	0	-157
SvrSwchWH	MWH	1,176	4,352	5,527	-\$2.30	-\$1.68	-3	-7	-10
Fuel Cost	MWH	51,060	184,952	236,012	\$28.04	\$27.23	1,432	5,036	6,468
Riders	MWH	51,060	184,952	236,012	-\$2.10	-\$2.10	-107	-389	-497
Total:							6,462	16,910	23,372
A03 Res UG ResReg Secondary									
Cust Chg	Bills	1,439,298	2,878,934	4,318,231	\$10.00	\$10.00	14,393	28,789	43,182
Energy	MWH	1,365,583	2,174,878	3,540,460	\$86.71	\$73.93	118,410	160,789	279,198
SvrSwchAC	MWH	725,201	0	725,201	-\$17.21	\$0.00	-12,483	0	-12,483
SvrSwchWH	MWH	6,174	11,425	17,599	-\$2.30	-\$2.02	-14	-23	-37
Fuel Cost	MWH	1,365,583	2,174,878	3,540,460	\$28.04	\$27.23	38,297	59,218	97,515
Riders	MWH	1,365,583	2,174,878	3,540,460	-\$2.10	-\$2.10	-2,874	-4,577	-7,451
Total:							155,729	244,196	399,925
A03 Res UG ResSH Secondary									
Cust Chg	Bills	32,955	66,065	99,020	\$12.00	\$12.00	395	793	1,188
Energy	MWH	32,079	100,745	132,824	\$86.71	\$56.92	2,782	5,734	8,516
SvrSwchAC	MWH	11,980	0	11,980	-\$17.21	\$0.00	-206	0	-206
SvrSwchWH	MWH	1,376	5,141	6,517	-\$2.30	-\$1.68	-3	-9	-12
Fuel Cost	MWH	32,079	100,745	132,824	\$28.04	\$27.23	900	2,743	3,643
Riders	MWH	32,079	100,745	132,824	-\$2.10	-\$2.10	-68	-212	-280
Total:							3,800	9,050	12,849
A00 WtrHeating ResSH Secondary									
Cust Chg	Bills	186	372	558	\$0.00	\$0.00	0	0	0
Energy	MWH	68	146	214	\$86.71	\$73.93	6	11	17
Fuel Cost	MWH	68	146	214	\$28.04	\$27.23	2	4	6
Riders	MWH	68	146	214	-\$2.10	-\$2.10	0	0	0
Total:							8	14	22
A02 Res TOD OH ResReg Secondary									
Cust Chg	Bills	651	1,302	1,953	\$10.00	\$10.00	7	13	20
Energy	On MWH	204	381	585	\$185.24	\$151.30	38	58	95
Energy	Off MWH	367	883	1,250	\$27.20	\$27.20	10	24	34
Fuel Cost	MWH	571	1,264	1,835	\$28.04	\$27.23	16	34	50
Riders	MWH	571	1,264	1,835	-\$2.10	-\$2.10	-1	-3	-4
Total:							69	126	196
A02 Res TOD OH ResSH Secondary									
Cust Chg	Bills	128	256	384	\$12.00	\$12.00	2	3	5
Energy	On MWH	41	140	180	\$185.24	\$109.67	8	15	23
Energy	Off MWH	72	285	357	\$27.20	\$27.20	2	8	10
Fuel Cost	MWH	113	425	537	\$28.04	\$27.23	3	12	15
Riders	MWH	113	425	537	-\$2.10	-\$2.10	0	-1	-1
Total:							14	37	51

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A04 Res TOD UG ResReg Secondary									
Cust Chg	Bills	437	873	1,310	\$12.00	\$12.00	5	10	16
Energy	On MWH	169	329	498	\$185.24	\$151.30	31	50	81
Energy	Off MWH	294	733	1,027	\$27.20	\$27.20	8	20	28
Fuel Cost	MWH	463	1,062	1,525	\$28.04	\$27.23	13	29	42
Riders	MWH	463	1,062	1,525	-\$2.10	-\$2.10	-1	-2	-3
Total:							56	107	163
A04 Res TOD UG ResSH Secondary									
Cust Chg	Bills	132	265	397	\$14.00	\$14.00	2	4	6
Energy	On MWH	54	147	201	\$185.24	\$109.67	10	16	26
Energy	Off MWH	97	315	412	\$27.20	\$27.20	3	9	11
Fuel Cost	MWH	152	462	613	\$28.04	\$27.23	4	13	17
Riders	MWH	152	462	613	-\$2.10	-\$2.10	0	-1	-1
Total:							19	40	58
A05 EnergyCtrl N/D ResReg Secondary									
Cust Chg	Bills	2,503	5,006	7,509	\$4.95	\$4.95	12	25	37
Energy	MWH	1,193	6,244	7,436	\$41.82	\$41.82	50	261	311
Opt Energy	MWH	26	89	114	\$86.71	\$41.82	2	4	6
Fuel Cost	MWH	1,218	6,332	7,551	\$28.04	\$27.23	34	172	207
Riders	MWH	1,218	6,332	7,551	-\$2.10	-\$2.10	-3	-13	-16
Total:							96	449	545
A05 EnergyCtrl N/D ResSH Secondary									
Cust Chg	Bills	8,844	17,730	26,574	\$4.95	\$4.95	44	88	132
Energy	MWH	3,488	20,034	23,523	\$41.82	\$41.82	146	838	984
Opt Energy	MWH	458	2,578	3,036	\$86.71	\$41.82	40	108	147
Fuel Cost	MWH	3,946	22,612	26,558	\$28.04	\$27.23	111	616	726
Riders	MWH	3,946	22,612	26,558	-\$2.10	-\$2.10	-8	-48	-56
Total:							332	1,601	1,933
A05 EnergyCtrl N/D Sm C&I Secondary									
Cust Chg	Bills	411	822	1,233	\$4.95	\$4.95	2	4	6
Energy	MWH	228	1,355	1,583	\$41.82	\$41.82	10	57	66
Opt Energy	MWH	0	68	68	\$82.30	\$41.82	0	3	3
Fuel Cost	MWH	228	1,424	1,652	\$28.99	\$28.14	7	40	47
Riders	MWH	228	1,424	1,652	-\$2.10	-\$2.10	0	-3	-3
Total:							18	101	118
A06 Limited Off-Peak ResReg Secondary									
Cust Chg	Bills	1,488	2,976	4,464	\$4.95	\$4.95	7	15	22
Energy	On MWH	18	84	102	\$260.00	\$260.00	5	22	27
Energy	Off MWH	198	2,483	2,681	\$23.70	\$23.70	5	59	64
Fuel Cost	MWH	216	2,567	2,783	\$28.04	\$27.23	6	70	76
Riders	MWH	216	2,567	2,783	-\$2.10	-\$2.10	0	-5	-6
Total:							22	160	182
A06 Limited Off-Peak ResSH Secondary									
Cust Chg	Bills	25	50	74	\$4.95	\$4.95	0	0	0
Energy	On MWH	0	1	2	\$260.00	\$260.00	0	0	0
Energy	Off MWH	2	62	63	\$23.70	\$23.70	0	1	2
Fuel Cost	MWH	2	63	65	\$28.04	\$27.23	0	2	2
Riders	MWH	2	63	65	-\$2.10	-\$2.10	0	0	0
Total:							0	4	4

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A06 Limited Off-Peak Sm C&I Secondary									
Cust Chg	Bills	218	435	653	\$10.00	\$10.00	2	4	7
Cust Chg	Bills	121	241	362	\$13.60	\$13.60	2	3	5
Cust Chg	Bills	4	8	12	\$60.00	\$60.00	0	0	1
Energy	On MWH	96	152	249	\$260.00	\$260.00	25	40	65
Energy	Off MWH	67	806	874	\$23.70	\$23.70	2	19	21
Energy	Off MWH	340	1,046	1,385	\$23.70	\$23.70	8	25	33
Energy	Off MWH	0	44	44	\$22.80	\$22.80	0	1	1
Fuel Cost	MWH	503	2,048	2,551	\$28.99	\$28.14	15	58	72
Riders	MWH	503	2,048	2,551	-\$2.10	-\$2.10	-1	-4	-5
Total:							52	146	198
A09 SmallGen UnMtrd Sm C&I Secondary									
Cust Chg	Bills	411	822	1,233	\$8.00	\$8.00	3	7	10
Energy	MWH	10	20	30	\$82.30	\$69.53	1	1	2
Fuel Cost	MWH	10	20	30	\$28.99	\$28.14	0	1	1
Riders	MWH	10	20	30	-\$2.10	-\$2.10	0	0	0
Total:							4	8	13
A10 SmallGen Sm C&I Secondary									
Cust Chg	Bills	298,743	597,766	896,509	\$10.00	\$10.00	2,987	5,978	8,965
Energy	MWH	298,677	565,540	864,216	\$82.30	\$69.53	24,581	39,322	63,903
SvrSwchAC	Tons	152,242	0	152,242	-\$5.00	\$0.00	-761	0	-761
Fuel Cost	MWH	298,677	565,540	864,216	\$28.99	\$28.14	8,657	15,915	24,573
Riders	MWH	298,677	565,540	864,216	-\$2.10	-\$2.10	-629	-1,190	-1,819
Total:							34,836	60,025	94,861
A40 Small Mun Pumping Public Auth Secondary									
Cust Chg	Bills	4,053	8,102	12,155	\$10.00	\$10.00	41	81	122
Energy	MWH	2,166	4,177	6,343	\$82.30	\$69.53	178	290	469
Fuel Cost	MWH	2,166	4,177	6,343	\$28.99	\$28.14	63	118	180
Riders	MWH	2,166	4,177	6,343	-\$2.10	-\$2.10	-5	-9	-13
Total:							277	480	757
A11 WtrHeating Sm C&I Secondary									
Cust Chg	Bills	366	733	1,100	\$0.00	\$0.00	0	0	0
Energy	MWH	96	189	285	\$82.30	\$69.53	8	13	21
Fuel Cost	MWH	96	189	285	\$28.99	\$28.14	3	5	8
Riders	MWH	96	189	285	-\$2.10	-\$2.10	0	0	-1
Total:							10	18	29
A13 Direct Current Sm C&I Secondary									
Cust Chg	Bills	16	32	48	\$10.00	\$10.00	0	0	0
Energy	MWH	2	3	5	\$82.30	\$69.53	0	0	0
Demand	KW	676	1,352	2,028	\$3.30	\$3.30	2	4	7
Fuel Cost	MWH	2	3	5	\$28.99	\$28.14	0	0	0
Riders	MWH	2	3	5	-\$2.10	-\$2.10	0	0	0
Total:							3	5	8
A12 SmallGen TOD Sm C&I Secondary									
Cust Chg	Bills	11,038	22,087	33,126	\$12.00	\$12.00	132	265	398
Energy	On MWH	4,850	11,022	15,871	\$143.49	\$116.54	696	1,284	1,980
Energy	Off MWH	10,071	22,717	32,788	\$27.20	\$27.20	274	618	892
SvrSwchAC	Tons	584	0	584	-\$5.00	\$0.00	-3	0	-3
Fuel Cost	MWH	14,920	33,738	48,659	\$28.99	\$28.14	432	949	1,382
Riders	MWH	14,920	33,738	48,659	-\$2.10	-\$2.10	-31	-71	-102
Total:							1,500	3,046	4,546

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A16 SGS TOD kWh Mtr Sm C&I Secondary									
Cust Chg	Bills	11,252	22,514	33,766	\$10.00	\$10.00	113	225	338
Energy	MWH	4,407	9,214	13,621	\$67.90	\$58.47	299	539	838
Fuel Cost	MWH	4,407	9,214	13,621	\$28.99	\$28.14	128	259	387
Riders	MWH	4,407	9,214	13,621	-\$2.10	-\$2.10	-9	-19	-29
Total:							530	1,004	1,534
A18 SGS TOD UnMtrd Sm C&I Secondary									
Cust Chg	Bills	17,599	35,214	52,813	\$8.00	\$8.00	141	282	423
Energy	MWH	9,522	18,729	28,250	\$67.90	\$58.47	647	1,095	1,742
Fuel Cost	MWH	9,522	18,729	28,250	\$28.99	\$28.14	276	527	803
Riders	MWH	9,522	18,729	28,250	-\$2.10	-\$2.10	-20	-39	-59
Total:							1,043	1,864	2,908
A22 SGS TOD Low Watt Sm C&I Secondary									
Cust Chg	Bills	2,960	5,923	8,883	\$0.00	\$0.00	0	0	0
LwWattSm	Bills	70,868	141,736	212,604	\$0.28	\$0.28	20	40	60
LwWattLg	Bills	168	336	504	\$1.20	\$1.20	0	0	1
Energy	MWH	806	1,603	2,409	\$67.90	\$58.47	55	94	148
Fuel Cost	MWH	806	1,603	2,409	\$28.99	\$28.14	23	45	68
Riders	MWH	806	1,603	2,409	-\$2.10	-\$2.10	-2	-3	-5
Total:							96	176	272
A14 General Sm C&I Secondary									
Cust Chg	Bills	155,062	310,269	465,331	\$25.70	\$25.70	3,985	7,974	11,959
Energy	MWH	2,913,210	5,097,394	8,010,604	\$29.81	\$29.81	86,843	151,953	238,796
Energy Cr	MWH	147,180	317,495	464,676	-\$12.00	-\$12.00	-1,766	-3,810	-5,576
SvrSwchAC	Tons	527,442	0	527,442	-\$5.00	\$0.00	-2,637	0	-2,637
Demand	KW	9,089,100	15,436,606	24,525,706	\$12.86	\$8.98	116,886	138,621	255,507
Fuel Cost	MWH	2,913,210	5,097,394	8,010,604	\$27.41	\$27.41	79,858	139,732	219,590
Riders	KW	9,089,100	15,436,606	24,525,706	\$0.00	\$0.00	0	0	0
Riders	MWH	2,913,210	5,097,394	8,010,604	-\$2.10	-\$2.10	-6,131	-10,728	-16,859
Total:							277,038	423,743	700,780
A14 General Lg C&I Secondary									
Cust Chg	Bills	8	15	23	\$25.70	\$25.70	0	0	1
Energy	MWH	13,685	19,273	32,958	\$29.81	\$29.81	408	575	982
Energy Cr	MWH	1,286	2,057	3,344	-\$12.00	-\$12.00	-15	-25	-40
SvrSwchAC	Tons	252,896	0	252,896	-\$5.00	\$0.00	-1,264	0	-1,264
Demand	KW	34,078	47,164	81,242	\$12.86	\$8.98	438	424	862
Fuel Cost	MWH	13,685	19,273	32,958	\$27.41	\$27.41	375	528	903
Riders	KW	34,078	47,164	81,242	\$0.00	\$0.00	0	0	0
Riders	MWH	13,685	19,273	32,958	-\$2.10	-\$2.10	-29	-41	-69
Total:							-87	1,462	1,374
A41 Municipal Pumping Public Auth Secondary									
Cust Chg	Bills	4,273	8,542	12,814	\$25.70	\$25.70	110	220	329
Energy	MWH	23,264	32,416	55,680	\$29.81	\$29.81	694	966	1,660
Energy Cr	MWH	1,808	2,062	3,871	-\$12.00	-\$12.00	-22	-25	-46
Demand	KW	88,166	134,692	222,858	\$12.86	\$8.98	1,134	1,210	2,343
Fuel Cost	MWH	23,264	32,416	55,680	\$27.41	\$27.41	638	889	1,526
Riders	KW	88,166	134,692	222,858	\$0.00	\$0.00	0	0	0
Riders	MWH	23,264	32,416	55,680	-\$2.10	-\$2.10	-49	-68	-117
Total:							2,504	3,191	5,695

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A14 General Sm C&I Primary									
Cust Chg	Bills	596	1,193	1,789	\$25.70	\$25.70	15	31	46
Energy	MWH	51,003	87,577	138,580	\$28.91	\$28.91	1,475	2,532	4,006
Energy Cr	MWH	2,952	6,199	9,151	-\$12.00	-\$12.00	-35	-74	-110
SvrSwTchAC	Tons	4,152	0	4,152	-\$5.00	\$0.00	-21	0	-21
Demand	KW	151,978	249,624	401,602	\$11.96	\$8.08	1,818	2,017	3,835
Fuel Cost	MWH	51,003	87,577	138,580	\$27.41	\$27.41	1,398	2,401	3,799
Riders	KW	151,978	249,624	401,602	\$0.00	\$0.00	0	0	0
Riders	MWH	51,003	87,577	138,580	-\$2.10	-\$2.10	-107	-184	-292
Total:							4,542	6,721	11,264
A14 General Lg C&I Primary									
Cust Chg	Bills	0	0	0	\$25.70	\$25.70	0	0	0
Energy	MWH	0	0	0	\$28.91	\$28.91	0	0	0
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
SvrSwTchAC	Tons	0	0	0	-\$5.00	\$0.00	0	0	0
Demand	KW	0	0	0	\$11.96	\$8.08	0	0	0
Fuel Cost	MWH	0	0	0	\$27.41	\$27.41	0	0	0
Riders	KW	0	0	0	\$0.00	\$0.00	0	0	0
Riders	MWH	0	0	0	-\$2.10	-\$2.10	0	0	0
Total:							0	0	0
A41 Municipal Pumping Public Auth Primary									
Cust Chg	Bills	37	73	110	\$25.70	\$25.70	1	2	3
Energy	MWH	1,618	3,182	4,800	\$28.91	\$28.91	47	92	139
Energy Cr	MWH	17	151	168	-\$12.00	-\$12.00	0	-2	-2
Demand	KW	9,124	16,107	25,231	\$11.96	\$8.08	109	130	239
Fuel Cost	MWH	1,618	3,182	4,800	\$27.41	\$27.41	44	87	132
Riders	KW	9,124	16,107	25,231	\$0.00	\$0.00	0	0	0
Riders	MWH	1,618	3,182	4,800	-\$2.10	-\$2.10	-3	-7	-10
Total:							198	303	500
A14 General Sm C&I Tr Transformed									
Cust Chg	Bills	0	0	0	\$25.70	\$25.70	0	0	0
Energy	MWH	0	0	0	\$27.19	\$27.19	0	0	0
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
Demand	KW	0	0	0	\$11.26	\$7.38	0	0	0
Fuel Cost	MWH	0	0	0	\$27.41	\$27.41	0	0	0
Riders	KW	0	0	0	\$0.00	\$0.00	0	0	0
Riders	MWH	0	0	0	-\$2.10	-\$2.10	0	0	0
Total:							0	0	0
A14 General Lg C&I Tr Transformed									
Cust Chg	Bills	4	8	12	\$25.70	\$25.70	0	0	0
Energy	MWH	3,563	5,413	8,976	\$27.19	\$27.19	97	147	244
Energy Cr	MWH	1,251	924	2,175	-\$12.00	-\$12.00	-15	-11	-26
Demand	KW	10,683	23,561	34,244	\$11.26	\$7.38	120	174	294
Fuel Cost	MWH	3,563	5,413	8,976	\$27.41	\$27.41	98	148	246
Riders	KW	10,683	23,561	34,244	\$0.00	\$0.00	0	0	0
Riders	MWH	3,563	5,413	8,976	-\$2.10	-\$2.10	-7	-11	-19
Total:							292	447	740

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Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A14 General Sm C&I Transmission									
Cust Chg	Bills	4	8	12	\$25.70	\$25.70	0	0	0
Energy	MWH	27	50	77	\$27.08	\$27.08	1	1	2
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
Demand	KW	191	374	565	\$10.61	\$6.73	2	3	5
Fuel Cost	MWH	27	50	77	\$27.41	\$27.41	1	1	2
Riders	KW	191	374	565	\$0.00	\$0.00	0	0	0
Riders	MWH	27	50	77	-\$2.10	-\$2.10	0	0	0
Total:							4	5	9
A15 General TOD Sm C&I Secondary									
Cust Chg	Bills	12,613	25,238	37,851	\$29.70	\$29.70	375	750	1,124
Energy	On MWH	341,254	592,500	933,754	\$40.49	\$40.49	13,817	23,990	37,808
Energy	Off MWH	536,123	950,458	1,486,581	\$22.24	\$22.24	11,923	21,138	33,062
Energy Cr	MWH	143,435	293,252	436,688	-\$12.00	-\$12.00	-1,721	-3,519	-5,240
SvrSwchAC	Tons	23,870	0	23,870	-\$5.00	\$0.00	-119	0	-119
Demand	KW	1,918,445	3,283,007	5,201,452	\$12.86	\$8.98	24,671	29,481	54,153
Off Dmd	KW	45,752	106,859	152,610	\$2.25	\$2.25	103	240	343
Fuel Cost	On MWH	341,254	592,500	933,754	\$34.71	\$34.71	11,844	20,563	32,407
Fuel Cost	Off MWH	536,123	950,458	1,486,581	\$21.57	\$21.57	11,564	20,501	32,064
Riders	KW	1,964,197	3,389,865	5,354,062	\$0.00	\$0.00	0	0	0
Riders	MWH	877,378	1,542,958	2,420,335	-\$2.10	-\$2.10	-1,846	-3,247	-5,094
Total:							70,610	109,898	180,508
A15 General TOD Lg C&I Secondary									
Cust Chg	Bills	736	1,457	2,192	\$29.70	\$29.70	22	43	65
Energy	On MWH	275,179	496,114	771,293	\$40.49	\$40.49	11,142	20,088	31,230
Energy	Off MWH	398,810	724,466	1,123,276	\$22.24	\$22.24	8,870	16,112	24,982
Energy Cr	MWH	116,318	224,062	340,381	-\$12.00	-\$12.00	-1,396	-2,689	-4,085
SvrSwchAC	Tons	90,239	0	90,239	-\$5.00	\$0.00	-451	0	-451
Demand	KW	1,442,537	2,566,232	4,008,769	\$12.86	\$8.98	18,551	23,045	41,596
Off Dmd	KW	21,646	52,578	74,224	\$2.25	\$2.25	49	118	167
AreaDevRdr	KW	6,735	10,599	17,334	-\$6.43	-\$4.49	-43	-48	-91
Fuel Cost	On MWH	275,179	496,114	771,293	\$34.71	\$34.71	9,550	17,218	26,769
Fuel Cost	Off MWH	398,810	724,466	1,123,276	\$21.57	\$21.57	8,602	15,626	24,228
Riders	KW	1,464,183	2,618,811	4,082,993	\$0.00	\$0.00	0	0	0
Riders	MWH	673,988	1,220,580	1,894,569	-\$2.10	-\$2.10	-1,418	-2,569	-3,987
Total:							53,477	86,946	140,422
A15 General TOD Sm C&I Primary									
Cust Chg	Bills	165	330	495	\$29.70	\$29.70	5	10	15
Energy	On MWH	14,535	30,275	44,810	\$39.59	\$39.59	575	1,199	1,774
Energy	Off MWH	20,399	43,169	63,568	\$21.34	\$21.34	435	921	1,357
Energy Cr	MWH	6,162	14,390	20,552	-\$12.00	-\$12.00	-74	-173	-247
SvrSwchAC	Tons	0	0	0	-\$5.00	\$0.00	0	0	0
Demand	KW	85,207	183,950	269,157	\$11.96	\$8.08	1,019	1,486	2,505
Off Dmd	KW	5,115	10,748	15,863	\$1.35	\$1.35	7	15	21
Fuel Cost	On MWH	14,535	30,275	44,810	\$34.71	\$34.71	504	1,051	1,555
Fuel Cost	Off MWH	20,399	43,169	63,568	\$21.57	\$21.57	440	931	1,371
Riders	KW	90,322	194,698	285,020	\$0.00	\$0.00	0	0	0
Riders	MWH	34,934	73,444	108,378	-\$2.10	-\$2.10	-74	-155	-228
Total:							2,839	5,285	8,124

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Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A15 General TOD Lg C&I Primary									
Cust Chg	Bills	381	755	1,137	\$29.70	\$29.70	11	22	34
Energy	MWH	263,429	455,324	718,753	\$39.59	\$39.59	10,429	18,026	28,455
Energy	On MWH	408,422	716,668	1,125,090	\$21.34	\$21.34	8,716	15,294	24,009
Energy Cr	Off MWH	127,592	262,708	390,300	-\$12.00	-\$12.00	-1,531	-3,152	-4,684
SvrSwchAC	Tons	4,599	0	4,599	-\$5.00	\$0.00	-23	0	-23
Demand	KW	1,385,721	2,363,770	3,749,491	\$11.96	\$8.08	16,573	19,099	35,672
Off Dmd	KW	12,724	46,646	59,370	\$1.35	\$1.35	17	63	80
Fuel Cost	On MWH	263,429	455,324	718,753	\$34.71	\$34.71	9,143	15,803	24,945
Fuel Cost	Off MWH	408,422	716,668	1,125,090	\$21.57	\$21.57	8,809	15,458	24,267
Riders	KW	1,398,445	2,410,416	3,808,861	\$0.00	\$0.00	0	0	0
Riders	MWH	671,851	1,171,992	1,843,843	-\$2.10	-\$2.10	-1,414	-2,466	-3,880
Total:							50,731	78,146	128,877
A29 Light Rail Sm C&I Primary									
Cust Chg	Bills	56	113	169	\$99.61	\$99.61	6	11	17
Energy	On MWH	2,410	5,111	7,521	\$39.59	\$39.59	95	202	298
Energy	Off MWH	3,305	7,241	10,547	\$21.34	\$21.34	71	155	225
Energy Cr	MWH	721	1,189	1,909	-\$10.30	-\$10.30	-7	-12	-20
Demand	KW	12,500	28,471	40,971	\$8.23	\$4.35	103	124	227
Trans Dmd	KW	17,363	36,524	53,887	\$3.73	\$3.73	65	136	201
Off Dmd	KW	668	3,912	4,580	\$1.35	\$1.35	1	5	6
Fuel Cost	On MWH	2,410	5,111	7,521	\$34.71	\$34.71	84	177	261
Fuel Cost	Off MWH	3,305	7,241	10,547	\$21.57	\$21.57	71	156	227
Riders	KW	18,031	40,436	58,467	\$0.00	\$0.00	0	0	0
Riders	MWH	5,715	12,353	18,068	-\$2.10	-\$2.10	-12	-26	-38
Total:							476	929	1,404
A15 General TOD Sm C&I Tr Transformed									
Cust Chg	Bills	8	16	24	\$29.70	\$29.70	0	0	1
Energy	On MWH	481	1,098	1,579	\$37.87	\$37.87	18	42	60
Energy	Off MWH	947	2,129	3,076	\$19.62	\$19.62	19	42	60
Energy Cr	MWH	371	779	1,150	-\$12.00	-\$12.00	-4	-9	-14
SvrSwchAC	Tons	0	0	0	-\$5.00	\$0.00	0	0	0
Demand	KW	2,649	6,344	8,993	\$11.26	\$7.38	30	47	77
Off Dmd	KW	374	239	613	\$0.65	\$0.65	0	0	0
Fuel Cost	On MWH	481	1,098	1,579	\$34.71	\$34.71	17	38	55
Fuel Cost	Off MWH	947	2,129	3,076	\$21.57	\$21.57	20	46	66
Riders	KW	3,023	6,582	9,606	\$0.00	\$0.00	0	0	0
Riders	MWH	1,428	3,227	4,655	-\$2.10	-\$2.10	-3	-7	-10
Total:							97	199	295
A15 General TOD Lg C&I Tr Transformed									
Cust Chg	Bills	19	39	58	\$29.70	\$29.70	1	1	2
Energy	On MWH	162,936	310,797	473,734	\$37.87	\$37.87	6,170	11,770	17,940
Energy	Off MWH	296,512	564,840	861,352	\$19.62	\$19.62	5,818	11,082	16,900
Energy Cr	MWH	175,279	333,832	509,111	-\$12.00	-\$12.00	-2,103	-4,006	-6,109
SvrSwchAC	Tons	843	0	843	-\$5.00	\$0.00	-4	0	-4
Demand	KW	692,426	1,343,311	2,035,737	\$11.26	\$7.38	7,797	9,914	17,710
Off Dmd	KW	49,112	75,593	124,705	\$0.65	\$0.65	32	49	81
Fuel Cost	On MWH	162,936	310,797	473,734	\$34.71	\$34.71	5,655	10,787	16,442
Fuel Cost	Off MWH	296,512	564,840	861,352	\$21.57	\$21.57	6,396	12,183	18,579
Riders	KW	741,538	1,418,904	2,160,442	\$0.00	\$0.00	0	0	0
Riders	MWH	459,449	875,637	1,335,086	-\$2.10	-\$2.10	-967	-1,843	-2,810
Total:							28,793	49,937	78,730

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Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A15 General TOD Lg C&I Transmission									
Cust Chg	Bills	19	39	58	\$29.70	\$29.70	1	1	2
Energy	On MWH	5,626	11,364	16,990	\$37.76	\$37.76	212	429	642
Energy	Off MWH	11,462	21,022	32,484	\$19.51	\$19.51	224	410	634
Energy Cr	MWH	826	98	925	-\$12.00	-\$12.00	-10	-1	-11
Demand	KW	44,507	86,445	130,952	\$10.61	\$6.73	472	582	1,054
Off Dmd	KW	0	0	0	\$0.00	\$0.00	0	0	0
Fuel Cost	On MWH	5,626	11,364	16,990	\$34.71	\$34.71	195	394	590
Fuel Cost	Off MWH	11,462	21,022	32,484	\$21.57	\$21.57	247	453	701
Riders	KW	44,507	86,445	130,952	\$0.00	\$0.00	0	0	0
Riders	MWH	17,087	32,387	49,474	-\$2.10	-\$2.10	-36	-68	-104
Total:							1,305	2,201	3,506
A23 Peak-Ctrl Tier Sm C&I Secondary									
Cust Chg	Bills	6,480	12,965	19,445	\$55.00	\$55.00	356	713	1,069
Energy	MWH	425,614	811,082	1,236,696	\$29.81	\$29.81	12,688	24,178	36,866
Energy Cr	MWH	16,740	32,131	48,871	-\$12.00	-\$12.00	-201	-386	-586
Demand	KW	447,557	853,099	1,300,656	\$12.86	\$8.98	5,756	7,661	13,416
Control Dmd	KW	453,586	824,338	1,277,924	\$7.17	\$7.17	3,252	5,910	9,163
Control Dmd	KW	376,930	592,526	969,456	\$6.45	\$6.45	2,431	3,822	6,253
Control Dmd	KW	279,560	441,090	720,649	\$5.97	\$5.97	1,669	2,633	4,302
Control Dmd	KW	17,999	30,554	48,553	\$5.78	\$5.78	104	177	281
Control Dmd	KW	45,821	73,324	119,145	\$5.22	\$5.22	239	383	622
Control Dmd	KW	2,596	5,385	7,981	\$4.72	\$4.72	12	25	38
AnnMinDmd	KW	24,519	49,037	73,556	\$1.00	\$1.00	25	49	74
Fuel Cost	MWH	425,614	811,082	1,236,696	\$27.41	\$27.41	11,667	22,234	33,901
Riders	KW	1,624,048	2,820,315	4,444,364	\$0.00	\$0.00	0	0	0
Riders	MWH	425,614	811,082	1,236,696	-\$2.10	-\$2.10	-896	-1,707	-2,603
Total:							37,102	65,693	102,795
A23 Peak-Ctrl Tier Lg C&I Secondary									
Cust Chg	Bills	4	8	12	\$55.00	\$55.00	0	0	1
Energy	MWH	2,091	2,394	4,485	\$29.81	\$29.81	62	71	134
Energy Cr	MWH	182	208	390	-\$12.00	-\$12.00	-2	-2	-5
Demand	KW	1,100	1,431	2,531	\$12.86	\$8.98	14	13	27
Control Dmd	KW	254	329	584	\$7.17	\$7.17	2	2	4
Control Dmd	KW	1,839	1,381	3,220	\$6.45	\$6.45	12	9	21
Control Dmd	KW	2,010	2,518	4,529	\$5.97	\$5.97	12	15	27
Control Dmd	KW	214	270	484	\$5.78	\$5.78	1	2	3
Control Dmd	KW	471	572	1,043	\$5.22	\$5.22	2	3	5
Control Dmd	KW	0	0	0	\$4.72	\$4.72	0	0	0
Fuel Cost	MWH	2,091	2,394	4,485	\$27.41	\$27.41	57	66	123
Riders	KW	5,889	6,501	12,390	\$0.00	\$0.00	0	0	0
Riders	MWH	2,091	2,394	4,485	-\$2.10	-\$2.10	-4	-5	-9
Total:							157	174	330

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A23 Peak-Ctrl Tier Sm C&I Primary									
Cust Chg	Bills	213	427	641	\$55.00	\$55.00	12	23	35
Energy	MWH	29,024	57,829	86,853	\$28.91	\$28.91	839	1,672	2,511
Energy Cr	MWH	809	1,895	2,704	-\$12.00	-\$12.00	-10	-23	-32
Demand	KW	35,726	66,469	102,195	\$11.96	\$8.08	427	537	964
Control Dmd	KW	37,506	66,700	104,206	\$6.27	\$6.27	235	418	653
Control Dmd	KW	18,091	31,166	49,257	\$5.55	\$5.55	100	173	273
Control Dmd	KW	13,285	14,599	27,885	\$5.07	\$5.07	67	74	141
Control Dmd	KW	3,225	4,018	7,243	\$4.88	\$4.88	16	20	35
Control Dmd	KW	4,077	9,662	13,740	\$4.32	\$4.32	18	42	59
Control Dmd	KW	3,327	5,827	9,154	\$3.82	\$3.82	13	22	35
Fuel Cost	MWH	29,024	57,829	86,853	\$27.41	\$27.41	796	1,585	2,381
Riders	KW	115,237	198,441	313,678	\$0.00	\$0.00	0	0	0
Riders	MWH	29,024	57,829	86,853	-\$2.10	-\$2.10	-61	-122	-183
Total:							2,452	4,422	6,874
A23 Peak-Ctrl Tier Lg C&I Primary									
Cust Chg	Bills	0	0	0	\$55.00	\$55.00	0	0	0
Energy	MWH	0	0	0	\$28.91	\$28.91	0	0	0
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
Demand	KW	0	0	0	\$11.96	\$8.08	0	0	0
Control Dmd	KW	0	0	0	\$6.27	\$6.27	0	0	0
Control Dmd	KW	0	0	0	\$5.55	\$5.55	0	0	0
Control Dmd	KW	0	0	0	\$5.07	\$5.07	0	0	0
Control Dmd	KW	0	0	0	\$4.88	\$4.88	0	0	0
Control Dmd	KW	0	0	0	\$4.32	\$4.32	0	0	0
Control Dmd	KW	0	0	0	\$3.82	\$3.82	0	0	0
Fuel Cost	MWH	0	0	0	\$27.41	\$27.41	0	0	0
Riders	KW	0	0	0	\$0.00	\$0.00	0	0	0
Riders	MWH	0	0	0	-\$2.10	-\$2.10	0	0	0
Total:							0	0	0
A23 Peak-Ctrl Tier Sm C&I Transmission									
Cust Chg	Bills	12	24	36	\$55.00	\$55.00	1	1	2
Energy	MWH	2,072	4,235	6,307	\$27.08	\$27.08	56	115	171
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
Demand	KW	393	761	1,154	\$10.61	\$6.73	4	5	9
Control Dmd	KW	281	596	877	\$4.92	\$4.92	1	3	4
Control Dmd	KW	3,155	6,372	9,526	\$4.20	\$4.20	13	27	40
Control Dmd	KW	3,553	7,012	10,565	\$3.72	\$3.72	13	26	39
Control Dmd	KW	0	0	0	\$3.53	\$3.53	0	0	0
Control Dmd	KW	0	0	0	\$2.97	\$2.97	0	0	0
Control Dmd	KW	0	0	0	\$2.47	\$2.47	0	0	0
Fuel Cost	MWH	2,072	4,235	6,307	\$27.41	\$27.41	57	116	173
Riders	KW	7,382	14,740	22,121	\$0.00	\$0.00	0	0	0
Riders	MWH	2,072	4,235	6,307	-\$2.10	-\$2.10	-4	-9	-13
Total:							141	284	425

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A24 Peak-Ctrl Tier TOD Sm C&I Secondary									
Cust Chg	Bills	1,063	2,127	3,191	\$55.00	\$55.00	58	117	175
Energy	On MWH	72,317	123,872	196,190	\$40.49	\$40.49	2,928	5,016	7,944
Energy	Off MWH	113,278	198,041	311,319	\$22.24	\$22.24	2,519	4,404	6,924
Energy Cr	MWH	32,748	62,481	95,228	-\$12.00	-\$12.00	-393	-750	-1,143
Demand	KW	82,609	153,535	236,144	\$12.86	\$8.98	1,062	1,379	2,441
Off Dmd	KW	9,373	33,862	43,235	\$2.25	\$2.25	21	76	97
Control Dmd	KW	49,431	82,756	132,187	\$7.17	\$7.17	354	593	948
Control Dmd	KW	41,577	69,057	110,634	\$6.45	\$6.45	268	445	714
Control Dmd	KW	183,798	301,658	485,456	\$5.97	\$5.97	1,097	1,801	2,898
Control Dmd	KW	3,657	5,733	9,390	\$5.78	\$5.78	21	33	54
Control Dmd	KW	57,625	88,090	145,715	\$5.22	\$5.22	301	460	761
Control Dmd	KW	0	0	0	\$4.72	\$4.72	0	0	0
AnnMinDmd	KW	1,240	2,479	3,719	\$1.00	\$1.00	1	2	4
Fuel Cost	On MWH	72,317	123,872	196,190	\$34.71	\$34.71	2,510	4,299	6,809
Fuel Cost	Off MWH	113,278	198,041	311,319	\$21.57	\$21.57	2,443	4,272	6,715
Riders	KW	428,069	734,691	1,162,760	\$0.00	\$0.00	0	0	0
Riders	MWH	185,595	321,914	507,509	-\$2.10	-\$2.10	-391	-677	-1,068
Total:							12,802	21,471	34,273
A24 Peak-Ctrl Tier TOD Lg C&I Secondary									
Cust Chg	Bills	269	532	800	\$55.00	\$55.00	15	29	44
Energy	On MWH	81,632	151,457	233,089	\$40.49	\$40.49	3,305	6,133	9,438
Energy	Off MWH	115,994	218,153	334,148	\$22.24	\$22.24	2,580	4,852	7,431
Energy Cr	MWH	32,398	65,557	97,955	-\$12.00	-\$12.00	-389	-787	-1,175
Demand	KW	189,345	363,937	553,282	\$12.86	\$8.98	2,435	3,268	5,703
Off Dmd	KW	5,584	18,266	23,850	\$2.25	\$2.25	13	41	54
Control Dmd	KW	38,727	59,861	98,588	\$7.17	\$7.17	278	429	707
Control Dmd	KW	65,367	119,926	185,293	\$6.45	\$6.45	422	774	1,195
Control Dmd	KW	117,671	212,577	330,248	\$5.97	\$5.97	702	1,269	1,972
Control Dmd	KW	4,007	9,511	13,518	\$5.78	\$5.78	23	55	78
Control Dmd	KW	47,305	88,502	135,808	\$5.22	\$5.22	247	462	709
Control Dmd	KW	0	0	0	\$4.72	\$4.72	0	0	0
Fuel Cost	On MWH	81,632	151,457	233,089	\$34.71	\$34.71	2,833	5,257	8,090
Fuel Cost	Off MWH	115,994	218,153	334,148	\$21.57	\$21.57	2,502	4,705	7,207
Riders	KW	468,005	872,582	1,340,587	\$0.00	\$0.00	0	0	0
Riders	MWH	197,626	369,610	567,237	-\$2.10	-\$2.10	-416	-778	-1,194
Total:							14,550	25,709	40,258

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A24 Peak-Ctrl Tier TOD Sm C&I Primary									
Cust Chg	Bills	153	306	459	\$55.00	\$55.00	8	17	25
Energy	On MWH	9,021	17,641	26,662	\$39.59	\$39.59	357	698	1,056
Energy	Off MWH	13,850	25,257	39,107	\$21.34	\$21.34	296	539	835
Energy Cr	MWH	4,696	8,049	12,745	-\$12.00	-\$12.00	-56	-97	-153
Demand	KW	23,305	44,418	67,723	\$11.96	\$8.08	279	359	638
Off Dmd	KW	2,624	5,166	7,791	\$1.35	\$1.35	4	7	11
Control Dmd	KW	7,659	17,778	25,437	\$6.27	\$6.27	48	111	159
Control Dmd	KW	2,502	5,249	7,751	\$5.55	\$5.55	14	29	43
Control Dmd	KW	7,744	13,758	21,502	\$5.07	\$5.07	39	70	109
Control Dmd	KW	0	0	0	\$4.88	\$4.88	0	0	0
Control Dmd	KW	10,650	18,530	29,180	\$4.32	\$4.32	46	80	126
Control Dmd	KW	0	0	0	\$3.82	\$3.82	0	0	0
AnnMinDmdChg	KW	0	0	0	\$1.00	\$1.00	0	0	0
Fuel Cost	On MWH	9,021	17,641	26,662	\$34.71	\$34.71	313	612	925
Fuel Cost	Off MWH	13,850	25,257	39,107	\$21.57	\$21.57	299	545	844
Riders	KW	54,485	104,899	159,383	\$0.00	\$0.00	0	0	0
Riders	MWH	22,871	42,898	65,769	-\$2.10	-\$2.10	-48	-90	-138
Total:							1,598	2,881	4,479
A24 Peak-Ctrl Tier TOD Lg C&I Primary									
Cust Chg	Bills	249	493	742	\$55.00	\$55.00	14	27	41
Energy	On MWH	233,186	406,138	639,324	\$39.59	\$39.59	9,232	16,079	25,311
Energy	Off MWH	341,394	600,011	941,405	\$21.34	\$21.34	7,285	12,804	20,090
Energy Cr	MWH	97,572	186,926	284,498	-\$12.00	-\$12.00	-1,171	-2,243	-3,414
Demand	KW	669,928	1,085,839	1,755,767	\$11.96	\$8.08	8,012	8,774	16,786
Off Dmd	KW	13,229	28,844	42,074	\$1.35	\$1.35	18	39	57
Control Dmd	KW	49,598	87,221	136,819	\$6.27	\$6.27	311	547	858
Control Dmd	KW	63,512	115,030	178,542	\$5.55	\$5.55	352	638	991
Control Dmd	KW	281,232	488,117	769,349	\$5.07	\$5.07	1,426	2,475	3,901
Control Dmd	KW	13,904	24,691	38,595	\$4.88	\$4.88	68	120	188
Control Dmd	KW	135,562	256,376	391,938	\$4.32	\$4.32	586	1,108	1,693
Control Dmd	KW	41,304	77,680	118,984	\$3.82	\$3.82	158	297	455
Fuel Cost	On MWH	233,186	406,138	639,324	\$34.71	\$34.71	8,093	14,096	22,189
Fuel Cost	Off MWH	341,394	600,011	941,405	\$21.57	\$21.57	7,364	12,942	20,305
Riders	KW	1,268,269	2,163,798	3,432,067	\$0.00	\$0.00	0	0	0
Riders	MWH	574,580	1,006,149	1,580,729	-\$2.10	-\$2.10	-1,209	-2,117	-3,327
Total:							40,538	65,584	106,123

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A24 Peak-Ctrl Tier TOD Lg C&I Tr Transformed									
Cust Chg	Bills	27	54	81	\$55.00	\$55.00	1	3	4
Energy	On MWH	43,005	91,864	134,870	\$37.87	\$37.87	1,629	3,479	5,108
Energy	Off MWH	70,976	151,871	222,847	\$19.62	\$19.62	1,393	2,980	4,372
Energy Cr	MWH	28,118	56,272	84,390	-\$12.00	-\$12.00	-337	-675	-1,013
Demand	KW	96,790	187,606	284,395	\$11.26	\$7.38	1,090	1,385	2,474
Off Dmd	KW	6,966	2,203	9,169	\$0.65	\$0.65	5	1	6
Control Dmd	KW	5,618	12,214	17,832	\$5.57	\$5.57	31	68	99
Control Dmd	KW	0	0	0	\$4.85	\$4.85	0	0	0
Control Dmd	KW	39,394	87,675	127,068	\$4.37	\$4.37	172	383	555
Control Dmd	KW	0	0	0	\$4.18	\$4.18	0	0	0
Control Dmd	KW	0	0	0	\$3.62	\$3.62	0	0	0
Control Dmd	KW	78,463	177,241	255,704	\$3.12	\$3.12	245	553	798
Fuel Cost	On MWH	43,005	91,864	134,870	\$34.71	\$34.71	1,493	3,188	4,681
Fuel Cost	Off MWH	70,976	151,871	222,847	\$21.57	\$21.57	1,531	3,276	4,807
Riders	KW	227,230	466,938	694,168	\$0.00	\$0.00	0	0	0
Riders	MWH	113,981	243,735	357,717	-\$2.10	-\$2.10	-240	-513	-753
Total:							7,011	14,128	21,139
A24 Peak-Ctrl Tier TOD Sm C&I Transmission									
Cust Chg	Bills	0	0	0	\$55.00	\$55.00	0	0	0
Energy	On MWH	0	0	0	\$37.76	\$37.76	0	0	0
Energy	Off MWH	0	0	0	\$19.51	\$19.51	0	0	0
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
Demand	KW	0	0	0	\$10.61	\$6.73	0	0	0
Off Dmd	KW	0	0	0	\$0.00	\$0.00	0	0	0
Control Dmd	KW	0	0	0	\$4.92	\$4.92	0	0	0
Control Dmd	KW	0	0	0	\$4.20	\$4.20	0	0	0
Control Dmd	KW	0	0	0	\$3.72	\$3.72	0	0	0
Control Dmd	KW	0	0	0	\$3.53	\$3.53	0	0	0
Control Dmd	KW	0	0	0	\$2.97	\$2.97	0	0	0
Control Dmd	KW	0	0	0	\$2.47	\$2.47	0	0	0
Fuel Cost	On MWH	0	0	0	\$34.71	\$34.71	0	0	0
Fuel Cost	Off MWH	0	0	0	\$21.57	\$21.57	0	0	0
Riders	KW	0	0	0	\$0.00	\$0.00	0	0	0
Riders	MWH	0	0	0	-\$2.10	-\$2.10	0	0	0
Total:							0	0	0

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A24 Peak-Ctrl Tier TOD Lg C&I Transmission									
Cust Chg	Bills	4	8	12	\$55.00	\$55.00	0	0	1
Energy	On MWH	265	1,210	1,475	\$37.76	\$37.76	10	46	56
Energy	Off MWH	1,203	2,876	4,079	\$19.51	\$19.51	23	56	80
Energy Cr	MWH	0	1	1	-\$12.00	-\$12.00	0	0	0
Demand	KW	0	0	0	\$10.61	\$6.73	0	0	0
Off Dmd	KW	0	0	0	\$0.00	\$0.00	0	0	0
Control Dmd	KW	0	0	0	\$4.92	\$4.92	0	0	0
Control Dmd	KW	0	0	0	\$4.20	\$4.20	0	0	0
Control Dmd	KW	0	0	0	\$3.72	\$3.72	0	0	0
Control Dmd	KW	0	0	0	\$3.53	\$3.53	0	0	0
Control Dmd	KW	14,649	34,653	49,302	\$2.97	\$2.97	44	103	146
Control Dmd	KW	0	0	0	\$2.47	\$2.47	0	0	0
Fuel Cost	On MWH	265	1,210	1,475	\$34.71	\$34.71	9	42	51
Fuel Cost	Off MWH	1,203	2,876	4,079	\$21.57	\$21.57	26	62	88
Riders	KW	14,649	34,653	49,302	\$0.00	\$0.00	0	0	0
Riders	MWH	1,468	4,086	5,553	-\$2.10	-\$2.10	-3	-9	-12
Total:							109	301	410
A27 Energy-Control Rider Sm C&I Secondary									
Cust Chg	Bills	28	56	85	\$55.00	\$55.00	2	3	5
Energy	On MWH	57	122	179	\$40.49	\$40.49	2	5	7
Energy	OnC MWH	2,335	3,951	6,286	\$38.29	\$38.29	89	151	241
Energy	Off MWH	93	215	308	\$22.24	\$22.24	2	5	7
Energy	OffC MWH	3,350	5,709	9,059	\$21.72	\$21.72	73	124	197
Energy Cr	MWH	679	1,368	2,047	-\$12.00	-\$12.00	-8	-16	-25
Demand	KW	354	485	839	\$12.86	\$8.98	5	4	9
Off Dmd	KW	13	86	99	\$2.25	\$2.25	0	0	0
Control Dmd	KW	0	0	0	\$5.78	\$5.78	0	0	0
Control Dmd	KW	11,764	17,870	29,634	\$5.22	\$5.22	61	93	155
Control Dmd	KW	3,316	6,841	10,158	\$4.72	\$4.72	16	32	48
Fuel Cost	On MWH	2,392	4,073	6,465	\$34.71	\$34.71	83	141	224
Fuel Cost	Off MWH	3,443	5,924	9,368	\$21.57	\$21.57	74	128	202
Riders	KW	15,446	25,282	40,729	\$0.00	\$0.00	0	0	0
Riders	MWH	5,836	9,997	15,833	-\$2.10	-\$2.10	-12	-21	-33
Total:							387	650	1,037
A27 Energy-Control Rider Lg C&I Secondary									
Cust Chg	Bills	4	8	12	\$55.00	\$55.00	0	0	1
Energy	On MWH	0	0	0	\$40.49	\$40.49	0	0	0
Energy	OnC MWH	1,159	2,076	3,235	\$38.29	\$38.29	44	79	124
Energy	Off MWH	0	0	0	\$22.24	\$22.24	0	0	0
Energy	OffC MWH	1,876	3,357	5,233	\$21.72	\$21.72	41	73	114
Energy Cr	MWH	593	1,262	1,855	-\$12.00	-\$12.00	-7	-15	-22
Demand	KW	0	0	0	\$12.86	\$8.98	0	0	0
Off Dmd	KW	0	22	22	\$2.25	\$2.25	0	0	0
Control Dmd	KW	0	0	0	\$5.78	\$5.78	0	0	0
Control Dmd	KW	5,137	10,434	15,570	\$5.22	\$5.22	27	54	81
Control Dmd	KW	0	0	0	\$4.72	\$4.72	0	0	0
Fuel Cost	On MWH	1,159	2,076	3,235	\$34.71	\$34.71	40	72	112
Fuel Cost	Off MWH	1,876	3,357	5,233	\$21.57	\$21.57	40	72	113
Riders	KW	5,137	10,456	15,593	\$0.00	\$0.00	0	0	0
Riders	MWH	3,035	5,433	8,468	-\$2.10	-\$2.10	-6	-11	-18
Total:							179	325	505

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A27 Energy-Control Rider Lg C&I Primary									
Cust Chg	Bills	19	39	58	\$55.00	\$55.00	1	2	3
Energy	On MWH	0	0	0	\$39.59	\$39.59	0	0	0
Energy	OnC MWH	8,441	15,267	23,707	\$37.39	\$37.39	316	571	886
Energy	Off MWH	0	0	0	\$21.34	\$21.34	0	0	0
Energy	OffC MWH	14,637	25,970	40,607	\$20.82	\$20.82	305	541	845
Energy Cr	MWH	5,950	11,782	17,732	-\$12.00	-\$12.00	-71	-141	-213
Demand	KW	0	0	0	\$11.96	\$8.08	0	0	0
Off Dmd	KW	6	288	294	\$1.35	\$1.35	0	0	0
Control Dmd	KW	0	0	0	\$4.88	\$4.88	0	0	0
Control Dmd	KW	42,368	73,536	115,904	\$4.32	\$4.32	183	318	501
Control Dmd	KW	0	0	0	\$3.82	\$3.82	0	0	0
Fuel Cost	On MWH	8,441	15,267	23,707	\$34.71	\$34.71	293	530	823
Fuel Cost	Off MWH	14,637	25,970	40,607	\$21.57	\$21.57	316	560	876
Riders	KW	42,374	73,824	116,198	\$0.00	\$0.00	0	0	0
Riders	MWH	23,078	41,236	64,314	-\$2.10	-\$2.10	-49	-87	-135
Total:							1,293	2,294	3,587
A27 Energy-Control Rider Lg C&I Tr Transformed									
Cust Chg	Bills	12	23	35	\$55.00	\$55.00	1	1	2
Energy	On MWH	1,064	2,121	3,184	\$37.87	\$37.87	40	80	121
Energy	OnC MWH	49,656	94,189	143,844	\$35.67	\$35.67	1,771	3,360	5,131
Energy	Off MWH	1,878	3,882	5,760	\$19.62	\$19.62	37	76	113
Energy	OffC MWH	83,881	168,009	251,890	\$19.10	\$19.10	1,602	3,209	4,811
Energy Cr	MWH	33,730	61,990	95,720	-\$12.00	-\$12.00	-405	-744	-1,149
Demand	KW	4,334	8,733	13,067	\$11.26	\$7.38	49	64	113
Off Dmd	KW	25,555	65,296	90,851	\$0.65	\$0.65	17	42	59
Control Dmd	KW	0	0	0	\$4.18	\$4.18	0	0	0
Control Dmd	KW	0	0	0	\$3.62	\$3.62	0	0	0
Control Dmd	KW	404,373	830,092	1,234,466	\$3.12	\$3.12	1,262	2,590	3,852
Fuel Cost	On MWH	50,719	96,309	147,029	\$34.71	\$34.71	1,760	3,343	5,103
Fuel Cost	Off MWH	85,759	171,892	257,650	\$21.57	\$21.57	1,850	3,708	5,557
Riders	KW	434,263	904,121	1,338,383	\$0.00	\$0.00	0	0	0
Riders	MWH	136,478	268,201	404,679	-\$2.10	-\$2.10	-287	-564	-852
Total:							7,696	15,165	22,861

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues			
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual	
Standby and Supplemental										
Cust Chg	A14	Bills	12	24	36	\$25.70	\$25.70	0	1	1
Cust Chg	A14	Bills	4	8	12	\$25.70	\$25.70	0	0	0
Cust Chg	A15	Bills	8	16	24	\$25.70	\$25.70	0	0	1
Cust Chg	A15	Bills	4	8	12	\$25.70	\$25.70	0	0	0
Cust Chg	A15	Bills	8	16	24	\$25.70	\$25.70	0	0	1
Cust Chg	A15	Bills	12	24	36	\$25.70	\$25.70	0	1	1
Cust Chg	A15	Bills	8	16	24	\$25.70	\$25.70	0	0	1
Cust Chg	A24	Bills	8	16	24	\$25.70	\$25.70	0	0	1
Cust Chg	A24	Bills	4	8	12	\$25.70	\$25.70	0	0	0
DemandU	A14	KW	282	683	965	\$3.22	\$3.22	1	2	3
DemandU	A14	KW	2,000	4,000	6,000	\$2.32	\$2.32	5	9	14
DemandU	A15	KW	316	576	892	\$3.22	\$3.22	1	2	3
DemandU	A15	KW	0	1,874	1,874	\$3.22	\$3.22	0	6	6
DemandU	A15	KW	3,000	22,134	25,134	\$2.32	\$2.32	7	51	58
DemandU	A15	KW	5,474	2,230	7,704	\$1.62	\$1.62	9	4	12
DemandU	A15	KW	8,000	16,000	24,000	\$0.97	\$0.97	8	16	23
DemandS	A15	KW	3,000	35,500	38,500	\$1.52	\$1.52	5	54	59
DemandS	A15	KW	28,000	56,000	84,000	\$0.87	\$0.87	24	49	73
DemandS	A24	KW	12,000	14,000	26,000	\$1.52	\$1.52	18	21	40
DemandNF	A24	KW	11,400	31,333	42,733	\$1.35	\$1.35	15	42	58
DmdCredit	A14	KW	1,294	2,586	3,880	-\$5.15	-\$5.15	-7	-13	-20
DmdCredit	A15	KW	187	373	560	-\$5.15	-\$5.15	-1	-2	-3
DmdCredit	A15	KW	3,120	6,240	9,360	-\$5.15	-\$5.15	-16	-32	-48
DmdCredit	A15	KW	1,793	3,587	5,380	-\$5.15	-\$5.15	-9	-18	-28
Riders	A14	KW	282	683	965	\$0.00	\$0.00	0	0	0
Riders	A14	KW	2,000	4,000	6,000	\$0.00	\$0.00	0	0	0
Riders	A15	KW	316	576	892	\$0.00	\$0.00	0	0	0
Riders	A15	KW	0	1,874	1,874	\$0.00	\$0.00	0	0	0
Riders	A15	KW	3,000	22,134	25,134	\$0.00	\$0.00	0	0	0
Riders	A15	KW	5,474	2,230	7,704	\$0.00	\$0.00	0	0	0
Riders	A15	KW	8,000	16,000	24,000	\$0.00	\$0.00	0	0	0
Riders	A15	KW	3,000	35,500	38,500	\$0.00	\$0.00	0	0	0
Riders	A15	KW	28,000	56,000	84,000	\$0.00	\$0.00	0	0	0
Riders	A24	KW	12,000	14,000	26,000	\$0.00	\$0.00	0	0	0
Riders	A24	KW	11,400	31,333	42,733	\$0.00	\$0.00	0	0	0
Total:								62	194	255
A63 Real Time Pricing Lg C&I Primary										
Cust Chg		Bills	8	15	23	\$300.00	\$300.00	2	5	7
Energy		MWH	7,341	14,109	21,450	\$28.14	\$21.12	207	298	505
Energy Cr		MWH	3,382	4,299	7,681	-\$10.30	-\$10.30	-35	-44	-79
LtdSurChg		MWH	118	12	131	\$111.00	\$111.00	13	1	14
LtdSurChg		MWH	134	96	230	\$79.00	\$79.00	11	8	18
Demand		KW	10,596	24,757	35,353	\$8.14	\$8.14	86	202	288
Dist Dmd		KW	20,182	53,186	73,369	\$1.07	\$1.07	22	57	79
Control Dmd		KW	6,865	16,220	23,085	-\$5.15	-\$1.27	-35	-21	-56
Control Dmd		KW	3,698	8,452	12,149	-\$5.83	-\$1.95	-22	-16	-38
Fuel Cost	On	MWH	2,508	4,867	7,376	\$34.71	\$34.71	87	169	256
Fuel Cost	Off	MWH	4,833	9,242	14,074	\$21.57	\$21.57	104	199	304
Riders		KW	10,596	24,757	35,353	\$0.00	\$0.00	0	0	0
Riders		MWH	7,341	14,109	21,450	-\$2.10	-\$2.10	-15	-30	-45
Total:								425	827	1,252

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A42 Siren Service Public Auth Secondary									
HP	HP	15,596	31,192	46,788	\$0.71	\$0.71	11	22	33
Total:							11	22	33
Interdepartmental									
Cust Chg		48	85	133	\$0.00	\$0.00	0	0	0
Energy		4,885	6,342	11,228	\$57.49	\$57.49	281	365	645
Fuel Cost		4,885	6,342	11,228	\$27.41	\$27.41	134	174	308
Riders	MWH	4,885	6,342	11,228	-\$2.10	-\$2.10	-10	-13	-24
Total:							404	525	930
Competitive Response Rider									
CompRspRdr	MWH	14,455	28,545	43,000	-\$5.00	-\$5.00	-72	-143	-215
CompRspRdr	MWH	5,854	11,561	17,415	-\$20.00	-\$20.00	-117	-231	-348
CompRspRdr	MWH	52,188	104,812	157,000	-\$5.00	-\$5.00	-261	-524	-785
CompRspRdr	MWH	21,136	42,449	63,585	-\$20.00	-\$20.00	-423	-849	-1,272
Total:							-873	-1,747	-2,620
A07 Protective Ltg ResReg Secondary									
A100S	Lts	26,876	53,752	80,628	\$7.34	\$7.34	197	395	592
A175M	Lts	11,432	22,864	34,296	\$7.34	\$7.34	84	168	252
A250S	Lts	840	1,680	2,520	\$11.64	\$11.64	10	20	29
A400M	Lts	328	656	984	\$11.64	\$11.64	4	8	11
D250S	Lts	392	784	1,176	\$12.62	\$12.62	5	10	15
D400S	Lts	124	248	372	\$16.12	\$16.12	2	4	6
D400M	Lts	28	56	84	\$16.19	\$16.19	0	1	1
D1000M	Lts	0	0	0	\$25.52	\$25.52	0	0	0
Fuel Cost	MWH	1,576	4,769	6,345	\$20.16	\$20.16	32	96	128
Riders	MWH	1,576	4,769	6,345	-\$2.10	-\$2.10	-3	-10	-13
Total:							331	690	1,021
A07 Protective Ltg Sm C&I Secondary									
A100S	Lts	15,808	31,616	47,424	\$7.34	\$7.34	116	232	348
A175M	Lts	6,944	13,888	20,832	\$7.34	\$7.34	51	102	153
A250S	Lts	8,772	17,544	26,316	\$11.64	\$11.64	102	204	306
A400M	Lts	4,256	8,512	12,768	\$11.64	\$11.64	50	99	149
D250S	Lts	14,636	29,272	43,908	\$12.62	\$12.62	185	369	554
D400S	Lts	20,144	40,288	60,432	\$16.12	\$16.12	325	649	974
D400M	Lts	1,388	2,776	4,164	\$16.19	\$16.19	22	45	67
D1000M	Lts	108	216	324	\$25.52	\$25.52	3	6	8
Fuel Cost	MWH	6,289	17,883	24,171	\$20.16	\$20.16	127	361	487
Riders	MWH	6,289	17,883	24,171	-\$2.10	-\$2.10	-13	-38	-51
Total:							967	2,029	2,996

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A30 St Ltg System Lighting Secondary									
OH70S	Lts	80	160	240	\$8.95	\$8.95	1	1	2
OH100S	Lts	202,676	405,352	608,028	\$9.44	\$9.44	1,913	3,827	5,740
OH150S	Lts	59,200	118,400	177,600	\$10.15	\$10.15	601	1,202	1,803
OH200S	Lts	124	248	372	\$11.89	\$11.89	1	3	4
OH250S	Lts	11,772	23,544	35,316	\$12.77	\$12.77	150	301	451
OH400S	Lts	772	1,544	2,316	\$15.50	\$15.50	12	24	36
OH175H	Lts	0	0	0	\$13.86	\$13.86	0	0	0
UG70S	Lts	208	416	624	\$17.67	\$17.67	4	7	11
UG100S	Lts	87,700	175,400	263,100	\$18.16	\$18.16	1,593	3,185	4,778
UG150S	Lts	8,248	16,496	24,744	\$18.86	\$18.86	156	311	467
UG250S	Lts	1,996	3,992	5,988	\$21.28	\$21.28	42	85	127
UG400S	Lts	32	64	96	\$23.72	\$23.72	1	2	2
UG175H	Lts	4	8	12	\$25.51	\$25.51	0	0	0
Dec100S	Lts	1,868	3,736	5,604	\$28.16	\$28.16	53	105	158
Dec150S	Lts	736	1,472	2,208	\$29.25	\$29.25	22	43	65
Dec250S	Lts	1,416	2,832	4,248	\$31.11	\$31.11	44	88	132
Dec400S	Lts	0	0	0	\$33.36	\$33.36	0	0	0
PO70S	Lts	972	1,944	2,916	\$5.50	\$5.50	5	11	16
PO100S	Lts	38,224	76,448	114,672	\$6.14	\$6.14	235	469	704
PO150S	Lts	20,480	40,960	61,440	\$6.94	\$6.94	142	284	426
PO250S	Lts	7,864	15,728	23,592	\$8.83	\$8.83	69	139	208
PO400S	Lts	304	608	912	\$11.38	\$11.38	3	7	10
PO175H	Lts	216	432	648	\$12.47	\$12.47	3	5	8
POSurChg	Amt	32,476	64,952	97,428	\$1.00	\$1.00	32	65	97
Fuel Cost	MWH	17,300	46,791	64,091	\$20.16	\$20.16	349	943	1,292
Riders	MWH	17,300	46,791	64,091	-\$2.10	-\$2.10	-36	-98	-135
Total:							5,395	11,009	16,404
A32 St Ltg Energy Lighting Secondary									
50S	Lts	14,384	28,768	43,152	\$1.32	\$1.32	19	38	57
70S	Lts	62,560	125,120	187,680	\$1.67	\$1.67	104	209	313
100S	Lts	52,192	104,384	156,576	\$2.22	\$2.22	116	232	348
150S	Lts	28,552	57,104	85,656	\$3.04	\$3.04	87	174	260
200S	Lts	7,592	15,184	22,776	\$4.05	\$4.05	31	61	92
250S	Lts	41,600	83,200	124,800	\$5.12	\$5.12	213	426	639
400S	Lts	4,516	9,032	13,548	\$7.79	\$7.79	35	70	106
750S	Lts	172	344	516	\$13.37	\$13.37	2	5	7
100M	Lts	600	1,200	1,800	\$2.37	\$2.37	1	3	4
175M	Lts	2,604	5,208	7,812	\$3.53	\$3.53	9	18	28
250M	Lts	604	1,208	1,812	\$4.78	\$4.78	3	6	9
400M	Lts	2,224	4,448	6,672	\$7.45	\$7.45	17	33	50
700M	Lts	220	440	660	\$12.39	\$12.39	3	5	8
1000M	Lts	20	40	60	\$17.24	\$17.24	0	1	1
1F72HO	Lts	100	200	300	\$3.61	\$3.61	0	1	1
Fuel Cost	MWH	10,047	27,175	37,222	\$20.16	\$20.16	203	548	750
Riders	MWH	10,047	27,175	37,222	-\$2.10	-\$2.10	-21	-57	-78
Total:							822	1,772	2,595

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2014

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A34 St Ltg Energy Mtrd Lighting Secondary									
Cust Chg	Bills	7,651	15,301	22,952	\$4.75	\$4.75	36	73	109
Energy	MWH	11,058	29,909	40,967	\$44.01	\$44.01	487	1,316	1,803
Fuel Cost	MWH	11,058	29,909	40,967	\$20.16	\$20.16	223	603	826
Riders	MWH	11,058	29,909	40,967	-\$2.10	-\$2.10	-23	-63	-86
Total:							723	1,929	2,652
A37 St Ltg St. Paul Lighting Secondary									
OH100S	Lts	4,552	9,104	13,656	\$5.35	\$5.35	24	49	73
OH150S	Lts	2,860	5,720	8,580	\$6.07	\$6.07	17	35	52
OH250S	Lts	60	120	180	\$8.78	\$8.78	1	1	2
Fuel Cost	MWH	292	790	1,082	\$20.16	\$20.16	6	16	22
Riders	MWH	292	790	1,082	-\$2.10	-\$2.10	-1	-2	-2
Total:							48	99	146
Economic Development Adjustment							424	848	1,273
Retail + Interdepartmental Total:							1,049,403	1,687,801	2,737,204
Interdepartmental without Base Increase:							404	525	930
Retail:							1,048,998	1,687,276	2,736,274

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A01 Res OH ResReg Secondary									
Cust Chg	Bills	2,880,204	5,761,086	8,641,290	\$8.00	\$8.00	23,042	46,089	69,130
Energy	MWH	1,822,320	2,983,327	4,805,647	\$86.71	\$73.93	158,013	220,557	378,571
SvrSwchAC	MWH	664,538	0	664,538	-\$17.21	\$0.00	-11,437	0	-11,437
SvrSwchWH	MWH	14,127	26,726	40,852	-\$2.29	-\$2.02	-32	-54	-86
Fuel Cost	MWH	1,822,320	2,983,327	4,805,647	\$28.03	\$27.21	51,081	81,191	132,271
Riders	MWH	1,822,320	2,983,327	4,805,647	-\$2.10	-\$2.10	-3,833	-6,275	-10,109
Total:							216,833	341,507	558,340
A01 Res OH ResSH Secondary									
Cust Chg	Bills	86,957	174,321	261,278	\$10.00	\$10.00	870	1,743	2,613
Energy	MWH	51,060	184,952	236,012	\$86.71	\$56.92	4,427	10,527	14,955
SvrSwchAC	MWH	9,110	0	9,110	-\$17.21	\$0.00	-157	0	-157
SvrSwchWH	MWH	1,176	4,352	5,527	-\$2.29	-\$1.68	-3	-7	-10
Fuel Cost	MWH	51,060	184,952	236,012	\$28.03	\$27.21	1,431	5,033	6,465
Riders	MWH	51,060	184,952	236,012	-\$2.10	-\$2.10	-107	-389	-496
Total:							6,461	16,908	23,369
A03 Res UG ResReg Secondary									
Cust Chg	Bills	1,439,298	2,878,934	4,318,231	\$10.00	\$10.00	14,393	28,789	43,182
Energy	MWH	1,365,583	2,174,878	3,540,460	\$86.71	\$73.93	118,410	160,789	279,198
SvrSwchAC	MWH	725,201	0	725,201	-\$17.21	\$0.00	-12,481	0	-12,481
SvrSwchWH	MWH	6,174	11,425	17,599	-\$2.29	-\$2.02	-14	-23	-37
Fuel Cost	MWH	1,365,583	2,174,878	3,540,460	\$28.03	\$27.21	38,278	59,189	97,467
Riders	MWH	1,365,583	2,174,878	3,540,460	-\$2.10	-\$2.10	-2,872	-4,575	-7,447
Total:							155,713	244,169	399,882
A03 Res UG ResSH Secondary									
Cust Chg	Bills	32,955	66,065	99,020	\$12.00	\$12.00	395	793	1,188
Energy	MWH	32,079	100,745	132,824	\$86.71	\$56.92	2,782	5,734	8,516
SvrSwchAC	MWH	11,980	0	11,980	-\$17.21	\$0.00	-206	0	-206
SvrSwchWH	MWH	1,376	5,141	6,517	-\$2.29	-\$1.68	-3	-9	-12
Fuel Cost	MWH	32,079	100,745	132,824	\$28.03	\$27.21	899	2,742	3,641
Riders	MWH	32,079	100,745	132,824	-\$2.10	-\$2.10	-67	-212	-279
Total:							3,799	9,048	12,848
A00 WtrHeating ResSH Secondary									
Cust Chg	Bills	186	372	558	\$0.00	\$0.00	0	0	0
Energy	MWH	68	146	214	\$86.71	\$73.93	6	11	17
Fuel Cost	MWH	68	146	214	\$28.03	\$27.21	2	4	6
Riders	MWH	68	146	214	-\$2.10	-\$2.10	0	0	0
Total:							8	14	22
A02 Res TOD OH ResReg Secondary									
Cust Chg	Bills	651	1,302	1,953	\$10.00	\$10.00	7	13	20
Energy	On MWH	204	381	585	\$185.24	\$151.30	38	58	95
Energy	Off MWH	367	883	1,250	\$27.20	\$27.20	10	24	34
Fuel Cost	MWH	571	1,264	1,835	\$28.03	\$27.21	16	34	50
Riders	MWH	571	1,264	1,835	-\$2.10	-\$2.10	-1	-3	-4
Total:							69	126	196
A02 Res TOD OH ResSH Secondary									
Cust Chg	Bills	128	256	384	\$12.00	\$12.00	2	3	5
Energy	On MWH	41	140	180	\$185.24	\$109.67	8	15	23
Energy	Off MWH	72	285	357	\$27.20	\$27.20	2	8	10
Fuel Cost	MWH	113	425	537	\$28.03	\$27.21	3	12	15
Riders	MWH	113	425	537	-\$2.10	-\$2.10	0	-1	-1
Total:							14	37	51

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A04 Res TOD UG ResReg Secondary									
Cust Chg	Bills	437	873	1,310	\$12.00	\$12.00	5	10	16
Energy	On MWH	169	329	498	\$185.24	\$151.30	31	50	81
Energy	Off MWH	294	733	1,027	\$27.20	\$27.20	8	20	28
Fuel Cost	MWH	463	1,062	1,525	\$28.03	\$27.21	13	29	42
Riders	MWH	463	1,062	1,525	-\$2.10	-\$2.10	-1	-2	-3
Total:							56	107	163
A04 Res TOD UG ResSH Secondary									
Cust Chg	Bills	132	265	397	\$14.00	\$14.00	2	4	6
Energy	On MWH	54	147	201	\$185.24	\$109.67	10	16	26
Energy	Off MWH	97	315	412	\$27.20	\$27.20	3	9	11
Fuel Cost	MWH	152	462	613	\$28.03	\$27.21	4	13	17
Riders	MWH	152	462	613	-\$2.10	-\$2.10	0	-1	-1
Total:							19	40	58
A05 EnergyCtrl N/D ResReg Secondary									
Cust Chg	Bills	2,503	5,006	7,509	\$4.95	\$4.95	12	25	37
Energy	MWH	1,193	6,244	7,436	\$41.82	\$41.82	50	261	311
Opt Energy	MWH	26	89	114	\$86.71	\$41.82	2	4	6
Fuel Cost	MWH	1,218	6,332	7,551	\$28.03	\$27.21	34	172	206
Riders	MWH	1,218	6,332	7,551	-\$2.10	-\$2.10	-3	-13	-16
Total:							96	449	545
A05 EnergyCtrl N/D ResSH Secondary									
Cust Chg	Bills	8,844	17,730	26,574	\$4.95	\$4.95	44	88	132
Energy	MWH	3,488	20,034	23,523	\$41.82	\$41.82	146	838	984
Opt Energy	MWH	458	2,578	3,036	\$86.71	\$41.82	40	108	147
Fuel Cost	MWH	3,946	22,612	26,558	\$28.03	\$27.21	111	615	726
Riders	MWH	3,946	22,612	26,558	-\$2.10	-\$2.10	-8	-48	-56
Total:							332	1,601	1,933
A05 EnergyCtrl N/D Sm C&I Secondary									
Cust Chg	Bills	411	822	1,233	\$4.95	\$4.95	2	4	6
Energy	MWH	228	1,355	1,583	\$41.82	\$41.82	10	57	66
Opt Energy	MWH	0	68	68	\$82.30	\$41.82	0	3	3
Fuel Cost	MWH	228	1,424	1,652	\$28.97	\$28.13	7	40	47
Riders	MWH	228	1,424	1,652	-\$2.10	-\$2.10	0	-3	-3
Total:							18	101	118
A06 Limited Off-Peak ResReg Secondary									
Cust Chg	Bills	1,488	2,976	4,464	\$4.95	\$4.95	7	15	22
Energy	On MWH	18	84	102	\$260.00	\$260.00	5	22	27
Energy	Off MWH	198	2,483	2,681	\$23.70	\$23.70	5	59	64
Fuel Cost	MWH	216	2,567	2,783	\$28.03	\$27.21	6	70	76
Riders	MWH	216	2,567	2,783	-\$2.10	-\$2.10	0	-5	-6
Total:							22	160	182
A06 Limited Off-Peak ResSH Secondary									
Cust Chg	Bills	25	50	74	\$4.95	\$4.95	0	0	0
Energy	On MWH	0	1	2	\$260.00	\$260.00	0	0	0
Energy	Off MWH	2	62	63	\$23.70	\$23.70	0	1	2
Fuel Cost	MWH	2	63	65	\$28.03	\$27.21	0	2	2
Riders	MWH	2	63	65	-\$2.10	-\$2.10	0	0	0
Total:							0	4	4

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A06 Limited Off-Peak Sm C&I Secondary									
Cust Chg	Bills	218	435	653	\$10.00	\$10.00	2	4	7
Cust Chg	Bills	121	241	362	\$13.60	\$13.60	2	3	5
Cust Chg	Bills	4	8	12	\$60.00	\$60.00	0	0	1
Energy	On MWH	96	152	249	\$260.00	\$260.00	25	40	65
Energy	Off MWH	67	806	874	\$23.70	\$23.70	2	19	21
Energy	Off MWH	340	1,046	1,385	\$23.70	\$23.70	8	25	33
Energy	Off MWH	0	44	44	\$22.80	\$22.80	0	1	1
Fuel Cost	MWH	503	2,048	2,551	\$28.97	\$28.13	15	58	72
Riders	MWH	503	2,048	2,551	-\$2.10	-\$2.10	-1	-4	-5
Total:							52	146	198
A09 SmallGen UnMtrd Sm C&I Secondary									
Cust Chg	Bills	411	822	1,233	\$8.00	\$8.00	3	7	10
Energy	MWH	10	20	30	\$82.30	\$69.53	1	1	2
Fuel Cost	MWH	10	20	30	\$28.97	\$28.13	0	1	1
Riders	MWH	10	20	30	-\$2.10	-\$2.10	0	0	0
Total:							4	8	13
A10 SmallGen Sm C&I Secondary									
Cust Chg	Bills	298,743	597,766	896,509	\$10.00	\$10.00	2,987	5,978	8,965
Energy	MWH	298,677	565,540	864,216	\$82.30	\$69.53	24,581	39,322	63,903
SvrSwchAC	Tons	152,242	0	152,242	-\$5.00	\$0.00	-761	0	-761
Fuel Cost	MWH	298,677	565,540	864,216	\$28.97	\$28.13	8,653	15,908	24,561
Riders	MWH	298,677	565,540	864,216	-\$2.10	-\$2.10	-628	-1,190	-1,818
Total:							34,832	60,018	94,850
A40 Small Mun Pumping Public Auth Secondary									
Cust Chg	Bills	4,053	8,102	12,155	\$10.00	\$10.00	41	81	122
Energy	MWH	2,166	4,177	6,343	\$82.30	\$69.53	178	290	469
Fuel Cost	MWH	2,166	4,177	6,343	\$28.97	\$28.13	63	118	180
Riders	MWH	2,166	4,177	6,343	-\$2.10	-\$2.10	-5	-9	-13
Total:							277	480	757
A11 WtrHeating Sm C&I Secondary									
Cust Chg	Bills	366	733	1,100	\$0.00	\$0.00	0	0	0
Energy	MWH	96	189	285	\$82.30	\$69.53	8	13	21
Fuel Cost	MWH	96	189	285	\$28.97	\$28.13	3	5	8
Riders	MWH	96	189	285	-\$2.10	-\$2.10	0	0	-1
Total:							10	18	29
A13 Direct Current Sm C&I Secondary									
Cust Chg	Bills	16	32	48	\$10.00	\$10.00	0	0	0
Energy	MWH	2	3	5	\$82.30	\$69.53	0	0	0
Demand	KW	676	1,352	2,028	\$3.30	\$3.30	2	4	7
Fuel Cost	MWH	2	3	5	\$28.97	\$28.13	0	0	0
Riders	MWH	2	3	5	-\$2.10	-\$2.10	0	0	0
Total:							3	5	8
A12 SmallGen TOD Sm C&I Secondary									
Cust Chg	Bills	11,038	22,087	33,126	\$12.00	\$12.00	132	265	398
Energy	On MWH	4,850	11,022	15,871	\$143.49	\$116.54	696	1,284	1,980
Energy	Off MWH	10,071	22,717	32,788	\$27.20	\$27.20	274	618	892
SvrSwchAC	Tons	584	0	584	-\$5.00	\$0.00	-3	0	-3
Fuel Cost	MWH	14,920	33,738	48,659	\$28.97	\$28.13	432	949	1,381
Riders	MWH	14,920	33,738	48,659	-\$2.10	-\$2.10	-31	-71	-102
Total:							1,500	3,045	4,546

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A16 SGS TOD kWh Mtr Sm C&I Secondary									
Cust Chg	Bills	11,252	22,514	33,766	\$10.00	\$10.00	113	225	338
Energy	MWH	4,407	9,214	13,621	\$67.90	\$58.47	299	539	838
Fuel Cost	MWH	4,407	9,214	13,621	\$28.97	\$28.13	128	259	387
Riders	MWH	4,407	9,214	13,621	-\$2.10	-\$2.10	-9	-19	-29
Total:							530	1,004	1,534
A18 SGS TOD UnMtrd Sm C&I Secondary									
Cust Chg	Bills	17,599	35,214	52,813	\$8.00	\$8.00	141	282	423
Energy	MWH	9,522	18,729	28,250	\$67.90	\$58.47	647	1,095	1,742
Fuel Cost	MWH	9,522	18,729	28,250	\$28.97	\$28.13	276	527	803
Riders	MWH	9,522	18,729	28,250	-\$2.10	-\$2.10	-20	-39	-59
Total:							1,043	1,864	2,907
A22 SGS TOD Low Watt Sm C&I Secondary									
Cust Chg	Bills	2,960	5,923	8,883	\$0.00	\$0.00	0	0	0
LwWattSm	Bills	70,868	141,736	212,604	\$0.28	\$0.28	20	40	60
LwWattLg	Bills	168	336	504	\$1.20	\$1.20	0	0	1
Energy	MWH	806	1,603	2,409	\$67.90	\$58.47	55	94	148
Fuel Cost	MWH	806	1,603	2,409	\$28.97	\$28.13	23	45	68
Riders	MWH	806	1,603	2,409	-\$2.10	-\$2.10	-2	-3	-5
Total:							96	176	272
A14 General Sm C&I Secondary									
Cust Chg	Bills	155,062	310,269	465,331	\$25.70	\$25.70	3,985	7,974	11,959
Energy	MWH	2,913,210	5,097,394	8,010,604	\$29.81	\$29.81	86,843	151,953	238,796
Energy Cr	MWH	147,180	317,495	464,676	-\$12.00	-\$12.00	-1,766	-3,810	-5,576
SvrSwTchAC	Tons	527,442	0	527,442	-\$5.00	\$0.00	-2,637	0	-2,637
Demand	KW	9,089,100	15,436,606	24,525,706	\$12.86	\$8.98	116,886	138,621	255,507
Fuel Cost	MWH	2,913,210	5,097,394	8,010,604	\$27.40	\$27.40	79,819	139,663	219,481
Riders	KW	9,089,100	15,436,606	24,525,706	\$0.00	\$0.00	0	0	0
Riders	MWH	2,913,210	5,097,394	8,010,604	-\$2.10	-\$2.10	-6,128	-10,722	-16,850
Total:							277,001	423,678	700,679
A14 General Lg C&I Secondary									
Cust Chg	Bills	8	15	23	\$25.70	\$25.70	0	0	1
Energy	MWH	13,709	19,311	33,020	\$29.81	\$29.81	409	576	984
Energy Cr	MWH	1,288	2,062	3,350	-\$12.00	-\$12.00	-15	-25	-40
SvrSwTchAC	Tons	252,896	0	252,896	-\$5.00	\$0.00	-1,264	0	-1,264
Demand	KW	34,139	47,257	81,396	\$12.86	\$8.98	439	424	863
Fuel Cost	MWH	13,709	19,311	33,020	\$27.40	\$27.40	376	529	905
Riders	KW	34,139	47,257	81,396	\$0.00	\$0.00	0	0	0
Riders	MWH	13,709	19,311	33,020	-\$2.10	-\$2.10	-29	-41	-69
Total:							-85	1,464	1,379
A41 Municipal Pumping Public Auth Secondary									
Cust Chg	Bills	4,273	8,542	12,814	\$25.70	\$25.70	110	220	329
Energy	MWH	23,264	32,416	55,680	\$29.81	\$29.81	694	966	1,660
Energy Cr	MWH	1,808	2,062	3,871	-\$12.00	-\$12.00	-22	-25	-46
Demand	KW	88,166	134,692	222,858	\$12.86	\$8.98	1,134	1,210	2,343
Fuel Cost	MWH	23,264	32,416	55,680	\$27.40	\$27.40	637	888	1,526
Riders	KW	88,166	134,692	222,858	\$0.00	\$0.00	0	0	0
Riders	MWH	23,264	32,416	55,680	-\$2.10	-\$2.10	-49	-68	-117
Total:							2,504	3,191	5,694

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A14 General Sm C&I Primary									
Cust Chg	Bills	596	1,193	1,789	\$25.70	\$25.70	15	31	46
Energy	MWH	51,003	87,577	138,580	\$28.91	\$28.91	1,475	2,532	4,006
Energy Cr	MWH	2,952	6,199	9,151	-\$12.00	-\$12.00	-35	-74	-110
SvrSwrchAC	Tons	4,152	0	4,152	-\$5.00	\$0.00	-21	0	-21
Demand	KW	151,978	249,624	401,602	\$11.96	\$8.08	1,818	2,017	3,835
Fuel Cost	MWH	51,003	87,577	138,580	\$27.40	\$27.40	1,397	2,399	3,797
Riders	KW	151,978	249,624	401,602	\$0.00	\$0.00	0	0	0
Riders	MWH	51,003	87,577	138,580	-\$2.10	-\$2.10	-107	-184	-291
Total:							4,541	6,720	11,262
A14 General Lg C&I Primary									
Cust Chg	Bills	0	0	0	\$25.70	\$25.70	0	0	0
Energy	MWH	0	0	0	\$28.91	\$28.91	0	0	0
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
SvrSwrchAC	Tons	0	0	0	-\$5.00	\$0.00	0	0	0
Demand	KW	0	0	0	\$11.96	\$8.08	0	0	0
Fuel Cost	MWH	0	0	0	\$27.40	\$27.40	0	0	0
Riders	KW	0	0	0	\$0.00	\$0.00	0	0	0
Riders	MWH	0	0	0	-\$2.10	-\$2.10	0	0	0
Total:							0	0	0
A41 Municipal Pumping Public Auth Primary									
Cust Chg	Bills	37	73	110	\$25.70	\$25.70	1	2	3
Energy	MWH	1,618	3,182	4,800	\$28.91	\$28.91	47	92	139
Energy Cr	MWH	17	151	168	-\$12.00	-\$12.00	0	-2	-2
Demand	KW	9,124	16,107	25,231	\$11.96	\$8.08	109	130	239
Fuel Cost	MWH	1,618	3,182	4,800	\$27.40	\$27.40	44	87	132
Riders	KW	9,124	16,107	25,231	\$0.00	\$0.00	0	0	0
Riders	MWH	1,618	3,182	4,800	-\$2.10	-\$2.10	-3	-7	-10
Total:							198	303	500
A14 General Sm C&I Tr Transformed									
Cust Chg	Bills	0	0	0	\$25.70	\$25.70	0	0	0
Energy	MWH	0	0	0	\$27.19	\$27.19	0	0	0
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
Demand	KW	0	0	0	\$11.26	\$7.38	0	0	0
Fuel Cost	MWH	0	0	0	\$27.40	\$27.40	0	0	0
Riders	KW	0	0	0	\$0.00	\$0.00	0	0	0
Riders	MWH	0	0	0	-\$2.10	-\$2.10	0	0	0
Total:							0	0	0
A14 General Lg C&I Tr Transformed									
Cust Chg	Bills	4	8	12	\$25.70	\$25.70	0	0	0
Energy	MWH	3,569	5,424	8,993	\$27.19	\$27.19	97	147	245
Energy Cr	MWH	1,254	926	2,179	-\$12.00	-\$12.00	-15	-11	-26
Demand	KW	10,702	23,607	34,309	\$11.26	\$7.38	121	174	295
Fuel Cost	MWH	3,569	5,424	8,993	\$27.40	\$27.40	98	149	246
Riders	KW	10,702	23,607	34,309	\$0.00	\$0.00	0	0	0
Riders	MWH	3,569	5,424	8,993	-\$2.10	-\$2.10	-8	-11	-19
Total:							293	448	741

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

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Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A14 General Sm C&I Transmission									
Cust Chg	Bills	4	8	12	\$25.70	\$25.70	0	0	0
Energy	MWH	27	50	77	\$27.08	\$27.08	1	1	2
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
Demand	KW	191	374	565	\$10.61	\$6.73	2	3	5
Fuel Cost	MWH	27	50	77	\$27.40	\$27.40	1	1	2
Riders	KW	191	374	565	\$0.00	\$0.00	0	0	0
Riders	MWH	27	50	77	-\$2.10	-\$2.10	0	0	0
Total:							4	5	9
A15 General TOD Sm C&I Secondary									
Cust Chg	Bills	12,613	25,238	37,851	\$29.70	\$29.70	375	750	1,124
Energy	On MWH	341,254	592,500	933,754	\$40.49	\$40.49	13,817	23,990	37,808
Energy	Off MWH	536,123	950,458	1,486,581	\$22.24	\$22.24	11,923	21,138	33,062
Energy Cr	MWH	143,435	293,252	436,688	-\$12.00	-\$12.00	-1,721	-3,519	-5,240
SvrSwchAC	Tons	23,870	0	23,870	-\$5.00	\$0.00	-119	0	-119
Demand	KW	1,918,445	3,283,007	5,201,452	\$12.86	\$8.98	24,671	29,481	54,153
Off Dmd	KW	45,752	106,859	152,610	\$2.25	\$2.25	103	240	343
Fuel Cost	On MWH	341,254	592,500	933,754	\$34.69	\$34.69	11,838	20,553	32,391
Fuel Cost	Off MWH	536,123	950,458	1,486,581	\$21.56	\$21.56	11,558	20,490	32,048
Riders	KW	1,964,197	3,389,865	5,354,062	\$0.00	\$0.00	0	0	0
Riders	MWH	877,378	1,542,958	2,420,335	-\$2.10	-\$2.10	-1,846	-3,246	-5,091
Total:							70,599	109,879	180,478
A15 General TOD Lg C&I Secondary									
Cust Chg	Bills	737	1,460	2,197	\$29.70	\$29.70	22	43	65
Energy	On MWH	275,672	497,091	772,763	\$40.49	\$40.49	11,162	20,127	31,289
Energy	Off MWH	399,525	725,893	1,125,418	\$22.24	\$22.24	8,885	16,144	25,029
Energy Cr	MWH	116,527	224,503	341,031	-\$12.00	-\$12.00	-1,398	-2,694	-4,092
SvrSwchAC	Tons	90,239	0	90,239	-\$5.00	\$0.00	-451	0	-451
Demand	KW	1,445,124	2,571,287	4,016,411	\$12.86	\$8.98	18,584	23,090	41,674
Off Dmd	KW	21,685	52,682	74,367	\$2.25	\$2.25	49	119	167
AreaDevRdr	KW	6,735	10,599	17,334	-\$6.43	-\$4.49	-43	-48	-91
Fuel Cost	On MWH	275,672	497,091	772,763	\$34.69	\$34.69	9,563	17,244	26,806
Fuel Cost	Off MWH	399,525	725,893	1,125,418	\$21.56	\$21.56	8,613	15,649	24,262
Riders	KW	1,466,809	2,623,969	4,090,778	\$0.00	\$0.00	0	0	0
Riders	MWH	675,197	1,222,984	1,898,182	-\$2.10	-\$2.10	-1,420	-2,573	-3,993
Total:							53,565	87,102	140,667
A15 General TOD Sm C&I Primary									
Cust Chg	Bills	165	330	495	\$29.70	\$29.70	5	10	15
Energy	On MWH	14,535	30,275	44,810	\$39.59	\$39.59	575	1,199	1,774
Energy	Off MWH	20,399	43,169	63,568	\$21.34	\$21.34	435	921	1,357
Energy Cr	MWH	6,162	14,390	20,552	-\$12.00	-\$12.00	-74	-173	-247
SvrSwchAC	Tons	0	0	0	-\$5.00	\$0.00	0	0	0
Demand	KW	85,207	183,950	269,157	\$11.96	\$8.08	1,019	1,486	2,505
Off Dmd	KW	5,115	10,748	15,863	\$1.35	\$1.35	7	15	21
Fuel Cost	On MWH	14,535	30,275	44,810	\$34.69	\$34.69	504	1,050	1,554
Fuel Cost	Off MWH	20,399	43,169	63,568	\$21.56	\$21.56	440	931	1,370
Riders	KW	90,322	194,698	285,020	\$0.00	\$0.00	0	0	0
Riders	MWH	34,934	73,444	108,378	-\$2.10	-\$2.10	-73	-154	-228
Total:							2,838	5,284	8,122

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Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A15 General TOD Lg C&I Primary									
Cust Chg	Bills	382	757	1,139	\$29.70	\$29.70	11	22	34
Energy	MWH	263,902	456,220	720,122	\$39.59	\$39.59	10,448	18,062	28,510
Energy	On MWH	409,154	718,080	1,127,234	\$21.34	\$21.34	8,731	15,324	24,055
Energy Cr	Off MWH	127,821	263,226	391,047	-\$12.00	-\$12.00	-1,534	-3,159	-4,693
SvrSwchAC	Tons	4,599	0	4,599	-\$5.00	\$0.00	-23	0	-23
Demand	KW	1,388,206	2,368,426	3,756,632	\$11.96	\$8.08	16,603	19,137	35,740
Off Dmd	KW	12,747	46,738	59,485	\$1.35	\$1.35	17	63	80
Fuel Cost	On MWH	263,902	456,220	720,122	\$34.69	\$34.69	9,155	15,826	24,980
Fuel Cost	Off MWH	409,154	718,080	1,127,234	\$21.56	\$21.56	8,821	15,481	24,301
Riders	KW	1,400,953	2,415,164	3,816,117	\$0.00	\$0.00	0	0	0
Riders	MWH	673,056	1,174,300	1,847,356	-\$2.10	-\$2.10	-1,416	-2,470	-3,886
Total:							50,813	78,286	129,099
A29 Light Rail Sm C&I Primary									
Cust Chg	Bills	56	113	169	\$99.61	\$99.61	6	11	17
Energy	On MWH	2,410	5,111	7,521	\$39.59	\$39.59	95	202	298
Energy	Off MWH	3,305	7,241	10,547	\$21.34	\$21.34	71	155	225
Energy Cr	MWH	721	1,189	1,909	-\$10.30	-\$10.30	-7	-12	-20
Demand	KW	12,500	28,471	40,971	\$8.23	\$4.35	103	124	227
Trans Dmd	KW	17,363	36,524	53,887	\$3.73	\$3.73	65	136	201
Off Dmd	KW	668	3,912	4,580	\$1.35	\$1.35	1	5	6
Fuel Cost	On MWH	2,410	5,111	7,521	\$34.69	\$34.69	84	177	261
Fuel Cost	Off MWH	3,305	7,241	10,547	\$21.56	\$21.56	71	156	227
Riders	KW	18,031	40,436	58,467	\$0.00	\$0.00	0	0	0
Riders	MWH	5,715	12,353	18,068	-\$2.10	-\$2.10	-12	-26	-38
Total:							476	929	1,404
A15 General TOD Sm C&I Tr Transformed									
Cust Chg	Bills	8	16	24	\$29.70	\$29.70	0	0	1
Energy	On MWH	481	1,098	1,579	\$37.87	\$37.87	18	42	60
Energy	Off MWH	947	2,129	3,076	\$19.62	\$19.62	19	42	60
Energy Cr	MWH	371	779	1,150	-\$12.00	-\$12.00	-4	-9	-14
SvrSwchAC	Tons	0	0	0	-\$5.00	\$0.00	0	0	0
Demand	KW	2,649	6,344	8,993	\$11.26	\$7.38	30	47	77
Off Dmd	KW	374	239	613	\$0.65	\$0.65	0	0	0
Fuel Cost	On MWH	481	1,098	1,579	\$34.69	\$34.69	17	38	55
Fuel Cost	Off MWH	947	2,129	3,076	\$21.56	\$21.56	20	46	66
Riders	KW	3,023	6,582	9,606	\$0.00	\$0.00	0	0	0
Riders	MWH	1,428	3,227	4,655	-\$2.10	-\$2.10	-3	-7	-10
Total:							97	199	295
A15 General TOD Lg C&I Tr Transformed									
Cust Chg	Bills	20	39	58	\$29.70	\$29.70	1	1	2
Energy	On MWH	163,229	311,410	474,638	\$37.87	\$37.87	6,181	11,793	17,975
Energy	Off MWH	297,044	565,952	862,996	\$19.62	\$19.62	5,828	11,104	16,932
Energy Cr	MWH	175,593	334,490	510,083	-\$12.00	-\$12.00	-2,107	-4,014	-6,121
SvrSwchAC	Tons	843	0	843	-\$5.00	\$0.00	-4	0	-4
Demand	KW	693,668	1,345,957	2,039,624	\$11.26	\$7.38	7,811	9,933	17,744
Off Dmd	KW	49,201	75,742	124,942	\$0.65	\$0.65	32	49	81
Fuel Cost	On MWH	163,229	311,410	474,638	\$34.69	\$34.69	5,662	10,803	16,465
Fuel Cost	Off MWH	297,044	565,952	862,996	\$21.56	\$21.56	6,404	12,201	18,605
Riders	KW	742,868	1,421,699	2,164,567	\$0.00	\$0.00	0	0	0
Riders	MWH	460,273	877,362	1,337,635	-\$2.10	-\$2.10	-968	-1,846	-2,814
Total:							28,839	50,025	78,864

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

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Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A15 General TOD Lg C&I Transmission									
Cust Chg	Bills	20	39	58	\$29.70	\$29.70	1	1	2
Energy	On MWH	5,636	11,387	17,023	\$37.76	\$37.76	213	430	643
Energy	Off MWH	11,482	21,064	32,546	\$19.51	\$19.51	224	411	635
Energy Cr	MWH	828	99	926	-\$12.00	-\$12.00	-10	-1	-11
Demand	KW	44,587	86,615	131,203	\$10.61	\$6.73	473	583	1,056
Off Dmd	KW	0	0	0	\$0.00	\$0.00	0	0	0
Fuel Cost	On MWH	5,636	11,387	17,023	\$34.69	\$34.69	195	395	590
Fuel Cost	Off MWH	11,482	21,064	32,546	\$21.56	\$21.56	248	454	702
Riders	KW	44,587	86,615	131,203	\$0.00	\$0.00	0	0	0
Riders	MWH	17,118	32,450	49,568	-\$2.10	-\$2.10	-36	-68	-104
Total:							1,308	2,205	3,512
A23 Peak-Ctrl Tier Sm C&I Secondary									
Cust Chg	Bills	6,480	12,965	19,445	\$55.00	\$55.00	356	713	1,069
Energy	MWH	425,614	811,082	1,236,696	\$29.81	\$29.81	12,688	24,178	36,866
Energy Cr	MWH	16,740	32,131	48,871	-\$12.00	-\$12.00	-201	-386	-586
Demand	KW	447,557	853,099	1,300,656	\$12.86	\$8.98	5,756	7,661	13,416
Control Dmd	KW	453,586	824,338	1,277,924	\$7.17	\$7.17	3,252	5,910	9,163
Control Dmd	KW	376,930	592,526	969,456	\$6.45	\$6.45	2,431	3,822	6,253
Control Dmd	KW	279,560	441,090	720,649	\$5.97	\$5.97	1,669	2,633	4,302
Control Dmd	KW	17,999	30,554	48,553	\$5.78	\$5.78	104	177	281
Control Dmd	KW	45,821	73,324	119,145	\$5.22	\$5.22	239	383	622
Control Dmd	KW	2,596	5,385	7,981	\$4.72	\$4.72	12	25	38
AnnMinDmd	KW	24,519	49,037	73,556	\$1.00	\$1.00	25	49	74
Fuel Cost	MWH	425,614	811,082	1,236,696	\$27.40	\$27.40	11,661	22,223	33,884
Riders	KW	1,624,048	2,820,315	4,444,364	\$0.00	\$0.00	0	0	0
Riders	MWH	425,614	811,082	1,236,696	-\$2.10	-\$2.10	-895	-1,706	-2,601
Total:							37,097	65,683	102,780
A23 Peak-Ctrl Tier Lg C&I Secondary									
Cust Chg	Bills	4	8	12	\$55.00	\$55.00	0	0	1
Energy	MWH	2,094	2,399	4,494	\$29.81	\$29.81	62	72	134
Energy Cr	MWH	182	208	390	-\$12.00	-\$12.00	-2	-2	-5
Demand	KW	1,102	1,434	2,536	\$12.86	\$8.98	14	13	27
Control Dmd	KW	255	330	585	\$7.17	\$7.17	2	2	4
Control Dmd	KW	1,842	1,383	3,226	\$6.45	\$6.45	12	9	21
Control Dmd	KW	2,014	2,523	4,537	\$5.97	\$5.97	12	15	27
Control Dmd	KW	214	271	485	\$5.78	\$5.78	1	2	3
Control Dmd	KW	472	573	1,045	\$5.22	\$5.22	2	3	5
Control Dmd	KW	0	0	0	\$4.72	\$4.72	0	0	0
Fuel Cost	MWH	2,094	2,399	4,494	\$27.40	\$27.40	57	66	123
Riders	KW	5,899	6,514	12,413	\$0.00	\$0.00	0	0	0
Riders	MWH	2,094	2,399	4,494	-\$2.10	-\$2.10	-4	-5	-9
Total:							157	174	331

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A23 Peak-Ctrl Tier Sm C&I Primary									
Cust Chg	Bills	213	427	641	\$55.00	\$55.00	12	23	35
Energy	MWH	29,024	57,829	86,853	\$28.91	\$28.91	839	1,672	2,511
Energy Cr	MWH	809	1,895	2,704	-\$12.00	-\$12.00	-10	-23	-32
Demand	KW	35,726	66,469	102,195	\$11.96	\$8.08	427	537	964
Control Dmd	KW	37,506	66,700	104,206	\$6.27	\$6.27	235	418	653
Control Dmd	KW	18,091	31,166	49,257	\$5.55	\$5.55	100	173	273
Control Dmd	KW	13,285	14,599	27,885	\$5.07	\$5.07	67	74	141
Control Dmd	KW	3,225	4,018	7,243	\$4.88	\$4.88	16	20	35
Control Dmd	KW	4,077	9,662	13,740	\$4.32	\$4.32	18	42	59
Control Dmd	KW	3,327	5,827	9,154	\$3.82	\$3.82	13	22	35
Fuel Cost	MWH	29,024	57,829	86,853	\$27.40	\$27.40	795	1,584	2,380
Riders	KW	115,237	198,441	313,678	\$0.00	\$0.00	0	0	0
Riders	MWH	29,024	57,829	86,853	-\$2.10	-\$2.10	-61	-122	-183
Total:							2,452	4,421	6,873
A23 Peak-Ctrl Tier Lg C&I Primary									
Cust Chg	Bills	0	0	0	\$55.00	\$55.00	0	0	0
Energy	MWH	0	0	0	\$28.91	\$28.91	0	0	0
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
Demand	KW	0	0	0	\$11.96	\$8.08	0	0	0
Control Dmd	KW	0	0	0	\$6.27	\$6.27	0	0	0
Control Dmd	KW	0	0	0	\$5.55	\$5.55	0	0	0
Control Dmd	KW	0	0	0	\$5.07	\$5.07	0	0	0
Control Dmd	KW	0	0	0	\$4.88	\$4.88	0	0	0
Control Dmd	KW	0	0	0	\$4.32	\$4.32	0	0	0
Control Dmd	KW	0	0	0	\$3.82	\$3.82	0	0	0
Fuel Cost	MWH	0	0	0	\$27.40	\$27.40	0	0	0
Riders	KW	0	0	0	\$0.00	\$0.00	0	0	0
Riders	MWH	0	0	0	-\$2.10	-\$2.10	0	0	0
Total:							0	0	0
A23 Peak-Ctrl Tier Sm C&I Transmission									
Cust Chg	Bills	12	24	36	\$55.00	\$55.00	1	1	2
Energy	MWH	2,072	4,235	6,307	\$27.08	\$27.08	56	115	171
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
Demand	KW	393	761	1,154	\$10.61	\$6.73	4	5	9
Control Dmd	KW	281	596	877	\$4.92	\$4.92	1	3	4
Control Dmd	KW	3,155	6,372	9,526	\$4.20	\$4.20	13	27	40
Control Dmd	KW	3,553	7,012	10,565	\$3.72	\$3.72	13	26	39
Control Dmd	KW	0	0	0	\$3.53	\$3.53	0	0	0
Control Dmd	KW	0	0	0	\$2.97	\$2.97	0	0	0
Control Dmd	KW	0	0	0	\$2.47	\$2.47	0	0	0
Fuel Cost	MWH	2,072	4,235	6,307	\$27.40	\$27.40	57	116	173
Riders	KW	7,382	14,740	22,121	\$0.00	\$0.00	0	0	0
Riders	MWH	2,072	4,235	6,307	-\$2.10	-\$2.10	-4	-9	-13
Total:							141	284	425

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A24 Peak-Ctrl Tier TOD Sm C&I Secondary									
Cust Chg	Bills	1,063	2,127	3,191	\$55.00	\$55.00	58	117	175
Energy	On MWH	72,317	123,872	196,190	\$40.49	\$40.49	2,928	5,016	7,944
Energy	Off MWH	113,278	198,041	311,319	\$22.24	\$22.24	2,519	4,404	6,924
Energy Cr	MWH	32,748	62,481	95,228	-\$12.00	-\$12.00	-393	-750	-1,143
Demand	KW	82,609	153,535	236,144	\$12.86	\$8.98	1,062	1,379	2,441
Off Dmd	KW	9,373	33,862	43,235	\$2.25	\$2.25	21	76	97
Control Dmd	KW	49,431	82,756	132,187	\$7.17	\$7.17	354	593	948
Control Dmd	KW	41,577	69,057	110,634	\$6.45	\$6.45	268	445	714
Control Dmd	KW	183,798	301,658	485,456	\$5.97	\$5.97	1,097	1,801	2,898
Control Dmd	KW	3,657	5,733	9,390	\$5.78	\$5.78	21	33	54
Control Dmd	KW	57,625	88,090	145,715	\$5.22	\$5.22	301	460	761
Control Dmd	KW	0	0	0	\$4.72	\$4.72	0	0	0
AnnMinDmd	KW	1,240	2,479	3,719	\$1.00	\$1.00	1	2	4
Fuel Cost	On MWH	72,317	123,872	196,190	\$34.69	\$34.69	2,509	4,297	6,806
Fuel Cost	Off MWH	113,278	198,041	311,319	\$21.56	\$21.56	2,442	4,269	6,712
Riders	KW	428,069	734,691	1,162,760	\$0.00	\$0.00	0	0	0
Riders	MWH	185,595	321,914	507,509	-\$2.10	-\$2.10	-390	-677	-1,068
Total:							12,800	21,467	34,266
A24 Peak-Ctrl Tier TOD Lg C&I Secondary									
Cust Chg	Bills	269	533	802	\$55.00	\$55.00	15	29	44
Energy	On MWH	81,778	151,756	233,534	\$40.49	\$40.49	3,311	6,145	9,456
Energy	Off MWH	116,202	218,583	334,785	\$22.24	\$22.24	2,584	4,861	7,446
Energy Cr	MWH	32,456	65,686	98,142	-\$12.00	-\$12.00	-389	-788	-1,178
Demand	KW	189,684	364,654	554,338	\$12.86	\$8.98	2,439	3,275	5,714
Off Dmd	KW	5,594	18,302	23,896	\$2.25	\$2.25	13	41	54
Control Dmd	KW	38,796	59,979	98,775	\$7.17	\$7.17	278	430	708
Control Dmd	KW	65,484	120,162	185,646	\$6.45	\$6.45	422	775	1,197
Control Dmd	KW	117,882	212,996	330,878	\$5.97	\$5.97	704	1,272	1,975
Control Dmd	KW	4,014	9,530	13,544	\$5.78	\$5.78	23	55	78
Control Dmd	KW	47,390	88,676	136,067	\$5.22	\$5.22	247	463	710
Control Dmd	KW	0	0	0	\$4.72	\$4.72	0	0	0
Fuel Cost	On MWH	81,778	151,756	233,534	\$34.69	\$34.69	2,837	5,264	8,101
Fuel Cost	Off MWH	116,202	218,583	334,785	\$21.56	\$21.56	2,505	4,712	7,217
Riders	KW	468,845	874,300	1,343,145	\$0.00	\$0.00	0	0	0
Riders	MWH	197,981	370,338	568,319	-\$2.10	-\$2.10	-416	-779	-1,195
Total:							14,573	25,755	40,328

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Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A24 Peak-Ctrl Tier TOD Sm C&I Primary									
Cust Chg	Bills	153	306	459	\$55.00	\$55.00	8	17	25
Energy	On MWH	9,021	17,641	26,662	\$39.59	\$39.59	357	698	1,056
Energy	Off MWH	13,850	25,257	39,107	\$21.34	\$21.34	296	539	835
Energy Cr	MWH	4,696	8,049	12,745	-\$12.00	-\$12.00	-56	-97	-153
Demand	KW	23,305	44,418	67,723	\$11.96	\$8.08	279	359	638
Off Dmd	KW	2,624	5,166	7,791	\$1.35	\$1.35	4	7	11
Control Dmd	KW	7,659	17,778	25,437	\$6.27	\$6.27	48	111	159
Control Dmd	KW	2,502	5,249	7,751	\$5.55	\$5.55	14	29	43
Control Dmd	KW	7,744	13,758	21,502	\$5.07	\$5.07	39	70	109
Control Dmd	KW	0	0	0	\$4.88	\$4.88	0	0	0
Control Dmd	KW	10,650	18,530	29,180	\$4.32	\$4.32	46	80	126
Control Dmd	KW	0	0	0	\$3.82	\$3.82	0	0	0
AnnMinDmdChg	KW	0	0	0	\$1.00	\$1.00	0	0	0
Fuel Cost	On MWH	9,021	17,641	26,662	\$34.69	\$34.69	313	612	925
Fuel Cost	Off MWH	13,850	25,257	39,107	\$21.56	\$21.56	299	545	843
Riders	KW	54,485	104,899	159,383	\$0.00	\$0.00	0	0	0
Riders	MWH	22,871	42,898	65,769	-\$2.10	-\$2.10	-48	-90	-138
Total:							1,598	2,880	4,478
A24 Peak-Ctrl Tier TOD Lg C&I Primary									
Cust Chg	Bills	250	494	744	\$55.00	\$55.00	14	27	41
Energy	On MWH	233,604	406,938	640,542	\$39.59	\$39.59	9,248	16,111	25,359
Energy	Off MWH	342,006	601,193	943,199	\$21.34	\$21.34	7,298	12,829	20,128
Energy Cr	MWH	97,747	187,294	285,041	-\$12.00	-\$12.00	-1,173	-2,248	-3,420
Demand	KW	671,129	1,087,978	1,759,107	\$11.96	\$8.08	8,027	8,791	16,818
Off Dmd	KW	13,253	28,901	42,154	\$1.35	\$1.35	18	39	57
Control Dmd	KW	49,687	87,392	137,080	\$6.27	\$6.27	312	548	859
Control Dmd	KW	63,626	115,257	178,883	\$5.55	\$5.55	353	640	993
Control Dmd	KW	281,737	489,078	770,815	\$5.07	\$5.07	1,428	2,480	3,908
Control Dmd	KW	13,928	24,740	38,668	\$4.88	\$4.88	68	121	189
Control Dmd	KW	135,805	256,881	392,686	\$4.32	\$4.32	587	1,110	1,696
Control Dmd	KW	41,378	77,833	119,211	\$3.82	\$3.82	158	297	455
Fuel Cost	On MWH	233,604	406,938	640,542	\$34.69	\$34.69	8,104	14,116	22,220
Fuel Cost	Off MWH	342,006	601,193	943,199	\$21.56	\$21.56	7,373	12,961	20,334
Riders	KW	1,270,544	2,168,060	3,438,604	\$0.00	\$0.00	0	0	0
Riders	MWH	575,611	1,008,131	1,583,741	-\$2.10	-\$2.10	-1,211	-2,121	-3,331
Total:							40,604	65,701	106,305

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

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Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A24 Peak-Ctrl Tier TOD Lg C&I Tr Transformed									
Cust Chg	Bills	27	54	81	\$55.00	\$55.00	2	3	4
Energy	On MWH	43,082	92,045	135,128	\$37.87	\$37.87	1,632	3,486	5,117
Energy	Off MWH	71,103	152,170	223,273	\$19.62	\$19.62	1,395	2,986	4,381
Energy Cr	MWH	28,168	56,383	84,551	-\$12.00	-\$12.00	-338	-677	-1,015
Demand	KW	96,963	187,975	284,938	\$11.26	\$7.38	1,092	1,387	2,479
Off Dmd	KW	6,979	2,207	9,186	\$0.65	\$0.65	5	1	6
Control Dmd	KW	5,628	12,238	17,866	\$5.57	\$5.57	31	68	100
Control Dmd	KW	0	0	0	\$4.85	\$4.85	0	0	0
Control Dmd	KW	39,464	87,847	127,312	\$4.37	\$4.37	172	384	556
Control Dmd	KW	0	0	0	\$4.18	\$4.18	0	0	0
Control Dmd	KW	0	0	0	\$3.62	\$3.62	0	0	0
Control Dmd	KW	78,604	177,590	256,194	\$3.12	\$3.12	245	554	799
Fuel Cost	On MWH	43,082	92,045	135,128	\$34.69	\$34.69	1,494	3,193	4,687
Fuel Cost	Off MWH	71,103	152,170	223,273	\$21.56	\$21.56	1,533	3,281	4,813
Riders	KW	227,638	467,858	695,496	\$0.00	\$0.00	0	0	0
Riders	MWH	114,186	244,216	358,401	-\$2.10	-\$2.10	-240	-514	-754
Total:							7,023	14,152	21,175
A24 Peak-Ctrl Tier TOD Sm C&I Transmission									
Cust Chg	Bills	0	0	0	\$55.00	\$55.00	0	0	0
Energy	On MWH	0	0	0	\$37.76	\$37.76	0	0	0
Energy	Off MWH	0	0	0	\$19.51	\$19.51	0	0	0
Energy Cr	MWH	0	0	0	-\$12.00	-\$12.00	0	0	0
Demand	KW	0	0	0	\$10.61	\$6.73	0	0	0
Off Dmd	KW	0	0	0	\$0.00	\$0.00	0	0	0
Control Dmd	KW	0	0	0	\$4.92	\$4.92	0	0	0
Control Dmd	KW	0	0	0	\$4.20	\$4.20	0	0	0
Control Dmd	KW	0	0	0	\$3.72	\$3.72	0	0	0
Control Dmd	KW	0	0	0	\$3.53	\$3.53	0	0	0
Control Dmd	KW	0	0	0	\$2.97	\$2.97	0	0	0
Control Dmd	KW	0	0	0	\$2.47	\$2.47	0	0	0
Fuel Cost	On MWH	0	0	0	\$34.69	\$34.69	0	0	0
Fuel Cost	Off MWH	0	0	0	\$21.56	\$21.56	0	0	0
Riders	KW	0	0	0	\$0.00	\$0.00	0	0	0
Riders	MWH	0	0	0	-\$2.10	-\$2.10	0	0	0
Total:							0	0	0

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A24 Peak-Ctrl Tier TOD Lg C&I Transmission									
Cust Chg	Bills	4	8	12	\$55.00	\$55.00	0	0	1
Energy	On MWH	265	1,212	1,477	\$37.76	\$37.76	10	46	56
Energy	Off MWH	1,205	2,881	4,087	\$19.51	\$19.51	24	56	80
Energy Cr	MWH	0	1	1	-\$12.00	-\$12.00	0	0	0
Demand	KW	0	0	0	\$10.61	\$6.73	0	0	0
Off Dmd	KW	0	0	0	\$0.00	\$0.00	0	0	0
Control Dmd	KW	0	0	0	\$4.92	\$4.92	0	0	0
Control Dmd	KW	0	0	0	\$4.20	\$4.20	0	0	0
Control Dmd	KW	0	0	0	\$3.72	\$3.72	0	0	0
Control Dmd	KW	0	0	0	\$3.53	\$3.53	0	0	0
Control Dmd	KW	14,675	34,721	49,396	\$2.97	\$2.97	44	103	147
Control Dmd	KW	0	0	0	\$2.47	\$2.47	0	0	0
Fuel Cost	On MWH	265	1,212	1,477	\$34.69	\$34.69	9	42	51
Fuel Cost	Off MWH	1,205	2,881	4,087	\$21.56	\$21.56	26	62	88
Riders	KW	14,675	34,721	49,396	\$0.00	\$0.00	0	0	0
Riders	MWH	1,470	4,094	5,564	-\$2.10	-\$2.10	-3	-9	-12
Total:							109	301	411
A27 Energy-Control Rider Sm C&I Secondary									
Cust Chg	Bills	28	56	85	\$55.00	\$55.00	2	3	5
Energy	On MWH	57	122	179	\$40.49	\$40.49	2	5	7
Energy	OnC MWH	2,335	3,951	6,286	\$38.29	\$38.29	89	151	241
Energy	Off MWH	93	215	308	\$22.24	\$22.24	2	5	7
Energy	OffC MWH	3,350	5,709	9,059	\$21.72	\$21.72	73	124	197
Energy Cr	MWH	679	1,368	2,047	-\$12.00	-\$12.00	-8	-16	-25
Demand	KW	354	485	839	\$12.86	\$8.98	5	4	9
Off Dmd	KW	13	86	99	\$2.25	\$2.25	0	0	0
Control Dmd	KW	0	0	0	\$5.78	\$5.78	0	0	0
Control Dmd	KW	11,764	17,870	29,634	\$5.22	\$5.22	61	93	155
Control Dmd	KW	3,316	6,841	10,158	\$4.72	\$4.72	16	32	48
Fuel Cost	On MWH	2,392	4,073	6,465	\$34.69	\$34.69	83	141	224
Fuel Cost	Off MWH	3,443	5,924	9,368	\$21.56	\$21.56	74	128	202
Riders	KW	15,446	25,282	40,729	\$0.00	\$0.00	0	0	0
Riders	MWH	5,836	9,997	15,833	-\$2.10	-\$2.10	-12	-21	-33
Total:							387	650	1,036
A27 Energy-Control Rider Lg C&I Secondary									
Cust Chg	Bills	4	8	12	\$55.00	\$55.00	0	0	1
Energy	On MWH	0	0	0	\$40.49	\$40.49	0	0	0
Energy	OnC MWH	1,161	2,080	3,241	\$38.29	\$38.29	44	80	124
Energy	Off MWH	0	0	0	\$22.24	\$22.24	0	0	0
Energy	OffC MWH	1,879	3,364	5,243	\$21.72	\$21.72	41	73	114
Energy Cr	MWH	594	1,264	1,858	-\$12.00	-\$12.00	-7	-15	-22
Demand	KW	0	0	0	\$12.86	\$8.98	0	0	0
Off Dmd	KW	0	22	22	\$2.25	\$2.25	0	0	0
Control Dmd	KW	0	0	0	\$5.78	\$5.78	0	0	0
Control Dmd	KW	5,146	10,454	15,600	\$5.22	\$5.22	27	55	81
Control Dmd	KW	0	0	0	\$4.72	\$4.72	0	0	0
Fuel Cost	On MWH	1,161	2,080	3,241	\$34.69	\$34.69	40	72	112
Fuel Cost	Off MWH	1,879	3,364	5,243	\$21.56	\$21.56	41	73	113
Riders	KW	5,146	10,477	15,622	\$0.00	\$0.00	0	0	0
Riders	MWH	3,040	5,444	8,484	-\$2.10	-\$2.10	-6	-11	-18
Total:							180	326	505

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A27 Energy-Control Rider Lg C&I Primary									
Cust Chg	Bills	20	39	58	\$55.00	\$55.00	1	2	3
Energy	On MWH	0	0	0	\$39.59	\$39.59	0	0	0
Energy	OnC MWH	8,456	15,297	23,753	\$37.39	\$37.39	316	572	888
Energy	Off MWH	0	0	0	\$21.34	\$21.34	0	0	0
Energy	OffC MWH	14,664	26,021	40,684	\$20.82	\$20.82	305	542	847
Energy Cr	MWH	5,961	11,805	17,766	-\$12.00	-\$12.00	-72	-142	-213
Demand	KW	0	0	0	\$11.96	\$8.08	0	0	0
Off Dmd	KW	6	289	295	\$1.35	\$1.35	0	0	0
Control Dmd	KW	0	0	0	\$4.88	\$4.88	0	0	0
Control Dmd	KW	42,444	73,681	116,125	\$4.32	\$4.32	183	318	502
Control Dmd	KW	0	0	0	\$3.82	\$3.82	0	0	0
Fuel Cost	On MWH	8,456	15,297	23,753	\$34.69	\$34.69	293	531	824
Fuel Cost	Off MWH	14,664	26,021	40,684	\$21.56	\$21.56	316	561	877
Riders	KW	42,450	73,970	116,420	\$0.00	\$0.00	0	0	0
Riders	MWH	23,119	41,318	64,437	-\$2.10	-\$2.10	-49	-87	-136
Total:							1,295	2,298	3,593
A27 Energy-Control Rider Lg C&I Tr Transformed									
Cust Chg	Bills	12	23	35	\$55.00	\$55.00	1	1	2
Energy	On MWH	1,066	2,125	3,190	\$37.87	\$37.87	40	80	121
Energy	OnC MWH	49,745	94,374	144,119	\$35.67	\$35.67	1,774	3,366	5,141
Energy	Off MWH	1,881	3,890	5,771	\$19.62	\$19.62	37	76	113
Energy	OffC MWH	84,031	168,340	252,371	\$19.10	\$19.10	1,605	3,215	4,820
Energy Cr	MWH	33,791	62,112	95,903	-\$12.00	-\$12.00	-405	-745	-1,151
Demand	KW	4,342	8,750	13,092	\$11.26	\$7.38	49	65	113
Off Dmd	KW	25,601	65,424	91,026	\$0.65	\$0.65	17	43	59
Control Dmd	KW	0	0	0	\$4.18	\$4.18	0	0	0
Control Dmd	KW	0	0	0	\$3.62	\$3.62	0	0	0
Control Dmd	KW	405,099	831,727	1,236,826	\$3.12	\$3.12	1,264	2,595	3,859
Fuel Cost	On MWH	50,810	96,499	147,309	\$34.69	\$34.69	1,763	3,347	5,110
Fuel Cost	Off MWH	85,912	172,230	258,143	\$21.56	\$21.56	1,852	3,713	5,565
Riders	KW	435,042	905,901	1,340,943	\$0.00	\$0.00	0	0	0
Riders	MWH	136,723	268,729	405,452	-\$2.10	-\$2.10	-288	-565	-853
Total:							7,708	15,192	22,900

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues			
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual	
Standby and Supplemental										
Cust Chg	A14	Bills	12	24	36	\$25.70	\$25.70	0	1	1
Cust Chg	A14	Bills	4	8	12	\$25.70	\$25.70	0	0	0
Cust Chg	A15	Bills	8	16	24	\$25.70	\$25.70	0	0	1
Cust Chg	A15	Bills	4	8	12	\$25.70	\$25.70	0	0	0
Cust Chg	A15	Bills	8	16	24	\$25.70	\$25.70	0	0	1
Cust Chg	A15	Bills	12	24	36	\$25.70	\$25.70	0	1	1
Cust Chg	A15	Bills	8	16	24	\$25.70	\$25.70	0	0	1
Cust Chg	A24	Bills	8	16	24	\$25.70	\$25.70	0	0	1
Cust Chg	A24	Bills	4	8	12	\$25.70	\$25.70	0	0	0
DemandU	A14	KW	282	683	965	\$3.22	\$3.22	1	2	3
DemandU	A14	KW	2,000	4,000	6,000	\$2.32	\$2.32	5	9	14
DemandU	A15	KW	316	576	892	\$3.22	\$3.22	1	2	3
DemandU	A15	KW	0	1,874	1,874	\$3.22	\$3.22	0	6	6
DemandU	A15	KW	3,000	22,134	25,134	\$2.32	\$2.32	7	51	58
DemandU	A15	KW	5,474	2,230	7,704	\$1.62	\$1.62	9	4	12
DemandU	A15	KW	8,000	16,000	24,000	\$0.97	\$0.97	8	16	23
DemandS	A15	KW	3,000	35,500	38,500	\$1.52	\$1.52	5	54	59
DemandS	A15	KW	28,000	56,000	84,000	\$0.87	\$0.87	24	49	73
DemandS	A24	KW	12,000	14,000	26,000	\$1.52	\$1.52	18	21	40
DemandNF	A24	KW	11,400	31,333	42,733	\$1.35	\$1.35	15	42	58
DmdCredit	A14	KW	1,294	2,586	3,880	-\$5.15	-\$5.15	-7	-13	-20
DmdCredit	A15	KW	187	373	560	-\$5.15	-\$5.15	-1	-2	-3
DmdCredit	A15	KW	3,120	6,240	9,360	-\$5.15	-\$5.15	-16	-32	-48
DmdCredit	A15	KW	1,793	3,587	5,380	-\$5.15	-\$5.15	-9	-18	-28
Riders	A14	KW	282	683	965	\$0.00	\$0.00	0	0	0
Riders	A14	KW	2,000	4,000	6,000	\$0.00	\$0.00	0	0	0
Riders	A15	KW	316	576	892	\$0.00	\$0.00	0	0	0
Riders	A15	KW	0	1,874	1,874	\$0.00	\$0.00	0	0	0
Riders	A15	KW	3,000	22,134	25,134	\$0.00	\$0.00	0	0	0
Riders	A15	KW	5,474	2,230	7,704	\$0.00	\$0.00	0	0	0
Riders	A15	KW	8,000	16,000	24,000	\$0.00	\$0.00	0	0	0
Riders	A15	KW	3,000	35,500	38,500	\$0.00	\$0.00	0	0	0
Riders	A15	KW	28,000	56,000	84,000	\$0.00	\$0.00	0	0	0
Riders	A24	KW	12,000	14,000	26,000	\$0.00	\$0.00	0	0	0
Riders	A24	KW	11,400	31,333	42,733	\$0.00	\$0.00	0	0	0
Total:								62	194	255
A63 Real Time Pricing Lg C&I Primary										
Cust Chg		Bills	8	15	23	\$300.00	\$300.00	2	5	7
Energy		MWH	7,354	14,137	21,491	\$28.14	\$21.12	207	299	505
Energy Cr		MWH	3,388	4,308	7,696	-\$10.30	-\$10.30	-35	-44	-79
LtdSurChg		MWH	118	12	131	\$111.00	\$111.00	13	1	15
LtdSurChg		MWH	135	96	231	\$79.00	\$79.00	11	8	18
Demand		KW	10,615	24,806	35,421	\$8.14	\$8.14	86	202	288
Dist Dmd		KW	20,219	53,291	73,510	\$1.07	\$1.07	22	57	79
Control Dmd		KW	6,877	16,252	23,129	-\$5.15	-\$1.27	-35	-21	-56
Control Dmd		KW	3,704	8,468	12,173	-\$5.83	-\$1.95	-22	-17	-38
Fuel Cost	On	MWH	2,513	4,877	7,390	\$34.69	\$34.69	87	169	256
Fuel Cost	Off	MWH	4,841	9,260	14,101	\$21.56	\$21.56	104	200	304
Riders		KW	10,615	24,806	35,421	\$0.00	\$0.00	0	0	0
Riders		MWH	7,354	14,137	21,491	-\$2.10	-\$2.10	-15	-30	-45
Total:								425	829	1,254

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Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A42 Siren Service Public Auth Secondary									
HP	HP	15,596	31,192	46,788	\$0.71	\$0.71	11	22	33
Total:							11	22	33
Interdepartmental									
Cust Chg		48	85	133	\$0.00	\$0.00	0	0	0
Energy		4,885	6,342	11,228	\$57.49	\$57.49	281	365	645
Fuel Cost		4,885	6,342	11,228	\$27.40	\$27.40	134	174	308
Riders	MWH	4,885	6,342	11,228	-\$2.10	-\$2.10	-10	-13	-24
Total:							404	525	929
Competitive Response Rider									
CompRspRdr	MWH	14,455	28,545	43,000	-\$5.00	-\$5.00	-72	-143	-215
CompRspRdr	MWH	5,854	11,561	17,415	-\$20.00	-\$20.00	-117	-231	-348
CompRspRdr	MWH	52,188	104,812	157,000	-\$5.00	-\$5.00	-261	-524	-785
CompRspRdr	MWH	21,136	42,449	63,585	-\$20.00	-\$20.00	-423	-849	-1,272
Total:							-873	-1,747	-2,620
A07 Protective Ltg ResReg Secondary									
A100S	Lts	26,876	53,752	80,628	\$7.34	\$7.34	197	395	592
A175M	Lts	11,432	22,864	34,296	\$7.34	\$7.34	84	168	252
A250S	Lts	840	1,680	2,520	\$11.64	\$11.64	10	20	29
A400M	Lts	328	656	984	\$11.64	\$11.64	4	8	11
D250S	Lts	392	784	1,176	\$12.62	\$12.62	5	10	15
D400S	Lts	124	248	372	\$16.12	\$16.12	2	4	6
D400M	Lts	28	56	84	\$16.19	\$16.19	0	1	1
D1000M	Lts	0	0	0	\$25.52	\$25.52	0	0	0
Fuel Cost	MWH	1,576	4,769	6,345	\$20.15	\$20.15	32	96	128
Riders	MWH	1,576	4,769	6,345	-\$2.10	-\$2.10	-3	-10	-13
Total:							331	690	1,021
A07 Protective Ltg Sm C&I Secondary									
A100S	Lts	15,808	31,616	47,424	\$7.34	\$7.34	116	232	348
A175M	Lts	6,944	13,888	20,832	\$7.34	\$7.34	51	102	153
A250S	Lts	8,772	17,544	26,316	\$11.64	\$11.64	102	204	306
A400M	Lts	4,256	8,512	12,768	\$11.64	\$11.64	50	99	149
D250S	Lts	14,636	29,272	43,908	\$12.62	\$12.62	185	369	554
D400S	Lts	20,144	40,288	60,432	\$16.12	\$16.12	325	649	974
D400M	Lts	1,388	2,776	4,164	\$16.19	\$16.19	22	45	67
D1000M	Lts	108	216	324	\$25.52	\$25.52	3	6	8
Fuel Cost	MWH	6,289	17,883	24,171	\$20.15	\$20.15	127	360	487
Riders	MWH	6,289	17,883	24,171	-\$2.10	-\$2.10	-13	-38	-51
Total:							967	2,029	2,996

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A30 St Ltg System Lighting Secondary									
OH70S	Lts	80	160	240	\$8.95	\$8.95	1	1	2
OH100S	Lts	202,676	405,352	608,028	\$9.44	\$9.44	1,913	3,827	5,740
OH150S	Lts	59,200	118,400	177,600	\$10.15	\$10.15	601	1,202	1,803
OH200S	Lts	124	248	372	\$11.89	\$11.89	1	3	4
OH250S	Lts	11,772	23,544	35,316	\$12.77	\$12.77	150	301	451
OH400S	Lts	772	1,544	2,316	\$15.50	\$15.50	12	24	36
OH175H	Lts	0	0	0	\$13.86	\$13.86	0	0	0
UG70S	Lts	208	416	624	\$17.67	\$17.67	4	7	11
UG100S	Lts	87,700	175,400	263,100	\$18.16	\$18.16	1,593	3,185	4,778
UG150S	Lts	8,248	16,496	24,744	\$18.86	\$18.86	156	311	467
UG250S	Lts	1,996	3,992	5,988	\$21.28	\$21.28	42	85	127
UG400S	Lts	32	64	96	\$23.72	\$23.72	1	2	2
UG175H	Lts	4	8	12	\$25.51	\$25.51	0	0	0
Dec100S	Lts	1,868	3,736	5,604	\$28.16	\$28.16	53	105	158
Dec150S	Lts	736	1,472	2,208	\$29.25	\$29.25	22	43	65
Dec250S	Lts	1,416	2,832	4,248	\$31.11	\$31.11	44	88	132
Dec400S	Lts	0	0	0	\$33.36	\$33.36	0	0	0
PO70S	Lts	972	1,944	2,916	\$5.50	\$5.50	5	11	16
PO100S	Lts	38,224	76,448	114,672	\$6.14	\$6.14	235	469	704
PO150S	Lts	20,480	40,960	61,440	\$6.94	\$6.94	142	284	426
PO250S	Lts	7,864	15,728	23,592	\$8.83	\$8.83	69	139	208
PO400S	Lts	304	608	912	\$11.38	\$11.38	3	7	10
PO175H	Lts	216	432	648	\$12.47	\$12.47	3	5	8
POSurChg	Amt	32,476	64,952	97,428	\$1.00	\$1.00	32	65	97
Fuel Cost	MWH	17,300	46,791	64,091	\$20.15	\$20.15	349	943	1,291
Riders	MWH	17,300	46,791	64,091	-\$2.10	-\$2.10	-36	-98	-135
Total:							5,394	11,009	16,403
A32 St Ltg Energy Lighting Secondary									
50S	Lts	14,384	28,768	43,152	\$1.32	\$1.32	19	38	57
70S	Lts	62,560	125,120	187,680	\$1.67	\$1.67	104	209	313
100S	Lts	52,192	104,384	156,576	\$2.22	\$2.22	116	232	348
150S	Lts	28,552	57,104	85,656	\$3.04	\$3.04	87	174	260
200S	Lts	7,592	15,184	22,776	\$4.05	\$4.05	31	61	92
250S	Lts	41,600	83,200	124,800	\$5.12	\$5.12	213	426	639
400S	Lts	4,516	9,032	13,548	\$7.79	\$7.79	35	70	106
750S	Lts	172	344	516	\$13.37	\$13.37	2	5	7
100M	Lts	600	1,200	1,800	\$2.37	\$2.37	1	3	4
175M	Lts	2,604	5,208	7,812	\$3.53	\$3.53	9	18	28
250M	Lts	604	1,208	1,812	\$4.78	\$4.78	3	6	9
400M	Lts	2,224	4,448	6,672	\$7.45	\$7.45	17	33	50
700M	Lts	220	440	660	\$12.39	\$12.39	3	5	8
1000M	Lts	20	40	60	\$17.24	\$17.24	0	1	1
1F72HO	Lts	100	200	300	\$3.61	\$3.61	0	1	1
Fuel Cost	MWH	10,047	27,175	37,222	\$20.15	\$20.15	202	548	750
Riders	MWH	10,047	27,175	37,222	-\$2.10	-\$2.10	-21	-57	-78
Total:							822	1,772	2,594

Sales and Revenue (\$1,000's) by Rate Schedule and Component - Updated Rebuttal (Jan-Dec Act W/N) - Yr 2015

Charge	Units	Billing Units			Present Rate		Present Revenues		
		Summer	Winter	Annual	Summer	Winter	Summer	Winter	Annual
A34 St Ltg Energy Mtrd Lighting Secondary									
Cust Chg	Bills	7,651	15,301	22,952	\$4.75	\$4.75	36	73	109
Energy	MWH	11,058	29,909	40,967	\$44.01	\$44.01	487	1,316	1,803
Fuel Cost	MWH	11,058	29,909	40,967	\$20.15	\$20.15	223	603	825
Riders	MWH	11,058	29,909	40,967	-\$2.10	-\$2.10	-23	-63	-86
Total:							723	1,929	2,651
A37 St Ltg St. Paul Lighting Secondary									
OH100S	Lts	4,552	9,104	13,656	\$5.35	\$5.35	24	49	73
OH150S	Lts	2,860	5,720	8,580	\$6.07	\$6.07	17	35	52
OH250S	Lts	60	120	180	\$8.78	\$8.78	1	1	2
Fuel Cost	MWH	292	790	1,082	\$20.15	\$20.15	6	16	22
Riders	MWH	292	790	1,082	-\$2.10	-\$2.10	-1	-2	-2
Total:							48	99	146
Economic Development Adjustment							424	848	1,273
Retail + Interdepartmental Total:							1,049,639	1,688,235	2,737,874
Interdepartmental without Base Increase:							404	525	929
Retail:							1,049,235	1,687,710	2,736,944

Total Company Property Taxes

	2014 FTY		DOR Valuation 2014 FTY		12/31/2014 Accrual 2014 FTY		Change DOR Valuation v. 12/31/2014		
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas	
SYSTEM UNIT VALUE CALCULATION									
Plant In Service, 12/31/13 Forecast	14,138,278,741	1,145,491,394	14,103,233,870	1,149,171,616	14,103,233,870	1,149,171,616	0	0	
CWIP, 12/31/13 Forecast	1,034,395,612	16,703,381	1,013,157,039	11,564,833	1,013,157,039	11,564,833	0	0	
Depreciation, 12/31/13 Forecast	(5,728,453,987)	(554,330,691)	(5,661,161,048)	(552,930,931)	(5,661,161,048)	(552,930,931)	0	0	
Cost Indicator of Value	A	\$9,444,220,366	\$607,864,084	\$9,455,229,862	\$607,805,518	\$9,455,229,862	\$607,805,518	0	0
Income Indicator									
2011 NOI x 25%	116,728,618	10,353,986	114,277,088	10,353,986	114,277,088	10,353,986	0	0	
2012 NOI x 35%	161,077,414	10,999,807	159,041,875	10,999,807	159,041,875	10,999,807	0	0	
2013 Estimated NOI x 40%	192,440,800	12,938,800	186,782,982	16,564,962	186,782,982	16,564,962	0	0	
NOI to Capitalize	\$470,246,832	\$34,292,593	\$460,101,945	\$37,918,754	\$460,101,945	\$37,918,754	0	0	
Capitalization Rate	7.50%	6.90%	7.60%	7.00%	7.60%	7.00%	0	0	
Income Indicator of Value	B	\$6,269,957,759	\$496,994,096	\$6,053,972,955	\$541,696,500	\$6,053,972,955	\$541,696,500	0	0
Apply Weightings									
Cost Indicator	50/50	50/50	35/65	50/50	35/65	50/50	0	0	
Income Indicator	\$4,722,110,183	\$303,932,042	3,309,330,500	303,902,800	3,309,330,500	303,902,800	0	0	
Total System Unit Value	C	\$7,857,089,063	\$552,429,090	\$7,244,412,900	\$574,751,100	\$7,244,412,900	\$574,751,100	0	0
ALLOCATION OF SYSTEM VALUE									
MN Plant in Service	14,327,178,570	1,061,615,618	14,277,602,009	1,060,191,240	14,277,602,009	1,060,191,240	0	0	
System Plant in Service	15,172,674,353	1,162,194,775	15,116,390,909	1,160,736,449	15,116,390,909	1,160,736,449	0	0	
Plant Ratio x 90%-Elec / x 75%-Gas	84.9848%	68.5093%	85.0060%	68.5034%	85.0060%	68.5034%	0	0	
MN Gross Revenue	3,502,566,434	424,365,350	3,584,672,917	530,219,565	3,584,672,917	530,219,565	0	0	
System Gross Revenue	3,859,467,664	477,544,697	4,076,481,845	596,776,679	4,076,481,845	596,776,679	0	0	
Revenue Ratio x 10%-Elec / x 25%-Gas	9.0753%	22.2160%	8.7936%	22.2118%	8.7936%	22.2118%	0	0	
MN Allocated Value Percentage	94.0600%	90.7253%	93.8000%	90.7200%	93.8000%	90.7200%	0	0	
MN Allocated Value	D	\$7,390,379,544	\$501,193,060	\$6,795,259,300	\$521,414,200	\$6,795,259,300	\$521,414,200	0	0
Depreciable Plant Deductions	2,101,779,707	51,490,398	1,907,141,099	52,720,953	1,907,141,099	52,720,953	0	0	
Land	124,159,218	3,027,835	162,613,839	3,079,867	162,613,839	3,079,867	0	0	
CWIP	775,056,840	5,922,602	406,944,347	8,053,725	406,944,347	8,053,725	0	0	
Other - Held for Future Use	0	0	0	0	0	0	0	0	
Subtotal	3,000,995,765	60,440,835	2,476,699,284	63,854,546	2,476,699,284	63,854,546	0	0	
Ratio - System Unit Value / Cost Indicator	83.19%	90.88%	76.62%	94.56%	76.62%	94.56%	0	0	
DEDUCTIONS TO MN ALLOCATED VALUE	E	\$2,496,528,377	\$54,928,631	\$1,897,647,000	\$60,380,900	\$1,897,647,000	\$60,380,900	0	0
Apportionable Market Value		4,893,851,167	446,264,429	4,897,612,300	461,033,300	4,897,612,300	461,033,300	0	0
Sliding Scale Market Value Exclusions				185,000,000		200,000,000	15,000,000	0	
TOTAL ASSESSED VALUE		4,893,851,167	446,264,429	4,712,612,300	461,033,300	4,697,612,300	461,033,300	(15,000,000)	0
Effective Tax Rate		3.5%	3.5%	3.5%	3.5%	3.3%	3.3%	(0)	(0)
FORECASTED PROPERTY TAX - Elec & Gas		\$171,284,791	\$15,619,255	\$164,941,431	\$16,136,166	\$155,021,206	\$15,214,099	(9,920,225)	(922,067)
Rounded		\$171,300,000	\$15,600,000	\$164,900,000	\$16,100,000	\$155,000,000	\$15,200,000	(9,900,000)	(900,000)
Total Electric & Gas			\$186,900,000		\$181,000,000		\$170,200,000		(10,800,000)
Locally Assessed			\$11,600,000		\$11,600,000		\$11,600,000		0
Wind Production			\$1,200,000		\$1,200,000		\$1,200,000		0
TOTAL MINNESOTA FORECASTED PROPERTY TAX		\$199,700,000	\$193,800,000	\$193,800,000	\$183,000,000	\$183,000,000	(10,800,000)		
North Dakota & South Dakota Property Tax		\$6,300,000	\$6,300,000	\$6,300,000	\$6,300,000	\$6,300,000	\$6,300,000	0	0
TOTAL NSPM FORECASTED PROPERTY TAX		\$206,000,000	\$200,100,000	\$200,100,000	\$189,300,000	\$189,300,000	(10,800,000)		

Support for the Calculation of Minnesota Apportionable Market Value

- A** Minn. R. 8100.0300, subp. 3 describes in part the cost indicator of value as:
The cost factor to be considered in the utility valuation formula is the original cost less depreciation of the system plant, plus the cost of improvements to the system plant, plus the original cost of all types of construction work in progress that are installed by the assessment date, plus the cost of property held for future use, plus the cost of contributions in aid of construction.
- B** Minn. R. 8100.0300, subp. 4, explains the process for calculating the income indicator of value:
The income indicator of value is estimated by weighting the capitalized net operating earnings of the utility company for the most recent three years as follows: most recent year, 40 percent; previous year, 35 percent; and final year, 25 percent. Utilities may request the removal of nonrecurring items of income or expense. The commissioner must determine if removal of the item is appropriate. The net income is capitalized by applying a capitalization rate that is computed by using the band of investment method. This method considers:
- A. the capital structure of utilities;*
 - B. the cost of debt or interest rate;*
 - C. the yield on preferred stock of utilities;*
 - D. the yield on common stock of utilities; and*
 - E. the risk-free rate, relative risk, and risk premiums for public utility companies.*
- Capitalization rates are computed each year for electric companies, gas distribution companies, natural gas transmission systems, and fluid pipeline companies. The rates are recalculated each year using the method described in this subpart.*
- Minn. R. 8100.0100, subp. 9 defines net operating earnings as follows:
Net operating earnings" means earnings from the system plant of the utility after the deduction of operating expenses, depreciation, and taxes, but before any deduction for interest.
- Minn. R. 8100.0100, subp. 5, defines capitalization rate as:
"Capitalization rate" means the relationship of income to capital investment or value, expressed as a percentage.
- C** Minn. R. 8100.0300, subp. 5, explains the process for calculating the system unit value:
The unit value of the utility company is equal to the total of the weighted indicators of value. The total weighting must equal 100 percent. The default weightings of the indicators are: market indicator, 0 percent; cost indicator, 50 percent; income indicator, 50 percent.
- D** Minn. R. 8100.0400, subp. 2, explains the process for calculating the allocation of electric value attributable to Minnesota:
The original cost of the utility property located in Minnesota divided by the total original cost of the property in all states of operation is weighted at 90 percent. Gross revenue derived from operations in Minnesota divided by gross operations revenue from all states is weighted at ten percent.
- Minn. R. 8100.0400, subp. 3, explains the process for calculating the allocation of gas value attributable to Minnesota:
The allocation of value of gas distribution companies must be made considering the same factors as are used to determine the allocation of value of electric companies. The weight given to the original cost factor is 75 percent, and gross revenue is weighted 25 percent.
- E** Minn. R. 8100.0500, subp. 1, explains the process for adjusting the valuation performed under Rule 8100.0300:
After the Minnesota portion of the unit value of the utility company, except for electric cooperatives, is determined, any property which is non-formula-assessed or which is exempt from ad valorem tax, is deducted from the Minnesota portion of the unit value. Only that qualifying property located within the state of Minnesota may be excluded.
- Minn. R. 8100.0500, subp. 2, describes the types of property excluded from the valuation performed under Rule 8100.0300:
The following properties are valued by the local or county assessor and, therefore, the formula provided herein for the valuation of utility property is not applicable to such property:
- A. land;*
 - B. nonoperating property; and*
 - C. rights-of-way*
- Minn. R. 8100.0500, subp. 3, further explains the calculation of deduction to Minnesota value:
The Minnesota portion of the unit value is reduced by the value included in the unit value of the company for land, rights-of-way, nonoperating property, and exempt property. This amount is calculated by determining the ratio of the unit value computed in part 8100.0300, subpart 5, to the cost less depreciation allowed in part 8100.0300, subpart 3. This ratio is multiplied by the cost less depreciation of the property to be deducted.

Minnesota Property Taxes 2013

COUNTY	Truth-in-Taxation Notices			Property Tax Statements		
	Total Taxes	Total Value	Blended Rate	Total Taxes	Total Value	Blended Rate
Anoka	2,780,381	67,137,700	0.041	2,771,458	67,137,700	0.041
Becker	69,808	2,517,400	0.028	68,870	2,517,400	0.027
Beltrami	96,427	2,991,500	0.032	94,338	2,991,500	0.032
Benton	1,467,197	34,756,200	0.042	1,465,140	34,756,200	0.042
Blue Earth	2,139,351	74,761,300	0.029	2,224,040	74,761,300	0.030
Brown	171,281	4,952,500	0.035	169,929	4,952,500	0.034
Carver	1,647,335	42,517,300	0.039	1,657,258	42,517,300	0.039
Cass	190,897	7,786,400	0.025	244,704	9,806,300	0.025
Chippewa	984,496	28,106,900	0.035	976,138	28,106,900	0.035
Chisago	3,463,492	80,429,300	0.043	3,453,126	80,234,800	0.043
Clay	262,077	11,548,000	0.023	260,528	11,548,000	0.023
Crow Wing	479,927	17,130,500	0.028	476,947	17,130,500	0.028
Dakota	12,819,961	356,046,900	0.036	12,886,846	356,159,500	0.036
Dodge	384,668	10,264,000	0.037	374,026	10,264,000	0.036
Douglas	230,139	6,994,400	0.033	234,312	7,633,200	0.031
Faribault	14,853	546,000	0.027	14,757	546,000	0.027
Freeborn	29,599	802,600	0.037	28,332	802,600	0.035
Goodhue	16,156,107	543,202,800	0.030	16,066,431	543,515,600	0.030
Hennepin	35,392,624	831,908,700	0.043	35,095,903	831,908,700	0.042
Houston	150,218	3,337,900	0.045	133,258	3,337,900	0.040
Hubbard	53,326	1,968,700	0.027	52,776	1,968,700	0.027
Isanti	99,428	2,673,400	0.037	99,950	2,673,400	0.037
Itasca	194,241	6,689,600	0.029	242,062	7,949,500	0.030
Jackson	594,320	26,205,400	0.023	587,186	26,205,400	0.022
Kandiyohi	419,435	11,763,800	0.036	414,142	11,763,800	0.035
Koochiching	323,370	11,191,100	0.029	326,590	11,191,100	0.029
Lac qui Parle	1,002	45,300	0.022	852	45,300	0.019
Lake of the Woods	182,330	5,244,300	0.035	182,788	5,244,300	0.035
Le Sueur	458,913	15,731,200	0.029	457,150	15,731,200	0.029
Lincoln	750,710	31,996,300	0.023	745,102	31,996,300	0.023
Lyon	933,407	36,491,200	0.026	924,190	36,491,200	0.025
Martin	131,356	6,060,400	0.022	130,892	6,060,400	0.022
Mc Leod	272,567	7,000,800	0.039	273,085	7,000,800	0.039
Meeker	164,064	4,149,300	0.040	161,214	4,149,300	0.039
Morrison	8,588	274,100	0.031	8,548	274,100	0.031
Mower	214,813	9,531,600	0.023	213,436	9,531,600	0.022
Murray	788,922	37,197,700	0.021	778,294	37,197,700	0.021
Nicollet	418,667	13,507,900	0.031	422,637	13,507,900	0.031
Nobles	1,290,247	55,673,800	0.023	1,271,956	55,673,800	0.023
Norman	5,604	255,100	0.022	5,503	255,100	0.022
Olmstead	276,307	7,568,800	0.037	269,025	7,568,800	0.036
Pine	225,184	6,700,900	0.034	225,126	6,700,900	0.034
Pipestone	420,183	13,871,200	0.030	411,967	13,871,200	0.030
Polk	71,306	3,523,500	0.020	71,236	3,523,500	0.020
Pope	270,117	8,311,200	0.033	265,958	8,311,200	0.032
Ramsey	22,226,251	516,362,500	0.043	22,242,700	516,362,500	0.043
Redwood	91,502	2,864,300	0.032	87,424	2,864,300	0.031
Renville	701,737	24,781,600	0.028	690,411	24,781,600	0.028
Rice	1,927,402	53,620,800	0.036	1,972,150	53,620,800	0.037
Rock	37,633	1,632,600	0.023	36,770	1,632,600	0.023
Roseau	716,102	17,586,200	0.041	707,960	17,586,200	0.040
St. Louis	853,658	25,072,300	0.034	859,364	25,346,600	0.034
Scott	2,232,715	60,496,600	0.037	2,230,428	60,496,600	0.037
Sherburne	12,449,463	436,521,200	0.029	12,256,978	436,521,200	0.028
Sibley	282,063	7,110,300	0.040	276,826	7,112,200	0.039
Stearns	4,135,855	117,660,000	0.035	4,116,894	117,713,000	0.035
Steele	60,741	1,653,700	0.037	58,738	1,653,700	0.036
Todd	99,810	2,962,100	0.034	99,452	2,962,100	0.034
Wabasha	418,158	11,898,000	0.035	415,906	11,898,000	0.035
Waseca	447,883	15,155,000	0.030	498,077	15,190,000	0.033
Washington	15,435,457	438,712,000	0.035	15,402,160	439,793,900	0.035
Watsonwan	243,173	9,089,200	0.027	244,640	9,089,200	0.027
Wilkin	2,494	96,600	0.026	2,558	96,600	0.026
Winona	904,407	28,568,500	0.032	893,229	28,568,500	0.031
Wright	14,596,451	510,733,000	0.029	14,593,120	510,732,941	0.029
Yellow Medicine	134,096	5,028,100	0.027	129,476	5,028,100	0.026
Referendums Est	800,000			<i>Reflected above</i>		
Subtotal	166,296,296	4,738,969,500	0.0351	165,053,268	4,744,565,041	0.0348

Minnesota Property Taxes 2014

COUNTY	Truth-in-Taxation Notices			Property Tax Statements		
	Total Taxes	Total Value	Blended Rate	Total Taxes	Total Value	Blended Rate
Anoka	2,768,474	70,908,200	0.039	To be updated in June 2015 after receipt of 2014 Property Tax Statements		
Becker	71,072	2,618,600	0.027			
Beltrami	94,306	3,006,600	0.031			
Benton	1,434,807	35,114,100	0.041			
Blue Earth	2,249,768	77,861,200	0.029			
Brown	223,928	7,324,500	0.031			
Carver	1,847,165	50,031,200	0.037			
Cass	245,932	9,918,500	0.025			
Chippewa	1,042,028	30,523,700	0.034			
Chisago	3,451,399	82,325,900	0.042			
Clay	340,074	16,204,700	0.021			
Crow Wing	486,044	17,427,600	0.028			
Dakota	13,877,638	389,213,500	0.036			
Dodge	404,990	10,472,900	0.039			
Douglas	1,112,778	14,771,700	0.075			
Faribault	17,702	613,300	0.029			
Freeborn	30,009	829,300	0.036			
Goodhue	20,524,150	719,984,200	0.029			
Grant	51,414	2,096,400	0.025			
Hennepin	35,713,665	887,723,600	0.040			
Houston	138,097	3,428,700	0.040			
Hubbard	53,712	1,993,900	0.027			
Isanti	105,610	2,752,400	0.038			
Itasca	243,455	7,965,500	0.031			
Jackson	580,956	25,750,200	0.023			
Kandiyohi	408,667	12,004,300	0.034			
Koochiching	328,883	11,136,900	0.030			
Lac qui Parle	886	47,100	0.019			
Lake of the Woods	181,897	5,218,900	0.035			
Le Sueur	483,321	16,628,500	0.029			
Lincoln	703,320	32,473,900	0.022			
Lyon	1,026,102	40,856,800	0.025			
Martin	138,530	6,420,400	0.022			
McLeod	312,853	8,805,200	0.036			
Meeker	182,261	4,671,500	0.039			
Morrison	8,990	279,500	0.032			
Mower	217,332	9,831,600	0.022			
Murray	722,508	37,244,900	0.019			
Nicollet	428,243	13,879,900	0.031			
Nobles	1,219,343	57,023,600	0.021			
Norman	11,566	552,500	0.021			
Olmstead	312,624	8,823,900	0.035			
Otter Tail	228,500	6,920,400	0.033			
Pine	225,486	6,615,400	0.034			
Pipestone	383,733	13,764,000	0.028			
Polk	62,714	3,601,100	0.017			
Pope	277,983	8,639,200	0.032			
Ramsey	22,163,573	539,801,600	0.041			
Redwood	470,295	21,998,900	0.021			
Renville	902,792	35,001,500	0.026			
Rice	1,914,110	54,803,600	0.035			
Rock	37,546	1,725,600	0.022			
Roseau	708,856	17,479,500	0.041			
St. Louis	972,176	28,484,700	0.034			
Scott	3,044,900	87,310,100	0.035			
Sherburne	12,339,713	456,198,800	0.027			
Sibley	963,411	36,861,100	0.026			
Stearns	4,595,251	131,552,500	0.035			
Steele	32,050	909,900	0.035			
Todd	134,636	3,955,600	0.034			
Wabasha	393,071	11,016,600	0.036			
Waseca	470,819	14,313,700	0.033			
Washington	15,456,218	460,370,300	0.034			
Watonwan	262,446	9,675,500	0.027			
Wilkin	56,315	2,405,500	0.023			
Winona	879,006	28,267,200	0.031			
Wright	18,520,868	769,883,100	0.024			
Yellow Medicine	153,773	6,071,100	0.025			
Referendums Est		500,000				
Subtotal	179,446,741	5,494,886,300	0.0327	-	-	

Property Tax Adjustment

Property Tax Baseline Comparison
 Excluding Rate Case Adjustments

Minnesota Electric Jurisdiction (1)

	2014 Test Year Property Tax	2014 DOC Alternative Proposal	Column A Settlement Property Tax Adjustment	2014 Accrual Update	Column B Accrual Property Tax Adjustment	Column A + Column B Net Adjustment to Test Year Property Taxes
Electric Property Taxes						
1 Production	\$ 76,598,314	\$ 72,007,762	\$ (4,590,552)	\$ 60,658,359	\$ (11,349,403)	\$ (15,939,955)
2 Transmission	25,629,413	24,093,437	(1,535,976)	29,552,328	5,458,890	3,922,915
3 Distribution	47,947,000	45,073,527	(2,873,473)	46,775,000	1,701,473	(1,172,000)
4 Common	0	0	0	0	0	0
5 Total Electric	\$ 150,174,727	\$ 141,174,727	\$ (9,000,000)	\$ 136,985,687	\$ (4,189,040)	\$ (13,189,040)
	From Page 3	From page 2		From page 4		

Notes:

1 All numbers on this exhibit are net of Interchange Agreement billings to NSPW

Property Tax DOC Alternative Proposal (\$9Mil Reduction)

	-----2014 Property Taxes Total----->				-----NSPM Jurisdiction Total----->					MN St * IA Alloc <-Rate Case Adjustments->			2014 Total Base Rates 13
	2014 Total Minn 1	2014 Total No Dak 2	2014 Total So Dak 3	2014 Total NSPM 4	2014 Total Minn 5	2014 Total No Dak 6	2014 Total So Dak 7	2014 Total Wholesale 8	2014 Total NSPM 9	2014 Total MN St Net of IA 10	Brookings 11	Rate Rider Removal 12	
Electric													
1 Production	96,124,958	0	737,955	96,862,913	84,922,525	5,950,482	5,989,906	0	96,862,913	72,007,762			72,007,762
2 Transmission	30,963,079	556,521	890,246	32,409,847	28,414,653	1,991,002	2,004,193	0	32,409,847	24,093,437	1,197,000	(2,161,000)	23,129,437
3 Distribution	45,073,527	1,432,000	1,568,000	48,073,527	45,073,527	1,432,000	1,568,000	0	48,073,527	45,073,527			45,073,527
4 Common	0	0	0	0	0	0	0	0	0	0			0
5 Total Electric	172,161,565	1,988,521	3,196,201	177,346,287	158,410,705	9,373,484	9,562,098	0	177,346,287	141,174,727	1,197,000	(2,161,000)	140,210,727
Gas													
6 Production	1,298,000	13,000	0	1,311,000	1,166,111	144,889	0	0	1,311,000				
7 Transmission	1,321,000	30,000	0	1,351,000	1,321,000	30,000	0	0	1,351,000				
8 Distribution	15,481,000	933,000	0	16,414,000	15,481,000	933,000	0	0	16,414,000				
9 Common	0	0	0	0	0	0	0	0	0				
10 Total Gas	18,100,000	976,000	0	19,076,000	17,968,111	1,107,889	0	0	19,076,000				
11 Total Operating	190,261,565	2,964,521	3,196,201	196,422,287	176,378,815	10,481,373	9,562,098	0	196,422,287				

Allocators:

		-----NSPM Jurisdiction Allocators----->				
		Minn	No Dak	So Dak	Wholesale	TOTAL
NSPM Company Allocators						
Electric	Production E12CP	87.6729%	6.1432%	6.1839%	0.0000%	100.0000%
	Transmission E12CPT	87.6729%	6.1432%	6.1839%	0.0000%	100.0000%
Gas	Production GDDAY	88.9482%	11.0518%			100.0000%
		-----Interchange Agreement Allocators----->				TOTAL
Electric	Production 36 month CP	NSPM CO	NSPW CO			100.0000%
	Transmission 36 month CP	84.7923%	15.2077%			100.0000%

Property Tax Filed

	<-----2014 Property Taxes Total----->				<-----NSPM Jurisdiction Total----->					MN St * IA Alloc 2014 Total MN St Net of IA (2)	<-Rate Case Adjustments->		2014 Total Base Rates 13	
	2014 Total Minn	2014 Total No Dak	2014 Total So Dak	2014 Total NSPM	2014 Total Minn	2014 Total No Dak	2014 Total So Dak	2014 Total Wholesale	2014 Total NSPM		Brookings (3)	Rate Rider Removal		
	1	2	3	4	5	6	7	8	9		10	11		12
Electric														
1 Production	102,253,000	0	785,000	103,038,000	90,336,403	6,329,830	6,371,767	0	103,038,000	76,598,314				76,598,314
2 Transmission	32,937,000	592,000	947,000	34,476,000	30,226,109	2,117,930	2,131,961	0	34,476,000	25,629,413	1,197,000	(2,161,000)		24,665,413
3 Distribution	47,947,000	1,432,000	1,568,000	50,947,000	47,947,000	1,432,000	1,568,000	0	50,947,000	47,947,000				47,947,000
4 Common	0	0	0	0	0	0	0	0	0	0				0
5 Total Electric	183,137,000	2,024,000	3,300,000	188,461,000	168,509,512	9,879,760	10,071,728	0	188,461,000	150,174,727	1,197,000	(2,161,000)		149,210,727
Gas														
6 Production	1,188,000	13,000	0	1,201,000	1,068,268	132,732	0	0	1,201,000					
7 Transmission	1,209,000	30,000	0	1,239,000	1,209,000	30,000	0	0	1,239,000					
8 Distribution	14,166,000	933,000	0	15,099,000	14,166,000	933,000	0	0	15,099,000					
9 Common	0	0	0	0	0	0	0	0	0					
10 Total Gas	16,563,000	976,000	0	17,539,000	16,443,268	1,095,732	0	0	17,539,000					
11 Total Operating	199,700,000	3,000,000	3,300,000	206,000,000 (1)	184,952,780	10,975,492	10,071,728	0	206,000,000					

Notes:

- (1) Ties to the Direct Testimony of Mr. James Duevel
- (2) NSPM Company property taxes for the production and transmission functions are shared with NSPW through the Interchange Agreement and recorded in Other Revenue.
To calculate the State of Minnesota jurisdiction property taxes net of billings to NSPW, we apply the 36-month coincident peak demand allocator to the State of Minnesota jurisdiction amounts.
- (3) The Brookings rate case adjustment was included in the development of the 2014 Interchange Agreement budget revenues from NSPW. As a result, the property tax amount of \$1,015,000 in the rate case does not include an Interchange Agreement offset, as that amount had been included in Interchange Agreement revenues. The \$1,197,000 property tax amount for the Brookings project shown here represents the net amount of property tax and offsetting Interchange Agreement revenues from NSPW.

Allocators:

		<-----NSPM Jurisdiction Allocators----->				
		Minn	No Dak	So Dak	Wholesale	TOTAL
NSPM Company Allocators						
Electric	Production E12CP	87.6729%	6.1432%	6.1839%	0.0000%	100.0000%
	Transmiss E12CPT	87.6729%	6.1432%	6.1839%	0.0000%	100.0000%
		Minn	No Dak	TOTAL		
Gas	Production GDDAY	88.9482%	11.0518%	100.0000%		
		<----Interchange Agreement Allocators---->				
		NSPM CO	NSPW CO	TOTAL		
Electric	Production 36 month CP	84.7923%	15.2077%	100.0000%		
	Transmiss 36 month CP	84.7923%	15.2077%	100.0000%		

Property Tax Update Accrual Calculation

	<-----2014 Property Taxes Total----->				<-----NSPM Jurisdiction Total----->					MN St * IA Alloc 2014 Total MN St Net of IA	<-Rate Case Adjustments->		Update Accrual 2014 Total Base Rates	
	2014 Total Minn	2014 Total No Dak	2014 Total So Dak	2014 Total NSPM	2014 Total Minn	2014 Total No Dak	2014 Total So Dak	2014 Total Wholesale	2014 Total NSPM		Brookings	Rate Rider Removal		
	1	2	3	4	5	6	7	8	9		11	12		
Electric														
1 Production	80,811,000	0	785,000	81,596,000	71,537,579	5,012,605	5,045,815	0	81,596,000	60,658,359				60,658,359
2 Transmission	38,214,000	592,000	947,000	39,753,000	34,852,608	2,442,106	2,458,286	0	39,753,000	29,552,328	1,197,000	(2,161,000)		28,588,328
3 Distribution	46,775,000	1,432,000	1,568,000	49,775,000	46,775,000	1,432,000	1,568,000	0	49,775,000	46,775,000				46,775,000
4 Common	0	0	0	0	0	0	0	0	0	0				0
5 Total Electric	165,800,000	2,024,000	3,300,000	171,124,000	153,165,187	8,886,712	9,072,101	0	171,124,000	136,985,687	1,197,000	(2,161,000)		136,021,687
Gas														
6 Production	1,124,000	13,000	0	1,137,000	1,011,341	125,659	0	0	1,137,000					
7 Transmission	1,183,000	30,000	0	1,213,000	1,183,000	30,000	0	0	1,213,000					
8 Distribution	14,893,000	933,000	0	15,826,000	14,893,000	933,000	0	0	15,826,000					
9 Common	0	0	0	0	0	0	0	0	0					
10 Total Gas	17,200,000	976,000	0	18,176,000	17,087,341	1,088,659	0	0	18,176,000					
11 Total Operating	183,000,000	3,000,000	3,300,000	189,300,000	170,252,528	9,975,371	9,072,101	0	189,300,000					

Allocators:

		<-----NSPM Jurisdiction Allocators----->				
		Minn	No Dak	So Dak	Wholesale	TOTAL
NSPM Company Allocators						
Electric	Production E12CP	87.6729%	6.1432%	6.1839%	0.0000%	100.0000%
	Transmiss E12CPT	87.6729%	6.1432%	6.1839%	0.0000%	100.0000%
Gas	Production GDDAY	88.9482%	11.0518%			100.0000%
		<----Interchange Agreement Allocators---->				
		NSPM CO	NSPW CO	TOTAL		
Electric	Production 36 month CP	84.7923%	15.2077%	100.0000%		
	Transmiss 36 month CP	84.7923%	15.2077%	100.0000%		

SUMMARY OF REVENUE REQUIREMENTS

Test Year Ending December 31, 2014

(\$000's)

<u>Line</u>	<u>Description</u>	<u>ALJ Recommended Test Year 2014</u>
1	Average Rate Base	\$6,493,652
2	Operating Income (Before AFUDC)	\$402,882
3	Allowance for Funds Used During Construction	\$34,902
4	Total Available for Return (Line 2 + Line 3)	\$437,784
5	Overall Rate of Return (Line 4 / Line 1)	6.74%
6	Required Rate of Return	7.37%
7	Operating Income Requirement (Line 1 x Line 6)	\$478,582
8	Income Deficiency (Line 7 - Line 4)	\$40,798
9	Gross Revenue Conversion Factor	1.70561
10	Revenue Deficiency (Line 8 x Line 9)	\$69,586
11	Retail Related Revenue Under Present Rates	\$2,737,204
13	Percentage Increase Needed in Overall Revenue (Line 10 / Line 11)	2.54%

SUMMARY OF REVENUE REQUIREMENTS

2015 Step Ending December 31, 2015
 (\$000's)

<u>Line</u>	<u>Description</u>	ALJ Recommended Test Year 2014	ALJ Recommended Step 2015	ALJ Recommended Total 2015
1	Average Rate Base	\$6,493,652	\$551,794	\$7,045,446
2	Operating Income (Before AFUDC)	\$402,882	(\$23,037)	\$379,845
3	Allowance for Funds Used During Construction	\$34,902	(\$5,547)	\$29,355
4	Total Available for Return (Line 2 + Line 3)	\$437,784	(\$28,584)	\$409,200
5	Overall Rate of Return (Line 4 / Line 1)	6.74%		5.81%
6	Required Rate of Return	7.37%	7.40%	7.40%
7	Operating Income Requirement (Line 1 x Line 6)	\$478,582	\$42,781	\$521,363
8	Income Deficiency (Line 7 - Line 4)	\$40,798	\$71,365	\$112,163
9	Gross Revenue Conversion Factor	1.70561		1.70561
10	Revenue Deficiency (Line 8 x Line 9)	\$69,586	\$121,722	\$191,308
11	Retail Related Revenue Under Present Rates	\$2,737,204	\$670	\$2,737,874
13	Percentage Increase Needed in Overall Revenue (Line 10 / Line 11)	2.54%		6.99%

RATE BASE SCHEDULES
RATE BASE ADJUSTMENT SCHEDULES
2014 Proposed Test Year vs 2014 ALJ Recommended Test Year
(\$000's)

Description	Proposed 2014 Test Year	Monticello EPU - Used & Useful	Prairie Island Cancelled EPU Project	Non-Qualified Pension - restoration plan	Active Health Care	Hollydale Project	PI EPU/LCM Split	Big-Stone Brookings Correction	Bargaining Unit Wage Increase	Theoretical Reserve Correction - Intangible	NOL Correction	NOL Adjustments	CWC Adjustments	ALJ Recommended 2014 Test Year
Electric Plant as Booked														
1 Production	\$8,178,489	(\$187,281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,991,208
2 Transmission	\$2,002,245	\$0	\$0	\$0	\$0	(\$389)	\$0	(\$2,211)	\$0	\$0	\$0	\$0	\$0	\$1,999,645
3 Distribution	\$3,019,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,019,969
4 General	\$499,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$499,761
5 Common	\$454,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$454,709
6 TOTAL Utility Plant in Service	\$14,155,174	(\$187,281)	\$0	\$0	\$0	(\$389)	\$0	(\$2,211)	\$0	\$0	\$0	\$0	\$0	\$13,965,293
Reserve for Depreciation														
7 Production	\$4,469,343	(\$14,130)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,455,213
8 Transmission	\$567,004	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$24)	\$0	\$0	\$0	\$0	\$0	\$566,980
9 Distribution	\$1,184,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,184,480
10 General	\$179,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179	\$0	\$0	\$0	\$179,709
11 Common	\$243,128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$243,128
12 TOTAL Reserve for Depreciation	\$6,643,486	(\$14,130)	\$0	\$0	\$0	(\$0)	\$0	(\$24)	\$0	\$179	\$0	\$0	\$0	\$6,629,510
Net Utility Plant in Service														
13 Production	\$3,709,145	(\$173,151)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,535,994
14 Transmission	\$1,435,242	\$0	\$0	\$0	\$0	(\$389)	\$0	(\$2,187)	\$0	\$0	\$0	\$0	\$0	\$1,432,666
15 Distribution	\$1,835,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,835,489
16 General	\$320,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$179)	\$0	\$0	\$0	\$320,052
17 Common	\$211,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211,581
18 Net Utility Plant in Service	\$7,511,688	(\$173,151)	\$0	\$0	\$0	(\$389)	\$0	(\$2,187)	\$0	(\$179)	\$0	\$0	\$0	\$7,335,782
19 Utility Plant Held for Future Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Construction Work in Progress	\$570,327	(\$34,716)	\$0	(\$8)	(\$225)	\$0	\$0	\$2,257	\$0	\$0	\$0	\$0	\$0	\$537,635
21 Less: Accumulated Deferred Income Taxes	\$1,668,597	(\$43,043)	(\$22,627)	\$0	\$0	(\$0)	(\$142)	(\$229)	\$0	(\$73)	(\$190)	(\$10,561)	\$0	\$1,591,731
22 Cash Working Capital	(\$86,041)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,041	(\$74,001)
Other Rate Base Items:														
23 Materials and Supplies	\$116,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116,514
24 Fuel Inventory	\$74,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,663
25 Non-Plant Assets & Liabilities	(\$12,904)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$12,904)
26 Prepayments	\$14,103	\$0	\$0	\$0	\$0	\$0	(\$1,560)	\$0	\$0	\$0	\$0	\$0	\$0	\$12,543
27 Deferred Revenues - Nuc Outage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 Nuclear Outage Amortization	\$82,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,801
29 Customer Advances	(\$3,301)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,301)
30 Customer Deposits	(\$2,763)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,763)
31 Sherco 3 Deferral	\$10,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,250
32 Black Dog Reg Asset Amortization	\$2,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,962
33 PI EPU Amortization	\$55,349	\$0	(\$55,349)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Other Working Capital	\$5,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,202
35 Total Other Rate Base Items	\$342,875	\$0	(\$55,349)	\$0	\$0	\$0	(\$1,560)	\$0	\$0	\$0	\$0	\$0	\$0	\$285,966
36 Total Average Rate Base	\$6,670,252	(\$164,824)	(\$32,722)	(\$8)	(\$225)	(\$388)	(\$1,418)	\$299	\$0	(\$106)	\$190	\$10,561	\$12,041	\$6,493,652

RATE BASE SCHEDULES
 RATE BASE ADJUSTMENT SCHEDULES
 2015 Proposed Step vs 2015 ALJ Recommended Step
 (\$000's)

	<u>Description</u>	Proposed 2015	NOL	CWC	ALJ	
	<u>Issues Summary Reference</u>	Step	Monti EPU ALJ	Adjustments	Adjustments	
					Recommended 2015 Step	
	Electric Plant as Booked					
1	Production	\$335,782	\$268,516	\$0	\$0	\$604,298
2	Transmission	\$101,145	\$0	\$0	\$0	\$101,145
3	Distribution	\$39,565	\$0	\$0	\$0	\$39,565
4	General	\$12,133	\$0	\$0	\$0	\$12,133
5	Common	\$0	\$0	\$0	\$0	\$0
6	TOTAL Utility Plant in Service	\$488,625	\$268,516	\$0	\$0	\$757,141
	Reserve for Depreciation					
7	Production	\$7,736	\$44,213	\$0	\$0	\$51,949
8	Transmission	(\$48,565)	\$0	\$0	\$0	(\$48,565)
9	Distribution	(\$37,554)	\$0	\$0	\$0	(\$37,554)
10	General	(\$1,480)	\$0	\$0	\$0	(\$1,480)
11	Common	\$1,391	\$0	\$0	\$0	\$1,391
12	TOTAL Reserve for Depreciation	(\$78,472)	\$44,213	\$0	\$0	(\$34,259)
	Net Utility Plant in Service					
13	Production	\$328,046	\$224,303	\$0	\$0	\$552,349
14	Transmission	\$149,710	\$0	\$0	\$0	\$149,710
15	Distribution	\$77,119	\$0	\$0	\$0	\$77,119
16	General	\$13,613	\$0	\$0	\$0	\$13,613
17	Common	(\$1,391)	\$0	\$0	\$0	(\$1,391)
18	Net Utility Plant in Service	\$567,097	\$224,303	\$0	\$0	\$791,400
19	Utility Plant Held for Future Use	\$0	\$0	\$0	\$0	\$0
20	Construction Work in Progress	(\$69,799)	(\$48,735)	\$0	\$0	(\$118,534)
21	Less: Accumulated Deferred Income Taxes	\$79,039	\$39,970	(\$2,176)	\$0	\$116,833
22	Cash Working Capital	(\$6,754)	\$0	\$0	\$2,516	(\$4,238)
	Other Rate Base Items:					
23	Materials and Supplies	\$0	\$0	\$0	\$0	\$0
24	Fuel Inventory	\$0	\$0	\$0	\$0	\$0
25	Non-Plant Assets & Liabilities	\$0	\$0	\$0	\$0	\$0
26	Prepayments	\$0	\$0	\$0	\$0	\$0
27	Deferred Revenues - Nuc Outage	\$0	\$0	\$0	\$0	\$0
28	Nuclear Outage Amortization	\$0	\$0	\$0	\$0	\$0
29	Customer Advances	\$0	\$0	\$0	\$0	\$0
30	Customer Deposits	\$0	\$0	\$0	\$0	\$0
31	Sherco 3 Deferral	\$0	\$0	\$0	\$0	\$0
32	Black Dog Reg Asset Amortization	\$0	\$0	\$0	\$0	\$0
33	PI EPU Amortization	\$0	\$0	\$0	\$0	\$0
34	Other Working Capital	\$0	\$0	\$0	\$0	\$0
35	Total Other Rate Base Items	\$0	\$0	\$0	\$0	\$0
36	Total Average Rate Base	\$411,505	\$135,597	\$2,176	\$2,516	\$551,794

INCOME STATEMENT SCHEDULES
INCOME STATEMENT ADJUSTMENT SCHEDULES
2014 Proposed Test Year vs 2014 ALJ Recommended Test Year
(\$000's)

Description	Proposed 2014 Test Year	Adjustment to Last Authorized Equity	Adjustment to Last Authorized Debt	Proposed 2014 Test Year @ Last Authorized	Monticello EPU - Used & Useful	Prairie Island Cancelled EPU Project	Property Taxes	Emission Control Chemical Costs	Insurance - Surplus distributions	Qualified Pension - measurement date	Retiree Medical Expenses measurement date	Non-Qualified Pension - restoration plan	Post-Employment Benefits measurement date	Active Health Care	Nuclear Retention Program	
Issues Summary Reference																
Operating Revenues																
1 Retail	\$2,788,744	\$0	\$0	\$2,788,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 CIP Revenue Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Interdepartmental	722	0	0	722	0	0	0	0	0	0	0	0	0	0	0	0
4 Other Operating	618,556	0	0	618,556	0	0	0	0	0	0	0	0	0	0	0	0
5 Total Operating Revenues	\$3,408,022	\$0	\$0	\$3,408,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenses																
Operating Expenses:																
6 Fuel & Purchased Energy	\$1,086,327	\$0	\$0	\$1,086,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Power Production	\$700,453	0	0	700,453	0	0	0	(2,265)	0	0	0	0	0	0	0	0
8 Transmission	\$191,916	0	0	191,916	0	0	0	0	0	0	0	0	0	0	0	0
9 Distribution	\$103,490	0	0	103,490	0	0	0	0	0	0	0	0	0	0	0	0
10 Customer Accounting	\$48,552	0	0	48,552	0	0	0	0	0	0	0	0	0	0	0	0
11 Customer Service & Information	\$93,490	0	0	93,490	0	0	0	0	0	0	0	0	0	0	0	0
12 Sales, Econ Dvlp & Other	\$101	0	0	101	0	0	0	0	0	0	0	0	0	0	0	0
13 Administrative & General	\$196,946	0	0	196,946	0	0	0	0	(1,662)	1,011	(667)	(703)	(421)	(1,057)	(516)	
14 Total Operating Expenses	\$2,421,275	\$0	\$0	\$2,421,275	\$0	\$0	\$0	(\$2,265)	(\$1,662)	\$1,011	(\$667)	(\$703)	(\$421)	(\$1,057)	(\$516)	
15 Depreciation	\$288,489	\$0	\$0	\$288,489	(\$12,577)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Amortization	\$33,229	\$0	\$0	\$33,229	\$0	(\$1,196)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes:																
17 Property	\$167,546	\$0	\$0	\$167,546	\$0	\$0	(\$9,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Deferred Income Tax & ITC	\$182,784	0	0	182,784	940	1,968	0	0	0	0	0	0	0	0	0	0
19 Federal & State Income Tax	(\$76,305)	0	(\$52)	(\$76,856)	5,386	(1,188)	3,723	937	688	(418)	276	291	174	439	214	
20 Payroll & Other	\$29,409	0	0	29,409	0	0	0	0	0	0	0	0	0	0	0	
21 Total Taxes	\$303,435	\$0	(\$552)	\$302,883	\$6,327	\$780	(\$5,277)	\$937	\$688	(\$418)	\$276	\$291	\$174	\$439	\$214	
22 Total Expenses	\$3,046,428	\$0	(\$552)	\$3,045,876	(\$6,250)	(\$416)	(\$5,277)	(\$1,328)	(\$975)	\$593	(\$391)	(\$412)	(\$247)	(\$617)	(\$303)	
23 Allowance for Funds Used During Cont	\$35,027	\$0	\$0	\$35,027	(\$187)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Total Operating Income	\$396,621	\$0	\$552	\$397,173	\$6,063	\$416	\$5,277	\$1,328	\$975	(\$593)	\$391	\$412	\$247	\$617	\$303	
Calculation of Revenue Requirements																
25 Rate Base	\$6,670,252	\$0	\$0	\$6,670,252	(\$164,824)	(\$32,722)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$225)	\$0	
26 Required Operating Income	509,607	(14,008)	1,334	496,934	(12,279)	(2,438)	0	0	0	0	0	(1)	0	(17)	0	
27 Operating Income	396,621	0	552	397,173	6,063	416	5,277	1,328	975	(593)	391	412	247	617	303	
28 Income Deficiency	112,986	(14,008)	782	99,761	(18,342)	(2,853)	(5,277)	(1,328)	(975)	593	(391)	(412)	(247)	(634)	(303)	
29 Revenue Deficiency	\$192,710	(\$23,891)	\$1,334	\$170,153	(\$31,284)	(\$4,867)	(\$9,000)	(\$2,265)	(\$1,662)	\$1,011	(\$667)	(\$704)	(\$421)	(\$1,081)	(\$516)	
Calculation of Income Taxes																
30 Operating Revenue	\$3,408,022	\$0	\$0	\$3,408,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31 - Operating Exp	2,421,275	0	0	2,421,275	0	0	0	(2,265)	(1,662)	1,011	(667)	(703)	(421)	(1,057)	(516)	
32 - Amortizations	33,229	0	0	33,229	0	(1,196)	0	0	0	0	0	0	0	0	0	
33 - Taxes oth than Inc	196,955	0	0	196,955	0	0	(9,000)	0	0	0	0	0	0	0	0	
34 Operating Income before Adjs	\$756,563	\$0	\$0	\$756,563	\$0	\$1,196	\$9,000	\$2,265	\$1,662	(\$1,011)	\$667	\$703	\$421	\$1,057	\$516	
35 Additions to Income	\$219,847	\$0	\$0	\$219,847	(\$21)	(\$4,813)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36 Deduct from Income	\$1,009,101	\$0	\$0	\$1,009,101	(\$9,282)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37 Debt Synchronization	\$150,748	\$0	\$1,334	\$152,082	(\$3,758)	(\$746)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5)	\$0	
38 State Taxable Income	(\$183,439)	\$0	(\$1,334)	(\$184,773)	\$13,020	(\$2,871)	\$9,000	\$2,265	\$1,662	(\$1,011)	\$667	\$703	\$421	\$1,062	\$516	
39 State Income Tax before Credits	(\$17,977)	\$0	(\$131)	(\$18,108)	\$1,276	(\$281)	\$882	\$222	\$163	(\$99)	\$65	\$69	\$41	\$104	\$51	
40 State Tax Credits	\$640	\$0	\$0	\$640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41 Federal Taxable Income	(\$164,822)	\$0	(\$1,203)	(\$166,025)	\$11,744	(\$2,590)	\$8,118	\$2,043	\$1,499	(\$912)	\$601	\$634	\$380	\$958	\$466	
42 Fed Income Tax before Credits	(\$57,888)	\$0	(\$421)	(\$58,109)	\$4,110	(\$906)	\$2,841	\$715	\$525	(\$319)	\$210	\$222	\$133	\$335	\$163	
43 Federal Tax Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44 Income Tax	(\$76,305)	\$0	(\$552)	(\$76,856)	\$5,386	(\$1,188)	\$3,723	\$937	\$688	(\$418)	\$276	\$291	\$174	\$439	\$214	

INCOME STATEMENT SCHEDULES
INCOME STATEMENT ADJUSTMENT SCHEDULES
2014 Proposed Test Year vs 2014 ALJ Recommended Test Year
(\$000's)

Description	Customer Care O&M Expenses	Nuclear Fees	Investor Relation Costs	Hollydale Project	PI EPU/LCM Split	Xcel Energy Foundation Cost Correction	Big-Stone Brookings Correction	Bargaining Unit Wage Increase	Theoretical Reserve Correction - Intangible	NOL Correction	Sales True Up	Property Tax True Up	CIP Currently in Rider	NOL Adjustments	CWC Adjustments	Cost of Debt Change Impact on Baseline
Issues Summary Reference																
Operating Revenues																
1 Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,221	\$0	(\$90,692)	\$0	\$0	\$0
2 CIP Revenue Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Interdepartmental	0	0	0	0	0	0	0	0	0	0	232	0	(24)	0	0	0
4 Other Operating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Total Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,454	\$0	(\$90,716)	\$0	\$0	\$0
Expenses																
Operating Expenses:																
6 Fuel & Purchased Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Power Production	0	(1,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Customer Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Customer Service & Information	(503)	0	0	0	0	0	0	0	0	0	0	0	(90,716)	0	0	0
12 Sales, Econ Dvlp & Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Administrative & General	0	0	(78)	0	0	(115)	0	(405)	0	0	0	0	0	0	0	0
14 Total Operating Expenses	(\$503)	(\$1,000)	(\$78)	\$0	\$0	(\$115)	\$0	(\$405)	\$0	\$0	\$0	\$0	(\$90,716)	\$0	\$0	\$0
15 Depreciation	\$0	\$0	\$0	(\$0)	(\$57)	\$0	(\$47)	\$0	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes:																
17 Property	\$0	\$0	\$0	\$0	\$0	\$0	(\$2)	\$0	\$0	\$0	\$0	(\$4,189)	\$0	\$0	\$0	\$0
18 Deferred Income Tax & ITC	0	0	0	(1)	(212)	0	(429)	0	(16)	(379)	0	0	0	(21,122)	0	0
19 Federal & State Income Tax	208	414	32	4	245	47	463	168	1	150	15,908	1,733	0	21,521	(114)	1,104
20 Payroll & Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total Taxes	\$208	\$414	\$32	\$4	\$33	\$47	\$32	\$168	(\$15)	(\$229)	\$15,908	(\$2,456)	\$0	\$399	(\$114)	\$1,104
22 Total Expenses	(\$295)	(\$586)	(\$46)	\$4	(\$24)	(\$67)	(\$15)	(\$237)	\$24	(\$229)	\$15,908	(\$2,456)	(\$90,716)	\$399	(\$114)	\$1,104
23 Allowance for Funds Used During Cont	\$0	\$0	\$0	\$0	(\$31)	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Total Operating Income	\$295	\$586	\$46	(\$4)	(\$7)	\$67	\$108	\$237	(\$24)	\$229	\$22,545	\$2,456	\$0	(\$399)	\$114	(\$1,104)
Calculation of Revenue Requirements																
25 Rate Base	\$0	\$0	\$0	(\$388)	(\$1,418)	\$0	\$299	\$0	(\$106)	\$190	\$0	\$0	\$0	\$10,561	\$12,041	\$0
26 Required Operating Income	0	0	0	(29)	(106)	0	22	0	(8)	14	0	0	0	787	897	(2,668)
27 Operating Income	295	586	46	(4)	(7)	67	108	237	(24)	229	22,545	2,456	0	(399)	114	(1,104)
28 Income Deficiency	(295)	(586)	(46)	(25)	(99)	(67)	(86)	(237)	16	(215)	(22,545)	(2,456)	0	1,185	783	(1,564)
29 Revenue Deficiency	(\$503)	(\$1,000)	(\$78)	(\$43)	(\$168)	(\$115)	(\$147)	(\$405)	\$28	(\$367)	(\$38,454)	(\$4,189)	\$0	\$2,022	\$1,336	(\$2,668)
Calculation of Income Taxes																
30 Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,454	\$0	(\$90,716)	\$0	\$0	\$0
31 - Operating Exp	(503)	(1,000)	(78)	0	0	(115)	0	(405)	0	0	0	0	(90,716)	0	0	0
32 - Amortizations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 - Taxes oth than Inc	0	0	0	0	0	0	(2)	0	0	0	0	(4,189)	0	0	0	0
34 Operating Income before Adjs	\$503	\$1,000	\$78	\$0	\$0	\$115	\$2	\$405	\$0	\$0	\$38,454	\$4,189	\$0	\$0	\$0	\$0
35 Additions to Income	\$0	\$0	\$0	(\$0)	(\$14)	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Deduct from Income	\$0	\$0	\$0	(\$2)	(\$574)	\$0	(\$1,074)	\$0	\$0	\$638	\$0	\$0	\$0	(\$53,266)	\$0	\$0
37 Debt Synchronization	\$0	\$0	\$0	(\$9)	(\$32)	\$0	\$7	\$0	(\$2)	\$4	\$0	\$0	\$0	\$241	\$275	(\$2,668)
38 State Taxable Income	\$503	\$1,000	\$78	\$11	\$592	\$115	\$1,118	\$405	\$2	(\$642)	\$38,454	\$4,189	\$0	\$53,026	(\$275)	\$2,668
39 State Income Tax before Credits	\$49	\$98	\$8	\$1	\$58	\$11	\$110	\$40	\$1	(\$63)	\$3,768	\$411	\$0	\$5,197	(\$27)	\$261
40 State Tax Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$640)	\$0	\$0	\$0	\$640	\$0	\$0
41 Federal Taxable Income	\$454	\$902	\$70	\$10	\$534	\$103	\$1,009	\$365	\$2	(\$1,219)	\$34,685	\$3,779	\$0	\$48,469	(\$248)	\$2,407
42 Fed Income Tax before Credits	\$159	\$316	\$25	\$3	\$187	\$36	\$353	\$128	\$1	(\$427)	\$12,140	\$1,322	\$0	\$16,964	(\$87)	\$842
43 Federal Tax Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44 Income Tax	\$208	\$414	\$32	\$4	\$245	\$47	\$463	\$168	\$1	\$150	\$15,908	\$1,733	\$0	\$21,521	(\$114)	\$1,104

INCOME STATEMENT SCHEDULES
INCOME STATEMENT ADJUSTMENT SCHEDULES
2014 Proposed Test Year vs 2014 ALJ Recommended Test Year
(\$000's)

Description	Return on Equity Change Impact on Baseline	Cost of Debt Change Impact to Adjs	Return on Equity Change Impact to Adjs	ALJ Recommended 2014 Test Year
Operating Revenues				
1 Retail	\$0	\$0	\$0	\$2,736,274
2 CIP Revenue Adjustment	0	0	0	0
3 Interdepartmental	0	0	0	930
4 Other Operating	0	0	0	618,556
5 Total Operating Revenues	\$0	\$0	\$0	\$3,355,760
Expenses				
Operating Expenses:				
6 Fuel & Purchased Energy	\$0	\$0	\$0	\$1,086,327
7 Power Production	0	0	0	697,188
8 Transmission	0	0	0	191,916
9 Distribution	0	0	0	103,490
10 Customer Accounting	0	0	0	48,552
11 Customer Service & Information	0	0	0	2,271
12 Sales, Econ Dvlp & Other	0	0	0	101
13 Administrative & General	0	0	0	192,334
14 Total Operating Expenses	\$0	\$0	\$0	\$2,322,179
15 Depreciation	\$0	\$0	\$0	\$275,847
16 Amortization	\$0	\$0	\$0	\$32,033
Taxes:				
17 Property	\$0	\$0	\$0	\$154,355
18 Deferred Income Tax & ITC	0	0	0	163,534
19 Federal & State Income Tax	0	(29)	0	(24,479)
20 Payroll & Other	0	0	0	29,409
21 Total Taxes	\$0	(\$29)	\$0	\$322,818
22 Total Expenses	\$0	(\$29)	\$0	\$2,952,877
23 Allowance for Funds Used During Const	\$0	\$0	\$0	\$34,902
24 Total Operating Income	\$0	\$29	\$0	\$437,784
Calculation of Revenue Requirements				
25 Rate Base	\$0	\$0	\$0	\$6,493,652
26 Required Operating Income	(2,668)	71	71	478,582
27 Operating Income	0	29	0	437,784
28 Income Deficiency	(2,668)	41	71	40,798
29 Revenue Deficiency	(\$4,551)	\$71	\$120	\$69,586
Calculation of Income Taxes				
30 Operating Revenue	\$0	\$0	\$0	\$3,355,760
31 - Operating Exp	0	0	0	2,322,179
32 - Amortizations	0	0	0	32,033
33 - Taxes oth than Inc	0	0	0	183,764
34 Operating Income before Adjs	\$0	\$0	\$0	\$817,784
35 Additions to Income	\$0	\$0	\$0	\$215,048
36 Deduct from Income	\$0	\$0	\$0	\$945,540
37 Debt Synchronization	\$0	\$71	\$0	\$145,458
38 State Taxable Income	\$0	(\$71)	\$0	(\$58,165)
39 State Income Tax before Credits	\$0	(\$7)	\$0	(\$5,700)
40 State Tax Credits	\$0	\$0	\$0	\$640
41 Federal Taxable Income	\$0	(\$64)	\$0	(\$51,825)
42 Fed Income Tax before Credits	\$0	(\$22)	\$0	(\$18,139)
43 Federal Tax Credits	\$0	\$0	\$0	\$0
44 Income Tax	\$0	(\$29)	\$0	(\$24,479)

INCOME STATEMENT SCHEDULES
INCOME STATEMENT ADJUSTMENT SCHEDULES
2015 Proposed Step vs 2015 ALJ Recommended Step
(\$000)s

Description Issues Summary Reference	Proposed 2015 Step	Adjustment to Last Authorized Equity	Adjustment to Last Authorized Debt	Proposed 2014 Test Year @ Last Authorized	Pleasant Valley and Border Winds	Property Taxes	Emissions Control Chemical Costs	Rate Moderation - DOE Settlement Funds	Monti EPU ALJ	2015 LCI Adjustment	NOL Adjustments	CWC Adjustments	Cost of Debt Change Impact on Baseline	Return on Equity Change Impact on Baseline	Cost of Debt Change Impact to Adjs	Return on Equity Change Impact to Adjs	ALJ Recommended 2015 Step	
Operating Revenues																		
1 Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$670
2 CIP Revenue Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Interdepartmental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Other Operating	37,887	0	0	37,887	11,093	0	0	(10,103)	0	0	0	0	0	0	0	0	0	38,877
5 Total Operating Revenues	\$37,887	\$0	\$0	\$37,887	\$11,093	\$0	\$0	(\$10,103)	\$0	\$670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,547
Expenses																		
Operating Expenses:																		
6 Fuel & Purchased Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Power Production	\$5,959	0	0	5,959	0	0	(1,580)	0	0	0	0	0	0	0	0	0	0	4,379
8 Transmission	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Distribution	(\$173)	0	0	(173)	0	0	0	0	0	0	0	0	0	0	0	0	0	(173)
10 Customer Accounting	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Customer Service & Information	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Sales, Econ Dvlp & Other	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Administrative & General	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Total Operating Expenses	\$5,786	\$0	\$0	\$5,786	\$0	\$0	(\$1,580)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,206
15 Depreciation	\$66,977	\$0	\$0	66,977	\$0	\$0	\$0	\$0	\$12,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,961
16 Amortization	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes:																		
17 Property	\$7,325	\$0	\$0	7,325	\$0	(\$3,309)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,016
18 Deferred Income Tax & ITC	\$19,614	0	0	19,614	0	0	0	0	(1,596)	0	(4,352)	0	0	0	0	0	0	13,666
19 Federal & State Income Tax	(\$40,768)	0	(34)	(\$40,803)	4,589	1,369	654	(4,180)	(4,668)	277	4,304	(24)	(789)	0	6	0	0	(39,264)
20 Payroll & Other	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Total Taxes	(\$13,830)	\$0	(\$34)	(\$13,864)	\$4,589	(\$1,940)	\$654	(\$4,180)	(\$6,265)	\$277	(\$48)	(\$24)	(\$789)	\$0	\$6	\$0	\$0	(\$21,583)
22 Total Expenses	\$58,933	\$0	(\$34)	\$58,899	\$4,589	(\$1,940)	(\$926)	(\$4,180)	\$6,719	\$277	(\$48)	(\$24)	(\$789)	\$0	\$6	\$0	\$0	\$62,585
23 Allowance for Funds Used During Con:	(\$5,284)	\$0	\$0	(\$5,284)	\$0	\$0	\$0	\$0	(\$263)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,547)
24 Total Operating Income	(\$26,330)	\$0	\$34	(\$26,296)	\$6,504	\$1,940	\$926	(\$5,923)	(\$6,982)	\$393	\$48	\$24	\$789	\$0	(\$6)	\$0	\$0	(\$28,584)
Calculation of Revenue Requirements																		
25 Rate Base	\$411,505	\$0	\$0	\$411,505	\$0	\$0	\$0	\$0	\$135,597	\$0	\$2,176	\$2,516	\$0	\$0	\$0	\$0	\$0	\$551,794
26 Required Operating Income	31,439	(864)	82	30,657	0	0	0	0	10,102	0	162	187	1,907	(165)	(14)	(56)	(56)	42,781
27 Operating Income	(26,330)	0	34	(26,296)	6,504	1,940	926	(5,923)	(6,982)	393	48	24	789	0	(6)	0	0	(28,584)
28 Income Deficiency	57,769	(864)	48	56,953	(6,504)	(1,940)	(926)	5,923	17,084	(393)	114	164	1,118	(165)	(8)	(56)	(56)	71,365
29 Revenue Deficiency	\$98,533	(\$1,474)	\$82	\$97,141	(\$11,093)	(\$3,309)	(\$1,580)	\$10,103	\$29,139	(\$670)	\$195	\$279	\$1,907	(\$281)	(\$14)	(\$96)	(\$96)	\$121,722
Calculation of Income Taxes																		
30 Operating Revenue	\$37,887	\$0	\$0	\$37,887	\$11,093	\$0	\$0	(\$10,103)	\$0	\$670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,547
31 - Operating Exp	5,786	0	0	5,786	0	0	(1,580)	0	0	0	0	0	0	0	0	0	0	4,206
32 - Amortizations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 - Taxes oth than Inc	7,325	0	0	7,325	0	(3,309)	0	0	0	0	0	0	0	0	0	0	0	4,016
34 Operating Income before Adjs	\$24,776	\$0	\$0	\$24,776	\$11,093	\$3,309	\$1,580	(\$10,103)	\$0	\$670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,325
35 Additions to Income	(\$3,202)	\$0	\$0	(\$3,202)	\$0	\$0	\$0	\$0	(\$28)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,230)
36 Deduct from Income	\$110,820	\$0	\$0	\$110,820	\$0	\$0	\$0	\$0	\$8,164	\$0	\$5,267	\$0	\$0	\$0	\$0	\$0	\$0	\$124,251
37 Debt Synchronization	\$9,300	\$0	\$82	\$9,382	\$0	\$0	\$0	\$0	\$3,092	\$0	\$50	\$57	\$1,907	\$0	(\$14)	\$0	\$0	\$14,474
38 State Taxable Income	(\$98,546)	\$0	(\$82)	(\$98,628)	\$11,093	\$3,309	\$1,580	(\$10,103)	(\$11,284)	\$670	(\$5,317)	(\$57)	(\$1,907)	\$0	\$14	\$0	\$0	(\$110,631)
39 State Income Tax before Credits	(\$9,658)	\$0	(\$8)	(\$9,666)	\$1,087	\$324	\$155	(\$990)	(\$1,106)	\$66	(\$521)	(\$6)	(\$187)	\$0	\$1	\$0	\$0	(\$10,842)
40 State Tax Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41 Federal Taxable Income	(\$88,889)	\$0	(\$74)	(\$88,963)	\$10,006	\$2,984	\$1,425	(\$9,113)	(\$10,179)	\$604	(\$4,796)	(\$52)	(\$1,720)	\$0	\$13	\$0	\$0	(\$99,789)
42 Fed Income Tax before Credits	(\$31,111)	\$0	(\$26)	(\$31,137)	\$3,502	\$1,045	\$499	(\$3,189)	(\$3,562)	\$211	(\$1,679)	(\$18)	(\$602)	\$0	\$4	\$0	\$0	(\$34,926)
43 Federal Tax Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,504)	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,504)
44 Income Tax	(\$40,768)	\$0	(\$34)	(\$40,803)	\$4,589	\$1,369	\$654	(\$4,180)	(\$4,668)	\$277	\$4,304	(\$24)	(\$789)	\$0	\$6	\$0	\$0	(\$39,264)

Sales Actual Data and Property Tax Expense Update and Related Revenue Calculations

ALJ Recommended Class Revenue Apportionment (\$1,000's)
Test Years 2014 and 2015

	A	B	C	D	E	F	G	H	I	
			B - A	C / A			F + H	F x I	D x E	
	Direct Sales				Actual Weather-Normalized Sales ⁽¹⁾					
	Present Revenue	DOC Prop Revenue	Increase	Percent Increase	Proportion Factor	Present Revenue	DOC Prop at ALJ Rev Req	Increase	Percent Increase	
Year 2014										
Res	\$1,001,398	\$1,072,268	\$70,870	7.08%	36.88%	\$997,700	\$1,023,738	\$26,038	2.61%	
Com	\$105,523	\$111,107	\$5,584	5.29%	36.88%	\$105,277	\$107,331	\$2,054	1.95%	
All Dmd	\$1,655,346	\$1,771,220	\$115,874	7.00%	36.88%	\$1,607,483	\$1,648,978	\$41,494	2.58%	
Ltg	\$26,477	\$26,477	\$0	0.00%	36.88%	\$25,814	\$25,814	\$0	0.00%	
Retail	\$2,788,744	\$2,981,072	\$192,328	6.90%		\$2,736,274	\$2,805,861	\$69,586	2.54%	
Other Incr		\$348	\$348				\$131	\$131		
Total	\$2,788,744	\$2,981,420	\$192,676	6.91%		\$2,736,274	\$2,805,992	\$69,717	2.55%	
InterDept	\$722	\$722				\$930	\$930			
Total+ID	\$2,789,466	\$2,982,142	\$192,676	6.91%		\$2,737,204	\$2,806,922	\$69,717	2.55%	
2014 Proportion Factor = 2.54% / 6.90% (Col. I Retail / Col. D Retail)										
Year 2015										
Res	\$1,001,398	\$1,107,658	\$106,260	10.61%	67.25%	\$997,593	\$1,068,784	\$71,191	7.14%	
Com	\$105,523	\$114,774	\$9,251	8.77%	67.25%	\$105,264	\$111,470	\$6,206	5.90%	
All Dmd	\$1,655,346	\$1,829,680	\$174,334	10.53%	67.25%	\$1,608,275	\$1,722,186	\$113,911	7.08%	
Ltg	\$26,477	\$27,351	\$874	3.30%	0.00%	\$25,812	\$25,812	\$0	0.00%	
Retail	\$2,788,744	\$3,079,463	\$290,719	10.42%		\$2,736,944	\$2,928,253	\$191,308	6.99%	
Other Incr		\$526	\$526				\$360	\$360		
Total	\$2,788,744	\$3,079,989	\$291,245	10.44%		\$2,736,944	\$2,928,613	\$191,669	7.00%	
InterDept	\$722	\$722				\$929	\$929			
Total+ID	\$2,789,466	\$3,080,711	\$291,245	10.44%		\$2,737,874	\$2,929,543	\$191,669	7.00%	
2015 Proportion Factor = 6.99% / 10.42% (Col. I Retail / Col. D Retail) ⁽²⁾										

(1) Based on Jan-Dec 2014 Actuals (Year 2015 with LCI Adjustment)

(2) Adjusted for Lighting Class at No Increase (10.42% converted to 10.39%)

Summary of Specific Rate Design Revisions in ALJ Recommendation

		Present	Proposed	ALJ
<u>Customer Charges</u>				
Service Schedule	Type			
Residential	Regular - Overhead	\$8.00	\$9.25	\$8.00
Residential	Space Htg - Overhead	\$10.00	\$11.25	\$10.00
Residential	Regular - Underground	\$10.00	\$11.25	\$10.00
Residential	Space Htg - Underground	\$12.00	\$13.25	\$12.00
Residential TOD	Regular - Overhead	\$10.00	\$11.25	\$10.00
Residential TOD	Space Htg- Overhead	\$12.00	\$13.25	\$12.00
Residential TOD	Regular - Underground	\$12.00	\$13.25	\$12.00
Residential TOD	Space Htg - Underground	\$14.00	\$15.25	\$14.00
Small General		\$10.00	\$11.50	\$10.00
Small General TOD		\$12.00	\$13.50	\$12.00
<u>Peak-Controlled Services</u>				
Controllable Demand Discount per kW				
Tier 2 - PF A		\$3.10	\$3.15	\$3.12
Tier 2 - PF B		\$3.82	\$4.05	\$3.93
Tier 2 - PF C		\$4.30	\$4.56	\$4.43
Tier 1 - PF B		\$4.49	\$4.76	\$4.63
Tier 1 - PF C		\$5.05	\$5.35	\$5.20
Tier 1 - Short Notice		\$5.55	\$5.85	\$5.70

CERTIFICATE OF SERVICE

I, Tiffany R. Hughes, hereby certify that I have this day served copies or summaries of the foregoing document on the attached list(s) of persons.

xx by depositing a true and correct copy thereof, properly enveloped
with postage paid in the United States Mail at Minneapolis, Minnesota

xx electronic filing

Docket No. E002/GR-13-868

Dated this 16th day of January 2015

/s/

Tiffany R. Hughes

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Jorge	Alonso	jorge.alonso@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Alison C	Archer	alison.c.archer@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 5 Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Andrew	Bahn	Andrew.Bahn@state.mn.us	Public Utilities Commission	121 7th Place E., Suite 350 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Ryan	Barlow	Ryan.Barlow@ag.state.mn.us	Office of the Attorney General-RUD	445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
James	Canaday	james.canaday@ag.state.mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota St. St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Aakash	Chandarana	Aakash.Chandara@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 5 Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Jeanne	Cochran	Jeanne.Cochran@state.mn.us	Office of Administrative Hearings	P.O. Box 64620 St. Paul, MN 55164-0620	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St. Louis, MO 63119-2044	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Jerry	Dasinger	jerry.dasinger@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
James	Denniston	james.r.denniston@xcelenergy.com	Xcel Energy Services, Inc.	414 Nicollet Mall, Fifth Floor Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Ian	Dobson	ian.dobson@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, 1400 BRM Tower St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Stephen	Fogel	Stephen.E.Fogel@XcelEnergy.com	Xcel Energy Services, Inc.	816 Congress Ave, Suite 1650 Austin, TX 78701	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Benjamin	Gerber	bgerber@mchamber.com	Minnesota Chamber of Commerce	400 Robert Street North Suite 1500 St. Paul, Minnesota 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Robert	Harding	robert.harding@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Tiffany	Hughes	Regulatory.Records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2265 Roswell Road Suite 100 Marietta, GA 30062	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Sarah	Johnson Phillips	sjphillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Clark	Kaml	clark.kaml@state.mn.us	Public Utilities Commission	121 E 7th Place, Suite 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Mara	Koeller	mara.n.koeller@xcelenergy.com	Xcel Energy	414 Nicollet Mall 5th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Ganesh	Krishnan	ganesh.krishnan@state.mn.us	Public Utilities Commission	Suite 350121 7th Place East St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	1500 Wells Fargo Plaza 7900 Xerxes Ave S Bloomington, MN 55431	Electronic Service	No	OFF_SL_13-868_Official CC Service List
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Susan	Mackenzie	susan.mackenzie@state.mn.us	Public Utilities Commission	121 7th Place E Ste 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Peter	Madsen	peter.madsen@ag.state.mn.us	Office of the Attorney General-DOC	Bremer Tower, Suite 1800 445 Minnesota Street St. Paul, Minnesota 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_13-868_Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Mary	Martinka	mary.a.martinka@xcelenergy.com	Xcel Energy Inc	414 Nicollet Mall 7th Floor Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Connor	McNellis	cmcnellis@larkinhoffman.com	Larkin Hoffman Daly & Lindgren Ltd.	1500 Wells Fargo Plaza 7900 Xerxes Avenue South Minneapolis, MN 55431	Electronic Service	No	OFF_SL_13-868_Official CC Service List
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Dorothy	Morrissey	dorothy.morrissey@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	Ste 122 9100 W Bloomington Frwy Bloomington, MN 55431	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Sean	Stalpes	sean.stalpes@state.mn.us	Public Utilities Commission	121 E. 7th Place, Suite 350 Saint Paul, MN 55101-2147	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
James M.	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	470 U.S. Bank Plaza 200 South Sixth Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Kari L	Valley	kari.l.valley@xcelenergy.com	Xcel Energy Service Inc.	414 Nicollet Mall FL 5 Minneapolis, MN 55401	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Samantha	Williams	swilliams@nrdc.org	Natural Resources Defense Council	20 N. Wacker Drive Ste 1600 Chicago, IL 60606	Electronic Service	No	OFF_SL_13-868_Official CC Service List
Daniel	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551022147	Electronic Service	Yes	OFF_SL_13-868_Official CC Service List
Patrick	Zomer	Patrick.Zomer@lawmoss.com	Moss & Barnett a Professional Association	150 S. 5th Street, #1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-868_Official CC Service List