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APPLICATION OF ENTERGY GULF STATES, INC. FOR AUTHORITY TO CHANGE RATES AND TO RECONCILE FUEL COSTS BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS

REBUTTAL TESTIMONY

OF

COREY A. PETTETT

ON BEHALF OF

ENTERGY GULF STATES, INC.

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ENTERGY GULF STATES, INC. REBUTTAL TESTIMONY OF COREY A. PETTETT DOCKET NO. 34800

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| Exhibit CAP-R-1 | Functional Rate Design Revenue Calculation |
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| 1 | | I. <u>INTRODUCTION</u> |
|----|----|---|
| 2 | Q. | PLEASE STATE YOUR NAME AND BUSINESS ADDRESS. |
| 3 | A. | My name is Corey A. Pettett. My business address is 425 West Capitol |
| 4 | | Avenue, Little Rock, Arkansas 72201. |
| 5 | | |
| 6 | Q. | ARE YOU THE COREY PETTETT WHO FILED DIRECT TESTIMONY IN |
| 7 | | THIS CASE ON SEPTEMBER 26, 2007? |
| 8 | A. | Yes. This case was filed by Entergy Gulf States, Inc. ("EGSI"), based on |
| 9 | | an EGSI test year. On December 31, 2007, Entergy Texas, Inc. ("ETI") |
| 10 | | succeeded EGSI as the utility responsible for retail electric service in |
| 11 | | EGSI's Texas service area. For continuity and ease of reference, and |
| 12 | | because my testimony continues to refer to test year costs, I will continue |
| 13 | | to use references to EGSI or to "the Company." |
| 14 | | |
| 15 | | II. PURPOSE OF REBUTTAL TESTIMONY |
| 16 | Q. | WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY? |
| 17 | A. | I provide rebuttal testimony on behalf of EGSI regarding the following |
| 18 | Ŧ | issues raised by the Intervenors and Staff in their testimony filed in this |
| 19 | | case: |
| 20 | | Production Plant Allocation Methodology |
| 21 | | Adjustments to Customer Usage |
| 22 | | Functionalized Rate Design |
| 23 | | Municipal Franchise Fees |

| 1 | | Lighting Rate Design |
|----|----|---|
| 2 | | Additional Facilities Charge |
| 3 | | Riders RS-SC and LILU |
| 4 | | Supplemental Short Term Service |
| 5 | | Standby and Maintenance Service |
| 6 | | Economic As Available Power Service |
| 7 | | Interruptible Service |
| 8 | | Life of Contract Demand Ratchets |
| 9 | | Fuel Recovery |
| 10 | | |
| 11 | Q. | DO YOU SPONSOR ANY EXHIBITS OR SCHEDULES IN THIS FILING? |
| 12 | A. | I sponsor the Exhibits listed in my Table of Contents. |
| 13 | | |
| 14 | | III. PRODUCTION PLANT ALLOCATION METHODOLOGY |
| 15 | Q. | WHAT ALLOCATION METHODOLOGY DOES THE COMPANY |
| 16 | | PROPOSE FOR PRODUCTION PLANT ALLOCATION? |
| 17 | A. | The Company is proposing the Average and Excess 4 Coincident Peak |
| 18 | * | ("A&E 4CP") methodology for production plant cost allocation. |
| 19 | | |
| 20 | Q. | OPC WITNESS CLARENCE JOHNSON OPPOSES THE A&E 4CP IN |
| 21 | | HIS DIRECT TESTIMONY (PAGES 14-30) AND IN HIS CROSS |
| 22 | | REBUTTAL TESTIMONY (PAGES 3-7). DO YOU AGREE WITH HIS |
| 23 | | PROPOSED RECOMMENDATION? |

As stated in my direct testimony, the A&E 4CP allocation is appropriate because it is a method that reasonably reflects the mix of the Company's customers and their respective electrical load characteristics and the relative costs incurred to serve such loads. This allocation method also recognizes the Company as a summer peaking utility. The A&E 4CP allocation method for production plant costs was specifically approved by the Commission in Docket No. 16705 for use by the Company. Mr. Johnson identifies no change in load characteristics that would support a change from this Commission-approved method.

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IV. ADJUSTMENTS TO CUSTOMER USAGE

12 Q. TIEC WITNESS POLLOCK CLAIMS THE COMPANY'S TREATMENT OF 13 INTERRUPTIBLE SERVICE ("IS") AND SUPPLEMENTAL SHORT TERM 14 SERVICE ("SSTS") USAGE DURING THE TEST YEAR RESULTED IN 15 AN ARTIFICIALLY LOW SALES ESTIMATE TO DEVELOP REVENUES 16 (PAGE 24 DIRECT TESTIMONY, COST ALLOCATION & RATE 17 DESIGN). PLEASE PROVIDE A BACKGROUND ON THIS ISSUE. 18 A. As presented in its rate filing, the Company proposes to discontinue the 19 SSTS and IS rate, each of which provided a significant discount (SSTS) or 20 credit (IS), during the test year, to the rate otherwise charged to a limited 21 number of significantly high-use customers. These rates were associated 22 with a significant amount of kWh usage during the test year. Under the 23 Company's filing, the LIPS rate will be the only rate available for the

| 1 | Α. | No. Mr. Johnson contends it is inappropriate to use the A&E 4CP for |
|----|----|---|
| 2 | | allocation of production plant costs because it does not reasonably |
| 3 | | balance demand and energy consideration, it favors large industrial |
| 4 | | customers, and it is detrimental to residential customers. He discusses |
| 5 | | several other possible allocation methods such as the Average 12 |
| 6 | | Coincident Peaks ("12CP"), the Average and Excess 6 Coincident Peak |
| 7 | | ("A&E 6CP"), and the Average and Peak 4 Coincident Peak ("A&P 4CP"). |
| 8 | | He says all of these allocation methods for production plant costs have |
| 9 | | merit when compared to the A&E 4CP method. He finally recommends |
| 10 | , | the A&P 4CP for allocation of production plant costs as his preferred |
| 11 | | method (page 26, direct). |
| 12 | | |
| 13 | Q. | DO OTHER TESTIMONIES IN THIS RATE PROCEEDING SUPPORT |
| 14 | | THE COMPANY'S USE OF THE A&E 4CP FOR PRODUCTION PLANT |
| 15 | | COST ALLOCATION? |

State of Texas witness Pevoto (page 4, cross rebuttal), TIEC Yes. 16 A. witness Pollock (page 12, cross rebuttal) and Walmart witness Al-Jabir 17 (page 15, direct) all support the use of the A&E 4CP to allocate plant 18 productions costs. 19

20

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WHY IS THE COMPANY PROPOSING THE A&E 4CP ALLOCATION 21 Q. METHODOLOGY FOR PRODUCTION PLANT COSTS? 22

previous SSTS and IS usage. Consequently, the Company was required to determine how much of the test year usage taken under these relatively low rates will be served under the higher Large Industrial Power Service ("LIPS") rate. In other words the Company was required to determine whether an adjustment to test year SSTS and IS usage would be appropriate.

As explained below, the Company has made a downward adjustment to test year usage based on customer-specific information and consistent with past practice and precedent. The downward adjustment, which reflects that not all SSTS and IS usage will continue to take service under the LIPS rate, results in lower LIPS revenue than if the Company had determined that all of the SSTS and IS usage will continue to take service under the higher LIPS rate.

15 Q. WHAT IS MR. POLLOCK'S TESTIMONY ON THIS ISSUE?

16 A. Mr. Pollock claims that the Company's adjustment is artificially low.

17 Instead, his recommendation essentially assumes that the removal of the

18 relatively low SSTS and IS rates would have no affect on the customer's

19 usage—and that such customers will take exactly the same amount of

20 electricity under the higher LIPS rate.

22 Q. DO YOU AGREE WITH MR. POLLOCK'S RECOMMENDATION?

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1 A. No. The Company has made a reasonable and reliable adjustment. Mr. 2 Pollock's recommendation, on the other hand, is unreasonable and 3 ignores significant changes between the test year and period for which the 4 new rates will be in effect. 5 6 Q. PLEASE EXPLAIN. 7 A. In preparation of filing a rate case, the Company routinely performs 8 adjustments to test year kWh sales to reflect sales levels expected during 9 the rate year. The Company does not begin with a target revenue level in 10 mind to develop rate year sales. These adjustments are based on the 11 Company's knowledge of usage and other characteristics of the affected 12 customers, the kind of information a utility is expected to know about its 13 customers and the kind of information routinely relied on for developing 14 test year sales. 15 16 Q. HOW DID THE COMPANY DETERMINE THE ADJUSTMENTS TO THE 17 SSTS AND IS USAGE? Determination of the affected customers' expected usage is and has 18 A. 19 always been based on customer-specific information, which information is 20 best derived from the knowledge of the Company personnel responsible 21 for managing these particular industrial customer account relationships.

Through repeated and routine contact with these large customers, and

through work on the numerous service issues that arise in dealing with

| 1 | | such customers, the Company's account managers gain a body of |
|----|----|---|
| 2 | | knowledge concerning these customers. As discussed by Company |
| 3 | | witness H. Vernon Pierce—Director, Customer Accounts, such customer- |
| 4 | | specific information includes information regarding: |
| 5 | | plant expansions; |
| 6 | | • plant closures; |
| 7 | | load and business enterprise; |
| 8 | | information of customer processes and the relationship |
| 9 | | of such processes to electric usage; |
| 10 | | alternatives for supply, including alternatives to move |
| 11 | | operations and processes to other geographical |
| 12 | | locations; |
| 13 | | representations from the customer regarding price |
| 14 | | sensitivity; and |
| 15 | | other significant expected changes in customer's usage. |
| 16 | | This body of knowledge is a proper source of information for |
| 17 | | determining the appropriate rates at which these customers will take |
| 18 | | service going forward, and the level of that service. |
| 19 | | |
| 20 | Q. | YOU MENTIONED THAT MR. POLLOCK'S RECOMMENDATION |
| 21 | | IGNORES SIGNIFICANT CHANGES BETWEEN THE TEST YEAR AND |
| 22 | | THE PERIOD FOR WHICH RATES WILL BE IN EFFECT. PLEASE |
| 23 | | EXPLAIN. |

Mr. Pollock's recommendation ignores these two important factors: (1) the 1 Α. 2 SSTS and IS rates are significantly less than the LIPS rate, and (2) for 3 certain customers, this change in rates is likely to affect usage. Contrary to Mr. Pollock's assumption—and given likely alternatives available to 4 certain customers—the Company has no basis for assuming that the 5 affected customers will continue to take the entirety of their SSTS and IS 6 loads under a more expensive rate. It is undisputed that there is no data 7 showing that SSTS and IS load would move entirely to LIPS had those 8 two rates not been available. Some adjustment is necessary. Although 9 Mr. Pollock purports to be speaking on behalf of an association of these 10 customers and has ready access to them, he is careful not to warrant that 11 they will in fact be moving 100% of their load to LIPS. But neither would it 12 be appropriate, in my opinion, for the Company to remove entirely the 13 SSTS and IS loads, based on its understanding of these customers' plans 14 and service needs provided to me. Accordingly, and appropriately, the 15 Company rests its adjustment on reasonable, available information to 16 (The Company produced the 17 arrive at an appropriate adjustment. customer-specific results underlying its adjustment in response to TIEC 1-18 54.) 19

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Q. HAS THE COMPANY MADE THESE TYPES OF ADJUSTMENTS TO SIGNIFICANTLY LARGE USE CUSTOMERS' USAGE

CHARACTERISTICS IN PAST RATE FILINGS?

| 1 | A. | The practice of the Company making these types of adjustments to |
|----|----|--|
| 2 | | significantly large use customers' usage characteristics on an individual |
| 3 | | customer basis was approved by the Commission in Docket No. 16705. |
| 4 | | |
| 5 | Q. | MR. POLLOCK ALSO CLAIMS THAT THE COMPANY'S ADJUSTMENT |
| 6 | | IS IN REALITY A "PRICE ELASTICITY" ADJUSTMENT TO SALES |
| 7 | | (PAGE 9 DIRECT TESTIMONY, REVENUE REQUIREMENT). DO YOU |
| 8 | | AGREE WITH MR. POLLOCK'S ASSERTION? |
| 9 | A. | No. A price elasticity adjustment involves a complex econometric model |
| 10 | | with numerous assumptions and inputs. The Company did not make a |
| 11 | | systematic price elasticity adjustment to sales for any rate class. As |
| 12 | | explained above, no price elasticity factors were applied, nor needed, to |
| 13 | | any sales to derive an adjusted sales level for a response to price, rather, |
| 14 | | the Company made necessary and reasonable adjustments to individual |
| 15 | | customer consumption. |
| 16 | | |
| 17 | Q. | HAS THE COMPANY MADE OTHER ADJUSTMENTS TO USAGE IN |
| 18 | • | THIS CASE? |
| 19 | A. | Yes. For rate classes such as the residential rate class, where individual |
| 20 | | customer sales adjustments are not practical, the Company annualized |
| 21 | | the number of customers, and sales were adjusted based on weather |
| 22 | | normalized average energy per customer. This year-end customer |
| 23 | | adjustment is described in my direct testimony. |

- 1 Q. WERE THE ALLOCATION FACTORS THAT WERE DEVELOPED
- 2 CONSISTENT WITH THE CHANGES TO CUSTOMER CONSUMPTION
- 3 AS DISCUSSED ABOVE?
- 4 A. Yes. As described in my direct testimony, revenues and allocation factors
- 5 were developed using the same known and measurable adjustments.

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- 7 Q. PLEASE COMMENT ON MR. POLLOCK'S ARGUMENTS REGARDING
- 8 PRICE ELASTICITY ADJUSTMENT IN VIEW OF TIEC'S REQUEST TO
- 9 CONTINUE SUPPLEMENTAL SHORT TERM SERVICE?
- 10 A. Mr. Pollock's testimony reflects a glaring inconsistency between his
- 11 "elasticity" adjustment and his plea for gradualism in terminating the SSTS
- schedule. On one hand Mr. Pollock argues that potential increased
- 13 consumption under other rate schedules that will result from the
- discontinued IS and SSTS schedules is not known and measurable and,
- therefore, test year sales levels for the LIPS should be increased such
- that all IS and SSTS sales are reflected in the LIPS rate class. He
- apparently bases his argument on an unstated premise that customers
- 18 currently taking service under the SSTS and IS rate schedules, which
- 19 provide significant and attractive non-cost-based rates and which with
- 20 respect to SSTS provide a discount funded by the Company's
- shareholders, will be totally unaffected by the change in rates.
- Consequently, these customers will move the entirety of their SSTS and
- 23 IS loads to the firm, and more costly, LIPS rate. Mr. Pollock's

recommendation contains no discussion of the alternatives to such customers, including self-generation, plant closure, and reduction in process, which factors the Company's account managers did consider and which were relied on for the Company's adjustments.

In short, Mr. Pollock's testimony seems to be: "price does not matter; these customers will take the same level of service at a higher rate." On the other hand, he then argues that the Company should be compelled to provide SSTS (presumably while still subsidized by EGSI's shareholders) for another three years (page 47, direct testimony, cost allocation and rate design) to avoid "rate shock [that] would violate any notion of gradualism" (page 48).

Mr. Pollock's argument that no adjustment should be made to sales for customers switching from SSTS or IS to LIPS and his argument that eliminating SSTS would cause "rate shock" are contradictory. He cannot have it both ways. Customers cannot be "shocked" by a rate increase that does not matter.

For these reasons, Mr. Pollock's recommendations for adjustments to LIPS sales should be rejected.

V. FUNCTIONALIZED RATE DESIGN

Q. WHAT IS THE POSITION OF PUC STAFF WITNESS MANNING AND TIEC WITNESS POLLOCK REGARDING RATE FUNCTIONALIZATION?

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| 1 | A. | Mr. Manning recommends (direct testimony, page 17) that the Company |
|----|----|---|
| 2 | | be required to recalculate its rates based on the proper functionalization of |
| 3 | | its costs after all adjustments approved by the Commission are made. Mr. |
| 4 | | Pollock (direct testimony, cost allocation and rate design, page 40) states |
| 5 | | that demand and non-fuel energy charges should closely reflect the |
| 6 | | corresponding demand and non-fuel energy related costs as derived in |
| 7 | | the cost-of-service study. |
| 8 | | |
| 9 | Q. | DOES THE COMPANY AGREE THAT THE FUNCTIONALIZATION OF |
| 10 | | RATES IS A REASONABLE METHOD OF RATE DESIGN? |
| 11 | A. | No. The method the Company employs takes the ratio of the base rate |
| 12 | | revenue increase or decrease of each rate class to the present base rate |
| 13 | | revenue collected under the current rates from that rate class in the test |
| 14 | | year and calculates its proposed rates by multiplying its current rates by |
| 15 | | this ratio, thus retaining the rate structure of the current rates. |
| 16 | | The purpose of this methodology is to minimize customer rate |
| 17 | | impacts. In addition, by applying the equal percentage concept, the |
| 18 | * | Company can avoid potential rate instability through revenue erosion |
| 19 | | caused by customers migrating to more advantageous rate classes. |
| 20 | | |
| 21 | Q. | DID MESSRS, POLLOCK OR MANNING QUANTIFY THE OUTCOME |

OF THE FUNCTIONALIZED RATES?

A. Mr. Pollock did for LIPS (Exhibit JP-RD12) but no estimates were made for other rates. Mr. Manning said the impact of the functionalized rates would not be significant for most customers (page 15).

A.

DOES THE COMPANY AGREE WITH MR. MANNING THAT THE

OUTCOME OF THE FUNCTIONALIZED RATES WOULD NOT BE

SIGNIFICANT FOR MOST CUSTOMERS?

No. Exhibits CAP-R-1 and CAP-R-2 demonstrate the impact of a possible functionalized rate design utilizing the billing determinants (see Exhibit CAP-R-1) and the revenue requirement (see Exhibit CAP-R-2) proposed by the Company in the rate filing for the various rate classes (excluding the Lighting rate class). In general, customer charges and demand charges are shown to increase substantially and non-fuel energy charges decrease. Of significant note is the Residential customer charge increasing by 178%, under functionalized rates, while the overall base rate increase for the Residential rate class is 20%.

Exhibit CAP-R-3 utilizes a crossover plot for the LIPS base rate. A crossover plot compares various rates by load factor and kW to see which rate schedule produces the lowest charge for the customer. This plot compares two LIPS rates: (1) current rates multiplied by an equal percentage, in this case minus 6% (approximately the Company's proposed change in revenue requirement for LIPS); and (2) rates developed from the functionalized cost-of-service as shown on Exhibit

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CAP-R-1, page 8. The plot shows that LIPS customers with load factors below 50% receive a lower charge when an equal percentage is applied to their current rates while higher load factor/ high use customers receive an advantage when the functionalized rates are applied.

Another result of the functionalization of rates is that the Large General Service ("LGS") rate class is effectively destroyed. The reason behind the demise of the LGS rate is because the resulting functionalized rates result in little difference for the energy charges between the General Service ("GS") and the LGS rates. The proposed GS energy charge is \$0.00266, compared to the proposed LGS energy charge of \$0.00263 (Exhibit CAP-R-1, page 4 line 15 and page 6 line 9 respectively). However the resulting demand charge for GS is \$9.84 and the LGS demand charge is \$11.50 (Exhibit CAP-R-1, page 4 line 4 and page 6 line 2 respectively). The functionalized rate design strongly motivates LGS customers to move to the GS rate. Exhibit CAP-R-4 demonstrates how customers will be impacted by showing under what usage characteristics customers are better off on the GS and LGS rates. Using the Company's proposed rate design for the GS and LGS rates (page 1) compared to the same information but using the functionalized rate design for the GS and LGS rates (page 2) shows most customers will move from the LGS rate to the GS rate. Again there will be significant customer impacts. Major customer migration from one rate to another, as shown in this example, also has the potential to cause revenue instability for the Company.

| 1 | In conclusion, the Company continues to recommend that the |
|---|--|
| 2 | equal percentage concept be applied to current rates to minimize |
| 3 | customer rate impact and contention. In past rate filings for the Company, |
| 4 | the Commission has approved an equal percent adjustment to all rate |
| 5 | components. |
| | |

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VI. MUNICIPAL FRANCHISE FEES

- 8 Q. WITH RESPECT TO RECOVERY OF MUNICIPAL FRANCHISE FEES,
- 9 DOES THE COMPANY AGREE TO A CHANGE FROM ITS FILED
- 10 CASE?
- 11 A. Yes, the Company agrees to accept the recommendation of Staff witness
- Jonathan M. Griffin (direct, pages. 6-11) and Cities witness Mr. Pous-
- 13 (direct, page 107) with respect to current base rate recovery in addition to
- riders authorized pursuant to PURA § 39.456.

15

- 16 Q. PLEASE EXPLAIN.
- 17 A. Currently the Company recovers in base rates all payments made
- pursuant to agreements entered into prior to the implementation of PURA
- 19 § 39.456. In addition, as explained by Mr. Griffin, the Company recovers,
- 20 pursuant to Section 39.456, amounts in riders separately designed for
- each of the three cities of Beaumont, Conroe and Port Arthur. In the
- Company's filed case (see direct testimony of Joseph F. Domino, page.
- 23 27) the Company recommended discontinuing any base recovery of

| 1 | | franchise fees in favor of the recovery of franchise fees through a |
|----|----|---|
| 2 | | separately designed Municipal Franchise Fee Rider (MFFRs) that charges |
| 3 | | a separate franchise fee for each city. The MFFR for each city would |
| 4 | | recover the entire amount of the payment required by that city. |
| 5 | | Messrs. Griffin's and Pous recommendations leaves in place the |
| 6 | | current base rate recovery plus the Section 39.456 riders for those cities |
| 7 | | that have negotiated a franchise payment increase. |
| 8 | | |
| 9 | Q. | HOW DOES MR. GRIFFIN'S AND MR. POUS RECOMMENDATION |
| 10 | | CONTRAST TO THE RECOMMENDATION OF MESSRS. JOHNSON |
| 11 | | (OPC) AND MS. PEVETO (STATE) ON THIS ISSUE? |
| 12 | A. | All of the Intervenor witnesses—Johnson and Peveto recommend that all |
| 13 | | of the Company's municipal franchise fees be collected in base rates. |
| 14 | | These Intervenors would discontinue the riders specifically authorized and |
| 15 | | negotiated under PURA § 39.456. Messrs. Griffin and Pous recommend |
| 16 | | the continuation of these separately-designed riders pursuant to Section |
| 17 | | 39.456. |
| 18 | % | ~ |
| 19 | Q. | PLEASE SUMMARIZE PURA § 39.456 AND THE IMPORTANCE AND |
| 20 | | SIGNIFICANCE OF LEAVING IN PLACE THE RIDER RECOVERY. |
| 21 | A. | Section 39.456 generally authorizes the renegotiation of existing franchise |
| 22 | | agreements and the recovery of the incremental increased payments, |
| 23 | | resulting from such negotiations, through a rider applicable to customers |

within the boundaries of the city negotiating the increase. This mechanism provides cities the flexibility to negotiate for increased payments, which can be a significant percentage of overall payments in certain cities, while accomplishing two important objectives: (1) the utility is kept whole for any negotiated increases; and (2) the increase negotiated is recovered only from the city responsible for the increase.

Leaving in place the Section 39.456 riders maintains the cost responsibility associated with the increased payments. While the Company continues to support the policy interests underlying the MFFR (as discussed by Mr. Domino), the Company agrees to the recommendations of Messrs. Griffin and Pous, including the allocation for the base rate portion (Griffin direct pages 10-11, Pous direct page 104, reference to FOF 251, Dkt No. 28848). Company witness Mr. Donald Peters discusses the treatment of the franchise fees, including allocation, in the cost of service study.

VII. OTHER RATE DESIGN ISSUES

A. <u>Lighting</u>

19 Q. WHAT IS THE WOODLAND'S WITNESS FOX'S RECOMMENDATION

20 OF THE COMPANY'S PROPOSED LIGHTING RATE DESIGN?

21 A. Ms. Fox recommends that the Commission deny the Company's requested Lighting rates because they allegedly do not follow the rules and practices of the Commission for using historical test year costs

| 1 | | adjusted for known and measurable changes to develop rates. However, |
|----|----|---|
| 2 | | it appears she agrees with the Company's proposed alternative to allocate |
| 3 | | the change in revenue requirement to the Lighting rate class as an equal |
| 4 | | percentage (Fox direct testimony, page 10). |
| 5 | | |
| 6 | Q. | WHY DOES MS. FOX BELIEVE THE COMPANY'S PROPOSED |
| 7 | | LIGHTING RATE DESIGN DOES NOT FOLLOW THE COMMISSION'S |
| 8 | | RULES AND PRACTICES? |
| 9 | A. | She states that the Company's use of the 20-Year Life Cycle Cost |
| 10 | | methodology is a levelized, forward looking cost method, based on |
| 11 | | benchmarked amounts that are escalated by an index, and thus does not |
| 12 | | meet the Commission's standard for known and measurable changes to a |
| 13 | | historical test year for purposes of developing rates (direct testimony, |
| 14 | | pages 6-7). |
| 15 | | |
| 16 | Q. | DO YOU AGREE WITH MS. FOX'S ASSERTION THAT THE COMPANY |
| 17 | | DID NOT FOLLOW THE COMMISSION'S RULES AND PRACTICES |
| 18 | • | WITH RESPECT TO THE PROPOSED LIGHTING RATES? |
| 19 | A. | No. The Company developed rates for the Lighting rate class that |
| 20 | | produce revenues that equal the revenue requirement from the cost of |
| 21 | | service study. The 20-Year Life Cycle cost methodology was only one |
| 22 | | step used by the Company in developing Lighting rates and was |

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EGSI 2007 Rate Case

specifically used to determine the price for each light based on the 1 relationship of the 20-year life cycle installed cost. 2

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- PLEASE EXPLAIN THE COMPANY'S USE OF THE 20-YEAR LIFE 4 Q.
- CYCLE COST? 5
- The costs incurred by the Company to install, maintain, and service each 6 Α. lighting fixture change over time. This change may be an increase or a 7 decrease. These changes, in turn, affect the relationship of the Lighting 8 rates. For example, if costs related to fixture A are 20% higher than costs 9 related to fixture B, the relationship of the Lighting rates would also reflect 10 that the fixture A would be priced 20% higher than fixture B, on an 11 embedded cost of service basis, rather than on installed cost basis. The 12 20-Year Life Cycle Cost methodology was only used to establish rates 13 that are in proportion to each light's 20-year life cycle cost. As previously 14 stated in my direct testimony, the proposed Lighting rates were designed 15 to recover the Lighting rate class revenue requirement from the class cost 16 of service study. I do not understand why this is contrary to the 17

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DOES MS. FOX HAVE ANY OTHER CONCERNS WITH THE 20 Q. COMPANY'S PROPOSED LIGHTING RATE DESIGN? 21

Commission's rules and practices.

Yes. She has issues with how the Company derived the test year number 22 A. of lights and poles. She suggests that the Company should have used 23

1 the actual number of lights in service at the end of the test year instead of 2 calculating the number of lamps and poles derived from the test year kWh 3 (direct testimony, page 7). 4 5 HOW DO YOU RESPOND TO THIS ISSUE PRESENTED BY FOX? Q. 6 A. Records with the number of lights were not readily available from the 7 billing system. Using the test year kWh to determine the number of lamps 8 and poles is a standard approach employed by the Company in past rate

filings and has not been previously questioned. I do not agree that that

standard approach should be changed. It provides a reasonable proxy

because the lighting kWh is determined by multiplying the kWh per light

times the number of lights.

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- 14 Q. DID OTHER WITNESSES PROPOSE ADJUSTMENTS TO THE15 LIGHTING RATE CLASS?
- In direct testimony, Ms. Pevoto and Messrs. Pollock and Johnson address 16 A. 17 issues related to the Company's proposed increase in the Lighting rate 18 class. Ms. Pevoto believes the proposed increase for the Lighting Class is 19 excessive and creates rate shock for the lighting customers (direct, page 20 11). She goes on to recommend capping the increase to the smaller of: 21 (1) the Lighting rate class percentage increase from the PUCT approved 22 cost of service allocation; or (2) the allowed system percentage rate 23 increase, and she further proposes that the rate change for each lighting

| 1 | | fixture increase by the same percentage (direct, page 12-14). Messrs. |
|----|----|--|
| 2 | | Pollock and Johnson recommend the Lighting class base rate increase be |
| 3 | | limited to 1.75 and 1.5 times the system average increase, respectively |
| 4 | | (Pollock direct, cost allocation and rate design, page 37 and Johnson |
| 5 | | direct, page 44). |
| 6 | | |
| 7 | Q. | HOW DOES CAPPING THE LIGHTING CLASS RATE INCREASE |
| 8 | | AFFECT THE OTHER RATE CLASSES? |
| 9 | A. | In the Company's filed case, proposed rates for all classes were based on |
| 10 | | the revenue requirement resulting from the class cost of service. Capping |
| 11 | | the Lighting rate class increase at any level below the results of the class |
| 12 | | cost of service would require a portion of the Lighting rate class revenue |
| 13 | | requirement to be subsidized by some other rate class(es). |
| 14 | | |
| 15 | Q. | DOES THE COMPANY PROPOSE TO DEVIATE FROM A CLASS COST |
| 16 | | OF SERVICE AS PROPOSED IN THE FILING? |
| 17 | A. | No. To do so would result in inter-class subsidies; the Company does not |
| 18 | * | support that result. |
| 19 | | |
| 20 | | B. <u>Additional Facilities Charge</u> |
| 21 | Q. | TIEC WITNESS POLLOCK PROPOSES TO REVISE THE ADDITIONAL |
| 22 | | FACILITIES RATE (DIRECT TESTIMONY, COST ALLOCATION AND |

| 1 | | RATE DESIGN, PAGE 43-45). DOES THE COMPANY PROPOSE TO |
|----|----|--|
| 2 | | UPDATE THE ADDITIONAL FACILITIES CHARGE RATE? |
| 3 | A. | No. The Company does not propose to update the Additional Facilities |
| 4 | | Charge ("AFC") rate. The AFC rate is discretionary and was not revised in |
| 5 | | Docket No. 16705 or Docket No. 20150. |
| 6 | | |
| 7 | Q. | IF THE AFC RATE IS REVISED AS MR. POLLOCK RECOMMENDS, |
| 8 | | WHAT IS THE EFFECT ON ALL OTHER RATES? |
| 9 | A. | Mr. Pollock's suggestion would be detrimental to the customers who do |
| 0 | | not have AFC rates because the AFC revenue is treated as an offset to |
| 11 | | the revenue requirement to the rate classes. If the AFC rate is revised |
| 12 | | and decreased as proposed by Mr. Pollock, then all other rates will |
| 13 | | increase, everything else remaining equal. |
| 14 | | |
| 15 | Q. | IF THE COMPANY IS ORDERED TO REVISE THE AFC RATE, WOULD |
| 16 | | YOU USE THE RESULTS AND CALCULATIONS PROVIDED BY MR. |
| 17 | | POLLOCK'S EXHIBIT JP-RD13? |
| 18 | A. | No. The calculations provided in Exhibit JP-RD13 by Mr. Pollock contain |
| 19 | | errors. For example, the totals on line 4 are not the sum of lines 1 through |
| 20 | | 3. Mr. Pollock's method is also inconsistent with the method last used by |
| 21 | | the Company to calculate the AFC rate |

| 1 | | C. <u>LILU and RS-SC</u> |
|----|----|--|
| 2 | Q. | STAFF WITNESS GRIFFIN RECOMMENDS SCHEDULES LILU AND |
| 3 | | RS-SC BE CONTINUED. DO YOU AGREE? |
| 4 | A. | No. The Company proposes to discontinue those schedules as discussed |
| 5 | | in the testimony of Company witness Henry Gernhauser. |
| 6 | | |
| 7 | Q. | IF THE COMMISSION DETERMINES SCHEDULES LILU AND RS-SC, |
| 8 | | SHOULD BE CONTINUED HOW DOES THE COMPANY PROPOSE TO |
| 9 | | FUND THOSE SCHEDULES? |
| 10 | A. | The Schedule LILU is a rider to Schedules RS and RS-TOD for low |
| 11 | | income/low usage. Schedule RS-SC is an experimental rider to Schedule |
| 12 | | RS for low income senior citizens. By meeting specific criteria, those |
| 13 | | customers qualify for waiver of their residential customer charges. If the |
| 14 | | Commission determines that these riders should continue, then the |
| 15 | | Company proposes to fund the waived amount by allocating the total |
| 16 | | waived amount to each rate class by base rate revenue. The allocated |
| 17 | | portion would then be subtracted from each class' present base rate |
| 18 | , | revenue. This adjusted base rate revenue would then be used in the cost- |
| 19 | | of-service study to determine the sufficiency/deficiency for each rate |
| 20 | | class. Thus, when proposed rates are calculated for each rate class, they |
| 21 | | will be sufficient to capture the residential customer charge waived by |
| 22 | | riders RS-SC and LILU. |

D. <u>Supplemental Short Term Service</u>

- 2 Q. DO YOU HAVE ANY COMMENTS REGARDING MR. POLLOCK'S
- 3 TESTIMONY ON SUPPLEMENTAL SHORT TERM SERVICE (DIRECT
- 4 TESTIMONY, COST ALLOCATION AND RATE DESIGN, PAGES 47-
- 5 49)?
- 6 A. Yes. Mr. Pollock indicates that \$5.90 per MWh provides a substantial
- 7 contribution to fixed costs (page 48). However, he provides no evidence
- 8 to support this assumption, and no evidence has been provided from any
- 9 source that would demonstrate the SSTS rate, at his proposed level is
- 10 reasonable.

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11 In the October 14, 1998 Second Order on Rehearing in Docket No. 12 16705, the Commission found that "The SSTS rate is not a lower quality 13 of service" and "There is no evidence indicating that SSTS is excluded 14 from resource planning." (Findings of Fact 250 and 251, respectively.) 15 Therefore, as pointed out by Mr. Pollock, the Commission found that 16 Schedule SSTS was a discounted rate (see Finding of Fact 253) and 17 concluded that the costs of serving the discount customers "may not be 18 borne by EGS' other customers." (Conclusion of Law 55.) Due to 19 impending retail open access in the late 1990s and rate freezes imposed 20 on EGSI since that time to the present case, the Company's shareholders

have continued to bear the SSTS discount for what will be almost the 10-

year anniversary of the Second Order on Rehearing in Docket No. 16705.

A.

1 Q. HOW DOES MR. POLLOCK'S RECOMMENDATION REGARDING 2 SCHEDULE SSTS DIFFER FROM THE COMPANY'S POSITION?

Mr. Pollock indicates that a three-year phase out should be implemented due to rate shock and a violation of any notion of gradualism, although he provides no information as to how the SSTS customers he represents would be affected by the rate change. The degree of impact would depend on the particular circumstances, facilities and costs of the SSTS customers, of which Mr. Pollock apparently has no knowledge. He further explains how this would work by billing Schedule SSTS load under the firm standard rate schedule to be reduced by a credit that would reflect the difference between Schedule SSTS and the standard rate. This credit would be reduced essentially by one third each of the next three years.

The Company is unwilling to continue to subsidize a discount that, except for the rate freezes, would have been terminated many years ago. The SSTS customers have benefited from that continuing discount to the detriment of the Company, and there is no reason why the Company should continue to offer that discounted rate and absorb its costs. As to "gradualism" concerns, as noted, the SSTS customers have been on notice for almost a decade that the rate is a discounted rate, and that the Company would terminate it as soon as it had the opportunity to do so. Given this situation, gradualism concerns that would result in a three-year phase out of the SSTS rate are neither warranted nor appropriate. The Company cannot accept this revenue imputation since it is nothing more

than an unvarnished subsidy provided by shareholders to SSTS customers.

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E. Standby Maintenance Service

Q. DO YOU HAVE ANY COMMENTS REGARDING MR. POLLOCK'S
 PROPOSED CHANGES TO STANDBY MAINTENANCE SERVICE
 (DIRECT TESTIMONY, COST ALLOCATION AND RATE DESIGN,

8 PAGES 69-74)?

9 Yes, but before proceeding I would like to generally explain standby A. 10 service. Standby service can generally be defined as both the readiness 11 to serve and the actual delivery of power and energy delivered when 12 required due to either a customer's own generator experiencing a forced 13 outage or a planned maintenance period. Many utilities offer a 14 combination of pricing and terms for demand and energy service as well 15 as a form of reservation charge dealing with the readiness to serve. The 16 actual rate design may differ, but standby tariffs usually contain provisions 17 for back-up (forced outage) or maintenance (planned outage). Although I 18 do not have historical knowledge of the development of Standby 19 Maintenance Service Schedule (Schedule "SMS") or its predecessors, it 20 does provide, to a degree, for these features.

21

22 Q. PLEASE CONTINUE.

- 1 A. Mr. Pollock proposes two major changes to the existing Schedule SMS.
- 2 The first change deals with the demand charges for back-up and
- maintenance power. Mr. Pollock states that his change comports with the
- 4 Commission rules. The second change is his claim the fuel charge
- 5 associated with Schedule SMS is unduly discriminatory.

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7 Q. DO YOU AGREE WITH MR. POLLOCK?

No. Simply stated, Mr. Pollock utilizes load data for the period of A. December 2003 through November 2007 to develop a coincidence factor that he then utilizes to develop a lower back-up and maintenance demand charge. This fails to recognize the "readiness to serve" aspect of standby His simplified approach overlooks the requirement that the service. Company be ready to serve the largest generation unit plus the forced outage rates for all other existing customer owned generators. Pollock fails to recognize that standby load does not lend itself to the typical rate design practices that he supports when developing a charge that reflects the readiness to serve. In short, the cost of providing SMS service is not driven only by the degree to which they contribute to peak demand but also the Company's obligation to serve when needed. This is the major reason why Schedule SMS is not included in the development of allocation factors as mentioned in my direct testimony.

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- MR. POLLOCK STATES THAT STANDBY RATES SHOULD BE COST-1 Q.
- 2 BASED, SHOULD RECOGNIZE SYSTEM WIDE COSTING PRINCIPLES
- 3 AND SHOULD NOT BE DISCRIMINATORY. DO YOU AGREE?

A. In principle yes, but in my opinion Mr. Pollock's incomplete approach to developing the rate does not meet these criteria. Again, I am not familiar with how the current Schedule SMS was developed and originally approved but I do know that when a customer takes back-up or maintenance service, costing is generally designed to mimic what the customer would have paid on standard rates absent the use of its own 10 generator. Generally, this is in a form of a daily demand charge for either back-up or maintenance. I do agree that Schedule SMS does not reflect 12 these elements per se, but Mr. Pollock's claim that this Schedule is 13 discriminatory based on his over-simplified and incomplete analysis, and 14 after being approved in its current form by the Commission for many years, is unsupported and should be rejected. 15

> Again, one must separate the difference between the readiness to serve from the actual delivery. Setting a reservation charge at the full firm service demand charge would be incorrect. However, the ability to deliver the power is a distinct aspect of standby service, with a distinct cost, and it should follow what the customer would pay on a pro rata basis a share of the comparable standard rate it would pay absent self-generation.

| 1 | Q. | WHAT IS MR. POLLOCK'S SECOND SUGGESTED CHANGE AND |
|----|----|--|
| 2 | | HOW DO YOU RESPOND? |
| 3 | A. | Mr. Pollock states that the fuel charge is unduly discriminatory. He takes |
| 4 | | exception to the fact that the current fuel charge is based on avoided cost. |
| 5 | | Again, I want to emphasize that it is important to view Schedule SMS as a |
| 6 | | package deal. It is not reasonable or appropriate to make changes |
| 7 | | without viewing the Schedule as a whole. Taking the Schedule as a |
| 8 | | whole and based upon prior Commission approval, the fuel charge is not |
| 9 | | discriminatory; it is appropriate as proposed by the Company and should |
| 10 | | not be revised. |
| 11 | | |
| 12 | Q. | PLEASE SUMMARIZE YOUR RECOMMENDATION REGARDING |
| 13 | | SCHEDULE SMS. |
| 14 | A. | No changes to Schedule SMS should be made to the Company's |
| 15 | | schedule as filed. If a redesign of Schedule SMS is necessary, much |
| 16 | | effort will be required in order to develop a potential replacement for the |
| 17 | | existing schedule. Mr. Pollock's recommended changes are over |
| 18 | * | simplified and do not support changes and considerations that would be |
| 19 | | necessary for a revised Schedule SMS. |
| 20 | | |
| 21 | | F. Economic As Available Power Service |
| 22 | Q. | TIEC WITNESS POLLOCK PROPOSES THAT SCHEDULE ECONOMIC |
| 23 | | AS AVAILABLE POWER SERVICE SHOULD NOT BE CLOSED TO |

23

1 NEW SELF GENERATORS (DIRECT TESTIMONY, COST ALLOCATION 2 AND RATE DESIGN, PAGES 45-46). DO YOU AGREE WITH THIS 3 **RECOMMENDATION?** 4 A. No. The current Economic As Available Power Service Schedule 5 (Schedule "EAPS") is already set up in a manner that takes the EAPS 6 Schedule out of the economic evaluation of whether to self-generate, as it 7 is only available by it terms to generators that were permanently existing 8 on site and in operating condition as of March 8, 1993. The proposed 9 Schedule EAPS would follow the approach of the existing tariff by 10 restricting availability of the service to generators that were permanently 11 existing on site and in operating condition as of the effective date of the 12 proposed schedule. This provision would remove Schedule EAPS from 13 the decision-making process for customers considering the construction of 14 new generation. 15 16 Q. MR. POLLOCK STATES THAT "EGSI IS UNDER NO OBLIGATION TO 17 PROVIDE EAPS SERVICE WHEN IT DOES NOT MAKE ECONOMIC 18 SENSE TO DO SO." (DIRECT TESTIMONY, COST ALLOCATION AND 19 RATE DESIGN, PAGE 46) HOW DO YOU RESPOND TO THIS 20 STATEMENT? 21 Α. I agree with Mr. Pollock. In fact, this statement is the basis for all of the 22

proposed changes to Schedule EAPS. The proposed customer bidding

process and pricing provides the opportunity for the Company to evaluate

each offer in light of the costs required to provide the requested service. If
the customer's bid does not cover the cost and required margin, the offer
will be declined and no service will be provided. The requested provision
for termination of the rate, with stated notice, also reflects that the
Company is under no obligation to provide EAPS service due to its
"economy service" nature. Should economic conditions dictate, the
Company's proposal would allow the termination of the Schedule.

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AT LINE 19 OF PAGE 46 OF HIS REBUTTAL TESTIMONY REGARDING 9 Q. POLLOCK THAT "SELF 10 **SCHEDULE** EAPS, MR. **STATES LOCATED** EGSI'S CERTIFICATED AREA 11 **GENERATORS** IN CURRENTLY HAVE NO CHOICE BUT TO PURCHASE ENERGY FROM 12 EGSI." HOW DO YOU RESPOND TO THIS STATEMENT? 13

I disagree with Mr. Pollock's statement. The subject customers are and have been operating self-generation facilities to provide their electrical requirements. If they have purchased energy from EGSI pursuant to the Schedule EAPS, it has only been because of the economic opportunity to purchase energy at a price lower than the cost of operating their own generation. A change in the economics of Schedule EAPS does not take away the customers' ability to operate their generators as they did prior to availability of EAPS.

| 1 | Q. | MR. POLLOCK STATES THAT THE COMPANY IS REQUESTING A |
|----|----|---|
| 2 | | MONTHLY ADMINISTRATIVE CHARGE OF \$500 SCHEDULE EAPS |
| 3 | | (DIRECT TESTIMONY, COST ALLOCATION AND RATE DESIGN, Page |
| 4 | | 46). IS THIS STATEMENT CORRECT? |
| 5 | A. | No. The Company has requested a monthly administrative charge of |
| 6 | | \$150, not \$500 as Mr. Pollock stated. |
| 7 | | |
| 8 | | G. Interruptible Service |
| 9 | Q. | MR. POLLOCK (DIRECT TESTIMONY, COST ALLOCATION AND RATE |
| 10 | | DESIGN, PAGES 25-32) AND STAFF WITNESS GRIFFIN (PAGES 32- |
| 11 | | 34) RECOMMEND THAT INTERRUPTIBLE SERVICE BE OFFERED |
| 12 | | INSTEAD OF OR IN ADDITION TO SCHEDULE MVER. IF AN |
| 13 | | INTERRUPTIBLE SERVICE IS OFFERED DO YOU HAVE COMMENTS |
| 14 | | REGARDING HOW THE REVENUES AND ALLOCATION FACTORS |
| 15 | | SHOULD BE TREATED IN THE DEVELOPMENT OF RATES? |
| 16 | A. | Yes. I agree with both witnesses that Schedules HLFS and LPS should |
| 17 | | be discontinued and IS would be served by the LIPS rate. I also agree |
| 18 | 3 | that allocation factors would be developed with the interruptible load |
| 19 | | included and all interruptible credits would be allocated to the firm load in |
| 20 | | each rate class |

| 1 | | H. Life of Contract Demand Ratchets - LIPS |
|----|----|--|
| 2 | Q. | TIEC WITNESS MR. POLLOCK (DIRECT TESTIMONY, COST |
| 3 | | ALLOCATION AND RATE DESIGN, PAGES 40-41) RECOMMENDS THE |
| 4 | | LIFE CONTRACT RATCHET ON THE DEMAND CHARGE FOR LIPS |
| 5 | | RATE SCHEDULE SHOULD BE DISCONTINUED. DO YOU HAVE |
| 6 | | COMMENTS REGARDING THIS RECOMMENDATION? |
| 7 | A. | Yes. If the life of contract demand ratchet is discontinued then any |
| 8 | | revenues associated with the life of contract demand ratchet will increase |
| 9 | | other components of the LIPS rate. |
| 10 | | |
| 11 | | VIII. FUEL RECOVERY |
| 12 | Q. | DO YOU HAVE ANY REBUTTAL TO KROGER WITNESS HIGGINS' |
| 13 | | POSITION REGARDING FUEL-RELATED REFUNDS? |
| 14 | A. | Yes. Mr. Higgins recommends that, in the event the Commission grants a |
| 15 | | rate increase or authorizes new rate riders, the Commission should also |
| 16 | | order a refund of the Company's over-recovered fuel balance as of |
| 17 | | December 31, 2007. I disagree with that proposal because the Company |
| 18 | * | has already refunded over-recovered fuel costs to its Texas customers. |
| 19 | | His recommendation, therefore, is inappropriate. In Docket No. 34953, |
| 20 | | the Company reached a settlement with parties to refund \$71 million of |
| 21 | | fuel costs over-collected through November 2007. The Commission |
| 22 | | approved that settlement and those refunds were made over a two-month |
| 23 | | period beginning February 2008. The vast majority of the over-recovered |

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Entergy Gulf States, Inc. Rebuttal Testimony of Corey A. Pettett EGSI 2007 Rate Case

| 1 | fuel balance to which Mr. Higgins refers has already been | refunded to |
|---|---|-------------|
| 2 | Texas customers. | |
| 3 | | |
| 4 | IX. <u>CONCLUSION</u> | |

5 Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

6 A. Yes, at this time.

RESIDENTIAL SERVICE

| | | | Presen | t Ra | tes | Functional Rates | | | | |
|-------------|--|---------------------|----------------------------|------|---------------|------------------|----|---------------|---------------------|--|
| Line No. | Description | Bills, kW or mWh | Rate \$ | | Revenue \$ | Rate \$ | | Revenue \$ | Percent Increase | |
| 110. | (a) | (b) | (c) | | (d) | (e) | | (f) | (9) | |
| | Customer Charge: | | | | | | | | | |
| 1 | RS | 3,821,993 Bills | \$4.09 | \$ | 15,631,951 | \$11 35 | \$ | 43,379,621 | 177.51% | |
| 2 | Year-End Customer Adj. (Regular) | 43,483 Bills | \$4.09 | \$ | 177,845 | \$11.35 | \$ | 493,532 | 177.51% | |
| 3 | Senior Citizen | 53,135 Bills | \$4.09 | \$ | 217,322 | \$11.35 | \$ | 603,082 | 177.51% | |
| 4 | Senior Year-End Cust. Adj. | (2,795) Bills | \$4.09 | \$ | (11,432) | \$11.35 | \$ | (31,723) | 177.51% | |
| 5 | Low Income | 150,452 Bills | \$4.09 | \$ | 615,349 | \$11.35 | \$ | 1,707,630 | 177,51% | |
| 6 | Low Income Year-End Cust. Adj. | (8.420) Bills | \$4.09 | \$ | (34,438) | \$11.35 | \$ | (95,567) | 177.51% | |
| 7 | RS-TOD | 196 Bills | \$4.09 | \$ | 802 | \$11.35 | \$ | 2,225 | 177.51% | |
| 8 | RS-TOD Year-End Cust Adj. | (4) Bills | \$4.09 | \$_ | (16) | \$11.35 | \$ | (45) | 177.51% | |
| 9 | Total | 4,058,040 Bills | | \$ | 16,597,383 | | \$ | 46,058,755 | | |
| | Energy Charge: Summer & Winter <= 1,000 kWh | | | | | | | | | |
| 10 | RS, Senior & Low Income | 4,546,427 mWh | \$0.04364 | \$ | 198,406,074 | \$0 04702 | \$ | 213,772,998 | 7.75% | |
| 11 | Year-End Cust. Adj. | 37,892 mWh | \$0.04364 | \$ | 1,653,607 | \$0.04702 | \$ | 1,781,682 | 7.75% | |
| 12 | Weather Adjustment | (65.241) mWh | \$0.04364 | \$ | (2,847,117) | \$0.04702 | \$ | (3,067,632) | 7.75% | |
| 13 | Total | 4,519,078 mWh | | \$ | 197,212,564 | | \$ | 212,487,048 | | |
| | Winter > 1,000 kWh | | | | | | | | | |
| 14 | RS, Senior & Low Income | 782,163 mWh | \$0 02883 | \$ | 22,549,759 | \$0.03107 | \$ | 24,301,804 | 7.77% | |
| 15 | Year-End Cust. Adj. | 5,021 mWh | \$0.02883 | \$ | 144,755 | \$0.03107 | \$ | 156,002 | 7.77% | |
| 16 | Weather Adjustment | (13,563) mWh | \$0.02883 | \$ | (391,021) | \$0.03107 | \$ | (421,402) | 7.77% | |
| 17 | · · · · · · · · · · · · · · · · · · · | 773,621 mWh | | \$ | 22,303,493 | | \$ | 24,036,404 | | |
| | Time-Of-Day | | | | | | | | 7 7 40/ | |
| 18 | On-peak (May-Oct) | 25 mWh | \$0 10176 | \$ | 2,544 | \$0.10964 | \$ | 2,741 | 7.74% | |
| 19 | Year-End Cust. Adj. | (1) mWh | \$0.10176 | | (102) | \$0.10964 | \$ | (110) | 7.74% 7.74% | |
| 20 | Weather Adjustment | 0 mWh | \$0.10176 | | - | \$0.10964 | \$ | 4.040 | 7.74% | |
| 21 | On-peak (Nov-Apr) | 27 mWh | \$0.06689 | | 1,806 | \$0.07207 | \$ | 1,946 | 7.74% | |
| 22 | Year-End Cust. Adj. | 0 mWh | \$0.06689 | | - | \$0.07207 | \$ | (70) | | |
| 23 | Weather Adjustment | (1) mWh | \$0.06689 | | (67) | \$0.07207 | \$ | (72) | 7.80% | |
| 24 | Off-peak (All) | 127 mWh | \$0.01744 | | 2,215 | \$0.01880 | \$ | 2,388 | | |
| 25 | Year-End Cust. Adj. | (3) mWh | \$ 0.017 <i>4</i> 4 | | (52) | \$0.01880 | \$ | (56) (38) | | |
| 26 | Weather Adjustment | (2) mWh | \$0.01744 | | (35) | \$0.01880 | | | 1.00% | |
| 27 | Total | 172 | | \$ | 6,309 | | \$ | 6,799 | | |
| 28 | Total Energy Charge | 5,292,871 mWh | | \$ | 219,522,366 | | \$ | 236,530,251 | | |
| 29 | Total RS Base Revenue | 5,292,871 mWh | | \$ | 236,119,749 | | \$ | 282,589,006 | 19.68% | |

RESIDENTIAL SERVICE (CONTINUED)

| | | | Presen | t Ra | tes | | Fun | ctional Rates | |
|-------------|---------------------|---------------------|------------|------|---------------|------------|------|---------------|---------------------|
| Line No. | Description | Bills, kW or mWh | Rate \$ | | Revenue \$ | Rate \$ | | Revenue \$ | Percent Increase |
| 140. | (a) | (b) | (c) | | (d) | (e) | | (f) | (9) |
| | IPCR / PPR: | | | | | | | 45 005 000 | |
| 1 | RS | 5,328,769 mWh | \$0.001623 | \$ | 8,648,592 | \$0 002981 | \$ | 15,885,060 | |
| 2 | Year-End Cust. Adj. | 42,909 mWh | \$0.001623 | \$ | 69,641 | \$0.002981 | \$ | 127,912 | |
| 3 | Weather Adjustment | (78,807) mWh | \$0.001623 | \$ | (127,904) | \$0.002981 | _\$_ | (234,924) | |
| 4 | Total | 5,292,871 mWh | | \$ | 8,590,329 | | \$ | 15,778,048 | |
| | Fuel: (1) | | | | | 60.00001 | \$ | 331,454,761 | |
| 5 | RS | 5,328,769 mWh | \$0.062201 | - | 331,454,761 | \$0.062201 | \$ | 2,668,983 | |
| 6 | Year-End Cust. Adj. | 42,909 mWh | \$0.062201 | \$ | 2,668,983 | \$0.062201 | | (4,901,874) | |
| 7 | Weather Adjustment | (78,807) mWh | \$0.062201 | _\$_ | (4,901,874) | \$0.062201 | \$ | 329,221,870 | |
| 8 | Total | 5,292,871 mWh | | \$ | 329,221,870 | | \$ | 329,221,010 | |
| 9 | Total Revenue | | | \$ | 573,931,948 | | \$ | 627,588,924 | |
| 10 | Revenue Change | | | | | | \$ | 53,656,976 | |
| 11 | · | | | | | | | 9.35% | |

⁽¹⁾ Composite fuel factor (Source: WP/Q-7/RD-1) applied for both present and proposed fuel revenue.

SMALL GENERAL SERVICE

| | | | Present | Rat | es | | Func | | |
|-------------|------------------------|--------------------------|------------|-----|---------------|--------------|------|---------------|---------------------|
| Line No. | Description | Bills, kW or mWh | Rate \$ | F | Revenue \$ | Rate \$ | | Revenue \$ | Percent Increase |
| | (a) | (b) | (c) | | (d) | (e) | | (f) | (g) |
| | Customer Charge: | | | | | | _ | - 100 pgg . | 407 709/ |
| 1 | SGS | 328,293 Bills | \$7.96 | | 2,613,212 | \$16 54 | | 5,429,966 | 107.79% |
| 2 | Year-End Customer Adj. | 1.743 Bills | \$7.96 _ | | 13,874 | \$16.54 | | 28,829 | 107.79% |
| 3 | Total SGS | 330,036 Bills | | \$ | 2,627,086 | | \$ | 5,458,795 | 400 400/ |
| 4 | UMS | 16,727 Bills | | \$ | 114,245 | \$14.24 | \$ | 238,192 | 108.49% |
| 5 | Year-End Customer Adj. | (607) Bills | • | \$ | (4,146) | \$14.24 | \$ | (8,644) | 108.49% |
| 6 | TSS Minimum Charge | 2,527 Signal: | • | \$ | 7,000 | \$5.80 | \$ | 14,657 | 109.39% |
| 7 | Year-End Customer Adj. | (23) Signal: | \$2.77 | \$ | (64) | \$5.80 | | (133) | 109.39% |
| 8 | Total Customer Charge | 348,660 Bills | | \$ | 2,744,121 | | \$ | 5,702,867 | |
| | Energy Charge: | | | | | #D 04404 | er. | 11,593,378 | -18.32% |
| 9 | SGS | 263,426 mWh | • | \$ | 14,193,393 | \$0 04401 | \$ | 60,646 | -18.32% |
| 10 | Year-End Customer Adj. | 1,378 mWh | | \$ | 74,247 | \$0.04401 | \$ | (62,362) | -18.32% |
| 11 | Weather Adjustment | (1,417) mWh | \$0.05388 | | (76,348) | \$0.04401 | | 11,591,662 | -10.52 /6 |
| 12 | Total SGS | 263,387 mWh | | \$ | 14,191,292 | 00.04404 | \$ | 362,290 | -18.32% |
| 13 | UMS | 8,232 mWh | \$0.05388 | \$ | 443,540 | \$0.04401 | \$ | (11,575) | -18.32% |
| 14 | Year-End Customer Adj. | (263) mWh | \$0.05388 | \$ | (14,170) | \$0.04401 | \$ | (11,575) | - 10.32 /6 |
| 15 | TSS mWh In Minimum | 124 mWh | | | | | | | |
| 16 | Year-End Customer Adj. | (1) mWh | | | 477.040 | 60.00404 | \$ | 143,752 | -18.79% |
| 17 | TSS | 6,561 mWh | \$0 02698 | \$ | 177,016 | \$0.02191 | | (789) | -18.79% |
| 18 | Year-End Customer Adj. | (36) mWh | \$0.02698 | \$_ | (971) | \$0.02191 | \$ | 12,085,340 | - 10.7070 |
| 19 | Total Energy | 278,004 mWh | | \$ | 14,796,707 | | Þ | 12,000,040 | |
| 20 | Total SGS Base Revenue | 278,004 mWh | | \$ | 17,540,828 | | \$ | 17,788,207 | 1.41% |
| | IPCR / PPR: | | | | 100 007 | \$0 002838 | \$ | 789,937 | |
| 21 | SGS | 278,343 mWh | \$0.001559 | \$ | 433,937 | \$0.002838 | | 3,059 | |
| 22 | Year-End Customer Adj. | 1,078 mWh | \$0.001559 | \$ | 1,681 | \$0.002838 | | (4,021) | |
| 23 | Weather Adjustment | (1,417) mWh | \$0.001559 | \$ | (2,209) | \$0 002030 | \$ | 788,975 | • |
| 24 | Total | 278,004 mWh | | \$ | 433,409 | | Ψ | 700,070 | |
| | Fuel: (1) | 270.242 m\\/h | \$0 062239 | \$ | 17,323,790 | \$0.062239 | \$ | 17,323,790 | |
| 25 | | 278,343 mWh 1,078 mWh | \$0.062239 | \$ | 67,094 | \$0.062239 | | 67,094 | |
| 26 | | | \$0.062239 | | (88,193) | ~ \$0.062239 | | (88,193) | |
| 27 | , | (1,417) mWh | \$0.002239 | \$ | 17,302,691 | ψ0.002200 | -\$ | 17,302,691 | = |
| 28 | Total | 278,004 mWh | | Φ | 17,302,031 | | • | · | |
| 29 | Total Revenue | | | \$ | 35,276,928 | | \$ | 35,879,873 | |
| 30 | | | | | | | \$ | 602,945 | |
| 31 | | | | | | | | 1.71% | • |
| - | - | | | | | | | | |

⁽¹⁾ Composite fuel factor (Source: WP/Q-7/RD-1) applied for both present and proposed fuel revenue.

GENERAL SERVICE

| | | | Present | tes | Functional Rates | | | | | |
|-------------|---------------------------|---------------------|-------------|-----|------------------|------------|----------|----------------|---------------------|--|
| Line No. | Description | Bills, kW or mWh | Rate \$ | | Revenue \$ | Rate \$ | | Revenue \$ | Percent Increase | |
| | (a) | (b) | (c) | | (d) | (e) | | (f) | (g) | |
| | Customer Charge: | | | | | | _ | 7 000 070 | 4 400/ | |
| 1 | GS | 211,787 Bills | • • • • • • | \$ | 7,099,100 | • | \$ | 7,202,876 | 1.46% | |
| 2 | Year-End Customer Adj. | 2,533_ Bills | \$33.52 | | 84,906 | \$34.01 | \$ | 86,147 | 1.46% | |
| 3 | Total | 214,320 Bills | | \$ | 7,184,006 | | \$ | 7,289,023 | | |
| | Demand Charge: | | | _ | | #O. 0.4 | ø | 104,495,260 | 152.31% | |
| 4 | All kW | 10,619,437 kW | \$3 90 | \$ | 41,415,804 | • | \$ | 1,192,234 | 152.31% | |
| 5 | Year-End Customer Adj. | 121,162 kW | \$3.90 | \$ | 472,532 | \$9.84 | \$ | 105,687,494 | 102.0176 | |
| 6 | Total | 10,740,599 kW | | \$ | 41,888,336 | | \$ | 100,007,494 | | |
| | Voltage Adjustment: | | | | | *** | • | | | |
| 7 | Secondary | 9,934,749 kW | \$0.00 | | - | \$0.00 | \$ | • | | |
| 8 | Year End Adj Secondary | 119,325 kW | \$0.00 | | - | \$0.00 | \$ | - (COC EOO) | 147.92% | |
| 9 | Primary | 576,966 kW | (\$0.48) | | (276,944) | (\$1 19) | | (686,590) | 147.92% | |
| 10 | Year End Adj Primary | (1,278) kW | (\$0.48) | | 613 | (\$1.19) | | 1,521 | 151.58% | |
| 11 | Transmission | 107,722 kW | (\$0.95) | | (102,336) | (\$2 39) | | (257,456) | 151.58% | |
| 12 | Year End Adj Transmission | 3,115_kW | (\$0.95) | | (2,959) | (\$2.39) | | (7,445) | 131.3076 | |
| 13 | Total Voltage Adj. | 10,740,599 kW | | \$ | (381,626) | | \$ | (949,970) | | |
| 14 | Total Demand Charges | | | \$ | 41,506,710 | | \$ | 104,737,524 | | |
| | Energy Charge: | | | | FF F04 404 | \$0.00266 | \$ | 8,155,390 | -85.31% | |
| 15 | GS | 3,065,936 mWI | | \$ | 55,524,101 | \$0.00266 | \$ \$ | 90,884 | -85.31% | |
| 16 | | 34.167 mWl | | \$ | 618,764 | \$0.00266 | \$ | (45,513) | -85.31% | |
| 17 | Weather Adjustment | (17,110) mW | | | (309,862) | \$0.00200 | <u>Ψ</u> | 8,200,761 | 3377 | |
| 18 | Total Energy | 3,082,993 mW | h | \$ | 55,833,003 | | Ψ | 0,200,707 | | |
| 19 | Rider EEDS Credit | | | \$ | - | | | NA | | |
| 20 | GS Non-TOD Base Revenue | | | \$ | 104,523,719 | | \$ | 120,227,308 | | |

NA - Not Applicable

GENERAL SERVICE (CONTINUED)

| | | | Present F | es | Functional Rates | | | | |
|-------------|------------------------|---------------------|--------------------|-----------|-----------------------|------------|-----------------|---------------------|---------------------|
| Line No. | Description | Bills, kW or mWh | Rate \$ | | Revenue \$ | Rate \$ | | Revenue \$ | Percent Increase |
| | (a) | (b) | (c) | | (d) | (e) | | (f) | (g) |
| | GS - Time-Of-Day | | | | | | | | |
| | Customer Charge: | | | | | | | | . 100/ |
| 1 | Bills - (May-Oct) | 24 Bills | \$33.52 \$ | | 804 | \$34.01 | | 816 | 1.46% |
| 2 | Bills - (Nov-Apr) | 24 Bills | \$33.52 <u></u> \$ | | 804 | \$34.01 | \$ | 816_ | 1.46% |
| 3 | Total | 48 Bills | \$ | 5 | 1,608 | | \$ | 1,632 | |
| | Demand Charge: | | | | | | | 400 754 | 450 220/ |
| 4 | kW (May-Oct) | 7,282 kW | \$5.81 | | 42,308 | \$14 66 | \$ | 106,754 | 152.32% 152.33% |
| 5 | kW (Nov-Apr) | 4,418_kW | \$3.00 <u>\$</u> | | 13,254 | \$7 57 | \$ | 33,444 | 132.3376 |
| 6 | Total | 11,700 kW | \$ | 5 | 55,562 | | \$ | 140,198 | |
| | Voltage Adjustment: | | | | | ** | • | | |
| 7 | Secondary | 424 kW | \$0.00 | | - | \$0.00 | | - | 147.92% |
| 8 | Primary | 0 kW | (\$0.48) | | (40.740) | (\$1.19) | | (26,950) | 151.58% |
| 9 | Transmission | 11,276 kW | (\$0.95)_ | | (10,712) | (\$2.39) | \$ | (26,950) | 751.5676 |
| 10 | Total Voltage Adj. | 11,700 kW | ; | \$ | (10,712) | | Ф | (20,530) | |
| 11 | Total Demand Charges | | ; | \$ | 44,850 | | \$ | 113,248 | |
| | Energy Charge: | | | | | | _ | 004 | -85.32% |
| 12 | On-peak (May-Oct) | 59 mWh | * | \$ | 2,660 | \$0.00662 | \$ | 391 | -85.32% |
| 13 | On-peak (Nov-Apr) | 61 mWh | • | \$ | 1,093 | \$0.00263 | \$ | 160 3,046 | -85.30% |
| 14 | Off-peak (All) | 1,336_mWh | | \$ | 20,721 | \$0.00228 | <u>\$</u> \$ | 3,597 | -03.3070 |
| 15 | Total Energy | 1,456 mWh | | \$ | 24,474 | | Þ | 3,331 | |
| 16 | GS-TOD Base Revenue | | | \$ | 70,932 | | \$ | 118,477 | |
| 17 | Total GS Base Revenue | 3,084,449 mWh | | \$ | 104,594,651 | | \$ | 120,345,785 | 15.06% |
| | IPCR / PPR: | | | | | | • | 7 750 040 | |
| 18 | GS | 3,065,936 mWh | | \$ | 3,896,805 | \$0.002530 | \$ | 7,756,818 86,443 | |
| 19 | Year-End Customer Adj. | 34,167 mWh | • | \$ | 43,426 | \$0.002530 | \$ | (43,288) | |
| 20 | Weather Adjustment | (17,110) mWh | •••• | \$ | (21,747) | \$0.002530 | | 3,684 | |
| 21 | GS-TOD | 1,456_mWh | \$0.001271 | \$ | 1,851 | \$0.002530 | \$ | 7,803,657 | • |
| 22 | ! Total Fuel* | 3,084,449 mWh | | \$ | 3,920,335 | | Φ | 7,000,007 | |
| | Fuel: (1) | | ******* | • | 202 204 626 | \$0.062100 | \$ | 190,394,626 | |
| 23 | 3 GS | 3,065,936 mWh | \$0.062100 | \$ | 190,394,626 | \$0.062100 | | 2,121,771 | |
| 24 | • | 34,167 mWh | \$0.062100 | \$ | 2,121,771 | \$0.062100 | | (1,062,531) | • |
| 25 | • | (17,110) mWh | \$0.062100 | \$ \$ | (1,062,531) 84,615 | \$0.058115 | | 84,615 | |
| 26 | | 1,456 mWh | \$0.058115 | <u>\$</u> | 191,538,481 | ψυ.υυυ το | <u> </u> | 191,538,481 | - |
| 2 | 7 Total Fuel | 3,084,449 mWh | | Φ | 131,000,401 | | Ť | | |
| 2 | 8 Total Revenue | | | \$ | 300,053,467 | | \$ | 319,687,923 | |
| 2 | | | | | | | \$ | 19,634,456 | |
| 3 | - • | | | | | | | 6.54% | • |

⁽¹⁾ Composite fuel factor (Source. WP/Q-7/RD-1) applied for both present and proposed fuel revenue.

LARGE GENERAL SERVICE

| | | | Present | es | Functional Rates | | | | |
|------------------|---|---|--------------------------------|----------------|------------------------------------|--------------------------------|----|-------------------------------------|---------------------|
| Line No. | Description | Bills, kW or mWh | Rate \$ | F | Revenue \$ | Rate \$ | | Revenue \$ | Percent Increase |
| 140. | (a) | (b) | (c) | | (d) | (e) | | (f) | (9) |
| 1 | Customer Charge: LGS | 3,672 Bills | \$365 08 | \$ | 1,340,574 | \$102.56 | \$ | 376,600 | -71.91% |
| 2 | Demand Charge: All kW Total kW | 2.797,708 kW 2,797,708 kW | \$ 7.34 _ | \$ | 20,535,177 20,535,177 | \$11 .50 | \$ | 32,173,642 32,173,642 | 56.68% |
| 4 5 6 7 | Voltage Adjustment: Secondary Primary Transmission Total Voltage Adj. | 1,949,099 kW 753,563 kW 95,046 kW 2,797,708 kW | \$0.00 (\$0.48) (\$0.95) | | (361,710) (90,294) (452,004) | \$0.00 (\$0.75) (\$1 52) | \$ | (565,172) (144,470) (709,642) | 56.25% 60.00% |
| 8 | Total Demand Charges | | | \$ | 20,083,173 | | \$ | 31,464,000 | |
| 9 10 11 | Energy Charge: LGS Weather Adjustment Total | 1,320,883 mWh (5,668) mWh 1,315,215 mWh | \$0.00735 \$0.00735 | \$ \$ \$ | 9,708,490 (41,660) 9,666,830 | \$0.00263 \$0. 00263 | | 3,473,922 (14,907) 3,459,015 | -64.22% -64.22% |
| 12 | Rider EEDS Credit | | | \$ | - | | | NA | |
| 13 | LGS Non-TOD Base Revenue | | | \$ | 31,090,577 | | \$ | 35,299,615 | |

NA - Not Applicable

LARGE GENERAL SERVICE (CONTINUED)

| | | | Present | es | | | | | |
|-------------|---------------------------|----------------------------|--------------------|----|---------------|-------------|-----------------|---------------|---------------------|
| Line No. | Description | Bills, kW or mWh | Rate \$ | 1 | Revenue \$ | Rate \$ | | Revenue \$ | Percent Increase |
| | (a) | (b) | (c) | | (d) | (e) | | (f) | (g) |
| | LGS - Time-Of-Day | | | | | | | | |
| | Customer Charge: | | | | | **** | _ | 0.45 | 74.040/ |
| 1 | Bills - (May-Oct) | 6 Bills | \$365.08 | | 2,190 | - | \$ | 615 | -71.91% -71.91% |
| 2 | Bills - (Nov-Apr) | 6 Bills | \$365 08 _ | | 2,190 | \$102.56 | \$ | 615 | -11.91% |
| 3 | Total , | 12 Bills | | \$ | 4,380 | | \$ | 1,230 | |
| | Demand Charge: | | 50.40 | • | 00.004 | ¢44.00 | œ | 142,300 | 56.58% |
| 4 | kW (May-Oct) | 9,965 kW | \$9 12 | - | 90,881 | \$14.28 | \$ | 74,167 | 56.66% |
| 5 | kW (Nov-Apr) | kW | \$4 73 _ | | 47,343 | \$7 41 | <u>\$</u> \$ | 216,467 | 30.00% |
| 6 | Total kW | 19,974 kW | | \$ | 138,224 | | Ф | 210,401 | |
| | Voltage Adjustment: | | | | | | | | |
| 7 | Secondary | 0 kW | \$0.00 | | - | \$0.00 | | - | ro orni |
| 8 | Primary | 19,974 kW | (\$0.48) | | (9,588) | (\$0.75) | | (14,981) | 56.25% |
| 9 | Transmission | 0_kW | (\$0.95) | | | (\$1.52) | | | 60.00% |
| 10 | Total Voltage Adj. | 19,974 kW | | \$ | (9,588) | | \$ | (14,981) | |
| 11 | Total Demand Charges | | | \$ | 128,636 | | \$ | 201,486 | |
| | Energy Charge: | | | | 40.404 | #0 00747 | æ | 5,915 | -64.11% |
| 12 | On-peak (May-Oct) | 825 mWh | \$0.01998 | \$ | 16,484 | \$0 00717 | \$ | 1,892 | -64.16% |
| 13 | On-peak (Nov-Apr) | 736 mWh | \$0.00717 | \$ | 5,277 | \$0.00257 | \$ \$ | 11,438 | -64.13% |
| 14 | Off-peak (All) | 5,271_mWh | \$0 00605 | \$ | 31,890 | \$0.00217 | \$ | 19,245 | -04.3070 |
| 15 | Total | 6,832 mWh | | \$ | 53,651 | | Ф | 13,243 | |
| 16 | LGS-TOD Base Revenue | | | \$ | 186,667 | | \$ | 221,961 | |
| 17 | Total LGS Base Revenue | 1,322,047 mWh | | \$ | 31,277,244 | | \$ | 35,521,576 | 13.57% |
| | IPCR / PPR: | 4 000 002 Wh | \$ 0 000972 | \$ | 1,283,898 | \$0.001959 | \$ | 2,587,610 | |
| 18 | | 1,320,883 mWh | \$0.000972 | \$ | (5,509) | \$0.001959 | | (11,104) | |
| 19 | • | (5,668) mWh | \$0.000972 | | 6,641 | \$0.001959 | | 13,384 | |
| 20 21 | | 6,832 mWh 1,322,047 mWh | \$0.000372 | \$ | 1,285,030 | , 40,000 | \$ | 2,589,890 | • |
| | | | | | | | | | |
| 22 | Fuel: (1) | 1,320,883 mWh | \$0.061610 | \$ | 81,379,602 | \$0.061610 | \$ | 81,379,602 | |
| | LGS Waathar Adjustment | (5,668) mWh | \$0.061610 | \$ | (349,205) | \$0.061610 | | (349,205) | |
| 23 | · | 6,832 mWh | \$0.001010 | \$ | 413,015 | \$0 060453 | | 413,015 | _ |
| 24 25 | | 1,322,047 mWh | \$5,000.00 | \$ | 81,443,412 | | \$ | 81,443,412 | |
| 26 | 5 Total Revenue | | | \$ | 114,005,686 | | \$ | 119,554,878 | |
| 27 | | | | | | | \$ | 5,549,192 | |
| 28 | | | | | | | | 4.87% | • |

⁽¹⁾ Composite fuel factor (Source: WP/Q-7/RD-1) applied for both present and proposed fuel revenue.

ENTERGY GULF STATES, INC. PROOF OF REVENUE STATEMENT - FUNCTIONAL RATES FOR THE TWELVE MONTHS ENDING MARCH 31, 2007

LARGE INDUSTRIAL POWER SERVICE

| | | | Present F | es. | Functional Rates | | | | |
|----------|---|---------------------|----------------------|-----------------|---|--------------|-----------------|--------------|---------------------|
| Line | Description | Bills, kW or mWh | Rate \$ | | Revenue \$ | Rate \$ | R | evenue \$ | Percent Increase |
| No. | (a) | (b) | (c) | | (d) | (e) | | (f) | (9) |
| | Customer Charge: | • | | | | | | | |
| 1 | Customers | 840 Bills | \$0.00 \$ | 6 | - | \$5,718.99 | \$ | 4,803,952 | New Charge |
| | Demand Charge: | | | | | 47.00 | ٠ | 32,843,462 | 5.11% |
| 2 | kW (May-Oct) | 4,561,592 kW | \$6.85 \$ | | 31,246,905 | \$7.20 | | 28,817,341 | 5.04% |
| 3 | kW (Nov-Apr) | 4,320,441 kW | \$6.35 | | 27,434,800 | | <u>\$</u> \$ | 61,660,803 | 0.017 |
| 4 | Total kW | 8,882,033 kW | 9 | \$ | 58,681,705 | | Φ | 01,000,000 | |
| | Voltage Adjustment: | | TA 45 6 | • | 637,505 | \$1.21 | \$ | 670,766 | 5.22% |
| 5 | Less Than 69 kV | 554,352 kW | \$1.15 \$0.05 | | 217,455 | \$0.05 | | 217,455 | 0.00% |
| 6 | 69 kV | 4,349,095 kW | (\$0.24) | | (828,717) | (\$0.24) | | (828,717) | 0.00% |
| 7 | 138 kV | 3,452,986 kW | (\$0.61) | | (320,616) | (\$0.66) | | (346,896) | 8.20% |
| 8 | 230 kV | 525,600 kW | | \$ | (294,373) | | \$ | (287,392) | |
| 9 | Total Voltage Adj. | 8,882,033 kW | | Ψ | (201,010) | | | | |
| 10 | Total Demand Charges | | | \$ | 58,387,332 | | \$ | 61,373,411 | |
| | Energy Charge: | | | | | | | | |
| | 1st Block kWh | 4,409,785 mWh | \$0,005291 | \$ | 23,332,172 | \$0.00256 | \$ | 11,289,050 | -51.62% |
| 11 | • | (1,301) mWh | • | \$ | (6,884) | \$0.002560 | \$ | (3,331) | -51.62% |
| 12 | | (1,001) | | | | | | | E0 000/ |
| 40 | 2nd Block kWh | 391,579 mWh | \$0.003545 | \$ | 1,388,148 | \$0 001740 | \$ | 681,347 | -50.92% |
| 13 14 | | (116) mWh | \$0.003545 | \$ | (411) | \$0.001740 | \$ | (202) | -50.92% |
| | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | ** ****** | œ | | NA | \$ | _ | |
| 15 | | 0 mWh | \$0,005900 | <u>\$</u> \$ | 24,713,025 | • • • • | \$ | 11,966,864 | - |
| 16 | Total Energy Charge | 4,799,947 mWh | | Ψ | 24,7 10,020 | | | | |
| 17 | Rider EEDS Credit | | | \$ | - | | | NA | |
| 18 | 3 Schedule SSTS Imputed Revenue | | | \$ | - | | | NA | |
| 19 | 9 Total LIPS Base Revenue | 4,799,947 mWh | | \$ | 83,100,357 | | \$ | 78,144,227 | -5.96% |
| | IPCR / PPR: | | 00.4442 | • | 3,919,641 | \$0.8032 | \$ | 7,134,049 |) |
| 2 | 0 LIPS | 8,882,033 kW | \$0.4413 \$0.4413 | | | NA | \$ | · <u>- </u> | |
| 2 | 2 Schedule SSTS . | 0 kW | \$0.4413 | - \$ | | , , , , , | \$ | 7,134,049 |) |
| 2 | 3 Total Fuel | 8,882,033 kW | | Ψ | 5,570,577 | | | | |
| | Fuel: (1) | | ** **** | • | 277,571,654 | \$0.057811 | \$ | 277,571,654 | ‡ |
| 2 | 4 LIPS | 4,801,364 mWh | \$0.057811 | | | | | (81,91 | |
| 2 | 5 Weather Adjustment | (1,417) mWh | \$0.057811 | | • • • | NA | \$ | | |
| 2 | 26 Schedule SSTS | 0 mWh | \$0.000000 | <u> </u> | | | \$ | 277,489,73 | 6 |
| 2 | 7 Total Fuel | 4,799,947 mWh | | 4 | , _,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | |
| | | | | 9 | 364,509,734 | | \$ | 362,768,01 | |
| | 28 Total Revenue | | | , | | | \$ | (1,741,72 | |
| | 29 Revenue Change | | | | | | | -0.48 | 1%o |
| | 30 Percent Change | | | | | | | | |

⁽¹⁾ Composite fuel factor (Source: WP/Q-7/RD-1) applied for both present and proposed fuel revenue. NA - Not Applicable

ENTERGY GULF STATES, INC. DEVELOPMENT OF BASE RATE REVENUE INCREASE FOR THE TWELVE MONTHS ENDING MARCH 31, 2007

| LINE NO. | RATE CLASS / FUNCTIONAL REVENUE REQUIREMENT (a) | E | PRESENT BASE RATE REVENUE (b) | Ī | ASE RATE REVENUE CREASE (1) (c) | | TARGET BASE REVENUE QUIREMENTS (d) | BASE RATE PERCENT INCREASE (e) |
|----------------------|---|----|--|----|--|-----------------------|--|---|
| 1 2 3 | RESIDENTIAL SERVICE DEMAND AND ENERGY DISTRIBUTION/CUSTOMER SERVICE | \$ | 236,119,749 | \$ | 46,477,168 | \$ \$ \$ | 282,596,917 236,552,329 46,044,588 | 19.68% |
| 4 5 6 | SMALL GENERAL SERVICE DEMAND AND ENERGY DISTRIBUTION/CUSTOMER SERVICE | \$ | 17,540,828 | \$ | 247,370 | \$ \$ \$ | 17,788,198 12,085,339 5,702,859 | 1.41% |
| 7 8 9 10 | GENERAL SERVICE DEMAND ENERGY DISTRIBUTION/CUSTOMER SERVICE | \$ | 104,594,651 | \$ | 15,750,655 | \$ \$ \$ | 120,345,306 104,853,441 8,201,447 7,290,419 | 15.06% |
| 11 12 13 14 | LARGE GENERAL SERVICE DEMAND ENERGY DISTRIBUTION/CUSTOMER SERVICE | \$ | 31,277,244 | \$ | 4,244,229 | \$ \$ \$ | 35,521,473 31,655,337 3,488,305 377,832 | 13.57% |
| 15 16 17 18 | TOTAL LARGE INDUSTRIAL POWER SVC DEMAND ENERGY DISTRIBUTION/CUSTOMER SERVICE | \$ | 83,100,357 | \$ | (4,957,507 | \$ \$ \$ \$ | 78,142,850 61,371,606 11,967,288 4,803,955 | -5.97% |

⁽¹⁾ Source: Revenue Requirements and Analyses

ENTERGY GULF STATES, INC. - TEXAS ELECTRIC BILLS BASED ON PROPOSED RATES COMPARISON LIPS EQUAL PERCENTAGE INCREASE TO LIPS COST-OF-SERVICE INCREASE 138 KV LOAD FACTOR PERCENT

| | | | | | LOAD FA | ACTOR PE | RCENT | | | | |
|--------|--|--|--|--|--|------------|------------|--------------|----------------|-----------|-----------|
| | 0 | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 |
| I | | 1 | <u></u> - | | | | | | | | |
| KW | Section Plane APPEAR | 500000000000000000000000000000000000000 | MARINE POSE | e speciole | LIPS EOF | HPS EQL | YIPS FOR | DPS FOR | LIPS EOL | TIPS FOLE | LIPS EQU |
| 2,500 | STIPS FOR | LIKSTOE | LIPS EUEX | | SER OF COL | A IDC EAS | TIPS FOLE | | | LIPS FOR | TIPS FOR |
| 3,750 | TIPS EQE. | | EIRS EOU | LIPS EQL | Contraction to the property for | LIPS EQUA | 166 686 | LIPS-EOU | LIES FOR | CIPS FOR | CIPS EGE. |
| 5,000 | TIPSFOR | | LIPS FOLE | UPSFOR | | EIRO EURIE | | | | | LIPS-COS |
| 6,250 | TIPSTOR | FIES FOR | ETIPS FOR | EIPS FOR | STIPSEON | HPS FOR | HEIPS EURO | | 100 | LIPS COS | LIPS-COS |
| 7,500 | LIPS EQL | THE EOR | LIPS EQU | OPS FOR | | LIPS EQL | | EIPS EOL! | TIPS FOR | | LIPS-COS |
| 8,750 | LIPS FOL | | EIPS EQ | TIPS FOR | LIPS EOL | LIPS EOL | | LIPS FOL | LIPS-COS | LIPS-COS | |
| | EIPS EQU | LIES FOR | Commence and the last of the Co. | Commence of the second | LIPS FOR | LIPS EQE | LIPS FOR | EUPS EQL | LIPS-COS | LIPS-CO\$ | LIPS-COS |
| 10,000 | | | | The second of th | | | ELIPS EOLS | LIPS COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 11,250 | CIPS FOR | | | | The Contract of Section 240. | LIPS EOE | | LIPS-COS | LIPS-COS | LIPS-COS | LIPS COS |
| 12,500 | TOPS EQE | LIPSEON | | UPSEQU | LIFO-LUL | LIPS-FOR | LIPS EGE | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS. |
| 13,750 | LUPS FOR | LIPSEON | EPS-EQU | | THE CONTRACTOR OF THE PARTY. | | | | LIPS-COS | LIPS-COS | LIPS-COS |
| 15,000 | Z LIPS E OF | EIPS EOD | LIPS FOL | LIPS EQL | | LIPS EQU | LIPS LOW | LIPS-COS | | LIPS-COS | LIPS-COS |
| 16,250 | PLIES FOL | LESEOF | LIPS EQE | ZLIPS EQE | STIPS EOE | LIPS EQU | S LIPS EQL | LIPS-COS | LIPS-COS | | LIPS-COS |
| 17,500 | THE EOF | Activities of the second section of | LIPS FOR | LIPS EOL | EIPS EOL | LUPS FOR | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | 10.00 |
| | LIES FOR | | | | | LIPSEQUE | LIPS-COS | LIPS COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 18,750 | The second districts from | Z and the contract of the | ELECTION STREET, STREE | The same of the sa | and the second s | LIPSEON | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 20,000 | EUPSEON | STATE OF STREET, BURELEY ST. | | | | LIPS EQUA | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 21,250 | ZEPS FOR | | | - pro- | and the second party of the contract | CIPS EQU | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 22,500 | ELIPSEON | | UPS FOR | | | | | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 23,750 | LIES EOU | LUESEON | TIPS EQ. | | A THEORY OF STREET, SALES | TIES FOL | LIPS-COS | | | LIPS-COS | LIPS-COS |
| 25,000 | E DES EOL | TIPSTO | TIPS FOR | EIPS EQE | | LIPS EQU | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS. |
| 26,250 | Lieston | The state of the s | LESTOR | LIPSEOL | LIPS FOU | LIPS FOR | LIPS-COS | LIPS-COS | LIPS-COS | | |
| 27,500 | LUPSEON | | PERSEC | | LIPS EQE | LIES FOL | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| | EPS-EQ | | DPS FOL | | SALES SERVICE STORY SAN AND SEC. | ries Eal | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 28,750 | | EIPSEOL | | | The state of the s | LIPS FOR | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 30,000 | EPSEUE | ELECTION | S S FIRST COL | | | LIPS EQL | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 31,250 | | PERSEC | E REIKS EUR | THE SECRE | | LIPS EQ | | LIPS-COS | LIPS-COS | LIPS-COS | LIPS COS |
| 32,500 | PLIPS EQ | | LipsFor | | | LIPS EQU | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | LIPS COS |
| 33,750 | EIPSEC | | | | And The Association of Property | | | LIPS-COS | LIPS-COS | LIPS-COS | LIPS COS |
| 35,000 | EURSEO | E CES EO | EUPS EOL | | | LIPS EQE | | | LIPS-COS | LIPS-COS | LIPS-COS |
| 36,250 | TIPS EO | EEPSEO | E LIPS FOR | FIPSEO | FIPSEOL | | LIPS-COS | LIPS-COS | | LIPS-COS | LIPS-COS. |
| 37,500 | an ies foi | E IPS EO | EPS EQ | SEPS FOR | LIES EOB | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | | LIPS-COS |
| 38,750 | Kriperni | TIPS EO | E STIES FOR | E VEIPS EO | EIPS EOL | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS | |
| | TIPSEO | R RABETA | S LIPS FO | SELIPSEO | E LIPS FOL | LIPS-COS | LIPS-COS | LIPS COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 40,000 | | E PIPS EQ | 2 2 2 2 | | THE RESERVE OF THE PERSON NAMED IN | | | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 41,250 | | | | | | | | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 42,500 | LIPSEO | LIPSEO | E FUPS EO | | | LIPS-COS | | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 43,750 | ELPSEO | E PESEO | PSEQ | LUPSEO | | | | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 45,000 | ELIPS EO | 保保LIPSED | S EURS EQ | | | | | LIPS-COS | LIPS-COS | LIPS-COS | LIPS-COS |
| 46,250 | K LIPS EO | (g kilips.ed | | | | | | | LIPS-COS | LIPS-COS | LIPS-COS |
| 47,500 | SLIES EO | E FERSEO | G TIPS FO | B SUPSEQ | E PIES EOU | | | LIPS-COS | | LIPS-COS | LIPS-COS |
| 48,750 | PTIPSED | | | | 图 EIPS EQL | LIPS-COS | | | LIPS-COS | | |
| 50,000 | Shbe'le | LE REPORTED | | | E SUPS EOL | LIPS-COS | LIPS-COS | LIPS-COS | | | |
| | | nt EPSEC | | | | LIPS-COS | LIPS-COS | LIPS-COS | | | 1 |
| 51,250 | SACIESTE C | ILM BELIEVE CO | | | AND DESCRIPTION OF THE PARTY. | | | LIPS-COS | LIPS-COS | LIPS-COS | |
| 52,500 | RELIPS EG | is stips fo | IN B LIPO EU | E PLEOL | BY BY VICENSIAN STREET, WHITE | | | | LIPS-COS | LIPS-COS | |
| 53,750 | FORS EC | F. TIPSTO | IS RELIES EC | OF LIPS FO | and the same of the same of the same of | - | | | | | LIPS-COS |
| 55,000 | CLIPSEC | its of the sec | NET PLUPS EC | in Albert | | | | | | | LIPS-COS |
| 56,250 | ELIPS EC | ig Piesec | 海 EEPS-EC | ie Elips ec | | | | | | | 7 3 3 3 |
| 57,500 | LIPS EC | H LIPS EC | IE CIPS EC | E PS E | 避 其ties equ | 0.74 | | | | | |
| 58,750 | A PIPE E | ile Mirse | | | INPS EQL | | | | | | |
| 60,000 | Mino e | it PLIPS FO | M ches Fo | | | 集 LIPS-CO | S LIPS-COS | | | | |
| | (25 Y.25 5) | DE PERSE | W W IDC E | | | | S LIPS-COS | LIPS-COS | | | |
| 61,250 | ₹062-F | AC PACKAT | CAL BUTTONE | The Sheet | OE LIPS EQ | | | LIPS-COS | LIPS-COS | | |
| 62,500 | LIPSE | ar R ERS-E | No. of Ciro-Fo | AD STIEST | No e line in | LIPS-CO | | | | | |
| 63,750 | LIRSE | OFF ELESE | JES ELIPS E | JULIE LIPS E | JE EIRS EO | | | | | | LIPS-COS |
| 65,000 | L LIPS-E | ois stips e | DE LIPS E | DLA JE LIPS-EI | OL LIPS EQ | | | | | | |
| 66,250 | WIPS E | OLO FLESSE | DE LIPS E | TE BLIPS E | OF FIRS-EO | | | | | | |
| 67,500 | EIRSE | OR MIPS E | OE ZUES E | OK F DPS E | OR TIPS EO | | | | | | |
| 68,750 | FIPSE | OL FIRSE | OB LIPS E | | OK FIPS EO | LIPS-CC | | | | | |
| 70,000 | | OE STIPS E | OF KINESE | OE LIPSE | OF LIPS EQ | LIPS-CC | S LIPS-CO | | | | |
| | RACHESTE REPUREE | OL SURSE | nie eriber | nte s rips r | OR FEIRS EQ | 養 LIPS-CC | S LIPS-CO | | | | |
| 71,250 | | OF TIPSE | NE YENG | | | | S LIPS-CO | S LIPS-CO | S LIPS-CO | | |
| 72,500 | LIPSE | UE E LIPS E | UNIVERSE | Se Mar | A CONTRACTOR OF STATE | | | | S LIPS-CO | | |
| 73,750 |) PESE | QE LIPS E | OR: ESTIPS E | OF LIPS E | | | | | | S LIPS-CO | |
| 75,000 | LIPSE | OB. KUPSE | OL LIPS E | OE IS LIPS E | US PALIPS EC | | | | | | |
| 76,250 | | OC PERSO | OF LIPSE | OF LIPS E | OL LIPS-EC | | | | | | |
| 77,500 | | OL LIPS E | OB LIPS E | OLL LIPS I | OC LIPS EC | LIPS-CO | OS LIPS-CO | 13 1113-66 | ,5 L L 11 5-0C | | |
| | <u> </u> | | | | | | | | | | |

ENTERGY GULF STATES, INC. - TEXAS ELECTRIC BILLS BASED ON PROPOSED RATES EXCLUDES TOD COMPARISON OF GS EQUAL PERCENT INCREASE TO LGS EQUAL PERCENT INCREASE SECONDARY LOAD FACTOR PERCENT

| | | | | | LOAD F | ACTOR PE | RCENT | | | | |
|------|-------------|-------------|---------|--------|----------|--|-------------------------------------|--|--|--|--|
| | 0 | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 |
| kw 🗀 | | | | | | | | | | | |
| 0 | 110 | NIA . | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| | NA | NA . | | | | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| 5 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | | | | | GS-EQL | GS-EQL |
| 10 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL_ | GS-EQL | | |
| 15 | GS-EOL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| 20 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL_ | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| 30 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| 40 | GS-EQL | GS-EQL | GS-EQL | GŞ-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| | | | | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| 50 | GS-EQL | GS-EQL | GS-EQL | | | | | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| 60 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | | | GS-EQL | GS-EQL |
| 70 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | | |
| 80 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| 90 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EOL | GS-EQL | GS-EQL_ | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| 100 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| 150 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| | | | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL |
| 200 | GS-EQL | GS-EQL | | | | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EOL |
| 250 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | | TO THE SECOND | | #16S FOR | J.GS-EOL | CALLED WINDOWS WITH BUILDING |
| 300 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | EGS EUE | The second section of the second section of | Contract Con | a management of the state of | AND THE PROPERTY OF THE PARTY O |
| 350 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | 4 124 4 20 4 20 4 | LGS EQIS | LIGS EQE | | CIGS EQU |
| 400 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL_ | GS-EQL | EGS FOR | FIGS FOR | LGS-EQE | | LES FOR |
| 450 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | IGS FOR | ELGS EDIS | FGS FOR | TGS EOLS | TESTOR |
| 500 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | LGS FOL | TGS EOE | EGS EQL. | LGS FOL | #LGS-EQE |
| 550 | | GS-EQL | GS-EQL | GS-EQL | GS-EQL | LESFOR | Y GS FOL | EGS EGE | TGS-EOL | LES FOR | LIGS EDE |
| | GS-EQL | | | GS-EQL | GS-EQL | ES LOE | | I 6S EO | The state of the state of the state of | FIGS FOR | E EGS EOE |
| 600 | GS-EQL | GS-EQL | GS-EQL | | | E/cs Folk | | TGS EQE | C'GS EGE | ELCS FOR | Commercial |
| 650 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | Character and a second | The standard of the last | A TO SOURCE OF CASE | I CS FOR | LGS FOL | Constitution of the Consti |
| 700 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | TGS EQU | | | | | THE PROPERTY OF THE PARTY OF |
| 750 | GS-EOL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | EES FOR | CHARLES AND ADDRESS OF THE PARTY OF | The Party Control of the Control of | Commence and the commence of t | | the second contract of the second con- |
| 800 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | 16S FOR | | | | The second of the Assessment of the Second | 1 GS EOL |
| 850 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | TESTOR | ELGS-LOD | | | LGS-EQU | |
| 900 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | AKGS EOD | EGS/FUL | ECS FOR | FIGSFOR | LGS-EOL | FGS EQI |
| | | GS-EQL | GS-EQL | GS-EQL | GS-EQL | PESTOR | ELGS FOR | | EGS FOR | | |
| 950 | GS-EQL | | | GS-EQL | GS-EQL | CCS EOL | the manager and he have no | OF STREET IN THE STREET | LESEOF | CSEOF | LES FOLE |
| 1000 | GS-EQL | GS-EQL | GS-EQL | | | LGS EQU | and the second second | | Lateral Mark Department | | |
| 1050 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | | AUTO STOLET SCHOOL | and the second resolution | | The same the rest with | |
| 1100 | GS-EQL | GS-EQL | GS-EQL_ | GS-EQL | GS-EQL | LGS FOL | The management processors | A STATE OF THE PARTY OF THE PAR | | LCS EQL | |
| 1150 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | LES EOB | The state of the same | | | | |
| 1200 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | LGS EQE | | The same in the same of the sile. | And the same of the control of the same of | Les Eon | |
| 1250 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | LGSECE | EES FOR | | | Committee and services of the | |
| 1300 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | EGS EOL | kcs for | Tes Eou | LIGSTON | I ES EQ | The second second |
| 1350 | | GS-EQL | GS-EQL | GS-EQL | GS-EQL | SESSEOD | | LCS EO | (A) GS EOF | FIGSEC | FIGS FOR |
| | GS-EQL | - | | - | GS-EQL | ELGSFOR | - Francisco de Contrata | FICS EQL | | | E SEGS EOK |
| 1400 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | | THE RESERVE OF THE PARTY OF THE | | | ATGS EQU | | ECSEO |
| 1450 | GS-EQL | GS-EQL | GS-EOL | GS-EQL | GS-EQL | THE MANAGEMENT OF THE PARTY. | A COLUMN TO MAKE | The second character services while | | | and the same of th |
| 1500 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | TESTOL | The second by the second | | The order of the owner of the | T. C. Chwyd TOON | A CONTRACT TAXABLE NO. |
| 1550 | , GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | E LGS E OB | Control of the party of | AT DE WAR CONTRACT | THE RESERVE AND ADDRESS. | | The second second |
| 1600 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | EGSTOR | | The state of the state of the state of | We be a more than Course | -11 Advantage - 57-9" (35.8) | |
| 1650 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | KES FOR | EGS EQ | EGS-EOI | | and the second s | THE PROPERTY OF STREET |
| 1700 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | CCS-EO | ZGS EQ | EGS-EO | E CGS FOR | | |
| | | | GS-EQL | GS-EQL | GS-EQL | EES-EOE | . Linear Park Vare Terr | EGS-EQ | LECS LO | A ELGS EQI | |
| 1750 | GS-EQL | GS-EQL | | | GS-EQL | | | FIGS FO | | | |
| 1800 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | | | | | A CONTRACTOR OF A PRINCIPLE OF A PARTY OF A | CONTRACTOR OF STATE | § JES FOR |
| 1850 | GS-EQL | GS-EOL | GS-EQL | GS-EQL | GS-EQL | P €00-F08 | E SECONEU | TAR PA | 20 17 2 2 2 | a reth | E TESTOR |
| 1900 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | ALCS:EQ | REGS-EO | E PARCO EU | STATE OF THE | * ************************************ | E EGS EOU |
| 1950 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | ELGS EOL | E EGS EQ | Elesto | E LGS-EQ | ED SECONEO | A CONTRACT |
| 2000 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | EESEO | E LGS EQ | E SEGSEO | ESEO | | Crestor |
| 2050 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQL | RICEFOR | E FOS FO | EGS EO | E EGS EO | E LGS EQ | ELGS EOF |
| | | | GS-EQL | GS-EQL | GS-EQL | E CCS ETI | LGS-EO | E/GS-EO | E LGS EQ | i≜ ¢£G\$-EO | EGS EQE |
| 2100 | GS-EQL | GS-EQL | | | GS-EQL | Wy ne En | a graden | LGS-EQ | E EGS EO | LC LGS-EQ | I GS EO |
| 2150 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | | 10000 | 100ch | e rice en | L LGS EQ | E GS EO | L GS EOL |
| 2200 | GS-EQL | GS-EQL | GS-EOL | GS-EOL | GS-EQL | BECONEUR | A PARCO CU | SE STREET | L LGS EQ | L' LGS EQ | THE PARTY OF THE CAME. |
| 2250 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EOL | E LGS-EO | FRESEQ | is igsec | US TILLOS EU | | |
| 2300 | GS-EQL | GS-EQL | GS-EQL | GS-EQL | GS-EQt | | | E LGS-EC | L LGS-EC | THE REAL PROPERTY AND ADDRESS. | with the way to water was beauti |
| 2350 | GS-EQL | | GS-EQL | GS-EQL | GS-EQI | LGS EQ | E LGS EC | E LGS EC | E EGS-EC | | Contract Contract of the Contract April 20 |
| | GS-EQL | | GS-EQL | GS-EQL | GS-EQI | XLGS EO | S ELGS-EC | ie EGS EC | ES LGS-EC | ica Egs-Ec | |
| 2400 | | | GS-EQL | GS-EQL | GS-EQI | I CS FO | E KIGS-FC | E YES EC | LGS-EC | E LGS EC | LGS-EQE |
| 2450 | GS-EQL | | | | GS-EQI | COLO | # SIREER | E TLGS-EC | | LGS EC | E EGS EOL |
| 2500 | GS-EQL | GS-EQL | GS-EOL | GS-EQL | 1 33-601 | - E-roo-ra | - PALOU LU | The Late of the la | | | |

ENTERGY GULF STATES, INC. - TEXAS ELECTRIC BILLS BASED ON PROPOSED RATES EXCLUDES TOD COMPARISON OF GS COST-OF-SERVICE TO LGS COST-OF-SERVICE INCREASE SECONDARY LOAD FACTOR PERCENT

| | | LOAD FACTOR PERCENT | | | | | | | | | 100 |
|------|---|---|----------------------------------|--|---|------------------|--|--|--|---|---|
| | 0 | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 |
| KW | | | | | | | | | | NA | NA NA |
| 0 | NA | NA | NA . | NA | NA NA | NA | NA | NA GS COS | NA GS-COS | GS-COS. | €S-€oS |
| 5 | %GS-€OS | SGS-COS | & GS-COS | £GS-COS≱ | SGC0SE | ¢cs cos | ¢.68-coss | GS-COS | SGS-COS | es cos | 5-60700E |
| 10 | KGS COST | © GS-COS | GS-COS | GS-COS; | ≟6S-COS s | * GS-COSE | KGS COS | CANTON COLOR PERMITS | GS-COS | 65-cos | F00000 |
| 15 | FGS €OS | GS COS | S GS COS | EGS-COS | GS-COS | GS-COS | GS-COS | GS-COS | Ses cos | GS COS | C 666 |
| 20 | SS-COS | GS-COS | GS-COS | GS-COS | GS:COS | CS-CQS | ∉GS-COS® | s GS-COS± | GS-COS | ES COS | 600000 |
| 30 | GS COS | GS-COS | SCOS | SGS-COS | GS COS | SS-COS≥ | GS-COS2 | S GS-COS | Contractor and one | Section of Popular Security | a co cocs |
| 40 | GS-COS | GS-COS | ₹ GS-€OS | SGS, COS | %6S-€OS? | GS-COS | ≅ 6S-COS3 | GS-COS | S GS COS | GS COS | * GS-60S |
| 50 | GS COS | GS-COS | GS-COS- | GS-COS | & GS COS | -₹GS-€OS∢ | #GS-COS∜ | GS-COS | GS-GOS | GS-COS | GS-COS |
| 60 | SGS-COSE | GS-COS | GS-COS. | SS COS | GS-GOS | GS-COS | GS-COS | GS-COS | GS COS | GS-COS | 8 00 000 |
| 70 | EGS-COS | GS-COS | GS-COS | CS-COSA | GS COS | ES-COS | #6S-COS | GS-COS | | 65.60S | 3.00.000E |
| 80 | #GS COS | GS COS | EGS-COS | GS-COS | GS COS | GS-COS | ES-COSE | 4 6S-COS | GS-COS. | S GS-CQS | 000000 |
| 90 | GS-COS | GS-COS | GS COS | #¢6S-€0S | GS EOS | >GS-COSs | GS-COS | # GS COS | GS COS | S GS COS | 03/60/38 |
| 100 | GS-COS | #GS-COS | EGS COS | SS COS | KESCOS. | GS-COS | GS COS | #GS-€OS: | GS COS | CS-COS | E CONLUSIS |
| 150 | 4 65-60S | GS COS | 65 605 | GS-€0S¥ | SIGS COS | g GS-COS# | * GS-COS* | GS COS | SGS COS | GS-EOS | 60000 |
| 200 | d GS COS | 6S COS | g GS COS | 65-60S | GS-COSE | GS-COS | GSCOS | *GS-COS | GS-COS | 2 GS-COSE | 00000 |
| 250 | 65-6056 | GS-COS | GS COS | # GS-€OS | GS COS | GS COS | GS COS | GS-COS | CS-COS | 021000000000000000000000000000000000000 | 65-605 |
| 300 | (CS-00S) | S GS COS | CS COS | 65-605 | ES COS | #gs:cos≇ | ≰GS-COS | FGS-COS | AND A SHOP OF THE PARTY | 30.049PEXT | S GS-COS# |
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