

ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS
INCLUDING CAP AND TRADE IMPACTS FOR NON-LARGE FINAL EMITTERS

(A) EB-2017-0086 @ 38.42 MJ/m³ vs (B) EB-2017-0181 @ 38.42 MJ/m³

| Item No. | | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 | Col. 8 | |
|---|---------------------|-------------------|------------|---------------|--------|------------|------------|---------------|--------|-------|
| Heating & Water Htg. | | | | | | | | | | |
| Heating, Water Htg. & Other Uses | | | | | | | | | | |
| | | <u>(A)</u> | <u>(B)</u> | <u>CHANGE</u> | | <u>(A)</u> | <u>(B)</u> | <u>CHANGE</u> | | |
| | | | | (A) - (B) | % | | | (A) - (B) | % | |
| 1.1 | VOLUME | m ³ | 3,064 | 3,064 | 0 | 0.0% | 4,691 | 4,691 | 0 | 0.0% |
| 1.2 | CUSTOMER CHG. | \$ | 240.00 | 240.00 | 0.00 | 0.0% | 240.00 | 240.00 | 0.00 | 0.0% |
| 1.3 | DISTRIBUTION CHG. | \$ | 370.53 | 335.79 | 34.74 | 10.3% | 560.96 | 508.57 | 52.39 | 10.3% |
| 1.4 | LOAD BALANCING | § \$ | 217.92 | 216.48 | 1.44 | 0.7% | 333.67 | 331.41 | 2.26 | 0.7% |
| 1.5 | SALES COMMDTY | \$ | 369.18 | 369.63 | (0.45) | -0.1% | 565.23 | 565.89 | (0.66) | -0.1% |
| 1.6 | TOTAL SALES | \$ | 1,197.63 | 1,161.90 | 35.73 | 3.1% | 1,699.86 | 1,645.87 | 53.99 | 3.3% |
| 1.7 | TOTAL T-SERVICE | \$ | 828.45 | 792.27 | 36.18 | 4.6% | 1,134.63 | 1,079.98 | 54.65 | 5.1% |
| 1.8 | SALES UNIT RATE | \$/m ³ | 0.3909 | 0.3792 | 0.0117 | 3.1% | 0.3624 | 0.3509 | 0.0115 | 3.3% |
| 1.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.2704 | 0.2586 | 0.0118 | 4.6% | 0.2419 | 0.2302 | 0.0116 | 5.1% |
| 1.10 | SALES UNIT RATE | \$/GJ | 10.1736 | 9.8701 | 0.3035 | 3.1% | 9.4317 | 9.1322 | 0.2996 | 3.3% |
| 1.11 | T-SERVICE UNIT RATE | \$/GJ | 7.0375 | 6.7302 | 0.3073 | 4.6% | 6.2955 | 5.9923 | 0.3032 | 5.1% |

| | | | | | | | | | | |
|---------------------------------|---------------------|-------------------|------------|---------------|--------|------------|------------|---------------|--------|-------|
| Heating Only | | | | | | | | | | |
| Heating & Water Htg. | | | | | | | | | | |
| | | <u>(A)</u> | <u>(B)</u> | <u>CHANGE</u> | | <u>(A)</u> | <u>(B)</u> | <u>CHANGE</u> | | |
| | | | | (A) - (B) | % | | | (A) - (B) | % | |
| 2.1 | VOLUME | m ³ | 1,955 | 1,955 | 0 | 0.0% | 2,005 | 2,005 | 0 | 0.0% |
| 2.2 | CUSTOMER CHG. | \$ | 240.00 | 240.00 | 0.00 | 0.0% | 240.00 | 240.00 | 0.00 | 0.0% |
| 2.3 | DISTRIBUTION CHG. | \$ | 237.32 | 215.03 | 22.29 | 10.4% | 245.96 | 222.80 | 23.16 | 10.4% |
| 2.4 | LOAD BALANCING | § \$ | 139.05 | 138.11 | 0.94 | 0.7% | 142.62 | 141.63 | 0.99 | 0.7% |
| 2.5 | SALES COMMDTY | \$ | 235.56 | 235.84 | (0.28) | -0.1% | 241.59 | 241.86 | (0.27) | -0.1% |
| 2.6 | TOTAL SALES | \$ | 851.93 | 828.98 | 22.95 | 2.8% | 870.17 | 846.29 | 23.88 | 2.8% |
| 2.7 | TOTAL T-SERVICE | \$ | 616.37 | 593.14 | 23.23 | 3.9% | 628.58 | 604.43 | 24.15 | 4.0% |
| 2.8 | SALES UNIT RATE | \$/m ³ | 0.4358 | 0.4240 | 0.0117 | 2.8% | 0.4340 | 0.4221 | 0.0119 | 2.8% |
| 2.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.3153 | 0.3034 | 0.0119 | 3.9% | 0.3135 | 0.3015 | 0.0120 | 4.0% |
| 2.10 | SALES UNIT RATE | \$/GJ | 11.3422 | 11.0367 | 0.3055 | 2.8% | 11.2962 | 10.9862 | 0.3100 | 2.8% |
| 2.11 | T-SERVICE UNIT RATE | \$/GJ | 8.2061 | 7.8968 | 0.3093 | 3.9% | 8.1600 | 7.8465 | 0.3135 | 4.0% |

§ The Load Balancing Charge shown here includes proposed transportation charges

Witness: J. Collier

**ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS
 INCLUDING CAP AND TRADE IMPACTS FOR NON-LARGE FINAL EMITTERS**

(A) EB-2017-0086 @ 38.42 MJ/m³ vs (B) EB-2017-0181 @ 38.42 MJ/m³

| Item No. | | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 | Col. 8 | |
|----------|---------------------|--|------------|---------------|--------|---------------------------------|------------|---------------|--------|-------|
| | | Heating, Pool Htg. & Other Uses | | | | General & Water Htg. | | | | |
| | | (A) | (B) | CHANGE | | (A) | (B) | CHANGE | | |
| | | | | (A) - (B) | % | | | (A) - (B) | % | |
| 3.1 | VOLUME | m ³ | 5,048 | 5,048 | 0 | 0.0% | 1,081 | 1,081 | 0 | 0.0% |
| 3.2 | CUSTOMER CHG. | \$ | 240.00 | 240.00 | 0.00 | 0.0% | 240.00 | 240.00 | 0.00 | 0.0% |
| 3.3 | DISTRIBUTION CHG. | \$ | 603.42 | 547.05 | 56.37 | 10.3% | 137.11 | 124.07 | 13.04 | 10.5% |
| 3.4 | LOAD BALANCING | § \$ | 359.06 | 356.63 | 2.43 | 0.7% | 76.88 | 76.38 | 0.50 | 0.7% |
| 3.5 | SALES COMMDTY | \$ | 608.25 | 608.97 | (0.72) | -0.1% | 130.26 | 130.42 | (0.16) | -0.1% |
| 3.6 | TOTAL SALES | \$ | 1,810.73 | 1,752.65 | 58.08 | 3.3% | 584.25 | 570.87 | 13.38 | 2.3% |
| 3.7 | TOTAL T-SERVICE | \$ | 1,202.48 | 1,143.68 | 58.80 | 5.1% | 453.99 | 440.45 | 13.54 | 3.1% |
| 3.8 | SALES UNIT RATE | \$/m ³ | 0.3587 | 0.3472 | 0.0115 | 3.3% | 0.5405 | 0.5281 | 0.0124 | 2.3% |
| 3.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.2382 | 0.2266 | 0.0116 | 5.1% | 0.4200 | 0.4074 | 0.0125 | 3.1% |
| 3.10 | SALES UNIT RATE | \$/GJ | 9.3363 | 9.0369 | 0.2995 | 3.3% | 14.0675 | 13.7454 | 0.3222 | 2.3% |
| 3.11 | T-SERVICE UNIT RATE | \$/GJ | 6.2001 | 5.8970 | 0.3032 | 5.1% | 10.9312 | 10.6051 | 0.3260 | 3.1% |

| | | | | | | | | | | |
|------|---------------------|---------------------------------|------------|---------------|--------|---------------------------------|------------|---------------|--------|-------|
| | | Heating & Water Htg. | | | | Heating & Water Htg. | | | | |
| | | (A) | (B) | CHANGE | | (A) | (B) | CHANGE | | |
| | | | | (A) - (B) | % | | | (A) - (B) | % | |
| 3.1 | VOLUME | m ³ | 2,480 | 2,480 | 0 | 0.0% | 2,400 | 2,400 | 0 | 0.0% |
| 3.2 | CUSTOMER CHG. | \$ | 240.00 | 240.00 | 0.00 | 0.0% | 240.00 | 240.00 | 0.00 | 0.0% |
| 3.3 | DISTRIBUTION CHG. | \$ | 301.81 | 273.44 | 28.37 | 10.4% | 292.14 | 264.67 | 27.47 | 10.4% |
| 3.4 | LOAD BALANCING | § \$ | 176.41 | 175.20 | 1.21 | 0.7% | 170.72 | 169.53 | 1.19 | 0.7% |
| 3.5 | SALES COMMDTY | \$ | 298.82 | 299.18 | (0.36) | -0.1% | 289.19 | 289.53 | (0.34) | -0.1% |
| 3.6 | TOTAL SALES | \$ | 1,017.04 | 987.82 | 29.22 | 3.0% | 992.05 | 963.73 | 28.32 | 2.9% |
| 3.7 | TOTAL T-SERVICE | \$ | 718.22 | 688.64 | 29.58 | 4.3% | 702.86 | 674.20 | 28.66 | 4.3% |
| 3.8 | SALES UNIT RATE | \$/m ³ | 0.4101 | 0.3983 | 0.0118 | 3.0% | 0.4134 | 0.4016 | 0.0118 | 2.9% |
| 3.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.2896 | 0.2777 | 0.0119 | 4.3% | 0.2929 | 0.2809 | 0.0119 | 4.3% |
| 3.10 | SALES UNIT RATE | \$/GJ | 10.6741 | 10.3674 | 0.3067 | 3.0% | 10.7589 | 10.4517 | 0.3071 | 2.9% |
| 3.11 | T-SERVICE UNIT RATE | \$/GJ | 7.5379 | 7.2275 | 0.3104 | 4.3% | 7.6226 | 7.3118 | 0.3108 | 4.3% |

§ The Load Balancing Charge shown here includes proposed transportation charges

Witness: J. Collier

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS
INCLUDING CAP AND TRADE IMPACTS FOR NON-LARGE FINAL EMITTERS

(A) EB-2017-0086 @ 38.42 MJ/m³ vs (B) EB-2017-0181 @ 38.42 MJ/m³

| Item No. | | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 | Col. 8 | |
|--|---------------------|-------------------|-----------|-----------|---------|--------|-----------|-----------|----------|-------|
| Commercial Heating & Other Uses | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | (A) | (B) | CHANGE | | |
| | | | | (A) - (B) | % | | | (A) - (B) | % | |
| 1.1 | VOLUME | m ³ | 22,606 | 22,606 | 0 | 0.0% | 29,278 | 29,278 | 0 | 0.0% |
| 1.2 | CUSTOMER CHG. | \$ | 840.00 | 840.00 | 0.00 | 0.0% | 840.00 | 840.00 | 0.00 | 0.0% |
| 1.3 | DISTRIBUTION CHG. | \$ | 2,321.19 | 2,169.34 | 151.85 | 7.0% | 2,987.37 | 2,792.55 | 194.82 | 7.0% |
| 1.4 | LOAD BALANCING | § \$ | 1,579.40 | 1,568.20 | 11.20 | 0.7% | 2,045.53 | 2,031.01 | 14.52 | 0.7% |
| 1.5 | SALES COMMDTY | \$ | 2,728.68 | 2,732.09 | (3.41) | -0.1% | 3,534.04 | 3,538.46 | (4.42) | -0.1% |
| 1.6 | TOTAL SALES | \$ | 7,469.27 | 7,309.63 | 159.64 | 2.2% | 9,406.94 | 9,202.02 | 204.92 | 2.2% |
| 1.7 | TOTAL T-SERVICE | \$ | 4,740.59 | 4,577.54 | 163.05 | 3.6% | 5,872.90 | 5,663.56 | 209.34 | 3.7% |
| 1.8 | SALES UNIT RATE | \$/m ³ | 0.3304 | 0.3233 | 0.0071 | 2.2% | 0.3213 | 0.3143 | 0.0070 | 2.2% |
| 1.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.2097 | 0.2025 | 0.0072 | 3.6% | 0.2006 | 0.1934 | 0.0072 | 3.7% |
| 1.10 | SALES UNIT RATE | \$/GJ | 8.6000 | 8.4162 | 0.1838 | 2.2% | 8.3628 | 8.1806 | 0.1822 | 2.2% |
| 1.11 | T-SERVICE UNIT RATE | \$/GJ | 5.4582 | 5.2705 | 0.1877 | 3.6% | 5.2210 | 5.0349 | 0.1861 | 3.7% |
| Medium Commercial Customer | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | (A) | (B) | CHANGE | | |
| | | | | (A) - (B) | % | | | (A) - (B) | % | |
| 2.1 | VOLUME | m ³ | 169,563 | 169,563 | 0 | 0.0% | 339,125 | 339,125 | 0 | 0.0% |
| 2.2 | CUSTOMER CHG. | \$ | 840.00 | 840.00 | 0.00 | 0.0% | 840.00 | 840.00 | 0.00 | 0.0% |
| 2.3 | DISTRIBUTION CHG. | \$ | 14,103.25 | 13,285.44 | 817.81 | 6.2% | 26,782.92 | 25,285.59 | 1,497.33 | 5.9% |
| 2.4 | LOAD BALANCING | § \$ | 11,846.70 | 11,762.58 | 84.12 | 0.7% | 23,693.29 | 23,525.11 | 168.18 | 0.7% |
| 2.5 | SALES COMMDTY | \$ | 20,467.26 | 20,492.88 | (25.62) | -0.1% | 40,934.42 | 40,985.63 | (51.21) | -0.1% |
| 2.6 | TOTAL SALES | \$ | 47,257.21 | 46,380.90 | 876.31 | 1.9% | 92,250.63 | 90,636.33 | 1,614.30 | 1.8% |
| 2.7 | TOTAL T-SERVICE | \$ | 26,789.95 | 25,888.02 | 901.93 | 3.5% | 51,316.21 | 49,650.70 | 1,665.51 | 3.4% |
| 2.8 | SALES UNIT RATE | \$/m ³ | 0.2787 | 0.2735 | 0.0052 | 1.9% | 0.2720 | 0.2673 | 0.0048 | 1.8% |
| 2.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1580 | 0.1527 | 0.0053 | 3.5% | 0.1513 | 0.1464 | 0.0049 | 3.4% |
| 2.10 | SALES UNIT RATE | \$/GJ | 7.2540 | 7.1195 | 0.1345 | 1.9% | 7.0803 | 6.9564 | 0.1239 | 1.8% |
| 2.11 | T-SERVICE UNIT RATE | \$/GJ | 4.1123 | 3.9738 | 0.1384 | 3.5% | 3.9386 | 3.8107 | 0.1278 | 3.4% |
| Large Commercial Customer | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | (A) | (B) | CHANGE | | |
| | | | | (A) - (B) | % | | | (A) - (B) | % | |
| 2.1 | VOLUME | m ³ | 169,563 | 169,563 | 0 | 0.0% | 339,125 | 339,125 | 0 | 0.0% |
| 2.2 | CUSTOMER CHG. | \$ | 840.00 | 840.00 | 0.00 | 0.0% | 840.00 | 840.00 | 0.00 | 0.0% |
| 2.3 | DISTRIBUTION CHG. | \$ | 14,103.25 | 13,285.44 | 817.81 | 6.2% | 26,782.92 | 25,285.59 | 1,497.33 | 5.9% |
| 2.4 | LOAD BALANCING | § \$ | 11,846.70 | 11,762.58 | 84.12 | 0.7% | 23,693.29 | 23,525.11 | 168.18 | 0.7% |
| 2.5 | SALES COMMDTY | \$ | 20,467.26 | 20,492.88 | (25.62) | -0.1% | 40,934.42 | 40,985.63 | (51.21) | -0.1% |
| 2.6 | TOTAL SALES | \$ | 47,257.21 | 46,380.90 | 876.31 | 1.9% | 92,250.63 | 90,636.33 | 1,614.30 | 1.8% |
| 2.7 | TOTAL T-SERVICE | \$ | 26,789.95 | 25,888.02 | 901.93 | 3.5% | 51,316.21 | 49,650.70 | 1,665.51 | 3.4% |
| 2.8 | SALES UNIT RATE | \$/m ³ | 0.2787 | 0.2735 | 0.0052 | 1.9% | 0.2720 | 0.2673 | 0.0048 | 1.8% |
| 2.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1580 | 0.1527 | 0.0053 | 3.5% | 0.1513 | 0.1464 | 0.0049 | 3.4% |
| 2.10 | SALES UNIT RATE | \$/GJ | 7.2540 | 7.1195 | 0.1345 | 1.9% | 7.0803 | 6.9564 | 0.1239 | 1.8% |
| 2.11 | T-SERVICE UNIT RATE | \$/GJ | 4.1123 | 3.9738 | 0.1384 | 3.5% | 3.9386 | 3.8107 | 0.1278 | 3.4% |

§ The Load Balancing Charge shown here includes proposed transportation charges

Witness: J. Collier

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS
INCLUDING CAP AND TRADE IMPACTS FOR NON-LARGE FINAL EMITTERS

(A) EB-2017-0086 @ 38.42 MJ/m³ vs (B) EB-2017-0181 @ 38.42 MJ/m³

| Item No. | | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 | Col. 8 | |
|--|---------------------|-------------------|------------|---------------|---------|------------|------------|---------------|----------|-------|
| Industrial General Use | | | | | | | | | | |
| Industrial Heating & Other Uses | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | (A) | (B) | CHANGE | | |
| | | | | (A) - (B) | % | | | (A) - (B) | % | |
| 3.1 | VOLUME | m ³ | 43,285 | 43,285 | 0 | 0.0% | 63,903 | 63,903 | 0 | 0.0% |
| 3.2 | CUSTOMER CHG. | \$ | 840.00 | 840.00 | 0.00 | 0.0% | 840.00 | 840.00 | 0.00 | 0.0% |
| 3.3 | DISTRIBUTION CHG. | \$ | 4,222.65 | 3,953.45 | 269.20 | 6.8% | 5,859.46 | 5,498.44 | 361.02 | 6.6% |
| 3.4 | LOAD BALANCING | \$ \$ | 3,024.14 | 3,002.68 | 21.46 | 0.7% | 4,464.65 | 4,432.95 | 31.70 | 0.7% |
| 3.5 | SALES COMMDTY | \$ | 5,224.76 | 5,231.30 | (6.54) | -0.1% | 7,713.49 | 7,723.12 | (9.63) | -0.1% |
| 3.6 | TOTAL SALES | \$ | 13,311.55 | 13,027.43 | 284.12 | 2.2% | 18,877.60 | 18,494.51 | 383.09 | 2.1% |
| 3.7 | TOTAL T-SERVICE | \$ | 8,086.79 | 7,796.13 | 290.66 | 3.7% | 11,164.11 | 10,771.39 | 392.72 | 3.6% |
| 3.8 | SALES UNIT RATE | \$/m ³ | 0.3075 | 0.3010 | 0.0066 | 2.2% | 0.2954 | 0.2894 | 0.0060 | 2.1% |
| 3.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1868 | 0.1801 | 0.0067 | 3.7% | 0.1747 | 0.1686 | 0.0061 | 3.6% |
| 3.10 | SALES UNIT RATE | \$/GJ | 8.0045 | 7.8336 | 0.1708 | 2.2% | 7.6890 | 7.5329 | 0.1560 | 2.1% |
| 3.11 | T-SERVICE UNIT RATE | \$/GJ | 4.8627 | 4.6880 | 0.1748 | 3.7% | 4.5472 | 4.3873 | 0.1600 | 3.6% |
| Medium Industrial Customer | | | | | | | | | | |
| Large Industrial Customer | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | (A) | (B) | CHANGE | | |
| | | | | (A) - (B) | % | | | (A) - (B) | % | |
| 4.1 | VOLUME | m ³ | 169,563 | 169,563 | 0 | 0.0% | 339,124 | 339,124 | 0 | 0.0% |
| 4.2 | CUSTOMER CHG. | \$ | 840.00 | 840.00 | 0.00 | 0.0% | 840.00 | 840.00 | 0.00 | 0.0% |
| 4.3 | DISTRIBUTION CHG. | \$ | 14,305.73 | 13,468.27 | 837.46 | 6.2% | 26,933.59 | 25,421.63 | 1,511.96 | 5.9% |
| 4.4 | LOAD BALANCING | \$ \$ | 11,846.70 | 11,762.60 | 84.10 | 0.7% | 23,693.23 | 23,525.04 | 168.19 | 0.7% |
| 4.5 | SALES COMMDTY | \$ | 20,467.27 | 20,492.86 | (25.59) | -0.1% | 40,934.29 | 40,985.51 | (51.22) | -0.1% |
| 4.6 | TOTAL SALES | \$ | 47,459.70 | 46,563.73 | 895.97 | 1.9% | 92,401.11 | 90,772.18 | 1,628.93 | 1.8% |
| 4.7 | TOTAL T-SERVICE | \$ | 26,992.43 | 26,070.87 | 921.56 | 3.5% | 51,466.82 | 49,786.67 | 1,680.15 | 3.4% |
| 4.8 | SALES UNIT RATE | \$/m ³ | 0.2799 | 0.2746 | 0.0053 | 1.9% | 0.2725 | 0.2677 | 0.0048 | 1.8% |
| 4.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1592 | 0.1538 | 0.0054 | 3.5% | 0.1518 | 0.1468 | 0.0050 | 3.4% |
| 4.10 | SALES UNIT RATE | \$/GJ | 7.2851 | 7.1476 | 0.1375 | 1.9% | 7.0919 | 6.9669 | 0.1250 | 1.8% |
| 4.11 | T-SERVICE UNIT RATE | \$/GJ | 4.1434 | 4.0019 | 0.1415 | 3.5% | 3.9501 | 3.8212 | 0.1290 | 3.4% |

§ The Load Balancing Charge shown here includes proposed transportation charges

Witness: J. Collier

**ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
 INCLUDING CAP AND TRADE IMPACTS FOR NON-LARGE FINAL EMITTERS**

(A) EB-2017-0086 @ 38.42 MJ/m³ vs (B) EB-2017-0181 @ 38.42 MJ/m³

| Item No. | | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 | Col. 8 | |
|---|---------------------|-------------------|------------|---------------|--------|------------|------------|---------------|--------|-------|
| Rate 100 - Small Commercial Firm | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | (A) | (B) | CHANGE | | |
| | | | | (A) - (B) | % | | | (A) - (B) | % | |
| 1.1 | VOLUME | m ³ | 339,188 | 339,188 | 0 | 0.0% | 598,567 | 598,567 | 0 | 0.0% |
| 1.2 | CUSTOMER CHG. | \$ | 1,464 | 1,464 | 0 | 0.0% | 1,464 | 1,464 | 0 | 0.0% |
| 1.3 | DISTRIBUTION CHG. | \$ | 24,908 | 24,894 | 14 | 0.1% | 85,938 | 85,913 | 24 | 0.0% |
| 1.4 | LOAD BALANCING | \$ | 23,698 | 23,529 | 168 | 0.7% | 41,819 | 41,523 | 297 | 0.7% |
| 1.5 | SALES COMMDTY | \$ | 40,942 | 40,993 | (51) | -0.1% | 72,251 | 72,341 | (90) | -0.1% |
| 1.6 | TOTAL SALES | \$ | 91,012 | 90,881 | 131 | 0.1% | 201,472 | 201,241 | 231 | 0.1% |
| 1.7 | TOTAL T-SERVICE | \$ | 50,070 | 49,888 | 182 | 0.4% | 129,221 | 128,900 | 321 | 0.2% |
| 1.8 | SALES UNIT RATE | \$/m ³ | 0.2683 | 0.2679 | 0.0004 | 0.1% | 0.3366 | 0.3362 | 0.0004 | 0.1% |
| 1.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1476 | 0.1471 | 0.0005 | 0.4% | 0.2159 | 0.2153 | 0.0005 | 0.2% |
| 1.10 | SALES UNIT RATE | \$/GJ | 6.9839 | 6.9739 | 0.0100 | 0.1% | 8.7608 | 8.7508 | 0.0100 | 0.1% |
| 1.11 | T-SERVICE UNIT RATE | \$/GJ | 3.8422 | 3.8282 | 0.0140 | 0.4% | 5.6191 | 5.6051 | 0.0140 | 0.2% |

Rate 100 - Large Industrial Firm

| | | (A) | (B) | CHANGE | | |
|------|---------------------|-------------------|------------|---------------|--------|-------|
| | | | | (A) - (B) | % | |
| 2.1 | VOLUME | m ³ | 1,500,000 | 1,500,000 | 0 | 0.0% |
| 2.2 | CUSTOMER CHG. | \$ | 1,464 | 1,464 | 0 | 0.0% |
| 2.3 | DISTRIBUTION CHG. | \$ | 182,571 | 182,510 | 61 | 0.0% |
| 2.4 | LOAD BALANCING | \$ | 104,799 | 104,055 | 744 | 0.7% |
| 2.5 | SALES COMMDTY | \$ | 181,059 | 181,286 | (227) | -0.1% |
| 2.6 | TOTAL SALES | \$ | 469,893 | 469,315 | 578 | 0.1% |
| 2.7 | TOTAL T-SERVICE | \$ | 288,834 | 288,029 | 805 | 0.3% |
| 2.8 | SALES UNIT RATE | \$/m ³ | 0.3133 | 0.3129 | 0.0004 | 0.1% |
| 2.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1926 | 0.1920 | 0.0005 | 0.3% |
| 2.10 | SALES UNIT RATE | \$/GJ | 8.1536 | 8.1436 | 0.0100 | 0.1% |
| 2.11 | T-SERVICE UNIT RATE | \$/GJ | 5.0119 | 4.9979 | 0.0140 | 0.3% |

Witness: J. Collier

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
INCLUDING CAP AND TRADE IMPACTS FOR NON-LARGE FINAL EMITTERS

(A) EB-2017-0086 @ 38.42 MJ/m³ vs (B) EB-2017-0181 @ 38.42 MJ/m³

| Item No. | | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 | Col. 8 |
|--|---------------------|-------------------|------------|---------------|--------|--------|--------|--------|--------|
| Rate 145 - Small Commercial Interr. | | | | | | | | | |
| | | (A) | (B) | CHANGE | | | | | |
| | | | | (A) - (B) | % | | | | |
| 3.1 | VOLUME | m ³ | 339,188 | 339,188 | 0 | 0.0% | | | |
| 3.2 | CUSTOMER CHG. | \$ | 1,480 | 1,480 | 0 | 0.0% | | | |
| 3.3 | DISTRIBUTION CHG. | \$ | 21,947 | 21,833 | 114 | 0.5% | | | |
| 3.4 | LOAD BALANCING | \$ | 18,957 | 18,836 | 121 | 0.6% | | | |
| 3.5 | SALES COMMDTY | \$ | 40,764 | 40,816 | (52) | -0.1% | | | |
| 3.6 | TOTAL SALES | \$ | 83,149 | 82,965 | 184 | 0.2% | | | |
| 3.7 | TOTAL T-SERVICE | \$ | 42,384 | 42,149 | 235 | 0.6% | | | |
| 3.8 | SALES UNIT RATE | \$/m ³ | 0.2451 | 0.2446 | 0.0005 | 0.2% | | | |
| 3.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1250 | 0.1243 | 0.0007 | 0.6% | | | |
| 3.10 | SALES UNIT RATE | \$/GJ | 6.3805 | 6.3664 | 0.0141 | 0.2% | | | |
| 3.11 | T-SERVICE UNIT RATE | \$/GJ | 3.2524 | 3.2344 | 0.0180 | 0.6% | | | |

| | | | | | | | | | |
|--|---------------------|-------------------|------------|---------------|--------|-------|--|--|--|
| Rate 145 - Small Industrial Interr. | | | | | | | | | |
| | | (A) | (B) | CHANGE | | | | | |
| | | | | (A) - (B) | % | | | | |
| 4.1 | VOLUME | m ³ | 339,188 | 339,188 | 0 | 0.0% | | | |
| 4.2 | CUSTOMER CHG. | \$ | 1,480 | 1,480 | 0 | 0.0% | | | |
| 4.3 | DISTRIBUTION CHG. | \$ | 22,220 | 22,105 | 114 | 0.5% | | | |
| 4.4 | LOAD BALANCING | \$ | 18,957 | 18,836 | 121 | 0.6% | | | |
| 4.5 | SALES COMMDTY | \$ | 40,764 | 40,816 | (52) | -0.1% | | | |
| 4.6 | TOTAL SALES | \$ | 83,421 | 83,238 | 184 | 0.2% | | | |
| 4.7 | TOTAL T-SERVICE | \$ | 42,657 | 42,422 | 235 | 0.6% | | | |
| 4.8 | SALES UNIT RATE | \$/m ³ | 0.2459 | 0.2454 | 0.0005 | 0.2% | | | |
| 4.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1258 | 0.1251 | 0.0007 | 0.6% | | | |
| 4.10 | SALES UNIT RATE | \$/GJ | 6.4015 | 6.3874 | 0.0141 | 0.2% | | | |
| 4.11 | T-SERVICE UNIT RATE | \$/GJ | 3.2734 | 3.2553 | 0.0180 | 0.6% | | | |

Witness: J. Collier

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
INCLUDING CAP AND TRADE IMPACTS FOR NON-LARGE FINAL EMITTERS

(A) EB-2017-0086 @ 38.42 MJ/m³ vs (B) EB-2017-0181 @ 38.42 MJ/m³

| Item No. | | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 | Col. 8 | |
|--|---------------------|-------------------|------------|---------------|--------|--------|--------|--------|--------|--|
| Rate 110 - Small Ind. Firm - 50% LF | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | | | | | |
| | | | | (A) - (B) | % | | | | | |
| 5.1 | VOLUME | m ³ | 598,568 | 598,568 | 0 | 0.0% | | | | |
| 5.2 | CUSTOMER CHG. | \$ | 7,048 | 7,048 | 0 | 0.0% | | | | |
| 5.3 | DISTRIBUTION CHG. | \$ | 34,448 | 33,730 | 718 | 2.1% | | | | |
| 5.4 | LOAD BALANCING | \$ | 34,369 | 34,397 | (28) | -0.1% | | | | |
| 5.5 | SALES COMMDTY | \$ | 71,915 | 72,005 | (90) | -0.1% | | | | |
| 5.6 | TOTAL SALES | \$ | 147,781 | 147,181 | 600 | 0.4% | | | | |
| 5.7 | TOTAL T-SERVICE | \$ | 75,866 | 75,176 | 690 | 0.9% | | | | |
| 5.8 | SALES UNIT RATE | \$/m ³ | 0.2469 | 0.2459 | 0.0010 | 0.4% | | | | |
| 5.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1267 | 0.1256 | 0.0012 | 0.9% | | | | |
| ### | SALES UNIT RATE | \$/GJ | 6.4261 | 6.4000 | 0.0261 | 0.4% | | | | |
| ### | T-SERVICE UNIT RATE | \$/GJ | 3.2989 | 3.2690 | 0.0300 | 0.9% | | | | |

Rate 110 - Average Ind. Firm - 50% LF

| | | | | | | | | | | |
|-----|---------------------|-------------------|------------|---------------|---------|-------|--|--|--|--|
| | | (A) | (B) | CHANGE | | | | | | |
| | | | | (A) - (B) | % | | | | | |
| 5.1 | VOLUME | m ³ | 9,976,121 | 9,976,121 | 0 | 0.0% | | | | |
| 5.2 | CUSTOMER CHG. | \$ | 7,048 | 7,048 | 0 | 0.0% | | | | |
| 5.3 | DISTRIBUTION CHG. | \$ | 570,360 | 558,395 | 11,965 | 2.1% | | | | |
| 5.4 | LOAD BALANCING | \$ | 572,819 | 573,288 | (469) | -0.1% | | | | |
| 5.5 | SALES COMMDTY | \$ | 1,198,581 | 1,200,077 | (1,496) | -0.1% | | | | |
| 5.6 | TOTAL SALES | \$ | 2,348,808 | 2,338,809 | 9,999 | 0.4% | | | | |
| 5.7 | TOTAL T-SERVICE | \$ | 1,150,227 | 1,138,731 | 11,496 | 1.0% | | | | |
| 5.8 | SALES UNIT RATE | \$/m ³ | 0.2354 | 0.2344 | 0.0010 | 0.4% | | | | |
| 5.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1153 | 0.1141 | 0.0012 | 1.0% | | | | |
| ### | SALES UNIT RATE | \$/GJ | 6.1281 | 6.1020 | 0.0261 | 0.4% | | | | |
| ### | T-SERVICE UNIT RATE | \$/GJ | 3.0010 | 2.9710 | 0.0300 | 1.0% | | | | |

Rate 110 - Average Ind. Firm - 75% LF

| | | | | | | | | | | |
|-----|---------------------|-------------------|------------|---------------|---------|-------|--|--|--|--|
| | | (A) | (B) | CHANGE | | | | | | |
| | | | | (A) - (B) | % | | | | | |
| 6.1 | VOLUME | m ³ | 9,976,120 | 9,976,120 | 0 | 0.0% | | | | |
| 6.2 | CUSTOMER CHG. | \$ | 7,048 | 7,048 | 0 | 0.0% | | | | |
| 6.3 | DISTRIBUTION CHG. | \$ | 523,402 | 511,437 | 11,965 | 2.3% | | | | |
| 6.4 | LOAD BALANCING | \$ | 572,819 | 573,288 | (469) | -0.1% | | | | |
| 6.5 | SALES COMMDTY | \$ | 1,198,581 | 1,200,077 | (1,496) | -0.1% | | | | |
| 6.6 | TOTAL SALES | \$ | 2,301,850 | 2,291,851 | 9,999 | 0.4% | | | | |
| 6.7 | TOTAL T-SERVICE | \$ | 1,103,269 | 1,091,773 | 11,496 | 1.1% | | | | |
| 6.8 | SALES UNIT RATE | \$/m ³ | 0.2307 | 0.2297 | 0.0010 | 0.4% | | | | |
| 6.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1106 | 0.1094 | 0.0012 | 1.1% | | | | |
| ### | SALES UNIT RATE | \$/GJ | 6.0056 | 5.9795 | 0.0261 | 0.4% | | | | |
| ### | T-SERVICE UNIT RATE | \$/GJ | 2.8785 | 2.8485 | 0.0300 | 1.1% | | | | |

Rate 115 - Large Ind. Firm - 80% LF

| | | | | | | | | | | |
|-----|---------------------|-------------------|------------|---------------|----------|-------|--|--|--|--|
| | | (A) | (B) | CHANGE | | | | | | |
| | | | | (A) - (B) | % | | | | | |
| 6.1 | VOLUME | m ³ | 69,832,850 | 69,832,850 | 0 | 0.0% | | | | |
| 6.2 | CUSTOMER CHG. | \$ | 7,471 | 7,471 | 0 | 0.0% | | | | |
| 6.3 | DISTRIBUTION CHG. | \$ | 3,306,935 | 3,260,603 | 46,333 | 1.4% | | | | |
| 6.4 | LOAD BALANCING | \$ | 3,863,363 | 3,869,718 | (6,355) | -0.2% | | | | |
| 6.5 | SALES COMMDTY | \$ | 8,390,068 | 8,400,543 | (10,475) | -0.1% | | | | |
| 6.6 | TOTAL SALES | \$ | 15,567,837 | 15,538,334 | 29,503 | 0.2% | | | | |
| 6.7 | TOTAL T-SERVICE | \$ | 7,177,770 | 7,137,792 | 39,978 | 0.6% | | | | |
| 6.8 | SALES UNIT RATE | \$/m ³ | 0.2229 | 0.2225 | 0.0004 | 0.2% | | | | |
| 6.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.1028 | 0.1022 | 0.0006 | 0.6% | | | | |
| ### | SALES UNIT RATE | \$/GJ | 5.8024 | 5.7915 | 0.0110 | 0.2% | | | | |
| ### | T-SERVICE UNIT RATE | \$/GJ | 2.6753 | 2.6604 | 0.0149 | 0.6% | | | | |

Witness: J. Collier

**ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS
 INCLUDING CAP AND TRADE IMPACTS FOR NON-LARGE FINAL EMITTERS**

(A) EB-2017-0086 @ 38.42 MJ/m³ vs (B) EB-2017-0181 @ 38.42 MJ/m³

| Item No. | | Col. 1 | Col. 2 | Col. 3 | Col. 4 | Col. 5 | Col. 6 | Col. 7 | Col. 8 | |
|---|---------------------|-------------------|------------|---------------|----------|--------|--------|--------|--------|--|
| Rate 135 - Seasonal Firm | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | | | | | |
| | | | | (A) - (B) | % | | | | | |
| 7.1 | VOLUME | m ³ | 598,567 | 598,567 | 0 | 0.0% | | | | |
| 7.2 | CUSTOMER CHG. | \$ | 1,381 | 1,381 | 0 | 0.0% | | | | |
| 7.3 | DISTRIBUTION CHG. | \$ | 31,042 | 30,611 | 430 | 1.4% | | | | |
| 7.4 | LOAD BALANCING | \$ | 27,370 | 27,435 | (65) | -0.2% | | | | |
| 7.5 | SALES COMMDTY | \$ | 71,957 | 72,162 | (205) | -0.3% | | | | |
| 7.6 | TOTAL SALES | \$ | 131,750 | 131,589 | 160 | 0.1% | | | | |
| 7.7 | TOTAL T-SERVICE | \$ | 59,793 | 59,427 | 366 | 0.6% | | | | |
| 7.8 | SALES UNIT RATE | \$/m ³ | 0.2201 | 0.2198 | 0.0003 | 0.1% | | | | |
| 7.9 | T-SERVICE UNIT RATE | \$/m ³ | 0.0999 | 0.0993 | 0.0006 | 0.6% | | | | |
| 7.10 | SALES UNIT RATE | \$/GJ | 5.7290 | 5.7220 | 0.0070 | 0.1% | | | | |
| 7.11 | T-SERVICE UNIT RATE | \$/GJ | 2.6000 | 2.5841 | 0.0159 | 0.6% | | | | |
| Rate 170 - Average Ind. Interr. - 50% LF | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | | | | | |
| | | | | (A) - (B) | % | | | | | |
| 9.976 | VOLUME | m ³ | 9,976,121 | 9,976,121 | 0 | 0.0% | | | | |
| 3.352 | CUSTOMER CHG. | \$ | 3,352 | 3,352 | 0 | 0.0% | | | | |
| 417,269 | DISTRIBUTION CHG. | \$ | 417,269 | 413,043 | 4,226 | 1.0% | | | | |
| 451,611 | LOAD BALANCING | \$ | 451,611 | 452,250 | (638) | -0.1% | | | | |
| 1,198,581 | SALES COMMDTY | \$ | 1,198,581 | 1,200,077 | (1,496) | -0.1% | | | | |
| 2,070,813 | TOTAL SALES | \$ | 2,070,813 | 2,068,722 | 2,091 | 0.1% | | | | |
| 872,232 | TOTAL T-SERVICE | \$ | 872,232 | 868,645 | 3,587 | 0.4% | | | | |
| 0.2076 | SALES UNIT RATE | \$/m ³ | 0.2076 | 0.2074 | 0.0002 | 0.1% | | | | |
| 0.0874 | T-SERVICE UNIT RATE | \$/m ³ | 0.0874 | 0.0871 | 0.0004 | 0.4% | | | | |
| 5.4028 | SALES UNIT RATE | \$/GJ | 5.4028 | 5.3974 | 0.0055 | 0.1% | | | | |
| 2.2757 | T-SERVICE UNIT RATE | \$/GJ | 2.2757 | 2.2663 | 0.0094 | 0.4% | | | | |
| Rate 170 - Average Ind. Interr. - 75% LF | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | | | | | |
| | | | | (A) - (B) | % | | | | | |
| 9.976 | VOLUME | m ³ | 9,976,120 | 9,976,120 | 0 | 0.0% | | | | |
| 3.352 | CUSTOMER CHG. | \$ | 3,352 | 3,352 | 0 | 0.0% | | | | |
| 410,084 | DISTRIBUTION CHG. | \$ | 410,084 | 405,859 | 4,226 | 1.0% | | | | |
| 451,611 | LOAD BALANCING | \$ | 451,611 | 452,250 | (638) | -0.1% | | | | |
| 1,198,581 | SALES COMMDTY | \$ | 1,198,581 | 1,200,077 | (1,496) | -0.1% | | | | |
| 2,063,628 | TOTAL SALES | \$ | 2,063,628 | 2,061,537 | 2,091 | 0.1% | | | | |
| 865,047 | TOTAL T-SERVICE | \$ | 865,047 | 861,460 | 3,587 | 0.4% | | | | |
| 0.2069 | SALES UNIT RATE | \$/m ³ | 0.2069 | 0.2066 | 0.0002 | 0.1% | | | | |
| 0.0867 | T-SERVICE UNIT RATE | \$/m ³ | 0.0867 | 0.0864 | 0.0004 | 0.4% | | | | |
| 5.3841 | SALES UNIT RATE | \$/GJ | 5.3841 | 5.3786 | 0.0055 | 0.1% | | | | |
| 2.2569 | T-SERVICE UNIT RATE | \$/GJ | 2.2569 | 2.2476 | 0.0094 | 0.4% | | | | |
| Rate 170 - Large Ind. Interr. - 75% LF | | | | | | | | | | |
| | | (A) | (B) | CHANGE | | | | | | |
| | | | | (A) - (B) | % | | | | | |
| 69,832,850 | VOLUME | m ³ | 69,832,850 | 69,832,850 | 0 | 0.0% | | | | |
| 3.352 | CUSTOMER CHG. | \$ | 3,352 | 3,352 | 0 | 0.0% | | | | |
| 2,755,023 | DISTRIBUTION CHG. | \$ | 2,755,023 | 2,725,442 | 29,580 | 1.1% | | | | |
| 3,161,278 | LOAD BALANCING | \$ | 3,161,278 | 3,165,747 | (4,469) | -0.1% | | | | |
| 8,390,068 | SALES COMMDTY | \$ | 8,390,068 | 8,400,543 | (10,475) | -0.1% | | | | |
| 14,309,720 | TOTAL SALES | \$ | 14,309,720 | 14,295,084 | 14,636 | 0.1% | | | | |
| 5,919,652 | TOTAL T-SERVICE | \$ | 5,919,652 | 5,894,541 | 25,111 | 0.4% | | | | |
| 0.2049 | SALES UNIT RATE | \$/m ³ | 0.2049 | 0.2047 | 0.0002 | 0.1% | | | | |
| 0.0848 | T-SERVICE UNIT RATE | \$/m ³ | 0.0848 | 0.0844 | 0.0004 | 0.4% | | | | |
| 5.3335 | SALES UNIT RATE | \$/GJ | 5.3335 | 5.3281 | 0.0055 | 0.1% | | | | |
| 2.2064 | T-SERVICE UNIT RATE | \$/GJ | 2.2064 | 2.1970 | 0.0094 | 0.4% | | | | |

Witness: J. Collier