

Schedule SAB-1A-GAS (C) Summary Revenue

Requirement Changes - Gas

Illustrative Statement of Gas Operations Income and Revenue Deficiency Summary
Summary of Changes

Schedule Reference	Schedule Name	Description	Category	\$ Amount	Income Tax Effect	Uncollectible change flow through	Depreciation expense flow through	Rate Base Flow through Impact	Total RR Impact	Total Revenue Requirement	Increase Required	Plant In Service	Working Capital Flow Through	Other Rate Base Flow through	Total Rate Base Impact	Rate Base	Reference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
1	Original Filing - November 26, 2025									430,309,514	114,739,877					1,822,708,966		
2	Schedule SAB-27-R	PBOP	Correct percentage to gas segment	O&M	1,295,481	3,167	30,762	-	15,899	1,345,309	431,654,823	116,085,186	-	194,362	-	194,362	1,822,903,328	DIV 6-19
3	Schedule SAB-28-R	Pension	Correct percentage to gas segment	O&M	1,983,435	4,849	47,098	-	24,342	2,059,724	433,714,546	118,144,909	-	297,579	-	297,579	1,823,200,907	DIV 6-20
4	Schedule SAB-1-GAS-R	Regulatory Amortization	Correct amount on summary to match SAB-4-GAS	Amortization	1,945,907	-	45,536	-	-	1,991,443	435,705,989	120,136,352	-	-	-	-	1,823,200,907	DIV 3-88
5	Schedule SAB-11-GAS-R	Rate Base Summary	Correct Unamortized Loss amounts	Rate Base	-	1,365	192	-	6,854	8,411	435,714,400	120,144,763	-	-	83,792	83,792	1,823,284,699	N/A
6	Schedule SAB-2-GAS-R	Revenues	Update revenue from gas rent	Revenues	(6,915,362)	-	-	-	-	-	435,714,400	113,229,401	-	-	-	-	1,823,284,699	N/A
7	Schedule SAB-24-R	Software Maintenance	Reclass between electric and gas	O&M	1,936,409	4,734	45,981	-	23,765	2,010,888	437,725,289	115,240,290	-	290,523	-	290,523	1,823,575,222	DIV 321-5
8	Schedule SAB-12-R	Labor	Remove Lobbying Costs per Division position	O&M	(205)	(1)	(82)	-	(3)	(290)	437,724,999	115,240,000	-	(33)	-	(33)	1,823,575,189	Witness Pou
9	Schedule SAB-12-R	Labor	Remove additional Stock Based Compensation per Division position	O&M	(9,461)	(18)	(224)	-	(90)	(9,793)	437,715,206	115,230,207	-	(947)	-	(947)	1,823,574,242	Witness Pou
10	Schedule SAB-12-R	Labor	Correct Executive Incentive Comp and Stock adjustment per Division position	O&M	(83,662)	(156)	(906)	-	(786)	(85,510)	437,629,696	115,144,697	-	(9,763)	-	(9,763)	1,823,564,479	Witness Pou
11	Schedule SAB-14-R	Consultants	Remove additional TY rate case expense	O&M	(5,822)	(12)	(452)	-	(59)	(6,345)	437,623,352	115,138,353	-	(725)	-	(725)	1,823,563,754	Witness Pou
12	Schedule SAB-28-R	Insurance Premium	Update more recent insurance premium costs	O&M	(75,319)	(184)	(1,791)	-	(925)	(78,219)	437,545,133	115,060,134	-	(11,303)	-	(11,303)	1,823,552,451	N/A
13	Schedule SAB-1-GAS-R	RR Summary	Remove Hold Harmless Adjustment	Revenue	14,946,763	-	-	-	-	14,946,763	452,491,896	130,006,897	-	-	-	-	1,823,552,451	N/A
14	Rebuttal Filing - May 11, 2026									452,491,896	130,006,897				-			
15	Schedule SAB-14-R	Consultants	Remove 65% of Corporate Business Transformation Costs identified by Division	O&M	(33,520)	(65)	(794)	-	(325)	(34,704)	452,457,192	129,972,193	-	(3,968)	-	(3,968)	1,823,548,483	Garrett Hearing Testimony
16	Schedule SAB-14-R	Consultants	Remove Board of Directors fees per Division Position	O&M	(101,730)	(196)	(2,408)	-	(985)	(105,319)	452,351,873	129,866,874	-	(12,043)	-	(12,043)	1,823,536,440	Garrett Hearing Testimony
17	Schedule SAB-14-R	Consultants	Remove legal fees in test year for billing Audit	O&M	(96)	(1)	(2)	-	(1)	(99)	452,351,774	129,866,775	-	(11)	-	(11)	1,823,536,429	RR-16
18	Schedule SAB-18-R	Third Party Rents	Include Johnston Lease Payments (G only)	O&M	405,830	993	9,638	-	4,983	421,443	452,773,217	130,288,217	-	60,914	-	60,914	1,823,597,343	PUC 19-1
19	Brief Filing - July 30, 2026									452,773,217	130,288,217					1,823,597,343		
20	Schedule SAB-1-Gas-C	RR Summary	ROE adjusted to 9.275%	Revenue	(14,037,936)	(3,732,604)	(346,100)	-	-	(18,116,639)	434,656,578	112,171,578	-	-	-	-	1,823,597,343	PUC Motion 35
21	Schedule SAB-1-Gas-C	RR Summary	Capital Structure adjusted to 52%	Revenue	(5,470,792)	(2,617,670)	(157,498)	-	-	(8,245,960)	426,410,618	103,925,618	-	-	-	-	1,823,597,343	PUC Motion 34
22	Schedule SAB-22-C	Uncollectible Expense	Adjust to current allowed rate	O&M	(1,748,395)	-	-	-	-	(1,748,395)	424,662,222	102,177,223	-	-	-	-	1,823,597,343	PUC Motion 28
23	Schedule SAB-4-Gas-C	Amortization	Update actual Rate Case expense & remove TVR witness	Other	59,691	-	1,162	-	-	60,853	424,723,076	102,238,076	-	-	-	-	1,823,597,343	PUC Motion 24
24	Schedule SAB-6-Gas-C	Depreciation Expense	Update to Division proposed Net Salvage	Depreciation	(5,437,584)	14,162	(104,074)	-	78,590	(5,448,906)	419,274,170	96,789,171	1,105,343	-	-	1,105,343	1,824,702,686	PUC Motion 26
25	Schedule SAB-14-C	Consultant Expense	Remove legal expense (440,766 total)	O&M	(220,383)	(351)	(16,166)	-	(1,951)	(238,852)	419,035,319	96,550,319	-	(27,434)	-	(27,434)	1,824,675,252	PUC Motion 21
26	Schedule SAB-14-C	Consultant Expense	Remove inflation expense	O&M	(196,530)	(378)	(3,875)	-	(2,098)	(202,881)	418,832,438	96,347,438	-	(29,512)	-	(29,512)	1,824,645,740	PUC Motion 22
27	Schedule SAB-15-C	Contractor Expense	Remove inflation expense	O&M	(755,680)	(1,454)	(14,900)	-	(8,068)	(780,102)	418,052,336	95,567,337	-	(113,475)	-	(113,475)	1,824,532,265	PUC Motion 22
28	Schedule SAB-30-C	Other Expense	Remove inflation expense	O&M	(25,521)	(49)	(503)	-	(272)	(26,345)	418,025,991	95,540,992	-	(3,831)	-	(3,831)	1,824,528,434	PUC Motion 22
29	Schedule SAB-3-C	O&M Expense	Update inflation factor to latest factor for July 2026)	O&M	30,325	57	-	-	317	30,699	418,056,690	95,571,690	-	4,465	-	4,465	1,824,532,899	PUC Motion 22
30	Schedule SAB-36-C	IT Reg Asset	1) Remove CIS Reg Asset, 2) Adjust ERP RY 1 to \$7m (excludes 2025) over 10 years, 3) interest at 10 yr constant maturity treasury bonds, 4) Other IT RY 1 per RR 28-3 over 3 years	O&M	(424,132)	(793)	-	-	(4,401)	(429,326)	417,627,363	95,142,364	-	(61,902)	-	(61,902)	1,824,470,997	PUC Motion 5,6,7 8,12 (RR 28-3)
31	Schedule SAB-11-Elec-C	Rate Base Summary	Remove CIS capital / Update ERP & Other IT to current forecast	Rate Base	(76,837)	(25,385)	(800,448)	(426,382)	(1,329,052)	416,298,311	93,813,312	(5,996,934)	-	-	(5,996,934)	1,818,474,063	RR 28)	
32	Schedule SAB-30-C	Other Expense	Remove Northwoods auditorium O&M (\$73k total)	O&M	(32,850)	(49)	(646)	-	(273)	(33,818)	416,264,493	93,779,493	-	(3,844)	-	(3,844)	1,818,470,219	PUC Motion 20
33	Schedule SAB-4-C & Schedule SAB-11-Gas-C	Plant & Amortization	Remove Johnston FitOut from Plant In Service and amortize over life of lease with no return (10 years)	Rate Base & Amortization	316,832	(763)	-	-	-	316,069	416,580,561	94,095,562	-	(59,554)	-	(59,554)	1,818,410,665	PUC Motion 17 & 18
34	Schedule SAB-18-C	Third Party Rents	Adjust rents between Electric & Gas for reduced Northwoods plant)	O&M	(398,223)	-	-	-	(4,234)	(402,457)	416,178,104	93,693,105	-	-	-	-	1,818,410,665	N/A
35	Compliance Filing August 27, 2026									416,178,104	93,693,105					\$1,818,410,665		