

June 26, 2015

**VIA HAND DELIVERY & ELECTRONIC MAIL**

Luly E. Massaro, Commission Clerk  
Rhode Island Public Utilities Commission  
89 Jefferson Boulevard  
Warwick, RI 02888

**RE: National Grid's Gas Revenue Decoupling Mechanism Reconciliation Filing  
For April 1, 2014 to March 31, 2015  
Docket No. \_\_\_\_\_**

Dear Ms. Massaro:

On behalf of National Grid,<sup>1</sup> enclosed is the Company's annual Revenue Decoupling Mechanism (RDM) reconciliation filing for the period April 1, 2014 to March 31, 2015. This filing is submitted pursuant to the provisions of the Company's Distribution Adjustment Clause of the Company's gas tariff, RIPU NG-Gas No. 101, Section 3, Schedule A, Revenue Decoupling Adjustment Factor. Those tariff provisions allow for an annual reconciliation of the target revenue-per-customer and the actual revenue-per-customer through a Revenue Decoupling Adjustment (RDA) factor to be included in the annual Distribution Adjustment Charge (DAC).

This filing consists of the pre-filed testimony and schedules of Suhila Nouri Nutile. In her testimony, Ms. Nutile provides an overview of the Company's Revenue Decoupling Mechanism (RDM) reconciliation, and describes the actual RDM results for the period April 1, 2014 to March 31, 2015. Ms. Nutile also describes the adjustment to the target revenue-per-customer along with adjustments to billed revenue associated with the transfer of customers from the non-heating rate classes to the heating rate classes as presented in the Company's RDM Filing last year in Docket No. 4514.

As a result of the Company's RDM reconciliation, and reflecting the adjustments to the target revenue-per-customer and billed revenue associated with the transfer of customers from the non-heating rate classes to the heating rate classes, the Company over-recovered revenue under its RDM during the period April 1, 2014 to March 31, 2015 of approximately \$14.2 million, mostly

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<sup>1</sup> The Narragansett Electric Company d/b/a National Grid ("National Grid" or the "Company").

Luly E. Massaro, Commission Clerk  
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due to colder-than-normal weather experienced during the reconciliation period. The Company is not presenting a proposed RDA factor at this time because the RDA factor is one of several factors included in the DAC. Rather, the Company will submit the RDA factor in its August 1, 2015 DAC filing.

Thank you for your attention to this transmission. If you have any questions please feel free to contact me at (401) 784-7288.

Very truly yours,

A handwritten signature in black ink, appearing to read "Jennifer Brooks Hutchinson", with a horizontal line extending to the right.

Jennifer Brooks Hutchinson

Enclosures

cc: Leo Wold, Esq.  
Steve Scialabba, Division

**THE NARRAGANSETT ELECTRIC COMPANY**  
**d/b/a NATIONAL GRID**  
**RIPUC DOCKET NO. \_\_\_\_\_**  
**GAS REVENUE DECOUPLING MECHANISM**  
**WITNESS: SUHILA NOURI NUTILE**  
**JULY 1, 2015**

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**DIRECT TESTIMONY**

**OF**

**SUHILA NOURI NUTILE**

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1 **I. Introduction and Qualifications**

2 **Q. Please state your name and business address.**

3 A. My name is Suhila Nouri Nutile and my business address is Reservoir Woods, 40  
4 Sylvan Road, Waltham, Massachusetts 02451.

5

6 **Q. What is your position and responsibilities?**

7 A. I am a Senior Analyst for New England Pricing in the Regulation and Pricing  
8 Department of National Grid USA Service Company, Inc. (National Grid)  
9 supporting the gas pricing activities of The Narragansett Electric Company d/b/a  
10 National Grid (the Company). My responsibilities include the design,  
11 implementation, and administration of the Company's rates and tariffs for natural  
12 gas service.

13

14 **Q. Have you previously testified before the Rhode Island Public Utilities  
15 Commission (the PUC)?**

16 Yes I have. I have testified before the PUC in the Company's FY 2016 Gas  
17 Infrastructure, Safety and Reliability Plan Filing, Docket No. 4540. I also  
18 sponsored testimony in last year's Revenue Decoupling Adjustment (RDA)  
19 factor, Docket No. 4514.

20

21 **Q. Please provide your educational background.**

1 A. I received a Bachelor of Science in Mathematics with a concentration in  
2 Computer Science from the University of New Hampshire in Durham, NH and a  
3 Master of Science in Financial Mathematics from Worcester Polytechnic Institute  
4 in Worcester, MA.

5

6 **Q. Please provide your professional background.**

7 A. I was employed by John Hancock in Boston from July 2006 through November  
8 2012 as a Senior Analyst in the Pension Pricing Department. Beginning in  
9 November 2012, I was employed by Computer Science Corporation as a Lead  
10 Analyst in the Cloud Business Unit. In these roles, I designed and developed  
11 pricing strategies and provided cost analyses. In October 2014, I became a Senior  
12 Analyst at National Grid in Regulation and Pricing, the position I hold today.

13

14 **II. Purpose of Testimony**

15 **Q. What is the purpose of your testimony?**

16 A. The purpose of my testimony is to present the Company's proposed March 31,  
17 2015 Revenue Decoupling Mechanism (RDM) reconciliation balance which will  
18 be used to compute the RDA factor included in the Company's August 1, 2015  
19 annual Distribution Adjustment Charge (DAC) filing. Specifically, I provide an  
20 overview of the Company's RDM reconciliation mechanism and explain the  
21 actual RDM results for the period April 1, 2014 to March 31, 2015. I also

1 propose the adjustment to the Target Revenue-Per-Customer along with  
2 adjustments to billed revenue associated with the transfer of customers from the  
3 non-heating rate classes to the heating rate classes as presented in last year's  
4 RDM Filing in Docket No. 4514. This filing is submitted pursuant to the  
5 Company's RDM Provision contained in its currently effective tariff, RIPUC NG-  
6 Gas No. 101, under Section 3, Schedule A, Revenue Decoupling Adjustment  
7 Factor (RDM Provision).

8

9 **Q. Are you sponsoring any schedules with your testimony?**

10 A. Yes. I am sponsoring the following schedules that accompany my testimony:

11	Schedule SLN-1	Proposed Annual RDM Reconciliation Balance
12		
13	Schedule SLN-2	Detailed Monthly RDM Reconciliation for the period April
14		1, 2014 through March 31, 2015
15		
16	Schedule SLN-3	Target Revenue-Per-Customer
17		
18	Schedule SLN-4	Calculation of Non-Heating to Heating Revenue
19		Adjustment
20		
21	Schedule SLN-5	Actual vs. Normal Billing Heating Degree Day Comparison
22		for April 2014 through March 2015
23		
24	Schedule SLN-6	Illustrative Example of RDM Reconciliation for the period
25		April 1, 2014 through March 31, 2015 Without Adjusting
26		Target Revenue-Per-Customer (RPC) and Normalizing
27		Revenue
28		

29

30

1 **III. RDM Reconciliation**

2 **Q. Please provide an overview of the Company's RDM reconciliation.**

3 A. In Docket No. 4206, the PUC approved a Revenue-Per-Customer RDM that  
4 provides for an annual reconciliation, by customer class, of a target level of base  
5 rate revenue and actual base rate revenue as determined through the comparison  
6 of the actual Revenue-Per-Customer during the year and the Target Revenue-Per-  
7 Customer during the same year. The reconciliation is performed on a monthly  
8 basis and covers the Company's fiscal year (the period April 1 through March 31  
9 of the following year) for all residential and small and medium Commercial and  
10 Industrial (C&I) firm rate classes. Under the mechanism, customers subject to the  
11 RDM receive any over-recovery of target revenue and are surcharged for any  
12 under-recovery of target revenue through the RDA factor as part of the DAC,  
13 effective November 1 each year.

14

15 **Q. Please describe how the Company determines the RDM deferral balance for**  
16 **the period April 2014 to March 2015.**

17 A. On a monthly basis and for each rate class, the Company calculates the difference  
18 between the target revenue and actual revenue by multiplying the difference  
19 between the Target Revenue-Per-Customer and the actual Revenue-Per-Customer  
20 by the actual number of customers in each month. For each month, any monthly  
21 revenue surplus or shortfall accumulates and the balance accrues interest, which is



1 also reflected in the final monthly balance.<sup>1</sup> The Company is presenting this  
2 annual reconciliation in Schedule SLN-2.

3

4 **Q. Has the Company made any adjustment to the Target Revenue-Per-**  
5 **Customers approved in Docket No. 4514?**

6 A. Yes it has. In Docket No. 4514, the Company indicated that it was in the process  
7 of identifying a group of Residential Non-Heating customers who were using  
8 natural gas for heating purposes and therefore needed to be reclassified to the  
9 Residential Heating rates. As a result of this reclassification, the Company would  
10 need to update the number of Residential Non-Heating and Residential Heating  
11 customers used to determine the Target Revenue-Per-Customers for those two  
12 RDM groups.

13

14 **Q. Has the Company identified the customers needed to be reclassified to the**  
15 **Residential Heating Rates?**

16 A. Yes it has. Beginning in late October 2014 and continuing through mid-  
17 November 2014, the Company transferred 2,600 customers from the Residential  
18 Non-Heating rate classes to the Residential Heating rate classes.

19

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<sup>1</sup> Interest on the average monthly deferred balance is calculated at the same interest rate that is used to calculate interest on the Company's other deferred DAC balances, which is the Bank of America Prime Rate less 200 basis points.

1 **Q. Please describe how the Company identified the 2,600 customers on the**  
2 **Residential Non-Heating rates who were transferred to the Residential**  
3 **Heating rates?**

4 A. The Company identified the customers using two methods. First, the Company  
5 compared its Residential Non-Heating customers with a list of customers who had  
6 participated in the Company's Marketing and Energy Efficiency programs over  
7 the past few years. From this list the Company identified those customers who  
8 had converted their heating systems to natural gas but had not been transferred to  
9 the Residential Heating rates. Next the Company reviewed the annual usage of  
10 the Residential Non-Heating customers (excluding those customers already  
11 identified in step one) and identified those customers with annual usage exceeding  
12 1,000 therms per year. These two steps identified 2,600 customers and the  
13 Company sent letters to these customers notifying them that the Company had  
14 transferred their gas account to the heating rate class.

15

16 **Q. Please describe the adjustment to the Target Revenue-Per-Customers.**

17 A. In Docket No. 4514, the Company indicated that it would recalculate the Target  
18 Revenue-Per-Customers for the Residential Non-Heating and Residential Heating  
19 rate classes again to reflect the transfer of the 2,600 customers discussed above.  
20 In Schedule SNL-3, the Company presents its calculation of the adjusted Target  
21 Revenue-Per-Customers in which it is reducing the number of Non-Heating

1 customers for the period February 2013 through January 2014 as determined in  
2 Docket No. 4514 by 2,600 and increasing the number of heating customers for the  
3 period February 2013 through January 2014 as determined in Docket No. 4514 by  
4 2,600. No adjustment was needed to the Adjusted Allocated Revenue  
5 Requirement for the period February 2013 through January 2014 since that  
6 amount is a fixed amount and was determined in Docket No. 4514 in accordance  
7 with the Settlement Agreement in the Company's last rate case in Docket No.  
8 4323 and was not impacted by the transfer of these customers between rate  
9 classes.

10

11 **Q. Does the Company anticipate updating the Target Revenue-Per-Customers**  
12 **for any of its RDM groups in future filings?**

13 A. The Company is currently conducting a more comprehensive review of residential  
14 customers' usage to ensure that residential customers are on the appropriate rate  
15 class. When identifying the 2,600 customers, the Company used a conservative  
16 threshold (annual usage of 1,000 therms) to identify customers as being either  
17 heating or non-heating to avoid incorrectly transferring customers to the  
18 Residential Heating rate. Currently, the Company is conducting a comprehensive  
19 statistical study of residential customers' usage to determine a more appropriate  
20 threshold for identifying residential heating customers. As a result of this study,  
21 the Company may need to reclassify more customers from the Residential Non-

1 Heating rates to Residential Heating rates, which may result in the Company  
2 updating once more the number of customers used to calculate the Target  
3 Revenue-Per-Customers for these two RDM groups.

4

5 **Q. Did the transfer of 2,600 residential customers between rate classes require**  
6 **any adjustments to the actual Revenue-Per-Customer used to derive the**  
7 **overall RDM adjustment?**

8 A. Yes it did. In addition to adjusting the Target Revenue-Per-Customers, the  
9 Company also adjusted the actual billed base rate revenue and customer counts in  
10 order to calculate the appropriate actual Revenue-Per-Customers for the two  
11 residential RDM groups for the period April 2014 through November 2014.  
12 Essentially, restating billed revenue and customer counts for this period has the  
13 effect of reflecting actual revenue and customer counts as if these customers were  
14 billed on the Residential Heating rates for the entire reconciliation period. These  
15 adjustments were necessary to ensure that the comparison between the Target  
16 Revenue-Per-Customers and actual Revenue-Per-Customers was performed on  
17 the same basis. As described in Docket No. 4514, such adjustments were needed  
18 to avoid an unintended result which would financially benefit the Company.

19

1 **Q. Please explain the adjustment made to actual revenue and customer counts**  
2 **for the period April 2014 through November 2014 associated with the**  
3 **transfer of the 2,600 customers.**

4 A. Beginning in late October 2014 and continuing through mid-November 2014, the  
5 Company transferred 2,600 customers from the Residential Non-Heating rates to  
6 the Residential Heating rates. However, as described above, in order to  
7 appropriately compare the Target Revenue-Per-Customer with the actual  
8 Revenue-Per-Customer, it was necessary to restate the actual revenue and  
9 customer count assuming these customers were on the Residential Heating rates  
10 beginning April 1, 2014. Therefore, as shown in Schedule SNL-4, the Company  
11 reduced the Residential Non-Heating rate classes (including the Residential Non-  
12 Heating Low Income rate class) by 2,600 customers and the associated  
13 distribution revenue during the months of April 2014 through November 2014  
14 (through the last month in which each customer was billed the Residential Non-  
15 Heating base rates). Correspondingly, the Company increased the Residential  
16 Heating rate classes (including the Residential Heating Low Income rate class) by  
17 2,600 customers and the associated base distributed revenue during the same  
18 months as if these customers were billed on the Residential Heating base rates.

19

20 **Q. Please explain how the Company calculated the revenue adjustments made to**  
21 **the Residential Non-Heating and Residential Heating RDM groups.**

1 A. The Company obtained a report which identified, for the 2,600 customers who  
2 were transferred, the actual monthly usage and associated billed revenue for the  
3 period April 2014 through the date of the customer's transfer to the Residential  
4 Heating rates. As shown in Schedule SNL-4, Line 10, the distribution revenue for  
5 the 2,600 customers billed at the Residential Non-Heating rates (including  
6 Residential Non Heating Low Income rate) totaled \$722,460 for the period April  
7 2014 through November 2014. Also in Schedule SNL-4, the Company calculated  
8 the revenue for these customers as if they had been billed on the Residential  
9 Heating rates (including the Residential Heating Low Income rates) by  
10 multiplying the actual billing determinants shown on Lines 24 through 30 by the  
11 appropriate Residential Heating rates (and Residential Heating Low Income rates)  
12 presented on Lines 12 through 23. The distribution revenue for the 2,600  
13 customers resulting from this calculation is \$708,542 for the period April 2014  
14 through November 2014 as shown in Schedule SLN-4, Page 2, Line 39.

15

16 **IV. Results of the RDM Reconciliation**

17 **Q. Please provide the results for the RDM reconciliation for the year ending**  
18 **March 2015.**

19 A. For the period April 2014 through March 2015, the Company has calculated a net  
20 over-recovery of target revenue of approximately \$14.2 million. The summary by

1 RDM group is presented in Schedule SLN-1 and the detailed reconciliation by  
2 RDM group is shown in Schedule SLN-2.

3

4 **Q. Please state the driver(s) for this net over-recovery.**

5 A. The over-recovery for the period April 2014 through March 2015 is generated by  
6 a higher level of revenue which is mostly due to colder-than-normal weather  
7 experienced during the reconciliation period. The difference between actual  
8 billing heating degree days and normal billing heating degree days used to  
9 determine the Target Revenue-Per-Customers show the weather to be 10% colder  
10 than normal for the reconciliation period while the over-recovery equates to 9% of  
11 total revenue. Schedule SLN-5 shows the billing heating degree day comparison  
12 for this reconciliation period.

13

14 **Q. Did the adjustments to the Target Revenue-Per-Customer and actual**  
15 **revenues resulting from the transfer of 2,600 customers impact the RDM**  
16 **reconciliation?**

17 A. Yes, as described above it was necessary to adjust both the Revenue-Per-  
18 Customer Targets as well as actual revenue to avoid an unintended revenue  
19 impact resulting from the transfer of the 2,600 customers from the Residential  
20 Non-Heating rate classes to the Residential Heating rate classes. If the Target  
21 Revenue-Per-Customers were not further adjusted to reflect these customers on

1 the residential heating during the rate year of the Company's last general rate  
2 case, and if actual base rate revenue and customer counts for the period of April  
3 2014 through November 2014 were not normalized for this transfer, the RDM  
4 over recovery would have been \$13.7 million, as shown in Schedule SNL-6,  
5 rather than \$14.2 million presented in Schedule SNL-1. Therefore, the  
6 Company's proposed adjustments, which were indicated in Docket No. 4514  
7 would be made in this filing, results in a larger credit to customers of  
8 approximately \$0.5 million than what would have been credited to customers had  
9 the Company not made these adjustments.

10

11 **V. Bill Impacts**

12 **Q. Did the Company calculate bill impacts and a proposed RDA Factor?**

13 A. No, the Company is not presenting this information at this time. Because the  
14 RDA factor is only one of several factors included in the DAC, the proposed  
15 RDA factor and associated bill impact on a stand-alone basis provides limited  
16 information as to the overall impact of the change in the overall DAC factors.  
17 Rather, the Company will submit bill impacts for the cumulative impact of all of  
18 its proposed DAC factors, including the RDA factor, with its August 1, 2015  
19 DAC filing.

20

21



1 **Q. Does this conclude your testimony?**

2 **A. Yes, it does.**

### Proposed Annual RDM Reconciliation Balance

Line No.	Over Recovery Based on 12 mths ended March 31, 2015	
1	Residential Non-Heat (incl Low Income)	(\$870,926)
2	Residential Heat (incl Low Income)	(\$12,006,044)
3	Small C&I	(\$858,734)
4	Medium C&I	(\$445,882)
5	Total	<u>(\$14,181,587)</u>

1 Schedule SLN-2, Page 1, Column (I), Line 36

2 Schedule SLN-2, Page 2, Column (I), Line 72

3 Schedule SLN-2, Page 3, Column (I), Line 84

4 Schedule SLN-2, Page 3, Column (I), Line 96

5 Sum of lines 1-4

Revenue Decoupling Mechanism by Rate Class by Month

Line No.	Reference	Apr-14 30	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14 30	Dec-14 31	Jan-15 31	Feb-15 28	Mar-15 31
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<b>Residential Non-Heat</b>													
1	Target Revenue Per Customer (RPC)	\$23.36	\$20.41	\$18.76	\$18.02	\$17.31	\$17.60	\$18.20	\$19.96	\$23.13	\$25.87	\$26.19	\$25.54
2	Beginning Balance	\$0	(\$51,430)	(\$89,325)	(\$90,478)	(\$84,216)	(\$87,158)	(\$84,253)	(\$86,493)	(\$108,187)	(\$204,321)	(\$336,875)	(\$574,929)
3	Adjusted Actual Number of Customers	23,101	22,909	22,796	22,737	22,740	22,763	22,787	22,966	22,917	22,933	22,962	22,940
4	Adjusted Actual Base Revenue	\$590,966	\$505,457	\$428,760	\$403,385	\$396,470	\$397,610	\$416,945	\$479,908	\$626,056	\$725,656	\$839,019	\$807,829
5	Actual Revenue Per Customer	\$25.58	\$22.06	\$18.81	\$17.74	\$17.43	\$17.60	\$18.30	\$20.90	\$27.32	\$31.64	\$36.54	\$35.21
6	RPC Variance (Target- Actual)	(\$2.23)	(\$1.65)	(\$0.05)	(\$0.28)	(\$0.13)	(\$0.13)	(\$0.09)	(\$0.94)	(\$4.19)	(\$5.77)	(\$10.35)	(\$9.68)
7	Monthly Variance	(\$51,404)	(\$37,820)	(\$1,061)	\$6,355	(\$2,850)	\$2,992	(\$2,149)	(\$21,594)	(\$95,968)	(\$132,267)	(\$237,617)	(\$222,029)
8	Preliminary End Balance	(\$51,404)	(\$89,250)	(\$90,386)	(\$84,124)	(\$87,067)	(\$84,165)	(\$86,403)	(\$108,087)	(\$204,155)	(\$336,587)	(\$574,492)	(\$796,958)
9	Average Balance	(\$25,702)	(\$70,340)	(\$87,855)	(\$87,301)	(\$85,642)	(\$85,642)	(\$85,328)	(\$97,290)	(\$156,171)	(\$270,454)	(\$455,683)	(\$685,943)
10	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
11	Interest Applied	(\$26)	(\$75)	(\$92)	(\$93)	(\$91)	(\$88)	(\$91)	(\$100)	(\$166)	(\$287)	(\$437)	(\$728)
12	Ending Balance	(\$51,430)	(\$89,325)	(\$90,478)	(\$84,216)	(\$87,158)	(\$84,253)	(\$84,253)	(\$86,493)	(\$108,187)	(\$204,321)	(\$336,875)	(\$574,929)
<b>Residential Non-Heat Low Income</b>													
13	Target Revenue Per Customer (RPC)	\$23.36	\$20.41	\$18.76	\$18.02	\$17.31	\$17.60	\$18.20	\$19.96	\$23.13	\$25.87	\$26.19	\$25.54
14	Beginning Balance	\$0	(\$6,288)	(\$11,345)	(\$12,804)	(\$13,773)	(\$15,140)	(\$16,410)	(\$17,886)	(\$21,623)	(\$30,708)	(\$43,156)	(\$59,460)
15	Adjusted Actual Number of Customers	380	450	461	465	448	427	418	414	396	403	402	413
16	Adjusted Actual Base Revenue	\$15,160	\$14,233	\$10,097	\$9,335	\$9,106	\$8,768	\$9,066	\$11,979	\$18,217	\$22,836	\$26,784	\$24,257
17	Actual Revenue Per Customer	\$39.89	\$31.63	\$21.90	\$20.07	\$20.33	\$20.53	\$21.69	\$28.94	\$46.00	\$56.66	\$66.63	\$58.73
18	RPC Variance (Target- Actual)	(\$16.54)	(\$11.22)	(\$3.14)	(\$2.05)	(\$3.02)	(\$2.94)	(\$3.49)	(\$8.98)	(\$22.87)	(\$30.79)	(\$40.43)	(\$33.20)
19	Monthly Variance	(\$6,284)	(\$5,047)	(\$1,447)	(\$955)	(\$1,352)	(\$1,254)	(\$1,457)	(\$3,717)	(\$9,057)	(\$12,408)	(\$16,255)	(\$13,710)
20	Preliminary End Balance	(\$6,284)	(\$11,335)	(\$12,792)	(\$13,759)	(\$15,125)	(\$16,394)	(\$17,867)	(\$21,603)	(\$30,681)	(\$43,117)	(\$59,410)	(\$73,170)
21	Average Balance	(\$3,142)	(\$8,811)	(\$12,068)	(\$13,282)	(\$14,449)	(\$15,767)	(\$17,139)	(\$19,744)	(\$26,152)	(\$36,912)	(\$51,283)	(\$66,315)
22	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
23	Interest Applied	(\$3)	(\$9)	(\$12)	(\$14)	(\$15)	(\$16)	(\$18)	(\$20)	(\$28)	(\$39)	(\$49)	(\$70)
24	Ending Balance	(\$6,288)	(\$11,345)	(\$12,804)	(\$13,773)	(\$15,140)	(\$16,410)	(\$17,886)	(\$21,623)	(\$30,708)	(\$43,156)	(\$59,460)	(\$73,240)
<b>Residential Non-Heat (incl Low Income)</b>													
25	Target Revenue Per Customer (RPC)	\$23.36	\$20.41	\$18.76	\$18.02	\$17.31	\$17.60	\$18.20	\$19.96	\$23.13	\$25.87	\$26.19	\$25.54
26	Beginning Balance	\$0	(\$57,718)	(\$100,669)	(\$103,283)	(\$97,990)	(\$102,298)	(\$100,663)	(\$104,379)	(\$129,810)	(\$235,029)	(\$380,030)	(\$634,388)
27	Adjusted Actual Number of Customers	23,481	23,359	23,257	23,202	23,188	23,190	23,205	23,380	23,313	23,336	23,364	23,353
28	Adjusted Actual Base Revenue	\$606,126	\$519,690	\$438,857	\$412,720	\$405,577	\$406,378	\$426,011	\$491,887	\$644,274	\$748,492	\$865,802	\$832,086
29	Actual Revenue Per Customer	\$25.81	\$22.25	\$18.87	\$17.79	\$17.49	\$17.52	\$18.36	\$21.04	\$27.64	\$32.07	\$37.06	\$35.63
30	RPC Variance (Target- Actual)	(\$2.46)	(\$1.84)	(\$0.11)	\$0.23	(\$0.18)	\$0.07	(\$0.16)	(\$1.08)	(\$4.51)	(\$6.20)	(\$10.87)	(\$10.09)
31	Monthly Variance	(\$57,688)	(\$42,867)	(\$2,509)	\$5,400	(\$4,202)	\$1,739	(\$3,607)	(\$25,311)	(\$105,025)	(\$144,675)	(\$253,872)	(\$235,740)
32	Preliminary End Balance	(\$57,688)	(\$100,585)	(\$103,178)	(\$97,883)	(\$102,192)	(\$100,559)	(\$104,270)	(\$129,690)	(\$234,836)	(\$379,704)	(\$633,902)	(\$870,128)
33	Average Balance	(\$28,844)	(\$79,152)	(\$101,924)	(\$100,583)	(\$100,091)	(\$101,428)	(\$102,467)	(\$117,035)	(\$182,323)	(\$307,367)	(\$506,966)	(\$752,258)
34	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
35	Interest Applied	(\$30)	(\$84)	(\$105)	(\$107)	(\$106)	(\$104)	(\$109)	(\$120)	(\$194)	(\$326)	(\$486)	(\$799)
36	Ending Balance	(\$57,718)	(\$100,669)	(\$103,283)	(\$97,990)	(\$102,298)	(\$100,663)	(\$104,379)	(\$129,810)	(\$235,029)	(\$380,030)	(\$634,388)	(\$870,926)

**Revenue Decoupling Mechanism by Rate Class by Month**

Line No.	Reference	Apr-14 30 (a)	May-14 31 (b)	Jun-14 30 (c)	Jul-14 31 (d)	Aug-14 31 (e)	Sep-14 30 (f)	Oct-14 31 (g)	Nov-14 30 (h)	Dec-14 31 (i)	Jan-15 31 (j)	Feb-15 28 (k)	Mar-15 31 (l)
<b>Residential Heating</b>													
37	Target Revenue Per Customer (RPC)	\$53.35	\$34.60	\$24.57	\$21.77	\$20.54	\$20.85	\$22.61	\$33.68	\$54.88	\$70.50	\$74.37	\$69.13
38	Beginning Balance	\$0	(\$1,631,248)	(\$2,461,501)	(\$2,530,046)	(\$2,582,573)	(\$2,732,164)	(\$2,849,144)	(\$2,942,013)	(\$2,996,002)	(\$4,160,822)	(\$4,966,371)	(\$7,894,059)
39	Adjusted Actual Number of Customers	191,869	189,166	187,940	187,087	187,373	187,960	189,431	191,722	193,252	194,354	195,114	194,912
40	Adjusted Actual Base Revenue	\$11,867,280	\$7,373,472	\$4,683,606	\$4,122,839	\$3,995,007	\$4,033,758	\$4,373,045	\$6,507,871	\$11,767,537	\$14,502,642	\$17,432,082	\$16,481,128
41	Actual Revenue Per Customer	\$61.85	\$38.98	\$24.92	\$22.04	\$21.32	\$21.46	\$23.09	\$33.94	\$60.89	\$74.62	\$89.34	\$84.56
42	RPC Variance (Target- Actual)	(\$8.50)	(\$4.38)	(\$0.35)	(\$0.27)	(\$0.78)	(\$0.61)	(\$0.47)	(\$0.27)	(\$6.01)	(\$4.12)	(\$14.97)	(\$15.43)
43	Monthly Variance	(\$1,630,410)	(\$828,082)	(\$65,983)	(\$9,814)	(\$146,772)	(\$114,114)	(\$89,797)	(\$50,940)	(\$1,161,023)	(\$880,707)	(\$2,921,525)	(\$3,007,382)
44	Preliminary End Balance	(\$1,630,410)	(\$2,458,329)	(\$2,527,483)	(\$2,579,860)	(\$2,729,345)	(\$2,846,278)	(\$2,938,941)	(\$2,992,953)	(\$4,157,025)	(\$4,961,529)	(\$7,887,896)	(\$10,901,441)
45	Average Balance	(\$815,205)	(\$2,045,289)	(\$2,494,492)	(\$2,554,953)	(\$2,655,959)	(\$2,789,221)	(\$2,894,042)	(\$2,967,483)	(\$3,576,513)	(\$4,561,175)	(\$6,427,134)	(\$9,397,750)
46	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
47	Interest Applied	(\$838)	(\$2,171)	(\$2,563)	(\$2,712)	(\$2,820)	(\$2,866)	(\$3,072)	(\$3,049)	(\$3,797)	(\$4,842)	(\$6,163)	(\$9,977)
48	Ending Balance	(\$1,631,248)	(\$2,461,501)	(\$2,530,046)	(\$2,582,573)	(\$2,732,164)	(\$2,849,144)	(\$2,942,013)	(\$2,996,002)	(\$4,160,822)	(\$4,966,371)	(\$7,894,059)	(\$10,911,418)
<b>Residential Heating - Low Income</b>													
49	Target Revenue Per Customer (RPC)	\$53.35	\$34.60	\$24.57	\$21.77	\$20.54	\$20.85	\$22.61	\$33.68	\$54.88	\$70.50	\$74.37	\$69.13
50	Beginning Balance	\$0	(\$136,359)	(\$229,490)	(\$240,015)	(\$261,907)	(\$300,144)	(\$326,041)	(\$367,340)	(\$394,653)	(\$531,433)	(\$626,299)	(\$889,912)
51	Adjusted Actual Number of Customers	19,986	21,171	21,228	21,367	20,859	20,361	19,911	19,631	19,392	19,211	19,060	19,671
52	Adjusted Actual Base Revenue	\$1,202,610	\$825,481	\$531,849	\$486,801	\$466,337	\$459,171	\$482,137	\$688,067	\$1,200,606	\$1,448,625	\$1,680,372	\$1,563,466
53	Actual Revenue Per Customer	\$60.17	\$38.99	\$25.05	\$22.78	\$22.36	\$22.55	\$24.21	\$35.05	\$61.91	\$75.41	\$88.16	\$79.48
54	RPC Variance (Target- Actual)	(\$6.82)	(\$4.39)	(\$0.48)	(\$1.01)	(\$1.82)	(\$1.70)	(\$1.60)	(\$1.37)	(\$7.03)	(\$4.91)	(\$13.79)	(\$10.35)
55	Monthly Variance	(\$136,289)	(\$92,937)	(\$10,284)	(\$21,626)	(\$37,939)	(\$34,571)	(\$31,927)	(\$26,922)	(\$136,288)	(\$94,252)	(\$262,887)	(\$203,662)
56	Preliminary End Balance	(\$136,289)	(\$239,296)	(\$239,774)	(\$261,641)	(\$299,846)	(\$334,715)	(\$366,967)	(\$390,262)	(\$526,942)	(\$625,684)	(\$889,185)	(\$1,093,574)
57	Average Balance	(\$68,144)	(\$182,827)	(\$234,632)	(\$250,828)	(\$280,876)	(\$317,429)	(\$351,004)	(\$380,801)	(\$462,797)	(\$578,559)	(\$757,742)	(\$991,743)
58	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
59	Interest Applied	(\$70)	(\$194)	(\$241)	(\$266)	(\$298)	(\$326)	(\$373)	(\$391)	(\$491)	(\$614)	(\$727)	(\$1,053)
60	Ending Balance	(\$136,359)	(\$229,490)	(\$240,015)	(\$261,907)	(\$298,144)	(\$335,041)	(\$367,340)	(\$394,653)	(\$531,433)	(\$626,299)	(\$889,912)	(\$1,094,626)
<b>Residential Heat (incl Low Income)</b>													
61	Target Revenue Per Customer (RPC)	\$53.35	\$34.60	\$24.57	\$21.77	\$20.54	\$20.85	\$22.61	\$33.68	\$54.88	\$70.50	\$74.37	\$69.13
62	Beginning Balance	\$0	(\$1,767,607)	(\$2,690,990)	(\$2,770,061)	(\$2,844,480)	(\$3,032,308)	(\$3,184,184)	(\$3,309,353)	(\$3,390,655)	(\$4,692,254)	(\$5,592,670)	(\$8,783,971)
63	Adjusted Actual Number of Customers	211,855	210,337	209,168	208,454	208,232	208,321	209,342	211,353	212,644	213,565	214,174	214,583
64	Adjusted Actual Base Revenue	\$13,069,890	\$8,198,953	\$5,215,456	\$4,609,640	\$4,461,344	\$4,492,929	\$4,855,181	\$7,195,939	\$12,968,143	\$15,951,266	\$19,112,454	\$18,044,594
65	Actual Revenue Per Customer	\$61.69	\$38.98	\$24.93	\$22.11	\$21.42	\$21.57	\$23.19	\$34.05	\$60.99	\$74.69	\$89.24	\$84.09
66	RPC Variance (Target- Actual)	(\$8.34)	(\$4.38)	(\$0.36)	(\$0.34)	(\$0.89)	(\$0.71)	(\$0.58)	(\$0.37)	(\$6.10)	(\$4.19)	(\$14.87)	(\$14.96)
67	Monthly Variance	(\$1,766,699)	(\$921,018)	(\$76,267)	(\$71,440)	(\$184,710)	(\$148,684)	(\$121,723)	(\$77,862)	(\$1,297,311)	(\$894,959)	(\$3,184,412)	(\$3,211,043)
68	Preliminary End Balance	(\$1,766,699)	(\$2,688,625)	(\$2,767,257)	(\$2,841,501)	(\$3,029,190)	(\$3,180,993)	(\$3,305,908)	(\$3,387,215)	(\$4,687,966)	(\$5,587,213)	(\$8,777,081)	(\$11,995,014)
69	Average Balance	(\$883,349)	(\$2,228,116)	(\$2,729,124)	(\$2,805,781)	(\$2,936,835)	(\$3,106,650)	(\$3,245,046)	(\$3,348,284)	(\$4,039,311)	(\$5,139,734)	(\$7,184,876)	(\$10,389,493)
70	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
71	Interest Applied	(\$908)	(\$2,365)	(\$2,804)	(\$2,979)	(\$3,118)	(\$3,192)	(\$3,445)	(\$3,440)	(\$4,288)	(\$5,457)	(\$6,890)	(\$11,030)
72	Ending Balance	(\$1,770,607)	(\$2,690,990)	(\$2,770,061)	(\$2,844,480)	(\$3,032,308)	(\$3,184,184)	(\$3,309,353)	(\$3,390,655)	(\$4,692,254)	(\$5,592,670)	(\$8,783,971)	(\$12,006,044)

Revenue Decoupling Mechanism by Rate Class by Month

Line No.	Reference	Apr-14 30 (a)	May-14 31 (b)	Jun-14 30 (c)	Jul-14 31 (d)	Aug-14 31 (e)	Sep-14 30 (f)	Oct-14 31 (g)	Nov-14 30 (h)	Dec-14 31 (i)	Jan-15 31 (j)	Feb-15 28 (k)	Mar-15 31 (l)
<b>Small C&amp;I</b>													
73	SLN-3, Line 16	\$77.93	\$50.14	\$33.47	\$31.72	\$29.56	\$29.40	\$32.02	\$46.85	\$78.12	\$116.16	\$101.17	\$104.13
74	Target Revenue Per Customer (RPC)	\$0	(\$168,891)	(\$202,674)	(\$178,375)	(\$142,825)	(\$134,798)	(\$138,073)	(\$126,058)	(\$67,600)	(\$170,740)	\$21,478	(\$509,822)
75	Beginning Balance	18,879	18,642	18,453	18,350	18,358	18,280	18,396	18,656	18,812	18,998	19,065	19,041
76	Actual Number of Customers	\$1,640,105	\$968,355	\$593,202	\$546,433	\$534,428	\$540,652	\$576,889	\$814,582	\$1,572,576	\$2,014,416	\$2,459,787	\$2,330,894
77	Actual Base Revenue	\$86.87	\$51.94	\$32.15	\$29.78	\$29.11	\$29.58	\$31.36	\$43.71	\$83.59	\$106.03	\$129.02	\$122.41
78	Actual Revenue Per Customer	(\$8.94)	(\$1.80)	(\$1.33)	(\$1.95)	(\$0.45)	(\$0.17)	\$0.66	\$3.14	(\$5.48)	\$10.12	(\$27.86)	(\$18.29)
79	RPC Variance (Target- Actual)	(\$168,804)	(\$33,586)	\$24,494	\$35,721	\$8,174	(\$3,135)	\$12,155	\$58,558	(\$103,014)	\$192,298	(\$531,066)	(\$348,186)
80	Monthly Variance	(\$168,804)	(\$202,477)	(\$178,180)	(\$142,655)	(\$134,651)	(\$137,932)	(\$125,918)	(\$67,500)	(\$170,614)	(\$21,557)	(\$509,588)	(\$858,008)
81	Preliminary End Balance	(\$84,402)	(\$185,684)	(\$190,427)	(\$160,515)	(\$138,738)	(\$136,365)	(\$131,995)	(\$96,779)	(\$119,107)	(\$74,591)	(\$244,055)	(\$683,915)
82	Average Balance	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
83	Bk America Rate less 200 Basis Points	(\$87)	(\$197)	(\$196)	(\$170)	(\$147)	(\$140)	(\$140)	(\$99)	(\$126)	(\$79)	(\$234)	(\$726)
84	Interest Applied	(\$168,891)	(\$202,674)	(\$178,375)	(\$142,825)	(\$134,798)	(\$138,073)	(\$126,058)	(\$67,600)	(\$170,740)	(\$21,478)	(\$509,822)	(\$858,734)
85	Ending Balance	\$390.91	\$306.74	\$258.99	\$228.10	\$215.25	\$227.59	\$250.75	\$319.05	\$401.46	\$503.80	\$518.03	\$496.12
<b>Medium C&amp;I</b>													
86	Target Revenue Per Customer (RPC)	\$0	(\$117,363)	(\$105,312)	(\$114,213)	(\$168,267)	(\$160,045)	\$201,121	\$334,426	\$458,922	\$336,912	\$303,005	(\$64,941)
87	Beginning Balance	4,782	4,769	4,755	4,754	4,687	4,763	4,793	4,824	4,835	4,849	4,865	4,857
88	Actual Number of Customers	\$1,986,632	\$1,450,657	\$1,011,963	\$1,030,500	\$1,017,296	\$1,043,108	\$1,068,836	\$1,415,013	\$2,063,492	\$2,477,150	\$2,888,295	\$2,790,318
89	Actual Base Revenue	\$415.44	\$304.18	\$212.82	\$216.76	\$217.05	\$219.00	\$223.00	\$293.33	\$426.78	\$510.86	\$593.69	\$574.49
90	Actual Revenue Per Customer	(\$24.53)	\$2.55	\$46.17	\$11.34	(\$1.79)	\$8.59	\$27.75	\$25.72	(\$25.32)	(\$7.06)	(\$75.65)	(\$78.38)
91	RPC Variance (Target- Actual)	(\$117,302)	(\$12,169)	\$219,520	\$53,904	(\$8,396)	\$40,891	\$133,021	\$124,089	(\$122,432)	(\$34,246)	(\$368,060)	(\$380,670)
92	Monthly Variance	(\$117,302)	(\$105,193)	(\$114,209)	(\$168,117)	(\$159,870)	\$200,936	\$334,142	\$458,515	\$336,490	\$302,666	(\$65,055)	(\$445,611)
93	Preliminary End Balance	(\$58,651)	(\$111,278)	\$4,448	\$141,165	\$164,069	\$180,490	\$267,631	\$396,470	\$397,706	\$319,789	\$118,975	(\$255,276)
94	Average Balance	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
95	Bk America Rate less 200 Basis Points	(\$60)	(\$118)	\$5	\$150	\$174	\$185	\$284	\$407	\$422	\$340	\$114	(\$271)
96	Interest Applied	(\$117,363)	(\$105,312)	(\$114,213)	(\$168,267)	(\$160,045)	\$201,121	\$334,426	\$458,922	\$336,912	\$303,005	(\$64,941)	(\$445,882)

Note: Referencees apply for the months of April 2014 through November 2014 for the transfer of 2,600 customers from Residential Heating to Residential Non-Heating.

Gas Revenue Decoupling Targets

Line No.	Apr-13 (a)	May-13 (b)	Jun-13 (c)	Jul-13 (d)	Aug-13 (e)	Sep-13 (f)	Oct-13 (g)	Nov-13 (h)	Dec-13 (i)	Jan-14 (j)	Feb-13 (k)	Mar-13 (l)	Total Apr-Mar (m)
1 Residential Non-Heat (incl Low-Income)													
2 Number of Customers	26,197	26,140	26,085	26,015	25,964	25,969	25,980	26,058	26,107	26,125	26,234	26,255	
3 Number of Accounts Transferred from Non-Heat to Heat	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	
4 Adjusted Customer Count	23,597	23,540	23,485	23,415	23,364	23,369	23,380	23,458	23,507	23,525	23,634	23,655	
5 Allocated Adjusted Revenue Requirement	\$551,147	\$480,518	\$440,626	\$421,958	\$404,421	\$411,267	\$425,590	\$468,132	\$543,736	\$608,707	\$619,002	\$604,088	\$5,979,163
6 <b>RPC</b>	\$23.36	\$20.41	\$18.76	\$18.02	\$17.31	\$17.60	\$18.20	\$19.96	\$23.13	\$25.87	\$26.19	\$25.54	
7 Residential Heating (incl Low-Income)													
8 Number of Customers	206,526	205,560	204,853	204,218	203,713	203,918	204,929	206,779	208,036	208,864	206,524	206,734	
9 Number of Accounts Transferred from Non-Heat to Heat	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	
10 Adjusted Customer Count	209,126	208,160	207,453	206,818	206,313	206,518	207,529	209,379	210,636	211,464	209,124	209,334	
11 Allocated Adjusted Revenue Requirement	\$1,157,590	\$7,202,607	\$5,097,052	\$4,502,584	\$4,237,221	\$4,306,645	\$4,692,464	\$7,091,595	\$11,560,624	\$14,908,187	\$15,552,475	\$14,470,701	\$104,739,746
12 <b>RPC</b>	\$53.35	\$34.60	\$24.57	\$21.77	\$20.54	\$20.85	\$22.61	\$33.68	\$54.88	\$70.50	\$74.37	\$69.13	
13 Small													
14 Number of Customers	18,697	18,524	18,381	18,270	18,221	18,243	18,367	18,680	18,856	18,995	18,800	18,800	
15 Allocated Adjusted Revenue Requirement	\$1,467,117	\$928,852	\$615,286	\$579,616	\$538,554	\$536,429	\$588,115	\$875,201	\$1,472,999	\$2,206,366	\$1,901,912	\$1,957,612	\$13,658,058
16 <b>RPC</b>	\$77.93	\$50.14	\$33.47	\$31.72	\$29.56	\$29.40	\$32.02	\$46.85	\$78.12	\$116.16	\$101.17	\$104.13	
17 Medium C&I													
18 Number of Customers	4,702	4,691	4,694	4,684	4,665	4,678	4,700	4,734	4,758	4,773	4,696	4,705	
19 Allocated Adjusted Revenue Requirement	\$1,838,057	\$1,438,900	\$1,215,685	\$1,068,436	\$1,004,164	\$1,064,655	\$1,178,537	\$1,510,387	\$1,910,148	\$2,404,616	\$2,432,687	\$2,334,238	\$19,400,509
20 <b>RPC</b>	\$390.91	\$306.74	\$258.99	\$228.10	\$215.25	\$227.59	\$250.75	\$319.05	\$401.46	\$503.80	\$518.03	\$496.12	

Line 3: Removal of 2,600 Residential customers identified as Heating customers from the Non-Heat rate class, see Schedule SLN-4, Line 7 for actual customers impacted month to month.  
Line 9: Addition of 2,600 Residential Non-Heating customers to the Heat rate class, see Schedule SLN-4, Line 7 for actual customers impacted month to month.  
Lines 5, 11, 15, 19: Actual revenue allocations from Docket No. 4514, RDM Provision: Schedule SLN-4 pg. 2.

**Billing Determinants and Associated Base Distribution Revenues of 2,600 Residential Customers Transferred**

Line No.	Reference	Apr-14 (a)	May-14 (b)	Jun-14 (c)	Jul-14 (d)	Aug-14 (e)	Sep-14 (f)	Oct-14 (g)	Nov-14 (h)	Total (i)
1	<b>Billing Determinants and Actual Base Distribution Revenues associated with 2,600 Non-Heating Residential Customers to be Transferred to the Residential Heating Rates</b>									
	<b>Volumes (Therm)</b>									
2	Residential Non Heating	368,621	185,436	71,812	47,061	43,060	44,647	63,557	145,054	969,247
3	Residential Non Heating Low Income	22,702	12,926	5,629	4,554	4,137	4,342	5,794	12,267	72,352
4	Total	391,322	198,363	77,441	51,615	47,197	48,989	69,351	157,321	1,041,599
	<b>Customer Count</b>									
5	Residential Non Heating	2,433	2,414	2,410	2,402	2,402	2,401	2,402	2,301	
6	Residential Non Heating Low Income	166	185	188	196	198	198	198	181	
7	Total	2,599	2,599	2,598	2,598	2,600	2,599	2,600	2,482	
	<b>Base Rate Revenue</b>									
8	Residential Non Heating Base Distribution Revenue	\$194,115	\$113,118	\$63,005	\$52,006	\$50,215	\$50,911	\$59,230	\$93,608	\$676,207
9	Residential Non Heating Low Income Base Distribution Revenue	\$10,879	\$7,267	\$4,464	\$4,093	\$3,933	\$4,076	\$4,592	\$6,948	\$46,253
10	Total	\$204,994	\$120,385	\$67,469	\$56,099	\$54,149	\$54,986	\$63,822	\$100,556	\$722,460

**Billing Determinants and Actual Base Distribution Revenues associated with 2,600 Customers billed at the Residential Heating Rates**

Line No.	Reference	Apr-14 (a)	May-14 (b)	Jun-14 (c)	Jul-14 (d)	Aug-14 (e)	Sep-14 (f)	Oct-14 (g)	Nov-14 (h)	Total (i)
11	<b>Residential Heating</b>									
12	Peak									
13	Customer Charge	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00
14	Headblock \$/therm	\$0.4672	\$0.4672	\$0.4672	\$0.4672	\$0.4672	\$0.4672	\$0.4672	\$0.4672	\$0.4672
15	Tailblock \$/therm	\$0.3010	\$0.3010	\$0.3010	\$0.3010	\$0.3010	\$0.3010	\$0.3010	\$0.3010	\$0.3010
16	Off Peak									
17	Customer Charge	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00
18	Headblock \$/therm	\$0.4672	\$0.4672	\$0.4672	\$0.4672	\$0.4672	\$0.4672	\$0.4672	\$0.4672	\$0.4672
19	Tailblock \$/therm	\$0.3010	\$0.3010	\$0.3010	\$0.3010	\$0.3010	\$0.3010	\$0.3010	\$0.3010	\$0.3010
20	Residential Heating Low Income									
21	Peak									
22	Customer Charge	\$11.70	\$11.70	\$11.70	\$11.70	\$11.70	\$11.70	\$11.70	\$11.70	\$11.70
23	Headblock \$/therm	\$0.4205	\$0.4205	\$0.4205	\$0.4205	\$0.4205	\$0.4205	\$0.4205	\$0.4205	\$0.4205
24	Tailblock \$/therm	\$0.2709	\$0.2709	\$0.2709	\$0.2709	\$0.2709	\$0.2709	\$0.2709	\$0.2709	\$0.2709
25	Off Peak									
26	Customer Charge	\$11.70	\$11.70	\$11.70	\$11.70	\$11.70	\$11.70	\$11.70	\$11.70	\$11.70
27	Headblock \$/therm	\$0.4205	\$0.4205	\$0.4205	\$0.4205	\$0.4205	\$0.4205	\$0.4205	\$0.4205	\$0.4205
28	Tailblock \$/therm	\$0.2709	\$0.2709	\$0.2709	\$0.2709	\$0.2709	\$0.2709	\$0.2709	\$0.2709	\$0.2709
29	Residential Heating Volume (Therm)									
30	Head Block	258,008	138,795	53,267	44,747	41,386	43,823	59,613	90,945	730,584
31	Tail Block	110,613	46,641	18,545	2,314	1,674	824	3,944	54,109	238,663
32	Total	368,621	185,436	71,812	47,061	43,060	44,647	63,557	145,054	969,247
33	Residential Heating Low Income Volume (Therm)									
34	Head Block	18,289	9,776	4,647	4,554	4,137	4,342	5,794	8,373	59,913
35	Tail Block	4,413	3,150	982	-	-	-	-	3,894	12,439
36	Total	22,702	12,926	5,629	4,554	4,137	4,342	5,794	12,267	72,352
37	<b>Total Volumes:</b>	391,322	198,363	77,441	51,615	47,197	48,989	69,351	157,321	1,041,599

**Billing Determinants and Associated Base Distribution Revenues of 2,600 Residential Customers Transferred**

Line No.	Reference	Apr-14 (a)	May-14 (b)	Jun-14 (c)	Jul-14 (d)	Aug-14 (e)	Sep-14 (f)	Oct-14 (g)	Nov-14 (h)	Total (i)
<b>Residential Heating Base Distribution Revenue</b>										
31	Customer Charge	\$31,629	\$31,382	\$31,330	\$31,226	\$31,226	\$31,213	\$31,226	\$29,913	\$249,145
32	Head Block	\$120,541	\$64,845	\$24,886	\$20,906	\$19,336	\$20,474	\$27,851	\$42,489	\$341,329
33	Tail Block	\$33,294	\$14,039	\$5,582	\$6,697	\$5,604	\$2,488	\$1,187	\$16,287	\$71,838
34	Total	\$185,465	\$110,266	\$61,798	\$52,828	\$51,065	\$51,935	\$60,264	\$88,689	\$662,312
<b>Residential Heating Low Income Base Distribution Revenue</b>										
35	Customer Charge	\$1,942	\$2,165	\$2,200	\$2,293	\$2,317	\$2,317	\$2,317	\$2,118	\$17,667.00
36	Head Block	\$7,690	\$4,111	\$1,954	\$1,915	\$1,740	\$1,826	\$2,436	\$3,521	\$25,193.36
37	Tail Block	\$1,195	\$853	\$266	\$0	\$0	\$0	\$0	\$1,055	\$3,369.73
38	Total	\$10,828	\$7,129	\$4,420	\$4,208	\$4,056	\$4,142	\$4,753	\$6,694	\$46,230
39	Total Residential Heating Base Distribution Revenue:	\$196,293	\$117,395	\$66,218	\$57,037	\$55,122	\$56,077	\$65,017	\$95,383	\$708,542
40	<b>Adjusted Customer Counts and Base Distribution Revenues associated with the transfer of 2,600 Customers.</b>									
<b>Adjustment to Non-Heating Customer Count</b>										
41	Actual Residential Non-Heating Count	25,534	25,323	25,206	25,139	25,142	25,164	25,189	25,189	25,267
42	Adjustment: Transfer to Heating	(2,433)	(2,414)	(2,410)	(2,402)	(2,402)	(2,401)	(2,402)	(2,402)	(2,301)
43	Adjusted Residential Non-Heating Count	23,101	22,909	22,796	22,737	22,740	22,763	22,787	22,787	22,966
<b>Adjustment to Heating Customer Count</b>										
44	Actual Residential Non-Heating Low Income Count	546	635	649	661	646	625	616	616	595
45	Adjustment: Transfer to Heating Low Income	(166)	(185)	(188)	(196)	(198)	(198)	(198)	(198)	(181)
46	Adjusted Residential Non-Heating Low Income Count	380	450	461	465	448	427	418	418	414
<b>Adjustment to Heating Customer Count</b>										
47	Actual Residential Heating Count	189,436	186,752	185,530	184,685	184,971	185,559	187,029	187,029	189,421
48	Adjustment: Transfer to Heating	2,433	2,414	2,410	2,402	2,402	2,401	2,402	2,402	2,301
49	Adjusted Residential Heating Count	191,869	189,166	187,940	187,087	187,373	187,960	189,431	189,431	191,722
<b>Adjustment to Heating Low Income Count</b>										
50	Actual Residential Heating Low Income Count	19,820	20,986	21,040	21,171	20,661	20,163	19,713	19,713	19,450
51	Adjustment: Transfer to Heating Low Income	166	185	188	196	198	198	198	198	181
52	Adjusted Residential Heating Low Income Count	19,986	21,171	21,228	21,367	20,859	20,361	19,911	19,911	19,631
<b>Adjustment to Non-Heating Base Distribution Revenue</b>										
53	Actual Non-Heating Base Distribution Revenue	\$785,081	\$618,575	\$491,765	\$455,391	\$446,686	\$448,521	\$476,175	\$573,515	\$4,295,709
54	Adjustment: Transfer to Heating	(\$194,115)	(\$113,118)	(\$63,005)	(\$52,006)	(\$50,215)	(\$50,911)	(\$59,230)	(\$93,608)	(\$676,207)
55	Adjusted Non-Heating Base Distribution Revenue	\$590,966	\$505,457	\$428,760	\$403,385	\$396,470	\$397,610	\$416,945	\$479,908	\$3,619,501
<b>Adjustment to Heating Base Distribution Revenue</b>										
56	Actual Non-Heating Low Income Base Distribution Revenue	\$27,248	\$22,307	\$15,057	\$13,883	\$13,477	\$13,297	\$14,169	\$19,699	\$139,137
57	Adjustment: Transfer to Heating Low Income	(\$12,088)	(\$8,074)	(\$4,960)	(\$4,548)	(\$4,371)	(\$4,528)	(\$5,102)	(\$7,720)	(\$51,392)
58	Adjusted Non-Heating Low Income Base Distribution Revenue	\$15,160	\$14,233	\$10,097	\$9,335	\$9,106	\$8,768	\$9,066	\$11,979	\$87,745
<b>Adjustment to Heating Base Distribution Revenue</b>										
59	Actual Heating Base Distribution Revenue	\$11,681,815	\$7,263,206	\$4,621,808	\$4,070,011	\$3,943,941	\$3,981,823	\$4,312,780	\$6,419,182	\$46,294,567
60	Adjustment: Transfer to Heating	\$185,465	\$110,266	\$61,798	\$52,828	\$51,065	\$51,935	\$60,264	\$88,689	\$662,312
61	Adjusted Heating Base Distribution Revenue	\$11,867,280	\$7,373,472	\$4,683,606	\$4,122,839	\$3,995,007	\$4,033,758	\$4,373,045	\$6,507,871	\$46,956,878
<b>Adjustment to Heating Low Income Base Distribution Revenue</b>										
62	Actual Heating Low Income Base Distribution Revenue	\$1,190,579	\$817,560	\$526,938	\$482,126	\$461,830	\$454,568	\$476,856	\$680,630	\$5,091,087
63	Adjustment: Transfer to Heating Low Income	\$12,031	\$7,921	\$4,911	\$4,676	\$4,507	\$4,603	\$5,281	\$7,437	\$51,367
64	Adjusted Heating Low Income Base Distribution Revenue	\$1,202,610	\$825,481	\$531,849	\$486,801	\$466,337	\$459,171	\$482,137	\$688,067	\$5,142,454
65	<b>Difference in Base Distribution Revenue for customers billed on the Heating vs. Non-Heating Rates</b> (Residential Heating base distribution revenues are lower than Residential Non-Heating)									
66	Residential									
67	Residential Low-Income	(\$8,650)	(\$2,852)	(\$1,206)	\$822	\$850	\$1,025	\$1,034	(\$4,918)	(\$13,896)
68	Total	(\$51)	(\$138)	(\$44)	\$115	\$123	\$67	\$161	(\$255)	(\$23)
		(\$8,702)	(\$2,990)	(\$1,251)	\$937	\$973	\$1,091	\$1,195	(\$5,173)	(\$13,918)



**Actual vs. Normal Billing Degree Day Comparison for April 2014 - March 2015**

Line No.	Month/Year	Actual Billing Degree Days (a)	Normal Billing Degree Days (b)
1	Apr-14	687	616
2	May-14	353	362
3	Jun-14	117	116
4	Jul-14	5	15
5	Aug-14	0	0
6	Sep-14	19	16
7	Oct-14	157	144
8	Nov-14	419	448
9	Dec-14	793	779
10	Jan-15	1,039	1,028
11	Feb-15	1,306	1,089
12	Mar-15	1,173	889
13	<b>Total</b>	<b>6,068</b>	<b>5,501</b>
14	<b>Degree Day Difference</b>		<b>567</b>
15	<b>Degree Day Difference (%)</b>		<b>10.3%</b>

Source: Normal Heating Degree Day Report  
Line 13: Sum of Lines 1 through 12  
Line 14: Abs(Line 13 Column (b) - Line 13 Column (a))  
Line 15: (Line 13 Column (a) / Line 13 Column (b)) - 1

**Proposed Annual RDM Reconciliation Balance**  
(Without Adjusting Target RPCs and Normalizing Revenue)

Line No.	Over Recovery Based on 12 mths ended March 31, 2015	
1	Residential Non-Heat (incl Low Income)	(\$1,838,825)
2	Residential Heat (incl Low Income)	(\$10,553,676)
3	Small C&I	(\$858,734)
4	Medium C&I	(\$445,882)
5	Total	<u>(\$13,697,117)</u>

- 1 Schedule SLN-6, Page 2, Column (I), Line 36
- 2 Schedule SLN-6, Page 3, Column (I), Line 72
- 3 Schedule SLN-8, Page 4, Column (I), Line 84
- 4 Schedule SLN-8, Page 4, Column (I), Line 96
- 5 Sum of lines 1-4

Revenue Decoupling Mechanism by Rate Class by Month Without Adjusting Target RPCs and Normalizing Revenue

Line No.	Reference	Apr-14 30 (a)	May-14 31 (b)	Jun-14 30 (c)	Jul-14 31 (d)	Aug-14 31 (e)	Sep-14 30 (f)	Oct-14 31 (g)	Nov-14 30 (h)	Dec-14 31 (i)	Jan-15 31 (j)	Feb-15 28 (k)	Mar-15 31 (l)
<b>Residential Non-Heat</b>													
1	Target Revenue Per Customer (RPC)	\$21.04	\$18.38	\$16.89	\$16.22	\$15.58	\$15.84	\$16.38	\$17.97	\$20.83	\$23.30	\$23.60	\$23.01
2	Beginning Balance	\$0	(\$248,010)	(\$401,430)	(\$467,863)	(\$516,027)	(\$571,672)	(\$622,287)	(\$686,525)	(\$806,885)	(\$956,580)	(\$1,149,018)	(\$1,447,484)
3	Actual Number of Customers	25,534	25,323	25,206	25,139	25,142	25,164	25,189	25,267	22,917	22,933	22,962	22,940
4	Actual Base Revenue	\$785,081	\$618,575	\$491,765	\$455,391	\$446,686	\$448,521	\$476,175	\$573,515	\$626,056	\$725,656	\$839,019	\$807,829
5	RPC Variance (Target- Actual)	(\$9.71)	(\$6.04)	(\$2.62)	(\$1.90)	(\$2.19)	(\$1.99)	(\$2.52)	(\$2.70)	(\$6.49)	(\$8.34)	(\$12.94)	(\$12.21)
6	Monthly Variance	(\$247,883)	(\$153,075)	(\$65,987)	(\$47,642)	(\$55,068)	(\$50,002)	(\$63,543)	(\$119,593)	(\$148,759)	(\$191,322)	(\$297,221)	(\$280,040)
7	Preliminary End Balance	(\$247,883)	(\$401,085)	(\$467,417)	(\$515,505)	(\$571,095)	(\$621,674)	(\$685,830)	(\$806,118)	(\$955,644)	(\$1,147,901)	(\$1,446,239)	(\$1,727,524)
8	Average Balance	(\$123,941)	(\$324,548)	(\$434,424)	(\$491,684)	(\$543,561)	(\$654,059)	(\$746,321)	(\$881,264)	(\$1,052,240)	(\$1,297,629)	(\$1,587,504)	(\$1,587,504)
9	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
10	Interest Applied	(\$127)	(\$345)	(\$446)	(\$522)	(\$577)	(\$613)	(\$694)	(\$767)	(\$936)	(\$1,117)	(\$1,244)	(\$1,685)
11	Ending Balance	(\$248,010)	(\$401,430)	(\$467,863)	(\$516,027)	(\$571,672)	(\$622,287)	(\$686,525)	(\$806,885)	(\$956,580)	(\$1,149,018)	(\$1,447,484)	(\$1,729,209)
<b>Residential Non-Heat Low Income</b>													
13	Target Revenue Per Customer (RPC)	\$21.04	\$18.38	\$16.89	\$16.22	\$15.58	\$15.84	\$16.38	\$17.97	\$20.83	\$23.30	\$23.60	\$23.01
14	Beginning Balance	\$0	(\$15,769)	(\$26,426)	(\$30,550)	(\$33,745)	(\$37,197)	(\$40,636)	(\$44,759)	(\$53,819)	(\$63,851)	(\$77,372)	(\$94,753)
15	Actual Number of Customers	546	635	649	661	646	625	616	595	396	403	402	413
16	Actual Base Revenue	\$27,248	\$22,307	\$15,057	\$13,883	\$13,477	\$13,297	\$14,169	\$19,699	\$18,217	\$22,836	\$26,784	\$24,257
17	RPC Variance (Target- Actual)	(\$28.87)	(\$6.31)	(\$6.31)	(\$4.78)	(\$5.29)	(\$5.44)	(\$6.62)	(\$15.14)	(\$25.18)	(\$33.36)	(\$43.03)	(\$58.73)
18	Monthly Variance	(\$15,761)	(\$10,635)	(\$4,094)	(\$3,161)	(\$3,414)	(\$3,399)	(\$4,078)	(\$9,010)	(\$9,970)	(\$13,446)	(\$17,298)	(\$14,755)
19	Preliminary End Balance	(\$15,761)	(\$26,404)	(\$30,520)	(\$33,711)	(\$37,159)	(\$40,596)	(\$44,713)	(\$53,769)	(\$63,789)	(\$77,297)	(\$94,670)	(\$109,508)
20	Average Balance	(\$7,881)	(\$21,087)	(\$28,473)	(\$32,330)	(\$35,452)	(\$38,896)	(\$42,674)	(\$49,264)	(\$58,804)	(\$70,374)	(\$86,021)	(\$102,130)
21	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
22	Interest Applied	(\$8)	(\$22)	(\$29)	(\$34)	(\$38)	(\$40)	(\$45)	(\$51)	(\$62)	(\$75)	(\$82)	(\$108)
23	Ending Balance	(\$15,769)	(\$26,426)	(\$30,550)	(\$33,745)	(\$37,197)	(\$40,636)	(\$44,759)	(\$53,819)	(\$63,851)	(\$77,372)	(\$94,753)	(\$109,616)
<b>Residential Non-Heat (incl Low Income)</b>													
25	Target Revenue Per Customer (RPC)	\$21.04	\$18.38	\$16.89	\$16.22	\$15.58	\$15.84	\$16.38	\$17.97	\$20.83	\$23.30	\$23.60	\$23.01
26	Beginning Balance	\$0	(\$263,779)	(\$427,856)	(\$498,413)	(\$549,772)	(\$608,869)	(\$662,923)	(\$731,283)	(\$860,704)	(\$1,020,431)	(\$1,226,391)	(\$1,542,236)
27	Actual Number of Customers	26,080	25,958	25,855	25,800	25,788	25,789	25,805	25,862	23,313	23,336	23,364	23,353
28	Actual Base Revenue	\$812,329	\$640,882	\$506,822	\$469,274	\$460,162	\$461,817	\$490,343	\$593,215	\$644,274	\$748,492	\$865,802	\$832,086
29	RPC Variance (Target- Actual)	(\$10.11)	(\$6.31)	(\$2.71)	(\$2.07)	(\$2.72)	(\$2.07)	(\$2.62)	(\$3.81)	(\$6.81)	(\$8.77)	(\$13.46)	(\$12.62)
30	Monthly Variance	(\$263,644)	(\$163,710)	(\$70,081)	(\$50,803)	(\$58,482)	(\$53,400)	(\$67,621)	(\$128,603)	(\$158,729)	(\$204,768)	(\$314,519)	(\$294,795)
31	Preliminary End Balance	(\$263,644)	(\$427,489)	(\$497,937)	(\$549,216)	(\$608,255)	(\$662,270)	(\$730,543)	(\$859,887)	(\$1,019,433)	(\$1,225,199)	(\$1,540,910)	(\$1,837,031)
32	Average Balance	(\$131,822)	(\$345,634)	(\$462,897)	(\$523,815)	(\$579,013)	(\$635,570)	(\$696,733)	(\$795,585)	(\$940,068)	(\$1,122,815)	(\$1,383,650)	(\$1,689,634)
33	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
34	Interest Applied	(\$135)	(\$367)	(\$476)	(\$556)	(\$615)	(\$653)	(\$740)	(\$817)	(\$998)	(\$1,192)	(\$1,327)	(\$1,794)
35	Ending Balance	(\$263,779)	(\$427,856)	(\$498,413)	(\$549,772)	(\$608,869)	(\$662,923)	(\$731,283)	(\$860,704)	(\$1,020,431)	(\$1,226,391)	(\$1,542,236)	(\$1,838,825)

Revenue Decoupling Mechanism by Rate Class by Month Without Adjusting Target RPCs and Normalizing Revenue

Line No.	Reference	Apr-14 30	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14 30	Dec-14 31	Jan-15 31	Feb-15 28	Mar-15 31
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
<b>Residential Heating</b>													
37	Target Revenue Per Customer (RPC)	\$54.03	\$35.04	\$24.88	\$22.05	\$20.80	\$21.12	\$22.90	\$34.10	\$55.57	\$71.38	\$75.31	\$70.00
38	Beginning Balance	\$0	(\$1,448,258)	(\$2,169,789)	(\$2,177,562)	(\$2,177,962)	(\$2,276,879)	(\$2,342,160)	(\$2,374,853)	(\$2,336,804)	(\$3,368,295)	(\$4,002,347)	(\$6,746,345)
39	Actual Number of Customers	189,436	186,752	185,530	184,685	184,971	185,559	187,029	189,421	193,252	194,354	195,114	194,912
40	Actual Base Revenue	\$11,681,815	\$7,263,206	\$4,621,808	\$4,070,011	\$3,943,941	\$3,981,823	\$4,312,780	\$6,419,182	\$11,767,537	\$14,502,642	\$17,432,082	\$16,481,128
41	Actual Revenue Per Customer	\$61.67	\$38.89	\$24.91	\$22.04	\$21.32	\$21.46	\$23.06	\$33.89	\$60.89	\$74.62	\$89.34	\$84.56
42	RPC Variance (Target- Actual)	(\$7.64)	(\$3.85)	(\$0.03)	\$0.01	(\$0.52)	(\$0.34)	(\$0.16)	\$0.21	(\$3.24)	(\$3.24)	(\$14.04)	(\$14.56)
43	Monthly Variance	(\$1,447,514)	(\$719,611)	(\$5,542)	\$1,911	(\$96,553)	(\$62,910)	(\$30,191)	\$40,469	(\$1,028,464)	(\$630,142)	(\$2,738,847)	(\$2,837,326)
44	Preliminary End Balance	(\$1,447,514)	(\$2,167,869)	(\$2,175,330)	(\$2,175,652)	(\$2,274,515)	(\$2,339,787)	(\$2,372,351)	(\$2,334,385)	(\$3,368,295)	(\$3,998,437)	(\$6,741,194)	(\$9,584,273)
45	Average Balance	(\$723,757)	(\$1,808,064)	(\$2,172,559)	(\$2,176,607)	(\$2,226,239)	(\$2,308,334)	(\$2,357,256)	(\$2,354,619)	(\$2,851,036)	(\$3,683,366)	(\$5,371,771)	(\$8,165,309)
46	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
47	Interest Applied	(\$744)	(\$1,920)	(\$2,232)	(\$2,311)	(\$2,363)	(\$2,372)	(\$2,503)	(\$2,419)	(\$3,027)	(\$3,910)	(\$5,151)	(\$8,669)
48	Ending Balance	(\$1,448,258)	(\$2,169,789)	(\$2,177,562)	(\$2,177,962)	(\$2,276,879)	(\$2,342,160)	(\$2,374,853)	(\$2,336,804)	(\$3,368,295)	(\$4,002,347)	(\$6,746,345)	(\$9,592,942)
<b>Residential Heating - Low Income</b>													
49	Target Revenue Per Customer (RPC)	\$54.03	\$35.04	\$24.88	\$22.05	\$20.80	\$21.12	\$22.90	\$34.10	\$55.57	\$71.38	\$75.31	\$70.00
50	Beginning Balance	\$0	(\$119,863)	(\$202,267)	(\$205,908)	(\$221,483)	(\$253,818)	(\$282,829)	(\$308,610)	(\$326,281)	(\$449,679)	(\$527,589)	(\$773,254)
51	Actual Number of Customers	19,820	20,986	21,040	21,171	20,661	20,613	19,713	19,450	19,392	19,211	19,060	19,671
52	Actual Base Revenue	\$1,190,579	\$817,560	\$526,938	\$482,126	\$461,830	\$454,568	\$476,856	\$680,630	\$1,200,606	\$1,448,625	\$1,680,372	\$1,563,466
53	Actual Revenue Per Customer	\$60.07	\$38.96	\$25.04	\$22.77	\$22.35	\$22.54	\$24.19	\$34.99	\$61.91	\$75.41	\$88.16	\$79.48
54	RPC Variance (Target- Actual)	(\$6.04)	(\$3.92)	(\$0.16)	(\$0.72)	(\$1.55)	(\$1.43)	(\$1.29)	(\$0.89)	(\$6.34)	(\$4.03)	(\$12.86)	(\$9.48)
55	Monthly Variance	(\$119,802)	(\$82,233)	(\$3,431)	(\$15,349)	(\$32,082)	(\$28,736)	(\$25,467)	(\$17,344)	(\$122,987)	(\$77,392)	(\$245,041)	(\$186,560)
56	Preliminary End Balance	(\$119,802)	(\$202,096)	(\$205,698)	(\$221,257)	(\$253,566)	(\$282,554)	(\$308,297)	(\$325,955)	(\$349,267)	(\$449,679)	(\$772,631)	(\$959,814)
57	Average Balance	(\$59,901)	(\$160,979)	(\$203,982)	(\$213,582)	(\$237,524)	(\$268,186)	(\$295,563)	(\$317,283)	(\$387,774)	(\$488,375)	(\$650,110)	(\$866,534)
58	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
59	Interest Applied	(\$62)	(\$171)	(\$210)	(\$227)	(\$252)	(\$276)	(\$314)	(\$326)	(\$412)	(\$518)	(\$623)	(\$920)
60	Ending Balance	(\$119,863)	(\$202,267)	(\$205,908)	(\$221,483)	(\$253,818)	(\$282,829)	(\$308,610)	(\$326,281)	(\$449,679)	(\$527,589)	(\$773,254)	(\$960,734)
<b>Residential Heat (incl Low Income)</b>													
61	Target Revenue Per Customer (RPC)	\$54.03	\$35.04	\$24.88	\$22.05	\$20.80	\$21.12	\$22.90	\$34.10	\$55.57	\$71.38	\$75.31	\$70.00
62	Beginning Balance	\$0	(\$1,568,121)	(\$2,372,055)	(\$2,383,470)	(\$2,399,446)	(\$2,530,696)	(\$2,624,990)	(\$2,683,464)	(\$2,663,085)	(\$3,817,974)	(\$4,529,937)	(\$7,519,599)
63	Actual Number of Customers	209,256	207,738	206,570	205,856	205,652	205,722	206,742	208,871	212,644	213,565	214,174	214,583
64	Actual Base Revenue	\$12,872,394	\$8,080,766	\$5,148,746	\$4,552,136	\$4,405,772	\$4,436,391	\$4,789,636	\$7,099,812	\$12,968,143	\$15,951,266	\$19,112,454	\$18,044,594
65	Actual Revenue Per Customer	\$61.52	\$38.90	\$24.92	\$22.11	\$21.43	\$21.56	\$23.17	\$33.99	\$60.99	\$74.69	\$89.24	\$84.09
66	RPC Variance (Target- Actual)	(\$7.49)	(\$3.86)	(\$0.04)	(\$0.07)	(\$0.63)	(\$0.45)	(\$0.27)	\$0.11	(\$5.41)	(\$3.31)	(\$13.93)	(\$14.09)
67	Monthly Variance	(\$1,567,316)	(\$801,844)	(\$8,973)	(\$13,438)	(\$128,635)	(\$91,646)	(\$55,638)	\$23,124	(\$1,514,451)	(\$707,538)	(\$2,983,888)	(\$3,024,489)
68	Preliminary End Balance	(\$1,567,316)	(\$2,369,965)	(\$2,381,028)	(\$2,396,908)	(\$2,528,081)	(\$2,622,342)	(\$2,680,648)	(\$2,660,340)	(\$3,814,536)	(\$4,529,937)	(\$7,513,825)	(\$10,544,088)
69	Average Balance	(\$783,658)	(\$1,969,043)	(\$2,376,542)	(\$2,390,189)	(\$2,463,763)	(\$2,576,519)	(\$2,652,819)	(\$2,671,902)	(\$3,238,810)	(\$4,171,741)	(\$6,021,881)	(\$9,031,843)
70	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
71	Interest Applied	(\$805)	(\$2,090)	(\$2,442)	(\$2,538)	(\$2,616)	(\$2,647)	(\$2,816)	(\$2,745)	(\$3,438)	(\$4,429)	(\$5,774)	(\$9,589)
72	Ending Balance	(\$1,568,121)	(\$2,372,055)	(\$2,383,470)	(\$2,399,446)	(\$2,530,696)	(\$2,624,990)	(\$2,683,464)	(\$2,663,085)	(\$3,817,974)	(\$4,529,937)	(\$7,519,599)	(\$10,553,676)

Revenue Decoupling Mechanism by Rate Class by Month Without Adjusting Target RPCs and Normalizing Revenue

Line No.	Reference	Apr-14 30	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14 30	Dec-14 31	Jan-15 31	Feb-15 28	Mar-15 31
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<b>Small C&amp;I</b>													
73	Target Revenue Per Customer (RPC)	\$77.93	\$50.14	\$33.47	\$31.72	\$29.56	\$29.40	\$32.02	\$46.85	\$78.12	\$116.16	\$101.17	\$104.13
74	Beginning Balance	\$0	(\$168,891)	(\$202,674)	(\$178,375)	(\$142,825)	(\$134,798)	(\$138,073)	(\$126,058)	(\$67,600)	(\$170,740)	\$21,478	(\$509,822)
75	Actual Number of Customers	18,879	18,642	18,453	18,350	18,358	18,280	18,396	18,656	18,812	18,998	19,065	19,041
76	Actual Base Revenue	\$1,640,105	\$968,355	\$593,202	\$546,433	\$534,428	\$540,652	\$576,889	\$814,582	\$1,572,576	\$2,014,416	\$2,459,787	\$2,330,894
77	Actual Revenue Per Customer	\$86.87	\$51.94	\$32.15	\$29.78	\$29.11	\$29.58	\$31.36	\$43.71	\$83.59	\$106.03	\$129.02	\$122.41
78	RPC Variance (Target- Actual)	(\$8.94)	(\$1.80)	(\$1.33)	(\$1.95)	(\$0.45)	(\$0.17)	\$0.66	\$3.14	(\$5.48)	\$10.12	(\$27.86)	(\$18.29)
79	Monthly Variance	(\$168,804)	(\$53,586)	\$24,494	\$35,721	\$8,174	(\$3,135)	\$12,155	\$58,558	(\$103,014)	\$192,298	(\$531,066)	(\$348,186)
80	Preliminary End Balance	(\$168,804)	(\$202,477)	(\$178,180)	(\$142,655)	(\$134,651)	(\$137,932)	(\$125,918)	(\$67,500)	(\$170,614)	\$21,557	(\$509,588)	(\$858,008)
81	Average Balance	(\$84,402)	(\$185,684)	(\$190,427)	(\$160,515)	(\$138,738)	(\$136,365)	(\$131,995)	(\$96,779)	(\$119,107)	(\$74,591)	(\$244,055)	(\$363,915)
82	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
83	Interest Applied	(\$87)	(\$197)	(\$196)	(\$170)	(\$147)	(\$140)	(\$140)	(\$99)	(\$126)	(\$79)	(\$234)	(\$726)
84	Ending Balance	(\$168,891)	(\$202,674)	(\$178,375)	(\$142,825)	(\$134,798)	(\$138,073)	(\$126,058)	(\$67,600)	(\$170,740)	\$21,478	(\$509,822)	(\$858,734)
<b>Medium C&amp;I</b>													
85	Target Revenue Per Customer (RPC)	\$390.91	\$306.74	\$258.99	\$228.10	\$215.25	\$227.59	\$250.75	\$319.05	\$401.46	\$503.80	\$518.03	\$496.12
86	Beginning Balance	\$0	(\$117,363)	(\$105,312)	(\$114,213)	(\$168,267)	(\$160,045)	\$201,121	\$334,426	\$458,922	\$336,912	\$303,005	(\$64,941)
87	Actual Number of Customers	4,782	4,769	4,755	4,754	4,687	4,763	4,793	4,824	4,835	4,849	4,865	4,857
88	Actual Base Revenue	\$1,986,632	\$1,450,657	\$1,011,963	\$1,030,500	\$1,017,296	\$1,043,108	\$1,068,836	\$1,415,013	\$2,063,492	\$2,477,150	\$2,888,295	\$2,790,318
89	Actual Revenue Per Customer	\$415.44	\$304.18	\$212.82	\$216.76	\$217.05	\$219.00	\$223.00	\$293.33	\$426.78	\$510.86	\$593.69	\$574.49
90	RPC Variance (Target- Actual)	(\$24.53)	\$2.55	\$46.17	\$11.34	(\$1.79)	\$8.59	\$27.75	\$25.72	(\$25.32)	(\$7.06)	(\$75.65)	(\$78.38)
91	Monthly Variance	(\$117,302)	\$12,169	\$219,520	\$53,904	(\$8,396)	\$40,891	\$133,021	\$124,089	(\$122,432)	(\$34,246)	(\$368,060)	(\$380,670)
92	Preliminary End Balance	(\$117,302)	(\$105,193)	\$114,209	\$168,117	\$159,870	\$200,936	\$334,142	\$458,515	\$336,490	\$302,666	(\$65,055)	(\$445,611)
93	Average Balance	(\$58,651)	(\$111,278)	\$4,448	\$141,165	\$164,069	\$180,490	\$267,631	\$396,470	\$397,706	\$319,789	\$118,975	(\$255,276)
94	Bk America Rate less 200 Basis Points	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
95	Interest Applied	(\$60)	(\$118)	\$5	\$150	\$174	\$185	\$284	\$407	\$422	\$340	\$114	(\$271)
96	Ending Balance	(\$117,363)	(\$105,312)	\$114,213	\$168,267	\$160,045	\$201,121	\$334,426	\$458,922	\$336,912	\$303,005	(\$64,941)	(\$445,882)

Gas Revenue Decoupling Targets Approved in Docket No. 4514

Line No.	Apr-13 (a)	May-13 (b)	Jun-13 (c)	Jul-13 (d)	Aug-13 (e)	Sep-13 (f)	Oct-13 (g)	Nov-13 (h)	Dec-13 (i)	Jan-14 (j)	Feb-13 (k)	Mar-13 (l)	Total Apr - Mar (m)
1 Residential Non-Heat (incl Low-Income)													
2 Number of Customers	26,197	26,140	26,085	26,015	25,964	25,969	25,980	26,058	26,107	26,125	26,234	26,255	26,255
3 Actual Revenue	\$ 551,147	\$ 480,518	\$ 440,626	\$ 421,958	\$ 404,421	\$ 411,267	\$ 425,590	\$ 468,132	\$ 543,736	\$ 608,707	\$ 619,002	\$ 604,058	\$ 604,058
4 <b>RPC</b>	\$ 21.04	\$ 18.38	\$ 16.89	\$ 16.22	\$ 15.58	\$ 15.84	\$ 16.38	\$ 17.97	\$ 20.83	\$ 23.30	\$ 23.60	\$ 23.01	\$ 23.01
5 Residential Heating (incl Low-Income)													
6 Number of Customers	206,526	205,560	204,853	204,218	203,713	203,918	204,929	206,779	208,036	208,864	206,524	206,734	206,734
7 Actual Revenue	\$ 11,157,590	\$ 7,202,607	\$ 5,097,052	\$ 4,502,584	\$ 4,237,221	\$ 4,306,645	\$ 4,692,464	\$ 7,051,595	\$ 11,560,624	\$ 14,908,187	\$ 15,552,475	\$ 14,470,701	\$ 14,470,701
8 <b>RPC</b>	\$ 54.03	\$ 35.04	\$ 24.88	\$ 22.05	\$ 20.80	\$ 21.12	\$ 22.90	\$ 34.10	\$ 55.57	\$ 71.38	\$ 75.31	\$ 70.00	\$ 70.00
9 Small													
10 Number of Customers	18,697	18,524	18,381	18,270	18,221	18,243	18,367	18,680	18,856	18,995	18,800	18,800	18,800
11 Allocated Adjusted Revenue Requirement	\$ 1,457,117	\$ 928,852	\$ 615,286	\$ 579,616	\$ 538,554	\$ 536,429	\$ 588,115	\$ 875,201	\$ 1,472,999	\$ 2,206,366	\$ 1,901,912	\$ 1,957,612	\$ 1,957,612
12 <b>RPC</b>	\$ 77.93	\$ 50.14	\$ 33.47	\$ 31.72	\$ 29.56	\$ 29.40	\$ 32.02	\$ 46.85	\$ 78.12	\$ 116.16	\$ 101.17	\$ 104.13	\$ 104.13
13 Medium C&I													
14 Number of Customers	4,702	4,691	4,694	4,684	4,665	4,678	4,700	4,734	4,758	4,773	4,696	4,705	4,705
15 Allocated Adjusted Revenue Requirement	\$ 1,838,057	\$ 1,438,900	\$ 1,215,685	\$ 1,068,436	\$ 1,004,164	\$ 1,064,655	\$ 1,178,537	\$ 1,510,387	\$ 1,910,148	\$ 2,404,616	\$ 2,432,687	\$ 2,334,238	\$ 2,334,238
16 <b>RPC</b>	\$ 390.91	\$ 306.74	\$ 258.99	\$ 228.10	\$ 215.25	\$ 227.59	\$ 250.75	\$ 319.05	\$ 401.46	\$ 503.80	\$ 518.03	\$ 496.12	\$ 496.12