



Wisconsin Power and Light Company
Corporate Headquarters

4902 North Biltmore Lane
Suite 1000
Madison, WI 53718

Office: 1.800.862.6222
www.alliantenergy.com

May 3, 2012

Ms. Sandra J. Paske
Secretary to the Commission
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, Wisconsin 53707-7854

**RE: Application of Wisconsin Power and Light
 for Authority to Reduce Natural Gas Rates
 and Freeze Electric Rates**

Docket No. 6680-UR-118

Dear Ms. Paske:

Wisconsin Power and Light Company (WPL or Company) respectfully submits for the Public Service Commission of Wisconsin's (PSCW or Commission) consideration and approval a proposal for a \$13.1 million (16.6 percent of gas margins) reduction in WPL's retail natural gas rates for 2013 followed by a freeze of those rates in 2014. WPL also requests a base rate freeze for retail electric customers through 2014.

WPL's proposal is in lieu of a traditional biennial rate case, and is designed to encourage further economic recovery in this post-recession period by ensuring our customers' base rates are not increased for an extended period of time. WPL's customers are still recovering from the 2009 recession, and while unemployment in Wisconsin has decreased since its high in 2009, it is still not at pre-2009 levels. WPL has the privilege to serve customers in 31 of Wisconsin's 72 counties. Many of these counties were significantly impacted by the recession and are continuing their recovery. The average unemployment rate for Wisconsin in March, 2012 was 7.5 percent. However, the average for the 31 counties WPL serves was more than 8 percent, with 12 WPL counties having unemployment rates greater than 8 percent¹.

The improvements in employment and other economic factors are encouraging, and in an effort to continue the positive recovery efforts, WPL advocates for no increase in base electric rates for the next two years. As noted in the Commission's rate orders going back to 2009, WPL has continually tightened its belt to maintain reasonable rates while providing safe, reliable electric service. To enable the rate freeze, WPL is proposing a plan that benefits all ratepayers, while keeping the onus on WPL to continue to aggressively manage its costs in lieu of increasing customer rates.

¹ Based on Department of Workforce Development Statistics released on April 25, 2012.

This rate freeze proposal would be accomplished with a combination of changing amortization schedules, excluding recovery of certain operation and maintenance costs, and requiring WPL to continue to seek efficiencies in its utility operations. WPL initiated discussions with the Commission Staff and customer groups, the Wisconsin Industrial Energy Group (WIEG) and the Citizens Utility Board (CUB), about a rate freeze proposal. WPL believes this proposal meets the objectives of Commission Staff and active customer groups, WIEG and CUB.

Retail Gas Decrease

Retail Gas Reduction for 2013

Pursuant to Wis. Stat. Section 196.20(2)(a), WPL hereby files for a reduction in natural gas rates of \$13.1 million, or approximately a 16.6 percent decrease of gas margin. This decrease is to be effective on January 1, 2013. Attachment A, Schedule 2 details the decrease in rates by cost categories. Attachment B, Schedule 2 details the decrease in rates by customer class, as proposed by WPL. The retail gas reduction begins with a \$6.9 million decrease in the Base Cost of Service which is comprised of reductions in rate base, operation and maintenance expenses and taxes. The Base Cost of Service was adjusted to \$13.1 million by removing \$1.2 million for employee incentive compensation, lowering regulatory amortizations by \$1 million, other, miscellaneous reductions of \$115,000, and a \$3.8 million reduction in Conservation Escrow Expense relative to the amount approved in WPL's last full base rate case, Docket No. 6680-UR-117, 2010 and 2011 test years.

Retail Gas Freeze for 2014

In 2014, WPL will maintain the 2013 rate reduction noted above as detailed in Attachment A, Schedule 2.

Retail Gas Rate Design

With regard to the retail gas decrease, the Company is proposing to reduce virtually all customer class volumetric rates proportionally by approximately 15 percent.² The proposed decrease is applied to both the Gas Supply Acquisition Rate (GSAR) and the Distribution Service Rate as detailed in Attachment B.

The Company is also proposing to revise the tariffed base cost of gas to reflect current market prices and pipeline charges. This change has no impact on customer bill amounts as gas commodity costs are adjusted monthly through the purchased gas adjustment mechanism. This proposed change is simply to provide a base cost of gas that is more in-line with current market prices.

Retail Electric Rate Freeze

Retail Electric Freeze for 2013

WPL's retail electric base rate deficiency projection for 2013 is \$51 million, detailed in Attachment A, Schedule 1. To achieve a base rate freeze for 2013, WPL proposes reducing regulatory amortizations by \$20.4 million and deferring collection of Economic Development

² WPL is proposing different treatment for the GN-10 Class to address the characteristics of this class in relation to Act 141.

Tariff discounts, which are currently estimated at \$1.5 million for 2013. In addition, for the purpose of achieving the rate freeze, WPL has excluded \$7.5 million for employee incentive compensation and \$5.2 million for other operation and maintenance costs. WPL proposes to offset the remaining \$16.3 million revenue deficiency by reducing Conservation Escrow Expense.

WPL will work in good faith and expeditiously with PSC Staff, WIEG and CUB and their respective members to develop new tariff structures and commits to working to implement new tariff structures as soon as practicable (application for approval of new tariff structures to be filed with the Commission as soon as WPL and the customers(s) with which it is working reach(es) a consensus as to terms.) WPL will work with PSC Staff, WIEG and CUB to ensure that any new tariff structures that affect WPL's revenue requirements or cost allocations can be made effective before WPL's next base rate case, with the revenue requirement impact or cost allocation to be addressed in WPL's next base rate case.

Retail Electric Freeze for 2014

In 2014, WPL proposes to continue the rate freeze by adjusting regulatory amortizations and Conservation Escrow Expense as detailed in Attachment A, Schedule 1.

Deferrals

To effectuate the rate freeze, WPL requests approval to continue to defer the following costs associated with retail electric service that have already been approved for deferral, but are currently not included in base rates or reflected in the amortizations identified in Attachment A, Schedule 3:

- 1) 2010 Bent Tree Wind Project deferral;
- 2) 25 percent purchase of Edgewater Generating Station Unit (Edgewater) 5 for 2012 operations
- 3) Future Clean Air Compliance Projects; and
- 4) Incremental costs for suits filed by Sierra Club and the U.S. Environmental Protection Agency.

Return on Equity

WPL proposes an earnings sharing mechanism based on the following parameters using WPL's regulatory Return on Equity (ROE) as filed annually in Docket No. 05-GF-159:

- Defer 50 percent of the ROE earnings above 10.65 percent through 11.4 percent as a regulatory liability to be returned to customers in a future base rate proceeding.
- Defer ROE earnings above 11.4 percent as a regulatory liability to be returned to customers in a future base rate proceeding.

Order Points

WPL therefore respectfully requests that the Commission consider the following Order points that would be required to give effect to the base rate freeze for WPL's natural gas and electric retail customers.

- 1) WPL's rate freeze proposal is based upon the continued use of Production Tax Credits.
- 2) If WPL chooses to switch from the Production Tax incentive, WPL shall defer the net incremental benefit of switching from Production Tax Credits as a regulatory liability to be returned to ratepayers in future rate proceedings.
- 3) Average Net Investment Rate Base and Cost of Capital shown in Attachment A, Schedules 4 and 5 respectively.
- 4) Approved Allowance for Funds Used During Construction (AFUDC) rate and economic cost of capital in Schedule 5.
- 5) Authorization to decrease electric Conservation Escrow Expense in 2013 by \$16,340,000 and increase Conservation Escrow Expense in 2014 by \$5,066,000 when compared to 2012 levels.
- 6) Authorization to decrease gas Conservation Escrow Expense in 2013 by \$3,768,000 and decrease Conservation Escrow Expense in 2014 by \$4,544,000 when compared to 2012 levels.
- 7) WPL is authorized to recognize and record regulatory amortization expenses as shown in Attachment A, Schedule 3.
- 8) WPL may not pay dividends, including pass-through of subsidiary dividends, in excess of \$118,746,000 if its actual average common equity ratio, on a financial basis, is or will fall below the test year level of 51.03 percent.
- 9) WPL's rate freeze reflects WPL's share of the costs associated with Alliant Energy Corporate Services's (SERVCo) billed costs in accordance with the terms of the Master Service Agreement approved by the Commission in Docket No. 6680-AU-115.
- 10) WPL is authorized to implement an earnings sharing mechanism. Based on WPL's regulatory ROE as calculated in its annual filing in Docket No. 05-GF-159:
 - WPL shall defer 50 percent of the ROE earnings above 10.65 percent through 11.4 percent as a regulatory liability to be returned to customers in a future base rate proceeding.
 - WPL shall defer ROE earnings above 11.4 percent as a regulatory liability to be returned to customers in a future base rate proceeding.

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- 11) WPL shall not file a base rate case for 2013 or 2014 unless WPL's projected regulatory ROE falls below 8.5 percent.
- 12) WPL may request deferrals, on a case by case basis, for incremental, unknown, and uncontrollable cost changes.
- 13) The proposed rate freeze assumes the depreciation rates requested by the Company in Docket No. 6680-DU-107 are approved and effective on January 1, 2013. If the PSCW approves rates different than those requested by the Company, or orders an effective date other than January 1, 2013, WPL is authorized to defer the impacts on revenue requirements.
- 14) WPL shall file an annual Fuel Cost Plan pursuant to Wis. Admin. Code PSC Chapter 116 for 2013 and 2014.

Sincerely,



Joel Schmidt
Vice President, Regulatory and Financial Planning

Wisconsin Power and Light Company
6680-UR-118
2013 & 2014 Test Years Biennial Base Revenue Requirement Changes
Retail Electric Utility Service

Line #	Line Description	Notes	2013 Test Year				2014 Test Year			
			6680-UR-118 Wisconsin Retail (\$000s)	6680-UR-117 Wisconsin Retail (\$000s) [A]	Difference Wisconsin Retail (\$000s)	Revenue Requirement Impact (\$000s)	6680-UR-118 Wisconsin Retail (\$000s)	6680-UR-117 Wisconsin Retail (\$000s) [A]	Difference Wisconsin Retail (\$000s)	Revenue Requirement Impact (\$000s)
1	Depreciation Expense	[B]	\$ 134,140	\$ 94,810	\$ 39,329	\$ 39,329	\$ 142,123	\$ 94,810	\$ 47,312	\$ 47,312
2	Return on Net Investment Rate Base & Income Taxes	[C][D]	\$ 231,531	\$ 198,586	\$ 32,945	\$ 38,245	\$ 246,775	\$ 198,586	\$ 48,189	\$ 51,047
3	Regulatory Amortizations		\$ 30,148	\$ 1,991	\$ 28,157	\$ 28,157	\$ 643	\$ 1,991	\$ (1,348)	\$ (1,348)
4	Transmission Expense		\$ 112,065	\$ 106,469	\$ 5,596	\$ 5,596	\$ 117,735	\$ 106,469	\$ 11,266	\$ 11,266
5	Taxes Other Than Income Taxes		\$ 38,966	\$ 34,630	\$ 4,336	\$ 4,336	\$ 39,364	\$ 34,630	\$ 4,734	\$ 4,734
6	Purchased Power Capacity	[F]	\$ 66,428	\$ 118,097	\$ (51,669)	\$ (51,669)	\$ 17,467	\$ 118,097	\$ (100,630)	\$ (100,630)
7	Operation and Maintenance Expense	[J]	\$ 151,859	\$ 154,896	\$ (3,037)	\$ (3,037)	\$ 157,734	\$ 154,896	\$ 2,839	\$ 2,839
8	Total Base Costs of Service (Excludes. Fuel)		\$ 765,137	\$ 709,480	\$ 55,658	\$ 60,958	\$ 721,841	\$ 709,480	\$ 12,362	\$ 15,220
9										
10	Revenue Changes					\$ 10,012				\$ 17,800
11										
12	Net Increase in Base Costs of Service					\$ 50,946				\$ (2,579)
13										
14	Adjustments To Enable a 2 Year Base Rate Freeze									
15										
16	Exclude Incentive Compensation	[G]	\$ (7,469)			\$ (7,469)	\$ (7,494)			\$ (7,494)
17	Adjust Regulatory Amortizations	[E]	\$ (20,431)			\$ (20,431)	\$ 9,042			\$ 9,042
18	Defer Economic Development Rate Discounts	[H]	\$ (1,492)			\$ (1,492)	\$ (1,118)			\$ (1,118)
19	Other Adjustments	[I]	\$ (5,214)			\$ (5,214)	\$ (2,916)			\$ (2,916)
20	Adjusted Base Costs of Service		\$ 730,531	\$ 709,480	\$ 21,052	\$ 16,340	\$ 719,355	\$ 709,480	\$ 9,876	\$ (5,066)
21										
22	Conservation Escrow Expense Adjustment vs 6680-UR-117 Reopener					\$ (16,340)				\$ 5,066
23										
24	Net Change in Base Costs - Including Conservation Escrow [No Proposed Change in Base Rates]					\$ (0)				\$ 0
25										
26										

Notes:

[A] 6680-UR-117 Reopener

[B] Reflects proposed depreciation rates as filed in 6680-DU-107, and includes SERVCo allocated costs consistent with 6680-AU-115

[C] Includes: purchase of Riverside, purchase of 25% share of Edgewater 5, of Edgewater 5 SCR. Construction of Columbia 1&2 Scrubber & Baghouse in 2013, in-service in 2014. 10.4% ROE and 51% Equity Ratio - Financial Capital Structure Basis

[D] Reflects 50% current return on CWIP and 50% AFUDC for all projects except CA projects that have not yet received Commission approval. CA projects approved after this decision would receive 100% AFUDC treatment

[E] Regulatory amortizations set to enable a 2 year rate freeze are specifically identified on Schedule 3. The adjustments delay consideration of recovery of certain costs to future years.

[F] 2013 reflects elimination of Riverside PPA due to purchase of Riverside; 2014 reflects elimination of Riverside PPA and expiration of KNPP PPA.

[G] Excludes long-term and short-term incentive compensation based on recent Commission practice.

[H] Economic Development Rate discounts per Docket No. 6680-GF-126 are deferred for recovery consideration in future proceedings.

[I] Reflects additional adjustments identified by Commission staff

[J] Excludes conservation expense

Wisconsin Power and Light Company
6680-UR-118
2013 & 2014 Test Years Biennial Base Revenue Requirement Changes
Retail Natural Gas Utility Service

Line #	Line Description	Notes	2013 Test Year				2014 Test Year			
			6680-UR-118 Wisconsin Retail (\$000s)	6680-UR-117 Wisconsin Retail (\$000s) [A]	Difference Wisconsin Retail (\$000s)	Revenue Requirement Impact (\$000s)	6680-UR-118 Wisconsin Retail (\$000s)	6680-UR-117 Wisconsin Retail (\$000s) [A]	Difference Wisconsin Retail (\$000s)	Revenue Requirement Impact (\$000s)
1	Depreciation Expense	[B]	\$ 11,911	\$ 12,005	\$ (94)	\$ (94)	\$ 11,925	\$ 12,005	\$ (80)	\$ (80)
2	Return on Net Investment Rate Base & Income Taxes	[C][D]	\$ 27,581	\$ 26,952	\$ 628	\$ (3,527)	\$ 28,350	\$ 26,952	\$ 1,398	\$ (3,183)
3	Regulatory Amortizations		\$ 1,856	\$ 975	\$ 881	\$ 881	\$ 35	\$ 975	\$ (940)	\$ (940)
4	Taxes Other Than Income Taxes		\$ 2,728	\$ 3,835	\$ (1,107)	\$ (1,107)	\$ 2,896	\$ 3,835	\$ (939)	\$ (939)
5	Operation and Maintenance Expense	[F]	\$ 23,957	\$ 27,030	\$ (3,073)	\$ (3,073)	\$ 24,617	\$ 27,030	\$ (2,413)	\$ (2,413)
6	Total Base Costs of Service (Excludes. Fuel)		<u>\$ 68,032</u>	<u>\$ 70,796</u>	<u>\$ (2,765)</u>	<u>\$ (6,920)</u>	<u>\$ 67,822</u>	<u>\$ 70,796</u>	<u>\$ (2,974)</u>	<u>\$ (7,554)</u>
7										
8	Revenue Changes					\$ 26				\$ 164
9										
10	Net Increase in Base Costs of Service					<u>\$ (6,946)</u>				<u>\$ (7,718)</u>
11										
12	Adjustments To Enable a 2 Year Base Rate Freeze									
13										
14	Exclude Incentive Compensation	[G]	\$ (1,249)			\$ (1,249)	\$ (1,249)			\$ (1,249)
15	Adjust Regulatory Amortizations	[E]	\$ (1,021)			\$ (1,021)	\$ 527			\$ 527
16	Other Adjustments	[H]	\$ (115)			\$ (115)	\$ (115)			\$ (115)
17	Adjusted Base Costs of Service		<u>\$ 65,647</u>	<u>\$ 70,796</u>	<u>\$ (5,150)</u>	<u>\$ (9,331)</u>	<u>\$ 66,985</u>	<u>\$ 70,796</u>	<u>\$ (3,811)</u>	<u>\$ (8,555)</u>
18										
19	Conservation Escrow Expense Adjustment vs 6680-UR-117 Reopener					\$ (3,768)				\$ (4,544)
20										
21	Net Change in Base Costs - Including Conservation Escrow [No Proposed Change in Base Rates]					<u>\$ (13,099)</u>				<u>\$ (13,099)</u>
22										
23										

Notes:

- [A] 6680-UR-117 Reopener
- [B] Reflects proposed depreciation rates as filed in 6680-DU-107, and includes SERVCo allocated costs consistent with 6680-AU-115
- [C] Reflects 10.4% ROE and 51% Equity Ratio - Financial Capital Structure Basis
- [D] Reflects 50% current return on CWIP and 50% AFUDC for all projects except CA projects that have not yet received Commission approval. CA projects approved after this decision would receive 100% AFUDC treatment
- [E] Regulatory amortizations set to enable a 2 year rate freeze are specifically identified on Schedule 3 of this attachment. The adjustments delay consideration of recovery of certain costs to future years.
- [F] Excludes Conservation escrow expense
- [G] Excludes long-term and short-term incentive compensation based on recent Commission practice.
- [H] Reflects additional adjustments identified by Commission staff

Wisconsin Power and Light Company
6680-UR-118
2013 & 2014 Test Years -- Regulatory Asset Amortizations

Deferrals	PSCW Deferral Authorization	Amortization Period Remaining	2013 Test Year Amount		2014 Test Year Amount	
			Electric	Gas	Electric	Gas
Excess AFUDC		16 Years (Continuous)	\$545,928	\$35,011	\$524,043	\$33,411
Excess AFUDC - Common Share		11 Years (Continuous)	\$12,915	\$1,151	\$20,329	\$1,811
2010 Fuel Overcollection	6680-UR-118	2014	(\$258,723)	\$0	(\$258,723)	\$0
Interest on Tax Deficiencies	6680-UR-111	5 Years	\$10,164	\$0	(\$7,060)	\$0
Sales & Use Tax Audit	6680-UR-117	2014	\$72,350	\$9,805	\$72,350	\$9,805
Direct Load Control	6680-UR-114	2014	\$26,169	\$0	\$26,169	\$0
Kewaunee Sales Expense	05-EI-136	2014	\$1,363,547	\$0	\$1,363,547	\$0
RSG Deferral	6680-FR-101	2014	\$1,057,812	\$0	\$1,057,812	\$0
Edgewater 5 Purchase (2011)	5-BS-184	2013	\$1,843,127	\$0	\$1,843,127	\$0
AMI 117	6680-UR-117	2014	(\$194,657)	\$0	(\$194,657)	\$0
Baseload Deferral Pre-Certification	6680-GF-114	2014	\$1,332,615	\$0	\$1,332,615	\$0
Baseload Deferral Pre-Construction	6680-GF-114	2014	\$708,125	\$0	\$708,125	\$0
Cedar Ridge NIRB	6680-UR-116	2014	\$54,107	\$0	\$54,107	\$0
Cedar Ridge Depreciation	6680-UR-116	2014	\$6,829	\$0	\$6,829	\$0
CACP - COL 1&2 Actuals 2009-2011/CC thru 2009-2012--CA 5-CE-138	6680-GF-122	2014	\$39,508	\$0	\$39,508	\$0
CACP - Edgewater 4 Actuals 2009-2011/CC thru 2009-2012	6680-GF-122	2014	\$296,597	\$0	\$296,597	\$0
CACP - Edgewater 5 SCR Actuals 2009-2011/CC thru 2009-2012--CA 5-CE-137	6680-GF-122	2014	\$112,018	\$0	\$112,018	\$0
CACP - NED 1&2 Actuals 2009/CC thru 2009-2012	6680-GF-122	2014	\$77,118	\$0	\$77,118	\$0
Total CACP Pre-certification Costs		2014	\$525,241	\$0	\$525,241	\$0
CACP Preconstruction - NED 1&2 Actuals 2008-2011/CC 2008-2012	6680-GF-122	2014	\$1,795,195	\$0	\$1,795,195	\$0
CACP Preconstruction - Edge 4 Actuals 2008-2011/CC 2008-2012	6680-GF-122	2014	\$106,407	\$0	\$106,407	\$0
Total CACP Preconstruction Costs		2014	\$1,901,602	\$0	\$1,901,602	\$0
CAIR	6680-UR-116	2014	\$26,251	\$0	\$26,251	\$0
EESA	05-GF-179	2014	(\$386,463)	\$0	(\$386,463)	\$0
SO2 Emissions Credit	05-EI-113	2014	(\$8,690)	\$0	(\$8,690)	\$0
Pension & OPEB	6680-UR-116	2014	\$1,078,049	\$184,550	\$1,078,049	\$184,550
MGP Site Clean-up Costs	6680-UR-108	2013	\$0	\$601,486	\$0	\$332,550
Total Amortizations			\$9,716,299	\$832,002	\$9,684,605	\$562,127

Recovery to Be Determined in Future Proceedings	
Edgewater 5 Baghouse & Scrubber	6680-GF-122
EPA/Sierra Club NOV	6680-GF-127
Bent Tree In Service Deferral	6680-UR-117
Edgewater 5 Purchase (2012)	5-BS-184

	Natural Gas Utility
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Regulatory Capital Structure								
2013					2014			
AMOUNT ('000)	CAPITAL RATIO	ANNUAL COST RATE WITH 10.40% RETURN ON COMMON	WEIGHTED COST RATE		AMOUNT ('000)	CAPITAL RATIO	ANNUAL COST RATE WITH 10.40% RETURN ON COMMON	WEIGHTED COST RATE
\$ 1,504,786	49.31%	10.40%	5.13%		\$ 1,554,105	49.43%	10.40%	5.14%
\$ 59,963	1.96%	5.52%	0.11%		\$ 59,963	1.91%	5.52%	0.11%
\$ 1,389,100	45.52%	5.61%	2.55%		\$ 1,389,100	44.18%	5.61%	2.48%
\$ 97,814	3.21%	0.65%	0.02%		\$ 140,797	4.48%	1.10%	0.05%
\$ 3,051,663	100.00%		7.81%		\$ 3,143,965	100.00%		7.77%
				3.48%				
				11.29%				
				95.06%				
				8.22%				
				\$ 118,746				
				\$ 118,746				

Wisconsin Power and Light Company
6680-UR-118
Gas Rate Design Summary

The Company is proposing to reduce virtually all customer class volumetric rates by approximately 15 percent.

Since gas rates were last set in Docket No. 6680-UR-117, the major costs associated with the Gas Supply Acquisition Rate (GSAR) have decreased by roughly 36 percent. This reduction is largely related to significantly lower commodity gas prices that directly impact the following costs; 1) carrying cost of gas in storage, 2) gross receipt taxes, and 3) uncollectible expense. Therefore, the Company is proposing to decrease the currently effective GSAR rates by 24 percent to reflect these decreased costs in rates. The Distribution Service rates are then decreased by approximately 15 percent, and this decrease in addition to the GSAR translates into an overall decrease of between 15 and 16 percent to each class. The detail supporting proposed rates is shown in the attached schedules and includes;

- Schedule 2 - Summary of Present and Proposed rates;
- Schedule 3 - Summary of Adjustments to Distribution Revenue and Summary of Adjustments to Gas Supply Acquisition Revenues; and
- Schedule 4 - Bill Comparisons for Residential Customers.

In Docket No. 6680-UR-117, Act 141 costs were included for the GN-10 class based on the commodity cost of gas. Because this class is utilized by transport customers, commodity costs are not reported as Company revenue. Therefore, the Act 141 cost responsibility for this class is significantly lower and is reduced to \$50,000 annually. The costs in excess of Act 141 responsibility and the overall 15 percent decrease to Distribution Service rates are applied to the calculation of rates for this class. Additionally, forecasted gas sales for this class have increased substantially since the Company's last rate case, specifically increasing from 23 million therms to an estimated 82 million therms in 2013.

The proposed tariff base cost of gas is as follows, \$0.3971 commodity, \$0.0882 peak demand, and \$0.0400 annual demand.

WISCONSIN POWER AND LIGHT COMPANY
NATURAL GAS SERVICE-TEST YEAR 2013
SUMMARY OF PRESENT AND PROPOSED MARGIN RATES BY RATE CLASS

Description	Monthly Customers	Billing Units	Present Margin Rates	Present Revenues	Proposed Rates	Revenues	Change in Revenue	Percent Change
GG-1 RESIDENTIAL SERVICE								
Daily Customer Charge	161,076	58,792,740	\$0.3025	\$17,784,804	\$0.3025	\$17,784,804	\$0	
Distribution Charge		105,771,970	\$0.2460	26,019,905	\$0.1854	19,610,123	(6,409,781)	
Gas Supply Acquisition Charge		105,771,970	\$0.0361	3,818,368	\$0.0274	2,898,152	(920,216)	
TOTAL GG-1 DISTRIBUTION REVENUES				\$47,623,077		\$40,293,079	(\$7,329,998)	-15%
Commodity		105,771,970	\$0.3971	\$42,002,049	\$0.3971	\$42,002,049	-	
Peak Demand		80,808,810	\$0.0882	7,127,337	\$0.0882	7,127,337	-	
Annual Demand		105,771,970	\$0.0400	4,230,879	\$0.0400	4,230,879	-	
TOTAL GG-1 GAS SUPPLY REVENUES				\$53,360,265		\$53,360,265	-	
TOTAL GG-1 DISTRIBUTION + GAS SUPPLY REVENUES				\$100,983,342		\$93,653,344	(\$7,329,998)	-7%
GC-1F SMALL FIRM COMMERCIAL & INDUSTRIAL SERVICE								
Daily Customer Charge	15,933	5,815,545	\$0.3900	\$2,268,063	\$0.3900	2,268,063	\$0	
Distribution Charge		22,704,576	\$0.2113	4,797,477	\$0.1658	3,764,419	(1,033,058)	
Gas Supply Acquisition Charge		22,704,576	\$0.0313	710,653	\$0.0237	538,098	(172,555)	
TOTAL GC-1 DISTRIBUTION REVENUES				\$7,776,193		\$6,570,580	(\$1,205,613)	-16%
Commodity		22,704,576	\$0.3971	\$9,015,987	\$0.3971	\$9,015,987	-	
Peak Demand		15,774,576	\$0.0882	1,391,318	\$0.0882	1,391,318	-	
Annual Demand		22,704,576	\$0.0400	908,183	\$0.0400	908,183	-	
TOTAL GC-1 GAS SUPPLY REVENUES				\$11,315,488		\$11,315,488	-	
TOTAL GC-1 DISTRIBUTION + GAS SUPPLY REVENUES				\$19,091,681		\$17,886,068	(\$1,205,613)	-6%
GC-2F COMMERCIAL & INDUSTRIAL SERVICE 5-20								
Daily Customer Charge	2,616	954,840	\$1.8091	\$1,727,401	\$1.8091	\$1,727,401	\$0	
Distribution Charge - Sales	2,607	24,237,201	0.1069	2,590,957	\$0.0809	\$1,960,790	(\$630,167)	
Distribution Charge - Transport	9	161,990	0.1069	17,317	\$0.0809	\$13,105	(\$4,212)	
Transport Adm. Charge		108	\$30.00	3,240	\$30.00	\$3,240	-	
Gas Supply Acquisition Charge		24,237,201	0.0313	758,624	\$0.0237	574,422	(184,203)	
TOTAL GC-2F DISTRIBUTION REVENUES				\$5,097,539		\$4,278,957	(\$818,582)	-16%
Commodity		24,237,201	\$0.3971	\$9,624,593	\$0.3971	\$9,624,593	-	
Peak Demand		16,846,491	\$0.0882	1,485,861	\$0.0882	1,485,861	-	
Annual Demand		24,237,201	\$0.0400	969,488	\$0.0400	969,488	-	
FT-1 Peak Demand		0	\$0.4620	-	\$0.4620	-	-	
FT-1 Annual Demand		0	\$0.0400	-	\$0.0400	-	-	
TOTAL GC-2F GAS SUPPLY REVENUES				\$12,079,941		\$12,079,941	-	
TOTAL GC-2F DISTRIBUTION + GAS SUPPLY REVENUES				\$17,177,480		\$16,358,899	(\$818,582)	-5%
GC-3F/I COMMERCIAL & INDUSTRIAL SERVICE 20-200								
Customer Charge	892	325,580	\$2.5000	\$813,950	\$2.5000	\$813,950	\$0	
Distribution Charge - Firm Supply	741	32,866,916	\$0.0992	3,260,398	\$0.0820	2,695,087	(565,311)	
Distribution Charge - Interruptible S	38	3,808,790	\$0.0992	377,832	\$0.0820	312,321	(65,511)	
Distribution Charge - Transport	113	9,896,100	\$0.0992	981,693	\$0.0820	811,480	(170,213)	
Transport Adm. Charge		1,356	\$30.00	40,680	\$30.00	40,680	\$0	
Gas Supply Acquisition Charge-Firm		32,866,916	0.0313	1,028,734	\$0.0237	778,946	(\$249,789)	
Gas Supply Acquisition Charge-Interruptible		3,808,790	0.0266	101,314	\$0.0202	76,938	(\$24,376)	
TOTAL GC-3F/I DISTRIBUTION REVENUES				\$6,604,601		\$5,529,402	(\$1,075,200)	-16%
Commodity		36,675,706	\$0.3971	\$14,563,923	\$0.3971	\$14,563,923	-	
Peak Demand		22,843,096	\$0.0882	2,014,761	\$0.0882	2,014,761	-	
Annual Demand		36,675,706	\$0.0400	1,467,028	\$0.0400	1,467,028	-	
FT-1 Peak Demand		3,221	\$0.4620	1,488	\$0.4620	1,488	-	
FT-1 Annual Demand		19,326	\$0.0400	773	\$0.0400	773	-	
TOTAL GC-3F/I GAS SUPPLY REVENUES				\$18,047,973		\$18,047,973	-	
TOTAL GC-3F/I DISTRIBUTION + GAS SUPPLY REVENUES				\$24,652,574		\$23,577,375	(\$1,075,200)	-4%

**WISCONSIN POWER AND LIGHT COMPANY
NATURAL GAS SERVICE-TEST YEAR 2013
SUMMARY OF PRESENT AND PROPOSED MARGIN RATES BY RATE CLASS**

Description	Monthly Customers	Billing Units	Present Margin Rates	Present Revenues	Proposed Rates	Revenues	Change in Revenue	Percent Change
GC-4F/I COMMERCIAL & INDUSTRIAL 200-1300								
Customer Charge	95	34,675	\$21.3500	\$740,311	\$21.3500	\$740,311	-	
Distribution Charge - Firm Supply	20	7,582,860	\$0.0695	527,009	\$0.0570	432,223	(94,786)	
Distribution Charge - Interruptible S	1	300,160	\$0.0695	20,861	\$0.0570	17,109	(3,752)	
Distribution Charge - Transport	74	41,256,650	\$0.0695	2,867,337	\$0.0570	2,351,629	(515,708)	
Transport Adm. Charge		888	\$30.00	26,640	\$30.00	26,640	-	
Gas Supply Acquisition Charge- Firm		7,582,860	\$0.0261	197,913	\$0.0198	150,141	(47,772)	
Gas Supply Acquisition Charge-Interruptible		300,160	\$0.0222	6,664	\$0.0168	5,043	(1,621)	
TOTAL 4F/I DISTRIBUTION REVENUES				\$4,386,735		\$3,723,096	(\$663,639)	-15%
Commodity		7,883,020	\$0.3971	\$3,130,347	\$0.3971	\$3,130,347	-	
Peak Demand		5,267,020	\$0.0882	\$464,551	\$0.0882	\$464,551	-	
Annual Demand		7,883,020	\$0.0400	315,321	\$0.0400	315,321	-	
TOTAL 4F/I GAS SUPPLY REVENUES				\$3,910,219		\$3,910,219	-	
TOTAL 4F/I DISTRIBUTION + GAS SUPPLY REVENUES				\$8,296,954		\$7,633,315	(\$663,639)	-8%
GC-5F/I COMMERCIAL & INDUSTRIAL 1300-7500								
Customer Charge	14	5,110	\$36.2500	\$185,238	\$36.2500	\$185,238	-	
Distribution Charge - Firm Sales	0	0	\$0.0490	-	\$0.0410	-	-	
Distribution Charge - Transport	14	34,834,150	\$0.0490	1,706,873	\$0.0410	1,428,200	(278,673)	
Transport Adm. Charge		168	\$30.00	5,040	\$30.00	5,040	-	
Gas Supply Acquisition Charge- Firm		-	\$0.0264	-	\$0.0200	-	-	
Gas Supply Acquisition Charge-Interruptible		-	\$0.0222	-	\$0.0168	-	-	
TOTAL 5F/I DISTRIBUTION REVENUES				\$1,897,151		\$1,618,478	(\$278,673)	-15%
Commodity		0	\$0.3971	\$0	\$0.3971	\$0	\$0	
Peak Demand		0	\$0.0882	-	\$0.0882	-	-	
Annual Demand		0	\$0.0400	-	\$0.0400	-	-	
TOTAL 5F/I GAS SUPPLY REVENUES				\$0		\$0	\$0	
TOTAL 5F/I DISTRIBUTION + GAS SUPPLY REVENUES				\$1,897,151		\$1,618,478	(\$278,673)	-15%
GC-6F/I LARGE COMMERCIAL & INDUSTRIAL >7500								
Customer Charge	1	365	\$41.0000	\$14,965	\$41.0000	\$14,965	\$0	
Distribution Charge - Transport	1	16,383,012	\$0.0342	560,299	\$0.0291	476,746	(83,553)	
Transport Adm. Charge		12	\$30.00	360	\$30.00	360	-	
Gas Supply Acquisition Charge- Firm		-	\$0.0264	-	\$0.0200	-	-	
Gas Supply Acquisition Charge-Interruptible		-	\$0.0222	-	\$0.0168	-	-	
TOTAL 6F/I DISTRIBUTION + GAS SUPPLY REVENUES				\$575,624		\$492,071	(\$83,553)	-15%
GN-9 SMALL GENERATION 200-7500								
Customer Charge	9	3,285	\$36.1598	\$118,785	\$36.1598	\$118,785	\$0	
Distribution Charge - Transport		3,676,709	\$0.0497	182,732	\$0.0376	138,244	(44,488)	
Transport Adm. Charge		108	\$30.00	3,240	\$30.00	3,240	-	
Gas Supply Acquisition Charge- Firm		-	\$0.0261	-	\$0.0198	-	-	
Gas Supply Acquisition Charge-Interruptible		-	\$0.0222	-	\$0.0168	-	-	
TOTAL GN-9 GENERATION DISTRIBUTION REVENUES				\$304,757		\$260,269	(\$44,488)	-15%
GN-10 LARGE GENERATION >7500								
Customer Charge	1	365	\$1,683.1700	\$614,357	\$1,800.5942	\$657,217	\$42,860	
Distribution Charge - Transport		82,361,507	\$0.0310	2,553,207	\$0.0117	963,630	(1,589,577)	
Transport Adm. Charge		12	\$30.00	360	\$30.00	360	-	
Gas Supply Acquisition Charge- Firm		-	\$0.0261	-	\$0.0198	-	-	
Gas Supply Acquisition Charge-Interruptible		-	0.0234	-	\$0.0168	-	-	
TOTAL GN-10 GENERATION DISTRIBUTION REVENUES				\$3,167,924		\$1,621,207	(\$1,546,717)	-49%

**WISCONSIN POWER AND LIGHT COMPANY
NATURAL GAS SERVICE-TEST YEAR 2013
SUMMARY OF PRESENT AND PROPOSED MARGIN RATES BY RATE CLASS**

Description	Monthly Customers	Billing Units	Present Margin Rates	Present Revenues	Proposed Rates	Revenues	Change in Revenue	Percent Change
S-1 SEASONAL SERVICE								
Customer Charge	174	63,510	\$1.2200	\$77,482	\$1.2200	\$77,482	\$0	
On-Season Distribution Charge		11,224	\$0.1431	1,606	\$0.1140	1,279	(327)	
Block 1 Off-Season Dist. Chg.		199,299	\$0.1431	28,520	\$0.1140	22,720	(5,800)	
Block 2 Off-Season Dist. Chg.		159,439	\$0.1076	17,156	\$0.0857	13,664	(3,492)	
Block 3 Off-Season Dist. Chg.		1,634,249	\$0.0921	150,514	\$0.0733	119,790	(30,724)	
Gas Supply Acquisition Charge		2,004,210	\$0.0273	54,715	\$0.0207	41,487	(13,228)	
TOTAL S-1 DISTRIBUTION REVENUES				\$329,993		\$276,423	(\$53,570)	-16%
Commodity		2,004,210	\$0.3971	\$795,872	\$0.3971	\$795,872	-	
Annual Demand		2,004,210	\$0.0400	80,168	\$0.0400	80,168	-	
TOTAL S-1 GAS SUPPLY REVENUES				\$876,040		\$876,040	-	
TOTAL S-1 DISTRIBUTION + GAS SUPPLY REVENUES				\$1,206,033		\$1,152,463	(\$53,570)	-4%
CONTRACT RATE REVENUES [1]				\$1,117,375		\$1,117,375		
TOTAL DISTRIBUTION REVENUES AT PRESENT RATES				\$78,880,968		\$65,780,935	(\$13,100,032)	-17%
GAS SUPPLY REVENUES				\$99,589,927		\$99,589,927	-	0%
TOTAL DISTRIB. REV. AT PRESENT RATES + GAS SUPPLY REV.				\$178,470,894		\$165,370,862	(\$13,100,032)	-7%
TOTAL THROUGHPUT		387,846,801						
TOTAL GAS SALES (therms)		199,276,683						

Wisconsin Power and Light Company
Summary of Adjustments to Gas Distribution Revenue
6680-UR-118

Attachment B
Schedule 3
Page 1 of 2

Rate Schedules		Distribution Rates			
		Present	Proposed	Difference	Percent
GG-1	<u>Residential Service/Firm</u>				
	Customer Charge	\$ 17,784,804	\$ 17,784,804	\$ -	
	Volumetric Distribution Rate	26,019,905	19,610,123	(6,409,781)	
	Total	\$ 43,804,708	\$ 37,394,927	\$ (6,409,781)	-15%
GC-1	<u>Small Commercial Service/Firm</u>				
	Customer Charge	\$ 2,268,063	\$ 2,268,063	\$ 0	
	Volumetric Distribution Rate	4,797,477	3,764,419	(1,033,058)	
	Total	\$ 7,065,539	\$ 6,032,481	\$ (1,033,058)	-15%
GC-2	<u>Commercial & Industrial Service/Firm</u>				
	Customer Charge	\$ 1,727,401	\$ 1,727,401	\$ -	
	Volumetric Distribution Rate				
	Sales	2,590,957	1,960,790	(630,167)	
	Transportation plus Admin Chrg	20,557	16,345	(4,212)	
	Total	\$ 4,338,915	\$ 3,704,536	\$ (634,379)	-15%
GC-3	<u>Commercial & Industrial Service</u>				
	Customer Charge	\$ 813,950	\$ 813,950	\$ -	
	Volumetric Distribution Rate				
	Sales Firm	\$ 3,260,398	\$ 2,695,087	(565,311)	
	Sales Interruptible	377,832	312,321	(65,511)	
	Transportation plus Admin Chrg	1,022,373	852,160	(170,213)	
	Total	\$ 5,474,553	\$ 4,673,518	\$ (801,035)	-15%
GC-4	<u>Commercial & Industrial Service</u>				
	Customer Charge	\$ 740,311	\$ 740,311	\$ -	
	Volumetric Distribution Rate				
	Sales Firm	527,009	432,223	(94,786)	
	Sales Interruptible	20,861	17,109	(3,752)	
	Transportation plus Admin Chrg	2,893,977	2,378,269	(515,708)	
	Total	\$ 4,182,158	\$ 3,567,912	\$ (614,246)	-15%
GC-5	<u>Commercial & Industrial Service</u>				
	Customer Charge	\$ 185,238	\$ 185,238	\$ -	
	Transportation plus Admin Chrg	1,711,913	1,433,240	(278,673)	
	Total	\$ 1,897,151	\$ 1,618,478	\$ (278,673)	-15%
GC-6	<u>Commercial & Industrial Service</u>				
	Customer Charge	\$ 14,965	\$ 14,965	\$ -	
	Transportation plus Admin Chrg	560,659	477,106	(83,553)	
	Total	\$ 575,624	\$ 492,071	\$ (83,553)	-15%
GN-9	<u>Generation</u>				
	Customer Charge	\$ 118,785	\$ 118,785	\$ -	
	Transportation plus Admin Chrg	185,972	141,484	(44,488)	
	Total	\$ 304,757	\$ 260,269	\$ (44,488)	-15%
GN-10	<u>Generation</u>				
	Customer Charge	\$ 614,357	\$ 657,217	\$ 42,860	
	Transportation plus Admin Chrg	2,553,567	963,990	(1,589,577)	
	Total	\$ 3,167,924	\$ 1,621,207	\$ (1,546,717)	-49%
S-1	<u>Seasonal/Interruptible</u>				
	Customer Charge	\$ 77,482	\$ 77,482	\$ -	
	Volumetric Distribution Rate				
	On-Season	1,606	1,279	(327)	
	Off-Season				
	Block 1	28,520	22,720	(5,800)	
	Block 2	17,156	13,664	(3,492)	
	Block 3	150,514	119,790	(30,724)	
	Total	\$ 275,278	\$ 234,936	\$ (40,342)	-15%
Total Change to Distribution Charges		\$ 71,086,608	\$ 59,600,335	\$ (11,486,273)	-16%
Total Change to GSAR		\$ 6,676,985	\$ 5,063,226	\$ (1,613,759)	-24%
Total Change to Revenue		\$ 77,763,593	\$ 64,663,561	\$ (13,100,032)	-17%
Plus Contract Revenue		\$1,117,375	\$1,117,375	\$ -	
Total Revenue including Contract Revenue		\$ 78,880,968	\$ 65,780,935	\$ (13,100,032)	-17%

Wisconsin Power and Light Company
Summary of Adjustments to Gas Supply Acquisition Revenue
6680-UR-118

		GSAR Primary Costs			
		<u>UR-117</u>	<u>UR-118</u>	<u>Difference</u>	<u>Change</u>
Competitiv Supply Cost, Sytem Firm/Interruptible					
Carrying Cost of Gas in Storage		\$ 1,884,802	\$ 1,353,820		
Gas Supply Licensing Fee		1,621,636	966,022		
Uncollectibles as percent of gas cost		1,021,977	597,540		
Total Competetive Supply Costs		<u>\$ 4,528,415</u>	<u>\$ 2,917,381</u>	<u>\$ (1,611,034)</u>	-36%
<u>Rate Schedules</u>		<u>Present GSAR</u>	<u>Proposed GSAR</u>	<u>Difference</u>	
GG-1	Residential Service/Firm	\$ 3,818,368	\$ 2,898,152	\$ (920,216)	
GC-1	Small Commercial Service/Firm	710,653	538,098	(172,555)	
GC-2	Commercial & Industrial Service/Firm	758,624	574,422	(184,203)	
GC-3	Commercial & Industrial Service Firm	1,028,734	778,946	(249,789)	
	Interruptible	101,314	76,938	(24,376)	
GC-4	Commercial & Industrial Service Firm	197,913	150,141	(47,772)	
	Interruptible	6,664	5,043	(1,621)	
GC-5	Commercial & Industrial Service	0	0	0	
GC-6	Commercial & Industrial Service	0	0	0	
GN-9	Generation	0	0	0	
GN-10	Generation	0	0	0	
S-1	Seasonal/Interruptible	<u>54,715</u>	<u>41,487</u>	<u>(13,228)</u>	
Total GSAR Revenue		<u>\$ 6,676,985</u>	<u>\$ 5,063,226</u>	<u>\$ (1,613,759)</u>	-24%

WISCONSIN POWER AND LIGHT

WPL Residential Monthly Bill Impact Analysis

Gas Cost: Summer Winter
\$ 0.4371 \$ 0.5253

Gg-1: Summer Months

Monthly Usage	Currently Effective Rates					Proposed Rates					Change	
	Admin &					Admin &						
	Customer Charge	Distribution Charges	Total Margin	Gas Costs	Total Costs	Customer Charge	Distribution Charges	Total Margin	Gas Costs	Total Costs	Dollar	Percent
5	\$ 9.20	\$ 1.41	\$ 10.61	\$ 2.19	\$ 12.80	\$ 9.20	\$ 1.06	\$ 10.26	\$ 2.19	\$ 12.45	\$ (0.35)	-2.7%
15	\$ 9.20	\$ 4.23	\$ 13.43	\$ 6.56	\$ 19.99	\$ 9.20	\$ 3.19	\$ 12.39	\$ 6.56	\$ 18.95	\$ (1.04)	-5.2%
26	\$ 9.20	\$ 7.33	\$ 16.53	\$ 11.36	\$ 27.89	\$ 9.20	\$ 5.53	\$ 14.73	\$ 11.36	\$ 26.09	\$ (1.80)	-6.5%
35	\$ 9.20	\$ 9.87	\$ 19.07	\$ 15.30	\$ 34.37	\$ 9.20	\$ 7.45	\$ 16.65	\$ 15.30	\$ 31.95	\$ (2.42)	-7.0%
50	\$ 9.20	\$ 14.11	\$ 23.31	\$ 21.86	\$ 45.17	\$ 9.20	\$ 10.64	\$ 19.84	\$ 21.86	\$ 41.70	\$ (3.47)	-7.7%
75	\$ 9.20	\$ 21.16	\$ 30.36	\$ 32.78	\$ 63.14	\$ 9.20	\$ 15.96	\$ 25.16	\$ 32.78	\$ 57.94	\$ (5.20)	-8.2%
100	\$ 9.20	\$ 28.21	\$ 37.41	\$ 43.71	\$ 81.12	\$ 9.20	\$ 21.28	\$ 30.48	\$ 43.71	\$ 74.19	\$ (6.93)	-8.5%
108	\$ 9.20	\$ 30.47	\$ 39.67	\$ 47.21	\$ 86.88	\$ 9.20	\$ 22.98	\$ 32.18	\$ 47.21	\$ 79.39	\$ (7.49)	-8.6%
150	\$ 9.20	\$ 42.32	\$ 51.52	\$ 65.57	\$ 117.09	\$ 9.20	\$ 31.92	\$ 41.12	\$ 65.57	\$ 106.69	\$ (10.40)	-8.9%
200	\$ 9.20	\$ 56.42	\$ 65.62	\$ 87.42	\$ 153.04	\$ 9.20	\$ 42.56	\$ 51.76	\$ 87.42	\$ 139.18	\$ (13.86)	-9.1%
300	\$ 9.20	\$ 84.63	\$ 93.83	\$ 131.13	\$ 224.96	\$ 9.20	\$ 63.84	\$ 73.04	\$ 131.13	\$ 204.17	\$ (20.79)	-9.2%

Gg-1: Winter Months

5	\$ 9.20	\$ 1.41	\$ 10.61	\$ 2.63	\$ 13.24	\$ 9.20	\$ 1.06	\$ 10.27	\$ 2.63	\$ 12.89	\$ (0.34)	-2.6%
15	\$ 9.20	\$ 4.23	\$ 13.43	\$ 7.88	\$ 21.31	\$ 9.20	\$ 3.19	\$ 12.39	\$ 7.88	\$ 20.27	\$ (1.04)	-4.9%
26	\$ 9.20	\$ 7.33	\$ 16.53	\$ 13.66	\$ 30.19	\$ 9.20	\$ 5.53	\$ 14.73	\$ 13.66	\$ 28.39	\$ (1.80)	-5.9%
35	\$ 9.20	\$ 9.87	\$ 19.07	\$ 18.39	\$ 37.46	\$ 9.20	\$ 7.45	\$ 16.65	\$ 18.39	\$ 35.03	\$ (2.42)	-6.5%
50	\$ 9.20	\$ 14.11	\$ 23.31	\$ 26.27	\$ 49.58	\$ 9.20	\$ 10.64	\$ 19.84	\$ 26.27	\$ 46.11	\$ (3.47)	-7.0%
75	\$ 9.20	\$ 21.16	\$ 30.36	\$ 39.40	\$ 69.76	\$ 9.20	\$ 15.96	\$ 25.16	\$ 39.40	\$ 64.56	\$ (5.20)	-7.5%
100	\$ 9.20	\$ 28.21	\$ 37.41	\$ 52.53	\$ 89.94	\$ 9.20	\$ 21.28	\$ 30.48	\$ 52.53	\$ 83.01	\$ (6.93)	-7.7%
108	\$ 9.20	\$ 30.47	\$ 39.67	\$ 56.73	\$ 96.40	\$ 9.20	\$ 22.98	\$ 32.18	\$ 56.73	\$ 88.92	\$ (7.49)	-7.8%
150	\$ 9.20	\$ 42.32	\$ 51.52	\$ 78.80	\$ 130.32	\$ 9.20	\$ 31.92	\$ 41.12	\$ 78.80	\$ 119.92	\$ (10.40)	-8.0%
200	\$ 9.20	\$ 56.42	\$ 65.62	\$ 105.06	\$ 170.68	\$ 9.20	\$ 42.56	\$ 51.76	\$ 105.06	\$ 156.82	\$ (13.86)	-8.1%
300	\$ 9.20	\$ 84.63	\$ 93.83	\$ 157.59	\$ 251.42	\$ 9.20	\$ 63.84	\$ 73.04	\$ 157.59	\$ 230.63	\$ (20.79)	-8.3%

Avg. Annual Residential Billing

800	\$ 9.20	\$ 225.68	\$ 234.88	\$ 403.31	\$ 638.19	\$ 9.20	\$ 170.24	\$ 179.44	\$ 403.31	\$ 582.75	\$ (55.44)	-8.7%
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