



**NORTH CAROLINA
PUBLIC STAFF
UTILITIES COMMISSION**

October 1, 2019

Ms. Kimberley A. Campbell, Chief Clerk
North Carolina Utilities Commission
4325 Mail Service Center
Raleigh, North Carolina 27699-4300

Re: Docket No. E-22, Sub 562
ADJUSTMENTS TO DEFERRED CCR COSTS BASED ON A
TEN-YEAR AND FIVE-YEAR AMORITIZATION PERIOD

Dear Ms. Campbell:

In connection with the above-referenced docket, the Public Staff wishes to provide the Commission and the parties the attached Maness Late-Filed Exhibits 1 and 2. These late-filed exhibits are provided in response to Commissioner Brown-Bland's request on September 24, 2019, during the evidentiary hearing of the above-referenced matter, for the Public Staff to provide a calculation of the sharing percentage of CCR costs between ratepayers and shareholders based on a ten-year amortization period (Maness Late-Filed Exhibit 1) and a five-year amortization period (Maness Late-Filed Exhibit 2).

By copy of this letter, I am forwarding a copy to all parties of record by electronic delivery.

Sincerely,

/s/ Layla Cummings
Staff Attorney

layla.cummings@psncuc.nc.gov

Executive Director
(919) 733-2435

Communications
(919) 733-5610

Economic Research
(919) 733-2267

Legal
(919) 733-6110

Transportation
(919) 733-7766

Accounting
(919) 733-4279

Consumer Services
(919) 733-9277

Electric
(919) 733-2267

Natural Gas
(919) 733-4326

Water
(919) 733-5610

4326 Mail Service Center • Raleigh, North Carolina 27699-4300
An Equal Opportunity / Affirmative Action Employer

OFFICIAL COPY

Oct 01 2019

DOMINION ENERGY NORTH CAROLINA
Docket No. E-22, Sub 562
North Carolina Retail Operations
ADJUSTMENTS TO DEFERRED CCR COSTS
TEN-YEAR AMORTIZATION PERIOD
SETTLED RATE OF RETURN
For the Test Year Ended December 31, 2018
(in Thousands)

Maness Late-Filed Exhibit No. 1
Schedule 1

Line No.	Item	NC Retail Amount
Income statement impact		
1	Balance for Amortization, as settled	\$ 21,841 ^{1/}
2	Years to Amortize	<u>10</u> ^{2/}
3	Annual amortization (L1 / L2)	2,184
4	Annual amortization per Company July Supplemental Filing	<u>7,303</u> ^{3/}
5	Adjustment to other O&M expense (L3 - L4)	<u>\$ (5,119)</u>
6	Statutory tax rate	25.6228% ^{4/}
7	Adjustment to income taxes (-L5 x L6)	<u>\$ 1,312</u>
Rate base impact		
8	Coal Ash Balance at May 1, 2018, as settled (L1)	\$ 21,841
9	Less annual amortization (-L3)	<u>(2,184)</u>
10	Annualized Coal Ash Deferral Balance (L8 + L9)	19,657
11	Coal Ash Deferral Balance per Company July supplemental filing	<u>14,607</u> ^{5/}
12	Annualization adjustment to coal ash deferral balance (L10 - L11)	5,050
13	Adjustment to remove remaining coal ash deferral balance from rate base (-L10)	<u>(19,657)</u>
14	Total adjustment to total additions (L12 + L13)	<u>\$ (14,607)</u>
15	Adjustment to ADIT (-L14 x L6)	<u>\$ 3,743</u>

- 1/ Maness Late-Filed Exhibit No. 1, Schedule 1-1, Line 41, Column (k).
2/ Period requested by Commission at hearing.
3/ Supplemental Company Exhibit PMM-1, Schedule 3, Page 2, Line NC-33.
4/ Johnson Supplemental Exhibit 1, Schedule 1-3, Line 8.
5/ NCUC Form E-1, Supplemental Item 10, Page 310 of 350, Line 4.

DOMINION ENERGY NORTH CAROLINA
 Docket No. E-22, Sub 562
 North Carolina Retail Operations
 AMORTIZATION SCHEDULE FOR DEFERRED
 CCR COSTS - AS SETTLED
 For the Test Year Ended December 31, 2018
 (in Thousands)

Maness Late-Filed Exhibit No. 1
 Schedule 1-1

Line No.	Month	DENC Coal Ash Spend			DENC N.C. Retail Coal Ash Deferral							Total Return 10/	Ending Balance 11/
		System Spend per Company 1/	Public Staff Prudence Adjustments 2/	System Spend per Public Staff 3/	% to NCUC for Spend 4/	Beginning Balance 5/	NC Spend 6/	Ending Balance 7/	Deferred Cost of Debt 8/	Deferred Cost of Equity 9/			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	Jun-16							\$ -					
2	Jul-16	\$ 8,385	\$ -	\$ 8,385	5.0924%	\$ -	\$ 427	427	\$ 0	\$ 1	\$ 1	\$ 428	
3	Aug-16	8,504	-	8,504	5.0924%	427	433	860	1	3	4	865	
4	Sep-16	15,634	-	15,634	5.0924%	860	796	1,656	2	5	7	1,668	
5	Oct-16	10,413	-	10,413	5.0924%	1,656	530	2,186	3	8	11	2,209	
6	Nov-16	9,958	-	9,958	5.0924%	2,186	507	2,694	3	10	14	2,730	
7	Dec-16	34,895	-	34,895	5.0924%	2,694	1,777	4,471	5	15	20	4,527	
8	Jan-17	(342)	-	(342)	5.0924%	4,471	(17)	4,453	6	19	25	4,535	
9	Feb-17	7,055	-	7,055	5.0924%	4,453	359	4,812	6	20	26	4,921	
10	Mar-17	11,081	-	11,081	5.0924%	4,812	564	5,377	7	22	29	5,514	
11	Apr-17	16,106	-	16,106	5.0924%	5,377	820	6,197	8	25	33	6,367	
12	May-17	5,783	-	5,783	5.0924%	6,197	295	6,491	9	27	36	6,697	
13	Jun-17	13,484	-	13,484	5.0924%	6,491	687	7,178	10	29	39	7,423	
14	Jul-17	5,304	-	5,304	5.0924%	7,423	270	7,693	11	32	43	7,735	
15	Aug-17	19,983	-	19,983	5.0924%	7,693	1,018	8,710	11	35	46	8,799	
16	Sep-17	11,814	-	11,814	5.0924%	8,710	602	9,312	13	38	51	9,452	
17	Oct-17	13,689	-	13,689	5.0924%	9,312	697	10,009	13	41	55	10,204	
18	Nov-17	6,321	-	6,321	5.0924%	10,009	322	10,331	14	43	58	10,583	
19	Dec-17	20,347	-	20,347	5.0924%	10,331	1,036	11,367	15	46	61	11,681	
20	Jan-18	6,396	-	6,396	5.0924%	11,367	326	11,693	16	49	65	12,072	
21	Feb-18	9,058	-	9,058	5.0924%	11,693	461	12,154	17	51	67	12,601	
22	Mar-18	10,001	-	10,001	5.0924%	12,154	509	12,663	17	53	70	13,180	
23	Apr-18	8,899	-	8,899	5.0924%	12,663	453	13,117	18	55	73	13,706	
24	May-18	8,945	-	8,945	5.0924%	13,117	456	13,572	19	57	76	14,237	
25	Jun-18	6,001	-	6,001	5.0924%	13,572	306	13,878	19	59	78	14,621	
26	Jul-18	9,256	-	9,256	5.0924%	14,621	471	15,092	21	63	84	15,176	
27	Aug-18	8,805	-	8,805	5.0924%	15,092	448	15,540	21	65	87	15,711	
28	Sep-18	7,889	-	7,889	5.0924%	15,540	402	15,942	22	67	89	16,202	
29	Oct-18	12,255	-	12,255	5.0924%	15,942	624	16,566	23	69	92	16,918	
30	Nov-18	7,088	-	7,088	5.0924%	16,566	361	16,927	23	71	95	17,374	
31	Dec-18	21,667	-	21,667	5.0924%	16,927	1,103	18,031	24	75	99	18,576	
32	Jan-19	3,464	-	3,464	5.0924%	18,031	176	18,207	25	77	103	18,855	
33	Feb-19	5,173	-	5,173	5.0924%	18,207	263	18,470	26	78	104	19,222	
34	Mar-19	7,223	-	7,223	5.0924%	18,470	368	18,838	26	80	106	19,696	
35	Apr-19	6,973	-	6,973	5.0924%	18,838	355	19,193	26	81	108	20,158	
36	May-19	6,457	-	6,457	5.0924%	19,193	329	19,522	27	83	110	20,597	
37	Jun-19	12,729	-	12,729	5.0924%	19,522	648	20,170	28	85	112	21,357	
38	Jul-19	-	-	-	5.0924%	21,357	-	21,357	30	91	121	21,478	
39	Aug-19	-	-	-	5.0924%	21,357	-	21,357	30	91	121	21,599	
40	Sep-19	-	-	-	5.0924%	21,357	-	21,357	30	91	121	21,720	
41	Oct-19	-	-	-	5.0924%	21,357	-	21,357	30	91	121	21,841	
42	Total	\$ 376,693	\$ -	\$ 376,693			\$ 19,183		\$ 653	\$ 2,005	\$ 2,658		

1/ NCUC Form E-1, Supplemental Item 10, Page 174 of 350, Column (1).

2/ There are no Public Staff recommended prudence disallowances to the deferred CCR costs.

3/ Column (a) plus Column (b).

4/ NCUC Form E-1, Supplemental Item 10, Page 174 of 350, Column (2).

5/ Amount in Column (g) of previous line, plus return for prior 12 months in July of each year.

6/ Column (c) times Column (d).

7/ Column (e) plus Column (f).

8/ Column (e) plus Column (g), divided by 2, times after tax cost of debt

per NCUC Form E-1, Supplemental Item 10, Page 179 of 350, divided by 12.

9/ Column (e) plus Column (g), divided by 2, times after tax cost of equity

per NCUC Form E-1, Supplemental Item 10, Page 179 of 350, divided by 12.

10/ Column (h) plus Column (i).

11/ Column (g) plus total return for year to date from Column (j).

DOMINION ENERGY NORTH CAROLINA
Docket No. E-22, Sub 562
North Carolina Retail Operations
CALCULATION OF SHARING PERCENTAGE
TEN-YEAR AMORTIZATION PERIOD
SETTLED RATE OF RETURN
For the Test Year Ended December 31, 2018
(in Thousands)

Maness Late-Filed Exhibit No. 1
 Schedule 1-2

NET-OF-TAX RATE OF RETURN

Line No.	Item	Capital Structure 1/ (a)	Embedded Costs 1/ (b)	Weighted Cost Rates 2/ (c)	Income Tax Factors (d)	Net-of-Tax Weighted Cost Rates 4/ (e)
1	Long-term debt	48.00%	4.442%	2.13%	0.743772 3/	0.01584
2	Common equity	52.00%	9.750%	5.07%	1.000000	0.05070
3	Total (L1 + L2)	<u>100.00%</u>		<u>7.20%</u>		<u>0.06654</u>

NET-OF-TAX PRESENT VALUE OF COSTS TO BE AMORTIZED AND AMORTIZATION PERIOD

Line No.	Item	Amount
4	Present value of costs to be recovered at 11/01/19	\$ 21,841 5/
5	Present value of ADIT (L4 x Schedule 1, Line 6).	(5,596) 6/
6	Net-of-tax Present value (L4 + L5)	<u>\$ 16,245</u>
7	Amortization period	<u>10.00 7/</u>

SHARING CALCULATION

	Amortization Year	Annual Amortization 8/ 9/ (a)	Income Tax Expense 10/ (b)	Net-of-Tax Expense 11/ (c)	Discount factor 12/ (d)	Discounted Net-of-Tax Expense 13/ (e)
8	1	\$ 2,184	\$ (560)	\$ 1,624	0.9688046	\$ 1,574
9	2	2,184	(560)	1,624	0.9083602	1,476
10	3	2,184	(560)	1,624	0.8516870	1,384
11	4	2,184	(560)	1,624	0.7985496	1,297
12	5	2,184	(560)	1,624	0.7487275	1,216
13	6	2,184	(560)	1,624	0.7020139	1,140
14	7	2,184	(560)	1,624	0.6582147	1,069
15	8	2,184	(560)	1,624	0.6171482	1,003
16	9	2,184	(560)	1,624	0.5786439	940
17	10	2,184	(560)	1,624	0.5425419	881
18	Total	<u>\$ 21,841</u>	<u>\$ (5,596)</u>	<u>\$ 16,245</u>		<u>\$ 11,980</u>

19 Ratepayer-borne percentage of net-of-tax present value cost 73.746% 14/

20 Shareholder-borne percentage of net-of-tax present value cost (1 - L14) 26.254%

1. Johnson Settlement Exhibit 1, Column (a).
 2. Column (a) x Column (b).
 3. 1 - Maness Late-Filed Exhibit No. 1, Schedule 1, Line 6.
 4. Column (c) x Column (d).
 5. Maness Late-Filed Exhibit No. 1, Schedule 1, Line 1.
 6. Line 4 x Maness Late-Filed Exhibit No. 1, Schedule 1, Line 6.
 7. Period requested by Commission at hearing.
 8/ Based on amortization period.
 9/ Maness Late-Filed Exhibit No. 1, Schedule 1, Line 3.
 10/ Column (a) x Maness Late-Filed Exhibit No. 1, Schedule 1, Line 6.
 11/ Column (a) + Column (b).
 12/ Based on net-of-tax overall rate of return and mid-year cash flow assumption.
 13/ Column (c) x Column (d).
 14/ Line 18, Column (e) divided by Line 6.

DOMINION ENERGY NORTH CAROLINA
Docket No. E-22, Sub 562
North Carolina Retail Operations
ADJUSTMENTS TO DEFERRED CCR COSTS
FIVE-YEAR AMORTIZATION PERIOD
SETTLED RATE OF RETURN
For the Test Year Ended December 31, 2018
(in Thousands)

Maness Late-Filed Exhibit No. 2
Schedule 1

Line No.	Item	NC Retail Amount
Income statement impact		
1	Balance for Amortization, as settled	\$ 21,841 ^{1/}
2	Years to Amortize	<u>5</u> ^{2/}
3	Annual amortization (L1 / L2)	4,368
4	Annual amortization per Company July Supplemental Filing	<u>7,303</u> ^{3/}
5	Adjustment to other O&M expense (L3 - L4)	<u>\$ (2,935)</u>
6	Statutory tax rate	25.6228% ^{4/}
7	Adjustment to income taxes (-L5 x L6)	<u>\$ 752</u>
Rate base impact		
8	Coal Ash Balance at May 1, 2018, as settled (L1)	\$ 21,841
9	Less annual amortization (-L3)	<u>(4,368)</u>
10	Annualized Coal Ash Deferral Balance (L8 + L9)	17,473
11	Coal Ash Deferral Balance per Company July supplemental filing	<u>14,607</u> ^{5/}
12	Annualization adjustment to coal ash deferral balance (L10 - L11)	2,866
13	Adjustment to remove remaining coal ash deferral balance from rate base (-L10)	<u>(17,473)</u>
14	Total adjustment to total additions (L12 + L13)	<u>\$ (14,607)</u>
15	Adjustment to ADIT (-L14 x L6)	<u>\$ 3,743</u>

- 1/ Maness Late-Filed Exhibit No. 2, Schedule 1-1, Line 41, Column (k).
2/ Period requested by Commission at hearing.
3/ Supplemental Company Exhibit PMM-1, Schedule 3, Page 2, Line NC-33.
4/ Johnson Supplemental Exh bit 1, Schedule 1-3, Line 8.
5/ NCUC Form E-1, Supplemental Item 10, Page 310 of 350, Line 4.

DOMINION ENERGY NORTH CAROLINA
Docket No. E-22, Sub 562
North Carolina Retail Operations
AMORTIZATION SCHEDULE FOR DEFERRED
CCR COSTS - AS SETTLED
For the Test Year Ended December 31, 2018
(in Thousands)

Maness Late-Filed Exhibit No. 2
Schedule 1-1

Line No.	Month	DENC Coal Ash Spend			DENC N.C. Retail Coal Ash Deferral							Total Return 10/	Ending Balance 11/
		System Spend per Company 1/	Public Staff Prudence Adjustments 2/	System Spend per Public Staff 3/	% to NCUC for Spend 4/	Beginning Balance 5/	NC Spend 6/	Ending Balance 7/	Deferred Cost of Debt 8/	Deferred Cost of Equity 9/			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	Jun-16							\$ -					
2	Jul-16	\$ 8,385	\$ -	\$ 8,385	5.0924%	\$ -	\$ 427	427	\$ 0	\$ 1	\$ 1	\$ 428	
3	Aug-16	8,504	-	8,504	5.0924%	427	433	860	1	3	4	865	
4	Sep-16	15,634	-	15,634	5.0924%	860	796	1,656	2	5	7	1,668	
5	Oct-16	10,413	-	10,413	5.0924%	1,656	530	2,186	3	8	11	2,209	
6	Nov-16	9,958	-	9,958	5.0924%	2,186	507	2,694	3	10	14	2,730	
7	Dec-16	34,895	-	34,895	5.0924%	2,694	1,777	4,471	5	15	20	4,527	
8	Jan-17	(342)	-	(342)	5.0924%	4,471	(17)	4,453	6	19	25	4,535	
9	Feb-17	7,055	-	7,055	5.0924%	4,453	359	4,812	6	20	26	4,921	
10	Mar-17	11,081	-	11,081	5.0924%	4,812	564	5,377	7	22	29	5,514	
11	Apr-17	16,106	-	16,106	5.0924%	5,377	820	6,197	8	25	33	6,367	
12	May-17	5,783	-	5,783	5.0924%	6,197	295	6,491	9	27	36	6,697	
13	Jun-17	13,484	-	13,484	5.0924%	6,491	687	7,178	10	29	39	7,423	
14	Jul-17	5,304	-	5,304	5.0924%	7,423	270	7,693	11	32	43	7,735	
15	Aug-17	19,983	-	19,983	5.0924%	7,693	1,018	8,710	11	35	46	8,799	
16	Sep-17	11,814	-	11,814	5.0924%	8,710	602	9,312	13	38	51	9,452	
17	Oct-17	13,689	-	13,689	5.0924%	9,312	697	10,009	13	41	55	10,204	
18	Nov-17	6,321	-	6,321	5.0924%	10,009	322	10,331	14	43	58	10,583	
19	Dec-17	20,347	-	20,347	5.0924%	10,331	1,036	11,367	15	46	61	11,681	
20	Jan-18	6,396	-	6,396	5.0924%	11,367	326	11,693	16	49	65	12,072	
21	Feb-18	9,058	-	9,058	5.0924%	11,693	461	12,154	17	51	67	12,601	
22	Mar-18	10,001	-	10,001	5.0924%	12,154	509	12,663	17	53	70	13,180	
23	Apr-18	8,899	-	8,899	5.0924%	12,663	453	13,117	18	55	73	13,706	
24	May-18	8,945	-	8,945	5.0924%	13,117	456	13,572	19	57	76	14,237	
25	Jun-18	6,001	-	6,001	5.0924%	13,572	306	13,878	19	59	78	14,621	
26	Jul-18	9,256	-	9,256	5.0924%	14,621	471	15,092	21	63	84	15,176	
27	Aug-18	8,805	-	8,805	5.0924%	15,092	448	15,540	21	65	87	15,711	
28	Sep-18	7,889	-	7,889	5.0924%	15,540	402	15,942	22	67	89	16,202	
29	Oct-18	12,255	-	12,255	5.0924%	15,942	624	16,566	23	69	92	16,918	
30	Nov-18	7,088	-	7,088	5.0924%	16,566	361	16,927	23	71	95	17,374	
31	Dec-18	21,667	-	21,667	5.0924%	16,927	1,103	18,031	24	75	99	18,576	
32	Jan-19	3,464	-	3,464	5.0924%	18,031	176	18,207	25	77	103	18,855	
33	Feb-19	5,173	-	5,173	5.0924%	18,207	263	18,470	26	78	104	19,222	
34	Mar-19	7,223	-	7,223	5.0924%	18,470	368	18,838	26	80	106	19,696	
35	Apr-19	6,973	-	6,973	5.0924%	18,838	355	19,193	26	81	108	20,158	
36	May-19	6,457	-	6,457	5.0924%	19,193	329	19,522	27	83	110	20,597	
37	Jun-19	12,729	-	12,729	5.0924%	19,522	648	20,170	28	85	112	21,357	
38	Jul-19	-	-	-	5.0924%	21,357	-	21,357	30	91	121	21,478	
39	Aug-19	-	-	-	5.0924%	21,357	-	21,357	30	91	121	21,599	
40	Sep-19	-	-	-	5.0924%	21,357	-	21,357	30	91	121	21,720	
41	Oct-19	-	-	-	5.0924%	21,357	-	21,357	30	91	121	21,841	
42	Total	\$ 376,693	\$ -	\$ 376,693			\$ 19,183		\$ 653	\$ 2,005	\$ 2,658		

1/ NCUC Form E-1, Supplemental Item 10, Page 174 of 350, Column (1).
2/ There are no Public Staff recommended prudence disallowances to the deferred CCR costs.
3/ Column (a) plus Column (b).
4/ NCUC Form E-1, Supplemental Item 10, Page 174 of 350, Column (2).
5/ Amount in Column (g) of previous line, plus return for prior 12 months in July of each year.
6/ Column (c) times Column (d).
7/ Column (e) plus Column (f).

8/ Column (e) plus Column (g), divided by 2, times after tax cost of debt per NCUC Form E-1, Supplemental Item 10, Page 179 of 350, divided by 12.
9/ Column (e) plus Column (g), divided by 2, times after tax cost of equity per NCUC Form E-1, Supplemental Item 10, Page 179 of 350, divided by 12.
10/ Column (h) plus Column (i).
11/ Column (g) plus total return for year to date from Column (j).

DOMINION ENERGY NORTH CAROLINA
Docket No. E-22, Sub 562
North Carolina Retail Operations
CALCULATION OF SHARING PERCENTAGE
FIVE-YEAR AMORTIZATION PERIOD
SETTLED RATE OF RETURN
For the Test Year Ended December 31, 2018
(in Thousands)

Maness Late-Filed Exhibit No. 2
Schedule 1-2

NET-OF-TAX RATE OF RETURN

Line No.	Item	Capital Structure ^{1/} (a)	Embedded Costs ^{1/} (b)	Weighted Cost Rates ^{2/} (c)	Income Tax Factors (d)	Net-of-Tax Weighted Cost Rates ^{4/} (e)
1	Long-term debt	48.00%	4.442%	2.13%	0.743772 ^{3/}	0.01584
2	Common equity	52.00%	9.750%	5.07%	1.000000	0.05070
3	Total (L1 + L2)	<u>100.00%</u>		<u>7.20%</u>		<u>0.06654</u>

NET-OF-TAX PRESENT VALUE OF COSTS TO BE AMORTIZED AND AMORTIZATION PERIOD

Line No.	Item	Amount
4	Present value of costs to be recovered at 11/01/19	\$ 21,841 ^{5/}
5	Present value of ADIT (L4 x Schedule 1, Line 6).	(5,596) ^{6/}
6	Net-of-tax Present value (L4 + L5)	<u>\$ 16,245</u>
7	Amortization period	<u>5.00 ^{7/}</u>

SHARING CALCULATION

	Amortization Year	Annual Amortization ^{8/} (a)	Income Tax Expense ^{10/} (b)	Net-of-Tax Expense ^{11/} (c)	Discount factor ^{12/} (d)	Discounted Net-of-Tax Expense ^{13/} (e)	
8	1	\$ 4,368	\$ (1,119)	\$ 3,249	0.9688046	\$ 3,148	
9	2	4,368	(1,119)	3,249	0.9083602	2,951	
10	3	4,368	(1,119)	3,249	0.8516870	2,767	
11	4	4,368	(1,119)	3,249	0.7985496	2,594	
12	5	4,368	(1,119)	3,249	0.7487275	2,433	
13	Total	<u>\$ 21,841</u>	<u>\$ (5,596)</u>	<u>\$ 16,245</u>		<u>\$ 13,893</u>	
14	Ratepayer-borne percentage of net-of-tax present value cost						<u>85.521%</u> ^{14/}
15	Shareholder-borne percentage of net-of-tax present value cost (1 - L14)						<u>14.479%</u>

1 Johnson Settlement Exhibit 1, Column (a).
2 Column (a) x Column (b).
3 1 - Maness Late-Filed Exhibit No. 2, Schedule 1, Line 6.
4 Column (c) x Column (d).
5 Maness Late-Filed Exhibit No. 2, Schedule 1, Line 1.
6 Line 4 x Maness Late-Filed Exhibit No. 2, Schedule 1, Line 6.
7 Period requested by Commission at hearing.

8/ Based on amortization period.
9/ Maness Late-Filed Exhibit No. 2, Schedule 1, Line 3.
10/ Column (a) x Maness Late-Filed Exhibit No. 2, Schedule 1, Line 6.
11/ Column (a) + Column (b).
12/ Based on net-of-tax overall rate of return and mid-year cash flow assumption.
13/ Column (c) x Column (d).