

<u>Line</u>	<u>Description</u>	<u>Test Year Labor</u>	<u>2015 Increase</u>	<u>2015 Labor</u>	<u>2016 Increase</u>	<u>2016 Labor</u>
	(a)	(b)	(c)	(d)	(e)	(f)
1	Union	\$ 5,820,849	3.00%	\$ 5,995,474	3.00%	\$ 6,175,339
2	Non-union	\$ 5,459,866	3.34%	\$ 5,642,142	not known	\$ 5,642,142
3						\$ 11,817,481
4	Test Year Labor					\$ 11,310,904
5						<u>\$ 506,577</u>
6	Production					\$ 33,149
7	Transmission					\$ 51,546
8	Distribution					\$ 220,744
9	Customer Accounting					\$ 42,635
10	Customer Service					\$ 52,914
11	Sales					\$ -
12	Administrative & General					\$ 105,588
13						<u>\$ 506,577</u>

SOURCES:

Column b, line 1: [11,310,904 (Statement H & H1, page 3, column d, line 49) - 30,189 (lobbying per DR 2-21)] * .516 (union allocation per DR 2-24)

Column b, line 2: [11,310,904 (Statement H & H1, page 3, column d, line 49) - 30,189 (lobbying per DR 2-21)] * .484 (non-union allocation per DR 2-24)

Column c, line 1: DR 1-31

Column c, line 2: (2,727,901-2,639,773)/2,639,773 (Updated Response to DR 2-23)

Column d, lines 1 & 2: (Column b * column c) + column b

Column e, line 1: DR 1-31

Column f, lines 1 & 2: (Column d * column e) + column d

Column f, line 3: Line 1 + line 2

Column f, line 4: Statement H & H1, page 3, column d, line 49

Column f, line 5: Line 3 - line 4