

| <b>Line</b> | <b>Benefit</b>           | <b>Per Books</b> | <b>Pro Forma</b> | <b>Pro Forma Adjustment</b> |
|-------------|--------------------------|------------------|------------------|-----------------------------|
|             | (a)                      | (b)              | (c)              | (g)                         |
| 1           | Fuel and Purchased Power | \$ -             | \$ 39            | \$ 39                       |
| 2           | Production               | \$ 24,464        | \$ 17,450        | \$ (7,014)                  |
| 3           | Transmission             | \$ 24,113        | \$ 30,019        | \$ 5,906                    |
| 4           | Distribution             | \$ 40,821        | \$ 42,862        | \$ 2,041                    |
| 5           | Customer Accounts        | \$ 2             | \$ 10            | \$ 8                        |
| 6           | A&G                      | \$ 2,702         | \$ 2,425         | \$ (277)                    |
| 7           | Total                    | <u>\$ 92,102</u> | <u>\$ 92,805</u> | <u>\$ 703</u>               |

Sources:

Column b: Schedule H-1 page 13

Column c line 2: DR 5-24

Column c lines 1, and 3-6: 3 year average DR 2-25 and DR 5-24

Column d: Column c - column b