

Line	Description	Total Company Per Books	Total Company Adjustments	Total Company Adjusted Total	Total Company Remove CUS	Total Company Remove DC Tie	Total Company Adjusted Total w/Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Tax Adjustments - Permanent Differences						
2	Fines & Penalties	35,094	(35,094)	-	-	-	-
3	Meals	115,443	-	115,443	(22,527)	(5,549)	87,367
4	Club Dues	97,507	(97,507)	-	-	-	-
5	Lobbying	42,984	(42,984)	-	-	-	-
6	Entertainment	3,716	(3,716)	-	-	-	-
7	PEP Life - Cash Surrender Value	(239,991)	239,991	-	-	-	-
8	Captive Insurance	(372,556)	372,556	-	-	-	-
9	Total Permanent Differences	\$ (317,803)	\$ 433,246	\$ 115,443	\$ (22,527)	\$ (5,549)	\$ 87,367
10							
11	Temporary Differences						
12	190300.DT1000 DTA LT - Vacation	125,883	-	125,883	(24,564)	(6,051)	95,268
13	190300.DT1010 DTA LT - Bad Debt Reserve	28,486	211,962	240,447	(58,702)	(14,461)	167,284
14	190300.DT1020 DTA LT - Employee Group Insurance	44,262	-	44,262	(8,637)	(2,128)	33,497
15	190300.DT1030 DTA LT - Bonus	(3,573)	-	(3,573)	697	172	(2,704)
16	190300.DT1050 DTA LT - Workers' Compensation	160,629	-	160,629	(31,344)	(7,721)	121,563
17	190300.DT1099 DTA LT - Other	-	-	-	-	-	-
18	190300.DT2025 DTA LT-PEP PLAN	(112,465)		(112,465)	21,946	5,406	(85,113)
19	190300.DT3070 DTA LT- Deferred Compensation	(51,250)		(51,250)	10,001	2,464	(38,786)
20	190300.DT4098 DTA LT - Deferred Regulatory	34,347		34,347	(6,702)	(1,651)	25,994
21	190301.DT1040 DTA LT - NON QUAL DEF COMP	25,408	(25,408)	-	-	-	-
22	190301.DT3060 DTA LT - FAS 143 (ARO)	58,138	(58,138)	-	-	-	-
23	190301.DT4098 DTA LT - Deferred Regulatory	-	-	-	-	-	-
24	190300.DT4135 DTA LT-INS RESERVE LIAB	(1,100,000)		(1,100,000)	214,646	52,877	(832,477)
25	190301.DT4156 DTA LT - Operating Lease	(221,609)	221,609	-	-	-	-
26	190301.DT4180 DTA LT - Rate Refund	-	-	-	-	-	-
27	190300.DT3076 DTA LT - Line Extension Depr Gas	1,722,491		1,722,491	(336,115)	(82,800)	1,303,577
28	190300.DT3090 DTA LT - Pension FAS 87	-	-	-	-	-	-
29	190301.DT1099 DTA LT - Other	90,646	(90,646)	-	-	-	-
30	190300.DT2020 DTA LT - Retiree Healthcare	(84,474)	(39,277)	(123,750)	24,148	5,949	(93,654)
31	190301.DT4230 DTA LT - Goodwill Amortization	-	-	-	-	-	-
32	190300.DT4466 DTA LT - PUC Fees	86,057	50,785	136,843	(26,743)	(6,588)	103,512
33	190301.DT4490 DTA LT - Transaction Costs	-	-	-	-	-	-
34	282300.DT4062 Def Tax Property LT - Accelerated Depr	59,659	(2,052,951)	(1,993,292)	388,957	95,818	(1,508,518)
35	282300.DT4094 DTL LT - Other Property	(74,283)	-	(74,283)	14,495	3,571	(56,217)
36	282302.DT4097 DTL LT - CWIP	214,692	-	214,692	(41,893)	(10,320)	162,478
37	282998.DT4060 DTL LT - Svc Co Def Tax Liab Prop	347,908	(139,591)	208,317	(40,649)	(10,014)	157,654
38	282302.DT4065 DT Liability Fed Property	(2,089,245)	2,782,828	693,583	(135,341)	(33,341)	524,902
39	282302.DT4275 DEF TAX PROPERTY LT-REG UOP ASSET	(12,854,790)	4,156,721	(8,698,069)	-	-	(8,698,069)
40	283300.DT2015 DTL LT-PENSION PLAN	138,655	(35,817)	102,839	(20,067)	(4,943)	77,828
41	283300.DT4040 DTL LT - Prepaid Expenses	(157,397)	-	(157,397)	30,713	7,566	(119,117)

Adjusted Test Year Ended September 30, 2025

42	283300.DT4070 DTL LT-REQUIRED BOND LOSS	1,894		1,894	(370)	(91)	1,433
43	283301.DT4098 DTL LT - Deferred Regulatory	(13,152,184)	13,152,184	-	-	-	-
44	283300.DT4155 DTL LT - Reg PSC Pension Asset	-	-	-	-	-	-
45	283301.DT4156 DTL LT - Operating Lease	171,146	(171,146)	-	-	-	-
46	283301.DT4185 DTL LT - Winter Storm URI	-	-	-	-	-	-
47	283301.DT4440 DTL LT - DERIVATIVE NON-CURRE	64,332	(64,332)	-	-	-	-
48	283301.DT4230 DTL LT - Goodwill Amortization	-	-	-	-	-	-
49	Total Temporary Differences	\$ (26,526,636)	\$ 17,898,784	\$ (8,627,852)	\$ (25,525)	\$ (6,288)	\$ (8,659,665)
50							
51							
52	Deferred Tax Adjustments						
53	AFUDC Equity Reg Asset Amortization	150,644	-	150,644	-	-	150,644
54	R&D Tax Credits	(334,240)	-	(334,240)	-	-	(334,240)
55	ITC Amortization	-	-	-	-	-	-
56	Flow Thru Federal Reg Asset	(2,699,506)	(514,512)	(3,214,018)			(3,214,018)
57	Production Tax Credits	(3,942,592)	-	(3,942,592)	-	-	(3,942,592)
58	ARAM Plant Protected EDFIT	(1,455,900)	(1,623,467)	(3,079,367)	462,367	54,012	(2,562,988)
59	ARAM Plant Non-Protected EDFIT	(367,763)	(322,555)	(690,318)	103,651	12,108	(574,559)
60	Amortization 1986 EDFIT	-	-	-			-
61	Allocated Service Company EDFIT Amortization	(82,857)	(6,020)	(88,877)	13,345	1,559	(73,974)
62	Total Deferred Tax Adjustments	(8,732,213)	(2,466,554)	(11,198,768)	579,363	67,679	(10,551,725)

Sources:

Column b: Statement K

Column c all lines except lines 13, 32, 34, 37, 38, 39, 56, 58, 59, & 61: Statement K

Column c, line 13: BAM-1 Sch 3, column (i), line 10 divided by BAM-3 Sch 1, column (c), line 93

Column c, line 32: BAM-1 Sch 1, column (b), line 9 + 9,816

Column c, lines 34, 37, 38, 39, 56, 59, & 61: Attachment Staff 16.8a

Column d: column b + column c

Columns e & f: Attachment Staff 16.8a

Column g: sum of columns d, e, & f