

ATTACHMENT D  
TO STAFF'S RESPONSE  
TO BENCH REQUEST NO. 22

Exhibit No. \_\_\_ (JLB-9)  
Docket UE-150204 UG-150205 (Consolidated)

**TABLE A2**  
**Natural Gas - Contested Adjustments**

| Adj. No. | Contested Adjustment Description                        | Net Operating<br>Income   | Rate Base | Revenue<br>Requirement |
|----------|---|---------------------------|-----------|------------------------|
|          |   | <i>(000's of Dollars)</i> |           |                        |
| 2.12     | Director Fees, Misc. Restating Adjustment               | 51                        | -         | (82)                   |
| 2.15     | Restating Long-Term Incentive Plan                      | 46                        | -         | -74                    |
| 3.00     | Pro Forma Labor Non-Exec                                | -561                      | -         | 905                    |
| 3.01     | Pro Forma Labor Exec                                    | -14                       | -         | 23                     |
| 3.03     | Pro Forma Insurance                                     | 10                        | -         | -16                    |
| 3.04     | Pro Forma Property Tax                                  | (131)                     | -         | 211                    |
| 3.05     | Pro Forma Information Tech/Serv Expense                 | -9                        | -         | 15                     |
| 3.07     | Planned Capital Add Dec 2014 EOP                        | (112)                     | 3388      | 579                    |
| 3.07U    | Planned Capital Add-Dec. 2014 EOP-Update                | -                         | -         | -                      |
| 3.08     | Reflect Updated Repairs Tax Deduction (Incl. in 3.07U)  | 33                        | 3500      | 358                    |
| 4.01     | Planned Capital Add 2015 EOP                            | (757)                     | 15,953    | 3,095                  |
| 4.02     | Planned Capital Add 2016 AMA                            | -                         | -         | -                      |
| 4.03     | Project Compass Deferral, Regulatory Amortization       | -743                      | -         | 1198                   |
| 4.04     | O & M Offsets   | 18                        | -         | (29)                   |
| 4.06     | Reconcile Pro Forma to Attrition                        | -                         | -         | -                      |
|          | Total Natural Gas Contested Adjustments                 | (2,169)                   | 22,841    | 6,183                  |
|          | Add:  |                           |           |                        |
|          | Total Natural Gas Uncontested Adjustments from Table B2 | 18,923                    | 240,814   | (2,207)                |
|          | Attrition Allowance                                     |                           |           | 6,198                  |
|          | Total Natural Gas Adjusted Results                      | 16,754                    | 263,655   | 10,174                 |

**TABLE B2**  
**Natural Gas - Uncontested Adjustments**

| Adj. No. | Contested Adjustment Description      | Net Operating<br>Income   | Rate Base | Revenue<br>Requirement |
|----------|---------------------------------------|---------------------------|-----------|------------------------|
|          |                                       | <i>(000's of Dollars)</i> |           |                        |
| 1.00     | Per Results Report                    | 15002                     | 233475    | 3255                   |
| 1.01     | Deferred FIT Rate Base                | -28                       | -3032     | -311                   |
| 1.02     | Deferred Debits and Credits           | -1                        | -         | 1                      |
| 1.03     | Working Capital                       | 97                        | 10371     | 1062                   |
| 2.01     | Eliminate B & O Taxes                 | (7)                       | -         | 12                     |
| 2.02     | Restate Property Tax                  | (52)                      | -         | 84                     |
| 2.03     | Uncollectible Expense                 | 98                        | -         | (157)                  |
| 2.04     | Regulatory Expense                    | (21)                      | -         | 34                     |
| 2.05     | Injuries and Damages                  | (182)                     | -         | 293                    |
| 2.06     | FIT / DFIT Expense                    | -                         | -         | -                      |
| 2.07     | Office Space Charges to Subs          | 1                         | -         | -2                     |
| 2.08     | Restate Excise Taxes                  | -                         | -         | -                      |
| 2.09     | Net Gains/Losses                      | 3                         | -         | (5)                    |
| 2.1      | Weather Normalization / Gas Cost Adj. | (497)                     | -         | 801                    |
| 2.11     | Eliminate Adder Schedules             | -                         | -         | -                      |
| 2.13     | Restating Incentive Adjustment        | 216                       | -         | -349                   |
| 2.14     | Restate Debt Interest                 | -161                      | -         | 260                    |
| 3.02     | Pro Forma Employee Benefits           | -626                      | -         | 1009                   |
| 3.06     | Pro Forma Revenue Normalization       | 5541                      | -         | -8935                  |
| 4.05     | Pro Forma Atmospheric Testing         | -460                      | -         | 741                    |
|          | Total Electric Contested Adjustments  | 18,923                    | 240,814   | -2,207                 |