

SUMMARY OF RECOMMENDED GAS ADJUSTMENTS

<u>Adjustments Due to Cost of Capital/Capital Structure:</u>	<u>Recommended</u>	<u>Company</u>	<u>Difference</u>
1.00 Results of Operation	\$4,798	\$7,528	(\$2,730)
1.01 Deferred FIT	(84)	(91)	7
1.03 Working Capital	(97)	(105)	8
1.04 Remove AMI Rate Base	(1,555)	(1,683)	128
2.14 Restate Debt Interest	206	294	(88)
2.15 Restate AMA Rate Base to EOP	802	890	(88)
3.17 LEAP Deferral Amortization	1,286	1,259	27
3.21 Restate 2019 ADIT	(1,287)	(1,393)	106
 <u>Adjustments Due to Company Corrections:</u>			
3.03 ProForma ARAM DFIT	(7)	54	(61)
 <u>Other Revenue Requirement Adjustments:</u>			
2.13 Restating Incentives	(388)	229	(617)
3.04 Labor - Non-Executive Expense	550	1,022	(472)
3.06 Employee Benefits Expense	389	357	32
3.07 Insurance Expense	573	1,128	(555)
3.08 IS/IT Expense	348	653	(305)
3.09 Property Tax Expense	268	484	(216)
3.11 2020 Customer At Center	868	871	(3)
3.12 2020 Large and Distinct	736	853	(117)
3.13 2020 Programmatic	711	897	(186)
3.14 2020 Mandatory & Compliance	1,094	1,489	(395)
3.15 2020 Short Lived	833	983	(150)
3.16 AMI Capital	4,141	6,861	(2,720)
Total Adjustments			(\$8,395)
Company Claim			<u>12,790</u>
Recommended Base Revenue Increase			<u>\$4,395</u>