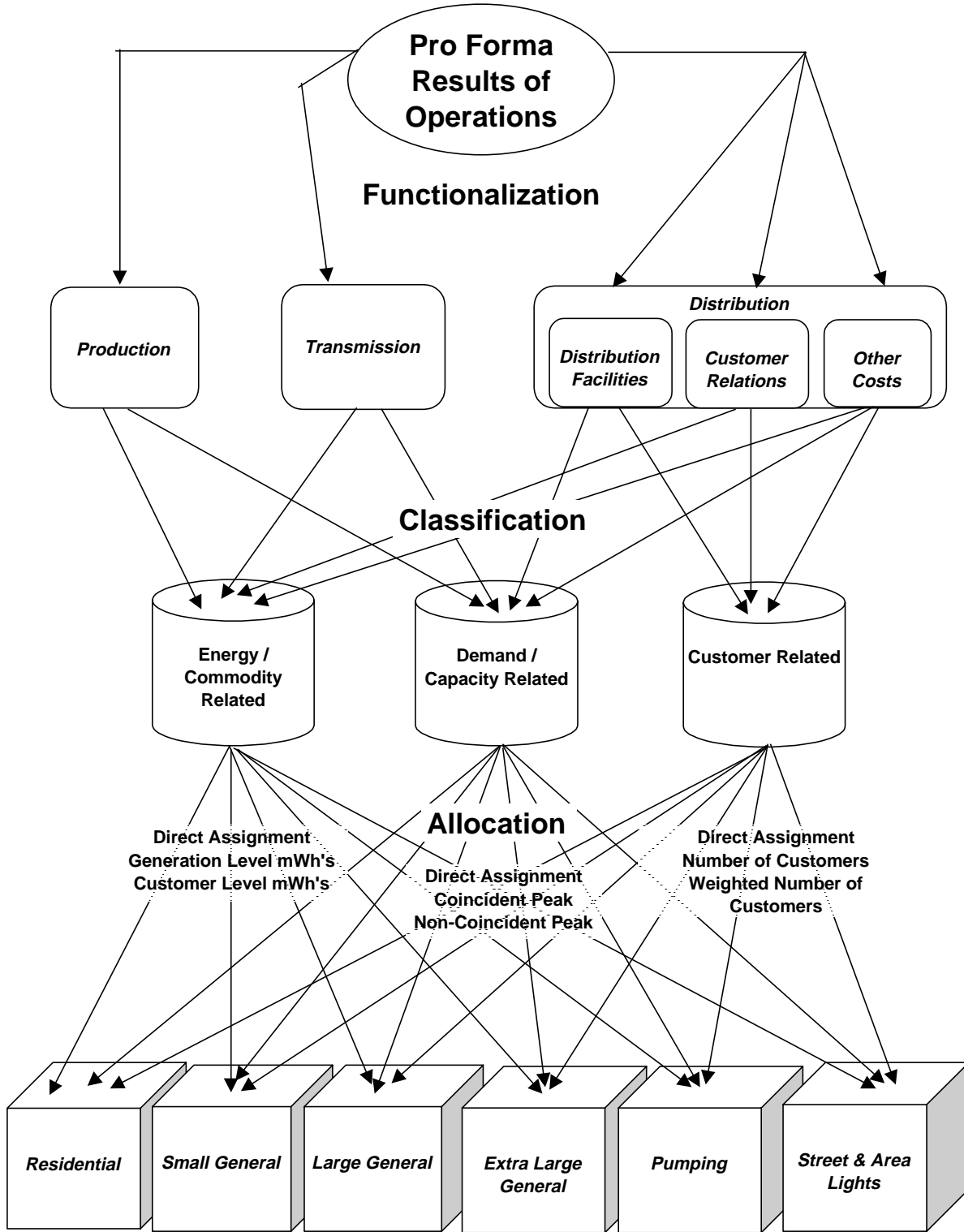


Cost of Service Study Process



Pro Forma Results of Operations by Customer Group