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| SCHEDULE 142 |
| Revenue Decoupling Adjustment Mechanism |

1. **Applicability:** This rate schedule is applicable to all Customers of the Company that receive service under Schedules 7, 7A, 24, 25, 26, 29, 31, 35, 40, 43, 46, 49, 50 through 59, 448, 449, 458 and 459, as well as equivalent schedules such as Residential and Farm Schedules. Rates in this schedule will be applied to all bills of applicable Customers with Energy usage during a month when this schedule is effective.
2. **Purpose:** The purpose of this schedule is to establish balancing accounts and implement a rate adjustment mechanism that decouples the Company’s revenues recovered from certain Customers that are intended to recover delivery costs from sales of electricity. Its purpose is to also implement a rate plan for all other applicable customers.
3. **Rate Groups:**
   1. Decoupled Residential Customers: Customers served under Schedules 7 and 7A.
   2. Decoupled Large General Service Customers: Customers served under Schedules 12 and 26.
   3. Decoupled Primary General Service Customers: Customers served under Schedules 10, and 31.
   4. Decoupled Other Non-Residential Customers: Customers served under Schedules 8, 11, 24, 25, 29, 35, 40, 43, 46, and 49.
   5. Rate Plan Customers: Customers served under Schedules 50 through 59, 448, 449, 458 and 459.
4. **Decoupling Mechanism:**
   1. Decoupling Calculation:
5. The Revenue Decoupling Adjustment (“RDA”) reconciles on a monthly basis, separately for Decoupled Residential Customers and Decoupled Other Non-Residential Customers, differences between (a) the monthly Actual Delivery Revenue resulting from applying a Delivery Revenue per Unit of 2.9964 cents per kWh for Decoupled Residential Customers and 2.3872 cents per kWh for Decoupled Other Non-Residential Customers to their Energy sales, and (b) the Allowed Delivery Revenue that would be collected by applying the Monthly Allowed Delivery Revenue Per Customer (see d. below) by the active number of Customers in each group for each month.
6. The RDA reconciles on a monthly basis, and separately for Decoupled Large General Service Customers and Decoupled Primary General Service Customers, differences between (a) the monthly Actual Delivery Revenue resulting from applying the following Delivery Revenue per Unit for Customers serviced under each Schedule in each season to their seasonally differentiated kW demands, and (b) the Allowed Delivery Revenue that would be collected by applying the Monthly Allowed Delivery Revenue Per Customer (see d. below) by the active number of Customers in each group for each month.