

## Lesh Report, Summary of Results

Refund/Surcharge	Number of Reconciliations			Share of All Reconciliations		
	Gas	Electric	Total	Gas	Electric	Total
<b>Refund Percent</b>						
Greater than 3 percent	2	0	2	3.1%	0.0%	2.3%
Less than or equal to 3 percent	1	3	4	1.5%	13.0%	4.5%
Less than or equal to 2 percent	2	1	3	3.1%	4.3%	3.4%
Less than or equal to 1 percent	13	6	19	20.0%	26.1%	21.6%
<b>Total</b>				<b>27.7%</b>	<b>43.5%</b>	<b>31.8%</b>
<b>Surcharge Percent</b>						
Less than 1 percent	23	7	30	35.4%	30.4%	34.1%
Less than 2 percent	7	4	11	10.8%	17.4%	12.5%
Less than 3 percent	5	2	7	7.7%	8.7%	8.0%
Greater than 3 percent	12	0	12	18.5%	0.0%	13.6%
<b>Total</b>				<b>72.3%</b>	<b>56.5%</b>	<b>68.2%</b>
<b>Total Decoupled Utilities</b>	<b>65</b>	<b>23</b>	<b>88</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Source: Pamela G. Lesh. 2009. Rate Impacts and Key Design Elements of Gas and Electric Utility Decoupling, A Comprehensive Review. Graceful Systems LLC. June 2009.