

**Exhibit MEF-8
TASC 3-Tier Rate Workpaper. Based on Twitchell Exhibit_(JBT-4)**

Residential Rate Worksheet

Revenue Requirement	Generation - Demand	Generation - Energy	Transmission	Distribution - Volumetric	Misc.		Retail	Distribution - Basic
	40,043,135	49,528,687	23,289,824	25,168,258	2,920,153		5,561,171	5,684,642
Parity ratio-adjusted Revenue Requirement	38,192,157	47,239,243	22,213,261	24,004,865	2,785,170		5,304,108	5,421,872
Full COS Rates							Total Rate	
Fixed Charge							8.96	
Block 1	0.0157		0.02735	0.0253579	0.00114		0.0695179	
Block 2	0.0290	0.06446		0.003876279	0.00211		0.099396279	
Block 3	0.0505	0.07491		0.006755991	0.00368		0.1358	
Parity-Adjusted Rates								
Block 1	0.01504		0.02626	0.02434	0.00109		0.06674	
Block 2	0.02779	0.06188			0.00203		0.0917	
Block 3	0.04680	0.06946		0.00626	0.00341		0.12594	

Fixed Cost Recovery	
Basic Charge	11.53%
Block 1	58.05%
Block 2	14.04%
Block 3	15.25%
	98.87%

97,921,433 Total Fixed Costs

Parity ratio
0.9538

Determinants
1,254,495
851,679,450
461,007,328
264,468,255

1,577,155,033

Parity-Adjusted rate
\$9.00
0.06674 0.96
0.09542 0.96 0.02868
0.12594 0.927 0.03052

Total
Check

Revenue Requirement \$145,160,676

\$145,428,135 w/unbilled, demand Revenue
\$11,290,455
\$56,841,086
\$43,989,319
\$33,307,132

Total \$145,427,993

Check \$142