

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE VERIFIED)
PETITION OF INDIANA MICHIGAN POWER)
COMPANY FOR APPROVAL OF: (1))
DEMAND SIDE MANAGEMENT (DSM))
PLAN, INCLUDING ENERGY EFFICIENCY)
(EE) PROGRAMS, DEMAND RESPONSE) CAUSE NO.
PROGRAMS, AND ENHANCED)
CONSERVATION VOLTAGE; AND (2))
ASSOCIATED ACCOUNTING AND)
RATEMAKING TREATMENT, INCLUDING)
TIMELY RECOVERY THROUGH I&M'S)
DSM/EE PROGRAM COST RIDER OF)
ASSOCIATED COSTS, INCLUDING)
PROGRAM OPERATING COSTS, NET LOST)
REVENUE, AND FINANCIAL INCENTIVES.)

**SUBMISSION OF DIRECT TESTIMONY OF
JENNIFER C. DUNCAN**

Applicant, Indiana Michigan Power Company (I&M), by counsel, respectfully submits the direct testimony and attachments of Jennifer C. Duncan in this Cause.

Respectfully submitted,



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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing was served this 31st day of March, 2022, by email transmission, hand delivery or United States Mail, first class, postage prepaid to:

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Attorneys for INDIANA MICHIGAN POWER COMPANY

I&M Exhibit: _____

**INDIANA MICHIGAN POWER COMPANY
2023 - 2025 DSM PLAN**

**PRE-FILED VERIFIED DIRECT TESTIMONY
OF
JENNIFER C. DUNCAN**

**DIRECT TESTIMONY OF JENNIFER C. DUNCAN
ON BEHALF OF
INDIANA MICHIGAN POWER COMPANY**

I. Introduction

1 **Q1. Please state your name and business address.**

2 My name is Jennifer C. Duncan and my business address is 1 Riverside Plaza,
3 Columbus, Ohio 43215.

4 **Q2. By whom are you employed and in what capacity?**

5 I am employed by American Electric Power Service Corporation (AEPSC) as a
6 Regulatory Consultant Staff in the Regulated Pricing and Analysis Department.

7 AEPSC supplies engineering, financing, accounting, planning, advisory, and
8 other services to the subsidiaries of the American Electric Power (AEP) system,
9 one of which is Indiana Michigan Power Company (I&M or the Company).

10 **Q3. Briefly describe your educational background and professional
11 experience.**

12 I received a Bachelor of Arts degree in Psychology from The Ohio State
13 University in 2005 and a Bachelor of Science degree in Accounting from
14 Franklin University in 2008. I am also a Certified Public Accountant in the State
15 of Ohio and a Certified Internal Auditor. During and following completion of my
16 Accounting degree, I held various accounting and financial positions.

17 In April 2013, I joined AEPSC as an Audit Consultant in the Audit Services
18 Department. In February 2017, I accepted the position of Senior Regulatory
19 Consultant in the AEPSC Regulated Pricing and Analysis Department. I
20 accepted the position of Financial Analyst Staff in the Transmission Finance
21 Department in December 2019. I returned to the Regulated Pricing and Analysis
22 Department in September 2020 as a Regulatory Consultant Staff.

1 **Q4. What are your responsibilities as Regulatory Consultant Staff?**

2 My responsibilities include preparation of cost-of-service studies and rate design
3 analyses for the AEP system operating companies, as well as other projects
4 related to regulatory issues and proceedings, individual customer requests, and
5 general rate matters.

6 **Q5. Have you previously testified before any regulatory commissions?**

7 Yes. I have submitted testimony before the Indiana Utility Regulatory
8 Commission (Commission or IURC) on behalf of I&M in Cause Nos. 44331
9 ECR-5, 44511 SPR-2, 43774 PJM-8, 43775 OSS-8, 44871 ECR-2, 44182 LCM-
10 9, 45235 and 45576. I have also submitted testimony before the Michigan Public
11 Service Commission (MPSC).

12 **Q6. Are you sponsoring any attachments?**

13 Yes, I am sponsoring the following attachments:

14 Attachment JCD-1 DSM/EE Program Cost Rider (DSM/EE Rider) Rate
15 Design

16 Attachment JCD-2 Typical Electric Bill Comparison

17 **Q7. Were these attachments prepared by you or under your direction and
18 supervision?**

19 Yes.

II. Purpose of testimony

20 **Q8. What is the purpose of your testimony?**

21 The purpose of my testimony is to support the customer class revenue
22 allocation and rate design associated with the recovery of costs related to the

1 Company's proposed 2023-2025 Demand Side Management Plan (DSM Plan).
2 Additionally, I provide the calculation of the Company's proposed DSM/EE Rider
3 factors for each year of the DSM Plan. I also provide the resulting rate impacts
4 on I&M customers.

III. DSM Plan Rate Design

5 **Q9. What are the proposed DSM Plan annual revenue requirements and how**
6 **are they used in your calculations?**

7 The annual revenue requirement amounts used in the DSM/EE Rider rate
8 design for each plan year are presented in Company witness Whitmore's
9 testimony, Figure MRW-1 and reflected in Attachment JCD-1, pages 1 through
10 3. The DSM/EE Rider rate design uses the component pieces of the revenue
11 requirement to allocate costs to the various classes to determine the proposed
12 factors charged for each class. The first component is a listing of the forecasted
13 total program operating costs, followed by forecasted DSM planning costs,
14 forecasted Net Lost Revenue (NLR) and forecasted Shared Savings.

15 **Q10. How does the Company account for Commercial and Industrial (C&I) Opt-**
16 **out customers in its proposed DSM Plan rate design?**

17 The C&I customers who opted out of energy efficiency (EE) programs are
18 combined into one opt-out group and then separated by tariff class. C&I opt-out
19 customers will continue to be responsible for the non-EE Plan program related
20 DSM Plan rate components.

21 **Q11. Please explain how the DSM Plan component costs have been allocated to**
22 **the Company's customer classes.**

23 As shown in Attachment JCD-1, the residential class plan components have
24 been directly assigned to the residential class while the C&I plan components

1 have been allocated to I&M's C&I customer classes utilizing demand and energy
2 values as described below. I&M achieves both verified demand and energy
3 savings from its DSM programs. Therefore, it is appropriate to allocate DSM
4 Plan costs using a methodology that recognizes the program benefits relative to
5 both demand and energy.

6 The Company allocated the 2023 through 2025 annual plan amounts to the C&I
7 customers based on a 50/50 weighting of demand and energy values. The C&I
8 combined demand and energy allocation is based on the coincident peak
9 demand generation and kWh energy, both of which were approved in Cause No.
10 45576, the Company's most recent basic rate case. The demand and energy
11 allocation factors were computed as the average of the combined demand and
12 energy allocation factors calculated for each customer class. Attachment JCD-
13 1, page 5 provides the demand and energy allocation factor calculations for
14 each customer class. The combined factors computed in Attachment JCD-1,
15 page 5 are reflected in the top portion of Attachment JCD-1, pages 1 through 3.

16 **Q12. What forecast period is used to design the DSM Plan components of the**
17 **DSM/EE Rider factor?**

18 As described and supported by Company witnesses Walter and Whitmore, the
19 Company's DSM Plan reflects forecasted costs for the period of January 1, 2023
20 through December 31, 2025. Therefore, the kWh values utilized in each annual
21 rate design for the DSM Plan reflect the projected energy for each tariff class in
22 calendar years 2023, 2024, and 2025.

23 **Q13. Please explain the calculation of the Company's proposed factors in this**
24 **proceeding?**

25 Following the allocation of the forecasted DSM Plan costs to the classes, factors
26 for each customer class were computed by dividing the total customer class
27 annual plan revenue requirement by the corresponding forecasted calendar year
28 kWh. In order to determine a bill impact, the 2023 calculated plan factors were

1 added to the current DSM/EE Rider reconciliation rates approved in Cause No.
2 45576.

3 **Q14. What impact will the Company's revised DSM/EE Rider factors have on**
4 **customer bills?**

5 If approved, the bill for a typical residential customer using 1,000 kWh per month
6 will increase by approximately \$1.84 or 1.2%. Attachment JCD-2 shows the
7 percentage increase at various "typical" usage levels for I&M's major tariff
8 classes. The calculations are based upon I&M's current rates in effect at the
9 time of this filing.

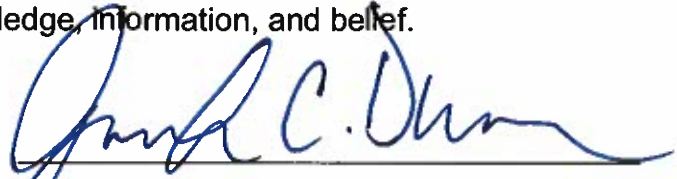
10 **Q15. Does this conclude your pre-filed verified direct testimony?**

11 Yes.

VERIFICATION

I, Jennifer C. Duncan, Regulatory Consultant Staff, American Electric Power Service Corporation, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information, and belief.

Date: 3/25/2022



Jennifer C. Duncan

Indiana Michigan Power Company - Indiana
Forecasted DSM Expenses Recovered through the Rider
For the Forecasted Test Year Ended December 31, 2023
DSM/EE 2023 Plan Program Cost Rider Rate Design

Commercial & Industrial Allocation Basis	Total	ALL OTHER CUSTOMERS			Pre-2023 OPT OUT CUSTOMERS	
		GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	0.544373	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2
Combined C&I Demand and Energy Allocation Factor	1.000000			0.106749	0.022776	0.326102
PLAN COMPONENT	TOTAL 2023 PLAN COSTS	RS	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2
SECTION 1 - PROGRAM COSTS						
Enhanced CVR Plan Program Cost	\$ 851,459 ^{1/}	\$ 306,525 ^{1/}	296,648	\$ 58,171	\$ 12,411	\$ 177,704
EE Plan Program Costs:						
Home Energy Engagement	\$ 144,479	\$ 144,479 ^{2/}	-	\$ -		
Home Energy Products	\$ 3,946,926	\$ 3,946,926 ^{2/}	-	\$ -		
HVAC Midstream	\$ 1,101,064	\$ 1,101,064 ^{2/}	-	\$ -		
Income Qualified Weatherproofing	\$ 739,660	\$ 739,660 ^{2/}	-	\$ -		
Residential New Construction	\$ 227,893	\$ 227,893 ^{2/}	-	\$ -		
Residential Online Energy Check-up	\$ 530,809	\$ 530,809 ^{2/}	-	\$ -		
Work Custom	\$ 4,505,224 ^{2/}	-	3,766,609	\$ 738,615		
Work Midstream	\$ 100,764 ^{2/}	-	84,244	\$ 16,520		
Work Prescriptive	\$ 5,078,964 ^{2/}	-	4,246,287	\$ 832,677		
Work Strategic Energy Management	\$ 457,119 ^{2/}	-	382,176	\$ 74,943		
Work Direct Install	\$ 718,648 ^{2/}	-	600,828	\$ 117,820		
Total Direct & Indirect EE Plan Program Costs	\$ 17,551,550 ^{1/}	\$ 6,690,831 ^{1/}	9,080,144	\$ 1,780,575		
TOTAL PROGRAM COSTS	\$ 18,403,009 ^{1/}	\$ 6,997,356 ^{1/}	9,376,792	\$ 1,838,746	\$ 12,411	\$ 177,704
SECTION 2 - PLANNING COSTS						
DSM Plan Planning Costs	\$ 50,000 ^{1/}	\$ 19,011 ^{1/}	25,908	\$ 5,081		
TOTAL PLANNING COSTS	\$ 50,000 ^{1/}	\$ 19,011 ^{1/}	25,908	\$ 5,081	\$ -	\$ -
SECTION 3 - NET LOST REVENUES						
C&I Enhanced CVR Plan	\$ 6,912,373 ^{3/}	-	3,762,909	\$ 737,889	\$ 157,436	\$ 2,254,139
EE Plan	\$ 11,433,841	\$ 5,830,857 ^{1/}	4,684,396	\$ 918,588		
TOTAL NET LOST REVENUES	\$ 18,346,214 ^{1/}	\$ 5,830,857 ^{1/}	8,447,305	\$ 1,656,477	\$ 157,436	\$ 2,254,139
SECTION 4 - SHARED SAVINGS						
DR Financial Incentive	\$ 245,641 ^{1/}	\$ 179,318 ^{1/}	36,104	\$ 7,080	\$ 1,511	\$ 21,628
EE Plan Shared Savings	\$ 1,634,103 ^{1/}	\$ 4,997 ^{1/}	1,362,020	\$ 267,086		
TOTAL SHARED SAVINGS	\$ 1,879,744 ^{1/}	\$ 184,315 ^{1/}	1,398,124	\$ 274,166	\$ 1,511	\$ 21,628
TOTAL 2023 PLAN YEAR DSM COSTS	\$ 38,678,967 ^{4/}	\$ 13,031,539	19,248,129	\$ 3,774,470	\$ 171,358	\$ 2,453,471
Revenue Tax Rate	0.3766% ^{4/}					
Gross Revenue Conversion Factor	1.00378					
TOTAL 2023 DSM REVENUE REQUIREMENT	\$38,825,183 ^{4/}	\$13,080,801	\$19,320,891	\$3,788,738	\$172,006	\$2,462,746
RATE DESIGN	Total	RS	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2
kWh	12,424,683,478	4,248,809,300	4,107,533,420	1,218,369,497	163,628,156	2,686,343,105
Plan Rider Factor (\$/kWh)		\$0.003079	\$0.004704	\$0.003110	\$0.001051	\$0.000917
Proposed Plan Rider Factor (\$/kWh)		\$0.003079	\$0.004704	\$0.003110	\$0.001051	\$0.000917
Revenue Verification	\$38,828,400	\$13,082,084	\$19,321,837	\$3,789,129	\$171,973	\$2,463,377
Revenue Verification Difference	3,217	1,283	946	391	(33)	631
NON-OPT OUT CUSTOMERS (Group N)						
2023 Plan Rider Factor (\$/kWh)	\$ 0.003079	\$ 0.004704	\$ 0.003110	\$ 0.000917	\$ 0.001051	\$ 0.000917
DSM Reconciliation Rate ^{5/}	\$ (0.001484)	\$ (0.000451)	\$ (0.000339)		N/A	N/A
Total Rate	\$ 0.001595	\$ 0.004253	\$ 0.002771	\$ 0.000917	\$ 0.001051	\$ 0.000917
2022 OPT IN CUSTOMERS (Group I)						
2023 Plan Rider Factor (\$/kWh)	N/A	\$ 0.004704	\$ 0.003110	\$ 0.000917	\$ 0.001051	\$ 0.000917
DSM Reconciliation Rate ^{5/}	N/A	(0.000451)	(0.000339)		(0.000451)	(0.000339)
Total Rate	N/A	\$ 0.004253	\$ 0.002771	\$ 0.000917	\$ 0.000600	\$ 0.000578
2020-2022 OPT OUT CUSTOMERS (Groups C, F, & J)						
2023 Plan Rider Factor (\$/kWh)	N/A	\$ 0.004704	\$ 0.003110	\$ 0.000917	\$ 0.001051	\$ 0.000917
DSM Reconciliation Rate ^{5/}	N/A	(0.000451)	(0.000339)		(0.000451)	(0.000339)
Total Rate	N/A	\$ 0.004253	\$ 0.002771	\$ 0.000917	\$ 0.000600	\$ 0.000578

^{1/} Source - Attachment JCW-11
^{2/} Source - Attachment JCW-5
^{3/} Source - Attachment JCW-9
^{4/} Source - Company witness Whitmore's testimony (Q14)
^{5/} Source - Cause No. 45576, DSM Rider Compliance Filing.

Indiana Michigan Power Company - Indiana
Forecasted DSM Expenses Recovered through the Rider
For the Forecasted Test Year Ended December 31, 2024
DSM/EE 2024 Plan Program Cost Rider Rate Design

Commercial & Industrial Allocation Basis	Total	ALL OTHER CUSTOMERS				Pre-2023 OPT OUT CUSTOMERS	
		GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2		
Combined C&I Demand and Energy Allocation Factor	1.000000	0.544373	0.106749	0.022776	0.326102		
PLAN COMPONENT	TOTAL 2024 PLAN COSTS	ALL OTHER CUSTOMERS				Pre-2023 OPT OUT CUSTOMERS	
		RS	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	
SECTION 1 - PROGRAM COSTS							
Enhanced CVR Plan Program Cost	\$ 982,244 ^{1/}	\$ 353,608 ^{1/}	\$ 342,213	\$ 67,106	\$ 14,318	\$ 204,999	
DR Plan Program Cost	\$ 765,829	\$ 559,055	\$ 112,563	\$ 22,073	\$ 4,709	\$ 67,429	
EE Plan Program Costs:							
Home Energy Engagement	\$ 151,999	\$ 151,999 ^{2/}	\$ -	\$ -			
Home Energy Products	\$ 3,685,321	\$ 3,685,321 ^{2/}	\$ -	\$ -			
HVAC Midstream	\$ 1,293,726	\$ 1,293,726 ^{2/}	\$ -	\$ -			
Income Qualified Weatherproofing	\$ 757,215	\$ 757,215 ^{2/}	\$ -	\$ -			
Residential New Construction	\$ 434,939	\$ 434,939 ^{2/}	\$ -	\$ -			
Residential Online Energy Check-up	\$ 557,853	\$ 557,853 ^{2/}	\$ -	\$ -			
Work Custom	\$ 4,879,005 ^{2/}	\$ -	\$ 4,079,111	\$ 799,894			
Work Midstream	\$ 118,173 ^{2/}	\$ -	\$ 98,799	\$ 19,374			
Work Prescriptive	\$ 4,305,325 ^{2/}	\$ -	\$ 3,599,483	\$ 705,842			
Work Strategic Energy Management	\$ 605,775 ^{2/}	\$ -	\$ 506,460	\$ 99,315			
Work Direct Install	\$ 661,233 ^{2/}	\$ -	\$ 552,826	\$ 108,407			
Total Direct & Indirect EE Plan Program Costs	\$ 17,450,564 ^{1/}	\$ 6,881,053 ^{1/}	\$ 8,836,679	\$ 1,732,832			
TOTAL PROGRAM COSTS	\$ 19,198,637 ^{1/}	\$ 7,793,716 ^{1/}	\$ 9,291,455	\$ 1,822,011	\$ 19,027	\$ 272,428	
SECTION 2 - PLANNING COSTS							
DSM Plan Planning Costs	\$ 550,000 ^{1/}	\$ 223,273 ^{1/}	\$ 273,161	\$ 53,566			
TOTAL PLANNING COSTS	\$ 550,000 ^{1/}	\$ 223,273 ^{1/}	\$ 273,161	\$ 53,566	\$ -	\$ -	
SECTION 3 - NET LOST REVENUES							
C&I Enhanced CVR Plan	\$ 8,919,185 ^{3/}	\$ -	\$ 4,855,364	\$ 952,114	\$ 203,143	\$ 2,908,564	
EE Plan	\$ 22,042,336	\$ 9,156,450 ^{1/}	\$ 10,773,294	\$ 2,112,592			
TOTAL NET LOST REVENUES	\$ 30,961,521 ^{1/}	\$ 9,156,450 ^{1/}	\$ 15,628,658	\$ 3,064,706	\$ 203,143	\$ 2,908,564	
SECTION 4 - SHARED SAVINGS							
DR Financial Incentive	\$ 218,212 ^{1/}	\$ 159,295 ^{1/}	\$ 32,073	\$ 6,289	\$ 1,342	\$ 19,213	
EE Plan Shared Savings	\$ 1,657,893 ^{1/}	\$ 72,469 ^{1/}	\$ 1,325,500	\$ 259,924			
TOTAL SHARED SAVINGS	\$ 1,876,105 ^{1/}	\$ 231,764 ^{1/}	\$ 1,357,573	\$ 266,213	\$ 1,342	\$ 19,213	
TOTAL 2024 PLAN YEAR DSM COSTS	\$ 52,586,263 ^{4/}	\$ 17,405,203	\$ 26,550,847	\$ 5,206,496	\$ 223,512	\$ 3,200,205	
Revenue Tax Rate	0.3766% ^{4/}						
Gross Revenue Conversion Factor	1.00378						
TOTAL 2024 DSM REVENUE REQUIREMENT	\$52,785,052 ^{4/}	\$17,470,999	\$26,651,215	\$5,226,178	\$224,357	\$3,212,303	
RATE DESIGN	Total	RS	ALL OTHER CUSTOMERS		Pre-2023 OPT OUT CUSTOMERS		
			GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	
kWh	12,383,422,462	4,236,627,278	4,106,378,184	1,217,281,108	164,277,934	2,658,857,958	
Plan Rider Factor (\$/kWh)		\$0.004124	\$0.006490	\$0.004293	\$0.001366	\$0.001208	
Proposed Plan Rider Factor (\$/kWh)		\$0.004124	\$0.006490	\$0.004293	\$0.001366	\$0.001208	
Revenue Verification	\$52,784,337	\$17,471,851	\$26,650,394	\$5,225,788	\$224,404	\$3,211,900	
Revenue Verification Difference	(715)	852	(821)	(390)	47	(403)	

^{1/} Source - Attachment JCW-11

^{2/} Source - Attachment JCW-5

^{3/} Source - Attachment JCW-9

^{4/} Source - Company witness Whitmore's testimony (Q14)

Indiana Michigan Power Company - Indiana
Forecasted DSM Expenses Recovered through the Rider
For the Forecasted Test Year Ended December 31, 2025
DSM/EE 2025 Plan Program Cost Rider Rate Design

Commercial & Industrial Allocation Basis	Total	ALL OTHER CUSTOMERS			Pre-2023 OPT OUT CUSTOMERS	
		GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	
Combined C&I Demand and Energy Allocation Factor	1.000000	0.544373	0.106749	0.022776	0.326102	
PLAN COMPONENT	TOTAL 2025 PLAN COSTS	ALL OTHER CUSTOMERS			Pre-2023 OPT OUT CUSTOMERS	
		RS	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2
SECTION 1 - PROGRAM COSTS						
Enhanced CVR Plan Program Cost	\$ 1,164,068 ^{1/}	\$ 419,064 ^{1/}	\$ 405,561	\$ 79,528	\$ 16,968	\$ 242,947
DR Plan Program Cost	\$ 2,752,240 ^{1/}	\$ 2,009,136 ^{1/}	\$ 404,525	\$ 79,326	\$ 16,925	\$ 242,328
EE Plan Program Costs:						
Home Energy Engagement	\$ 169,693	\$ 169,693 ^{2/}	\$ -	\$ -		
Home Energy Products	\$ 3,844,094	\$ 3,844,094 ^{2/}	\$ -	\$ -		
HVAC Midstream	\$ 1,456,691	\$ 1,456,691 ^{2/}	\$ -	\$ -		
Income Qualified Weatherproofing	\$ 775,184	\$ 775,184 ^{2/}	\$ -	\$ -		
Residential New Construction	\$ 546,368	\$ 546,368 ^{2/}	\$ -	\$ -		
Residential Online Energy Check-up	\$ 580,104	\$ 580,104 ^{2/}	\$ -	\$ -		
Work Custom	\$ 3,485,245 ^{2/}	\$ -	\$ 2,913,852	\$ 571,393		
Work Midstream	\$ 134,785 ^{2/}	\$ -	\$ 112,688	\$ 22,097		
Work Prescriptive	\$ 4,036,941 ^{2/}	\$ -	\$ 3,375,100	\$ 661,841		
Work Strategic Energy Management	\$ 317,826 ^{2/}	\$ -	\$ 265,720	\$ 52,106		
Work Direct Install	\$ 317,372 ^{2/}	\$ -	\$ 265,340	\$ 52,032		
Total Direct & Indirect EE Plan Program Costs	\$ 15,664,303 ^{1/}	\$ 7,372,134 ^{1/}	\$ 6,932,700	\$ 1,359,469		
TOTAL PROGRAM COSTS	\$ 19,580,611 ^{1/}	\$ 9,800,334 ^{1/}	\$ 7,742,786	\$ 1,518,323	\$ 33,893	\$ 485,275
SECTION 2 - PLANNING COSTS						
DSM Plan Planning Costs	\$ 250,000 ^{1/}	\$ 125,128 ^{1/}	\$ 104,400	\$ 20,472		
TOTAL PLANNING COSTS	\$ 250,000 ^{1/}	\$ 125,128 ^{1/}	\$ 104,400	\$ 20,472	\$ -	\$ -
SECTION 3 - NET LOST REVENUES						
C&I Enhanced CVR Plan	\$ 11,329,195 ^{3/}	\$ -	\$ 6,167,308	\$ 1,209,380	\$ 258,034	\$ 3,694,473
EE Plan	\$ 34,763,273	\$ 12,782,612 ^{1/}	\$ 18,377,014	\$ 3,603,647		
TOTAL NET LOST REVENUES	\$ 46,092,468 ^{1/}	\$ 12,782,612 ^{1/}	\$ 24,544,322	\$ 4,813,027	\$ 258,034	\$ 3,694,473
SECTION 4 - SHARED SAVINGS						
DR Financial Incentive	\$ 297,962 ^{1/}	\$ 217,512 ^{1/}	\$ 43,795	\$ 8,588	\$ 1,832	\$ 26,235
EE Plan Shared Savings	\$ 1,715,939 ^{1/}	\$ 122,627 ^{1/}	\$ 1,332,094	\$ 261,218		
TOTAL SHARED SAVINGS	\$ 2,013,901 ^{1/}	\$ 340,139 ^{1/}	\$ 1,375,889	\$ 269,806	\$ 1,832	\$ 26,235
TOTAL 2025 PLAN YEAR DSM COSTS	\$ 67,936,980 ^{4/}	\$ 23,048,213	\$ 33,767,397	\$ 6,621,628	\$ 293,759	\$ 4,205,983
Revenue Tax Rate	0.3766% ^{4/}					
Gross Revenue Conversion Factor	1.00378					
TOTAL 2025 DSM REVENUE REQUIREMENT	\$68,193,798 ^{4/}	\$23,135,341	\$33,895,046	\$6,646,659	\$294,869	\$4,221,883
RATE DESIGN	Total	ALL OTHER CUSTOMERS			Pre-2023 OPT OUT CUSTOMERS	
		RS	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2	GS, LGS, IS, EHG, MS, WSS, SL	IP/CS-IRP2
kWh	12,415,402,927	4,243,781,734	4,117,037,942	1,220,320,509	164,591,773	2,669,670,969
Plan Rider Factor (\$/kWh)		\$0.005452	\$0.008233	\$0.005447	\$0.001792	\$0.001581
Proposed Plan Rider Factor (\$/kWh)		\$0.005452	\$0.008233	\$0.005447	\$0.001792	\$0.001581
Revenue Verification	\$68,195,455	\$23,137,098	\$33,895,573	\$6,647,086	\$294,948	\$4,220,750
Revenue Verification Difference	1,657	1,757	527	427	79	(1,133)

^{1/} Source - Attachment JCW-11

^{2/} Source - Attachment JCW-5

^{3/} Source - Attachment JCW-9

^{4/} Source - Company witness Whitmore's testimony (Q14)

Indiana Michigan Power Company - Indiana
DSM/EE 3-Year Plan
Annual Forecasted Billing kWh 2023 - 2025

<u>Total kWh</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Residential	4,248,809,300	4,236,627,278	4,243,781,734
GS	1,226,351,795	1,227,578,988	1,230,617,786
LGS	2,805,452,643	2,803,394,157	2,811,111,009
LGS-LM-TOD	9,129,497	9,146,561	9,166,435
IP / IRP Firm / IRP Interrpt.	3,904,712,602	3,876,139,066	3,889,991,478
MS	24,092,819	24,191,701	24,233,549
WSS	136,896,390	137,340,365	137,610,066
IS	887,168	893,457	897,245
EHG	4,706,998	4,719,450	4,727,099
SL	63,644,266	63,391,439	63,266,526
Total	12,424,683,478	12,383,422,462	12,415,402,927

<u>Opt-Out kWh</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
GS	26,078,196	26,170,654	26,227,188
LGS	101,203,189	101,622,297	101,811,162
IP / CS-IRP2	2,686,343,105	2,658,857,958	2,669,670,969
WSS	36,173,389	36,312,564	36,381,463
SL	173,382	172,419	171,960
Total	2,849,971,261	2,823,135,892	2,834,262,742

<u>Non Opt-Out kWh</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Residential	4,248,809,300	4,236,627,278	4,243,781,734
GS	1,200,273,599	1,201,408,334	1,204,390,598
LGS	2,704,249,454	2,701,771,860	2,709,299,847
LGS-LM-TOD	9,129,497	9,146,561	9,166,435
IP / IRP Firm / IRP Interrpt.	1,218,369,497	1,217,281,108	1,220,320,509
MS	24,092,819	24,191,701	24,233,549
WSS	100,723,001	101,027,801	101,228,603
IS	887,168	893,457	897,245
EHG	4,706,998	4,719,450	4,727,099
SL	63,470,884	63,219,020	63,094,566
Total	9,574,712,217	9,560,286,570	9,581,140,185

Indiana Michigan Power Company - Indiana
Demand / Energy Cost Allocation
For the Forecasted Period Ended December 31, 2023 - December 31, 2025

ALLOCATOR	FUNCTION	Total	RS	GS-SEC	GS-PRI	GS-SUB	LGS-SEC	LGS-PRI	LGS-SUB	LGS-TRAN	IP-SEC	IP-PRI	IP-SUB	IP-TRA	MS	WSS_SEC	WSS_PRI	WSS_SUB	EHG	IS	QL	SL	
ENERGY^{1/2}		#####	#####	1,177,816,024	29,460,473	7,031,669	401,306	2,855,572,536	169,109,344	3,822,573	#####	1,950,206,827	754,711,717	536,328,423	24,165,222	80,150,628	52,238,733	9,781,467	4,906,547	1,365,129	41,963,874	61,511,724	
PROD_ENERGY	PRODUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_ENERGY	TO_TRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_ENERGY	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_ENERGY	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_ENERGY	ENERGY	1.00000000	0.35881864	0.09099172	0.00227596	0.00054323	0.00003100	0.22060614	0.01306448	0.00029531	0.04164354	0.15066247	0.05830496	0.04143384	0.00186687	0.00619201	0.00403568	0.00075566	0.00037905	0.00010546	0.00324190	0.00475206	
PROD_ENERGY	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_ENERGY	TOTAL	1.00000000	0.35881864	0.09099172	0.00227596	0.00054323	0.00003100	0.22060614	0.01306448	0.00029531	0.04164354	0.15066247	0.05830496	0.04143384	0.00186687	0.00619201	0.00403568	0.00075566	0.00037905	0.00010546	0.00324190	0.00475206	

Total DSM C&I (Less OL)	Energy Allocation Factors	8,257,623,128	1.00000000	4,297,533,003	932,288,584	0.520432	0.112900
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Non Opt-Out DSM C&I Subgroups			
GS, LGS, IS, EHG, MS, WSS, SL	IP/IRP		
4,297,533,003	932,288,584	0.520432	0.112900

Opt-Out DSM C&I Subgroups *			
Voltage Level	MS, WSS, SL	IP/IRP	Total Opt Out
Sec	95,940,026	191,322,116	287,262,142
Pri	74,040,729	1,030,442,835	#####
Sub	9,819,617	588,982,010	598,801,627
Tran	-	1,037,254,208	#####
Total Energy	179,800,372	2,848,001,169	#####
	0.021774	0.344894	

Total C&I Energy Subgroups per above			
GS, LGS, IS, EHG, MS, WSS, SL	IP/IRP	Total C&I (Less OL)	
4,477,333,375	#####	#####	#####
0.5422061	0.457794	1.000000	

* Energy Incl. Losses from 45576 (by voltage to generation)

ALLOCATOR	FUNCTION	Total	RS	GS-SEC	GS-PRI	GS-SUB	LGS-SEC	LGS-PRI	LGS-SUB	LGS-TRAN	IP-SEC	IP-PRI	IP-SUB	IP-TRA	MS	WSS_SEC	WSS_PRI	WSS_SUB	EHG	IS	QL	SL	
CPG^{1/2}		2,049,410	856,534	206,248	4,849	1,066	80	444,854	25,880	573	71,334	253,083	93,549	68,543	4,166	9,493	6,331	1,202	954	197	188	286	
PROD_DEMAND	PRODUCTION	1.00000000	0.41794195	0.10063755	0.00236585	0.00052034	0.00003891	0.21706452	0.01262810	0.00027980	0.03480686	0.12349058	0.04564660	0.03344546	0.00203276	0.00463222	0.00308896	0.00058635	0.00046555	0.00009621	0.00009196	0.00013945	
PROD_DEMAND	TO_TRAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_DEMAND	DISTPRI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_DEMAND	DISTSEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_DEMAND	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_DEMAND	CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROD_DEMAND	TOTAL	1.00000000	0.41794195	0.10063755	0.00236585	0.00052034	0.00003891	0.21706452	0.01262810	0.00027980	0.03480686	0.12349058	0.04564660	0.03344546	0.00203276	0.00463222	0.00308896	0.00058635	0.00046555	0.00009621	0.00009196	0.00013945	

Total DSM C&I (Less OL)	CPG Allocation Factors	1,192,687	1.00000000	677,820	119,981	0.56831	0.100660
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Non Opt-Out DSM C&I Subgroups			
GS, LGS, IS, EHG, MS, WSS, SL	IP/IRP		
677,820	119,981	0.56831	0.100660

Opt-Out DSM C&I Subgroups			
Voltage Level	MS, WSS, SL	IP/IRP	Total Opt Out
Sec	28,359	366,527	394,886
Sub	0.02378	0.30731	

Total C&I CPG Subgroups per above			
GS, LGS, IS, EHG, MS, WSS, SL	IP/IRP	Total C&I (Less OL)	
706,179	486,508	1,192,687	
0.59209	0.40791	1.000000	

COMBINED C&I (LESS OL) DEMAND & ENERGY ALLOCATION FACTORS					
	Total	Non Opt-Out DSM C&I Subgroups		Opt-Out DSM C&I Subgroups	
		GS, LGS, IS, EHG, MS, WSS, SL	IP/IRP	GS, LGS, IS, EHG, MS, WSS, SL	IP/IRP
Allocation Factors	1.00000000	0.544372649	0.106748963	0.022775633	0.326103
Allocation Factors Rounded	1.00000000	0.544373	0.106749	0.022776	0.326102

^{1/2} Source - WP-SH-3-5 filed in Cause No. 45576.

Note
The combined demand and energy allocation factors are based on the coincident peak demand generation (CPG) and energy allocation factors calculated in the CCOS within the Company's last base rate ca:

Indiana Michigan Power Company - Indiana
 Typical Electric Bill Comparison

Line No.	Tariff	Demand	Metered Energy	Current Bill	Proposed Bill	Bill Increase	% Change
RS							
1	Block 1 - up to 900 kWh	--	250	\$49.18	\$49.64	\$0.46	0.9%
2	Block 2 - all other kWh	--	500	\$83.34	\$84.26	\$0.92	1.1%
3		--	750	\$117.53	\$118.91	\$1.38	1.2%
4		--	1,000	\$151.03	\$152.87	\$1.84	1.2%
5		--	2,000	\$281.00	\$284.67	\$3.67	1.3%
6		--	4,000	\$540.95	\$548.30	\$7.35	1.4%
RS-OPES							
7	On-Peak=30%	--	250	\$46.93	\$47.39	\$0.46	1.0%
8	Off-Peak=70%	--	500	\$76.82	\$77.74	\$0.92	1.2%
9		--	750	\$106.76	\$108.14	\$1.38	1.3%
10		--	1,000	\$136.69	\$138.53	\$1.84	1.3%
11		--	2,000	\$256.34	\$260.01	\$3.67	1.4%
12		--	4,000	\$495.67	\$503.02	\$7.35	1.5%
RS-TOD							
13	On-Peak 30%	--	500	\$76.82	\$77.74	\$0.92	1.2%
14	Off-Peak 70%	--	1,000	\$136.69	\$138.53	\$1.84	1.3%
15		--	2,000	\$256.34	\$260.01	\$3.67	1.4%
16		--	3,000	\$376.02	\$381.54	\$5.52	1.5%
17		--	4,000	\$495.67	\$503.02	\$7.35	1.5%
18		--	5,000	\$615.36	\$624.55	\$9.19	1.5%
RS-TOD2							
19	On-Peak 5%	--	500	\$82.56	\$83.48	\$0.92	1.1%
20	Off-Peak 95%	--	1,000	\$148.16	\$150.00	\$1.84	1.2%
21		--	2,000	\$279.30	\$282.97	\$3.67	1.3%
22		--	3,000	\$410.44	\$415.96	\$5.52	1.3%
23		--	4,000	\$541.57	\$548.92	\$7.35	1.4%
24		--	5,000	\$672.73	\$681.92	\$9.19	1.4%
GS-SEC <10 kW							
25	Block 1 - up to 4,500 kWh	3 kW	250	\$56.90	\$57.89	\$0.99	1.7%
26	Block 2 - over 4,500 kWh	3 kW	500	\$88.78	\$90.78	\$2.00	2.3%
27		5 kW	1,000	\$152.55	\$156.54	\$3.99	2.6%
28		7 kW	2,500	\$343.88	\$353.85	\$9.97	2.9%
29		9 kW	5,000	\$643.76	\$663.71	\$19.95	3.1%
GS-TOD2							
30	On-Peak 5%	--	1,000	\$151.12	\$155.11	\$3.99	2.6%
31	Off-Peak 95%	--	2,500	\$340.28	\$350.25	\$9.97	2.9%
32		--	5,000	\$655.58	\$675.53	\$19.95	3.0%
33		--	7,500	\$970.87	\$1,000.79	\$29.92	3.1%
GS-OUSP							
34	Optional Unmetered	--	100	\$22.53	\$22.53	\$0.00	0.0%
35	Service Provision	--	250	\$41.63	\$41.63	\$0.00	0.0%
36		--	500	\$73.45	\$73.45	\$0.00	0.0%
37		--	1,000	\$137.09	\$137.09	\$0.00	0.0%
38		--	2,000	\$264.37	\$264.37	\$0.00	0.0%
GS-SEC							
39	Block 1 - up to 4,500 kWh	10 kW	2,000	\$280.10	\$288.08	\$7.98	2.8%
40	Block 2 - over 4,500 kWh	10 kW	3,000	\$407.64	\$419.61	\$11.97	2.9%
41		10 kW	4,000	\$535.20	\$551.15	\$15.95	3.0%
42		10 kW	5,000	\$643.76	\$663.71	\$19.95	3.1%
43		100 kW	20,000	\$3,009.34	\$3,089.12	\$79.78	2.7%
44		100 kW	25,000	\$3,456.97	\$3,556.70	\$99.73	2.9%
45		100 kW	30,000	\$3,904.61	\$4,024.28	\$119.67	3.1%
46		500 kW	100,000	\$14,716.70	\$15,115.60	\$398.90	2.7%

Indiana Michigan Power Company - Indiana
Typical Electric Bill Comparison

Line No.	Tariff	Demand	Metered Energy	Current Bill	Proposed Bill	Bill Increase	% Change
47	GS-TOD-SEC On-Peak 40%	--	100	\$36.18	\$36.58	\$0.40	1.1%
48	Off-Peak 60%	--	250	\$52.95	\$53.94	\$0.99	1.9%
49		--	500	\$80.88	\$82.88	\$2.00	2.5%
50		--	1,000	\$136.76	\$140.75	\$3.99	2.9%
51		--	2,000	\$248.52	\$256.50	\$7.98	3.2%
52		--	4,000	\$472.03	\$487.98	\$15.95	3.4%
53	GS-LM-TOD On-Peak 30%	--	500	\$77.37	\$79.37	\$2.00	2.6%
54	Off-Peak 70%	--	1,000	\$129.73	\$133.72	\$3.99	3.1%
55		--	2,000	\$234.45	\$242.43	\$7.98	3.4%
56		--	2,500	\$286.83	\$296.80	\$9.97	3.5%
57		--	3,000	\$339.17	\$351.14	\$11.97	3.5%
58		--	4,000	\$443.90	\$459.85	\$15.95	3.6%
59		--	5,000	\$548.64	\$568.59	\$19.95	3.6%
60	GS-PRI Block 1 - up to 4,500 kWh/ Block 2 - over 4,500 kWh	300 kW	60,000	\$8,229.68	\$8,469.02	\$239.34	2.9%
61	GS-SUB Block 1 - up to 4,500 kWh/ Block 2 - over 4,500 kWh	100 kW	40,000	\$4,035.59	\$4,195.15	\$159.56	4.0%
62	GS-TRAN Block 1 - up to 4,500 kWh/ Block 2 - over 4,500 kWh	200 kW	17,500	\$3,209.18	\$3,278.99	\$69.81	2.2%
63	LGS-SEC Block 1 - First 300 kWh per kW	100 kW	35,000	\$3,891.85	\$4,031.47	\$139.62	3.6%
64	Block 2 - Over 300 kWh per kW	100 kW	40,000	\$4,026.64	\$4,186.20	\$159.56	4.0%
65		100 kW	50,000	\$4,296.21	\$4,495.66	\$199.45	4.6%
66		100 kW	60,000	\$4,565.78	\$4,805.12	\$239.34	5.2%
67		500 kW	175,000	\$19,357.74	\$20,055.82	\$698.08	3.6%
68		500 kW	200,000	\$20,031.67	\$20,829.47	\$797.80	4.0%
69		500 kW	250,000	\$21,379.52	\$22,376.77	\$997.25	4.7%
70		500 kW	300,000	\$22,727.37	\$23,924.07	\$1,196.70	5.3%
71	LGS-PRI Block 1 - First 300 kWh per kW	500 kW	175,000	\$17,625.72	\$18,323.80	\$698.08	4.0%
72	Block 2 - Over 300 kWh per kW	500 kW	200,000	\$18,261.15	\$19,058.95	\$797.80	4.4%
73		500 kW	250,000	\$19,532.00	\$20,529.25	\$997.25	5.1%
74		500 kW	300,000	\$20,802.85	\$21,999.55	\$1,196.70	5.8%
75	LGS-SUB Block 1 - First 300 kWh per kW	900 kW	150,000	\$17,901.28	\$18,499.63	\$598.35	3.3%
76	Block 2 - Over 300 kWh per kW	900 kW	250,000	\$24,587.98	\$25,585.23	\$997.25	4.1%
77		900 kW	350,000	\$27,921.08	\$29,317.23	\$1,396.15	5.0%
78		900 kW	450,000	\$30,415.78	\$32,210.83	\$1,795.05	5.9%
79	LGS-LM-TOD On-Peak 30%	--	15,000	\$1,595.92	\$1,655.76	\$59.84	3.7%
80	Off-Peak 70%	--	25,000	\$2,643.20	\$2,742.93	\$99.73	3.8%
81		--	35,000	\$3,690.48	\$3,830.10	\$139.62	3.8%
82	LGS-TOD-SEC On-Peak 45%	50 kW	20,000	\$2,146.72	\$2,226.50	\$79.78	3.7%
83	Off-Peak 55%	100 kW	50,000	\$4,933.20	\$5,132.65	\$199.45	4.0%
84		100 kW	60,000	\$5,596.96	\$5,836.30	\$239.34	4.3%
85	LGS-TOD-PRI On-Peak 40%	400 kW	150,000	\$14,295.75	\$14,894.10	\$598.35	4.2%
86	Off-Peak 60%	400 kW	200,000	\$17,257.80	\$18,055.60	\$797.80	4.6%
87		400 kW	250,000	\$20,219.85	\$21,217.10	\$997.25	4.9%

Indiana Michigan Power Company - Indiana
Typical Electric Bill Comparison

Line No.	Tariff	Demand	Metered Energy	Current Bill	Proposed Bill	Bill Increase	% Change
IP-SEC							
88	Block 1 - 1st 410 kWh/kVA	1,000 kW	250,000	\$39,078.25	\$39,732.00	\$653.75	1.7%
89	Block 2 - all other kWh	1,000 kW	350,000	\$44,119.95	\$45,035.20	\$915.25	2.1%
90		1,500 kW	550,000	\$67,362.85	\$68,801.10	\$1,438.25	2.1%
91		1,500 kW	650,000	\$70,851.95	\$72,551.70	\$1,699.75	2.4%
92		1,500 kW	750,000	\$71,457.65	\$73,418.90	\$1,961.25	2.7%
IP-PRI							
93	Block 1 - 1st 410 kWh/kVA	3,000 kW	1,000,000	\$118,463.00	\$121,078.00	\$2,615.00	2.2%
94	Block 2 - all other kWh	3,000 kW	1,500,000	\$130,777.90	\$134,700.40	\$3,922.50	3.0%
95		3,000 kW	2,000,000	\$133,621.40	\$138,851.40	\$5,230.00	3.9%
IP-SUB							
96	Block 1 - 1st 410 kWh/kVA	7,500 kW	2,000,000	\$244,379.00	\$249,609.00	\$5,230.00	2.1%
97	Block 2 - all other kWh	7,500 kW	3,000,000	\$288,796.00	\$296,641.00	\$7,845.00	2.7%
98		7,500 kW	4,000,000	\$297,258.25	\$307,718.25	\$10,460.00	3.5%
IP-TRAN							
99		7,500 kW	3,000,000	\$276,136.00	\$283,981.00	\$7,845.00	2.8%
100		7,500 kW	4,000,000	\$284,229.50	\$294,689.50	\$10,460.00	3.7%
101		10,000 kW	6,000,000	\$382,539.00	\$398,229.00	\$15,690.00	4.1%
MS							
102	Block 1 - up to 4,500 kWh	40 kW	8,000	\$1,127.72	\$1,159.63	\$31.91	2.8%
103	Block 2 - all other kWh	40 kW	10,000	\$1,309.87	\$1,349.76	\$39.89	3.0%
104		40 kW	12,000	\$1,492.02	\$1,539.89	\$47.87	3.2%
WSS-SEC							
105	Block 1 - First 300 kWh/kW	50 kW	15,000	\$1,350.92	\$1,410.76	\$59.84	4.4%
106	Block 2 - all other kWh	50 kW	17,500	\$1,565.67	\$1,635.48	\$69.81	4.5%
107		50 kW	20,000	\$1,780.43	\$1,860.21	\$79.78	4.5%
WSS-PRI							
108	Block 1 - First 300 kWh/kW	750 kW	250,000	\$19,638.33	\$20,635.58	\$997.25	5.1%
109	Block 2 - all other kWh	750 kW	300,000	\$23,446.03	\$24,642.73	\$1,196.70	5.1%
110		750 kW	400,000	\$31,061.43	\$32,657.03	\$1,595.60	5.1%
WSS-SUB							
111	Block 1 - First 300 kWh/kW	750 kW	250,000	\$16,358.48	\$17,355.73	\$997.25	6.1%
112	Block 2 - all other kWh	750 kW	300,000	\$19,513.18	\$20,709.88	\$1,196.70	6.1%
113		750 kW	400,000	\$25,822.58	\$27,418.18	\$1,595.60	6.2%
WSS-TOD-SEC							
114	On-Peak 30%	--	100,000	\$8,216.50	\$8,615.40	\$398.90	4.9%
115	Off-Peak 70%	--	200,000	\$16,402.00	\$17,199.80	\$797.80	4.9%
IS							
116		--	1,000	\$184.43	\$188.42	\$3.99	2.2%
117		--	2,500	\$461.11	\$471.08	\$9.97	2.2%
118		--	4,000	\$737.80	\$753.75	\$15.95	2.2%
EHG							
119		25 kW	3,500	\$559.04	\$573.01	\$13.97	2.5%
120		25 kW	4,000	\$588.97	\$604.92	\$15.95	2.7%
121		25 kW	4,500	\$618.91	\$636.86	\$17.95	2.9%