

EXHIBIT 7 - COST ALLOCATION

<u>Exh</u>	<u>Tab</u>	<u>Sch</u>	<u>Appen</u>	<u>Contents</u>	<u>Page</u>
7	1	1		Cost Allocation Overview	7 - 1
		2		Summary of Results and Proposed Changes	7 - 4
				Appendices	
			L	2013 Updated Cost Allocation Study	

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COST ALLOCATION OVERVIEW:

Introduction:

On September 29, 2006, the Board issued its directions on Cost Allocation Methodology for Electricity Distributors (the “Directions”). On November 15, 2006, the Board issued the Cost Allocation Information Filing Guidelines for Electricity Distributors (“the Guidelines”), the Cost Allocation Model (the “Model”) and User Instructions (the “Instructions”) for the Model. PDI prepared a cost allocation information filing consistent with PDI’s understanding of the Directions, the Guidelines, the Model and the Instructions.

One of the main objectives of the filing was to provide information on any apparent cross-subsidization among a distributor’s rate classifications. It was felt that this would give an indication of cross-subsidization from one class to another and this information would be useful as a tool in future rate applications.

In PDI’s 2009 Cost of Service Application (EB-2008-0241), the results of the original cost allocation information filing were updated as recommended by VECC and approved by the Board to exclude “costs” and “revenues” associated with transformer ownership allowance. The results of this updated study were used as a basis for PDI to reallocate distribution revenues across customer classes to address the issue of cross-subsidization. In the 2010 IRM Application, EB-2009-0241, PDI adjusted its revenue-to-cost ratios in accordance with the Board’s findings in the 2009 Cost of Service Application.

On September 2, 2010, the Board began a proceeding, EB-2010-0219, with the mandate to review and revise the existing Cost Allocation policy as needed. On March 31, 2011, the Report of the Board was released in relation to EB-2010-0219. In the letter accompanying the report, the Board indicated that a Working Group would be formed to revise the original Cost Allocation Model to address the revision highlighted in the March 31st Board Report. On August 5, 2011, the Board released the new Cost Allocation model and instructed 2012 Cost of Service filers to use the revised model in their applications. On June 28, 2012, the Board released a revised Cost Allocation model to be used by 2013 Cost of Service filers in their applications.

In the March 31st Board Report, the Board stated that “default weighting factors should now be utilized only in exceptional circumstances”. Distributors are therefore now expected to develop their own weighting factors.

For the purposes of this Application, PDI has used the 2013 version of the cost allocation model and submitted the revised cost allocation study to reflect 2013 test year costs, customer numbers and demand values. The 2013 demand values are based on the weather normalized load forecast used to design rates. PDI has developed weighting factors as outlined below based on discussions with staff experienced in the subject area.

Table 7-1 Service Weighting Factors - Services (Account 1855)

Rate Class	Factor
Residential	1.00
General Service < 50 kW	6.61
General Service > 50 kW	41.30
Large User	0.0
Street Lighting	0.0
Sentinel Lighting	0.0
Unmetered Scattered Load	0.32

Table 7-2 Billing and Collection Weighting Factors (Accounts 5315 – 5340, except 5335)

Rate Class	Factor
Residential	1.00
General Service < 50 kW	0.87
General Service > 50 kW	0.93
Large User	0.74
Street Lighting	0.62
Sentinel Lighting	0.82
Unmetered Scattered Load	0.82

1 **Table 7-3 Meter Capital Installation Costs (Sheet I7.1)**

Meter Type	Installation Cost per Meter
Smart Meter - Residential	\$87
Smart Meter - General Service < 50 kW	\$304
Demand with IT	\$2,170
Demand with IT and Interval Capability - Secondary	\$2,500
Demand with IT and Interval Capability - Primary	\$10,000

2

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4 **Table 7-4 Meter Reading Weighting Factor (Sheet I7.2)**

Meter Type	Factor
Residential	1.00
General Service < 50 kW	1.00
General Service > 50 kW	1.00
Large User	1.00

5

SUMMARY OF RESULTS AND PROPOSED CHANGES:

The data used in the updated cost allocation study is consistent with PDI's cost data that supports the proposed 2013 revenue requirement outlined in this Application. Consistent with the Guidelines, PDI's assets were broken out into primary and secondary distribution functions using the proportions assumed in the original cost allocation study. The breakout of assets, capital contributions, depreciation, accumulated depreciation, customer data and load data by primary, line transformer and secondary categories were developed from the best data available to PDI, its engineering records, and its customer and financial information systems. The cost allocation study has been included in Appendix L.

Capital contributions, depreciation and accumulated depreciation by USoA are consistent with the information provided in the 2013 continuity statement shown in Exhibit 2. The rate class customer data used in the updated cost allocation study is consistent with the 2013 customer forecast outlined in Exhibit 3. For the Street Lighting class, the number of connections reflects the actual number of connections of the street light system to PDI's distribution system. The load profiles for all rate class are the same as those used in the original information filing but have been scaled to match the 2013 load forecast. The following table outlines the scaling factors used by rate class.

1 **Table 7-5 Load Profile Scaling Percentages**

Rate Class	2004 Weather Normal Values used in Original Filing (kWh)	2013 Weather Normal Values (KWh)	Scaling Factor
Residential	303,594,227	294,240,107	96.9%
General Service < 50 kW	130,550,090	112,158,205	85.9%
General Service > 50 kW	330,877,467	350,715,605	106.0%
Large User	65,153,441	53,896,862	82.7%
Street Lighting	6,312,677	5,413,675	85.8%
Sentinel Lighting	1,119,884	697,744	62.3%
Unmetered Scattered Load	2,529,936	1,632,744	64.5%
Total	840,137,722	818,754,942	97.5%

2

3 The allocated cost by rate class from the original cost allocation study and the 2013 updated
4 study are provided in the following Table 7-6.

5 **Table 7-6 Allocated Cost (Appendix 2-P)**

Rate Class	2009 Board Approved Cost Allocation Study	%	Cost Allocated in the 2013 Study	%
Residential	\$7,560,833	55.2%	\$10,471,540	64.3%
General Service < 50 kW	\$2,308,444	16.9%	\$2,395,636	14.7%
General Service > 50 kW	\$2,419,352	17.7%	\$2,614,948	16.1%
Large User	\$262,708	1.9%	\$261,368	1.6%
Street Lighting	\$711,183	5.2%	\$469,886	2.9%
Sentinel Lighting	\$64,016	0.5%	\$29,022	0.2%
Unmetered Scattered Load	\$371,354	2.7%	\$49,437	0.3%
Total	\$13,697,890	100.0%	\$16,291,837	100.0%

6

The results of a cost allocation study are typically presented in the form of revenue-to-cost ratios. The ratio is shown by rate classification and is the percentage of distribution revenue collected by rate classification compared to the costs allocated to the classification. The percentage identifies the rate classifications that are being subsidized and those that are over-contributing. A percentage of less than 100% means the rate classification is under-contributing and is being subsidized by other classes of customers. A percentage of greater than 100% indicates the rate classification is over-contributing and is subsidizing other classes of customers.

In the March 31, 2011 Report of the Board on Cost Allocation released in relation to EB-2010-0219, the Board established what it considered to be the appropriate ranges of revenue-to-cost ratios. Those are summarized in Table 7-7 below. In addition, Table 7-7 provides the revenue-to-cost ratios from: PDI's approved 2010 approved rate application (EB-2009-0241); the updated 2013 cost allocation study and the proposed 2013 to 2015 ratios.

PDI is proposing in this Application to re-align its revenue-to-cost ratios by adjusting the allocation of revenue to the General Service > 50 kW, Sentinel Lighting and USL rate classes in order to be within the Board's target range. In addition, an adjustment is made to increase the ratio for Residential classes in order to maintain revenue neutrality.

The table below summarizes the proposed changes to the revenue-to-cost ratios.

Table 7-7 Changes in Revenue-to-Cost Ratios by Customer Class

Class	2010 Board Approved	2013 Updated Cost	2013 Proposed Ratios	2014 Proposed Ratios	2015 Proposed Ratios	Board Targets Min to Max	
Residential	103.35%	87.53%	93.07%	93.07%	93.07%	85.0%	115.0%
General Service < 50 kW	100.60%	106.02%	106.02%	106.02%	106.02%	80.0%	120.0%
General Service > 50 kW	103.35%	129.76%	120.00%	120.00%	120.00%	80.0%	120.0%
Large User	85.00%	101.01%	101.01%	101.01%	101.01%	85.0%	115.0%
Street Lighting	70.00%	120.64%	120.00%	120.00%	120.00%	70.0%	120.0%
Sentinel Lighting	70.00%	194.14%	120.00%	120.00%	120.00%	80.0%	120.0%
Unmetered Scattered Load	80.00%	618.24%	120.00%	120.00%	120.00%	80.0%	120.0%

In preparing the 2013 load forecast, it was noted that the number of connections needs to be updated for the Sentinel Lighting and Unmetered Scattered Load classes. The proposed 2013 revenue-to-cost ratios realign these classes within the board targets.

The following table 7-8 provides information on calculated class revenue. The resulting 2013 proposed base revenue will be the amount used in Exhibit 8 to design the proposed distribution charges in this Application.

Table 7-8 Calculated Class Revenue (Appendix 2-P)

Class	2013 Base Revenue at Existing Rates	2013 Proposed Base Revenue Allocated at Existing Rates Proportion	2013 Proposed Base Revenue	Miscellaneous Revenue
Residential	\$7,952,109	\$8,285,511	\$8,811,682	\$880,426
General Service < 50 kW	\$2,282,022	\$2,377,699	\$2,377,699	\$162,061
General Service > 50 kW	\$3,107,588	\$3,237,878	\$2,982,566	\$155,371
Large User	\$235,212	\$245,073	\$245,073	\$18,943
Street Lighting	\$505,234	\$526,417	\$523,393	\$40,470
Sentinel Lighting	\$51,688	\$53,855	\$32,338	\$2,489
Unmetered Scattered Load	\$290,236	\$302,404	\$56,086	\$3,239
Total	\$14,424,089	\$15,028,837	\$15,028,837	\$1,263,000

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Appendix L

Cost Allocation Model

Pages I.6, I.8, O.1, O.2

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	818,754,942
Total kW from Load Forecast	992,456
Deficiency from RRWF	- 604,748
Miscellaneous Revenue	1,263,000

	ID	Total	1 Residential	2 General Service < 50 kW	3 General Service > 50 kW	6 Large Use >5MW	7 Street Lighting	8 Sentinel Lighting	9 Unmetered Scattered Load
Billing Data									
Forecast kWh	CEN	818,754,942	294,240,107	112,158,205	350,715,605	53,896,862	5,413,675	697,744	1,632,744
Forecast kW	CDEM	992,456			862,025	113,561	14,877	1,993	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		250,411			250,411				
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-							
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	818,754,942	294,240,107	112,158,205	350,715,605	53,896,862	5,413,675	697,744	1,632,744
kWh - 30 year weather normalized amount	Click here to Enter Data	818,754,942	294,240,107	112,158,205	350,715,605	53,896,862	5,413,675	697,744	1,632,744
Existing Monthly Charge			\$11.91	\$29.90	\$247.49	\$6,311.79	\$3.16	\$3.73	\$11.10
Existing Distribution kWh Rate			\$0.0116	\$0.0090					\$0.1464
Existing Distribution kW Rate					\$2.4354	\$0.7373	\$13.1880	\$17.8300	
Existing TFOA Rate					\$0.60				
Additional Charges									
Distribution Revenue from Rates		\$14,574,335	\$7,952,109	\$2,282,022	\$3,257,835	\$235,212	\$505,234	\$51,688	\$290,236
Transformer Ownership Allowance		\$150,246	\$0	\$0	\$150,246	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$14,424,089	\$7,952,109	\$2,282,022	\$3,107,588	\$235,212	\$505,234	\$51,688	\$290,236
Data Mismatch Analysis									
Revenue with 30 year weather normalized kWh		14,424,089	7,952,109	2,282,022	3,107,588	235,212	505,234	51,688	290,236

Weather Normalized Data from Hydro One

	Total	Residential	General Service < 50 kW	General Service > 50 kW	Large Use >5MW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
kWh - 30 year weather normalized amount	818,754,942	294,240,107	112,158,205	350,715,605	53,896,862	5,413,675	697,744	1,632,744
Loss Factor		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

2013 Cost Allocation Model

Sheet I6.2 Customer Data Worksheet -

			1	2	3	6	7	8	9
	ID	Total	Residential	General Service < 50 kW	General Service > 50 kW	Large Use >5MW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$184,606	\$138,057	\$14,097	\$32,451	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$200,000	\$134,687	\$30,515	\$30,684	\$4,114			
Number of Bills	CNB	430,289	381,102	42,562	4,681	24	48	1,776	96
Number of Devices							8,150	361	384
Number of Connections (Unmetered)	CCON	8,682					8,150	148	384
Total Number of Customers	CCA	35,697	31,758	3,547	390	2			
Bulk Customer Base	CCB	-							
Primary Customer Base	CCP	35,697	31,758	3,547	390	2			
Line Transformer Customer Base	CCLT	35,643	31,758	3,511	374				
Secondary Customer Base	CCS	31,226	29,712	1,514	-				
Weighted - Services	CWCS	39,843	29,712	10,008	-	-	-	-	123
Weighted Meter -Capital	CWMC	4,917,792	2,762,989	1,078,233	1,056,570	20,000	-	-	-
Weighted Meter Reading	CWMR	35,697	31,758	3,547	390	2	-	-	-
Weighted Bills	CWNB	424,066	381,102	37,029	4,353	18	30	1,456	79

Bad Debt Data

Historic Year:	2009	232,960	143,978	2,003	86,979				
Historic Year:	2010	165,761	139,328	19,987	6,446				
Historic Year:	2011	155,097	130,866	20,302	3,929				
Three-year average		184,606	138,057	14,097	32,451	-	-	-	-

2013 Cost Allocation Model

Sheet 18 Demand Data Worksheet -									
This is an input sheet for demand allocators.									
CP TEST RESULTS		12 CP							
NCP TEST RESULTS		4 NCP							
Co-incident Peak		Indicator							
1 CP		CP 1							
4 CP		CP 4							
12 CP		CP 12							
Non-co-incident Peak		Indicator							
1 NCP		NCP 1							
4 NCP		NCP 4							
12 NCP		NCP 12							
Customer Classes		Total	1 Residential	2 General Service < 50 kW	3 General Service > 50 kW	6 Large Use >5MW	7 Street Lighting	8 Sentinel Lighting	9 Unmetered Scattered Load
CO-INCIDENT PEAK									
1 CP									
Transformation CP	TCP1	144,710	72,278	12,792	50,670	7,087	1,340	171	372
Bulk Delivery CP	BCP1	144,710	72,278	12,792	50,670	7,087	1,340	171	372
Total Sytem CP	DCP1	144,710	72,278	12,792	50,670	7,087	1,340	171	372
4 CP									
Transformation CP	TCP4	554,603	248,933	62,158	209,783	28,374	3,826	493	1,036
Bulk Delivery CP	BCP4	554,603	248,933	62,158	209,783	28,374	3,826	493	1,036
Total Sytem CP	DCP4	554,603	248,933	62,158	209,783	28,374	3,826	493	1,036
12 CP									
Transformation CP	TCP12	1,517,106	606,514	207,014	605,494	85,720	8,760	1,129	2,475
Bulk Delivery CP	BCP12	1,517,106	606,514	207,014	605,494	85,720	8,760	1,129	2,475
Total Sytem CP	DCP12	1,517,106	606,514	207,014	605,494	85,720	8,760	1,129	2,475
NON CO-INCIDENT PEAK									
1 NCP									
Classification NCP from									
Load Data Provider	DNCP1	178,892	74,040	28,999	62,598	9,699	2,533	322	703
Primary NCP	PNCP1	178,892	74,040	28,999	62,598	9,699	2,533	322	703
Line Transformer NCP	LTNCP1	166,321	74,038	28,706	60,019	-	2,533	322	703
Secondary NCP	SNCP1	85,205	69,268	12,378	-	-	2,533	322	703
4 NCP									
Classification NCP from									
Load Data Provider	DNCP4	682,317	281,718	110,704	243,593	36,915	6,452	825	2,110
Primary NCP	PNCP4	683,388	281,718	110,704	243,593	36,915	7,523	825	2,110
Line Transformer NCP	LTNCP4	635,316	281,713	109,586	233,558	-	7,523	825	2,110
Secondary NCP	SNCP4	321,277	263,564	47,255	-	-	7,523	825	2,110
12 NCP									
Classification NCP from									
Load Data Provider	DNCP12	1,790,534	693,113	291,404	678,025	104,319	16,482	2,127	5,064
Primary NCP	PNCP12	1,793,271	693,113	291,404	678,025	104,319	19,219	2,127	5,064
Line Transformer NCP	LTNCP12	1,658,065	693,102	288,461	650,093	-	19,219	2,127	5,064
Secondary NCP	SNCP12	799,248	648,449	124,389	-	-	19,219	2,127	5,064

2013 Cost Allocation Model

Sheet 01 Revenue to Cost Summary Worksheet -

Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 General Service < 50 kW	3 General Service > 50 kW	6 Large Use >5MW	7 Street Lighting	8 Sentinel Lighting	9 Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	\$14,424,089	\$7,952,109	\$2,282,022	\$3,107,588	\$235,212	\$505,234	\$51,688	\$290,236
mi	Miscellaneous Revenue (mi)	\$1,263,000	\$880,426	\$162,061	\$155,371	\$18,943	\$40,470	\$2,489	\$3,239
		Miscellaneous Revenue Input equals Output							
Total Revenue at Existing Rates		\$15,687,089	\$8,832,535	\$2,444,084	\$3,262,959	\$254,155	\$545,704	\$54,176	\$293,475
Factor required to recover deficiency (1 + D)		1.0419							
Distribution Revenue at Status Quo Rates		\$15,028,837	\$8,285,512	\$2,377,699	\$3,237,878	\$245,073	\$526,417	\$53,855	\$302,404
Miscellaneous Revenue (mi)		\$1,263,000	\$880,426	\$162,061	\$155,371	\$18,943	\$40,470	\$2,489	\$3,239
Total Revenue at Status Quo Rates		\$16,291,837	\$9,165,938	\$2,539,760	\$3,393,249	\$264,017	\$566,887	\$56,343	\$305,644
Expenses									
di	Distribution Costs (di)	\$3,042,793	\$1,714,656	\$500,394	\$625,366	\$79,123	\$106,275	\$4,338	\$12,640
cu	Customer Related Costs (cu)	\$2,812,006	\$2,374,189	\$287,224	\$140,956	\$1,465	\$155	\$7,605	\$411
ad	General and Administration (ad)	\$3,488,992	\$2,411,497	\$475,548	\$468,867	\$49,090	\$68,788	\$6,996	\$8,206
dep	Depreciation and Amortization (dep)	\$2,673,856	\$1,517,561	\$443,569	\$543,385	\$48,142	\$107,310	\$3,670	\$10,219
INPUT	PILs (INPUT)	\$257,435	\$147,783	\$41,493	\$50,375	\$5,032	\$11,285	\$386	\$1,082
INT	Interest	\$1,648,154	\$946,137	\$265,644	\$322,511	\$32,216	\$72,246	\$2,473	\$6,926
Total Expenses		\$13,923,236	\$9,111,823	\$2,013,872	\$2,151,460	\$215,069	\$366,059	\$25,468	\$39,485
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$2,368,601	\$1,359,717	\$381,764	\$463,488	\$46,299	\$103,827	\$3,554	\$9,953
Revenue Requirement (includes NI)		\$16,291,837	\$10,471,540	\$2,395,636	\$2,614,948	\$261,368	\$469,886	\$29,022	\$49,437
		Revenue Requirement Input equals Output							

2013 Cost Allocation Model

Sheet 01 Revenue to Cost Summary Worksheet -									
Rate Base Calculation									
Net Assets									
dp	Distribution Plant - Gross	\$105,292,225	\$61,377,303	\$17,171,467	\$19,581,089	\$1,922,708	\$4,630,622	\$157,214	\$451,822
gp	General Plant - Gross	\$2,900,192	\$1,707,063	\$479,573	\$521,882	\$52,026	\$123,127	\$4,212	\$12,309
accum dep	Accumulated Depreciation	(\$40,100,666)	(\$23,005,316)	(\$6,391,461)	(\$7,850,044)	(\$753,250)	(\$1,862,919)	(\$62,536)	(\$175,139)
co	Capital Contribution	(\$13,853,111)	(\$8,934,172)	(\$2,515,055)	(\$1,648,918)	(\$162,249)	(\$514,126)	(\$17,538)	(\$61,052)
Total Net Plant		\$54,238,640	\$31,144,878	\$8,744,523	\$10,604,009	\$1,059,235	\$2,376,704	\$81,352	\$227,939
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$83,514,611	\$30,013,068	\$11,440,357	\$35,773,680	\$5,497,586	\$552,205	\$71,171	\$166,543
	OM&A Expenses	\$9,343,791	\$6,500,342	\$1,263,166	\$1,235,189	\$129,679	\$175,219	\$18,939	\$21,258
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$92,858,402	\$36,513,411	\$12,703,523	\$37,008,869	\$5,627,264	\$727,424	\$90,111	\$187,801
Working Capital		\$12,071,592	\$4,746,743	\$1,651,458	\$4,811,153	\$731,544	\$94,565	\$11,714	\$24,414
Total Rate Base		\$66,310,232	\$35,891,621	\$10,395,981	\$15,415,162	\$1,790,780	\$2,471,269	\$93,066	\$252,353
		Rate Base Input equals Output							
Equity Component of Rate Base		\$26,524,093	\$14,356,649	\$4,158,393	\$6,166,065	\$716,312	\$988,508	\$37,226	\$100,941
Net Income on Allocated Assets		\$2,368,601	\$54,114	\$525,888	\$1,241,789	\$48,947	\$200,828	\$30,875	\$266,159
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$2,368,601	\$54,114	\$525,888	\$1,241,789	\$48,947	\$200,828	\$30,875	\$266,159
RATIOS ANALYSIS									
REVENUE TO EXPENSES STATUS QUO%		100.00%	87.53%	106.02%	129.76%	101.01%	120.64%	194.14%	618.24%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$604,748)	(\$1,639,005)	\$48,448	\$648,012	(\$7,213)	\$75,819	\$25,154	\$244,038
		Deficiency Input equals Output							
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	(\$1,305,603)	\$144,124	\$778,301	\$2,648	\$97,001	\$27,321	\$256,206
RETURN ON EQUITY COMPONENT OF RATE BASE		8.93%	0.38%	12.65%	20.14%	6.83%	20.32%	82.94%	263.68%

2013 Cost Allocation Model

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

	1	2	3	6	7	8	9
	Residential	General Service < 50 kW	General Service > 50 kW	Large Use >5MW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$5.90	\$9.11	\$49.45	\$7.24	\$0.00	\$3.75	\$0.06
Customer Unit Cost per month - Directly Related	\$8.96	\$12.71	\$62.51	\$47.68	\$0.00	\$5.98	\$0.11
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.76	\$25.91	\$86.31	\$188.22	\$4.78	\$9.83	\$4.27
Existing Approved Fixed Charge	\$11.91	\$29.90	\$247.49	\$6,311.79	\$3.16	\$3.73	\$11.10