**Attachment B - Updated Cost of Capital**

Attachment B includes:

* **NOW 2025 DRO Update** – Letter describing the updates made following the issuance of final 2025 cost of capital parameters
* **NOW 2025 Final Tariff Schedule** – with updated cost of capital parameters
* **NOW 2025 Tariff Schedule and Bill Impact model** – with updated cost of capital parameters
* **NOW 2025 Revenue Reqt Workform** – with updated cost of capital parameters and rates designed with Street Light bill mitigation that accounts for the updated cost of capital parameters
* **NOW 2025 Filing Requirements Chapter2 Appendices** – with updated cost of capital parameters in App.2-OA
* **NOW 2025 Test Year Income Tax PILs –** with updated cost of capital parameters
* **NOW 2025 Cost Allocation Model** - with updated cost of capital parameters

The files in Attachment B are the same files submitted April 17, 2025.