			Docket No. 17-10-46		Docket No. 26-05-10					
1	(A)	(B)	(C)	(D) = (C) / Fn. (a) / 12 mo. x 1,000	(E)	(F) = (E) / Fn. (a) / 12 mo. x 1,000	(G) = (E) - (C)	(H) = (G) / (C)	(I) = (F) - (D)	(J) = (I) / (D)
2										
3	Cost of Service		RY 3	MRCC	Rate Year	MRCC	Difference	% Change	Difference	% Change
4	Item	FERC Account	Rate Base/Exp	Calculation	Rate Base/Exp	Calculation	Rate Base / Expense	Rate Base / Expense	MRCC	MRCC
5				($/Month)		($/Month)				
6	Rate Base									
7										
8	Intangible Plant	303	$ 683	$ 0.06	$ -	$ -	$ (683)	-100%	$ (0.06)	-100%
9	Services	369	13,039	1.10	20,259	1.60	7,220	55%	0.50	45%
10	Meters	370	6,990	0.59	9,210	0.73	2,220	32%	0.14	23%
11	Office Furniture & Equipment	391	111	0.01	41	0.00	(70)	-63%	(0.01)	-65%
12	Transportation Equipment	392	728	0.06	1,325	0.10	598	82%	0.04	70%
13	Stores Equipment	393	41	0.00	56	0.00	15	37%	0.00	29%
14	Tools, Shop, and Garage Equipment	394	269	0.02	490	0.04	220	82%	0.02	70%
15	Laboratory Equipment	395	58	0.00	15	0.00	(43)	-74%	(0.00)	-76%
16	Power Operated Equipment	396	3	0.00	4	0.00	1	17%	0.00	9%
17	Communication Equipment	397	608	0.05	155	0.01	(453)	-74%	(0.04)	-76%
18	Miscellaneous Equipment	398	9	0.00	(2)	(0.00)	(11)	-124%	(0.00)	-122%
19	Rate Base Adds	Misc.	472	0.04	628	0.05	155	33%	0.01	24%
20	Rate Base Deducts	Misc.	(6,578)	(0.55)	(5,924)	(0.47)	654	-10%	0.09	-16%
21	Total Return on Rate Base		$ 16,433	$ 1.38	$ 26,258	$ 2.07	$ 9,825	60%	$ 0.69	50%
22										
23	Expense Items									
24										
25	Distribution Supervision & Engineering	580/590	$ 1,359	$ 0.11	$ 425	$ 0.03	$ (934)	-69%	$ (0.08)	-71%
26	Meter Expenses	584/597	5,737	0.48	3,365	0.26	(2,371)	-41%	(0.22)	-45%
27	Overhead Lines Expense - Services	593.05	81	0.01	1,317	0.10	1,236	1529%	0.10	1424%
28	Customer Accounting Supervison	901	10	0.00	-	-	(10)	-100%	(0.00)	-100%
29	Meter Reading	902	1,985	0.17	366	0.03	(1,619)	-82%	(0.14)	-83%
30	Customer records and collection	903	21,950	1.85	32,930	2.59	10,979	50%	0.75	40%
31	Miscellaneous customer accounts	905	18	0.00	(1,282)	(0.10)	(1,300)	-7202%	(0.10)	-6747%
32	Customer assistance	908	947	0.08	-	-	(947)	-100%	(0.08)	-100%
33	Miscellaneous customer service	910	44	0.00	349	0.03	305	699%	0.02	647%
34	Salaries Expense	920	2,096	0.18	3,147	0.25	1,051	50%	0.07	41%
35	Office Supplies Expense	921	1,058	0.09	477	0.04	(581)	-55%	(0.05)	-58%
36	Admin. Expenses and Transfer Credit	922	-	-	-	-	-	0%	-	0%
37	Outside Services Expense	923	1,992	0.17	1,816	0.14	(176)	-9%	(0.02)	-15%
38	Property Insurance Expenses	924	68	0.01	37	0.00	(31)	-46%	(0.00)	-49%
39	Injuries & Damages Expenses	925	1,916	0.16	816	0.06	(1,100)	-57%	(0.10)	-60%
40	Pension & Benefit Expenses	926	7,027	0.59	1,743	0.14	(5,284)	-75%	(0.45)	-77%
41	Misc. General Expense	930	1,740	0.15	1,871	0.15	131	8%	0.00	1%
42	Depreciation and Amortization Expense	403, 404, 407	22,174	1.87	45,432	3.58	23,258	105%	1.71	92%
43	Property Taxes	408	10,287	0.87	9,342	0.74	(945)	-9%	(0.13)	-15%
44	Payroll Taxes	408	1,800	0.15	1,105	0.09	(695)	-39%	(0.06)	-43%
45	Total Expenses		$ 82,290	$ 6.92	$ 103,257	$ 8.13	$ 20,967	25%	$ 1.21	17%
46										
47	Current Income Taxes		$ 4,314	$ 0.36	$ 14,096	$ 1.11	$ 9,782	227%	$ 0.75	206%
48	Gross Receipts Tax at Statutory Rate		7,625	0.64	12,458	0.98	4,833	63%	0.34	53%
49	Deferred Income Taxes		2,206	0.19	920	0.07	(1,286)	-58%	(0.11)	-61%
50	Total Taxes		$ 14,145	$ 1.19	$ 27,474	$ 2.16	$ 58,962	417%	$ 0.97	82%
51										
52	Change in Return		$ 1,734	$ 0.15			$ (1,734)	-100%	$ (0.15)	-100%
53	Gross Revenue Conversion Factor		37.96%	-						
54	Change in Current Income Taxes		$ 658	$ 0.06			$ (658)	-100%	$ (0.06)	-100%
55	GET Rate		7.300%	-						
56	Change in Gross Earnings Tax		$ 175	$ 0.01			$ (175)	-100%	$ (0.01)	-100%
57	Total Incremental Changes		$ 2,566	$ 0.22			$ (2,566)	-100%	$ (0.22)	-100%
58										
59	RY3 MRCC Increase / (Decrease) related to EDIT		$ (1,029)	(0.09)			$ 1,029	-100%	0.09	-100%
60										
61	Total MRCC		$ 112,868	$ 9.62	$ 156,989	$ 12.36	$ 44,121	39%	$ 2.74	28%
(a)	Number of Customers used for this calculation			990,677		1,058,423				
(b)	Return			7.09%		7.74%				

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	(A)	(B)	(C)	(D) = (C) * Fn. (b), Col (D)	(E)	(F) = (C) * (E), Ln. 21	**Rate Base** (G) = (F) * Fn. (b), Col. G **Expense Items** (G) = (D) * (E)	(H) = (G) / Fn. (a) / 12 mo. x 1,000
	Cost of Service Item	FERC Account	Exhibit TRP-25 RV02 TY MRCC Net Plant	Exhibit TRP-25 RV02 TY Rate Base/Exp	Percent Change	RY3 MRCC Net Plant	Exhibit TRP-25 RV02 RY3 Rate Base/Exp	RY3 MRCC Calculation
	Rate Base							
	Intangible Plant	303	$ 8,538	$ 611		$ 9,626	$ 683	$ 0.06
	Services	369	163,129	11,664		183,912	13,039	1.10
	Meters	370	87,447	6,252		98,587	6,990	0.59
	Office Furniture & Equipment	391	1,395	100		1,572	111	0.01
	Transportation Equipment	392	9,103	651		10,263	728	0.06
	Stores Equipment	393	511	37		577	41	0.00
	Tools, Shop, and Garage Equipment	394	3,371	241		3,801	269	0.02
	Laboratory Equipment	395	721	52		813	58	0.00
	Power Operated Equipment	396	43	3		48	3	0.00
	Communication Equipment	397	7,607	544		8,576	608	0.05
	Miscellaneous Equipment	398	106	8		120	9	0.00
	Rate Base Adds	Misc.	5,911	423		6,664	472	0.04
	Rate Base Deducts	Misc.	(82,292)	(5,884)		(92,776)	(6,578)	(0.55)
	Total Return on Rate Base		$ 205,591	$ 14,700	12.74%	$ 231,784	$ 16,433	$ 1.38
	Expense Items							
	Distribution Supervision & Engineering	580/590		$ 1,127	20.60%		$ 1,359	$ 0.11
	Meter Expenses	584/597		5,250	9.27%		5,737	0.48
	Overhead Lines Expense - Services	593.05		67	20.60%		81	0.01
	Customer Accounting Supervison	901		9	9.27%		10	0.00
	Meter Reading	902		1,816	9.27%		1,985	0.17
	Customer records and collection	903		21,950	0.00%		21,950	1.85
	Miscellaneous customer accounts	905		18	0.00%		18	0.00
	Customer assistance	908		866	9.27%		947	0.08
	Miscellaneous customer service	910		44	0.00%		44	0.00
	Salaries Expense	920		1,918	9.27%		2,096	0.18
	Office Supplies Expense	921		1,127	-6.11%		1,058	0.09
	Admin. Expenses and Transfer Credit	922		-	0.00%		-	-
	Outside Services Expense	923		1,992	0.00%		1,992	0.17
	Property Insurance Expenses	924		47	46.63%		68	0.01
	Injuries & Damages Expenses	925		1,307	46.63%		1,916	0.16
	Pension & Benefit Expenses	926		7,048	-0.29%		7,027	0.59
	Misc. General Expense	930		2,768	-37.15%		1,740	0.15
	Depreciation and Amortization Expense	403, 404, 407		19,268	15.08%		22,174	1.87
	Property Taxes	408		7,762	32.52%		10,287	0.87
	Payroll Taxes	408		1,565	15.04%		1,800	0.15
	Total Expenses			$ 75,950			$ 82,290	$ 6.92
	Current Income Taxes			$ 3,941			$ 4,314	$ 0.36
	Gross Receipts Tax at Statutory Rate			7,134			7,625	0.64
	Deferred Income Taxes			3,188			2,206	0.19
	Total Taxes			$ 14,263			$ 14,145	$ 1.19
	Change in Return						$ 1,734	$ 0.15
	Gross Revenue Conversion Factor						37.96%	
	Change in Current Income Taxes						658.18	0.06
	GET Rate						7.300%	
	Change in Gross Earnings Tax						174.61	0.01
	Total Incremental Changes						2,566.47	0.22
	RY3 MRCC Increase / (Decrease) related to EDIT						(1,029)	(0.09)
	Total RY3 MRCC						$ 114,406	$ 9.62
(a)	Number of Customers used for this calculation			990,677			990,677	
(b)	Return			7.15%			7.09%	