

**WORKPAPER TITLE**

Overhead Loaders

**WITNESS**

Garry G. Yee

<u>Overhead Category</u>	<u>Overhead Rate</u>	<u>Loading Base</u>
Payroll Taxes	7.80%	Direct Labor
Vacation and Sick Time	16.37%	Direct Labor
Pension and Benefits (non-balanced only)	22.04%	Direct Labor
Workers' Compensation	4.98%	Direct Labor
Public Liability / Property Damage	2.55%	Direct Labor
Incentive Compensation Plan	17.94%	Management and Associate Direct Labor
Purchased Services and Materials	0.84%	Contract Labor, Services and Purchased Materials
Administrative and General	2.76%	Direct Capital Costs

**WORKPAPER TITLE**

Overhead Factor Application

**WITNESS**

Garry G. Yee

		Capital Management & Associate Labor	O&M Non-Labor (Non-Warehoused) (e.g. Contract Labor & all Non-Labor)	Capital Non-Labor (Non- Warehoused) (e.g. Contract Labor & all Non-Labor)
Overhead Category	Overhead Rate			
Payroll Taxes	7.80%	X		
Vacation and Sick Time	16.37%	X		
Pension and Benefits (non-balanced only)	22.04%	X		
Workers' Compensation	4.98%	X		
Public Liability / Property Damage	2.55%	X		
Incentive Compensation Plan	17.94%	X		
Purchased Services and Materials	0.84%		X	X
Administrative and General	2.76%	X		X
	<b>Factor %</b>	<b>74.46%</b>	<b>0.84%</b>	<b>3.60%</b>

<b>WORKPAPER TITLE</b> 2012 Actual Overhead
<b>WITNESS</b> Garry G. Yee

### Vacation & Sick

	<u>Recorded Expense -</u>		<u>Adjustments</u>	<u>Expense Less</u>		<u>V&amp;S Base</u>	<u>V&amp;S Percent After Adj</u>
	<u>Labor</u>	<u>Non-Labor</u>		<u>Adjustments</u>	<u>Adjustments</u>		
January	10,549,451			10,549,451	32,844,997		
February	2,697,867			2,697,867	38,072,613		
March	5,841,431			5,841,431	40,578,587		
April	5,441,736			5,441,736	34,700,721		
2 May	4,100,459			4,100,459	42,806,915		
0 June	6,910,069			6,910,069	37,916,199		
1 July	8,122,030			8,122,030	36,934,375		
2 August	6,171,339			6,171,339	40,975,573		
September	7,466,727			7,466,727	35,178,879		
October	2,576,244			2,576,244	44,893,747		
November	12,579,314			12,579,314	36,907,406		
December	4,240,332			4,240,332	46,625,579		
	<b>76,696,999</b>	<b>-</b>	<b>-</b>	<b>76,696,999</b>	<b>468,435,590</b>	<b>16.37%</b>	

### Payroll Tax

	<u>Recorded Expense -</u>		<u>Adjustments</u>	<u>Expense Less</u>		<u>PR Tax Base</u>	<u>PR Tax Percent After Adj</u>
	<u>Labor</u>	<u>Non-Labor</u>		<u>Adjustments</u>	<u>Adjustments</u>		
January	6,763,808			6,763,808	42,561,094		
February	3,353,768			3,353,768	49,062,849		
March	3,706,859			3,706,859	52,684,391		
April	3,436,416			3,436,416	45,022,101		
2 May	4,395,525			4,395,525	55,167,867		
0 June	3,634,386			3,634,386	48,672,510		
1 July	3,641,633			3,641,633	47,554,507		
2 August	3,760,642			3,760,642	52,738,957		
September	3,294,478			3,294,478	45,589,811		
October	3,810,041			3,810,041	58,037,481		
November	3,757,980			3,757,980	48,768,718		
December	3,748,088			3,748,088	60,339,678		
	<b>47,303,622</b>	<b>-</b>	<b>-</b>	<b>47,303,622</b>	<b>606,199,964</b>	<b>7.80%</b>	

### Pension & Benefit (non-balanced)

	<u>Recorded Expense -</u>		<u>Adjustments</u>	<u>Expense Less</u>		<u>P&amp;B Base</u>	<u>P&amp;B Percent After Adj</u>
	<u>Labor</u>	<u>Non-Labor</u>		<u>Adjustments</u>	<u>Adjustments</u>		
January	85,077	8,207,289		8,292,366	32,844,391		
February	106,097	7,963,948		8,070,045	38,072,211		
March	101,419	9,038,382		9,139,801	40,578,153		
April	96,308	7,344,048		7,440,356	34,700,640		
2 May	111,023	7,522,712		7,633,734	42,806,801		
0 June	87,456	11,091,930		11,179,387	37,915,988		
1 July	97,911	7,736,506		7,834,417	36,934,196		
2 August	106,772	8,583,461		8,690,233	40,975,389		
September	87,378	9,247,862		9,335,239	35,178,669		
October	127,403	6,948,814		7,076,217	44,893,415		
November	87,105	9,034,468		9,121,573	36,906,873		
December	222,121	9,228,654		9,450,775	46,625,247		
	<b>1,316,069</b>	<b>101,948,074</b>	<b>-</b>	<b>103,264,143</b>	<b>468,431,974</b>	<b>22.04%</b>	

<b>WORKPAPER TITLE</b> 2012 Actual Overhead
<b>WITNESS</b> Garry G. Yee

### Workers' Compensation

	<u>Recorded Expense -</u>		<u>Quarterly True- up of Liability</u>	<u>Expense Less</u>		<u>WC Percent After Adj</u>
	<u>Labor</u>	<u>Non-Labor</u>		<u>Adjustments</u>	<u>WC Base</u>	
January	56,061	1,032,592	399,831	688,821	32,845,010	
February	67,324	1,095,679		1,163,002	38,072,610	
March	64,510	1,794,548		1,859,058	40,578,506	
April	56,917	1,988,030		2,044,947	34,700,523	
2 May	69,161	1,224,672		1,293,833	42,806,882	
0 June	52,949	1,824,091		1,877,040	37,916,551	
1 July	58,350	3,759,440		3,817,790	36,934,576	
2 August	69,417	1,271,559		1,340,976	40,974,379	
September	57,640	1,403,387		1,461,027	35,177,587	
October	78,312	5,310,682		5,388,993	44,891,807	
November	57,726	1,229,937		1,287,663	36,903,337	
December	67,400	2,019,646	977,826	1,109,220	46,623,137	
	<b>755,766</b>	<b>23,954,261</b>	<b>1,377,657</b>	<b>23,332,371</b>	<b>468,424,905</b>	<b>4.98%</b>

### Public Liability/Property Damage

	<u>Recorded Expense -</u>		<u>True-up of Liability</u>	<u>Expense Less</u>		<u>PLPD Percent After Adj</u>
	<u>Labor</u>	<u>Non-Labor</u>		<u>Adjustments</u>	<u>PLPD Base</u>	
January	33,659	1,275,856	(174,839)	1,484,353	32,479,051	
February	42,860	1,049,395		1,092,256	37,562,957	
March	50,920	722,439		773,359	40,174,138	
April	37,599	978,916		1,016,515	34,057,868	
2 May	48,885	815,739		864,624	42,204,388	
0 June	40,615	452,204		492,819	37,453,470	
1 July	41,297	10,301,760		10,343,057	36,409,313	
2 August	49,091	(7,284,112)		(7,235,021)	40,667,282	
September	39,160	1,852,396		1,891,557	34,751,518	
October	48,024	1,198,308		1,246,332	44,365,166	
November	23,357	1,151,264		1,174,621	36,540,716	
December	43,598	763,236	2,129,321	(1,322,487)	46,204,026	
	<b>499,065</b>	<b>13,277,402</b>	<b>1,954,482</b>	<b>11,821,985</b>	<b>462,869,892</b>	<b>2.55%</b>

### Purchased Services and Materials

	<u>Recorded Expense -</u>		<u>Adjustments</u>	<u>Expense Less</u>		<u>Purchasing Percent After Adj</u>
	<u>Labor</u>	<u>Non-Labor</u>		<u>Adjustments</u>	<u>Purchasing Base</u>	
January	192,914	178,170		371,084	20,931,853	
February	247,841	210,511		458,352	41,613,700	
March	300,597	253,898		554,495	75,527,213	
April	209,481	270,013		479,493	30,645,392	
2 May	288,098	266,360		554,458	49,874,136	
0 June	240,784	310,924		551,708	82,832,739	
1 July	262,213	251,867		514,080	36,054,758	
2 August	281,995	260,320		542,315	52,757,522	
September	238,289	216,092		454,381	89,572,439	
October	295,484	259,880		555,364	49,709,848	
November	271,364	326,774		598,138	66,613,378	
December	332,528	366,740		699,268	159,942,502	
	<b>3,161,589</b>	<b>3,171,547</b>	<b>-</b>	<b>6,333,136</b>	<b>756,075,481</b>	<b>0.84%</b>

<b>WORKPAPER TITLE</b> 2012 Actual Overhead
<b>WITNESS</b> Garry G. Yee

**Administrative & General - Capital**

	<u>Recorded Expense -</u>		<u>Adjustments</u>	<u>Expense Less</u>	<u>A&amp;G Base</u>	<u>A&amp;G Percent</u>
	<u>Labor</u>	<u>Non-Labor</u>		<u>Adjustments</u>		<u>After Adj</u>
January	322,858	528,886		851,743	12,527,785	
February	389,707	380,939		770,646	26,168,831	
March	636,972	747,703		1,384,675	40,172,988	
April	88,051	441,960		530,010	17,294,680	
2 May	422,628	549,934		972,562	26,536,131	
0 June	335,479	886,951		1,222,430	43,388,859	
1 July	344,588	338,066		682,654	22,147,684	
2 August	375,973	582,876		958,849	32,200,329	
September	311,816	731,234		1,043,050	44,351,007	
October	407,640	495,861		903,501	35,157,170	
November	309,126	426,920		736,046	38,687,565	
December	679,196	944,088		1,623,284	83,977,194	
	<u>4,624,033</u>	<u>7,055,418</u>	<u>-</u>	<u>11,679,451</u>	<u>422,610,223</u>	<u>2.76%</u>

**Incentive Compensation Plan**

2	2012 Target ICP Rate for Management Employees (15.00%)	15.00%	
0	Gross up by 1-VS rate (1 - VS rate of 16.37% = 83.63%) - Productivity Factor	83.63%	
1			
2	Gross up for direct labor loading base (15% / 83.63%)	<u>17.94%</u>	<u>17.94%</u>

**WORKPAPER TITLE**

Annual Escalation Rates and Factors

**WITNESS**

Garry G. Yee

% Change		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<u>Cost Category</u>	<u>Escalation Factor</u>														
Gas Transmission - Capital	Gas Transmission Plant	-1.67%	3.05%	1.77%	1.72%	2.69%	2.93%	3.02%	2.71%	2.40%	2.16%	1.83%	1.83%	1.83%	1.83%
O&M (Non-Labor)	Gas Utility O&M Non-Labor	1.93%	1.95%	2.41%	2.56%	2.55%	2.39%	2.48%	2.37%	2.32%	2.22%	2.17%	2.17%	2.17%	2.17%
Factor (2013 Base)		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<u>Cost Category</u>	<u>Escalation Factor</u>														
Gas Transmission - Capital	Gas Transmission Plant	1.0000	1.0305	1.0487	1.0668	1.0954	1.1275	1.1615	1.1930	1.2217	1.2481	1.2709	1.2942	1.3179	1.3420
O&M (Non-Labor)	Gas Utility O&M Non-Labor	1.0000	1.0195	1.0440	1.0708	1.0981	1.1243	1.1522	1.1795	1.2068	1.2336	1.2603	1.2876	1.3156	1.3441

% Change		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
<u>Cost Category</u>	<u>Escalation Factor</u>													
Gas Transmission - Capital	Gas Transmission Plant	1.83%	1.83%	1.83%	1.83%	1.83%	1.83%	1.83%	1.83%	1.83%	1.83%	1.83%	1.83%	1.83%
O&M (Non-Labor)	Gas Utility O&M Non-Labor	2.17%	2.17%	2.17%	2.17%	2.17%	2.17%	2.17%	2.17%	2.17%	2.17%	2.17%	2.17%	2.17%
Factor (2013 Base)		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
<u>Cost Category</u>	<u>Escalation Factor</u>													
Gas Transmission - Capital	Gas Transmission Plant	1.3666	1.3916	1.4171	1.4430	1.4694	1.4963	1.5237	1.5516	1.5800	1.6089	1.6383	1.6683	1.6989
O&M (Non-Labor)	Gas Utility O&M Non-Labor	1.3733	1.4031	1.4335	1.4646	1.4963	1.5288	1.5620	1.5958	1.6305	1.6658	1.7019	1.7389	1.7766

Factors shown above are from escalation indices published in the IHS Global Insight 3rd Quarter 2013 Utility Cost Forecast.

<b>WORKPAPER TITLE</b> Fully Loaded and Escalated Costs
<b>WITNESS</b> Garry G. Yee

(\$ millions)

	Total	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024- 2039
<b>Adelanto to Moreno Pipeline</b>												
Capital - Transmission Company Labor	11.06	1.36	1.51	1.59	1.86	2.21	2.37	0.01	0.01	0.01	0.01	0.13
Capital - Transmission Non-Labor	368.31	3.32	4.03	7.69	113.51	104.53	134.55	0.03	0.03	0.03	0.03	0.56
<b>Adelanto Compressor Station</b>												
Capital - Transmission Company Labor	6.89	0.70	0.76	1.00	1.41	1.57	1.46	-	-	-	-	-
Capital - Transmission Non-Labor	119.45	0.64	0.72	6.63	74.81	3.66	32.99	-	-	-	-	-
<b>Moreno to Whitewater Pipeline</b>												
Capital - Transmission Company Labor	10.11	1.13	1.28	1.56	1.83	2.14	2.02	0.01	0.01	0.01	0.01	0.13
Capital - Transmission Non-Labor	204.31	1.80	3.90	2.51	15.51	148.17	31.76	0.03	0.03	0.03	0.03	0.56
<b>Total North-South Project</b>												
Capital - Transmission Company Labor	28.07	3.19	3.55	4.15	5.09	5.92	5.84	0.01	0.01	0.01	0.01	0.26
Capital - Transmission Non-Labor	692.07	5.76	8.66	16.83	203.82	256.36	199.30	0.06	0.06	0.06	0.06	1.11
O&M - Non-Labor	1.57	0.48	0.32	0.34	0.35	0.04	0.03	-	-	-	-	-
<b>Total Capital</b>	<b>720.14</b>	<b>8.95</b>	<b>12.21</b>	<b>20.98</b>	<b>208.92</b>	<b>262.28</b>	<b>205.15</b>	<b>0.07</b>	<b>0.07</b>	<b>0.07</b>	<b>0.07</b>	<b>1.38</b>
<b>Total O&amp;M</b>	<b>1.57</b>	<b>0.48</b>	<b>0.32</b>	<b>0.34</b>	<b>0.35</b>	<b>0.04</b>	<b>0.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital and O&amp;M</b>	<b>721.71</b>	<b>9.42</b>	<b>12.53</b>	<b>21.32</b>	<b>209.27</b>	<b>262.32</b>	<b>205.18</b>	<b>0.07</b>	<b>0.07</b>	<b>0.07</b>	<b>0.07</b>	<b>1.38</b>

\*Numbers may not add due to rounding.

**WORKPAPER TITLE**

Annual Revenue Requirement Associated with Capital and O&amp;M Costs

**WITNESS**

Garry G. Yee

(\$ millions)

	<u>Total</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Revenue Requirement</b>	2,697.76	-	0.49	0.34	0.35	0.37	0.04	5.94	124.97	117.63	113.73	109.89
FF&U:	46.76	-	0.01	0.01	0.01	0.01	0.00	0.10	2.17	2.04	1.97	1.90
O&M:	1.57	-	0.48	0.32	0.34	0.35	0.04	0.03	-	-	-	-
Working Cash:	0.03	-	0.01	0.01	0.01	0.01	0.00	0.00	(0.00)	0.00	0.00	0.00
Depreciation:	1,057.10	-	-	-	-	-	-	1.62	19.46	19.46	19.47	19.47
Return on Common:	688.55	-	-	-	-	-	-	3.62	42.08	40.13	38.30	36.59
Return on Preferred:	18.88	-	-	-	-	-	-	0.10	1.15	1.10	1.05	1.00
Return on Debt:	344.95	-	-	-	-	-	-	1.81	21.08	20.10	19.19	18.33
Federal Taxes:	280.85	-	-	-	-	-	-	0.58	26.86	23.07	22.19	21.21
State Taxes:	97.52	-	-	-	-	-	-	(2.78)	2.29	2.30	2.57	2.78
Property Taxes:	161.56	-	-	-	-	-	-	0.84	9.88	9.42	8.99	8.59

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>
<b>Revenue Requirement</b>	106.27	102.79	99.33	95.84	92.31	88.76	85.19	81.42	77.54	73.73	70.46	68.25
FF&U:	1.84	1.78	1.72	1.66	1.60	1.54	1.48	1.41	1.34	1.28	1.22	1.18
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation:	19.47	19.47	19.47	19.47	19.48	19.48	19.48	19.48	19.48	19.49	19.49	19.49
Return on Common:	34.98	33.44	31.93	30.41	28.90	27.38	25.86	24.35	22.83	21.31	20.00	19.11
Return on Preferred:	0.96	0.92	0.88	0.83	0.79	0.75	0.71	0.67	0.63	0.58	0.55	0.52
Return on Debt:	17.53	16.75	15.99	15.24	14.48	13.72	12.96	12.20	11.44	10.68	10.02	9.57
Federal Taxes:	20.31	19.44	18.59	17.73	16.88	16.02	15.17	14.26	13.36	12.52	11.81	11.35
State Taxes:	2.97	3.13	3.26	3.35	3.41	3.45	3.46	3.34	3.10	2.87	2.67	2.54
Property Taxes:	8.21	7.85	7.50	7.14	6.78	6.43	6.07	5.71	5.36	5.00	4.70	4.49

\*Numbers may not add due to rounding.

**WORKPAPER TITLE**

Annual Revenue Requirement Associated with Capital and O&amp;M Costs

**WITNESS**

Garry G. Yee

(\$ millions)

	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>
<b>Revenue Requirement</b>	66.54	64.80	63.06	61.33	59.58	59.77	59.18	56.69	54.98	53.23	51.48	49.73
FF&U:	1.15	1.12	1.09	1.06	1.03	1.04	1.03	0.98	0.95	0.92	0.89	0.86
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-	-	-
Depreciation:	19.49	19.49	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Return on Common:	18.41	17.72	17.03	16.34	15.65	14.95	14.25	13.56	12.86	12.17	11.47	10.77
Return on Preferred:	0.50	0.49	0.47	0.45	0.43	0.41	0.39	0.37	0.35	0.33	0.31	0.30
Return on Debt:	9.23	8.88	8.53	8.19	7.84	7.49	7.14	6.79	6.44	6.10	5.75	5.40
Federal Taxes:	10.99	10.60	10.22	9.84	9.45	9.74	9.31	8.26	7.92	7.53	7.14	6.76
State Taxes:	2.43	2.33	2.22	2.12	2.01	3.14	4.21	4.04	3.93	3.83	3.72	3.62
Property Taxes:	4.33	4.16	4.00	3.84	3.67	3.51	3.35	3.18	3.02	2.86	2.69	2.53

	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>	<u>2054</u>	<u>2055</u>	<u>2056</u>	<u>2057</u>	<u>2058</u>	<u>2059</u>
<b>Revenue Requirement</b>	47.98	46.24	44.49	42.74	40.99	39.25	37.50	35.75	34.01	32.26	30.51	28.77
FF&U:	0.83	0.80	0.77	0.74	0.71	0.68	0.65	0.62	0.59	0.56	0.53	0.50
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Return on Common:	10.08	9.38	8.69	7.99	7.30	6.60	5.91	5.21	4.52	3.82	3.13	2.43
Return on Preferred:	0.28	0.26	0.24	0.22	0.20	0.18	0.16	0.14	0.12	0.10	0.09	0.07
Return on Debt:	5.05	4.70	4.35	4.00	3.66	3.31	2.96	2.61	2.26	1.92	1.57	1.22
Federal Taxes:	6.37	5.99	5.60	5.22	4.84	4.45	4.07	3.68	3.30	2.91	2.53	2.14
State Taxes:	3.51	3.40	3.30	3.19	3.08	2.98	2.87	2.77	2.66	2.55	2.45	2.34
Property Taxes:	2.36	2.20	2.04	1.87	1.71	1.55	1.38	1.22	1.06	0.89	0.73	0.57

\*Numbers may not add due to rounding.

**WORKPAPER TITLE**

Annual Revenue Requirement Associated with Capital and O&amp;M Costs

**WITNESS**

Garry G. Yee

(\$ millions)

	<u>2060</u>	<u>2061</u>	<u>2062</u>	<u>2063</u>	<u>2064</u>	<u>2065</u>	<u>2066</u>	<u>2067</u>	<u>2068</u>	<u>2069</u>	<u>2070</u>	<u>2071</u>
<b>Revenue Requirement</b>	27.02	25.28	0.39	21.49	17.19	15.96	14.55	13.16	11.76	10.37	8.97	7.57
FF&U:	0.47	0.44	0.01	0.37	0.30	0.28	0.25	0.23	0.20	0.18	0.16	0.13
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	19.50	19.50	19.18	15.62	15.62	15.62	15.62	15.62	15.62	15.62	15.62	15.62
Return on Common:	1.74	1.04	0.42	0.25	(0.30)	(0.86)	(1.41)	(1.97)	(2.52)	(3.08)	(3.63)	(4.19)
Return on Preferred:	0.05	0.03	0.01	0.01	(0.01)	(0.02)	(0.04)	(0.05)	(0.07)	(0.08)	(0.10)	(0.11)
Return on Debt:	0.87	0.52	0.21	0.13	(0.15)	(0.43)	(0.71)	(0.99)	(1.26)	(1.54)	(1.82)	(2.10)
Federal Taxes:	1.76	1.38	(16.88)	3.21	0.30	0.14	(0.18)	(0.48)	(0.79)	(1.10)	(1.41)	(1.71)
State Taxes:	2.23	2.13	(2.64)	1.85	1.51	1.44	1.36	1.27	1.19	1.10	1.02	0.93
Property Taxes:	0.40	0.24	0.10	0.05	(0.08)	(0.21)	(0.34)	(0.47)	(0.60)	(0.73)	(0.86)	(0.99)

	<u>2072</u>	<u>2073</u>	<u>2074</u>	<u>2075</u>	<u>2076</u>	<u>2077</u>	<u>2078</u>	<u>2079</u>	<u>2080</u>	<u>2081</u>	<u>2082</u>	<u>2083</u>
<b>Revenue Requirement</b>	6.18	4.78	3.39	1.99	(191.60)	24.18	(1.32)	0.08	0.00	0.01	0.00	(0.00)
FF&U:	0.11	0.08	0.06	0.03	(3.32)	0.42	(0.02)	0.00	0.00	0.00	0.00	(0.00)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	15.62	15.62	15.62	15.62	14.32	0.04	0.04	0.03	0.03	0.03	0.03	0.03
Return on Common:	(4.74)	(5.30)	(5.85)	(6.41)	(6.06)	(0.00)	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)
Return on Preferred:	(0.13)	(0.15)	(0.16)	(0.18)	(0.17)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Return on Debt:	(2.38)	(2.65)	(2.93)	(3.21)	(3.03)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Federal Taxes:	(2.02)	(2.33)	(2.63)	(2.94)	(153.88)	21.63	(1.21)	0.05	(0.02)	(0.01)	(0.02)	(0.02)
State Taxes:	0.85	0.76	0.68	0.59	(38.10)	2.10	(0.12)	0.01	(0.00)	(0.00)	(0.00)	(0.00)
Property Taxes:	(1.12)	(1.25)	(1.38)	(1.51)	(1.36)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

\*Numbers may not add due to rounding.

**WORKPAPER TITLE**

Annual Revenue Requirement Associated with Capital and O&amp;M Costs

**WITNESS**

Garry G. Yee

(\$ millions)

	<u>2084</u>	<u>2085</u>	<u>2086</u>	<u>2087</u>	<u>2088</u>	<u>2089</u>	<u>2090</u>	<u>2091</u>	<u>2092</u>	<u>2093</u>	<u>2094</u>	<u>2095</u>
<b>Revenue Requirement</b>	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
FF&U:	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	0.03	0.02	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.00
Return on Common:	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Return on Preferred:	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Return on Debt:	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Federal Taxes:	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
State Taxes:	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Property Taxes:	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

	<u>2096</u>
<b>Revenue Requirement</b>	(0.02)
FF&U:	(0.00)
O&M:	-
Working Cash:	-
Depreciation:	0.00
Return on Common:	(0.00)
Return on Preferred:	(0.00)
Return on Debt:	(0.00)
Federal Taxes:	(0.01)
State Taxes:	(0.00)
Property Taxes:	(0.00)

\*Numbers may not add due to rounding.