

1 Q. With reference to IC-202, page 12 of 12, the first note states that the
2 Industrial coincidence factor is 0.92.

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4 a. What coincidence factors were used in the 1992 and 1995 cost of
5 service study.

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7 b. Provide explanation and calculation as to how this factor was
8 determined.

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11 A. a. Industrial coincidence factors used in the Cost of Service studies are
12 as follows:

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14	1992:	0.937	(Rate Hearing)
15	1992:	0.883	(Methodology Hearing)
16	1995:	0.906	

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18 b. Please see attached table for explanation and calculation as to how
19 this factor was determined.