

1 **Volume 2, Tab 10 – Cost of Service Study**  
2

3 **Q. (page 1-2) What is the impact on the revenue to cost ratios for each customer class**  
 4 **resulting from each of the three changes to the cost of service study? Please show**  
 5 **impacts both individually and combined.**

6  
 7 A. Table 1 shows the combined impact for each customer class resulting from the three  
 8 changes to the cost of service study. Tables 2, 3 and 4 show the individual impact of  
 9 each of the changes.  
 10  
 11

**Table 1**  
**Impact of All Three Changes Combined**

<b>Rate Code</b>	<b>Class of Service</b>	<b>Revenue to Cost Ratio Before Change</b>	<b>Revenue to Cost Ratio After Change</b>	<b>Difference</b>
1.1	Domestic	93.7%	93.7%	0.0%
2.1	General Service 0-10 kW	119.7%	119.8%	0.1%
2.2	General Service 10-100 kW (110 kVA)	116.9%	116.8%	-0.1%
2.3	General Service 110-1000 kVA	110.6%	110.5%	-0.1%
2.4	General Service 1000 kVA and Over	104.1%	103.9%	-0.2%
4.1	Street and Area Lighting	101.2%	101.5%	0.3%

**Table 2**  
**Impact of Change in Functional Classification of PUB Assessments**

<b>Rate Code</b>	<b>Class of Service</b>	<b>Revenue to Cost Ratio Before Change</b>	<b>Revenue to Cost Ratio After Change</b>	<b>Difference</b>
1.1	Domestic	93.7%	93.7%	0.0%
2.1	General Service 0-10 kW	119.8%	119.8%	0.0%
2.2	General Service 10-100 kW (110 kVA)	116.8%	116.8%	0.0%
2.3	General Service 110-1000 kVA	110.5%	110.5%	0.0%
2.4	General Service 1000 kVA and Over	104.0%	103.9%	-0.1%
4.1	Street and Area Lighting	101.4%	101.5%	0.1%

1

**Table 3**  
**Impact of Change in Functional Classification**  
**Cash Working Capital Allowance**

<b>Rate Code</b>	<b>Class of Service</b>	<b>Revenue to Cost Ratio Before Change</b>	<b>Revenue to Cost Ratio After Change</b>	<b>Difference</b>
1.1	Domestic	93.7%	93.7%	0.0%
2.1	General Service 0-10 kW	119.7%	119.8%	0.1%
2.2	General Service 10-100 kW (110 kVA)	116.8%	116.8%	0.0%
2.3	General Service 110-1000 kVA	110.5%	110.5%	0.0%
2.4	General Service 1000 kVA and Over	104.0%	103.9%	-0.1%
4.1	Street and Area Lighting	101.3%	101.5%	0.2%

2

3

**Table 4**  
**Impact of Change in Functional Classification of the**  
**Amortization of the Hydro Equalization Reserve**

<b>Rate Code</b>	<b>Class of Service</b>	<b>Revenue to Cost Ratio Before Change</b>	<b>Revenue to Cost Ratio After Change</b>	<b>Difference</b>
1.1	Domestic	93.7%	93.7%	0.0%
2.1	General Service 0-10 kW	119.8%	119.8%	0.0%
2.2	General Service 10-100 kW (110 kVA)	116.8%	116.8%	0.0%
2.3	General Service 110-1000 kVA	110.5%	110.5%	0.0%
2.4	General Service 1000 kVA and Over	104.0%	103.9%	-0.1%
4.1	Street and Area Lighting	101.5%	101.5%	0.0%

4