DE 22-035 Attachment A Page 1 of 9

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Rate Adjustment for 2024 Rates Effective June 1, 2024

(1) Decrease in Annual Revenue Requirement	<mark>(\$1,294,385)</mark>
(2) Base Distribution Revenues	\$53,410,899
(3) Less: Residential Base Customer Charge Revenues (D, D-10, D-11)	(\$6,690,414)
(4) Net Distribution Revenues excluding customer charge revenues	\$46,720,485
(5) Percentage of Adjustment to Non-Customer Charge Distribution Rates	-2.77%

Reference (1): See Page 2, column (i), lines 4 through 7 (2): See Page 2, column (i), line 1 (3): May 1, 2024 rates times 2022 TY Normal Billing Determinants (Docket No. DE 23-039) (4): Line (2) + Line (3) (5): Line (1) / Line (4)

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Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Rate Adjustment for 2024 Rates Effective June 1, 2024 Annual Revenue Requirement Calculation

			(a)		(b)		(c)		(d)		(e)	(f)		(g)		(h)	(i)
	Distribution Revenues		Effective		Effective		Effective		Effective		Effective	Effective		Effective		Effective	Effective
Line No.		J	luly 1, 2020	J	uly 1, 2021	No	vember 1, 2021	A	ugust 1, 2022	Ν	/larch 1, 2023	June 1, 2023	J	uly 1, 2023 ¹	A	ugust 1, 2023	June 1, 2024
1	Base	\$	43,710,962	\$	46,437,733	\$	48,300,840	\$	48,394,904	\$	47,432,820	\$ 46,052,621	\$	47,142,907	\$	52,605,783	\$ 53,410,899
2	Step Adjustment	\$	1,321,451	\$	1,534,738	\$	94,064	\$	1,751,403	\$	(1,380,199)	\$ -	\$	5,462,876	\$	805,116	\$ -
3	Reliability Enhancement Program	\$	210,503	\$	213,246	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
4	Recoupment	\$	917,996	\$	103,688	\$	-	\$	(1,939,679)	\$	-	\$ 917,996	\$	-	\$	-	\$ (917,996)
5	Rate Case Expense	\$	276,821	\$	11,435	\$	-	\$	(565,077)	\$	-	\$ 276,821	\$	-	\$	-	\$ (276,821)
6	July 2022 recoupment over collected	\$	-	\$	-	\$	-	\$	(161,640)	\$	-	\$ 76,500	\$	-	\$	-	\$ (76,500)
7	July 2022 rate case expenses over collected	\$	-	\$	-	\$	-	\$	(47,090)	\$	-	\$ 23,068	\$	-	\$	-	\$ (23,068)
8	Additional Forecasted Revenue/Rounding	\$	-	\$	-	\$	-	\$	(1)	\$	-	\$ -	\$	-	\$	-	\$ -
9	Total	\$	46,437,733	\$	48,300,840	\$	48,394,904	\$	47,432,820	\$	46,052,621	\$ 47,347,006	\$	52,605,783	\$	53,410,899	\$ 52,116,515
10	Annual % Change in Rates				4.01%		0.19%		-1.99%		-2.91%	2.81%		11.59%		1.53%	-2.42%

Footnote 1: The base revenue requirement and associated billing determinants were reset effective July 1, 2023 when the temporary rates in Docket No. DE 23-039 went into effect.

<u>Reference</u>

Columns (e) and (h) - Summed amounts tie to the \$575,083 adjustment approved in Order No. 26,781 in Docket No. DE 22-035 dated March 3, 2023.

Column (f) Adjustment - Approved in Order No. 26,836 in Docket No. 22-035 dated May 31, 2023.

Column (g) Adjustment - Temporary increase approved in Order No. 26,855 in Docket No. DE 23-039 dated June 30, 2023.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Rate Adjustment for 2024 Rates Effective June 1, 2024 Rate Calculations

<u>Rate Class</u>	Distribution Rate Component	May 1, 2024 Current <u>Rates</u> (a)	June 1, 2024 Step Adjustment % Increase/ <u>% Decrease</u> (b)	Proposed June 1, 2024 Base Distribution <u>Charges</u> (c)	Current VMP Adjustment <u>Factor</u> (d)	Current <u>RDAF</u> (e)	June 1, 2024 <u>Rates</u> (f)
D	Customer Charge	\$14.74	0.00%	\$14.74			\$14.74
	All kWh	\$0.06752	-2.77%	\$0.06565	\$0.00000	\$0.00281	\$0.06846
	16 Hour Off Peak kWh	\$0.05829	-2.77%	\$0.05668	\$0.00000	\$0.00281	\$0.05949
	Farm kWh	\$0.06374	-2.77%	\$0.06197	\$0.00000	\$0.00281	\$0.06478
	D-6 kWh	\$0.05938	-2.77%	\$0.05773	\$0.00000	\$0.00281	\$0.06054
D-10	Customer Charge	\$14.74	0.00%	\$14.74			\$14.74
	On Peak kWh	\$0.14355	-2.77%	\$0.13957	\$0.00000	\$0.00180	\$0.14137
	Off Peak kWh	\$0.00190	-2.77%	\$0.00185	\$0.00000	\$0.00180	\$0.00365
D-11	Customer Charge	\$14.74	0.00%	\$14.74			\$14.74
	Off Peak	\$0.04546	-2.77%	\$0.04420	\$0.00000	\$0.00000	\$0.04420
	Mid Peak	\$0.06689	-2.77%	\$0.06504	\$0.00000	\$0.00000	\$0.06504
	Critical Peak	\$0.12123	-2.77%	\$0.11787	\$0.00000	\$0.00000	\$0.11787
EV	Customer Charge	\$11.35	0.00%	\$11.35			\$11.35
	Off Peak	\$0.04546	-2.77%	\$0.04420	\$0.00000	\$0.00000	\$0.04420
	Mid Peak	\$0.06689	-2.77%	\$0.06504	\$0.00000	\$0.00000	\$0.06504
	Critical Peak	\$0.12123	-2.77%	\$0.11787	\$0.00000	\$0.00000	\$0.11787
EV-L	Customer Charge	\$502.08	-2.77%	\$488.17			\$488.17
	Demand	\$5.32	-2.77%	\$5.17			\$5.17
	Off Peak	\$0.01309	-2.77%	\$0.01273	\$0.00000	\$0.00000	\$0.01273
	Mid Peak	\$0.01959	-2.77%	\$0.01905	\$0.00000	\$0.00000	\$0.01905
	Critical Peak	\$0.02046	-2.77%	\$0.01989	\$0.00000	\$0.00000	\$0.01989
EV-M	Customer Charge	\$83.66	-2.77%	\$81.34			\$81.34
	Demand	\$5.34	-2.77%	\$5.19			\$5.19
	Off Peak	\$0.01987	-2.77%	\$0.01932	\$0.00000	\$0.00000	\$0.01932
	Mid Peak	\$0.02375	-2.77%	\$0.02309	\$0.00000	\$0.00000	\$0.02309
	Critical Peak	\$0.02642	-2.77%	\$0.02569	\$0.00000	\$0.00000	\$0.02569
G-1	Customer Charge	\$502.08	-2.77%	\$488.17			\$488.17
	Demand Charge	\$10.63	-2.77%	\$10.34			\$10.34
	On Peak kWh	\$0.00679	-2.77%	\$0.00660	\$0.00000	\$0.00104	\$0.00764
	Off Peak kWh	\$0.00199	-2.77%	\$0.00193	\$0.00000	\$0.00104	\$0.00297
	Credit for High Voltage Delivery > 2.4 kv	(\$0.57)	-2.77%	(\$0.55)			(\$0.55)
	High Voltage Metering (HVM) Adjustment	\$9,978,766	-2.77%	\$9,702,305			\$9,702,305
	Optional Demand Billing Units by Rate Class	\$166,780	-2.77%	\$162,160			\$162,160
G-2	Customer Charge	\$83.66	-2.77%	\$81.34			\$81.34
	Demand Charge	\$10.67	-2.77%	\$10.37			\$10.37
	All kWh	\$0.00267	-2.77%	\$0.00260	\$0.00000	\$0.00151	\$0.00411
	Credit for High Voltage Delivery > 2.4 kv	(\$0.57)	-2.77%	(\$0.55)			(\$0.55)
	High Voltage Metering (HVM) Adjustment	\$189,565	-2.77%	\$184,313			\$184,313
	Optional Demand Billing Units by Rate Class	\$35,534	-2.77%	\$34,550			\$34,550
G-3	Customer Charge	\$19.20	-2.77%	\$18.67			\$18.67
	All kWh	\$0.06093	-2.77%	\$0.05924	\$0.00000	\$0.00253	\$0.06177

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				Proposed			Page 4 of 9
			June 1, 2024	June 1, 2024	Current		
		May 1, 2024	Step Adjustment	Base	VMP		
		Current	% Increase/	Distribution	Adjustment	Current	June 1, 2024
Rate Class	Distribution Rate Component	Rates	% Decrease	Charges	Factor	RDAF	Rates
		(a)	(b)	(c)	(d)	(e)	(f)
М	Luminaire Charge	.,		.,	.,	.,	.,
	Description						
	HPS 4,000	\$9.81	-2.77%	\$9.54			\$9.54
	HPS 9,600	\$11.35	-2.77%	\$11.04			\$11.04
	HPS 27,500	\$18.86	-2.77%	\$18.34			\$18.34
	HPS 50,000	\$23.47	-2.77%	\$22.82			\$22.82
	HPS 9,600 (Post Top)	\$13.32	-2.77%	\$12.95			\$12.95
	HPS 27,500 Flood	\$19.07	-2.77%	\$18.54			\$18.54
	HPS 50,000 Flood	\$25.46	-2.77%	\$24.75			\$24.75
	Incandescent 1,000	\$12.61	-2.77%	\$12.26			\$12.26
	Mercury Vapor 4,000	\$8.70	-2.77%	\$8.46			\$8.46
	Mercury Vapor 8,000 Mercury Vapor 8,000	\$9.79	-2.77%	\$9.52			\$9.52
	Mercury Vapor 22,000	\$17.51	-2.77%	\$17.02			\$17.02
	Mercury Vapor 63,000	\$29.62	-2.77%	\$28.80			\$28.80
	Mercury Vapor 22,000 Flood	\$29.02	-2.77%	\$28.80			\$19.48
	Mercury Vapor 63,000 Flood	\$20.04	-2.77%	\$19.48			\$37.78
		\$38.80	-2.77%	\$37.78			\$37.78
LED-1	LED-1 Fixtures						
	30 Watt Pole Top	\$6.36	-2.77%	\$6.18			\$6.18
	50 Watt Pole Top	\$6.63	-2.77%	\$6.45			\$6.45
	130 Watt Pole Top	\$10.24	-2.77%	\$9.96			\$9.96
	190 Watt Pole Top	\$19.65	-2.77%	\$19.11			\$19.11
	30 Watt URD	\$14.85	-2.77%	\$14.44			\$14.44
	90 Watt Flood	\$10.08	-2.77%	\$9.80			\$9.80
	130 Watt Flood	\$11.60	-2.77%	\$11.28			\$11.28
	30 Watt Caretaker	\$5.70	-2.77%	\$5.54			\$5.54
	Rates M, LED-1 & LED-2 Pole Accessory Charge						
	Pole -Wood	\$11.14	-2.77%	\$10.83			\$10.83
	Fiberglass - Direct Embedded	\$11.61	-2.77%	\$11.29			\$11.29
	Fiberglass w/Foundation <25 ft	\$19.59	-2.77%	\$19.05			\$19.05
	Fiberglass w/Foundation >=25 ft	\$32.75	-2.77%	\$31.84			\$31.84
	Metal Poles - Direct Embedded	\$23.35	-2.77%	\$22.70			\$22.70
	Metal Poles with Foundation	\$28.17	-2.77%	\$27.39			\$27.39
	Pate M LED-1 LED-2						
	Rate M, LED-1, LED-2 All kWh	\$0.04686	-2.77%	\$0.04556	\$0.00000	\$0.00000	\$0.04556
т	Customer Charge	\$17.01	-2.77%	\$16.54			\$16.54
	All kWh	\$0.05469	-2.77%	\$0.05317	\$0.00000	\$0.00285	\$0.05602
v	Minimum Charge	\$19.20	-2.77%	\$18.67			\$18.67
	All LAAVI-	¢0.05266	2 770/	¢0.0000	ćo 00000	ćo 00001	60.06202

\$0.06266

-2.77%

\$0.06092 \$0.00000 \$0.00291

\$0.06383

All kWh

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Rate Adjustment for 2024 Rates Effective June 1, 2024 Bill Calculation Compared to Current Rates in Effect

Usage 650 kWh June 1, 2024 June 1, 2024 May 1, 2024 Proposed Current Proposed Rates Rates Bill Bill \$14.74 \$14.74 \$14.74 **Customer Charge** \$14.74 **Distribution Charge** All kWh (Net Distribution Charge) \$0.07033 \$0.06846 \$45.71 \$44.50 Storm Recovery Adjustment \$0.00000 \$0.00000 \$0.00 \$0.00 \$24.76 \$24.76 **Transmission Charge** \$0.03809 \$0.03809 Stranded Cost Charge (\$0.00037) (\$0.00037) (\$0.24) (\$0.24) System Benefits Charge \$0.00727 \$0.00727 <u>\$4.73</u> \$4.73 Subtotal Retail Delivery Services \$89.70 \$88.48 **Energy Service Charge** \$0.22007 \$0.12612 <u>\$143.05</u> \$81.98 Total Bill \$232.74 \$170.46 Monthly \$ decrease in 650 kWh Total Residential Bill Total (\$62.28) Monthly % decrease in 650 kWh Total Residential Bill -26.76% Delivery Service Monthly \$ decrease in 650 kWh Total Residential Bill (\$1.22) Monthly % decrease in 650 kWh Total Residential Bill -1.36%

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Rate Adjustment for 2024 Rates Effective June 1, 2024 Distribution Revenues Subject to Decoupling

	Decoupling Year July 1, 2023 - June 30, 2024	(a)		(b)	(c)
Line No.	Distribution Revenues	Effective July 1, 2023		Effective August 1, 2023	Effective June 1, 2024
1	Base Distribution Revenue	\$	47,142,907	\$ 52,605,783	\$ 53,410,899
2	Adjustment	\$	5,462,876	\$ 805,116	\$ (1,294,385)
3	Total	\$	52,605,783	\$ 53,410,899	\$ 52,116,515
	Less: Street Lighting Distribution Revenues	Effective		Effective	Effective
	Less. Street Lighting Distribution Revenues	July 1, 2023		August 1, 2023	June 1, 2024
4	Base Distribution Revenue	\$	993,607	\$ 1,127,177	\$ 1,146,422
5	Adjustment	\$	133,570	\$ 19,245	\$ (32,233)
6	Total	\$	1,127,177	\$ 1,146,422	\$ 1,114,189
		Effective		Effective	Effective
	Less: Battery Storage (D-11) Distribution Revenues	July 1, 2023		August 1, 2023	June 1, 2024
7	Base Distribution Revenue	\$	62,459	\$ 70,891	\$ 72,131
8	Adjustment	\$	8,432	\$ 1,241	\$ (1,998)
9	Total	\$	70,891	\$ 72,131	\$ 70,133

	Distribution Revenues Subject To Decoupling	Effective July 1, 2023	Effective August 1, 2023	Effective June 1, 2024
10	Base Distribution Revenue	\$ 46,086,842	\$ 51,407,716	\$ 52,192,346
11	Adjustment	\$ 5,320,874	\$ 784,630	\$ (1,260,153)
12	Total	\$ 51,407,716	\$ 52,192,346	\$ 50,932,193

Summary:	DE 23-039 Rate Case Temporary Rate	Step Adjustment to terminate	Step adjustment to terminate the
	Revenue Increase	annualized refund in DE 22-035	adjustment ordered in DE 22-035 Orde No. 26,836 (May 31, 2023)
Line No. 1:	Page 2, column (g), line 1	Prior Period Line 3	Prior Period Line 3
Line No. 2:	Page 2, column (g), sum of lines 2-9	Page 2, column (h), sum of lines 2-9	Page 2, column (i), sum of lines 2-9
Line No. 3:	Line 1 + Line 2	Line 1 + Line 2	Line 1 + Line 2
Line No. 4:	Page 9, Col 8, Line 31	Prior Period Line 6	Prior Period Line 6
Line No. 5:	Page 9, Col 15, Line 31 less Page 9, Col 8,	Page 9, Col 24, Line 31 less Page 9, Col	Page 9, Col 33, Line 31 less Page 9, Col
	Line 31	15, Line 31	24, Line 31
Line No. 6:	Line 4 + Line 5	Line 4 + Line 5	Line 4 + Line 5
Line No. 7:	Docket No. 23-039, Attachment KMJ- DSD-GHT-TEMP-4, Page 9, Line 119 as filed on July 5, 2023	Prior Period Line 9	Prior Period Line 9
Line No. 8:	Line 7 * 13.50%	Line 7 * 1.75%	Line 7 * -2.77%
Line No. 9:	Line 7 + Line 8	Line 7 + Line 8	Line 7 + Line 8
ine No. 10:	Line 1 - Line 4 - Line 7	Line 1 - Line 4 - Line 7	Line 1 - Line 4 - Line 7
ine No. 11:	Line 2 - Line 5 - Line 8	Line 2 - Line 5 - Line 8	Line 2 - Line 5 - Line 8
Line No. 12:	Line 10 + Line 11	Line 10 + Line 11	Line 10 + Line 11

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Rate Adjustment for 2024 Rates Effective June 1, 2024 Annual Target Revenues by Rate Class

	Decoupling Year 3: Allowed Revenue Requirement 7/1/2023 - 7/31/2023	Domestic	Domestic - Opt. Peak	General TOU	General Long Hour	General Service	Limited All Electric	Ltd Comm Space Heating	Total
Line No.	//1/2023 - //31/2023	DOD2	D10	G01	G02	G03	т00	V00	
1	Base Distribution Revenue Requirement	\$23,750,643	\$337,694	\$9,939,165	\$5,655,986	\$5,618,934	\$767,101	\$17,319	\$46,086,842
2	Step Adjustment	\$2,742,088	\$38,988	\$1,147,508	\$653,002	\$648,724	\$88,564	\$2,000	\$5,320,874
3	Total Target Revenues	\$26,492,731	\$376,682	\$11,086,673	\$6,308,988	\$6,267,658	\$855,665	\$19,319	\$51,407,716

Decoupling Year 3: Allowed Revenue Requirement 8/1/2023 - 5/31/2024	Domestic	Domestic - Opt. Peak	General TOU	General Long Hour	General Service	Limited All Electric	Ltd Comm Space Heating	Total
8/1/2023 - 5/31/2024	DOD2	D10	G01	G02	G03	т00	V00	
Base Distribution Revenue Requirement	\$26,492,731	\$376,682	\$11,086,673	\$6,308,988	\$6,267,658	\$855,665	\$19,319	\$51,407,716
Step Adjustment	\$404,356	\$5,749	\$169,215	\$96,293	\$95,663	\$13,060	\$295	\$784,630
Total Target Revenues	\$26,897,087	\$382,431	\$11,255,888	\$6,405,281	\$6,363,321	\$868,725	\$19,614	\$52,192,346

	Decoupling Year 3: Allowed Revenue Requirement 6/1/2024 - 6/30/2024	Domestic	Domestic - Opt. Peak	General TOU	General Long Hour	General Service	Limited All Electric	Ltd Comm Space Heating	Total
		DOD2	D10	G01	G02	G03	т00	V00	
7	Base Distribution Revenue Requirement	\$26,897,087	\$382,431	\$11,255,888	\$6,405,281	\$6,363,321	\$868,725	\$19,614	\$52,192,346
8	Step Adjustment	(\$649,414)	(\$9,234)	(\$271,767)	(\$154,652)	(\$153,639)	(\$20,975)	(\$474)	(\$1,260,153)
9	Total Target Revenues	\$26,247,673	\$373,198	\$10,984,121	\$6,250,629	\$6,209,682	\$847,750	\$19,140	\$50,932,193

	Normalized Test Year Revenues (used to spread Annual								
	Allowed Revenues Among the Classes)	D-05 & -06	D-10	G-1	G-2	G-3	Т	V	Total
10	Jul-22	\$2,158,719	\$26,016	\$885,449	\$508,996	\$481,125	\$51,097	\$1,456	\$4,112,859
11	Aug-22	\$2,369,574	\$30,644	\$940,133	\$489,671	\$515,841	\$52,217	\$1,695	\$4,399,776
12	Sep-22	\$1,933,276	\$33,177	\$726,588	\$378,536	\$456,453	\$48,474	\$1,204	\$3,577,706
13	Oct-22	\$1,704,792	\$21,800	\$893,921	\$500,737	\$424,421	\$48,886	\$1,017	\$3,595,575
14	Nov-22	\$1,771,717	\$24,586	\$798,314	\$460,412	\$426,218	\$59,406	\$1,269	\$3,541,923
15	Dec-22	\$2,023,755	\$29,006	\$783,057	\$475,213	\$467,521	\$75,808	\$1,368	\$3,855,727
16	Jan-22	\$2,199,451	\$35,216	\$793,263	\$469,023	\$499,014	\$89,183	\$1,623	\$4,086,773
17	Feb-22	\$2,170,782	\$34,213	\$784,775	\$484,838	\$520,711	\$94,385	\$1,978	\$4,091,681
18	Mar-22	\$2,037,210	\$29,931	\$819,898	\$463,257	\$504,575	\$81,253	\$1,727	\$3,937,851
19	Apr-22	\$1,872,744	\$28,230	\$808,123	\$469,553	\$466,565	\$69,327	\$1,338	\$3,715,882
20	May-22	\$1,705,755	\$22,790	\$832,545	\$460,784	\$420,147	\$52,791	\$1,354	\$3,496,165
21	Jun-22	\$1,819,181	\$22,318	\$879,926	\$498,850	\$440,203	\$44,801	\$1,301	\$3,706,580
22		\$23,766,957	\$337,926	\$9,945,992	\$5,659,871	\$5,622,793	\$767,628	\$17,331	\$46,118,498
23	Percent of Total	51.53%	0.73%	21.57%	12.27%	12.19%	1.66%	0.04%	100.00%

	Normalized Test Year Revenue Allocator	D	D-10	G-1	G-2	G-3	Т	v
24	Jul-22	9.08%	7.70%	8.90%	8.99%	8.56%	6.66%	8.40%
25	Aug-22	9.97%	9.07%	9.45%	8.65%	9.17%	6.80%	9.78%
26	Sep-22	8.13%	9.82%	7.31%	6.69%	8.12%	6.31%	6.94%
27	Oct-22	7.17%	6.45%	8.99%	8.85%	7.55%	6.37%	5.87%
28	Nov-22	7.45%	7.28%	8.03%	8.13%	7.58%	7.74%	7.32%
29	Dec-22	8.51%	8.58%	7.87%	8.40%	8.31%	9.88%	7.89%
30	Jan-22	9.25%	10.42%	7.98%	8.29%	8.87%	11.62%	9.37%
31	Feb-22	9.13%	10.12%	7.89%	8.57%	9.26%	12.30%	11.41%
32	Mar-22	8.57%	8.86%	8.24%	8.18%	8.97%	10.58%	9.96%
33	Apr-22	7.88%	8.35%	8.13%	8.30%	8.30%	9.03%	7.72%
34	May-22	7.18%	6.74%	8.37%	8.14%	7.47%	6.88%	7.81%
35	Jun-22	7.65%	6.60%	8.85%	8.81%	7.83%	5.84%	7.51%
36	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Rate Adjustment for 2024 Rates Effective June 1, 2024 Revenue Decoupling Adjustment Calculation: Year 3 (7/1/2023-6/30/2024)

	A	A B		D	E	F	G	н	1	I				
	Decoupling Ye 7/1/2023 - 6/30	Domestic	Domestic - Opt. Peak	General TOU	General Long Hour	General Service	Limited All Electric	Ltd Comm Space Heating	Total					
Line No.		· I	DOD2	D10	G01	G02	G03	тоо	V00					
	Bills	(Test Year Eq	uivalent Bills)											
1	7	Jul-22	37,037	437	148	953	5,835	859	16	45,285				
2	8	Aug-22	36,821	438	155	938	5,832	842	16	45,042				
3	9	Sep-22	39,314	448	154	1,014	6,054	906	16	47,906				
4	10	Oct-22	38,424	450	157	1,012	6,064	854	16	46,977				
5	11	Nov-22	36,318	432	145	934	5,683	819	16	44,346				
6	12	Dec-22	37,222	437	145	966	5,847	835	16	45,467				
7	1	Jan-22	37,099	441	147	961	5,882	853	16	45,399				
8	2	Feb-22	36,867	428	155	982	5,807	859	16	45,113				
9	3	Mar-22	37,234	435	156	969	5,926	857	16	45,593				
10	4	Apr-22	37,059	461	149	976	5,838	850	15	45,347				
11	5	May-22	37,162	439	152	962	5,870	857	17	45,458				
12	6	Jun-22	36,880	439	163	1,004	5,875	855	16	45,233				
13			447,438	5,284	1,826	11,669	70,513	859	16	547,168				
14	Distribution Revenues													
15	7	Jul-23	\$2,406,297	\$29,000	\$986,999	\$567,372	\$536,304	\$56,957	\$1,623	\$4,584,553				
16	8	Aug-23	\$2,681,649	\$34,680	\$1,063,949	\$554,161	\$583,778	\$59,094	\$1,919	\$4,979,231				
17	9	Sep-23	\$2,187,890	\$37,546	\$822,280	\$428,389	\$516,568	\$54,859	\$1,362	\$4,048,894				
18	10	Oct-23	\$1,929,315	\$24,672	\$1,011,652	\$566,685	\$480,318	\$55,324	\$1,151	\$4,069,116				
19	11	Nov-23	\$2,005,054	\$27,824	\$903,453	\$521,049	\$482,351	\$67,230	\$1,436	\$4,008,397				
20	12	Dec-23	\$2,290,286	\$32,826	\$886,186	\$537,799	\$529,093	\$85,792	\$1,548	\$4,363,530				
21	1	Jan-24	\$2,489,121	\$39,854	\$897,737	\$530,794	\$564,734	\$100,928	\$1,837	\$4,625,004				
22	2	Feb-24	\$2,456,676	\$38,719	\$888,130	\$548,691	\$589,289	\$106,815	\$2,239	\$4,630,559				
23	3	Mar-24	\$2,305,512	\$33,872	\$927,880	\$524,268	\$571,028	\$91,954	\$1,954	\$4,456,469				
24	4	Apr-24	\$2,119,387	\$31,948	\$914,553	\$531,394	\$528,012	\$78,458	\$1,515	\$4,205,267				
25	5	May-24	\$1,930,405	\$25,791	\$942,192	\$521,470	\$475,481	\$59,743	\$1,532	\$3,956,614				
26	6	Jun-24	\$2,009,061	\$24,647	\$971,770	\$550,919	\$486,150	\$49,478	\$1,437	\$4,093,461				
27			\$26,810,652	\$381,379	11,216,780	6,382,990	6,343,107	866,632	19,553	52,021,093				
28	Monthly Target Revenue													
29	7	Jul-23	\$64.97	\$66.35	\$6,668.91	\$595.62	\$91.91	\$66.33	\$101.46					
30	8	Aug-23	\$72.83	\$79.24	\$6,861.25	\$590.49	\$100.10	\$70.15	\$119.93					
31	9	Sep-23	\$55.65	\$83.83	\$5,351.16	\$422.52	\$85.33	\$60.55	\$82.97					
32	10	Oct-23	\$50.21	\$54.83	\$6,444.63	\$560.16	\$79.21	\$64.78	\$70.40					
33	11	Nov-23	\$55.21	\$64.46	\$6,223.57	\$558.09	\$84.88	\$82.05	\$92.04					
34	12	Dec-23	\$61.53	\$75.14	\$6,119.33	\$556.91	\$90.49	\$102.71	\$97.32					
35	1	Jan-24	\$67.09	\$90.27	\$6,115.37	\$552.26	\$96.02	\$118.27	\$114.82					
36	2	Feb-24	\$66.64	\$90.50	\$5,731.10	\$559.01	\$101.47	\$124.40	\$139.93					
37	3	Mar-24	\$61.92	\$77.96	\$5,946.67	\$541.06	\$96.36	\$107.33	\$122.12					
38	4	Apr-24	\$57.19	\$69.32	\$6,142.06	\$544.66	\$90.44	\$92.29	\$100.97					
39	5	May-24	\$51.95	\$58.69	\$6,190.49	\$542.28	\$81.01	\$69.75	\$90.11					
40	6 Jun-24		\$54.47	\$56.19	\$5,950.82	\$548.52	\$82.75	\$57.87	\$89.81					

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Distribution Rate Adjustment for 2024 Rates Effective June 1, 2024 Lighting Fixture Rates

												0.0																		
olumn	1	2	3	4	5	6 7	8	9	10	11	12	13 14	15	16	17	18	19	20	21	22 2	3 2	24 25	26	27	28	29	30	31 32	33	34
											July 1, 202	3 - July 31, 2023							August 1, 20	123 - May 31, 20	24						June 1, 202	24 - June 30, 2024	1	
Rate M Fixtures	Test Year 12 months Fixtures	Total Annual kWh	Current Fixed Rates (Annual)	E Current Fixed Rates (Monthly)	Normalized Test Year Fixed Rate Revenues	Current kWh Current kV Rate Revenue		% Increase	Proposed Fix Rates (Annual)	Proposed Fixed Rates (Monthly)	Proposed Fixed Rate Revenues	Proposed kWh Rate Revenue	d Revenues a Proposed s Rates	t Annual Increase per fixture	% Increase	% Increase	Proposed Fix Rates (Annual)	Proposed Fixed Rates (Monthly)		Prop roposed kV Wh Rate Reve	osed Reven /h Prop	osed Increa		% Increase	Proposed Fix Rates (Annual)	Proposed Fixed Rates (Monthly)	Revenue	oposed kWh kWh Rate s		Annual Increase
odium Vapor 4,000	21,202	321,903	\$102.12	\$8.5	\$180,426	\$0.04059 \$ 13,06	6 \$193,492	13.50%		\$9.65	\$204,596	\$0.04606 \$ 14,82	7 \$219,423	3 \$14.68	14.37%	1.75%		\$9.81			i,084 \$2		.07 1.78	% -2.77%	\$114.36	\$9.53		0.04556 \$14,666	\$216,717	-\$3.6
dium Vapor 4,000 Part Night	9	96	\$102.12	\$8.5	\$77	\$0.04059 \$	4 \$80	13.50%	\$115.80	\$9.65	\$87	\$0.04606 \$	4 \$9	1 \$14.38	14.08%	1.75%	\$117.72	\$9.81	\$88	\$0.04686	4	\$93 \$2	.02 1.75	-2.77%	\$114.36	\$9.53	\$86 \$0	0.04556 \$ 4	\$90	-\$3.53
lium Vapor 9.600	16.569	525.959	\$118.08	\$9.84	\$163.037	\$0.04059 \$ 21.34	9 \$184,386	13.50%	\$133.92	\$11.16	\$184,908	\$0.04606 \$ 24.22	5 \$209.134	4 \$17.92	15.18%	1.75%	\$136.20	\$11.35	\$188.056	\$0.04686 \$ 2	.646 \$2	12.703 \$2	.58 1.935	% -2.77%	\$132.36	\$11.03	\$182,754 \$0	0.04556 \$23.963	\$206.717	/ -\$4.3
lium Vapor 27,500	4,622	353,949	\$196.08	\$16.34	\$75,519	\$0.04059 \$ 14,36	7 \$89,886	13.50%	\$222.48	\$18.54	\$85,687	\$0.04606 \$ 16,30	\$101,990	\$31.43	16.03%	1.75%	\$226.32	\$18.86	\$87,166	0.04686 \$ 1	,586 \$1	03,752 \$4	.58 2.06	% -2.77%	\$219.96	\$18.33	\$84,716 \$0	0.04556 \$16,126	\$100,842	2 -\$7.55
um Vapor 50.000	523	75.108	\$243.96	\$20.33	\$10.640	\$0.04059 \$ 3.04	9 \$13.689	13.50%	\$276.84	\$23.07	\$12.074	\$0.04606 \$ 3.45	9 \$15.53	4 \$42.30	17.34%	1.75%	\$281.64	\$23.47	\$12.284	\$0.04686 \$ 3	.520 \$	15.803 \$6	.18 2.235	% -2.77%	\$273.72	\$22.81	\$11,938 \$0	0.04556 \$ 3.422	\$15,360	-\$10.16
um Vapor 9.600 (Post Top)	4.859	158.532	\$138.60	\$11.55	\$56,121	\$0.04059 \$ 6.43	5 \$62,556	13.50%	\$157.20	\$13.10	\$63.653	\$0.04606 \$ 7.30	2 \$70.95	\$20.74	14.97%	1.75%	\$159.84	\$13.32	\$64,722	0.04686 \$	429 \$	72.151 \$2	.95 1.885	% -2.77%	\$155.40	\$12.95	\$62,924 \$0	0.04556 \$ 7.223	\$70,147	-\$4.9
um Vapor 27500 (Flood)	2.801	222.929	\$198.24	\$16.52	\$46,266	\$0.04059 \$ 9.04	9 \$55.315	13.50%	\$225.00	\$18.75	\$52.511	\$0.04606 \$ 10.26	B \$62.78	\$31.98	16.13%	1.75%	\$228.84	\$19.07	\$53,408	\$0.04686 \$ 1	.446 \$	63.854 \$4	.60 2.05	% -2.77%	\$222.48	\$18.54	\$51.923 \$0	0.04556 \$10.157	\$62.080	J -\$7.6
im Vapor 50.000 (Flood)	4.522	587.015	\$264.72	\$22.06	\$99,745	\$0.04059 \$ 23.82	7 \$123.572	13.50%	\$300.36	\$25.03	\$113,174	\$0.04606 \$ 27.03	\$140.21	2 \$44.16	16.68%	1.75%	\$305.52	\$25.46	\$115,118	0.04686 \$ 2	508 \$1	42.626 \$6	.41 2.135	% -2.77%	\$297.00	\$24.75	\$111,908 \$0	0.04556 \$26.744	\$138.652	2 -\$10.5
descent 1.000	276	10.212	\$131.16	\$10.93		\$0.04059 \$ 41	5 \$3,431	13.50%	\$148.80	\$12.40	\$3,422	\$0.04606 \$ 47	\$3.89	3 \$20.07	15.30%	1.75%	\$151.32	\$12.61		\$0.04686 \$.88 1.935	% -2.77%	\$147.12	\$12.26		0.04556 \$ 465	\$3.849	-\$4.
ry Vapor 4,000	582	17 651	\$90.60	\$7.55	\$4,392	\$0.04059 \$ 71	6 \$5,109	13.50%	\$102.72	\$8.56	\$4,980	\$0.04606 \$ 81	3 \$5.79	\$14.11	15 58%	1 75%	\$104.40	\$8.70	\$5.061	0.04686 \$	827	\$5,888 \$1	97 1 925	-2 77%	\$101.40	\$8.45	\$4,916 \$0	0.04556 \$ 804	\$5,720	-\$3
ury Vapor 8,000	1.110	61.379	\$101.88	\$8.49		\$0.04059 \$ 2.49		13.50%	\$115.56	\$9.63	\$10.690	\$0.04606 \$ 2.82	7 \$13.51	7 \$17.31	16.99%	1.75%	\$117.48	\$9.79					.45 2.12	% -2.77%	\$114.12	\$9.51	\$10,556 \$0		\$13.353	
iry Vapor 22,000	544	70.632	\$182.16	\$15.18	\$8,261	\$0.04059 \$ 2.86	7 \$11 128	13.50%	\$206.64	\$17.22	\$9.371	\$0.04606 \$ 3.25	3 \$12.62	\$33.00	18,12%	1.75%	\$210.24	\$17.52	\$9.534	0.04686 \$.310 \$	12.844 \$4	85 2.355	-2 77%	\$204.36	\$17.03	\$9,268 \$0	0.04556 \$ 3.218	\$12,486	-\$7
ury Vapor 63,000	12	3,936	\$307.92	\$25.66		\$0.04059 \$ 16	0 \$468	13.50%	\$349.44	\$29.12	\$349	\$0.04606 \$ 18	1 \$53	1 \$63.05	20.48%	1.75%	\$355.44	\$29.62		0.04686 \$	184		.15 2.62	% -2.77%	\$345.48	\$28.79	\$345 \$0		\$525	
ury Vapor 22,000 (Flood)	204	13 438	\$208.32	\$17.36	\$3,535	\$0.04059 \$ 54	5 \$4.080	13.50%	\$236.40	\$19.70	\$4.011	\$0.04606 \$ 61	9 \$4.63		15.56%	1.75%	\$240.48	\$20.04		0.04686 \$	630		.71 1.995	% -2.77%	\$233.76	\$19.48	\$3,967 \$0	04556 \$ 612	\$4.579	-\$7
ury Vapor 63.000 (Flood)	0	0	\$403.92	\$33.66	\$0	\$0.04059 \$ -	\$0	13.50%	\$458.40	\$38.20	\$0	\$0.04606 \$ -	SI	\$0.00	0.00%	1.75%	\$466.32	\$38.86	\$0 5	0.04686 \$		\$0 \$0	.00 0.005	% -2.77%	\$453.36	\$37.78	\$0 \$0	04556 \$ -	\$0	1 \$0
Poles	1.387	õ	\$115.81	\$9.65		\$0.04059 \$ -	\$13.382	13.50%	\$131.44	\$10.95	\$15,189		\$15,18	9 \$15.63	13.50%	1.75%	\$133.74	\$11.15		\$0.04686 \$	- s		.30 1.75		\$130.04	\$10.84	\$15.027 \$0		\$15.027	7 -\$3
plass Direct Embedded	3.503	0	\$120.62	\$10.05	\$35,211	\$0.04059 \$ -	\$35,211	13.50%	\$136.90	\$11.41	\$39.964	\$0.04606 \$ -	\$39.964	4 \$16.28	13.50%	1.75%	\$139.30	\$11.61	\$40,663	0.04686 \$	- 5	40.663 \$2	.40 1.755	% -2.77%	\$135.44	\$11.29	\$39,537 \$0	04556 \$ -	\$39.537	/ -\$3
plass With Foundation < 25 Ft.	1.548	õ	\$203.57	\$16.96		\$0.04059 \$ -	\$26,261	13.50%	\$231.06	\$19.25	\$29.806	\$0.04606 \$ -	\$29.80	6 \$27.48	13.50%	1.75%	\$235.10	\$19.59		\$0.04686 \$.04 1.75	% -2.77%	\$228.59	\$19.05			\$29,488	
alass with Foundation >= 25 ft.	684	0	\$340.38	\$28.37	\$19,402	\$0.04059 \$ -	\$19,402	13.50%	\$386.34	\$32.19	\$22.021	\$0.04606 \$ -	\$22.02	1 \$45.95	13.50%	1 75%	\$393.10	\$32.76	\$22 407	0.04686 \$		22,407 \$6	76 1 75	-2 77%	\$382.21	\$31.85	\$21,786 \$0	04556 \$ -	\$21,786	-\$10
Poles Direct Embedded	1.305	Ó	\$242.65	\$20.22	\$26,388	\$0.04059 \$ -	\$26,388	13.50%	\$275.40	\$22.95	\$29,950	\$0.04606 \$ -	\$29,950	\$32.76	13.50%	1.75%	\$280.22	\$23.35	\$30,474	0.04686 \$.82 1.755	% -2.77%	\$272.46	\$22.70	\$29,630 \$0	0.04556 \$ -	\$29,630	-\$7
Poles with Foundation	1.221	0	\$292.75	\$24.40	\$29,787	\$0.04059 \$ -	\$29,787	13.50%	\$332.27	\$27.69	\$33,808	\$0.04606 \$ -	\$33,80	\$39.52	13.50%	1.75%	\$338.08	\$28.17	\$34,400	0.04686 \$.81 1.755	% -2.77%	\$328.72	\$27.39	\$33,447 \$0	0.04556 \$ -	\$33,447	/ -\$9.
3000 Full-Night Service	2.036	19.615	\$66.24	\$5.52	\$11.241	\$0.04059 \$ 75	6 \$12.037	13.50%	\$75.12	\$6.26	\$12,748	\$0.04606 \$ 90	3 \$13.65	2 \$9.51	14.36%	1.75%	\$76.32	\$6.36	\$12,952	0.04686 \$	919 \$	13,871 \$1	.29 1.725	% -2.77%	\$74.16	\$6,18	\$12,585 \$0	0.04556 \$ 894	\$13,479	-\$2.
000 Full-Night Service	3,935	61.440	\$69.00	\$5.75	\$22.626	\$0.04059 \$ 2.49	4 \$25,120	13.50%	\$78.24	\$6.52	\$25,656	\$0.04606 \$ 2.83	\$28,48	\$10.26	14.88%	1.75%	\$79.56	\$6.63	\$26.089	0.04686 \$.47 1.885	% -2.77%	\$77.28	\$6.44	\$25.341 \$0	0.04556 \$ 2.799	\$28,141	-\$2.
16000 Full-Night Service	2.319	97.696	\$106.56	\$8.88	\$20,593	\$0.04059 \$ 3.96	5 \$24,558	13.50%	\$120.84	\$10.07	\$23.352	\$0.04606 \$ 4.50	\$27.85	2 \$17.05	16.00%	1.75%	\$122.88	\$10.24	\$23 747	0.04686 \$	578 \$	28.325 \$2	.44 2.025	% -2.77%	\$119.40	\$9.95	\$23.074 \$0	04556 \$ 4 451	\$27.525	5 -\$4
21000 Full-Night Service	12	744	\$204.36	\$17.03		\$0.04059 \$ 3	0 \$235	13.50%	\$231.84	\$19.32	\$232	\$0.04606 \$ 3	4 \$26		15.44%	1.75%	\$235.80	\$19.65		\$0.04686 \$.56 1.96		\$229.20	\$19.10	\$229 \$0		\$263	
5000 Underground Res Full-Night Service	171	1.560	\$154.44	\$12.87	\$2,201	\$0.04059 \$ 6	3 \$2.264	13.50%	\$175.20	\$14.60	\$2,497	\$0.04606 \$ 7	2 \$2.56	\$21.36	13.83%	1.75%	\$178.20	\$14.85	\$2,539	0.04686 \$	73	\$2,612 \$3	09 1 765	-2 77%	\$173.16	\$14.43	\$2,468 \$0	0.04556 \$ 71	\$2,539	-\$5
9400 Flood Full-Night Service	240	7.200	\$104.88	\$8.74		\$0.04059 \$ 25		13.50%	\$118.92	\$9.91	\$2.378	\$0.04606 \$ 33	2 \$2,710	\$16.01	15.26%	1.75%	\$120.96	\$10.08		0.04686 \$.33 1.96	% -2.77%	\$117.60	\$9.80		0.04556 \$ 328	\$2,680	
14600 Flood Full-Night Service	603	24,114	\$120.72	\$10.06	\$6.070	\$0.04059 \$ 97	9 \$7.048	13.50%	\$136.92	\$11.41	\$6.884	\$0.04606 \$ 1.11	1 \$7.99	\$18.82	15.59%	1.75%	\$139.20	\$11.60	\$6,999	0.04686 \$.66 1.955	% -2.77%	\$135.24	\$11.27	\$6,800 \$0	0.04556 \$ 1.099	\$7.898	3 -\$4.5
4800 Barn Part-Night Service	2,261	22,550	\$59.40	\$4.95		\$0.04059 \$ 91	5 \$12,106	13.50%		\$5.61	\$12,683	\$0.04606 \$ 1,03		2 \$8.57	14.44%	1.75%	\$68.40	\$5.70					.18 1.75	-2.77%		\$5.54	\$12,525 \$0			
Adjustment	0	(41.661)				\$0.04059 \$ (1.65	1) -\$1.691					\$0.04606 \$ (1.91	9) -\$1,919	9						\$0.04606 \$ (.919) -	\$1.919					\$0	0.04606 \$ (1.919) -\$1,919	1
	70.050	2 615 007		1	\$887 423	\$106.1					\$1,006,684	\$120.40	3 \$1 127 17	7	13 44%				\$1.023.803			46 422	1 715	M.			2005 025	\$110.16	1 21 114 100	

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Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Temporary Rate Recoupment (Collection)/Refund Activity

Line <u>No.</u>	Description (A)	Cummulative Approved Annual Amount (B)			nthly Amount (C)	Months Effective (D)	•	ollections)/ <u>Refunds</u> (E)	l <mark>er-collection</mark> (F)
1	TEMPORARY RATE RECOUPMENT AND RATE CA	ASE EXI	PENSE						
2	Initial Approved Amount (\$1,835,991+\$553,642)								\$ 2,389,633
3	(Collections)/Refunds 7/1/2020 - 7/1/2021	\$	(1,194,817)	\$	(99,568)	12	\$	(1,194,817)	\$ 1,194,817
4	Secondary Approved Amount (\$103,688+\$11,435)								\$ 1,309,940
5	(Collections)/Refunds 7/1/2021 - 7/1/2022	\$	(1,309,940)	\$	(109,162)	12	\$	(1,309,940)	\$ -
6	(Collections)/Refunds 7/1/2022 - 8/1/2022	\$	(1,309,940)	\$	(109,162)	1	\$	(109,162)	\$ (109,162)
7	(Collections)/Refunds 8/1/2022 - 6/1/2023	\$	1,403,546	\$	116,962	10	\$	1,169,622	\$ 1,060,460
8	(Collections)/Refunds 6/1/2023 - 6/1/2024	\$	109,162	\$	9,097	12	\$	109,162	\$ 1,169,622
							\$	(1,335,134)	
9	TEMPORARY RATE RECOUPMENT								
10	Initial Approved Amount (\$1,835,991)								\$ 1,835,991
11	(Collections)/Refunds 7/1/2020 - 7/1/2021	\$	(917,996)	\$	(76,500)	12	\$	(917,996)	\$ 917,996
12	Secondary Approved Amount (\$103,688)								\$ 1,021,684
13	(Collections)/Refunds 7/1/2021 - 7/1/2022	\$	(1,021,684)	\$	(85,140)	12	\$	(1,021,684)	\$ -
14	(Collections)/Refunds 7/1/2022 - 8/1/2022	\$	(1,021,684)	\$	(85,140)	1	\$	(85,140)	\$ (85,140)
15	(Collections)/Refunds 8/1/2022 - 6/1/2023	\$	1,079,635	\$	89,970	10	\$	899,696	\$ 814,556
16	(Collections)/Refunds 6/1/2023 - 6/1/2024	\$	85,140	\$	7,095	12	\$	85,140	\$ 899,696
17	RATE CASE EXPENSE								
18	Initial Approved Amount (\$553,642)								\$ 553,642
19	(Collections)/Refunds 7/1/2020 - 7/1/2021	\$	(276,821)	\$	(23,068)	12	\$	(276,821)	\$ 276.821
20	Secondary Approved Amount (\$11,435)	·		·	(-,,		•	(-,- ,	\$ 288,256
21	(Collections)/Refunds 7/1/2021 - 7/1/2022	\$	(288,256)	\$	(24,021)	12	\$	(288,256)	\$ -
22	(Collections)/Refunds 7/1/2022 - 8/1/2022	\$	(288,256)		(24,021)	1	\$	(24,021)	\$ (24,021)
23	(Collections)/Refunds 8/1/2022 - 6/1/2023	\$	323,911	\$	26.993	10	\$	269,926	\$ 245.904
24	(Collections)/Refunds 6/1/2023 - 6/1/2024	\$	24,021	\$	2,002	12	\$	24,021	\$ 269,926
	•	•			, -				, -

<u>Column B References</u> Line No. 11 - Att. A, Pg. 2, Col. (a), Ln. 4 Line No. 13 - SUM Att. A, Pg. 2, Columns. (a) and (b), Ln. 4 Line No. 14 - SUM Att. A, Pg. 2, Columns. (a) and (b), Ln. 4 Line No. 15 - SUM Att. A, Pg. 2, Columns. (a), (b) and (d), Ln. 4 and Col. (d), Ln. 6

Line No. 16 - SUM Att. A, Pg. 2, Columns. (a), (b), (d) and (f), Ln. 4 and Columns. (d) and (f), Ln. 6

Line No. 19 - Att. A, Pg. 2, Col. (a), Ln. 5

Line No. 19 - Att. A, Pg. 2, Col. (a), Lit. 5 Line No. 21 - SUM Att. A, Pg. 2, Columns. (a) and (b), Ln. 5 Line No. 22 - SUM Att. A, Pg. 2, Columns. (a) and (b), Ln. 5 Line No. 23 - SUM Att. A, Pg. 2, Columns. (a), (b) and (d), Ln. 5 and Col. (d), Ln. 7 Line No. 24 - SUM Att. A, Pg. 2, Columns. (a), (b), (d) and (f), Ln. 5 and Columns. (d) and (f), Ln. 7