

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

COMMISSION ADVISORY
AND COMPLIANCE DIVISION
Energy BranchRESOLUTION G-2914
June 20, 1990

R E S O L U T I O N

RESOLUTION G-2914. CP NATIONAL CORPORATION REQUEST TO REVISE GAS RATES IN BOTH SOUTH TAHOE AND NEEDLES SERVICE AREAS RESULTING IN AN OVERALL ANNUAL REVENUE INCREASE OF \$280,569 OR 2.92% IN SOUTH TAHOE AND AN ANNUAL REVENUE DECREASE OF \$48,874 OR 6.32% IN NEEDLES.

ADVICE LETTERS 264-G AND 265-G, FILED ON APRIL 12, 1990

SUMMARY

1. By Advice Letters 264-G and 265-G, CP National (CPN) seeks rate revisions for its South Tahoe and Needles Service Areas, respectively. These rate revisions will result in an increase in annual revenue of \$280,569 or 2.92% for South Tahoe and a decrease in revenue of \$48,874 or 6.32% for Needles.
2. Although the rate revision for Needles represents an overall rate decrease, certain components of this rate revision are increases which require Commission approval. The utility requests an effective date of May 28, 1990.
3. In both cases, the requested rate revisions consist of four components:
 - a. A revision in energy rates resulting from a revision in rates from the utility's supplier(s) and an amount designed to recover accumulated net over or under collections in the Purchased Gas Adjustment (PGA) balancing account.
 - b. A revision in the annual Supply Adjustment Mechanism (SAM) rates in order to amortize accumulated over or under collections of SAM revenue maintained in the SAM balancing account.
 - c. A revision in the annual revenues to reflect the amortization of the over or under collected balance in the Conservation Financing Adjustment (CFA) balancing account and the estimated level of 1990 expenditures for conservation programs.
 - d. A revision in the funds required to recover costs associated with the Low Income Ratepayer Assistance

June 20, 1990

(LIRA) program and to amortize the accrual in the LIRA balancing account. This revision includes any revision to the LIRA discount which will directly affect the revenue requirement of the utility.

4. This resolution grants CPN's requests for both rate revisions, with rates effective June 20, 1990.

BACKGROUND

1. The present rates for South Tahoe have been in effect since February 1, 1989 and were filed by Advice Letter 258-G, in accordance with Ordering Paragraph 6 of Decision (D.) 88-10-062, dated October 26, 1988, and Ordering Paragraph 1 of D.89-01-055, dated January 27, 1989. The present rates for Needles were filed by Advice Letters 254-G and 255-G, effective October 1, 1988 and December 1, 1988, respectively. Both filings were made in accordance with Ordering Paragraph 1 of Decision 88-01-061.

2. At present rates, total sales based on Test Year 1989 volumes are expected to produce \$9,595,643 in annual revenue from South Tahoe and \$772,589 from Needles.

NOTICE

1. Public notification of these filings has been made in the Commission Calendar for April 18, 1990 and by mailing copies of the filing to other utilities, governmental agencies and to all interested parties who expressly requested such notification. None of the above parties were mailed workpapers supporting these filings.

PROTESTS

1. No protests have been filed against either of these two Advice Letters.

DISCUSSION

1. AL 264-G seeks to revise energy rates in South Tahoe with the following modifications:

- a. An annual revenue increase of \$1,715,363 or 17.88% of Test Year 1989 annual sales in South Tahoe in order to offset an increase in rates from Paiute Pipeline (Paiute), CPN's supplier, and an undercollection in the PGA balancing account as of December 31, 1989. The rates contained in this filing are to recover the undercollection in the balancing account over a period of 12 months commencing with the effective

date of this resolution.

- b. An annual decrease in revenues of \$115,445 or 1.20%, in order to amortize the accumulated undercollection in the SAM balancing account and the difference between the annual SAM base cost amount and the annual current supply recovery amount calculated on present rate levels.
- c. A decrease in annual revenues of \$1,408,249 or 14.68% in order to reflect the amortization of an overcollected balance in the CFA balancing account as of December 31, 1989, and the estimated level of 1990 expenditures for conservation programs of \$107,500.
- d. An increase in annual revenue of \$88,900 or 0.93% (including an annual increase of \$965 in the LIRA discount) to recover costs associated with the LIRA program and to amortize the accrual in the LIRA balancing account.

2. The net effect of all of the proposed rate revisions is an increase in annual revenues for South Tahoe of \$279,584 or 2.91%. This revenue will offset a revenue requirement of \$280,569 needed to cover the combined expenses listed above. The derivation and calculations of the components used to reach this rate revision are shown in Attachment A. Any difference between revenue produced and revenue requirement will accumulate in the appropriate balancing accounts and will be addressed in subsequent rate filings.

3. AL 265-G seeks to revise energy rates in Needles with the following modifications

- a. An increase in annual revenue of \$53,919 or 6.98% of the estimated Test Year 1989 sales for Needles in order to offset an increase in rates from CPN's supplier, Pacific Gas & Electric Company (PG&E), and an undercollection of purchased gas expenses as shown in the PGA balancing account as of December 31, 1989. The rates contained in this filing are designed to recover the undercollection in the balancing account over a period of 12 months, commencing with the effective date of this resolution.
- b. An annual decrease in revenues of \$95,256 or 12.33%, in order to amortize the accumulated overcollection in the SAM balancing account and the difference between the annual SAM base cost amount and the annual current supply recovery amount calculated on present rate levels.
- c. A decrease in annual revenues of \$15,791 or 2.04% in order to reflect the amortization of an overcollected

balance in the CPA balancing account as of December 31, 1989, and the estimated level of 1990 expenditures for conservation programs of \$22,000.

- d. An increase in annual revenue of \$8,254 or 1.07% (including an annual reduction of \$351 in the LIRA discount), to recover costs associated with the LIRA program and to amortize the accrual in the LIRA balancing account.

4. The net effect of all of the proposed rate revisions is a decrease in annual revenues for Needles of \$48,523 or 6.28%. This reduced revenue will be offset by a reduced revenue requirement of \$48,874 needed to cover the combined expenses listed above. The derivation and calculations of the components used to reach this rate revision are shown in Attachment B. Any difference between revenue produced and revenue requirement will accumulate in the appropriate balancing accounts and will be addressed in subsequent rate filings.

5. The tariff sheets contained in both advice letters incorporate the rate design established in D.88-10-062; specifically, Finding of Fact 5, Ordering Paragraph 5 and Pages 6 and 12 (mimeo), and specified in Appendix A, Page 2. In addition, the rates used for South Tahoe were further modified by Ordering Paragraph 1 of D.89-01-055, dated January 20, 1989.

6. Typical residential bills presented by CPN were verified by the Commission Advisory and Compliance Division (CACD), for both South Tahoe and Needles. The comparison of these with bills at current rates are shown in Appendix C. The typical bill for an average customer in South Tahoe will increase by less than 2%, while the same bill for a typical customer in Needles will be reduced by 7% to 9%.

7. CACD has reviewed both of these filings and all accompanying workpapers and believes that the rate revisions represent the rates ordered in D.88-10-062 and D.89-01-055 and are just and reasonable.

FINDINGS

1. Advice Letters 264-G and 265-G seek to increase some rates and to reduce other rates. Increases require Commission authorization before becoming effective. Both Advice Letters and accompanying workpapers have been reviewed by CACD and have been found reasonable. The rates specified in both Advice Letters conform with D.88-10-062, as modified by D.89-01-055 and are just and reasonable. For these reasons, both Advice Letter 264-G and 265-G should be approved for filing with the same effective date as this order.

2. No protests have been filed against either advice letter.

June 20, 1990

THEREFORE, IT IS ORDERED that:

1. CP National Corporation is authorized under the provisions of Section 454 of the Public Utilities Code to revise the rates for South Tahoe and for Needles in accordance with the rate revisions submitted with Advice Letters 264-G and 265-G, respectively, and to make such rate revisions effective today.

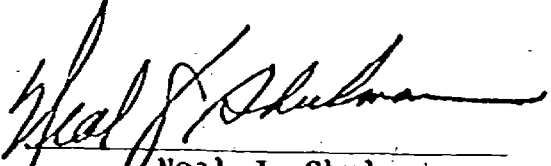
2. Advice Letters 264-G and 265-G and all accompanying tariff sheets shall be marked to show that they were approved for filing by Resolution G-2914.

3. This resolution is effective today.

I hereby certify that this Resolution was adopted by the Public Utilities Commission at its regular meeting on June 20, 1990. The following Commissioners approved it:

FREDERICK R. DUDA
STANLEY W. HULETT
JOHN B. OHANIAN
PATRICIA M. ECKERT
Commissioners

President G. Mitchell Wilk,
being necessarily absent, did
not participate.



Neal J. Shulman
Executive Director

**CP National
 South Lake Tahoe
 Average Energy Rate**

1	1989 Test year sales	17,298,113 therms
	(1)	
	Revenue at Present Rates	

2	Basic Revenues	\$3,518,984
3	Energy	\$5,237,045
4	CFA	\$765,724
5	PUC	\$13,146
6	Low Income Surcharge	\$0
7	Low Income Discount	(\$56,825)
8	Miscellaneous	\$117,569
9	TOTAL REVENUES	\$9,595,643

	Determination of new Energy Revenue Requirement	

	(2)	
10	1989 purchased gas costs at present rates.	\$5,329,789
11	Purchased gas cost balancing account balance as of December 31, 1989.	\$1,496,068
12	Energy Revenue Requirement. (Line 10 + Line 11)	\$6,825,857
	(3)	
13	Franchise tax and uncollectible multiplier.	1.01854
14	Energy Revenue Requirement. (Line 12 x Line 13)	\$6,952,408
15	Increase over present energy revenues. (Line 14 - Line 3)	1,715,363
16	Percent increase. (Line 15 / Line 9)	17.88%
17	Average Energy rate increase per therm. (Line 15 / Line 1)	\$0.09916 per therm

(1) From revenue at present rate worksheet.
 (2) From purchased gas worksheet.
 (3) Provision for franchise taxes & uncollectibles

1	=	1.01854	=	Gross Revenue Deduction Factor Applicable to Exp.

.9818				

C P National : South Tahoe
 Purchased Gas Cost for
 Test Year 1989

	Winter 11/1 to 3/31	Summer 4/1 to 10/31	TOTAL
<u>PAIUTE FIRM DELIVERIES</u>			
<u>Customer Charges</u>			
1 Demand Charge per month.			
2 Demand 1	\$144,256	\$53,605	
3 Demand 2	\$138,495	\$50,982	
4 Total Demand Charge per month	\$282,751	\$114,587	
5 Months in the test period.	5	7	
6 Customer Charges for the test period. (line 4 x line 5)	\$1,413,755	\$802,107	\$2,215,862
<u>Commodity Charges</u>			
7 Therms Purchased for the test period	11,125,630	6,624,040	17,749,670
8 Commodity charge per therm.	0.17473	0.16216	
9 Commodity charge for the test period. (line 7 x line 8)	\$1,943,981	\$1,074,154	\$3,018,136
10 Total Firm Purchased gas charges. (line 9 + line 6)	\$3,357,736	\$1,876,261	\$5,233,997
<u>TRANSPORTATION DELIVERIES</u>			
11 Therms Transported			345,640
12 Cost of Transported Therms			\$39,872
<u>Transportation Charges</u>			
13 Paiute (line 11 x \$0.04069)			\$14,064
14 Northwest Pipeline			\$16,616
15 Total Transportation Purchased gas charges. (line 12 + line 13 + line 14)			\$70,552
16 Take or Pay Charge Fixed Monthly Charges			\$25,239
17 Total Purchased gas charges. (line 10 + line 15 + line 16)	\$3,357,736	\$1,876,261	\$5,229,789

Note: This schedule uses Paiute's proposed FERC Tariff to be effective on May 1, 1990 to determine purchased gas costs.

CP National
South Lake Tahoe
Average SAM Rate

Attachment 1
Sheet 3 of 6

1	1989 Test year sales	17,298,113 therms
	(1)	
	Revenue at Present Rates	

2	Basic Revenues	\$3,518,984
3	Energy	\$5,237,045
4	CFA	\$765,724
5	PUC	\$13,146
6	Low Income Surcharge	0
7	Low Income Discount	(56,825)
8	Miscellaneous	\$117,569

9	TOTAL REVENUES	\$9,595,643
	Determination of Change in SAM Rate	

	(2)	
10	Current approved SAM base cost amount.	\$3,152,933
11	Current supply recovery amount at present rates. (Line 2 + Line 8)	\$3,636,553
12	Present rate overcollection. (Ln 10 - Ln 11)	(\$483,620)
13	SAM Balance as of December 31, 1989	\$368,175
14	SAM Change requested. (Line 12 + Line 13)	(\$115,445)
15	Percent Change. (Line 14 / Line 9)	-1.20%
16	Average SAM rate Change per therm. (Line 14 / Line 1)	(\$0.00667)per therm

(1) From revenue at present rate worksheet.

(2) From Advice No. C-256-G.

CP National
 South Lake Tahoe
 Average CFA Rate

1	1989 Test year sales	17,298,113 therms
	(1)	
	Revenue at Present Rates	

2	Basic Revenues	\$3,518,984
3	Energy	\$5,237,045
4	CFA	\$765,724
5	PUC	\$13,146
6	Low Income Surcharge	\$0
7	Low Income Discount	(\$56,825)
8	Miscellaneous	\$117,569
9	TOTAL REVENUES	\$9,595,643

	Determination of new CFA Revenue Requirement	

	(2)	
10	Forecasted costs of CFA 1990 Programs.	\$107,500
11	CFA cost balancing account balance as of December 31, 1989.	(\$738,330)
12	CFA Revenue Requirement. (Line 10 + Line 11)	(\$630,830)
	(3)	
13	Franchise tax and uncollectible multiplier.	1.01854
14	CFA Revenue Requirement. (Line 12 x Line 13)	(\$642,525)
15	Decrease over present CFA revenues. (Line 14 - Line 4)	(1,408,249)
16	Percent decrease. (Line 15 / Line 9)	-14.68%
17	Average CFA rate decrease per therm. (Line 15 / (Line 1 - GT-244 sales))	(\$0.08364) per therm

(1) From revenue at present rate worksheet.
 (2) 1990 budgeted amount.
 (3) Provision for franchise taxes & uncollectibles

$$\frac{1}{.9818} = 1.01854 = \text{Gross Revenue Deduction Factor Applicable to Exp.}$$

CP National
South Lake Tahoe
LIRA Surcharge

1 1989 Test year sales	17,298,113 therms
2 LIRA Sales	576,855
3 1989 Test year sales less LIRA sales (1)	16,721,258 therms
Revenue at Present Rates	
4 Basic Revenues	\$3,518,984
5 Energy	\$5,237,045
6 CFA	\$765,724
7 PUC	\$13,146
8 Low Income Surcharge	\$0
9 Low Income Discount	(\$56,825)
10 Miscellaneous	\$117,569
11 TOTAL REVENUES	\$9,595,643

Determination of new LIRA Surcharge Requirement

12 LIRA Balance as of December 31, 1989	\$2,462
13 Amount of LIRA discount at proposed rates.	57,790
14 Estimated LIRA Administrative Budget	\$27,030
15 LIRA Revenue Requirement. (Ln 12 + Ln 13 + Ln 14) (2)	\$87,282
16 Franchise tax and uncollectible multiplier.	1.01854
17 LIRA Revenue Requirement. (Line 16 x Line 15)	\$88,900
18 Increase over present LIRA revenues. (Line 17 - Line 8)	88,900
19 Percent increase. (Line 18 / Line 11)	0.93%
20 Average LIRA rate increase per therm. (Line 18 / Line 3)	\$0.00532 per therm

(1) From revenue at present rate worksheet.

(2) Provision for franchise taxes & uncollectibles

$$\frac{1}{.9818} = 1.018540 = \text{Gross Revenue Deduction Factor Applicable to Exp}$$

**CP National
 South Lake Tahoe
 Calculation of Change
 in
 LIRA Discount**

Present Low Income Discount Calculation

(1)

Present Residential Rate		
1	Service Charge	\$5.50
2	Baseline	0.44747
3	Non-Baseline	0.55951
Low Income Discount @ 15%		
4	Service Charge (Line 1 x .15)	(\$0.80)
5	Baseline (Line 2 x .15)	(0.06712)
6	Non-Baseline (Line 3 x .15)	(0.08393)

Proposed Low Income Discount Calculation

(2)

Proposed Residential Rate		
7	Service Charge	\$5.50
8	Baseline	0.45362
9	Non-Baseline	0.58222
Low Income Discount @ 15%		
10	Service Charge (Line 7 x .15)	(\$0.80)
11	Baseline (Line 8 x .15)	(0.06804)
12	Non-Baseline (Line 9 x .15)	(0.08733)

Change in Low Income Discount

13	Service Charge (Line 10 - Line 4)	\$0.00
14	Baseline (Line 11 - Line 5)	(0.00092)
15	Non-Baseline (Line 12 - Line 6)	(0.00340)

(3)

Qualifying Sales		
16	Service Charge	18,948 Customers
17	Baseline	401,469 Therms
18	Non-Baseline	175,386 Therms

Amount of Change		
19	Service Charge (Line 16 x Line 13)	0
20	Baseline (Line 17 x Line 14)	(369)
21	Non-Baseline (Line 18 x Line 15)	(596)
22 Total Change (Line 19 + Line 20 + Line 21)		<u><u>(965)</u></u>

1. From Revenue at Present Rate Worksheet
2. From Revenue at Proposed Rate Worksheet
3. From Revenue at Present and Proposed Rate Worksheet Low Income Subsidy

*C P National
 Needles
 Average Energy Rate*

1	1990 Test year sales	218,944 therms
	(1)	
	Revenue at Present Rates	

2	Basic Revenues	\$491,834
3	Energy	\$231,610
4	CFA	\$22,310
5	PUC	\$622
6	Low Income Surcharge	\$0
7	Low Income Discount	(\$5,147)
8	Miscellaneous	\$31,340
9	TOTAL REVENUES	\$772,569

	Determination of new Energy Revenue Requirement	

	(2)	
10	1989 purchased gas costs at present rates.	\$238,012
11	Purchased gas cost balancing account balance as of December 31, 1989.	\$42,631
12	Energy Revenue Requirement. (Line 10 + Line 11)	\$280,643
	(3)	
13	Franchise tax and uncollectible multiplier.	1.01741
14	Energy Revenue Requirement. (Line 12 x Line 13)	\$285,529
15	Increase over present energy revenues. (Line 14 - Line 3)	\$53,919
16	Percent increase. (Line 15 / Line 9)	6.98%
17	Average Energy rate increase per therm. (Line 15 / Line 1)	\$0.06584 per therm

(1) From revenue at present rate worksheet.
 (2) From purchased gas worksheet.
 (3) Provision for franchise taxes & uncollectibles

$$\frac{1}{.98289} = 1.01741 = \text{Gross Revenue Deduction Factor Applicable to Exp.}$$

C P National : Needles
Purchased Gas Cost for
Test Year 1989

<u>P G & E FIRM DELIVERIES</u>		TOTAL
1 Therms Purchased for the test period		777,975
<u>Schedule G-WRT Wholesale/Resale Transportation Service</u>		
2 Demand Charge	\$74,847	
3 Volumetric Charge per Therm	\$0.01212	
4 Volumetric Charge (Line 3 x Line 1)	\$9,429	
5 Total Schedule G-WRT Costs	\$84,276	
<u>Schedule G-PC Procurement of gas from the Core-Supply Portfolio</u>		
6 Average Commodity charge per therm.	\$0.19761	
7 Commodity charge for the test period. (Line 1 x Line 6)	\$153,736	
8 TOTAL FIRM PURCHASED GAS CHARGES. (Line 5 + Line 7)		\$238,012

* Schedule Effective January 1, 1990.

*CP National
Needles
Average SAM Rate*

1	1989 Test year sales	(1)	818,944 theras
	Revenue at Present Rates		

2	Basic Revenues		\$491,834
3	Energy		\$231,610
4	CFA		\$22,310
5	PUC		\$622
6	Low Income Surcharge		0
7	Low Income Discount		(5,147)
8	Miscellaneous		31,340
9	TOTAL REVENUES		\$772,569

	Determination of Change in SAM Rate		

		(2)	
10	Current approved SAM base cost amount.		\$508,220
11	Current supply recovery amount at present rates. (Line 2 + Line 8)		\$523,174
12	Present rate overcollection. (Ln 10 - Ln 11)		(\$14,954)
13	SAM Balance as of December 31, 1989		(\$80,302)
14	SAM Change requested. (Line 12 + Line 13)		(\$95,256)
15	Percent Change. (Line 14 / Line 9)		-12.33%
16	Average SAM rate Change per thera. (Line 14 / Line 1)		(\$0.11632)per thera

(1) From revenue at present rate worksheet.

(2) From Advice No. C-250-G.

THE NEXT

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DOCUMENTS ARE

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*CP National
 Needles
 Average CFA Rate*

1	1989 Test year sales	818,944 therms
	(1)	
	Revenue at Present Rates	

2	Basic Revenues	\$491,834
3	Energy	\$231,610
4	CFA	\$22,310
5	PUC	\$622
6	Low Income Surcharge	\$0
7	Low Income Discount	(\$5,147)
8	Miscellaneous	\$31,340
9	TOTAL REVENUES	\$772,569

	Determination of new CFA Revenue Requirement	

	(2)	
10	Forecasted costs of CFA 1990 Programs.	\$22,000
11	CFA cost balancing account balance as of December 31, 1989.	(\$15,592)
12	CFA Revenue Requirement. (Line 10 + Line 11)	\$6,408
13	Franchise tax and uncollectible multiplier. (3)	1.01741
14	CFA Revenue Requirement. (Line 12 x Line 13)	\$6,519
15	Decrease over present CFA revenues. (Line 14 - Line 4)	(15,791)
16	Percent decrease. (Line 15 / Line 9)	-2.04%
17	Average CFA rate decrease per therm. (Line 15 / Line 1)	(\$0.01928) per therm

- (1) From revenue at present rate worksheet.
 (2) 1990 budgeted amount.
 (3) Provision for franchise taxes & uncollectibles

$$\frac{1}{.98289} = 1.01741 = \text{Gross Revenue Deduction Factor Applicable to Exp.}$$

**CP National
 Needles
 LIRA Surcharge**

1 1989 Test year sales	818,944	therms
2 LIRA Sales	30,295	

3 1989 Test year sales less LIRA sales (Line 1 - Line 2)	788,649	therms

(1)

Revenue at Present Rates

4 Basic Revenues	\$491,834
5 Energy	\$231,610
6 CFA	\$22,310
7 FUC	\$622
8 Low Income Surcharge	\$0
9 Low Income Discount	(\$5,247)
10 Miscellaneous	\$31,340

11 TOTAL REVENUES	\$772,639

Determination of new LIRA Surcharge Requirement

12 LIRA Balance as of December 31, 1989.	\$347
13 Amount of LIRA Discount at proposed rates.	4,796
14 Estimated LIRA Administrative Budget.	\$2,970

15 LIRA Revenue Requirement. (Ln 12 + Ln 13 + Ln 14) (2)	\$8,113
16 Franchise tax and uncollectible multiplier.	1.01741
17 LIRA Revenue Requirement. (Line 15 x Line 16)	\$8,254
18 Increase over present LIRA revenues. (Line 17 - Line 8)	8,254
19 Percent increase. (Line 18 / Line 11)	1.07%
20 Average LIRA rate increase per therm. (Line 18 / Line 3)	\$0.01047 per therm

(1) From revenue at present rate worksheet.
 (2) Provision for franchise taxes & uncollectibles

$\frac{1}{.98289}$	=	1.01741	=	Gross Revenue Deduction Factor Applicable to Exp.
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**CP National
Needles
Calculation of Change in
LIRA Discount**

Present Low Income Discount Calculation

(1)

Present Residential Rate

1	Service Charge	
2	Baseline	\$5.50
3	Non-Baseline	0.68148
		0.87591

Low Income Discount @ 15%

4	Service Charge (Line 1 x .15)	(50.80)
5	Baseline (Line 2 x .15)	(0.10222)
6	Non-Baseline (Line 3 x .15)	(0.13139)

Proposed Low Income Discount Calculation

(2)

Proposed Residential Rate

7	Service Charge	
8	Baseline	\$5.50
9	Non-Baseline	0.59294
		0.85780

Low Income Discount @ 15%

10	Service Charge (Line 7 x .15)	(50.80)
11	Baseline (Line 8 x .15)	(0.08894)
12	Non-Baseline (Line 9 x .15)	(0.12867)

Change in Low Income Discount

13	Service Charge (Line 10 - Line 4)	50.00
14	Baseline (Line 11 - Line 5)	0.01328
15	Non-Baseline (Line 12 - Line 6)	0.00272

(3)

Qualifying Sales

16	Service Charge	
17	Baseline	2,388 Customers
18	Non-Baseline	25,482 Theras
		4,813 Theras

Amount of Change

19	Service Charge (Line 16 x Line 13)	0
20	Baseline (Line 17 x Line 14)	338
20	Non-Baseline (Line 18 x Line 15)	13

21	Total Change (Line 19 + Line 20 + Line 21)	351
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1. From Revenue at Present Rate Worksheet
2. From Revenue at Proposed Rate Worksheet
3. From Revenue at Present and Proposed Rate Worksheet Low Income Subsidy

C P National
 South Lake Tahoe

Attachment C
 Sheet 1 of 4

Residential Bill Comparison - BASIC USE

Summer		Monthly Therm Usage	Present Bill	Proposed Bill	Change	Percentage Change
Line No.						
1.		15	12.21	12.38	0.17	1.39%
2.	*	37	22.06	22.48	0.42	1.90%
3.		45	25.64	26.15	0.51	1.99%
4.		70	39.62	40.84	1.22	3.08%
5.		85	48.02	49.65	1.63	3.39%
6.		100	56.41	58.47	2.06	3.65%
7.		150	84.38	87.84	3.46	4.10%
8.		200	112.36	117.22	4.86	4.33%

Winter		Monthly Therm Usage	Present Bill	Proposed Bill	Change	Percentage Change
Line No.						
9.		25	16.69	16.97	0.28	1.68%
10.		40	23.40	23.86	0.46	1.97%
11.		65	34.59	35.33	0.74	2.14%
12.		75	39.06	39.92	0.86	2.20%
13.		85	43.53	44.51	0.98	2.25%
14.	*	102	51.14	52.31	1.17	2.29%
15.		150	72.62	74.34	1.72	2.37%
16.		200	99.48	102.43	2.95	2.97%

Low Income Subsidy Program
 Residential Bill Comparison - BASIC USE

Summer		Monthly Therm Usage	Present Bill	Proposed Bill	Change	Percentage Change
Line No.						
1.		10	8.50	8.56	0.06	0.71%
2.	*	14	10.02	10.10	0.08	0.80%
3.		25	14.21	14.34	0.13	0.91%
4.		50	24.19	24.53	0.34	1.41%
5.		75	36.08	36.90	0.82	2.27%
6.		100	47.97	49.27	1.30	2.71%
7.		150	71.75	74.01	2.26	3.15%
8.		200	95.53	98.76	3.23	3.38%

Winter		Monthly Therm Usage	Present Bill	Proposed Bill	Change	Percentage Change
Line No.						
9.		10	8.50	8.56	0.06	0.71%
10.		25	14.21	14.34	0.13	0.91%
11.	*	39	19.53	19.74	0.21	1.08%
12.		50	23.72	23.98	0.26	1.10%
13.		75	33.23	33.62	0.39	1.17%
14.		100	42.74	43.26	0.52	1.22%
15.		150	61.75	62.54	0.79	1.28%
16.		200	84.58	86.19	1.61	1.90%

* Average Monthly Usage = Test Year Sales * Ratio
 (15.52% in Summer; 84.48% in Winter) / No. in period / Avg Customers

C P National
 South Lake Tahoe

Residential Bill Comparison - NON BASELINE

Summer					
Line No.	Monthly Therm Usage	Present Bill	Proposed Bill	Change	Percentage Change
1.	15	13.89	14.31	0.42	3.02%
2.	38	26.76	27.83	1.07	4.00%
3.	45	30.68	31.94	1.26	4.11%
4.	70	44.67	46.63	1.96	4.39%
5.	85	53.06	55.44	2.38	4.49%
6.	100	61.45	64.25	2.80	4.56%
7.	150	89.43	93.63	4.20	4.70%
8.	200	117.40	123.01	5.61	4.78%
Winter					
Line No.	Monthly Therm Usage	Present Bill	Proposed Bill	Change	Percentage Change
9.	25	19.49	20.19	0.70	3.59%
10.	40	27.88	29.00	1.12	4.02%
11.	55	36.27	37.81	1.54	4.25%
12.	75	47.46	49.57	2.11	4.45%
13.	80	50.26	52.50	2.24	4.46%
14.	104	63.69	66.60	2.91	4.57%
15.	150	89.43	93.63	4.20	4.70%
16.	200	117.40	123.01	5.61	4.78%

* Average Monthly Usage = Test Year Sales * Ratio
 (15.52% in Summer; 84.48% in Winter) / Mo. in period / Avg Customers

C P National: Needles
Residential Bill Comparison
Basic

Attachment C
Sheet 3 of 4

SUMMER

Line No.	Monthly Therms Usage	Present Bill	Proposed Bill	Change	Percentage Change
1. *	15	15.72	14.55	-1.17	-7.44%
2.	50	44.24	42.03	-2.21	-5.00%
3.	75	66.14	63.73	-2.41	-3.64%
4.	80	70.52	68.08	-2.44	-3.46%
5.	100	88.04	85.44	-2.60	-2.95%
6.	150	131.83	128.85	-2.98	-2.26%
7.	200	175.63	172.27	-3.36	-1.91%

Winter

Line No.	Monthly Therms Usage	Present Bill	Proposed Bill	Change	Percentage Change
8.	25	22.54	20.59	-1.95	-8.65%
9. *	44	38.98	36.82	-2.16	-5.54%
10.	75	66.14	63.73	-2.41	-3.64%
11.	80	70.52	68.08	-2.44	-3.46%
12.	100	88.04	85.44	-2.60	-2.95%
13.	150	131.83	128.85	-2.98	-2.26%
14.	200	175.63	172.27	-3.36	-1.91%

**C P National: Needles
 Residential Bill Comparison
 Basic & Space Heating**

Summer

Line No.	Monthly Therms Usage	Present Bill	Proposed Bill	Change	Percentage Change
1. *	15	15.72	14.55	-1.17	-7.44%
2.	50	44.24	42.03	-2.21	-5.00%
3.	75	66.14	63.73	-2.41	-3.64%
4.	80	70.52	68.08	-2.44	-3.46%
5.	100	88.04	85.44	-2.60	-2.95%
6.	150	131.83	128.85	-2.98	-2.26%
7.	200	175.63	172.27	-3.36	-1.91%

Winter

Line No.	Monthly Therms Usage	Present Bill	Proposed Bill	Change	Percentage Change
8.	25	22.54	20.59	-1.95	-8.65%
9. *	44	35.49	32.05	-3.44	-9.69%
10.	75	56.61	50.76	-5.85	-10.33%
11.	80	60.02	53.77	-6.25	-10.41%
12.	100	77.34	70.87	-6.47	-8.37%
13.	150	121.14	114.29	-6.85	-5.65%
14.	200	164.93	157.70	-7.23	-4.38%

* Average Monthly Use = Test Year Sales x Ratio (24.9% in Summer; 75.9% in Winter) / Months in Period / Average Customer