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December 29, 2014

Mr. Darrell Nitschke
Director of Administration/Executive Secretary
North Dakota Public Service Commission
State Capitol
600 East Boulevard, Dept. 408
Bismarck, ND 58505-0408

**RE: In the Matter of Otter Tail Power Company's Application to Revise the Energy Adjustment Rider to Include Emissions Controls Costs
Case No. PU-14-668
Update Filing - Billing solution and tariff mechanism for consolidation of EPA compliance costs on customer billings**

Dear Mr. Nitschke:

This letter provides an update to Otter Tail Power Company's ("Otter Tail's") Application for Approval to Revise the Energy Adjustment Rider to include Emissions Controls Costs (Case No. PU-14-668), specifically focusing on a billing solution and proposed tariff mechanism to handle the recovery of reagents and emission allowance costs.

Background

On Thursday, November 20, 2014, the North Dakota Public Service Commission ("Commission") held an informal hearing regarding Otter Tail's request to modify its Energy Adjustment Rider ("Fuel Clause") to include reagent and purchased emission allowance costs. Otter Tail requested Fuel Clause recovery because these costs have similar characteristics to fuel expenses, varying in direct correlation to plant dispatch. At the informal hearing, the Commission requested that Otter Tail explore the option to include these costs (which are driven by Otter Tail's compliance with Federal Environmental Protection Agency ("EPA") rules and regulations) on the same line of a customer's bill as Otter Tail's current Environmental Cost Recovery ("ECR") rider charges are displayed. The Commission expressed the desire to see these costs consolidated and presented on one line on the bill to help customers understand how much of their bill is attributed to Otter Tail's compliance with Federal EPA rules.

Otter Tail expressed a need to assess the capability within its billing and Customer Information System ("CIS") to meet the Commission's request. Otter Tail has completed its assessment and has determined that it can meet the Commission's request. Otter Tail's solution involves creating a new, separate, reagent and emissions allowance cost recovery rate within the ECR Rider (Tariff Section

13.08) and consolidating the new monthly charges derived from this rate, with the current ECR charge on the customer's bill. Further details of Otter Tail's recommended solution are provided in this Update.

Reagent and Emissions Allowance Rider Rate Calculation Process

Currently, Otter Tail has a line item on its monthly bill that reflects the monthly charge associated with Otter Tail's ECR rider. This rider was established to recover costs associated with Otter Tail's investment in emissions reductions equipment at its Big Stone and Hoot Lake Plants to comply with Federal EPA rules and regulations. The ECR rate (currently based on a percentage of bill calculation) is updated annually. The total charge computed from the ECR rider is currently displayed on the customer bill line entitled "Req Environmental Cost".

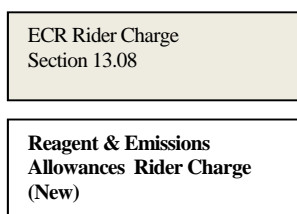
Otter Tail originally proposed to include the reagent and purchased emissions allowance costs in its existing monthly fuel clause calculation. As Otter Tail outlined in its initial Application, and summarized at the Informal Hearing, reagent and emissions allowance costs vary in direct correlation to the dispatch of the plants, just like fuel costs. While there was general agreement with regard to the characteristics of these costs being similar to fuel, the Commission was concerned about having these costs hidden within the monthly fuel clause rate, and desired a more transparent presentation of costs.

The potential solution Otter Tail committed to explore was the idea of computing a separate reagent and emissions allowance rate (exclusive from the current Fuel Clause rate but using the same methodology as the Fuel Clause) and then presenting the resulting monthly charge along with the ECR charge on the "Req Environmental Cost" line of the bill. The Commission also indicated a desire to rename the line on the bill to better reflect that the costs are a result of compliance with Federal EPA rules.

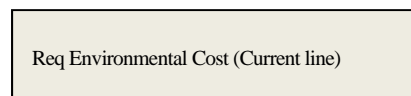
Otter Tail has subsequently determined that its CIS system can be modified to include a separate monthly variable Reagent and Emissions Allowance Rider rate ("Reagent Rate"). The only costs included in the calculation of the monthly Reagent Rate will be reagents¹ and purchased emissions allowances. The Reagent Rate will be determined using the same mechanism and methodology that is used to compute the current monthly variable Fuel Clause rate.

The Reagent Rate will be applied to the same kWh sales as the Fuel Clause rate is applied to in determining the total Reagent Charge for a particular month. The Reagent Charge would be combined with the monthly ECR Charge and presented on the bill on the "Req Environmental Cost" line, as summarized in the graphic below. Otter Tail proposes renaming that line and discusses that recommendation later in this letter.

CHARGES:



BILL PRESENTMENT:



¹ Lime costs at Coyote Plant will not be included in this calculation as those costs were included in base rates in Otter Tail's last general rate case.

The following steps detail the process Otter Tail will use.

1. Otter Tail will follow the same methodology it uses to compute its monthly Energy Adjustment Rate to compute a separate monthly Reagent Rate. Only reagent and emissions allowance costs are included in the Reagent Rate calculation. Like the Fuel Clause, the Reagent Rate will be determined based on the average of the prior four month's costs. The rate will be re-calculated each month, just like the Fuel Clause rate. For administrative ease, Otter Tail proposes that this new monthly Reagent Rate would be filed each month with the Commission, just like the monthly filing of the Fuel Clause rate, either as part of the monthly Fuel Clause rate filing, or as a separate monthly filing.
2. Each month, Otter Tail calculates and enters the new monthly Reagent Rate into its billing system.
3. Otter Tail's billing system applies the Reagent Rate to the same kWhs that are used to compute a customer's monthly Fuel Clause charge to compute the monthly Reagent Charge (Reagent Rate times the FCA applicable kWhs).
4. The total Reagent Charge is calculated and added to the customer's ECR charge (Tariff Section 13.08), with the sum of these two charges displayed on the current "Req Environmental Cost" line of the bill.

Renaming the "Req Environmental Cost" Line on the Bill

Attachment 1 is a sample copy of a current North Dakota customer bill and associated descriptors as found on Otter Tail's website (<https://www.otpc.com/media/526877/understandingyourbill-nd.pdf>). Reference label 17 on Attachment 1 points to the "Req Environmental Cost" Line on the bill. The Commission expressed the desire to change the name on the bill to reflect the fact that these environmental related costs are the result of Otter Tail's efforts to comply with federal EPA rules and regulations. Otter Tail's CIS system allows for up to 25 characters and spaces per billing line item name. Otter Tail is recommending the line be renamed as follows:

EPA Req Environmental Cst (25 Characters)

Otter Tail is open to other naming suggestions from the Commission.

Timing of Implementation of Rate – May 1, 2015

Otter Tail may begin incurring purchased emissions allowance costs as early as January 2015 to meet compliance obligations under the EPA's Cross State Air Pollution Rule ("CSAPR"). Otter Tail will also begin incurring reagent costs sometime in the first quarter of 2015 as system compliance testing will be conducted ahead of the official mid-April compliance date that is in place for the Mercury and Air Toxics Standards ("MATS") and Regional Haze rules.

As noted earlier, Otter Tail's proposal is to use a methodology that mirrors the current Fuel Clause rate calculation. Otter Tail's Fuel Clause calculation is based on a four-month look-back period in calculating the current monthly rate. The following illustration is provided to reflect how a particular month's rate, in this example, a rate effective June 1, would be calculated.

Sample Rate Calculation Time-Frame

| Month 1 | Month 2 | Month 3 | Month 4 | Month 5 | Month 6 |
|------------------------------|---------|---------|---------|---------|----------|
| Jan | Feb | Mar | Apr | May | Jun |
| XXX | XXX | XXX | XXX | Calc | 6/1 Rate |
| Calculation Reference Months | | | | | |

Upon approval of Otter Tail’s proposed recovery mechanism, Otter Tail will need to complete modifications to its Billing and CIS programs to facilitate the solution proposed in this update. To allow adequate time for programming and subsequent testing, Otter Tail estimates that the earliest the rate can be implemented would be May 1, 2015. Otter Tail recommends that date be targeted for implementation. Should Otter Tail determine that additional time will be needed to complete the billing system modifications and associated testing, Otter Tail will notify the Commission through a notice filing, prior to the scheduled implementation date.

The initial rate that would be effective May 1, 2015 would include costs incurred from January thru March of 2015. Otter Tail requests that any reagent costs and purchased emissions allowance costs incurred after January 1, 2015, be included as a true-up item in the initial rate calculation to insure recovery of those costs.

Customer Notice

Attachment 2 to this filing is the proposed Customer Notice that will be included with bills during the initial month of implementation of the rate.

Tariff Modification

Otter Tail proposes adding the tariff language associated with the Reagent and Emissions Allowance Adjustment Rider to the current Environmental Cost Recovery Rider (Tariff Section 13.08). A draft Redline and Final Copy are included with this filing as Attachment 3.

Conclusion

Otter Tail is confident that implementing the solution proposed in this update meets the needs of both Otter Tail and the Commission in addressing the recovery of reagents and emissions allowance costs, and respectfully requests the Commission approve the mechanism proposed above, and the associated modifications to its Environmental Cost Recovery Rider tariff (instead of its Energy Adjustment Rider Tariff) for the recovery of these costs.

Please refer all inquiries regarding this filing to Stuart Tommerdahl at (218) 739-8279 or stommerdahl@otpc.com.

Sincerely,

/S/ STUART TOMMERDAHL

Stuart Tommerdahl

Manager, Regulatory Administration

jce

Enclosures

By electronic filing

See this month's Energy and Renewable Adjustment charges

HOW TO READ YOUR STATEMENT

A. Return portion: Whether paying by mail or in person, return this stub with your payment. It includes:

- Optional enrollment to buy Otter Tail Corporation stock. Your statement will reflect the amount you select during enrollment.
- Optional donation to help provide energy assistance to those in need in North Dakota.
- Your name and mailing address.
- The date your payment is due.
- The amount due for this period.

B. Account status: This portion of your statement brings you up-to-date on your account. It includes:

- Your account number.
- The access code to register for online services.
- The address where you receive electrical services.
- The billing date.
- Previous payment on your account.
- Details regarding Even Monthly Payment Plan.
- The address and phone number of the Customer Service Center serving your account.

C. Account detail: This portion of your statement tells how you used electricity during the billing period. It includes:

- The type of service for which you are being billed.
- Your meter readings and the dates they were taken.
- Total kilowatt-hours used for each type of service.
- Details of charges, including the rates used to calculate your billing.

- Required Environmental Cost recovery rider, which allows our company to recovery costs that we incur to meet new state or federal environmental quality requirements for our electric generating facilities.
- The Energy and Renewable Adjustment, which includes four components.
 - The energy adjustment, which includes the cost of fuel we use to generate electricity to serve our retail customers, transportation costs for that fuel, and costs we incur to buy energy to supplement our own power plants, minus a base cost for energy that already is part of the per-kilowatt-hour rate you pay.
 - The renewable resource adjustment, which allows our company to recover costs associated with renewable energy facilities that we own.
 - The economic development rider, which is a 0.025 cent per kwh reduction to your bill as of January 2011 when the North Dakota Public Service Commission requested that we remove from rates the costs associated with our economic development services.
 - The transmission cost recovery rider, which allows our company to recover costs associated with transmission additions designed to meet our customers' growing energy needs, accommodate the delivery of additional renewable energy, and enhance transmission system reliability.

Important information on the back too!

Look on the back of your statement for a graph depicting your electricity use during the last twenty five months, space to report an address change, information explaining how you may pay by credit card, and other special messages.

01 0 * 4 0000

Check for mailing address change (see reverse side)

Stock purch via Ready Checks \$100

Energy Share Donation \$ _____

OTTER TAIL POWER COMPANY
2111 15TH ST N
PO BOX 70
WAHPETON ND 58074-0070

06005015 0 000008500 12

OTTER TAIL POWER COMPANY
PO BOX 2002
FERGUS FALLS MN 56538-2002

MARY CUSTOMER
1234 ELM ST E
ANYTOWN, ND 58350-0496

Due Date: **Dec 31, 2013**

Amount Due: **\$85.00**

Your payment is recorded upon receipt. Please return this stub with your payment. Please allow sufficient mailing time. If paying in person, bring the entire bill.

15 - 07 - 030 15-123456-0 \$85.00 EMP

Status of Your Account

Account Number: **15-123456** Access Code: **0000**

MARY CUSTOMER

1234 ELM ST E
ANYTOWN, ND 58350

Billing Date: Dec 20, 2013

Previous Payment: 11/15/13 85.00

Current EMP: 85.00

Amount Due: **\$85.00**

Even Monthly Payment Status

Current EMP payment due: 85.00

Your month's EMP Balance after payment: 0.70 Credit

www.otpco.com

Account Detail

| 01. Residential Service | 02. SM Dual Fuel | 03. Other Charges/Credits |
|--------------------------|-------------------------|-------------------------------|
| 12/04/13 Reading 40441 | 12/04/13 Reading 211 | Req Environmental Cost 3.25 |
| 11/05/13 Reading 39679 | 11/05/13 Reading 199 | Energy and Renewable Adj 1.37 |
| Kilowatt Hours Used 762 | Kilowatt Hours Used 12 | |
| Customer Charge 8.00 | Customer Charge 2.00 | |
| 762 kwh at .07863 58.92 | Facilities Charge 5.00 | |
| | 12 kwh at .03451 0.41 | |
| Total: (01) 67.92 | Total: (02) 7.41 | Total: (03) 4.62 |
| | | Current Billing: 79.95 |

15 - 123456 - 0 3 AB

More account information on back.

Notice to customers

Otter Tail Power Company incurs costs for reagents (substances used to capture and process emissions) and purchased emission allowances that are necessary for compliance with federal regulations enforced by the Environmental Protection Agency. To allow our company to recover these costs, the North Dakota Public Service Commission approved an adjustment to the Environmental Cost Recovery Rider that is part of the EPA Req Environmental Cst line on your electric service statement. After we comply with regulations, we expect the following impact for bills issued on or after May 1, 2015:

| Average Monthly Customer Impact | | | |
|---------------------------------|-----|----|------|
| 1,000 | kWh | \$ | 0.98 |
| 8,000 | kWh | \$ | 7.84 |

For more information contact Customer Service at 800-257-4044 or place an inquiry from our web site at otpc.com.

Attachment 3
Environmental Cost Recovery Rider
Section 13.08

ENVIRONMENTAL COST RECOVERY RIDER

| DESCRIPTION | RATE CODE |
|--|-------------|
| All Service – <u>Environmental Cost Recovery</u> | 50-570 |
| <u>All Service – Reagent and Allowance Cost Recovery</u> | <u>50-5</u> |

C
N

RULES AND REGULATIONS: Terms and conditions of this electric rate schedule and the General Rules and Regulations govern use of this rider.

APPLICATION OF RIDER: This rider consists of two separate charges; the Environmental Cost Recovery (“ECR”) Rider Charge and the Reagents and Emissions Allowance Adjustment (“REAA”) Rider Charge. This rider is applicable to electric service under all of the Company’s retail rate schedules in Sections 9, 10, 11, 12, 13.05, and 14, except for Section 14.09 (TailWinds) and Section 14.11 (Released Energy Access Program Rider).

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ENVIRONMENTAL COST RECOVERY FACTORCHARGE: There shall be included on each North Dakota Customer’s monthly bill an Environmental Cost Recovery (“ECR”) Charge, based on the applicable ECR Factor multiplied by the Customer’s monthly bill. The Customer’s monthly bill shall be based on all applicable charges and credits under the Company’s retail rate schedules in Sections 9, 10, 11, 12 and 14, except for Section 14.09 (TailWinds) and Section 14.11 (Released Energy Access Program Rider). The ECR Factor will not apply to any Mandatory Riders, except Section 13.05 (Economic Development Cost Removal Rider). The ECR charge will be a separate line item included as part of the charge reflected on the Customer’s bill on the line labeled “EPA Req Environmental Cost.”

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| Environmental Cost Recovery Factor - 7.531 percent |
|---|

DETERMINATION OF ECR FACTOR: The ECR Factor shall be determined by dividing the forecasted *balance of the ECR Tracker account* by the *forecasted retail revenues subject to the ECR Factor*. The forecasted ECR Tracker balance and retail revenues shall be based on the forecast for the appropriate 12 month period (or such other period as may be approved by the Commission). The ECR Factor shall be rounded to the nearest 0.001 percent.

NORTH DAKOTA PUBLIC
SERVICE COMMISSION
Dakota
Case No. PU-14-~~142~~____
Approved by Order dated: ~~July 10, 2014~~____
Thomas R. Brause

EFFECTIVE with bills rendered on
and after ~~August-May 1, 2014~~2015, in North

APPROVED:

Vice President, Administration

The *balance of the ECR Tracker account* for determination of the ECR Factor shall include annual revenue requirements and any true-up balance described as follows:

The annual revenue requirements associated with environmental measures eligible for recovery under NDCC 49-05-04.2 that are determined by the Commission to be eligible for recovery under this ECR Rider. A standard model will be used to calculate the total forecasted North Dakota revenue requirements for eligible measures for the designated period.

True-up: For each recovery period, a true-up adjustment to the ECR Tracker account will be calculated reflecting the difference between actual prior period ECR recoveries and actual prior period revenue requirements. Any resulting over/under recovery will be reflected as a carryover balance and included in calculating the next ECR Factor plus carrying charges or credits accrued at the rate of return approved in Otter Tail Power's most recent general rate case.

All costs appropriately charged to the ECR Tracker account shall be eligible for recovery through this Rider, and all revenues recovered from the applicable ECR Factor shall be credited to the ECR Tracker account.

Forecasted retail revenues used for calculating the ECR Factor shall include the forecast of retail electric revenue collected through all applicable charges and credits under the Company's retail rate schedules in Sections 9, 10, 11, 12 and 14, except for Section 14.09 (**TailWinds**) and Section 14.11 (Released Energy Access Program Rider). Retail revenue used for calculating the ECR Factor will not include any Mandatory Riders, except Section 13.05 (Economic Development Cost Removal Rider).

The ECR Factor may be adjusted annually (or other approved periods) with approval of the Commission.

DETERMINATION OF THE REAA CHARGE: The REAA Rider charge added to or deducted from the monthly bill shall be the amount per kilowatt-hour (rounded to the nearest 0.001¢) of the average cost of reagents and emissions allowances per kilowatt-hour. The average cost of reagents and emissions allowances per kilowatt-hour for the current period shall be calculated from data covering actual costs from the most recent four-month period as follows:

N
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N
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N

NORTH DAKOTA PUBLIC
SERVICE COMMISSION
Dakota

Case No. PU-14-~~142~~____
Approved by Order dated: ~~July 10, 2014~~____
Thomas R. Brause

EFFECTIVE with bills rendered on
and after ~~August-May~~ 1, ~~2014~~2015, in North

APPROVED:

Vice President, Administration

Reagents and emissions allowance costs from actual months 1, 2, 3, and 4 plus unrecovered (or less over recovered) prior cumulative reagents and emissions allowances costs divided by retail sales for actual months 1, 2, 3, and 4 equals the cost of the reagents and emissions allowance adjustment for month 6.

N
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| <p><u>Reagents and Emissions Allowance Adjustment Rider</u> <u>- calculated on a \$/kWh basis</u></p> |
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N
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The reagents and emissions allowance adjustment will be applied effective on any billing dated on or after the first day of each calendar month. The average cost of the reagents and emissions allowance adjustment shall be determined based on the following components:

N
N
N

1. The utility's share of the cost of reagents used for the reduction of emissions at the Company's generating plants to meet Federal Environmental Protection Agency rules and regulations.
2. The utility's share of the cost of purchased emissions allowances necessary to operate the Company's generating plants in compliance with Federal Environmental Protection Agency rules and regulations.
3. Any purchased or allocable emission allowances that are subsequently sold shall be credited to (flow through) the REAA Rider.
4. The utility's share of the cost of pebble lime at the Company's Coyote Generating plant will be excluded from the calculation.

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The REAA Rider charge will be included as part of the charge reflected on the Customer's bill on the line labeled "EPA Req Environmental Cst."

N
N

ENVIRONMENTAL COST RECOVERY RIDER

| DESCRIPTION | RATE CODE |
|---|--------------|
| All Service – Environmental Cost Recovery | 50-570 |
| All Service – Reagent and Allowance Cost Recovery | 50-5__ |

C
N

RULES AND REGULATIONS: Terms and conditions of this electric rate schedule and the General Rules and Regulations govern use of this rider.

APPLICATION OF RIDER: This rider consists of two separate charges; the Environmental Cost Recovery (“ECR”) Rider Charge and the Reagents and Emissions Allowance Adjustment (“REAA”) Rider Charge. This rider is applicable to electric service under all of the Company’s retail rate schedules in Sections 9, 10, 11, 12, 13.05, and 14, except for Section 14.09 (**TailWinds**) and Section 14.11 (Released Energy Access Program Rider).

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ENVIRONMENTAL COST RECOVERY CHARGE: There shall be included on each North Dakota Customer’s monthly bill an Environmental Cost Recovery (“ECR”) Charge, based on the applicable ECR Factor multiplied by the Customer’s monthly bill. The Customer’s monthly bill shall be based on all applicable charges and credits under the Company’s retail rate schedules in Sections 9, 10, 11, 12 and 14, except for Section 14.09 (**TailWinds**) and Section 14.11 (Released Energy Access Program Rider). The ECR Factor will not apply to any Mandatory Riders, except Section 13.05 (Economic Development Cost Removal Rider). The ECR charge will be included as part of the charge reflected on the Customer’s bill on the line labeled “EPA Req Environmental Cst.”

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|---|
| Environmental Cost Recovery Factor - 7.531 percent |
|---|

DETERMINATION OF ECR FACTOR: The ECR Factor shall be determined by dividing the forecasted *balance of the ECR Tracker account* by the *forecasted retail revenues subject to the ECR Factor*. The forecasted ECR Tracker balance and retail revenues shall be based on the forecast for the appropriate 12 month period (or such other period as may be approved by the Commission). The ECR Factor shall be rounded to the nearest 0.001 percent.

The *balance of the ECR Tracker account* for determination of the ECR Factor shall include annual revenue requirements and any true-up balance described as follows:

The annual revenue requirements associated with environmental measures eligible for recovery under NDCC 49-05-04.2 that are determined by the Commission to be eligible for recovery under this ECR Rider. A standard model will be used to calculate the total forecasted North Dakota revenue requirements for eligible measures for the designated period.

True-up: For each recovery period, a true-up adjustment to the ECR Tracker account will be calculated reflecting the difference between actual prior period ECR recoveries and actual prior period revenue requirements. Any resulting over/under recovery will be reflected as a carryover balance and included in calculating the next ECR Factor plus carrying charges or credits accrued at the rate of return approved in Otter Tail Power’s most recent general rate case.

All costs appropriately charged to the ECR Tracker account shall be eligible for recovery through this Rider, and all revenues recovered from the applicable ECR Factor shall be credited to the ECR Tracker account.

Forecasted retail revenues used for calculating the ECR Factor shall include the forecast of retail electric revenue collected through all applicable charges and credits under the Company’s retail rate schedules in Sections 9, 10, 11, 12 and 14, except for Section 14.09 (**TailWinds**) and Section 14.11 (Released Energy Access Program Rider). Retail revenue used for calculating the ECR Factor will not include any Mandatory Riders, except Section 13.05 (Economic Development Cost Removal Rider).

The ECR Factor may be adjusted annually (or other approved periods) with approval of the Commission.

DETERMINATION OF THE REAA CHARGE: The REAA Rider charge added to or deducted from the monthly bill shall be the amount per kilowatt-hour (rounded to the nearest 0.001¢) of the average cost of reagents and emissions allowances per kilowatt-hour. The average cost of reagents and emissions allowances per kilowatt-hour for the current period shall be calculated from data covering actual costs from the most recent four-month period as follows:

N
N
N
N
N
N

Reagents and emissions allowance costs from actual months 1, 2, 3, and 4 plus unrecovered (or less over recovered) prior cumulative reagents and emissions allowances costs divided by retail sales for actual months 1, 2, 3, and 4 equals the cost of the reagents and emissions allowance adjustment for month 6.

N
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Reagents and Emissions Allowance Adjustment Rider
– calculated on a \$/kWh basis

N
N

The reagents and emissions allowance adjustment will be applied effective on any billing dated on or after the first day of each calendar month. The average cost of the reagents and emissions allowance adjustment shall be determined based on the following components:

N
N
N

1. The utility’s share of the cost of reagents used for the reduction of emissions at the Company’s generating plants to meet Federal Environmental Protection Agency rules and regulations.
2. The utility’s share of the cost of purchased emissions allowances necessary to operate the Company’s generating plants in compliance with Federal Environmental Protection Agency rules and regulations.
3. Any purchased or allocable emission allowances that are subsequently sold shall be credited to (flow through) the REAA Rider.
4. The utility’s share of the cost of pebble lime at the Company’s Coyote Generating plant will be excluded from the calculation.

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The REAA Rider charge will be included as part of the charge reflected on the Customer’s bill on the line labeled “EPA Req Environmental Cst.”

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