

Schedule 7.2 - DRT Cost Allocation to Various Rate Classes

2003 Allocated DRT Costs by Rate Class

| Rate Class | Fixed Costs (\$000) | | | | | | | | | | | | | | | Variable Costs (\$000) | | Total Regulated Costs (\$000) |
|--------------------|---------------------|--------------------|----------------|-----------------|---|-------------------|-------------------|-------------------|-------------------------------------|--------------------|-------------------------------|-------------------------|---------------------------------------|-------------------|--------------------|------------------------|-------------------|-------------------------------|
| | Customer Care | Credit Charges | Bad Debt | Penalty Revenue | Customer Education and Energy Awareness | Salaries | Corporate | IS | Amortized Integration Capital Costs | Other Admin. Costs | Interest on Security Deposits | Amortized Hearing Costs | Amortized Integration Operating Costs | Total Fixed Costs | Working Capital | Total Variable Costs | | |
| General Service | 1 | \$ 20,321.2 | \$ 62.5 | \$ 453.3 | -\$ 1,038.9 | \$ 1,144.5 | \$ 1,009.4 | \$ 1,243.4 | \$ 37.2 | \$ 510.6 | \$ 178.9 | \$ 121.9 | \$ 147.3 | \$ 1,034.6 | \$ 25,225.9 | \$ 1,902.7 | \$ 1,902.70 | \$ 27,128.59 |
| Large Use Service | 3 | \$ 41.9 | \$ 0.1 | \$ 0.9 | -\$ 2.1 | \$ 2.4 | \$ 2.1 | \$ 2.6 | \$ 0.1 | \$ 1.1 | \$ 0.4 | \$ 0.3 | \$ 0.3 | \$ 2.1 | \$ 52.0 | \$ 359.3 | \$ 359.32 | \$ 411.29 |
| Irrigation Pumping | 5 | \$ 17.2 | \$ 0.1 | \$ 0.4 | -\$ 0.9 | \$ 1.0 | \$ 0.9 | \$ 1.1 | \$ 0.0 | \$ 0.4 | \$ 0.2 | \$ 0.1 | \$ 0.1 | \$ 0.9 | \$ 21.4 | \$ 11.6 | \$ 11.60 | \$ 33.01 |
| Total | | \$ 20,380.3 | \$ 62.7 | \$ 454.6 | -\$ 1,041.9 | \$ 1,147.9 | \$ 1,012.3 | \$ 1,247.0 | \$ 37.3 | \$ 512.1 | \$ 179.5 | \$ 122.3 | \$ 147.7 | \$ 1,037.6 | \$ 25,299.3 | \$ 2,273.6 | \$ 2,273.6 | \$ 27,572.9 |

2004 Allocated DRT Costs by Rate Class

| Rate Class | Fixed Costs (\$000) | | | | | | | | | | | | | | | Variable Costs (\$000) | | Total Regulated Costs (\$000) |
|--------------------|---------------------|--------------------|-----------------|-------------------|---|-------------------|-------------------|-------------------|-------------------------------------|--------------------|-------------------------------|-------------------------|---------------------------------------|-------------------|--------------------|------------------------|-------------------|-------------------------------|
| | Customer Care | Credit Charges | Bad Debt | Penalty Revenue | Customer Education and Energy Awareness | Salaries | Corporate | IS | Amortized Integration Capital Costs | Other Admin. Costs | Interest on Security Deposits | Amortized Hearing Costs | Amortized Integration Operating Costs | Total Fixed Costs | Working Capital | Total Variable Costs | | |
| General Service | 1 | \$ 47,552.6 | \$ 147.2 | \$ 1,010.7 | -\$ 2,316.6 | \$ 2,745.7 | \$ 2,516.4 | \$ 2,552.4 | \$ 88.7 | \$ 1,218.0 | \$ 378.0 | \$ 290.8 | \$ 351.3 | \$ 2,468.1 | \$ 59,003.3 | \$ 2,930.43 | \$ 2,930.43 | \$ 61,933.73 |
| Large Use Service | 3 | \$ 98.3 | \$ 0.3 | \$ 2.1 | -\$ 4.8 | \$ 5.7 | \$ 5.2 | \$ 5.3 | \$ 0.2 | \$ 2.5 | \$ 0.8 | \$ 0.6 | \$ 0.7 | \$ 5.1 | \$ 121.9 | \$ 581.80 | \$ 581.80 | \$ 703.73 |
| Irrigation Pumping | 5 | \$ 41.0 | \$ 0.1 | \$ 0.9 | -\$ 2.0 | \$ 2.4 | \$ 2.2 | \$ 2.2 | \$ 0.1 | \$ 1.0 | \$ 0.3 | \$ 0.3 | \$ 0.3 | \$ 2.1 | \$ 50.8 | \$ 14.46 | \$ 14.46 | \$ 65.28 |
| Total | | \$ 47,691.8 | \$ 147.6 | \$ 1,013.7 | -\$ 2,323.4 | \$ 2,753.7 | \$ 2,523.7 | \$ 2,559.9 | \$ 89.0 | \$ 1,221.6 | \$ 379.1 | \$ 291.7 | \$ 352.3 | \$ 2,475.3 | \$ 59,176.0 | \$ 3,526.7 | \$ 3,526.7 | \$ 62,702.7 |

Notes:

- (1) Customer Care, Credit Charges, Bad Debt and Penalty Revenue are allocated based on number of DRT customers after billing consolidation
- (2) Customer Education, Salaries, Corporate, IS, Amortized Integration Capital and Operating Costs, Other Admin, Amortized Hearing Costs, Interest on Security Deposits are allocated based on number of regulated customers
- (3) Amortized Integration Operating and Amortized Hearing costs are amortized over balance of 2003 and all of 2004