ATCO Electric Ltd.

2014 Annual Transmission Access Charge Deferral Account True-up

November 6, 2015
Alberta Utilities Commission
Decision 20705-D01-2015
ATCO Electric Ltd.
2014 Annual Transmission Access Charge Deferral Account True-up
Proceeding 20705

November 6, 2015

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Fifth Avenue Place, Fourth Floor, 425 First Street S.W.
Calgary, Alberta
T2P 3L8

Telephone: 403-592-8845
Fax: 403-592-4406

Website: www.auc.ab.ca
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1 Introduction

1. On August 6, 2015, ATCO Electric Ltd. filed an application with the Alberta Utilities Commission requesting approval of its 2014 annual transmission access charge deferral account (TACDA) true-up by way of a Rider G.

2. On August 10, 2015, the Commission issued a notice of application that required interested parties to submit a statement of intent to participate (SIP) by August 24, 2015. In their SIPs, parties were to provide a description of their interest in the proceeding, an explanation of their position including information in support of the position, and submissions as to whether further process would be required. The Commission received a SIP from the Consumers’ Coalition of Alberta (CCA) on September 3, 2015.

3. In its letter dated August 27, 2015, the Commission determined that the application would be considered by way of a basic written process proceeding as described in Bulletin 2015-09. The Commission established the following process schedule:

<table>
<thead>
<tr>
<th>Process step</th>
<th>Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Information requests (IRs) to ATCO Electric</td>
<td>September 10, 2015</td>
</tr>
<tr>
<td>Responses to IRs by ATCO Electric</td>
<td>September 24, 2015</td>
</tr>
</tbody>
</table>

4. In its letter dated October 5, 2015, the Commission indicated that the record for this proceeding closed on September 24, 2015.

5. In reaching the determinations set out within this decision, the Commission has considered all relevant materials comprising the record of this proceeding. Accordingly, references in this decision to specific parts of the record are intended to assist the reader in understanding the Commission’s reasoning relating to a particular matter and should not be taken as an indication that the Commission did not consider all relevant portions of the record with respect to that matter.

2 Background

6. All electric distribution companies accessing the electric transmission system in the province are charged by the Alberta Electric System Operator (AESO) for transmission services provided in relation to customers in their distribution service areas.

1 Bulletin 2015-09, Performance standards for processing rate-related applications, March 26, 2015.
7. In accordance with the provisions of the performance-based regulation (PBR) framework approved in Decision 2012-237, ATCO Electric’s TACDA is a dollar-for-dollar flow-through of the AESO tariff charges for the duration of its current PBR term. The purpose of ATCO Electric’s annual TACDA true-up application is to ensure that the revenues collected through its transmission access charges in a year recover the AESO tariff charges that ATCO Electric pays to the AESO in that year.

8. On September 26, 2014, the Commission held a consultation meeting to discuss the harmonization of the content and schedules for the annual TACDA true-up applications with invited participants which included the distribution facility owners (DFOs), the CCA, the Office of the Utilities Consumer Advocate and the AESO. ATCO Electric’s 2014 annual TACDA true-up application is based on the harmonized framework, reflective of the consultation meeting discussion, as approved by the Commission in Decision 3334-D01-2015.

3 Details of the application

9. ATCO Electric applied for a net 2014 TACDA refund of $4.224 million. In an IR response to the Commission, ATCO Electric revised its request to a net refund of approximately $4.225 million, reflecting the calculation of carrying costs based on the weighted average interest rates, as discussed in Section 4.1 of this decision. The components of the total true-up amount applied for are listed in Table 1:

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4 Exhibit 20705-X0004, application, Table 1.0, page 4.
Table 1. Components of the applied-for total true-up amount\(^6\)

<table>
<thead>
<tr>
<th>Component</th>
<th>True-up amount collection/(refund) ($ million)</th>
<th>Methodology to attribute the true-up amount to rate classes</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013 TACDA true-up</td>
<td>($0.005)</td>
<td>Determined as the difference between the amounts approved for collection or refund by rate class and the amounts collected or refunded for each rate class.</td>
</tr>
<tr>
<td>2014 system access service (SAS) deferral true-up</td>
<td>($4.823)</td>
<td>AESO costs are allocated to rate classes using ATCO Electric’s Phase II cost of service methodology underlying its SAS rates, with the exception of Rate T31 for transmission direct-connect customers. Since Rate T31 customers are billed on a flow-through basis, no amounts have been allocated to this customer class.</td>
</tr>
<tr>
<td>AESO deferral account reconciliation (DAR) true-up</td>
<td>0</td>
<td>Not applicable.</td>
</tr>
<tr>
<td>2014 Balancing Pool true-up</td>
<td>$0.935</td>
<td>Allocated to rate classes, excluding Rate T31, in proportion to the Balancing Pool amount actually collected or refunded in a year by rate class.</td>
</tr>
<tr>
<td>Carrying costs</td>
<td>($0.332)</td>
<td>Allocated to rate classes in proportion to the SAS deferral account balance amounts (not including the Balancing Pool amounts).</td>
</tr>
<tr>
<td>2014 TACDA true-up</td>
<td>($4.225)</td>
<td>Calculated as the sum of true-up amounts and related carrying costs.</td>
</tr>
</tbody>
</table>

10. ATCO Electric proposed to refund its 2014 TACDA true-up amount by way of Rider G to be in effect from January 1, 2016 to December 31, 2016.\(^7\) This request is discussed in Section 4.2 of this decision.

4  2014 TACDA true-up amount and Rider G rate

4.1 Calculation of the true-up amount

11. The components of the total 2014 true-up amount listed in Table 1 are described in this section. Table 1 includes the true-up of the 2013 TACDA rider, the true-up of the three amounts arising from the various 2014 AESO charges (i.e., the SAS deferral true-up, AESO DAR true-up, and Balancing Pool true-up) and carrying costs associated with those amounts.

2013 TACDA rider true-up

12. The purpose of a deferral account rider true-up is to ensure that, for each of the AESO charges, the amounts actually collected or refunded equal the amounts approved by the Commission. This first item in Table 1 is the net refund owing from the true-up of two 2013 components: ATCO Electric’s 2013 TACDA rider and its 2013 Balancing Pool payment.

13. ATCO Electric indicated that its true-up rider associated with the 2013 TACDA amounts, approved in Decision 2014-255,\(^8\) was in effect until September 30, 2015, after the submission of

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\(^7\) Exhibit 20705-X0004, application, paragraph 2.

its application. Accordingly, ATCO Electric proposed to true-up its 2013 TACDA rider in its 2015 TACDA true-up application.9

14. In this component ATCO Electric made two corrections to its 2013 TACDA true-up amounts. The 2013 TACDA true-up amounts were based on an accrued amount of $279.196 million, while ATCO Electric’s 2013 actual transmission access costs were $280.185 million. This resulted in a true-up collection of approximately $990,000.10

15. In addition, ATCO Electric had included in its 2013 TACDA true-up $60.209 million as its 2013 Balancing Pool refund, but the actual 2013 AESO Balancing Pool refund was $61.203 million. Accordingly, ATCO Electric requested a true-up refund of $994,000.11

16. The net of these two corrections to the 2013 TACDA true-up amounts is a refund of $4,783, or approximately $0.005 million, to customers.12

SAS deferral true-up

17. The purpose of a SAS deferral true-up is to reconcile the actual transmission access revenue received from customers to the actual transmission access costs paid to the AESO. ATCO Electric submitted its total 2014 transmission access revenues for distribution connected customers, including revenues received through its quarterly TACDA true-up riders, were $289.900 million while its transmission access costs were $285.077 million, resulting in a refund to customers of $4.823 million.13

18. ATCO Electric explained that since Rate T31 customers are billed on a flow-through basis, no amounts have been allocated to that customer class. ATCO Electric allocated the AESO costs to customers, except for Rate T31 customers, based on its Phase II cost of service methodology, underlying its SAS rates, which was approved by the Commission in Decision 2011-483.14

AESO DAR true-up

19. Under Section 14(3) of the Electric Utilities Act,15 “[t]he Independent System Operator must be managed so that, on an annual basis, no profit or loss results from its operation.” Accordingly, any variances arising between the actual costs the AESO incurs and the forecast amounts, recovered through its rates based on forecast volumes, are refunded to or recovered from market participants by way of the AESO DAR, typically undertaken on an annual basis.16

In turn, the DFOs flow-through these collections or refunds to customers in their service areas. ATCO Electric did not receive any AESO DAR invoices in 2014 such that no reconciliation of the AESO DAR amount was required in this application.

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9 Exhibit 20705-X0004, application, paragraph 8.
10 Exhibit 20705-X0004, application, paragraphs 10-11.
11 Exhibit 20705-X0004, application, paragraph 13.
12 Exhibit 20705-X0004, application, paragraph 15.
13 Exhibit 20705-X0004, application, paragraph 17.
Balancing Pool true-up

20. Under provisions of the Electric Utilities Act, each year the Balancing Pool is required to forecast its revenues and expenses to determine any excess (or shortfall) of funds. Based on this forecast, the Balancing Pool determines an annualized amount that will be refunded to (or collected from) electricity consumers over the year, “… so that no profit or loss results, after accounting for the annualized amount under section 82(7) as a revenue or expense of the Balancing Pool.” This amount, known as the consumer allocation, applies to all market participants who receive system access service from the AESO and is recovered through Rider F of the AESO tariff. The consumer allocation is based on the amount of electric energy consumed annually. In 2014, the Balancing Pool refunded a consumer allocation of $5.50 per megawatt hour.18

21. The purpose of ATCO Electric’s Balancing Pool true-up is to ensure that its Balancing Pool refund to or collection from its customers matches its settlement with the AESO. ATCO Electric stated that, in 2014, it received a $63.766 million Balancing Pool refund from the AESO and, in turn, refunded $64.700 million to its customers, requiring a collection of approximately $0.943 million. ATCO Electric proposed to allocate the Balancing Pool true-up to customer rate classes, with the exception of Rate T31, based on the amount refunded in 2014. Consistent with previously approved methodology, ATCO Electric did not allocate the true-up amount to Rate T31 customers, which are billed on a flow-through basis.19

Carrying costs

22. ATCO Electric calculated carrying costs on outstanding amounts related to the true-up balances in accordance with Rule 023: Rules Respecting Payment of Interest. The rate used was the Bank of Canada monthly bank rate plus 1.5 per cent.20 In response to an IR, ATCO Electric explained that for administrative ease and due to immateriality, it did not calculate weighted average interest rates in the months in which the interest rates changed. Nevertheless, ATCO Electric recalculated its carrying costs using the weighted average interest rates for the months affected. The total revised carrying costs amounted to a refund of $331,891, slightly higher than the initially calculated refund of $330,984.21

Commission findings

23. The Commission has reviewed the application, including the schedules, and finds them to be consistent with the harmonized framework approved by the Commission in Decision 3334-D01-2015. Two points not addressed in the harmonized framework arose in the review of this application: the presentation of the demand under-frequency load shedding (UFLS) credit related to the SAS charge and the calculation of carrying costs when the Bank of Canada monthly bank rate changed mid-month. The Commission explored these issues in IRs.

24. With respect to the UFLS credit, in response to a Commission IR, ATCO Electric indicated that it included the UFLS credit in the point of delivery (POD) charge amount (column E) of Schedule 3.0, 2014 SAS Deferral True-up. For better transparency, the

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17 Electric Utilities Act, Section 85(1)(j).
19 Exhibit 20705-X0004, application, paragraph 20.
20 Exhibit 20705-X0004, application, paragraph 21.
21 Exhibit 20705-X0016, AE-AUC-2015SEPT10-002(b) and (c).
22 Exhibit 20705-X0016, AE-AUC-2015SEPT10-005(a) and (b).
Commission directs ATCO Electric, in its future annual TACDA true-up applications, to identify the UFLS credit amounts in a separate column in Schedule 3.0.

25. With respect to carrying costs when the Bank of Canada monthly bank rate changed mid-month, in response to AE-AUC-2015SEPT10-002, ATCO Electric recalculated its carrying charges based on a weighted average basis. Parties have at times used simplified methods for reasons of expediency and immateriality, but the Commission prefers a method that is conceptually correct and applicable in all economic environments. For these reasons, the Commission directs ATCO Electric to calculate carrying costs based on the weighted average Bank of Canada monthly bank rate in months in which the interest rates changed.

26. The Commission has reviewed the assignment of the true-up amounts to rate classes. The amount associated with the deferral account rider true-up was determined for each rate class as the difference between the amount approved for collection or refund by rate class and the amount actually collected or refunded for each rate class, which is in substance a direct assignment methodology.

27. The SAS deferral true-up amounts were allocated to rate classes based on a SAS Phase II cost of service model that the Commission has approved in the past.

28. ATCO Electric allocated the Balancing Pool true-up amount to customer rate classes based on the original amount refunded in 2014, with the exception of Rate T31 customers, which are billed on a flow-through basis. Metering and billing of the Rate T31 customers ensure that the amounts billed to those customers are consistent with the $5.50 per megawatt hour refund.

29. ATCO Electric’s calculation of carrying costs generally complies with Rule 023 requirements. The Commission previously discussed its concern regarding the calculation of carrying costs when the Bank of Canada monthly bank rate changed mid-month and provided direction on this issue. Consistent with its previously approved methodology, ATCO Electric allocated carrying costs based on each rate class’ proportion of the total deferral balances, not including the Balancing Pool true-up amounts.

30. The Commission has reviewed ATCO Electric’s calculations of the amounts comprising the 2014 annual TACDA true-up and finds them to be reasonable. Therefore, the Commission approves a net refund of approximately $4.225 million, as calculated by ATCO Electric in response to AE-AUC-2015SEPT10-003 The Commission has also reviewed the methods used to attribute the individual components of the 2014 TACDA true-up to rate classes and finds the individual methodologies to be reasonable in the circumstances.

4.2 Rider implementation period and customer bill impacts

31. In this application, ATCO Electric proposed that its 2014 annual TACDA true-up Rider G be in effect from January 1, 2016 to December 31, 2016.

32. In calculating its customer bill impacts, ATCO Electric indicated, in response to an IR, that it used the latest available energy prices, at the time of filing its application, for purposes of

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23 Exhibit 20705-X0016, AE-AUC-2015SEPT10-002(b) and (c).
24 Exhibit 20705-X0004, application, paragraph 15.
26 Exhibit 20705-X0014, AE-AUC-2015SEPT10-003, Attachment 1, Schedule 1.0.
representing forecast energy prices effective January 1, 2016.\textsuperscript{27} The typical impacts on customer bills associated with the one-year Rider G implementation period, as estimated by ATCO Electric, are provided in Table 2 below. These include the impact of the proposed distribution access service (DAS) and SAS rates from its 2016 annual PBR rate adjustment filing (Proceeding 20822) and the approved Quarter 4 (Q4) 2015 quarterly TACDA rider approved by the Commission in Disposition 20794-D01-2015,\textsuperscript{28} which takes effect on January 1, 2016.

<table>
<thead>
<tr>
<th>Rate class</th>
<th>Typical bill change 2015-2016 annualized impact</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>($)</td>
</tr>
<tr>
<td>1 D11 Residential</td>
<td>1.42</td>
</tr>
<tr>
<td>2 D21 Commercial</td>
<td>31.09</td>
</tr>
<tr>
<td>3 D25 Irrigation</td>
<td>(3.87)</td>
</tr>
<tr>
<td>4 D31 Industrial</td>
<td>26.37</td>
</tr>
<tr>
<td>5 D41 Oilfield</td>
<td>28.86</td>
</tr>
<tr>
<td>6 D51 REA Pooled</td>
<td>5.11</td>
</tr>
<tr>
<td>7 D56 Farm</td>
<td>5.71</td>
</tr>
<tr>
<td>8 D61 Street Lights (No Investment)</td>
<td>(0.48)</td>
</tr>
<tr>
<td>9 D61 Street Lights (Investment)</td>
<td>(1.08)</td>
</tr>
<tr>
<td>10 D63 Private Lights</td>
<td>(0.53)</td>
</tr>
<tr>
<td>11 T31 Transmission Connect</td>
<td>(3,029)</td>
</tr>
</tbody>
</table>

**Commission findings**

33. The total wires component of the bill is the portion of the bill the Commission approves while the total bill is what customers generally focus on. The Commission has reviewed the annualized total bill impact of the proposed Rider G, including the combined impact of rate changes resulting from ATCO Electric’s 2016 annual PBR rate adjustment filing and the approved Q4 2015 quarterly TACDA rider, and finds the rate impacts to be reasonable. However, the Commission considers that customers see their bill impacts on a month-to-month basis and are more concerned with this immediate impact than an annualized impact.

34. The most recent month for which energy costs (retail component) were provided on the record of this proceeding is October 2015. Based on the assumption that the retail component of the bill for January 2016 is at least equal to October 2015, and the supporting data provided by ATCO Electric in response to IRs, the Commission has reviewed the bill impacts from October 1, 2015 to January 1, 2016, and finds the impacts to be reasonable.

35. Having considered the annualized typical bill change impact provided by ATCO Electric, and the immediate total bill impact from October 2015 to January 2016, as described above, the Commission finds that the impact to rate classes falls within a reasonable range and will not cause rate shock.

\textsuperscript{27} Exhibit 20705-X0010, AE-AUC-2015SEPT10-004(e).
\textsuperscript{29} Exhibit 20705-X0011, AE-AUC-2015SEPT10-004, Attachment 3, excerpts from Appendix B-13.
36. For the reasons above, the Commission approves the Rider G implementation period from January 1, 2016 to December 31, 2016.

4.3 Rider G rate

37. Rider G is impacted by the total true-up amount, related carrying costs and the implementation period of the rider.

38. To calculate the dollar per kilowatt hour ($/kWh) rider rate, ATCO Electric summed the 2014 TACDA true-up components and related carrying costs by rate class and divided these amounts by the 2016 forecast billing determinants, as submitted for approval in ATCO Electric’s 2016 annual PBR rate adjustment filing.\(^{30}\) The resulting true-up amounts and the proposed Rider G rate, by rate class, are set out in the table below:

Table 3. True-up amounts and proposed Rider G rate by rate class\(^ {31}\)

<table>
<thead>
<tr>
<th>Rate class</th>
<th>Total true-up ($)</th>
<th>Rider G rate ($/kWh)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td>2,409,471</td>
<td>0.00209</td>
</tr>
<tr>
<td>Small General Service</td>
<td>1,818,656</td>
<td>0.00204</td>
</tr>
<tr>
<td>Irrigation Pumping Service</td>
<td>(33,688)</td>
<td>(0.01724)</td>
</tr>
<tr>
<td>Large General Service</td>
<td>(9,551,336)</td>
<td>(0.00150)</td>
</tr>
<tr>
<td>Oil Field</td>
<td>362,879</td>
<td>0.00107</td>
</tr>
<tr>
<td>REA Farm Service</td>
<td>10,370</td>
<td>0.00014</td>
</tr>
<tr>
<td>Farm Service</td>
<td>744,902</td>
<td>0.00190</td>
</tr>
<tr>
<td>Street Lights</td>
<td>13,505</td>
<td>0.00063</td>
</tr>
<tr>
<td>Private Lights</td>
<td>521</td>
<td>0.00020</td>
</tr>
<tr>
<td>Transmission Connect</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Total</td>
<td>(4,224,720)</td>
<td></td>
</tr>
</tbody>
</table>

Commission findings

39. As shown in Table 3, while the total true-up amount is a net refund, Rider G results in a collection from most customer classes, with the large general service and irrigation pumping service rate classes receiving refunds during the billing period. This is due to the relative size of the components of the true-up amounts, some of which are collections and some refunds, being attributed to rate classes using different methodologies.

40. In previous sections of this decision, the Commission approved the components of the total true-up amount and the methods by which they are attributed to rate classes. The Commission has reviewed the calculation of the proposed Rider G, and verified that in its calculation ATCO Electric used the 2016 forecast billing determinants, by rate class, as submitted for approval in its 2016 annual PBR rate adjustment filing.\(^ {32}\) Accordingly, the Commission approves ATCO Electric’s Rider G per rate class as set out in Table 3 above and reproduced in Appendix 3.

\(^{30}\) Exhibit 20705-X0016, AE-AUC-2015SEPT10-003.

\(^{31}\) Exhibit 20705-X0014, AE-AUC-2015SEPT10-003, excerpts from Schedule 1.0.

\(^{32}\) Exhibit 20705-X0016, AE-AUC-2015SEPT10-003.
5 Order

41. It is hereby ordered that:

   (1) ATCO Electric’s Rider G, as attached in Appendix 3 to this decision, is approved effective January 1, 2016, to December 31, 2016.

Dated on November 6, 2015.

Alberta Utilities Commission

*(original signed by)*

Kay Holgate
Commission Member
Appendix 1 – Proceeding participants

<table>
<thead>
<tr>
<th>Name of organization (abbreviation)</th>
<th>counsel or representative</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATCO Electric Ltd.</td>
<td></td>
</tr>
<tr>
<td>Consumers’ Coalition of Alberta (CCA)</td>
<td></td>
</tr>
</tbody>
</table>

Alberta Utilities Commission

Commission panel
- K. Holgate, Commission Member

Commission staff
- J. Graham (Commission counsel)
- O. Vasetsky
- C. Runge
- P. Genderka
Appendix 2 – Summary of Commission directions

This section is provided for the convenience of readers. In the event of any difference between the directions in this section and those in the main body of the decision, the wording in the main body of the decision shall prevail.

1. With respect to the UFLS credit, in response to a Commission IR, ATCO Electric indicated that it included the UFLS credit in the point of delivery (POD) charge amount (column E) of Schedule 3.0, 2014 SAS Deferral True-up. For better transparency, the Commission directs ATCO Electric, in its future annual TACDA true-up applications, to identify the UFLS credit amounts in a separate column in Schedule 3.0. ...... Paragraph 24

2. With respect to carrying costs when the Bank of Canada monthly bank rate changed mid-month, in response to AE-AUC-2015SEPT10-002, ATCO Electric recalculated its carrying charges based on a weighted average basis. Parties have at times used simplified methods for reasons of expediency and immateriality, but the Commission prefers a method that is conceptually correct and applicable in all economic environments. For these reasons, the Commission directs ATCO Electric to calculate carrying costs based on the weighted average Bank of Canada monthly bank rate in months in which the interest rates changed. .................................................................Paragraph 25
Appendix 3 – Rider G

(return to text)

Rider G Temporary Adjustment

**Availability**

- Applicable to all customers, at points of service, throughout the territory served by the Company for energy consumption effective from **January 1, 2016 to December 31, 2016.**
- The Company's applicable charges under the following Price Schedules will be adjusted by the amounts noted below:

<table>
<thead>
<tr>
<th>Applicable Distribution Tariff Price Schedule</th>
<th>Charge (¢/kW.h)</th>
</tr>
</thead>
<tbody>
<tr>
<td>D11 Residential</td>
<td>0.209</td>
</tr>
<tr>
<td>D21 Small General Service</td>
<td>0.204</td>
</tr>
<tr>
<td>D22 Small General Service – Energy Only</td>
<td>0.204</td>
</tr>
<tr>
<td>D25 Irrigation Pumping Service</td>
<td>-1.724</td>
</tr>
<tr>
<td>D26 REA Irrigation Pumping Service</td>
<td>-1.724</td>
</tr>
<tr>
<td>D31 Large General Service/Industrial – Distribution Connected</td>
<td>-0.150</td>
</tr>
<tr>
<td>T31 Large General Service/Industrial – Transmission Connected</td>
<td>0.000</td>
</tr>
<tr>
<td>D32 Generator Interconnection and Standby Power</td>
<td>-0.150</td>
</tr>
<tr>
<td>D33 Transmission Opportunity Rate – Distribution Connected</td>
<td>-0.150</td>
</tr>
<tr>
<td>T33 Transmission Opportunity Rate – Transmission Connected</td>
<td>0.000</td>
</tr>
<tr>
<td>D41 Small Oilfield and Pumping Power</td>
<td>0.107</td>
</tr>
<tr>
<td>D51 REA Farm Service</td>
<td>0.014</td>
</tr>
<tr>
<td>D52 REA Farm Service – Excluding Wires Service Provider</td>
<td>0.014</td>
</tr>
<tr>
<td>D56 Farm Service</td>
<td>0.190</td>
</tr>
<tr>
<td>D61 Street Lighting Service</td>
<td>0.063</td>
</tr>
<tr>
<td>D63 Private Lighting Service</td>
<td>0.020</td>
</tr>
</tbody>
</table>

**Note:** Rider G does not apply to Rider A, Rider E, Rider J and Rider S.