

**ELECTRIC – 2017 Tax Cut Credit – One-Time Credit**

APPLICATION

The 2018 Income Tax Credit is applicable to all customers in the tariffs listed below.

Income Tax Credit:

Pursuant to the order issued in docket 5-AF-101, the following credits are associated with the over-collections of federal income tax expense in the base revenue requirement set in the utility's last rate case. The credit will be listed as a separate line item on a customer's bill.

No later than July 31, 2018, customers in the following rate classes shall receive a one-time credit of the amount listed below.

<u>Rate</u>	<u>Amount</u>
Residential (ER-1)	\$ 7.54
EC-1	\$ 13.70
EC-3	\$ 87.42
EC-5	\$ 970.50
EP-1	\$ 346.04
EP-3	\$ 3,106.60
EP-5	\$ 61,807.81
Lighting	\$ 1.02

Issued: June 1, 2018  
PSC Authorization by Order No. 5-AF-101

**EFFECTIVE FOR SERVICE ON AND AFTER:**  
July 1, 2018

**Letter:** \_\_\_\_\_

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The Income Tax Credit will be in effect for service starting July 1, 2018 until superseded by a future rate case order.

<u>Rate</u>	<u>Amount</u>	<u>Units</u>
Residential (ER-1)	\$ 0.0022	per kWh
EC-1	\$ 0.0019	per kWh
EC-3	\$ 0.0009	per kWh
EC-5	\$ 0.0006	per kWh
EP-1	\$ 0.0008	per kWh
EP-3	\$ 0.0004	per kWh
EP-5	\$ 0.0003	per kWh
Lighting	\$ 0.0013	per kWh

Issued: June 1, 2018  
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**EFFECTIVE FOR SERVICE ON AND AFTER:**  
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**Letter:** \_\_\_\_\_

**GAS – 2017 Tax Cut Credit – One-Time Credit**

APPLICATION

The 2018 Income Tax Credit is applicable to all customers in the tariffs listed below.

Income Tax Credit:

Pursuant to the order issued in docket 5-AF-101, the following credits are associated with the over-collections of federal income tax expense in the base revenue requirement set in the utility’s last rate case. The credit will be listed as a separate line item on a customer’s bill.

No later than July 31, 2018, customers in the following rate classes shall receive a one-time credit of the amount listed below.

<u>Rate</u>	<u>Amount</u>
Residential (GR-1)	\$ 5.06
Small Commercial Firm (GC-1)	\$ 17.56
Small Commercial Interruptible (GI-1)	\$ 173.54
Large Commercial Firm (GL-1)	\$ 253.01
Large Commercial Interruptible (GI-6)	\$ 1,125.00
Large Commercial Interruptible Transport (TSR)	\$ 1,797.43

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**GAS – 2017 Tax Cut Credit – Monthly Credit**

APPLICATION

The 2018 Income Tax Credit is applicable to all customers in the tariffs listed below.

Income Tax Credit:

Pursuant to the order issued in docket 5-AF-101, the following credits are associated with the over-collections of federal income tax expense in the base revenue requirement set in the utility’s last rate case. The monthly credit will be listed as a separate line item on a customer’s bill.

The Income Tax Credit will be in effect for service starting July 1, 2018 until superseded by a future rate case order.

<u>Rate</u>	<u>Amount</u>	<u>Units</u>
Residential (GR-1)	\$ 0.0118	per therm
Small Commercial Firm (GC-1)	\$ 0.0076	per therm
Small Commercial Interruptible (GI-1)	\$ 0.0050	per therm
Large Commercial Firm (GL-1)	\$ 0.0060	per therm
Large Commercial Interruptible (GI-6)	\$ 0.0031	per therm
Large Commercial Interruptible Transport (TSR)	\$ 0.0371	per therm

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**WATER – 2017 Tax Cut Credit – One-Time Credit**

APPLICATION

The 2018 Income Tax Credit is applicable to all customers in the tariffs listed below.

Income Tax Credit:

Pursuant to the order issued in docket 5-AF-101, the following credits are associated with the over-collections of federal income tax expense in the base revenue requirement set in the utility’s last rate case. The credit will be listed as a separate line item on a customer’s bill.

No later than July 31, 2018, customers in the following classes shall receive a one-time credit of the amount listed below.

<b>Customer Class</b>	<b>Amount</b>
Residential	\$ 13.59
Commercial	\$ 68.42
Public Authority	\$ 179.85
Industrial	\$ 671.21
Public Fire Protection - City	See Public Fire Protection Table
Public Fire Protection - Village	\$ 1,298.37

**Public Fire Protection**

<b>Meter Size</b>	<b>Amount</b>
5/8"	\$ 5.70
3/4"	\$ 5.70
1"	\$ 14.24
1.5"	\$ 28.48
2"	\$ 45.57
3"	\$ 85.45
4"	\$ 142.42
6"	\$ 284.84
8"	\$ 455.74

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July 1, 2018  
**Letter:** \_\_\_\_\_

**WATER – 2017 Tax Cut Credit – Monthly Credit**

APPLICATION

The 2018 Income Tax Credit is applicable to all customers in the tariffs listed below.

Income Tax Credit:

Pursuant to the order issued in docket 5-AF-101, the following credits are associated with the over-collections of federal income tax expense in the base revenue requirement set in the utility’s last rate case. The monthly credit will be listed as a separate line item on a customer’s bill.

The Income Tax Credit will be in effect for service starting July 1, 2018 until superseded by a future rate case order.

<u>Customer Class</u>	<u>Amount</u>	<u>Units</u>
Residential	\$ 0.41	per CCF
Commercial	\$ 0.41	per CCF
Public Authority	\$ 0.41	per CCF
Industrial	\$ 0.41	per CCF
Public Fire Protection - City	See Public Fire Protection Table	
Public Fire Protection - Village	\$ 215.42	per month

**Public Fire Protection**

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<u>Meter Size</u>	<u>Amount</u>	<u>Units</u>
5/8"	\$ 0.95	per month
3/4"	\$ 0.95	per month
1"	\$ 2.36	per month
1.5"	\$ 4.73	per month
2"	\$ 7.56	per month
3"	\$ 14.18	per month
4"	\$ 23.63	per month
6"	\$ 47.26	per month
8"	\$ 75.61	per month

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