

Reconciliation Variance Example

Exhibit ABC-4

**Information Contained in this Example is for Illustrative Purposes Only

**Actual Results will Vary and are Impacted by Numerous Factors Including Weather, Usage Behavior and Other

1	2	3	4	5	6	7	8	9	10	11	12
	Three Month Distribution ⁽¹⁾	Calendar kWh (A)	Three Month Distribution ⁽¹⁾	Billed kWh (B)	Three Month Period Variance Billed Vs Calendar Over/(Under)	Monthly Base Rate (C)	Three Month Variance Revenue Impact Over/(Under) ⁽²⁾	Period Unit Rate Impact (Increase) / Decrease ⁽²⁾	Unit Rate Application Period	Annual Unit Rate Impact (Increase) / Decrease ⁽²⁾	Annual Unit Rate Application Period
Dec-Feb	28.0%	2,800,000	29.0%	2,914,500	114,500	\$ 9,160	\$ 9,160	\$ 0.0031	Jun-Aug		
Mar-May	21.0%	2,100,000	21.0%	2,110,500	10,500	\$ 840	\$ 840	\$ 0.0004	Sept-Nov		
Jun-Aug	29.5%	2,950,000	27.5%	2,763,750	(186,250)	\$ (14,900)	\$ (14,900)	\$ (0.0053)	Dec-Feb		
Sept-Nov	21.5%	2,150,000	22.5%	2,261,250	111,250	\$ 8,900	\$ 8,900	\$ 0.0042	Mar-May		
Total	100.0%	10,000,000	100.0%	10,050,000	(50,000)	\$ 4,000	\$ 4,000			\$ 0.0004	June-May

⁽¹⁾ Three Month Distribution is for Illustrative Purposes Only and does not Reflect Actual or Estimated Projections

⁽²⁾ Unit Rate Impact is for Illustrative Purposes Only and does not Reflect Actual or Estimated Projections