

\$ in 000s	GMP	GMP		Witness	FY 2027	FY 2027
	Adjustment #	Cost of Service		Page Number	Revenue	Base Rate
	(Cost of Service - COS Rate base - RB)	Adjustment Description	Change Description	Reference	Deficiency \$	Increase %
GMP 1-16-2026 FY 2027 Rate Filing					\$ 62,166	7.50%
GMP Identified --	COS Adj 5	Salary Expense	Correction to properly reflect annual pay increases	Doane & Bingel pg. 4 ¹⁾	591	0.07%
GMP Identified --	COS Adj 10	Medical Expense	Correction to properly reflect test year expense	Doane & Bingel pg. 4 ¹⁾	(122)	-0.01%
GMP Identified --	COS Adj 16	O&M Test Year to Rate Year One-time Item	Correction to properly reflect FERC fees in test year	Doane & Bingel pg. 5 ¹⁾	414	0.05%
GMP Identified --	COS Adj 17	Carry Cost of REC Inventory	Correction to REC inventory balance	Doane & Bingel pg. 5 ¹⁾	(12)	0.00%
GMP Identified --	COS Adj 23; RB Adjs 4 & 11	Depreciation and Return on Utility Rate Base	Remove duplication of IT capital project	Doane & Bingel pg. 5 ¹⁾	(750)	-0.10%
GMP Identified --	COS Adj 21	Federal & State Taxes	Correction of ADIT calculation	Doane & Bingel pg. 5	(2,824)	-0.33%
DPS Identified -- GMP Accepted		Remove IES Pilot		Doane & Bingel pg. 6 ¹⁾	(482)	-0.06%
DPS Identified -- GMP Accepted		Update to Uncollectible Expense	Adjust ratio to a 2-year average	Doane & Bingel pg. 6 ¹⁾	(413)	-0.05%
DPS Identified -- GMP Accepted		Remove certain sponsorships and donations		Doane & Bingel pg. 5 ¹⁾	(50)	-0.01%

¹⁾ Change includes ancillary impacts on gross revenue taxes (COS Adj 31) and working capital allowance (RB Adj D10)

GMP 5-27-2026 FY 2027 Rebuttal Filing					\$ 58,518	7.06%
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