

Exhibit PSD-JMT-2

PSD-JMT-2  
Schedule 1

COST OF SERVICE  
TEST PERIOD ENDED September 30, 2017

GREEN MOUNTAIN POWER CORPORATION  
10-Aug-18

RATE PERIOD: January 2019 - September 2019	PER BOOKS BALANCES (1)	ADJUSTMENT COL3-COL1 (2)	GMP FILED PROFORMA BALANCES (3)	PSD ADJUSTMENTS (4)	DPS ADJUSTED PROFORMA BALANCES (5)	
COST OF SERVICE - \$ in 000s						
Operating Expenses:						
Purchased Power, Net	\$197,507	\$19,167	\$216,674		\$216,674	
Production	19,360	676	20,036		20,036	
<b>Other Power Supply</b>	941	1,541	2,482		2,482	
	-----	-----	-----	-----	-----	
Purchased Power and Production	217,808	21,384	239,191	0	239,191	
Transmission	71,630	14,566	86,196	(398)	85,798	
<b>Transmission - Other</b>	2,641	1,739	4,380		4,380	
<b>Distribution</b>	27,131	7,503	34,634		34,634	
<b>Customer Accounting</b>	3,720	4,239	7,958		7,958	
<b>Customer Service and Information</b>	1,866	159	2,025		2,025	
<b>Sales</b>	73	(73)	0		0	
<b>Administrative and General</b>	28,664	14,237	42,900		42,900	
Non Base O&M Costs - AMI	1,405	(1,333)	72		72	
Non Base O&M Costs - KCW	608	(3)	605		605	
Non Base O&M Costs - VMPD	43	(43)	(0)		(0)	
Acct 929	(203)	-	(203)		(203)	
Business Development	570	0	570		570	
Depreciation & Amortization	43,199	(17,675)	25,524	(1,160)	24,364	
Taxes - Federal and State	29,139	(14,468)	14,671	(455)	14,216	
- Municipal	19,930	2,322	22,252		22,252	
- Other, excluding Revenue Taxes	2,067	(99)	1,968		1,968	
Accretion Expense	186	16	202		202	
Capital Costs (Credit Facility Fees)	446	(354)	92		92	
	-----	-----	-----	-----	-----	
Total Operating Expenses	450,921	32,116	483,038	(2,013)	481,025	
Return on Utility Rate Base	70,121	12,497	82,618	(1,954)	80,664	5.27%
	-----	-----	-----	-----	-----	
Total Cost of Service Before Credits	521,043	44,613	565,656	(3,967)	561,689	
Less:						
Equity in Earnings of Affiliates	70,749	(15,888)	54,861	0	54,861	
Other Operating Revenues	18,292	(3,773)	14,519	(541)	13,978	
Business Development	821	(0)	821	0	821	
	-----	-----	-----	-----	-----	
Total Credits	89,862	(19,661)	70,200	(541)	69,660	
Cost of Service to Ultimate Consumers	431,181	64,275	495,456	(3,426)	492,030	
Gross Revenue & Fuel Gross Receipts Taxes	4,565	23	4,588	0	4,588	
	-----	-----	-----	-----	-----	
Total Cost of Service to Ultimate Consumers	435,746	64,298	500,044	(3,426)	496,618	
Merger savings			(13,875)		(13,875)	
Total Cost of Service to Ultimate Consumers			486,169		482,743	
Revenue from Ultimate Consumers			461,056		461,056	
Revenue Deficiency from Ultimate Consumers			\$ 25,112	(3,426)	\$ 21,687	
Base Rate Revenue Adjustment Percent			5.45%		4.70%	
Return of One Time Bill Credit for Corporate Tax Reform			\$ (27,407)		(\$27,407)	
Net Revenue Adjustment			\$ (2,294)		\$ (5,720)	
Net Revenue Adjustment Percent			-0.50%		-1.24%	

**Bolded, italicized text indicates functional categories in Base O&M Costs.**

RATE BASE INVESTMENT  
TEST PERIOD ENDED September 30, 2017  
\$ in 000s

GREEN MOUNTAIN POWER CORPORATION  
10-Aug-18

	10 MONTH AVG BALANCES (1)	ADJUSTMENT COL3-COL1 (2)	10 MONTH AVG BALANCES (3)	FSD ADJUSTMENTS (4)	DPS ADJUSTED BALANCES (5)
Production	\$539,888	\$63,876	\$603,764		\$603,764
Transmission	202,287	(7,622)	194,665		194,665
Distribution	793,122	72,031	865,153	(18,236)	846,917
General	199,161	18,985	218,146	(15,763)	202,383
Utility Plant in Service	1,734,458	147,270	1,881,728	(33,999)	1,847,729
Community Energy & Efficiency Development Fund	16,141	(2,598)	13,543		13,543
<b>Subtotal</b>	<b>1,750,599</b>	<b>144,672</b>	<b>1,895,271</b>	<b>(33,999)</b>	<b>1,861,272</b>
Construction Work in Progress	57,992	(51,864)	6,128		6,128
Investment in Affiliates					
Generation Vermont Yankee	939	(0)	939		939
Generation Maine Yankee	39	(0)	39		39
Generation Connecticut Yankee	36	0	36		36
Generation Yankee Atomic	52	(0)	52		52
Green Lantern	957	0	957		957
Transmission NE Hydro Trans	209	0	209		209
Transmission NE Hydro Trans Electric	1,149	(0)	1,149		1,149
Transmission VELCO - Common	10,253	0	10,253		10,253
JV Solar / Battery	-	31,632	31,632		31,632
JV Solar	55,140	(1,851)	53,290		53,290
Transmission TRANSCO LLC	490,508	113,331	603,839		603,839
<b>SUBTOTAL</b>	<b>2,367,873</b>	<b>235,920</b>	<b>2,603,794</b>	<b>(33,999)</b>	<b>2,569,795</b>
Special Deposits	3,780	-	3,780		3,780
Unamortized Debt Discount and Expense	4,898	(37)	4,861		4,861
Millstone 3 Energy and Capacity	331	(331)	0		0
17420-Renewable Energy Certificates	4,295	-	4,295	(4,080)	215
18225-GORGE REPOWERMENT	208	(208)	0		0
18230-REGULATORY ASSET-ASSET RETIREMENT OBLIGATION	290	(62)	228		228
18235-REG ASSET - VMPD VALUE SHARING POOL	192	(192)	(0)		(0)
18236-REG ASSET - DEPRECIATION STUDY	34	(12)	21		21
18238-REG ASSET - DEERFIELD WIND COSTS	411	(411)	0		0
18250-REG ASSET - RETIRED METER COST	3,080	(3,080)	0		0
182xx-REG ASSET - JV MICROGRID ASSET	0	1,865	1,865		1,865
18611-JV SOLAR ABANDONED SITES	98	(82)	15		15
18612-DEF ASSET-LOW INCOME DISC PAYMENTS	238	(200)	38		38
18613-DEF ASSET-EFFICIENCY FUND PAYMENTS	2,957	(1,667)	1,290		1,290
18605-DEF ASSET-NO RATE CHANGE	0	640	640		640
18652-VTEL SMARTGRID PAYT	2,360	(532)	1,828		1,828
Tax FAS 109	4,657	(1,850)	2,807		2,807
<b>Subtotal</b>	<b>27,828</b>	<b>(6,159)</b>	<b>21,669</b>	<b>(4,080)</b>	<b>17,589</b>
Working Capital Allowance:					
Material and Supplies Inventory including Fuel	22,842	-	22,842		22,842
Millstone III Nuclear Fuel Inventory (Net)	1,935	593	2,528		2,528
Prepayments	5,840	-	5,840		5,840
Lead -Lag Working Capital Allowance	5,259	(3,044)	2,215		2,215
<b>Subtotal Working Capital</b>	<b>35,876</b>	<b>(2,451)</b>	<b>33,425</b>	<b>0</b>	<b>33,425</b>

	10 MONTH AVG BALANCES	ADJUSTMENT COL3-COL1	10 MONTH AVG BALANCES	PSD ADJUSTMENTS	DPS ADJUSTED BALANCES
<b>DEDUCT:</b>					
ACCUMULATED DEPRECIATION/AMORT.	625,216	78,508	703,724	(1,566)	702,158
Customer Advances for Construction	286	-	286		286
<b>DEFERRED CREDITS</b>					
Accumulated Deferred Income Taxes and Tax Reform Reg	348,408	30,991	379,398	(2,434)	376,965
Accumulated Deferred Investment Tax Credits	1,391	(208)	1,183		1,183
25352-Unclaimed Prprty-Cust Refunds	9	0	9		9
25358-Reg Liab-Earnings Sharing	21	-	21		21
25392-Contingency Reserves	3,180	-	3,180		3,180
25393-Health Insurance Reserve	1,297	-	1,297		1,297
25387 Reg Liab-Plant Removal	4,813	(4,813)	-		0
25361-Reg Liab-Neil Vy	350	-	350		350
25377-Vmpd Rate Phase In	130	(130)	-		0
25378-Ciac Reg Liability	1,988	(1,988)	-		0
25382 Reg Liab Cvps/Cis Net Meter Cre	42	(42)	-		0
23000-Asset Retirement Liability	5,676	-	5,676		5,676
23480-Nothorn Water Res- Accounts Payable	67	-	67		67
24206-Misc Cur Workers Comp Major	2,108	-	2,108		2,108
25379 Reg Liab Synergies	2,458	(2,458)	-		0
25402 Reg Liab Production Tax Credit	464	(464)	-		0
25403 Reg Liab Gmp Vt Solar Devel Fee	2,746	(2,746)	-		0
25404 Reg Liab Gmp Vt Solar Partnersh	5,167	(5,167)	-		0
25407 REG Liab Transco Utopus Gain Deferral	0	2,554	2,554		2,554
Deferred Comp	3,639	(236)	3,639		3,639
SERP	3,848	77	3,925		3,925
Accrued Pension Expense	(13,037)	1,832	(11,205)		(11,205)
Acc. Post-Ret. Medical Expense FAS 106	44	(1,974)	(1,930)		(1,930)
Acc. Other Post-Employment Ben. Exp. FAS 112	1,055	(236)	819		819
<b>SUBTOTAL</b>	<b>1,001,364</b>	<b>93,501</b>	<b>1,095,101</b>	<b>(3,999)</b>	<b>1,091,101</b>
<b>TOTAL RATEBASE INVESTMENT</b>	<b>1,430,213</b>	<b>133,810</b>	<b>1,563,786</b>	<b>(34,079)</b>	<b>1,529,707</b>

GREEN MOUNTAIN POWER CORPORATION  
8/10/2018

RATE PERIOD: January 2019 - September 30, 2019  
COST OF CAPITAL  
TEST PERIOD ENDED September 30, 2017

Effective Tax Rate = 0.27715

**AS FILED BY GMP**

\$ in 000s	Invested Capital Per Books	Proforma Adjustments	Invested Capital Proforma	Proportion of Total Percentage	9 month Cost Rate Percentage	Cost of Component Percentage	Cost of Pre Tax % Percentage
Long-Term Debt Bonds	663,737	74,434	738,170	44.35%	3.83%	1.70%	1.70%
Short-Term Debt Bank Loans	55,231	41,325	96,556	5.80%	1.83%	0.11%	0.11%
Total Debt	718,968	115,759	834,726	50.15%	3.60%	1.81%	1.81%
Common Equity	750,065	79,734	829,800	49.85%	6.98%	3.48%	4.81%
Total Capital	1,469,033	195,493	1,664,526			5.28%	6.62%

**PSD ADJUSTED**

\$ in 000s	Invested Capital Per Books	Proforma Adjustments	Invested Capital Proforma	Proportion of Total Percentage	9 month Cost Rate Percentage	Cost of Component Percentage	Cost of Pre Tax % Percentage
Long-Term Debt Bonds	663,737	74,434	738,170	44.35%	3.81%	1.69%	1.69%
Short-Term Debt Bank Loans	55,231	41,325	96,556	5.80%	1.83%	0.11%	0.11%
Total Debt	718,968	115,759	834,726	50.15%	3.58%	1.80%	1.80%
Common Equity	750,065	79,734	829,800	49.85%	6.98%	3.48%	4.81%
Total Capital	1,469,033	195,493	1,664,526			5.27%	6.61%

CALCULATION OF INCOME TAX EXPENSE  
TEST PERIOD ENDED September 30, 2017

REEN MOUNTAIN POWER CORPORATION  
August 10, 2018

\$ in 000s	GMP FILED PRO FORMA (1)	PSD ADJUSTMENTS (2)	DPS ADJUSTED (3)
Total rate base investment	1,563,786	(34,079)	1,529,707
Return % (Total Cost of capital)	5.28%		5.27%
	-----	-----	-----
Return on utility rate base	82,618	(1,954)	80,664
Add back:			
Federal income tax	8,801	(315)	8,486
State income tax	5,870	(139)	5,731
	-----	-----	-----
Return before taxes	97,289	(2,408)	94,881
Less interest (Wtd. Cost of Debt X Rate Base)	28,245	(769)	27,476
	-----	-----	-----
Subtotal	69,044	(1,639)	67,405
Additions & deductions for income tax purposes:			
Non-taxable portion of equity in earnings of VELCO	(199)	0	(199)
Non-taxable portion (100%) of equity in earnings of Vermont Yankee	(53)	0	(53)
Non-taxable portion (70%) of equity in earnings of MY, CY, YA, NEHT and NEHTE	(41)	0	(41)
Non-deductible AFUDC-equity	398	0	398
Non-depreciable ITC basis reduction	89	0	89
Non-deductible meals expense	51	0	51
Domestic production activities deduction	0	0	0
	-----	-----	-----
Total additions & deductions	246	0	246
	-----	-----	-----
Balance	69,290	(1,639)	67,651
Less state income tax	5,889	(139)	5,750
	-----	-----	-----
Taxable income	63,401	(1,500)	61,901
	-----	-----	-----
Federal Income Tax Calculation:			
Federal income tax before credit at 21%	13,314	(315)	12,999
Investment credit amortization	(3)	0	(3)
Production Tax Credit	(3,055)	0	(3,055)
Return of Recurring Level -Excess Deferred Tax	(1,428)	0	(1,428)
CAFC Perm	(37)	0	(37)
FAS 109 ITC Basis Adjustment	5	0	5
AFUDC Deferred Tax Adjustment	4	0	4
	-----	-----	-----
Federal income tax	8,801	(315)	8,486
	-----	-----	-----
Total Federal Income Taxes	8,801	(315)	8,486
	-----	-----	-----
State Income Tax Calculation:			
Taxable income at 8.5%	5,890	(140)	5,750
Vermont income tax rate change adjustment	0	0	0
Vermont Solar ITC	(24)	0	(24)
ITC Basis Adj	2	0	2
AFUDC Deferred Tax Adj	2	0	2
	-----	-----	-----
Total State Income Taxes	5,870	(140)	5,730
	-----	-----	-----
TOTAL STATE AND FEDERAL INCOME TAX	14,671	(455)	14,216

PSD-JMT-2  
Schedule 5

GREEN MOUNTAIN POWER CORPORATION  
COST OF SERVICE ANALYSIS  
TEST PERIOD ENDED September 30, 2017  
SUMMARY OF ALL PSD ADJUSTMENTS  
\$ in 000s

GREEN MOUNTAIN POWER CORPORATION  
August 10, 2018

Adj. No.	Description	Transmission Costs	Renewable Energy Cert.	Other Revenue	Distr. Plant In Service	Gen. Plant in Service	Accumulated Depreciation	ADIT	Depreciation Expense	9-Mo. Rate for LTD
1	Adj PSD 1 - Tesla PowerWall 2.0			(392)		(15,229)	(1,306)		(957)	
2	Adj PSD 2 - Heat Pump Water Heaters			(149)		(534)	(21)		(15)	
3	Adj PSD 3 - Distribution Line Blankets				(12,158)		(117)		(110)	
4	Adj PSD 4 - Distribution Lines Large				(4,595)		(114)		(70)	
5	Adj PSD 5 - Transmission Lines				(1,482)		(8)		(8)	
6	Adj PSD 6 - Capital Structure									-0.023%
7	Adj PSD 7 - Power Supply Cost	(398)								
8	Adj PSD 8 - Renewable Energy Certificates		(4,080)							
9	Adj PSD 9 - ADIT Adj. on PSD Adjustments 1-5							(2,434)		
10	Total Cost of Service Adjustments	(\$398)	(\$4,080)	(\$541)	(\$18,236)	(\$15,763)	(\$1,566)	(\$2,434)	(\$1,160)	-0.023%

GREEN MOUNTAIN POWER CORPORATION  
 COST OF SERVICE ANALYSIS  
 TEST PERIOD ENDED September 30, 2017  
 Adj PSD 1 - Tesla PowerWall 2.0  
 \$ in 000s

Line No.	Item	Adjustment Amount	Source
(a)	(b)	(c)	(d)
<b><u>Adjustments to Rate Base</u></b>			
1	Adj. General Plant Balance As Filed	218,146	
2	Remove Project 159740	(15,229)	PSD Work Papers: [2019 Rate Base PSD ADJ 1 REMOVE TESLA.xlsx]PSD Notes'!\$G\$12/1000
3	PSD Adjusted General Plant Balance	202,917	
4	Accumulated Depreciation As Filed	703,724	
5	Remove Project 159740 Accum Depr	(1,306)	PSD Work Papers: [2019 Rate Base PSD ADJ 1 REMOVE TESLA.xlsx]PSD Notes'!\$G\$19/1000
6	PSD Adjusted Accumulated Depreciation	702,418	
<b><u>Adjustments to Operating Accounts</u></b>			
7	Sales & Lease Revenue Adj. to Other Op. Rev.	(392)	GMP Work Papers: [COS Adj 19 Other Op Rev 9 month 2019 - Final.xlsx]Leases'!\$AD\$31/1000
8	Depreciation Expense Adj.	(957)	PSD Work Papers: [2019 Rate Base PSD ADJ 1 REMOVE TESLA.xlsx]PSD Notes'!\$G\$25/1000

GREEN MOUNTAIN POWER CORPORATION  
COST OF SERVICE ANALYSIS  
TEST PERIOD ENDED September 30, 2017  
Adj PSD 2 - Heat Pump Water Heaters  
\$ in 000s

Line No.	Item	Adjustment Amount	Source
(a)	(b)	(c)	(d)
<b><u>Adjustemnts to Rate Base</u></b>			
1	Adj. General Plant Balance As Filed	218,146	
2	Remove Projects 153463 and 159742	(534)	PSD Work Papers: [2019 Rate Base PSD ADJ 2 REMOVE HEAT PUMP WH.xlsx]PSD Notes'!\$G\$12/1000
3	PSD Adjusted General Plant Balance	217,612	
4	Accumulated Depreciation As Filed	703,724	
5	Remove Projects 153463 and 159742	(21)	PSD Work Papers: [2019 Rate Base PSD ADJ 2 REMOVE HEAT PUMP WH.xlsx]PSD Notes'!\$G\$19/1000
6	PSD Adjusted Accumulated Depreciation	703,703	
<b><u>Adjust Net Adjustment to Other Operating Expense</u></b>			
7	Sales & Lease Revenue	(127)	GMP Work Papers: [COS Adj 19 Other Op Rev 9 month 2019 - Final.xlsx]Leases'!\$AD\$20/1000
8	Heat Pump Fee Revenue, Net of Cost	(22)	GMP Work Papers: [COS Adj 19 Other Op Rev 9 month 2019 - Final.xlsx]EIC sales'!\$J\$10/1000
9	Total Program Revenue Adj. to Other Op. Rev.	(149)	
10	Depreciation Expense	(15)	PSD Work Papers: [2019 Rate Base PSD ADJ 2 REMOVE HEAT PUMP WH.xlsx]PSD Notes'!\$G\$25/1000



GREEN MOUNTAIN POWER CORPORATION  
 COST OF SERVICE ANALYSIS  
 TEST PERIOD ENDED September 30, 2017  
 Adj PSD 3 - Distribution Line Blankets  
 \$ in 000s

Line No.	Item	Adjustment Amount	Source
(a)	(b)	(c)	(d)
<b>Adjustemnts to Rate Base</b>			
1	Adj. Distribution Plant Balance As Filed	865,153	
2	Remove Distribution Line Blankets Amount	(12,158)	Exhibit PSD-KJM-11
3	PSD Adjusted Distribution Plant Balance	852,995	
4	Accumulated Depreciation As Filed	703,724	
5	Remove Distribution Line Blankets Amount	(117)	PSD Work Papers: [2019 Rate Base PSD ADJ 3 - REMOVE DIST LINE BLANKETS.xlsx]PSD Notes'!\$G\$19/1000
6	PSD Adjusted Accumulated Depreciation	703,607	
7	Depreciation Expense Adjustment	(110)	PSD Work Papers: [2019 Rate Base PSD ADJ 3 - REMOVE DIST LINE BLANKETS.xlsx]PSD Notes'!\$G\$25/1000

GREEN MOUNTAIN POWER CORPORATION  
 COST OF SERVICE ANALYSIS  
 TEST PERIOD ENDED September 30, 2017  
 Adj PSD 4 - Distribution Lines Large  
 \$ in 000s

Line No.	Item	Adjustment Amount	Source
(a)	(b)	(c)	(d)
<b><u>Adjustemnts to Rate Base</u></b>			
1	Adj. Distribution Plant Balance As Filed	865,153	
2	Remove Distribution Lines Large Projects	(4,595)	Exhibit PSD-KJM-5
3	PSD Adjusted Distribution Plant Balance	860,558	
4	Accumulated Depreciation As Filed	703,724	
5	Remove Distribution Lines Large Projects	(114)	PSD Work Papers: [2019 Rate Base PSD ADJ 4 REMOVE LARGE LINES.xlsx]PSD Notes'!\$G\$19/1000
6	PSD Adjusted Accumulated Depreciation	703,610	
7	Depreciation Expense Adjustment	(70)	PSD Work Papers: [2019 Rate Base PSD ADJ 4 REMOVE LARGE LINES.xlsx]PSD Notes'!\$G\$25/1000

GREEN MOUNTAIN POWER CORPORATION  
 COST OF SERVICE ANALYSIS  
 TEST PERIOD ENDED September 30, 2017  
 Adj PSD 5 - Transmission Lines  
 \$ in 000s

Line No.	Item	Adjustment Amount	Source
(a)	(b)	(c)	(d)
<b><u>Adjustemnts to Rate Base</u></b>			
1	Adj. Distribution Plant Balance As Filed	865,153	
2	Remove Transmission Lines Projects	(1,482)	Exhibit PSD-KJM-4
3	PSD Adjusted Distribution Plant Balance	863,671	
4	Accumulated Depreciation As Filed	703,724	
5	Remove Transmission Lines Projects	(8)	PSD Work Papers: [2019 Rate Base PSD ADJ 5 REMOVE TRANS LINES.xlsx]PSD Notes'!\$G\$19/1000
6	PSD Adjusted Accumulated Depreciation	703,716	
7	Depreciation Expense Adjustment	(8)	PSD Work Papers: [2019 Rate Base PSD ADJ 5 REMOVE TRANS LINES.xlsx]PSD Notes'!\$G\$25/1000

GREEN MOUNTAIN POWER CORPORATION  
 COST OF SERVICE ANALYSIS  
 TEST PERIOD ENDED September 30, 2017  
 Adj PSD 7 - Power Supply Cost  
 \$ in 000s

Line No.	Item	Amount	Source
(a)	(b)	(c)	(d)
1	Annual Cost of Bonds as Filed by GMP	5.080%	
2	9 Month Cost of Bonds as Filed by GMP	3.833%	
3	Annual Cost of Bonds Recommended by PSD	5.050%	Prefiled direct testimony of Richard A. Baudino, Table 4.
4	Amount of Adjustment to Annual Rate	-0.030%	
5	Amount of Adjustment to 9-Month Rate	-0.023%	Line 2/Line 1 x Line 4
6	Adjusted 9-Month Cost of Bonds	3.810%	

GREEN MOUNTAIN POWER CORPORATION  
 COST OF SERVICE ANALYSIS  
 TEST PERIOD ENDED September 30, 2017  
 Adj PSD 9 - ADIT Adj. on PSD Adjustments 1-5  
 \$ in 000s

Line No.	Item	Amount	Source
(a)	(b)	(c)	(d)
1	10-Mo. Avg. Plant-Related ADIT per GMP Filing	186,374	GMP-ER-9, Page 1 of 3
2	Subtotal Gross Plant in Service	2,603,794	GMP-ER-1 Schedule 2, Page 1 of 2, Column (3)
3	ADIT Percent of Plant in Service	7.158%	
<b><u>PSD Adjustments to Gross Plant in Service</u></b>			
4	Adj PSD 1 - Tesla PowerWall 2.0	(15,229)	PSD-JMT-2 Schedule 6, Line 2
5	Adj PSD 2 - Heat Pump Water Heaters	(534)	PSD-JMT-2 Schedule 7, Line 2
6	Adj PSD 3 - Distribution Line Blankets	(12,158)	PSD-JMT-2 Schedule 8, Line 2
7	Adj PSD 4 - Distribution Lines Large	(4,595)	PSD-JMT-2 Schedule 9, Line 2
8	Adj PSD 5 - Transmission Lines	(1,482)	PSD-JMT-2 Schedule 10, Line 2
9	Subtotal - Adjustment to Gross Plant	(33,999)	
10	ADIT Percent of Plant in Service	7.158%	
11	ADIT Adjustment to Reflect PSD Adjustments 1-5	(2,434)	