

## Attachment N1-EP-5 Rev Decoupling Table

## Revenue Decoupling Precedents

Jurisdiction	Company Name	Services	Plan Years	Revenue Adjustment Mechanism	Case Reference
<b>United States</b>					
CA	California Pacific Electric	Electric	2022-2024	Hybrid	Decision 23-04-043
CA	San Diego Gas & Electric	Electric & Gas	2019-2023	Stairstep	Decisions 19-09-051 and 21-05-003
CA	Southern California Edison	Electric	2021-2023	Stairstep	Decision 21-08-036
CO	Public Service Company of Colorado	Electric	2020-2023	No RAM	Decision C17-0557
CT	Connecticut Light & Power	Electric	2018-open	Stairstep, No RAM after 2021	Docket 17-10-46
CT	United Illuminating	Electric	2017-open	Stairstep, No RAM after 2019	Docket 16-06-04
DC	Potomac Electric Power	Electric	2021-open	Revenue per Customer Stairstep to 2023, Customers thereafter	Formal Case 1156
HI	Hawaiian Electric Company	Electric	2021-2026	Indexing	Decision and Order 37507
HI	Hawaiian Electric Light Company	Electric	2021-2026	Indexing	Decision and Order 37507
HI	Maui Electric	Electric	2021-2026	Indexing	Decision and Order 37507
ID	Avista	Electric & Gas	2021-2025	Revenue per Customer Stairstep through 2022, Customers thereafter	Cases AVU-E-19-06 and AVU-E-21-01
ID	Idaho Power	Electric	2012-open	Customers	Cases IPC-E-11-19, IPC-E-14-17
MA	Eversource Energy	Electric	2023-2027	Indexing	DPU 22-22
MA	Fitchburg Gas & Electric	Electric	2011-open	No RAM	DPU 11-01
MA	Massachusetts Electric	Electric	2019-2024	Indexing	DPU 18-150
MD	Baltimore Gas & Electric	Electric	2021-2024	Revenue per Customer Stairstep	Case No. 9645
MD	Delmarva Power & Light	Electric	2022-2026	Revenue per Customer Stairstep	Case No. 9681
MD	Potomac Electric Power	Electric	2021-2024	Revenue per Customer Stairstep	Case No. 9655
ME	Central Maine Power	Electric	2023-open	Revenue per Customer Stairstep through 2025, Customers thereafter	Docket 2022-00152
ME	Versant Power	Electric	2023-open	Revenue per Customer Stairstep through 2024, Customers thereafter	Docket 2022-00255
MN	Northern States Power - Minnesota	Electric	2022-2024	Stairstep	GR-21-630
MN	Otter Tail Power	Electric	2022-open	Customers (Meters)	GR-20-719
NH	Liberty Utilities (Granite State Electric)	Electric	2021-open	Customers	DE 19-064
NH	Unitil Energy Systems	Electric	2022-open	Revenue per Customer Stairstep through 2023, Customers thereafter	DE 21-030
NJ	Public Service Electric & Gas	Electric	2021-open	Customers	Docket EO18101113
NJ	Rockland Electric	Electric	2021-open	Customers	Dockets QO19010040 and EO20090623
NY	Central Hudson Gas & Electric	Electric	2021-2024	Stairstep	Case 20-E-0428
NY	Consolidated Edison	Electric	2023-2025	Stairstep	Case 22-E-0064
NY	New York State Electric & Gas	Electric	2020-2023	Stairstep	Case 19-E-0378
NY	Niagara Mohawk	Electric	2021-2024	Stairstep	Case 20-E-0380
NY	Orange & Rockland Utilities	Electric	2022-2024	Stairstep	Case 21-E-0074
NY	Rochester Gas & Electric	Electric	2020-2023	Stairstep	Case 19-E-0380
NC	Duke Energy Progress	Electric	2023-2026	Revenue per Customer Stairstep	Docket E-2, Sub 1300
OH	Duke Energy Ohio	Electric	2015-open	Customers	Case 14-841-EL-SSO
RI	Narragansett Electric	Electric	2018-open	Stairstep through 2021, No RAM but broad-based capital cost tracker thereafter	Docket 4770
VT	Green Mountain Power	Electric	2023-2026	Hybrid	Case No. 21-3707-PET
WA	Avista	Electric & Gas	2022-2024	Revenue per Customer Stairstep (new customers excluded)	Dockets UE-220053 and UG-220054
WA	PacifiCorp	Electric	2022-open	Customers	Docket UE-152253
WA	Puget Sound Energy	Electric & Gas	2023-2024	Revenue per Customer Stairstep	Dockets UE-220066 and UG-220067
<b>Canada</b>					
BC	BC Hydro	Electric	2023-2025	Stairstep	Order G-91-23
BC	FortisBC	Electric	2020-2024	Hybrid	Orders G-165-20 and G-166-20

Note: When revenue decoupling is used in a multiyear rate plan, the attrition relief mechanism serves as the RAM.

Jurisdiction	Company Name	Services	Plan Years	Revenue Adjustment Mechanism	Case Reference
<b>Historic</b>					
<b>United States</b>					
CA	Bear Valley Electric Service	Electric	2009-2012	Stairstep	Decision 09-10-028
CA	Bear Valley Electric Service	Electric	2013-2017	Stairstep through 2016, No RAM thereafter	Decision 14-11-002
CA	Bear Valley Electric Service	Electric	2018-2022	Stairstep	Decision 19-08-027
CA	California Pacific Electric	Electric	2013-2015	Indexing with separate treatment of major capital additions	Decision 12-11-030
CA	California Pacific Electric	Electric	2016-2018	Indexing with separate treatment of major capital additions	Decisions 12-11-030 and 16-12-004
CA	California Pacific Electric	Electric	2019-2021	Hybrid	Decision 20-08-030
CA	Pacific Gas & Electric	Electric & Gas	1982-1983	Hybrid	Decision 93887
CA	Pacific Gas & Electric	Electric & Gas	1984-1985	Hybrid	Decision 83-12-068
CA	Pacific Gas & Electric	Electric & Gas	1986-1989	Hybrid	Decision 85-12-076
CA	Pacific Gas & Electric	Electric & Gas	1990-1992	Hybrid	Decision 89-12-057
CA	Pacific Gas & Electric	Electric & Gas	1993-1995	Hybrid	Decision 92-12-057
CA	Pacific Gas & Electric	Electric & Gas	2004-2006	Indexing	Decision 04-05-055
CA	Pacific Gas & Electric	Electric & Gas	2007-2010	Stairstep	Decision 07-03-044
CA	Pacific Gas & Electric	Electric & Gas	2011-2013	Stairstep	Decision 11-05-018
CA	Pacific Gas & Electric	Electric & Gas	2014-2016	Stairstep	Decision 14-08-032
CA	Pacific Gas & Electric	Electric & Gas	2017-2019	Stairstep	Decision 17-05-013
CA	Pacific Gas & Electric	Electric & Gas	2020-2022	Stairstep	Decision 20-12-005
CA	PacificCorp	Electric	1984-1985	Stairstep	Decision 89-09-034
CA	San Diego Gas & Electric	Electric & Gas	1982-1983	Hybrid	Decision 93892
CA	San Diego Gas & Electric	Electric & Gas	1986-1988	Hybrid	Decision 85-12-108
CA	San Diego Gas & Electric	Electric	1989-1993	Hybrid	Decision 89-11-068
CA	San Diego Gas & Electric	Electric & Gas	1994-1999	Hybrid	Decision 94-08-023
CA	San Diego Gas & Electric	Electric & Gas	2005-2007	Indexing	Decision 05-03-025
CA	San Diego Gas & Electric	Electric & Gas	2008-2011	Stairstep	Decision 08-07-046
CA	San Diego Gas & Electric	Electric & Gas	2012-2015	Stairstep	Decision 13-05-010
CA	San Diego Gas & Electric	Electric & Gas	2016-2018	Stairstep	Decision 16-06-054
CA	Southern California Edison	Electric	1983-1984	Hybrid	Decision 82-12-055
CA	Southern California Edison	Electric	1986-1991	Hybrid	Decision 85-12-076
CA	Southern California Edison	Electric	2001-2003	Indexing	Decision 02-04-055
CA	Southern California Edison	Electric	2004-2006	Hybrid	Decision 04-07-022
CA	Southern California Edison	Electric	2006-2008	Hybrid	Decision 06-05-016
CA	Southern California Edison	Electric	2009-2011	Stairstep	Decision 09-03-025
CA	Southern California Edison	Electric	2012-2014	Hybrid	Decision 12-11-051
CA	Southern California Edison	Electric	2015-2017	Hybrid	Decision 15-11-021
CO	Public Service Company of Colorado	Electric	2012-2014	Stairstep	Decision C12-0494
CT	Connecticut Light & Power	Electric	2014-2018	No RAM	Docket 14-05-06
CT	United Illuminating	Electric	2009-2013	Stairstep until 2011/No RAM thereafter	Docket 08-07-04
CT	United Illuminating	Electric	2013-2016	Stairstep until July 2015, No RAM thereafter	Docket 13-01-19
DC	Potomac Electric Power	Electric	2010-2021	Customers	Order 15556
FL	Florida Power Corporation	Electric	1995-1997	Customers	Docket 930444
HI	Hawaiian Electric Company	Electric	2011-2021	Hybrid through 2014, hybrid with an index-based cap thereafter	Dockets 2008-0274, 2008-0083, 2013-0141
HI	Hawaiian Electric Light Company	Electric	2012-2021	Hybrid through 2014, hybrid with an index-based cap thereafter	Dockets 2008-0274, 2009-0164, 2013-0141
HI	Maui Electric	Electric	2012-2021	Hybrid through 2014, hybrid with an index-based cap thereafter	Dockets 2008-0274, 2009-0163, 2013-0141
ID	Avista	Electric & Gas	2016-2017	Customers	Cases AVU-E-15-05, AVU-G-15-01
ID	Avista	Electric & Gas	2018-2019	Revenue per Customer Stairstep	Cases AVU-E-17-01, AVU-G-17-01
ID	Idaho Power	Electric	2007-2009	Customers	Case IPC-E-04-15
ID	Idaho Power	Electric	2010-2012	Customers	Case IPC-E-09-28
MA	Eversource Energy	Electric	2018-2022	Indexing	DPU 17-05
MA	Massachusetts Electric	Electric	2010-2019	No RAM but broad-based capital cost tracker	DPU 09-39, 15-155
MA	Western Massachusetts Electric	Electric	2011-2017	No RAM	DPU 10-70
MD	Baltimore Gas & Electric	Electric	2008-2020	Customers	Letter Orders ML 108069, 108061
MD	Delmarva Power & Light	Electric	2007-2022	Customers	Order 81518
MD	Potomac Electric Power	Electric	2007-2021	Customers	Order 81517
ME	Central Maine Power	Electric	1991-1993	Customers	Docket 90-085
ME	Central Maine Power	Electric	2014-2020	Customers	Docket 2013-00168
ME	Central Maine Power	Electric	2020-2023	Customers	Dockets 2018-00194 and 2020-00159
ME	Versant Power	Electric	2022-2023	Customers	Docket 2020-00316
MI	Consumers Energy	Electric	2009-2011	Customers	Case U-15645

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<b>Historic (cont'd)</b>					
<b>United States (cont'd)</b>					
MI	Detroit Edison	Electric	2010-2011	Customers	Case U-15768
MI	Upper Peninsula Power	Electric	2010-2011	Customers	Case U-15988
MN	Northern States Power - MN	Electric	2016-2018, extended through 2019	Revenue per Customer Stairstep	GR-13-868, GR-15-826
MN	Northern States Power - MN	Electric	2020	No RAM	M-19-688
MN	Northern States Power - MN	Electric	2021	No RAM	M-20-743
MT	Montana Power Company	Electric	1994-1998	Customers	Docket 93.6.24
ND	Northern States Power - MN	Electric	2012	Not Applicable, plan only 1 year in duration	Case PU-11-55
NY	Central Hudson Gas & Electric	Electric	2009	No RAM	Case 08-E-0887
NY	Central Hudson Gas & Electric	Electric & Gas	2010-2013	Revenue per Customer Stairstep for Gas, Stairstep for Electric	Case 09-E-0588
NY	Central Hudson Gas & Electric	Electric & Gas	2013-2015	Customers for Gas, No RAM for Electric	Case 12-M-0192
NY	Central Hudson Gas & Electric	Electric & Gas	2015-2018	Revenue per Customer Stairstep for Gas, Stairstep for Electric	Cases 14-E-0318, 14-G-0319
NY	Consolidated Edison	Electric	1992-1995	Stairstep	Opinion 92-8
NY	Consolidated Edison	Electric	2008-2010	No RAM	Case 07-E-0523
NY	Consolidated Edison	Electric	2010-2013	Stairstep	Case 09-E-0428
NY	Consolidated Edison	Electric	2014-2016	Stairstep	Case 13-E-0030
NY	Consolidated Edison	Electric & Gas	2017-2019	Revenue per Customer Stairstep for Gas, Stairstep for Electric	Cases 16-E-0060, 16-G-0061
NY	Consolidated Edison	Electric	2020-2022	Stairstep	Case 19-E-0065
NY	Long Island Lighting Company	Electric	1992-1994	Stairstep	Opinion 92-8
NY	New York State Electric & Gas	Electric	1993-1995	Stairstep	Opinion 93-22
NY	New York State Electric & Gas	Electric	2010-2016	Stairstep through 2013, No RAM thereafter	Case 09-G-0716
NY	New York State Electric & Gas	Electric	2016-2019	Stairstep	Case 15-E-0283
NY	Niagara Mohawk	Electric	1990-1992	Stairstep	Case 94-E-0098
NY	Niagara Mohawk	Electric	2011-2013	No RAM	Case 10-E-0050
NY	Niagara Mohawk	Electric	2013-2018	Stairstep through 2016, No RAM thereafter	Case 12-E-0201
NY	Niagara Mohawk	Electric	2018-2021	Stairstep	Case 17-E-0238
NY	Orange & Rockland Utilities	Electric	1991-1993	Stairstep	Case 89-E-175
NY	Orange & Rockland Utilities	Electric	2008-2011	Stairstep	Case 07-E-0949
NY	Orange & Rockland Utilities	Electric	2011-2012	No RAM	Case 10-E-0362
NY	Orange & Rockland Utilities	Electric	2012-2015	Stairstep	Case 11-E-0408
NY	Orange & Rockland Utilities	Electric	2015-2019	Stairstep through 2017, No RAM thereafter	Case 14-E-0493
NY	Rochester Gas & Electric	Electric	1993-1996	Stairstep	Opinion 93-19
NY	Rochester Gas & Electric	Electric	2010-2016	Stairstep through 2013, No RAM thereafter	Case 09-G-0718
NY	Rochester Gas & Electric	Electric	2016-2019	Stairstep	Case 15-G-0286
OH	AEP Ohio	Electric	2012-2021	Customers	Cases 11-351-EL-AIR, 13-2385-EL-SSO
OH	Cleveland Electric Illuminating	Electric	2019-2021	No RAM but broad-based capital cost tracker	Cases 19-2080-EL-ATA, 19-2081-EL-AAM
OH	Duke Energy Ohio	Electric	2012-2014	Customers	Case 11-5905-EL-RDR
OH	Ohio Edison	Electric	2019-2021	No RAM but broad-based capital cost tracker	Cases 19-2080-EL-ATA, 19-2081-EL-AAM
OH	Toledo Edison	Electric	2019-2021	No RAM but broad-based capital cost tracker	Cases 19-2080-EL-ATA, 19-2081-EL-AAM
OR	PacifiCorp	Electric	1998-2001	Indexing	Order 98-191
OR	Portland General Electric	Electric	1995-1996	Stairstep	Order 95-0322
OR	Portland General Electric	Electric	2009-2010	Customers	Order 09-020
OR	Portland General Electric	Electric	2011-2013	Customers	Order 10-478
OR	Portland General Electric	Electric	2014-2016	Customers	Order 13-459
OR	Portland General Electric	Electric	2017-2019	Customers	Order 16-359
OR	Portland General Electric	Electric	2020-2022	Customers	Order 18-464
RI	Narragansett Electric	Electric	2012-2018	No RAM but broad-based capital cost tracker	Docket 4206
VT	Green Mountain Power	Electric	2019-2022	Hybrid	Case 18-1633-PET
WA	Avista	Electric & Gas	2015-2019	Customers	Dockets UE-140188 and UG-140189
WA	Avista	Electric & Gas	2020-2022	Customers (new customers excluded)	Dockets UE-190334 and UE-190222
WA	PacifiCorp	Electric	2016-2021	Revenue per Customer Stairstep to 2018, Customers thereafter	Docket UE-152253
WA	Puget Sound Energy	Electric & Gas	2013-2017	Revenue per Customer Stairstep	Dockets UE-121697 and UG-121705
WA	Puget Sound Energy	Electric & Gas	2018-2022	Customers	Docket UE-170033
WA	Puget Sound & Power	Electric	1991-1995	Customers	Docket UE-901184-P
WI	Wisconsin Public Service	Electric & Gas	2009-2012	Customers	Docket 6690-UR-119
WI	Wisconsin Public Service	Electric & Gas	2013	No RAM	Docket 6690-UR-121

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**Historic (cont'd)**

**Canada**

<b>BC</b>	BC Hydro	Electric	2009-2010	Hybrid	Order G-16-09
<b>BC</b>	BC Hydro	Electric	2011	No RAM	Order G-180-10
<b>BC</b>	BC Hydro	Electric	2012-2014	Stairstep	Order G-77-12A
<b>BC</b>	BC Hydro	Electric	2015-2016	Stairstep	Order G-48-14
<b>BC</b>	BC Hydro	Electric	2016-2019	Stairstep	Order G-47-18
<b>BC</b>	BC Hydro	Electric	2019-2021	Stairstep	Order G-246-20
<b>BC</b>	BC Hydro	Electric	2021-2022	No RAM	Order G-187-21
<b>BC</b>	FortisBC	Electric	2012-2013	Stairstep	Order G 110-12
<b>BC</b>	FortisBC	Electric	2014-2019	Indexing	Order G-139-14