

			Effective January 1, 2021 - December 31, 2021	Effective January 1, 2022 - December 31, 2022
Allocation Pool	Allocation Method	Reasonableness of Allocation Method	Allocation Percentages	Allocation Percentages
Common Customer Accounting Costs	Revenue Dollars	This is a reasonable allocation because it is a fair comparison of the non-regulated business' relative size to the total company.	1.0555%	0.8742%
Common Administrative & General Costs	Labor Dollars	The allocation is reasonable because it is related to labor costs.	38.8572%	37.9355%