

			Effective April 1, 2019 - December 31, 2019	Effective January 1, 2020 - December 31, 2020
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	0.9707%	1.0555%
Common Administrative & General Costs	Labor Dollars	The allocation is reasonable because it is related to labor costs.	38.4258%	38.8572%