

Exhibit PSD-BEW-5

Summary of DPS Adjustments to GMP Cost-of-service

	<u>\$1,000</u>	<u>% Inc</u>
Revenue Deficiency per GMP COS	\$23,531	5.43%
DPS Adjustments to COS		
Purchased Power, Net	\$464	
Transmission Expense	\$90	
Depreciation & Amortization	(\$980)	
Taxes - Federal, State & Gross Receipts	(\$221)	
Return on Utility Rate Base	(\$870)	
Other Operating Revenue	\$717	
Total DPS Adjustments	(\$801)	
DPS COS Deficiency	\$22,731	5.25%