

# Exhibit A

**RIDER NS  
NONSTANDARD SERVICES AND FACILITIES**

**Applicable to All Rates**

Standard services and facilities provided by the Company for a retail customer are determined in accordance with the provisions of the rate applicable to such retail customer and the General Terms and Conditions in the Company's Schedule of Rates.

If (a) larger, more, or different services are required or requested by the retail customer, or (b) larger, more, or different facilities than those needed to provide standard electric service to the retail customer are in place, required or requested by such retail customer, and such services or facilities are reasonably and technically feasible, and can be furnished, installed, operated, replaced, and maintained with no significant adverse impact on the Company's system with respect to reliability or efficiency, such services or facilities are furnished, installed, owned, operated, replaced, and maintained by the Company, provided the Company is allowed to recover from the retail customer the costs of furnishing, installing, owning, operating, replacing, and maintaining such services or facilities, including the cost consequences of any applicable federal or state income tax liability. Such larger, more, or different services or facilities are designated in this rider as nonstandard services and facilities.

If a retail customer requests or requires the removal of Company facilities, and such removal is reasonably and technically feasible and has no significant adverse impact on the Company's system with respect to reliability or efficiency, such removal is performed by the Company provided the Company is allowed to recover the costs of removing such facilities from such retail customer, including the cost consequences of any applicable federal or state income tax liability. Such removal is also considered to be providing nonstandard services and facilities.

If a retail customer requests or requires temporary service or electric service on a seasonal basis, and such service is reasonably and technically feasible and has no significant adverse impact on the Company's system with respect to reliability or efficiency, such service is provided by the Company, provided the Company is allowed to recover the costs of facilities required for the provision of such service in excess of standard facilities, and all costs associated with installing and removing facilities used to provide such service, from such retail customer, including the cost consequences of any applicable federal or state income tax liability. Such installation, removal, and excess facilities are also considered to be providing nonstandard services and facilities.

If a retail customer requests or requires the Company to reserve distribution system capacity in order to serve such retail customer's electric power and energy requirements, for example, to accommodate a retail customer's request for automatic load transfer capability, such reservation is reasonable and technically feasible, and the Company needs to construct and constructs additional facilities to ensure safe and reliable service to retail customers, then such distribution system capacity is reserved by the Company for such retail customer provided the Company is allowed to recover from such retail customer the costs of reserving such distribution system capacity based on the costs of constructing the additional facilities, including the cost consequences of any applicable federal or state income tax liability. Such reservation is also considered to be providing nonstandard services and facilities provided the provisions of this paragraph do not have an impact on the terms and conditions of existing contracts between the Company and individual retail customers.

Nonstandard services and facilities also include, but are not limited to, services and facilities identified in the Company's General Terms and Conditions as nonstandard services and facilities.

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**RIDER NS  
NONSTANDARD SERVICES AND FACILITIES**

(Continued from Sheet No. 277)

The Company furnishes, installs, owns, operates, replaces, and maintains nonstandard services and facilities, subject to the following conditions:

- a. The type, extent and location of such nonstandard services and facilities are determined by agreement between the Company and the retail customer and/or such retail customer's Retail Electric Supplier (RES), or Metering Service Provider (MSP), as applicable.
- b. Nonstandard services and facilities are, and at all times remain, the sole property of the Company.
- c. If the estimated cost of the nonstandard services and facilities installation exceeds the cost of a standard services and facilities installation by more than one hundred dollars (\$100), the retail customer, RES, or MSP, as applicable, must pay the Company such excess amount in total prior to installation, including taxes, if any, except:
  1. in the case of meter-related facilities, the retail customer, RES, or MSP, as applicable, pays monthly rentals in accordance with the provisions of the Rider ML - Meter-Related Facilities Lease (Rider ML); and
  2. in the case of any other nonstandard services and facilities that the Company elects to provide on a monthly payment basis, the retail customer, RES, or MSP, as applicable, pays monthly charges equal to the amount by which the Company's monthly charges for the provided nonstandard services and facilities exceed those for standard services and facilities. For a situation in which an additional nonstandard services and facilities installation is provided on a monthly payment basis, or a change in nonstandard services and facilities results in a different monthly payment, the monthly charges for all previously provided nonstandard services and facilities of the same type or category are based on the monthly charges in effect at the time of such installation or change.
- d. If a portion of the nonstandard services and facilities may reasonably be used for other retail customers, the cost or monthly payment payable by the retail customer, RES, or MSP, as applicable, is that portion of the total cost or monthly payment that is reasonably assignable to such retail customer, RES, or MSP.
- e. The late payment charge as described in the Late Payment Charges subsection of the Payment Provisions section of the Billing and Payment part of the General Terms and Conditions of the Company's Schedule of Rates is applicable to all charges applied in accordance with the provisions of this rider.

**DETERMINATION OF NONSTANDARD COST SINGLE PAYMENT.**

The cost of furnishing nonstandard services and facilities that is paid to the Company in total prior to the installation or provision of such nonstandard services and facilities, the NS COST, is determined in accordance with the following equation:

$$\text{NS COST} = (\text{REQ COST} - \text{STD COST}) + \frac{(\text{REQ COST} - \text{STD COST}) \times T_G - \text{PVTWO}_R}{1 - T_G}$$

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**RIDER NS  
NONSTANDARD SERVICES AND FACILITIES**

(Continued from Sheet No. 278)

**DETERMINATION OF NONSTANDARD COST SINGLE PAYMENT (CONTINUED).**

Where:

- NS COST = Amount, in \$, that must be paid to the Company for the installation or provision of nonstandard services and facilities prior to such installation or provision. NS COST is not refundable. If the NS COST computed in accordance with the aforementioned equation does not exceed \$100, then NS COST equals zero dollars (\$0.00).
- REQ COST =  $DL_R + DOH_R + PA_R + GA_R + ILC_R + M_R + MH_R + CIC_R + CE_R + T_R + RCS_R$ .
- STD COST =  $DL_S + DOH_S + PA_S + GA_S + ILC_S + M_S + MH_S + CIC_S + CE_S + T_S + RCS_S$ .
- R = Designation for required services and facilities.
- S = Designation for standard services and facilities.
- DL = Direct Labor Cost, in \$, which includes costs for direct construction labor.
- DOH = Department Overhead, in \$, which includes costs for supervision, clerical support, and transportation.
- PA = Paid Absence, in \$, which includes costs for vacation, holiday, and sick time pay.
- GA = General and Administrative Overhead, in \$, which includes costs for operations and technical services support.
- ILC = Indirect Labor Cost, in \$, which includes, but is not limited to, payroll taxes; employee pensions and benefits costs; office facilities, computer equipment, and software costs; and payroll department and human resources department costs.
- M = Material Cost, in \$, which includes the purchase price of material used, including State Use Tax if such material is procured from the Company's storeroom.
- MH = Material Handling Cost, in \$, which includes stores personnel labor costs and related expenses.
- CIC = Common Indirect Cost, in \$, which includes, but is not limited to, accounting, legal, procurement, and other administrative and general expenses.
- CE = Company Engineering Cost, in \$, which includes the direct engineering labor and engineering department overhead costs.
- T = State Use Tax, in \$, for material that is directly purchased for the services and facilities and not procured from the Company's storeroom.
- $T_G$  = Federal and state combined statutory income tax rate, in decimal format.

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**RIDER NS  
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(Continued from Sheet No. 279)

**DETERMINATION OF NONSTANDARD COST SINGLE PAYMENT (CONTINUED).**

RCS = Related Contractor Services Cost, in \$, which includes any applicable costs incurred by the Company for contracted labor used to perform any construction or engineering tasks associated with the services and facilities, with such costs determined through the application of a contracted labor rate or by competitive bid.

PVTWO<sub>R</sub> = Present Value of the Tax Write-Off, in \$, which equals the income tax deduction of the required facilities.

**DETERMINATION OF NONSTANDARD COST MONTHLY PAYMENT.**

The cost of furnishing nonstandard services and facilities that is paid to the Company on a monthly basis, the NS RENT, is determined in accordance with the following equation:

$$\text{NS RENT} = \left[ (\text{TI}_R \times \text{MLPCC}) + \frac{\text{OM}_R}{a_{12}} \right] - \left[ (\text{TI}_S \times \text{MLPCC}) + \frac{\text{OM}_S}{a_{12}} \right]$$

Where:

NS RENT = Amount, in \$, that must be paid monthly to the Company for the nonstandard services and facilities provided.

TI = Total Investment, in \$, for the services and facilities including purchase price, material handling costs, and labor costs, as applicable.

MLPCC = Monthly Level Premium Carrying Charge factor.

OM = Annual Operating and Maintenance Costs, in \$, associated with the services and facilities, including but not limited to costs resulting from switchgear heaters or core losses in transformers, as applicable.

a<sub>12</sub> = Monthly annuity factor.

**MISCELLANEOUS GENERAL PROVISIONS.**

Further information regarding nonstandard services and facilities costs may be obtained from the Company.

In determining the costs associated with providing nonstandard services and facilities for a retail customer to which the Railroad Delivery Class is applicable, the cost consequences of any applicable federal or state income tax liability attributable to such nonstandard services and facilities is zero (0), by reason of the benefits to the public at large from such nonstandard services and facilities.

Except as explicitly specified in this rider, all other provisions of the applicable tariff or tariffs apply.

The Company's Schedule of Rates, of which this rider is a part, includes General Terms and Conditions and other tariffs. Service hereunder is subject to the General Terms and Conditions and such other tariffs, as applicable.