**Section 285.5135 Schedule E-9: Bill Comparisons – Electric and Gas Utilities**

a) Compute bill comparisons under present and proposed rates for the test year for each residential, commercial and industrial rate schedule or combination of rate schedule with its associated rate rider on which the customers are serviced and any applicable fuel adjustment clause or purchased gas adjustment. Utilities with seasonal rates shall present these comparisons for each season and on an annual basis. The format for comparisons of present and proposed bills for electric and gas utilities shall be as follows in subsections (b) and (c).

b) Electric utilities:

1) For residential customers, present comparisons under the following monthly usage levels:

A) For residential service without water heating: 100 kWh, 250 kWh, 500 kWh, 750 kWh, 1,000 kWh, 1,500 kWh, 2,000 kWh and 3,000 kWh;

B) For residential service with water heating: 750 kWh, 1,000 kWh, 1,500 kWh, 2,000 kWh and 3,000 kWh;

C) For residential service with space heating or all electric: 100 kWh, 250 kWh, 500 kWh, 750 kWh, 1,000 kWh, 1,500 kWh, 2,000 kWh, 3,000 kWh, 5,000 kWh and 7,500 kWh; and

D) For the residential customer with typical usage as determined on a monthly basis.

2) For commercial service, present comparisons under the following monthly usage levels: 375 kWh, 750 kWh, 1,500 kWh, 6,000 kWh, 40 kW and 10,000 kWh, 50 kW and 12,500 kWh, 100 kW and 30,000 kWh, 300 kW and 90,000 kWh, 500 kW and 150,000 kWh, and 1,000 kW and 300,000 kWh.

3) For industrial service, present comparisons under the following monthly usage levels: 75 kW and 15,000 kWh, 75 kW and 30,000 kWh, 150 kW and 30,000 kWh, 150 kW and 60,000 kWh, 300 kW and 60,000 kWh, 300 kW and 120,000 kWh, 500 kW and 100,000 kWh, 500 kW and 200,000 kWh, 1,000 kW and 200,000 kWh, 1,000 kW and 400,000 kWh, 5,000 kW and 1,500,000 kWh, 5,000 kW and 2,500,000 kWh, 10,000 kW and 3,000,000 kWh, 10,000 kW and 5,000,000 kWh, 20,000 kW and 6,000,000 kWh, 20,000 kW and 10,000,000 kWh, 50,000 kW and 15,000,000 kWh, and 50,000 kW and 25,000,000 kWh.

c) Gas utilities:

1) For residential customers, present comparisons under the following monthly usage levels: 0 therms, 10 therms, 40 therms, 100 therms, 200 therms, 250 therms, 500 therms and 1,000 therms.

2) For commercial customers, present comparisons under the following monthly usage levels: 0 therms, 300 therms, 500 therms, 1,000 therms, 3,000 therms, 5,000 therms, 10,000 therms and 20,000 therms.

3) For industrial customers, present comparisons under the following monthly usage levels, 0 therms, 1,000 therms, 5,000 therms, 10,000 therms, 25,000 therms, 50,000 therms, 100,000 therms and 500,000 therms.