

BEFORE THE CORPORATION COMMISSION
OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

MAY 19 2008

 Docket
Room

IN THE MATTER OF THE APPLICATION]
OF KANSAS ELECTRIC POWER] KCC Docket No. 08-KEPE-597-RTS
COOPERATIVE, INC. FOR APPROVAL]
OF CHANGES IN ITS CHARGES FOR]
ELECTRIC SERVICE]

DIRECT TESTIMONY OF

ANDREA C. CRANE

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

May 19, 2008

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1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Andrea C. Crane and my business address is 199 Ethan Allen Highway,
4 Ridgefield, Connecticut 06877. (Mailing Address: PO Box 810, Georgetown, Connecticut
5 06829.)

6
7 **Q. By whom are you employed and in what capacity?**

8 A. I am President of The Columbia Group, Inc., a financial consulting firm that specializes in
9 utility regulation. In this capacity, I analyze rate filings, prepare expert testimony, and
10 undertake various studies relating to utility rates and regulatory policy. I have held several
11 positions of increasing responsibility since I joined The Columbia Group, Inc. in January
12 1989.

13
14 **Q. Please summarize your professional experience in the utility industry.**

15 A. Prior to my association with The Columbia Group, Inc., I held the position of Economic
16 Policy and Analysis Staff Manager for GTE Service Corporation, from December 1987 to
17 January 1989. From June 1982 to September 1987, I was employed by various Bell Atlantic
18 (now Verizon) subsidiaries. While at Bell Atlantic, I held assignments in the Product
19 Management, Treasury, and Regulatory Departments.

20
21 **Q. Have you previously testified in regulatory proceedings?**

1 A. Yes, since joining The Columbia Group, Inc., I have testified in approximately 275
2 regulatory proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii,
3 Kansas, Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma,
4 Pennsylvania, Rhode Island, South Carolina, Vermont, West Virginia and the District of
5 Columbia. These proceedings involved electric, gas, water, wastewater, telephone, solid
6 waste, cable television, and navigation utilities. A list of dockets in which I have filed
7 testimony is included in Appendix A.

8
9 **Q. What is your educational background?**

10 A. I received a Masters degree in Business Administration, with a concentration in Finance,
11 from Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a B.A.
12 in Chemistry from Temple University.

13

14

15 **II. PURPOSE OF TESTIMONY**

16 **Q. What is the purpose of your testimony?**

17 A. On or about December 21, 2007, Kansas Electric Power Cooperative, Inc. (“KEPCo” or
18 “Company”) filed an Application with the State of Kansas Corporation Commission (“KCC”
19 or “Commission”) seeking a rate increase of \$5.4 million in its rates for electric service. The
20 Company’s request would result in an increase of approximately 5.3% of electric sales
21 revenues.

1 The Columbia Group, Inc. was engaged by The State of Kansas, Citizens' Utility
2 Ratepayer Board ("CURB") to review the Company's Application and to provide
3 recommendations to the KCC regarding the Company's rate increase request.
4

5 **Q. What are the most significant issues in this rate proceeding?**

6 A. The most significant issue driving the rate increase request is the Company's Debt Service
7 Coverage ("DSC") requirement. KEPCo is requesting that the KCC approve a DSC of 1.2
8 for the Company. In addition, KEPCo is requesting a surcharge, if necessary, during the
9 remainder of 2008 to ensure that it will meet the DSC requirement of its bond covenants.
10 KEPCo is also requesting that it be permitted to include capacity costs in its Energy Cost
11 Adjustment ("ECA") mechanism.

12 The Company's last electric base rate case was based on a test year ending December
13 31, 2000. New rates in that case were effective in February 2002. In the current case, the
14 Company's request is based on the test year ending December 31, 2006.
15

16 **Q. Do you believe that KEPCo should receive special regulatory treatment because it is a**
17 **cooperative utility instead of an investor-owned utility?**

18 A. No, I do not. KEPCo argues that it should be regulated differently than an investor-owned
19 utility, since its investors are also its customers. The Company argues that a lower level of
20 scrutiny is appropriate, since in theory the interests of owners and customers are aligned. I
21 disagree. While I am not an attorney, I understand that the KCC has been given regulatory

1 jurisdiction by the Kansas legislature over KEPCo. Therefore, the KCC should apply the
2 same regulatory scrutiny over KEPCo that it applies to investor-owned utilities. If the
3 legislature did not expect the KCC to provide the same degree of regulatory oversight, then
4 the legislature would have exempted KEPCo from regulation, or would have provided for a
5 reduced level of KCC authority. The fact that the KCC has full regulatory jurisdiction over
6 KEPCo suggests to me that the legislature recognized the importance of the regulatory
7 process and expected the KCC to act accordingly. While the KCC may conclude that some
8 different methodologies are appropriate for regulating cooperative utilities, it should ensure
9 that these methodologies result in the same degree of scrutiny as that given to investor-owned
10 utilities.

11 12 13 **III. SUMMARY OF CONCLUSIONS**

14 **Q. What are your conclusions concerning the Company's need for rate relief?**

15 A. Based on my analysis of the Company's filing and other documentation in this case, my
16 conclusions are as follows:

- 17 1. The twelve months ending December 31, 2006 is a reasonable test year to use in this
18 case to evaluate the reasonableness of the Company's claim.
- 19 2. The Company has a pro forma DSC, at present rates, of 0.92 (see Schedule ACC-1).
- 20 3. The KCC should set rates based on a DSC of 1.1 (see Schedules ACC-1 and ACC-2).
- 21 4. The KCC should authorize a rate increase for KEPCo of \$2,249,955 million. This is

1 in contrast to the Company's claimed deficiency of \$5,410,938 (see Schedule ACC-
2 1).

- 3 5. The KCC should authorize an additional temporary increase, if necessary, of up to 2
4 mills per kWh to permit the Company to earn a DSC of up to 1.1 during 2008. Any
5 excess surcharges should be refunded to KEPCo's members.

6
7
8 **IV. DISCUSSION OF THE ISSUES**

9 **Q. Please provide a brief description of KEPCo.**

- 10 A. KEPCo is a generation and transmission cooperative, providing wholesale service to 19
11 member retail cooperatives that in turn provide service to over 110,000 customers in Kansas.
12 KEPCo's power supply resources include 70 MWs of owned-generation from the Wolf
13 Creek nuclear generating station, the 20 MW Sharpe Generating Station, and various power
14 supply purchase agreements. The Company has also committed to a 30 MW ownership
15 interest in the Iatan 2 facility that is currently under construction by the Kansas City Power
16 and Light Company.

17
18 **A. Debt Service Coverage Requirements**

- 19 **Q. Are there differences in the way in which the KCC determines an investor-owned**
20 **utility's rates and the method used by the KCC for KEPCo?**

1 A. Yes. Instead of using a traditional rate base, rate of return ratemaking methodology, the
2 KCC has historically regulated KEPCo based on the debt coverage ratio approach, i.e., the
3 KCC sets rates that provide KEPCo with sufficient revenues to meet its debt service
4 requirements. These requirements are established by KEPCo's lenders, the Rural Utilities
5 Service ("RUS") and the National Rural Utilities Cooperative Finance Corporation ("CFC").
6

7 **Q. Does KEPCo have any equity?**

8 A. KEPCo has a small amount of equity resulting mainly from patronage capital. As shown in
9 Section 7, Schedule 1, page 1 of the filing, the Company's capitalization at December 31,
10 2006 consisted of approximately 11% equity and 89% long-term debt. Unlike some other
11 cooperatives, the Company is not making a claim in this case that its rates must be high
12 enough to allow it to achieve a certain equity ratio within a specified period of time. Instead,
13 its claim is based solely on its ability to meet certain debt coverage ratios.
14

15 **Q. What are the debt service requirements that KEPCo must meet?**

16 A. According to the response to CURB-11, KEPCo's lenders require that the Company
17 maintain, on an annual basis, an average TIER of not less than 1.05 and an average DSC of
18 not less than 1.0. The averages are determined based on the two largest TIERS and DSCs
19 from the three most recent calendar years.
20

21 **Q. How are the TIER and DSC ratios calculated?**

1 A. The TIER is defined as Net Margins plus Interest on Long-Term Debt divided by the Interest
2 on Long-Term Debt, as shown below:

$$\text{TIER} = \frac{\text{Net Margins} + \text{Interest on Long-Term Debt}}{\text{Interest on Long-Term Debt}}$$

3
4
5
6
7 The DSC is defined as Net Margins plus Interest on Long-Term Debt plus Depreciation and
8 Amortization divided by Debt Service, which is Principal and Interest on Long-Term Debt:

$$\text{DSC} = \frac{\text{Net Margins} + \text{Interest on Long-Term Debt} + \text{Depreciation and Amortization}}{\text{Principal and Interest on Long-Term Debt}}$$

9
10
11
12
13 The Net Margins include the Utility Operating Margin less Other Income Deductions (such
14 as interest charges) plus Other Non-Operating Income.

15
16 **Q. What level of debt service coverage is KEPCo requesting in this case?**

17 A. As discussed in the testimony of Mr. Solomon, KEPCo is requesting that the KCC approve
18 rates that will result in a DSC ratio of 1.2. The resulting TIER ratio is 1.84.

19
20 **Q. Are you recommending any adjustment to the Company's requested coverage ratios?**

1 A. Yes, I am. I am recommending that the KCC approve rates that will result in a DSC of 1.1.
2 As shown on Schedule ACC-2, my recommendation will reduce the Company's rate increase
3 by \$1,930,837.
4

5 **Q. What is the basis for your recommendation?**

6 A. Given the current economic conditions, and cost increases being experienced for gasoline,
7 food, and other utility costs, the KCC should take steps to keep the KEPCo rate increase as
8 low as possible without jeopardizing the Company's ability to provide safe and reliable
9 utility service. The Company's request is based on a cushion of 20% over the DSC ratio that
10 KEPCo's lenders require. While I am not adverse to rates that would provide some cushion
11 over the 1.0 DSC requirement, the question is how much is too much? I believe that a DSC
12 of 1.1 provides a reasonable cushion without resulting in excessive rates.
13

14 **Q. Is your recommendation reasonable in light of the actual historic coverage ratios**
15 **realized by KEPCo?**

16 A. Yes, it is. As shown on page 10 of the 2007 Financial Report filed by KEPCo in this case,
17 the Company's DSC ranged from .94 to 1.23 over the past ten years. In only one of these
18 ten years, 2002, did the DSC exceed 1.2. The average DSC over this ten-year period was
19 1.06. Therefore, a DSC of 1.1 appears reasonable given KEPCo's historic ratios.
20

1 **Q. Does KEPCo's request for a DSC of 1.2 represent a departure from the debt service**
2 **coverage ratio approved previously by the KCC?**

3 A. Yes, it does. As discussed on page 7 of the 2007 Financial Plan, the KCC previously
4 approved KEPCo's use of a TIER of 1.2 to set its margin requirement. In this case, KEPCo
5 is requesting that rates be established based on a DSC of 1.2. Since the TIER ratio is
6 significantly higher than the DSC ratio for a given level of margin, this change in
7 methodology will significantly increase the Company's rates. For example, given the
8 Company's claimed DSC of 1.20, the resulting TIER is 1.84. If a TIER of 1.2 had been used
9 to establish the Company's claim, the resulting margin requirement would have been
10 \$1,629,175 instead of the \$6,819,951 requested in this case. In evaluating the Company's
11 request, the KCC should bear in mind that the DSC of 1.2 represents a departure from its past
12 regulatory practice of regulating KEPCo based on a TIER of 1.2.

13
14 **Q. How does the TIER that results from your recommendation compare with historic**
15 **levels?**

16 A. As shown on Schedule ACC-1, my recommendations result in a TIER of 1.60. This is well
17 above the TIER in any of the past ten years, as shown on page 10 of the 2007 Financial
18 Report. Over the past ten years, the Company's TIER has ranged from 0.65 to 1.34. TIER
19 has averaged 1.16 over this period. Once again, my recommendation appears reasonable in
20 light of historic results. Accordingly, I recommend that the KCC establish rates for KEPCo
21 based on a DSC of 1.1 and a resulting TIER of 1.6.

1

2 **Q. Will KEPCo need additional cash flow in 2008 in order to meet its DSC requirement?**

3 A. As stated above, KEPCo's debt service coverage requirement is based on two out of the three
4 most recent calendar years. In 2006 and 2007, KEPCo had a DSC below 1.0. KEPCo has
5 indicated that it needs to achieve a DSC of 1.04 in 2008 in order to be in compliance with its
6 debt service covenants.¹

7 Since rates in this case will not go into effect until September 2008, there is a
8 possibility that KEPCo will not meet its debt service coverage requirements for 2008.
9 Accordingly, the Company has requested authorization to implement a surcharge of up to 2
10 mills per kWh from September to December 2008. The Company has stated that this
11 surcharge will be subject to rebate if KEPCo recovers more than the amount needed to
12 achieve a DSC level of 1.1 for 2008.²

13

14 **Q. Do you support KEPCo's request for a surcharge in 2008?**

15 A. Yes, I do. Given the procedural schedule in this case, I realize that KEPCo will only receive
16 four months of any rate increase during 2008. Moreover, the rate increase will not be in
17 effect during the summer months, when usage is traditionally at its highest level. Therefore, I
18 am not opposed to the Company's request for surcharge of up to 2 mills per kWh for the
19 period of September to December 2008. Surcharges exceeding the level required to achieve
20 a DSC of 1.1 in 2008 should be rebated to KEPCo's members, as proposed by the Company.

1

2 **Q. In addition to the debt service coverage ratio adjustment discussed above, are you**
3 **recommending any other adjustments to the Company’s claim?**

4 A. Yes, I am recommending several expense adjustments. Specifically, I am recommending
5 adjustments relating to personnel costs, outside services expenses, lobbying expenses, and
6 advertising costs.

7

8 **B. Personnel Costs**

9 **Q. Please describe your adjustment to the Company’s personnel costs.**

10 A. KEPCo’s test year Administrative and General salary and wages costs increased 11.9% over
11 the prior year levels, as shown in Section 8, Schedule 7, page 1 of the Company’s filing. In
12 addition to the 5.0% increase granted employees in 2006, the Company indicated that much
13 of this increase was due to the addition of two new employees, a Vice President of Power
14 Supply and a Senior Vice President and Chief Operating Officer (“COO”).³ Both of these
15 positions were new positions within the Power Supply department.

1 Compliance Filing Pursuant to Order Setting Procedural Schedules, April 25, 2008.

2 Id.

3 See responses to CURB-25 and CURB-26.

1 **Q. Are you recommending any adjustments to the Company's claim?**

2 A. Yes, I am recommending one adjustment. The Senior Vice President and COO has since left
3 the Company and has not been replaced. In the response to CURB-79, which is confidential,
4 the Company identified the salary, benefits, and taxes associated with this position. At
5 Schedule ACC-4, I have made an adjustment to eliminate costs associated with this position
6 from the Company's claim.

7
8 **Q. Is KEPCo currently in the process of filling this position?**

9 A. No, it is not. According to the response to KCC-67, "[t]his position is being evaluated by the
10 KEPCo Board of Trustees on an ongoing basis and will be filled if deemed necessary."
11 However, at this time the position remains unfilled. Moreover, according to the response to
12 CURB-30, this position has been unfilled since May 2007. Thus, it does not appear that
13 KEPCo has any immediate plans to fill this position. Accordingly, the KCC should eliminate
14 costs associated with this position from the Company's rate increase request.

15
16 **C. Outside Services Expenses**

17 **Q. Are you recommending any adjustment relating to the Company's claim for outside
18 services costs?**

19 A. Yes, I am. In response to CURB-63, the Company provided its actual outside services costs
20 for the test year and the two years prior to the test year. As shown in that response, it is not
21 unusual for outside services costs to vary from year to year, due to the quantity of services

1 required each year and the specific services required. Moreover, many of the costs incurred
2 in the test year appear to relate to non-recurring activities. Almost one-third of the test year
3 costs relate to attempts of two member utilities to withdraw as members of KEPCo and to
4 buy-out of their financial obligation to KEPCo. I would not expect these costs to reoccur on
5 an annual basis.

6 Given the variation in outside services costs from year-to-year, and the fact that
7 almost one-third of the test year costs appear to relate to non-recurring activities, I
8 recommend that the KCC utilize a three-year average of outside services costs to set rates in
9 this proceeding. My adjustment results in a decrease over the actual test year costs, as shown
10 in Schedule ACC-5.

11
12 **D. Lobbying Expenses**

13 **Q. Are you recommending any adjustment to the Company's claim for lobbying expenses?**

14 A. Yes, I am recommending that lobbying costs be disallowed. The Company has included
15 dues in its revenue requirement for certain organizations that engage in lobbying activities.
16 These include the Kansas Electric Cooperative ("KEC"), the National Rural Electric
17 Cooperative Association ("NRECA"), and the Southwest Power Resource Association
18 ("SPRA"). Each of these organizations reports that a portion of their dues is used for
19 lobbying activities. In response to CURB-65, KEPCo indicated that 17.25% of KEC dues,
20 29.14% of NRECA dues, and 12.40% of SPRA dues were identified as being used for
21 lobbying activities. Accordingly, I am recommending that 17.25% of the Company's test

1 year KEC dues, 29.14% of its NRECA dues, and 12.40% of its SPRA dues be eliminated,
2 based on these costs being classified as lobbying costs. My adjustment is shown in Schedule
3 ACC-6.

4
5 **Q. Did the Company also include other lobbying-related costs in its claim?**

6 A. Yes, it did. In the response to CURB-67, the Company stated that it had included other
7 lobbying-related costs in its claim. These include personnel costs, costs associated with the
8 NRECA Legislative Summit, weekly receptions during the legislative session, and other
9 miscellaneous expenses. In that response, KEPCo indicated that its test year included
10 \$44,577 of these lobbying-related costs. Accordingly, at Schedule ACC-6, I have also made
11 an adjustment to eliminate these costs from the Company's claim.

12
13 **Q. Are lobbying costs an appropriate expense to include in a regulated utility's cost of
14 service?**

15 A. No, they are not. Lobbying expenses are not necessary for the provision of safe and adequate
16 utility service. Ratepayers have the ability to lobby on their own through the legislative
17 process. Moreover, lobbying activities have no functional relationship to the provision of
18 safe and adequate regulated utility service. If the Company were to immediately cease
19 contributing to these types of efforts, utility service would in no way be disrupted. For all
20 these reasons, I recommend that cost relating to lobbying activities be disallowed.

1 **E. Advertising Costs**

2
3 **Q. Are you recommending any adjustment to the Company's claim for advertising costs?**

4 A. Yes, I am recommending that the Company's advertising costs be disallowed. In the
5 response to CURB-66, the Company provided details on the advertising costs incurred during
6 the test year. The vast majority of these costs relate to corporate image advertising. Other
7 costs relate to promotional items such as door prizes for KEPCo's Annual Meeting,
8 promotional caps and T-shirts, key rings, and other similar items.

9 None of these costs relate to activities or services that are necessary for the provision
10 of safe and adequate regulated utility service. These costs all appear to be corporate image or
11 public relations costs that are directed toward promoting the corporate image of KEPCo,
12 rather than toward the provision of regulated utility service to its customers. Unless the
13 Company can show a direct relationship between these costs and the provision of safe and
14 adequate utility service, these costs should be disallowed. The Company has not made such
15 a showing at this time. Therefore, I recommend that these costs be disallowed. My
16 adjustment is shown in Schedule ACC-7.

17
18
19 **VII. REVENUE REQUIREMENT SUMMARY**

20 **Q. What is the result of the recommendations contained in your testimony?**

21 A. My adjustments indicate that KEPCo has a revenue deficiency of \$3,160,983, as summarized
22 on Schedule ACC-8. This recommendation reflects adjustments of \$2,249,955 to the

1 Company's requested revenue increase of \$5,410,983. On this schedule, I have also shown
2 the revenue impact of each of the adjustments that I recommend in my testimony.

3

4 **Q. Does your recommendation allow the Company to meet its financial coverage ratio**
5 **requirements?**

6 A. Yes, it does. As shown in Schedule ACC-1, my recommended rate increase is sufficient to
7 allow the Company to meet a DSC coverage requirement of 1.10. In addition, my
8 recommended rate increase will result in TIER coverage of 1.60.

9

10 **Q. Does this conclude your testimony?**

11 A. Yes, it does.

VERIFICATION

STATE OF CONNECTICUT)
COUNTY OF FAIRFIELD) ss:

Andrea C. Crane, being duly sworn upon her oath, deposes and states that she is a consultant for the Citizens' Utility Ratepayer Board, that she has read and is familiar with the foregoing testimony, and that the statements made herein are true to the best of her knowledge, information and belief.

Andrea C. Crane
Andrea C. Crane

Subscribed and sworn before me this 12 th day of May, 2008.

Notary Public Majorie H. Stein

My Commission Expires: DECEMBER 31, 2008

APPENDIX A

List of Prior Testimonies

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Aquila /Black Hills / Kansas City Power & Light	E	Kansas	07-BHCG-1063-ACQ 07-KCPE-1064-ACQ	12/07	Utility Acquisitions	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-186	12/07	Cost of Capital Regulatory Policy	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	08-WSEE-309-PRE	11/07	Predetermination of Wind Generation	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E/G	New Jersey	ER07050303 GR07050304	11/07	Societal Benefits Charge	Division of Rate Counsel
Public Service Company of New Mexico	E	New Mexico	07-00077-UT	10/07	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Public Service Electric and Gas Company	E	New Jersey	EO07040278	9/07	Solar Cost Recovery	Division of Rate Counsel
Comcast Cable	C	New Jersey	CR07030147	8/07	Form 1205	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	07-KCPE-905-RTS	8/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR06110781, et al.	5/07	Cable Rates - Forms 1205 and 1240	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	4/07	Revenue Requirements Issues on Remand	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	06-285F	4/07	Gas Cost Rates	Division of the Public Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR06070558	4/07	Cable Rates	Division of Rate Counsel
Westar Energy	E	Kansas	07-WSEE-616-PRE	3/07	Pre-Approval of Generation Facilities	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	3800	3/07	Revenue Requirements	Division of Public Utilities and Carriers

The Columbia Group, Inc., Testimonies of Andrea C. Crane

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Aquila - KGO	G	Kansas	07-AQLG-431-RTS	3/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	06-287F	3/07	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	06-284	1/07	Revenue Requirements Cost of Capital	Division of the Public Advocate
El Paso Electric Company	E	New Mexico	06-00258 UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Aquila, Inc. / Mid-Kansas Electric Co.	E	Kansas	06-MKEE-524-ACQ	11/06	Proposed Acquisition	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	G	New Mexico	06-00210-UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Atlantic City Electric Company	E	New Jersey	EM06090638	11/06	Sale of B.L. England	Division of Rate Counsel
United Water Delaware, Inc.	W	Delaware	06-174	10/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Electric and Gas Company	G	New Jersey	GR05080686	10/06	Societal Benefits Charge	Division of Rate Counsel
Comcast (Avalon, Maple Shade, Gloucester)	C	New Jersey	CR06030136-139	10/06	Form 1205 and 1240 Cable Rates	Division of Rate Counsel
Kansas Gas Service	G	Kansas	06-KGSG-1209-RTS	9/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
New Jersey American Water Co. Elizabethtown Water Company Mount Holly Water Company	W	New Jersey	WR06030257	9/06	Regulatory Policy Taxes Cash Working Capital	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	06-145	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	06-158	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	06-KCPE-828-RTS	8/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	06-MDWG-1027-RTS	7/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	05-315F	6/06	Gas Service Rates	Division of the Public Advocate
Cablevision Systems Corporation	C	New Jersey	CR05110924, et al.	5/06	Cable Rates - Forms 1205 and 1240	Division of the Ratepayer Advocate
Montague Sewer Company	WW	New Jersey	WR05121056	5/06	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey	C	New Jersey	CR05119035, et al.	5/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Comcast of New Jersey	C	New Jersey	CR05090826-827	4/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Parkway Water Company	W	New Jersey	WR05070634	3/06	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate

The Columbia Group, Inc., Testimonies of Andrea C. Crane

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00051030	2/06	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G	Delaware	05-312F	2/06	Gas Cost Rates	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	05-304	12/05	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	04-42	10/05	Revenue Requirements Cost of Capital (Remand)	Division of the Public Advocate
Utility Systems, Inc.	WW	Delaware	335-05	9/05	Regulatory Policy	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	9/05	Revenue Requirements	Citizens' Utility Ratepayer Board
Empire Electric District Company	E	Kansas	05-EPDE-980-RTS	8/05	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR05030186	8/05	Form 1205	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	3674	7/05	Revenue Requirements	Division of Public Utilities and Carriers
Delmarva Power and Light Company	E	Delaware	04-391	7/05	Standard Offer Service	Division of the Public Advocate
Patriot Media & Communications CNJ, LLC	C	New Jersey	CR04111453-455	6/05	Cable Rates	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR04111379, et al.	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Mercer County, LLC	C	New Jersey	CR04111458	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of South Jersey, LLC, et al.	C	New Jersey	CR04101356, et al.	5/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey LLC, et al.	C	New Jersey	CR04101077, et al.	4/05	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3660	4/05	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	G	Kansas	05-AQLG-367-RTS	3/05	Revenue Requirements Cost of Capital Tariff Issues	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	04-334F	3/05	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	04-301F	3/05	Gas Cost Rates	Division of the Public Advocate
Delaware Electric Cooperative, Inc.	E	Delaware	04-288	12/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Company of New Mexico	E	New Mexico	04-00311-UT	11/04	Renewable Energy Plans	Office of the New Mexico Attorney General

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Woonsocket Water Division	W	Rhode Island	3626	10/04	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	E	Kansas	04-AQLE-1065-RTS	10/04	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	04-121	8/04	Conservation Rates (Affidavit)	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	ER03020110 PUC 06061-2003S	8/04	Deferred Balance Phase II	Division of the Ratepayer Advocate
Kentucky American Water Company	W	Kentucky	2004-00103	8/04	Revenue Requirements	Office of Rate Intervention of the Attorney General
Shorelands Water Company	W	New Jersey	WR04040295	8/04	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Artesian Water Company	W	Delaware	04-42	8/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Long Neck Water Company	W	Delaware	04-31	7/04	Cost of Equity	Division of the Public Advocate
Tidewater Utilities, Inc.	W	Delaware	04-152	7/04	Cost of Capital	Division of the Public Advocate
Cablevision	C	New Jersey	CR03100850, et al.	6/04	Cable Rates	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	WWW	New Jersey	WR03121034 (W) WR03121035 (S)	5/04	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey, Inc.	C	New Jersey	CR03100876,77,79,80	5/04	Form 1240 Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey, et al.	C	New Jersey	CR03100749-750 CR03100759-762	4/04	Cable Rates	Division of the Ratepayer Advocate
Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff

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Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	E	Delaware	03-127	8/03	Revenue Requirements	Division of the Public Advocate
Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General
Comcast - Hopewell, et al.	C	New Jersey	CR02110818 CR02110823-825	5/03	Cable Rates	Division of the Ratepayer Advocate
Cablevision Systems Corporation	C	New Jersey	CR02110838, 43-50	4/03	Cable Rates	Division of the Ratepayer Advocate
Comcast-Garden State / Northwest	C	New Jersey	CR02100715 CR02100719	4/03	Cable Rates	Division of the Ratepayer Advocate
Midwest Energy, Inc. and Westar Energy, Inc.	E	Kansas	03-MDWE-421-ACQ	4/03	Acquisition	Citizens' Utility Ratepayer Board
Time Warner Cable	C	New Jersey	CR02100722 CR02100723	4/03	Cable Rates	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	01-WSRE-949-GIE	3/03	Restructuring Plan	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	ER02080604 PUC 7983-02	1/03	Deferred Balance	Division of the Ratepayer Advocate
Atlantic City Electric Company d/b/a Conectiv Power Delivery	E	New Jersey	ER02080510 PUC 6917-02S	1/03	Deferred Balance	Division of the Ratepayer Advocate
Walkkill Sewer Company	WW	New Jersey	WR02030193 WR02030194	12/02	Revenue Requirements Purchased Sewage Treatment Adj. (PSTAC)	Division of the Ratepayer Advocate
Midwest Energy, Inc.	E	Kansas	03-MDWE-001-RTS	12/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast-LBI Crestwood	C	New Jersey	CR02050272 CR02050270	11/02	Cable Rates	Division of the Ratepayer Advocate
Reliant Energy Arkla	G	Oklahoma	PUD200200166	10/02	Affiliated Interest Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Midwest Energy, Inc.	G	Kansas	02-MDWG-922-RTS	10/02	Gas Rates	Citizens' Utility Ratepayer Board

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Comcast Cablevision of Avalon	C	New Jersey	CR02030134 CR02030137	7/02	Cable Rates	Division of the Ratepayer Advocate
RCN Telecom Services, Inc., and Home Link Communications	C	New Jersey	CR02010044, CR02010047	7/02	Cable Rates	Division of the Ratepayer Advocate
Washington Gas Light Company	G	Maryland	8920	7/02	Rate of Return Rate Design (Rebuttal)	General Services Administration (GSA)
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase II	7/02	Rate Design Tariff Issues	Division of the Public Advocate
Washington Gas Light Company	G	Maryland	8920	6/02	Rate of Return Rate Design	General Services Administration (GSA)
Tidewater Utilities, Inc.	W	Delaware	02-28	6/02	Revenue Requirements	Division of the Public Advocate
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	5/02	Financial Plan	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	02-EPDE-488-RTS	5/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	3709	4/02	Fuel Costs	Office of the New Mexico Attorney General
Cablevision Systems	C	New Jersey	CR01110706, et al	4/02	Cable Rates	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	District of Columbia	945, Phase II	4/02	Divestiture Procedures	General Services Administration (GSA)
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	3/02	Sale of VY to Entergy Corp. (Supplemental)	Department of Public Service
Delmarva Power and Light Company	G	Delaware	01-348F	1/02	Gas Cost Adjustment	Division of the Public Advocate
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	1/02	Sale of VY to Entergy Corp.	Department of Public Service
Pawtucket Water Supply Company	W	Rhode Island	3378	12/01	Revenue Requirements	Division of Public Utilities and Carriers
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase I	12/01	Revenue Requirements	Division of the Public Advocate
Potomac Electric Power Company	E	Maryland	8796	12/01	Divestiture Procedures	General Services Administration (GSA)
Kansas Electric Power Cooperative	E	Kansas	01-KEPE-1106-RTS	11/01	Depreciation Methodology (Cross Answering)	Citizens' Utility Ratepayer Board
Wellsboro Electric Company	E	Pennsylvania	R-00016356	11/01	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	3311	10/01	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Pepco and New RC, Inc.	E	District of Columbia	1002	10/01	Merger Issues and Performance Standards	General Services Administration (GSA)

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Potomac Electric Power Co. & Delmarva Power	E	Delaware	01-194	10/01	Merger Issues and Performance Standards	Division of the Public Advocate
Yankee Gas Company	G	Connecticut	01-05-19PH01	9/01	Affiliated Transactions	Office of Consumer Counsel
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	9/01	Revenue Requirements (Rebuttal)	The Consumer Advocate Division of the PSC
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	9/01	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Potomac Electric Power Co. & Delmarva Power	E	Maryland	8890	9/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Comcast Cablevision of Long Beach Island, et al	C	New Jersey	CR01030149-50 CR01050285	9/01	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3311	8/01	Revenue Requirements	Division of Public Utilities and Carriers
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	8/01	Revenue Requirements	Office of Consumer Advocate
Roxiticus Water Company	W	New Jersey	WR01030194	8/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	8/01	Revenue Requirements	Consumer Advocate Division of the PSC
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity (Rebuttal)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity	Citizens' Utility Ratepayer Board
Cablevision of Allamuchy, et al	C	New Jersey	CR00100824, etc.	4/01	Cable Rates	Division of the Ratepayer Advocate
Public Service Company of New Mexico	E	New Mexico	3137, Holding Co.	4/01	Holding Company	Office of the Attorney General
Keauhou Community Services, Inc.	W	Hawaii	00-0094	4/01	Rate Design	Division of Consumer Advocacy
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests (Motion for Suppl. Changes)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	3137, Part III	4/01	Standard Offer Service (Additional Direct)	Office of the Attorney General
Chem-Nuclear Systems, LLC	SW	South Carolina	2000-366-A	3/01	Allowable Costs	Department of Consumer Affairs

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Southern Connecticut Gas Company	G	Connecticut	00-12-08	3/01	Affiliated Interest Transactions	Office of Consumer Counsel
Atlantic City Sewerage Corporation	WW	New Jersey	WR00080575	3/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	G	Delaware	00-314	3/01	Margin Sharing	Division of the Public Advocate
Senate Bill 190 Re: Performance Based Ratemaking	G	Kansas	Senate Bill 190	2/01	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	00-463-F	2/01	Gas Cost Rates	Division of the Public Advocate
Waitsfield Fayston Telephone Company	T	Vermont	6417	12/00	Revenue Requirements	Department of Public Service
Delaware Electric Cooperative	E	Delaware	00-365	11/00	Code of Conduct Cost Allocation Manual	Division of the Public Advocate
Commission Inquiry into Performance-Based Ratemaking	G	Kansas	00-GIMG-425-GIG	10/00	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Pawtucket Water Supply Board	W	Rhode Island	3164 Separation Plan	10/00	Revenue Requirements	Division of Public Utilities and Carriers
Comcast Cablevision of Philadelphia, L.P.	C	Pennsylvania	3756	10/00	Late Payment Fees (Affidavit)	Kaufman, Lankelis, et al.
Public Service Company of New Mexico	E	New Mexico	3137, Part III	9/00	Standard Offer Service	Office of the Attorney General
Laie Water Company	W	Hawaii	00-0017 Separation Plan	8/00	Rate Design	Division of Consumer Advocacy
El Paso Electric Company	E	New Mexico	3170, Part II, Ph. 1	7/00	Electric Restructuring	Office of the Attorney General
Public Service Company of New Mexico	E	New Mexico	3137 - Part II Separation Plan	7/00	Electric Restructuring	Office of the Attorney General
PG Energy	G	Pennsylvania	R-00005119	6/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	4/00	Merger Issues (Additional Supplemental)	Office of Consumer Counsel
Sussex Shores Water Company	W	Delaware	99-576	4/00	Revenue Requirements	Division of the Public Advocate
Utilicorp United, Inc.	G	Kansas	00-UTCG-336-RTS	4/00	Revenue Requirements	Citizens' Utility Ratepayer Board
TCI Cablevision	C	Missouri	9972-9146	4/00	Late Fees (Affidavit)	Honora Eppert, et al
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	3/00	Pro Forma Revenue Affiliated Transactions (Rebuttal)	Oklahoma Corporation Commission, Public Utility Division Staff
Tidewater Utilities, Inc. Public Water Supply Co.	W	Delaware	99-466	3/00	Revenue Requirements	Division of the Public Advocate

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Delmarva Power and Light Company	G/E	Delaware	99-582	3/00	Cost Accounting Manual Code of Conduct	Division of the Public Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	3/00	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	2/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	2/00	Merger Issues	Office of Consumer Counsel
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	1/00	Pro Forma Revenue Affiliated Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Connecticut Natural Gas Company	G	Connecticut	99-09-03	1/00	Affiliated Transactions	Office of Consumer Counsel
Time Warner Entertainment Company, L.P.	C	Indiana	48D06-9803-CP-423	1999	Late Fees (Affidavit)	Kelly J. Whiteman, et al
TCI Communications, Inc., et al	C	Indiana	55D01-9709-CP-00415	1999	Late Fees (Affidavit)	Franklin E. Littell, et al
Southwestern Public Service Company	E	New Mexico	3116	12/99	Merger Approval	Office of the Attorney General
New England Electric System Eastern Utility Associates	E	Rhode Island	2930	11/99	Merger Policy	Department of Attorney General
Delaware Electric Cooperative	E	Delaware	99-457	11/99	Electric Restructuring	Division of the Public Advocate
Jones Intercable, Inc.	C	Maryland	CAL98-00283	10/99	Cable Rates (Affidavit)	Cynthia Maisonette and Ola Renee Chatman, et al
Texas-New Mexico Power Company	E	New Mexico	3103	10/99	Acquisition Issues	Office of Attorney General
Southern Connecticut Gas Company	G	Connecticut	99-04-18	9/99	Affiliated Interest	Office of Consumer Counsel
TCI Cable Company	C	New Jersey	CR99020079 et al	9/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
All Regulated Companies	E/G/W	Delaware	Reg. No. 4	8/99	Filing Requirements (Position Statement)	Division of the Public Advocate
Mile High Cable Partners	C	Colorado	95-CV-5195	7/99	Cable Rates (Affidavit)	Brett Marshall, an individual, et al
Electric Restructuring Comments	E	Delaware	Reg. 49	7/99	Regulatory Policy (Supplemental)	Division of the Public Advocate
Long Neck Water Company	W	Delaware	99-31	6/99	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	99-163	6/99	Electric Restructuring	Division of the Public Advocate

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Potomac Electric Power Company	E	District of Columbia	945	6/99	Divestiture of Generation Assets	U.S. GSA - Public Utilities
Comcast	C	Indiana	49C01-9802-CP-000386	6/99	Late Fees (Affidavit)	Ken Hecht, et al
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate
Electric Restructuring Comments	E	District of Columbia	945	3/99	Regulatory Policy	U.S. GSA - Public Utilities
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	3/99	Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal)	Division of the Ratepayer Advocate
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	3/99	Merger Approval (Answering)	Citizens' Utility Ratepayer Board
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	2/99	Merger Approval	Citizens' Utility Ratepayer Board
Adelphia Cable Communications	C	Vermont	6117-6119	1/99	Late Fees (Additional Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees	Department of Public Service
Orange and Rockland/ Consolidated Edison	E	New Jersey	EM98070433	11/98	Merger Approval	Division of the Ratepayer Advocate

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Cablevision	C	New Jersey	CR97090624 CR97090625 CR97090626	11/98	Cable Rates - Form 1235	Division of the Ratepayer Advocate
Petitions of BA-NJ and NJPA re: Payphone Ops.	T	New Jersey	TO97100792 PUCOT 11269-97N	10/98	Payphone Subsidies FCC New Services Test	Division of the Ratepayer Advocate
United Water Delaware	W	Delaware	98-98	8/98	Revenue Requirements	Division of the Public Advocate
Cablevision	C	New Jersey	CR97100719, 726 730, 732	8/98	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	Maryland	Case No. 8791	8/98	Revenue Requirements Rate Design	U.S. GSA - Public Utilities
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	8/98	Anti-Competitive Practices (Rebuttal)	Division of the Ratepayer Advocate
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	7/98	Anti-Competitive Practices	Division of the Ratepayer Advocate
TCI Cable Company/ Cablevision	C	New Jersey	CTV 03264-03268 and CTV 05061	7/98	Cable Rates	Division of the Ratepayer Advocate
Mount Holly Water Company	W	New Jersey	WR98020058 PUC 03131-98N	7/98	Revenue Requirements	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	2674	5/98	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
Pawtucket Water Supply Board	W	Rhode Island	2674	4/98	Revenue Requirements	Division of Public Utilities and Carriers
Energy Master Plan Phase II Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	4/98	Electric Restructuring Issues (Supplemental Surrebuttal)	Division of the Ratepayer Advocate
Energy Master Plan Phase I Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	3/98	Electric Restructuring Issues	Division of the Ratepayer Advocate
Shorelands Water Company	W	New Jersey	WR97110835 PUC 11324-97	2/98	Revenue Requirements	Division of the Ratepayer Advocate
TCI Communications, Inc.	C	New Jersey	CR97030141 and others	11/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Citizens Telephone Co. of Kecksburg	T	Pennsylvania	R-00971229	11/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	10/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Universal Service Funding	T	New Jersey	TX95120631	10/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	9/97	Low Income Fund High Cost Fund	Division of the Ratepayer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	9/97	Revenue Requirements	Office of Consumer Advocate

The Columbia Group, Inc., Testimonies of Andrea C. Crane

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Delmarva Power and Light Company	G/E	Delaware	97-65	9/97	Cost Accounting Manual Code of Conduct	Office of the Public Advocate
Western Resources, Oneok, and WAI	G	Kansas	WSRG-486-MER	9/97	Transfer of Gas Assets	Citizens' Utility Ratepayer Board
Universal Service Funding	T	New Jersey	TX95120631	9/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	8/97	Schools and Libraries Funding	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	8/97	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Ironton Telephone Company	T	Pennsylvania	R-00971182	8/97	Alternative Regulation Network Modernization (Surrebuttal)	Office of Consumer Advocate
Ironton Telephone Company	T	Pennsylvania	R-00971182	7/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Comcast Cablevision	C	New Jersey	Various	7/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR97010052 PUCRA 3154-97N	7/97	Revenue Requirements	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	6/97	Revenue Requirements	Division of Public Utilities and Carriers
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	6/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	5/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	E	Delaware	97-58	5/97	Merger Policy	Office of the Public Advocate
Middlesex Water Company	W	New Jersey	WR96110818 PUCRL 11663-96N	4/97	Revenue Requirements	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR96080628 PUCRA 09374-96N	3/97	Purchased Sewerage Adjustment	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	2484	3/97	Revenue Requirements Cost of Capital (Surrebuttal)	Division of Public Utilities & Carriers
Interstate Navigation Company	N	Rhode Island	2484	2/97	Revenue Requirements Cost of Capital	Division of Public Utilities & Carriers
Electric Restructuring Comments	E	District of Columbia	945	1/97	Regulatory Policy	U.S. GSA - Public Utilities
United Water Delaware	W	Delaware	96-194	1/97	Revenue Requirements	Office of the Public Advocate
PEPCO/ BGE/ Merger Application	E/G	District of Columbia	951	10/96	Regulatory Policy Cost of Capital (Rebuttal)	GSA

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	10/96	Revenue Requirements Cost of Capital (Supplemental)	Citizens' Utility Ratepayer Board
PEPCO and BGE Merger Application	E/G	District of Columbia	951	9/96	Regulatory Policy, Cost of Capital	U.S. GSA - Public Utilities
Utilicorp United, Inc.	G	Kansas	193,787-U	8/96	Revenue Requirements	Citizens' Utility Ratepayer Board
TKR Cable Company of Gloucester	C	New Jersey	CTV07030-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
TKR Cable Company of Warwick	C	New Jersey	CTV057537-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	95-196F	5/96	Fuel Cost Recovery	Office of the Public Advocate
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	5/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Princeville Utilities Company, Inc.	W/WW	Hawaii	95-0172 95-0168	1/96	Revenue Requirements Rate Design	Princeville at Hanalei Community Association
Western Resources, Inc.	G	Kansas	193,305-U	1/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements	Division of the Ratepayer Advocate
Lanai Water Company	W	Hawaii	94-0366	10/95	Revenue Requirements Rate Design	Division of Consumer Advocacy
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01382-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01381-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Chesapeake Utilities Corporation	G	Delaware	95-73	7/95	Revenue Requirements	Office of the Public Advocate
East Honolulu Community Services, Inc.	WW	Hawaii	7718	6/95	Revenue Requirements	Division of Consumer Advocacy
Wilmington Suburban Water Corporation	W	Delaware	94-149	3/95	Revenue Requirements	Office of the Public Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	1/95	Revenue Requirements (Supplemental)	Division of the Ratepayer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	1/95	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	12/94	Revenue Requirements	Office of Consumer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	12/94	Revenue Requirements	Division of the Ratepayer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Delmarva Power and Light Company	E	Delaware	94-84	11/94	Revenue Requirements	Office of the Public Advocate
Delmarva Power and Light Company	G	Delaware	94-22	8/94	Revenue Requirements	Office of the Public Advocate
Empire District Electric Company	E	Kansas	190,360-U	8/94	Revenue Requirements	Citizens' Utility Ratepayer Board
Morris County Municipal Utility Authority	SW	New Jersey	MM10930027 ESW 1426-94	6/94	Revenue Requirements	Rate Counsel
US West Communications	T	Arizona	E-1051-93-183	5/94	Revenue Requirements (Surrebuttal)	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	5/94	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
US West Communications	T	Arizona	E-1051-93-183	3/94	Revenue Requirements	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	3/94	Revenue Requirements	Division of Public Utilities & Carriers
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J	2/94	Revenue Requirements (Supplemental)	Rate Counsel
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements (Supplemental)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	2098	8/93	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Wilmington Suburban Water Company	W	Delaware	93-28	7/93	Revenue Requirements	Office of Public Advocate
Kent County Water Authority	W	Rhode Island	2098	7/93	Revenue Requirements	Division of Public Utilities & Carriers
Camden County Energy Recovery Associates, Inc.	SW	New Jersey	SR91111718J ESW1263-92	4/93	Revenue Requirements	Rate Counsel
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J ESW 1263-92	4/93	Revenue Requirements	Rate Counsel
Jamaica Water Supply Company	W	New York	92-W-0583	3/93	Revenue Requirements	County of Nassau Town of Hempstead
New Jersey-American Water Company	W/WW	New Jersey	WR92090908J PUC 7266-92S	2/93	Revenue Requirements	Rate Counsel
Passaic County Utilities Authority	SW	New Jersey	SR91121816J ESW0671-92N	9/92	Revenue Requirements	Rate Counsel
East Honolulu Community Services, Inc.	WW	Hawaii	7064	8/92	Revenue Requirements	Division of Consumer Advocacy
The Jersey Central Power and Light Company	E	New Jersey	PUC00661-92 ER91121820J	7/92	Revenue Requirements	Rate Counsel
Mercer County Improvement Authority	SW	New Jersey	EWS11261-91S SR91111682J	5/92	Revenue Requirements	Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Garden State Water Company	W	New Jersey	WR9109-1483 PUC 09118-91S	2/92	Revenue Requirements	Rate Counsel
Elizabethtown Water Company	W	New Jersey	WR9108-1293J PUC 08057-91N	1/92	Revenue Requirements	Rate Counsel
New-Jersey American Water Company	W/WW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board
Kent County Water Authority	W	Rhode Island	1952	6/90	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Ellesor Transfer Station	SW	New Jersey	SO8712-1407 PUC 1768-88	11/89	Regulatory Policy	Rate Counsel
Interstate Navigation Co.	N	Rhode Island	D-89-7	8/89	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Automated Modular Systems, Inc.	SW	New Jersey	PUC1769-88	5/89	Revenue Requirements Schedules	Rate Counsel
SNET Cellular, Inc.	T	Connecticut	-	2/89	Regulatory Policy	First Selectman Town of Redding

APPENDIX B

Supporting Schedules

KANSAS ELECTRIC POWER COOPERATIVE

TEST YEAR ENDING DECEMBER 31, 2006

REVENUE REQUIREMENT SUMMARY

	Company Claim (A)	Company Adjustment (A)	Company Position (A)	Recommended Adjustment (B)	CURB Recommendation
Operating Revenues:					
1. Member Sales	\$102,465,876	\$5,410,938	\$107,876,814	(\$2,249,955)	\$105,626,859
2. Other Operating Revenues	66,475		66,475		66,475
3. Total Operating Revenues	\$102,532,351		\$107,943,289		\$105,693,334
Operating Expenses:					
4. Power Production	\$79,558,434		\$79,558,434		\$79,558,434
5. Transmission	480,505		480,505		480,505
6. Customer Accounts	\$196,611		196,611		196,611
7. Customer Service	68,971		68,971		68,971
8. Sales	521,611		521,611		521,611
9. Administration and General	4,284,114		4,284,114		4,284,114
10. Depreciation	3,704,711		3,704,711		3,704,711
11. Amortization	4,499,508		4,499,508		4,499,508
12. Taxes	0		0		0
13. Total Operating Expenses	\$93,314,465		\$93,314,465	(319,118)	\$92,995,347
14. Utility Operating Margins	\$9,217,886		\$14,628,824		\$12,697,987
Income Deductions:					
15. Miscellaneous Income Deductions	\$65,707		\$65,707		\$65,707
16. Interest on Long-Term Debt (D)	\$8,145,877		8,145,877		8,145,877
17. Amortization of Debt Issue Costs	120,542		120,542		120,542
18. Other Interest Expense	108,761		108,761		108,761
19. Total Income Deductions	\$8,440,887		\$8,440,887		\$8,440,887
20. Net Operating Margins	\$776,999		\$6,187,937		\$4,257,100
Other Non-Operating Income:					
21. Income From Merchandising	\$0		\$0		\$0
22. Other Non-Operating Income	632,014		632,014		632,014
23. Total Non-Operating Income	\$632,014		\$632,014		\$632,014
24. Net Margins	\$1,409,013		\$6,819,951		\$4,889,114
25. Principal Costs (E)	\$11,162,495		\$11,162,495		\$11,162,495
26. Debt Service	\$19,308,372		\$19,308,372		\$19,308,372
27. TIER	1.17		1.84		1.60
28. DSC	0.92		1.20		1.10

Sources:

(A) Company Filing, Section 9, Schedule 3, page 1.

(B) Schedules ACC-2 and ACC-3.

(C) Schedule ACC-3.

(D) Includes \$636,372 of interest on disallowed plant.

(E) Response to KCC-39.

KANSAS ELECTRIC POWER COOPERATIVE**TEST YEAR ENDING DECEMBER 31, 2006****DEBT SERVICE COVERAGE REQUIREMENT**

1. Pro Forma Interest Expense	\$8,145,877	(A)
2. Pro Forma Principal	<u>11,162,495</u>	(A)
3. Total Debt Service	\$19,308,372	
4. Coverage Requirement	<u>1.10</u>	(B)
5. Required Coverage	\$21,239,209	
6. Company Claim	<u>23,170,046</u>	(C)
7. Recommended Adjustment	<u>(\$1,930,837)</u>	

Sources:

(A) Schedule ACC-1.

(B) Recommendation of Ms. Crane.

(C) Total Debt Service X 1.2.

KANSAS ELECTRIC POWER COOPERATIVE

TEST YEAR ENDING DECEMBER 31, 2006

OPERATING EXPENSE SUMMARY

		Schedule No.
1. Recommended Adjustments:		
2. Personnel Costs	Redacted	4
3. Outside Services*	Redacted	5
4. Lobbying	(63,515)	6
5. Advertising Costs	(31,972)	7
6. Total Adjustments	<u>(\$319,118)</u>	

* This adjustment is being marked Confidential solely to protect the confidentiality of our personnel cost adjustment.

*******CONFIDENTIAL*******

Schedule ACC-4

KANSAS ELECTRIC POWER COOPERATIVE

TEST YEAR ENDING DECEMBER 31, 2006

PERSONNEL COSTS

Schedule Redacted

Sources:

(A) Response to CURB-79.

*******CONFIDENTIAL*******

Schedule ACC-5

KANSAS ELECTRIC POWER COOPERATIVE

TEST YEAR ENDING DECEMBER 31, 2006

OUTSIDE SERVICES EXPENSE

Schedule Redacted

Sources:

(A) Response to CURB-63.

This schedule is being marked Confidential solely to protect the confidentiality of our personnel cost adjustment.

KANSAS ELECTRIC POWER COOPERATIVE

TEST YEAR ENDING DECEMBER 31, 2006

LOBBYING COSTS

	Test Year Cost	Percent Lobbying	Amount Lobbying	
	(A)	(B)		
1. Kansas Electric Cooperative	(\$23,132)	17.25%	(\$3,990)	
2. National Rural Electric Cooperative Assn.	(39,390)	29.14%	(11,478)	
3. Southwest Power Resource Assn.	(27,982)	12.40%	(3,470)	
4. Other Legislative Activities			(44,577)	(C)
			<u>(\$63,515)</u>	

Sources:

(A) Response to CURB-64.

(B) Response to CURB -65.

(C) Response to CURB-67.

Schedule ACC-7

KANSAS ELECTRIC POWER COOPERATIVE

TEST YEAR ENDING DECEMBER 31, 2006

ADVERTISING COSTS

1. Company Claim	\$31,972	(A)
2. Recommended Adjustment	<u>(\$31,972)</u>	

Sources:

(A) Response to CURB-66.

KANSAS ELECTRIC POWER COOPERATIVE**TEST YEAR ENDING DECEMBER 31, 2006****SUMMARY OF ADJUSTMENTS**

1. Pro Forma Required Revenues	\$105,626,859	(A)
2. Pro Forma Company Claimed Revenues	<u>107,876,814</u>	(A)
3. Recommended Adjustment	(\$2,249,955)	
4. Company Requested Increase	<u>5,410,938</u>	(A)
5. Recommended Increase Per CURB	<u>\$3,160,983</u>	
Adjustments:		
6. Debt Service Coverage	(\$1,930,837)	(B)
7. Personnel Costs	Redacted	(C)
8. Outside Services*	Redacted	(D)
9. Lobbying	(63,515)	(E)
10. Advertising Costs	<u>(31,972)</u>	(F)
11. Total Adjustments	<u>(\$2,249,955)</u>	

Sources:

- (A) Schedule ACC-1.
- (B) Schedule ACC-2.
- (C) Schedule ACC-4.
- (D) Schedule ACC-5.
- (E) Schedule ACC-6.
- (F) Schedule ACC-7.

* This adjustment is being marked Confidential solely to protect the confidentiality of our personnel cost adjustment.

APPENDIX C

Referenced Data Requests

CURB-11
CURB-25
CURB-26
CURB-30
CURB-63*
CURB-64
CURB-65
CURB-66
CURB-67
CURB-79**

KCC-39
KCC-67

- * Response being treated as Confidential in public version to protect the confidentiality of the personnel cost adjustment
- ** Confidential response (not included in public version)

**KANSAS ELECTRIC POWER COOPERATIVE, INC.
RESPONSE TO CITIZENS' UTILITY RATEPAYER BOARD
DATA REQUEST NO. 11 & 12**

APPLICANT	KEPCo	DATE OF REQUEST	January 11, 2008
DOCKET NO.	08-KEPE-597-RTS	DATE INFO. NEEDED	January 28, 2008
TEST YEAR ENDED	December 31, 2006	DATE INFO. SUPPLIED	January 28, 2008

Response: _____

Section 4.15 of KEPCo's Mortgage with RUS and CFC requires that KEPCo maintain, on an annual basis, an average TIER not less than 1.05 and an average DSC ratio not less than 1.0. The averages are calculated by using the two largest TIER's and the two largest DSC's from the three most recent calendar years. TIER and DSC is not required for each debt instrument.

Prepared by: Coleen Wells

**KANSAS ELECTRIC POWER COOPERATIVE, INC.
RESPONSE TO CITIZENS' UTILITY RATEPAYER BOARD
DATA REQUEST NO. 25**

APPLICANT	KEPCo	DATE OF REQUEST	January 11, 2008
DOCKET NO.	08-KEPE-597-RTS	DATE INFO. NEEDED	January 28, 2008
TEST YEAR ENDED	December 31, 2006	DATE INFO. SUPPLIED	January 28, 2008

Response:

In developing KEPCo's 2006 Budget, there was an overall salary increase of 5.0%. KEPCo hired two new employees in January of 2006. One was Senior Vice President of Power Supply and Chief Operating Officer, and the second was Vice President of Power Supply. 20% of the salaries attributable to these two new positions were allocated to Administrative and General Payroll Expense. That accounted for an additional increase to A&G of 6.0% to 8.0% overall.

Prepared by: Coleen Wells

**KANSAS ELECTRIC POWER COOPERATIVE, INC.
RESPONSE TO CITIZENS' UTILITY RATEPAYER BOARD
DATA REQUEST NO. 26**

APPLICANT	KEPCo	DATE OF REQUEST	January 11, 2008
DOCKET NO.	08-KEPE-597-RTS	DATE INFO. NEEDED	January 28, 2008
TEST YEAR ENDED	December 31, 2006	DATE INFO. SUPPLIED	January 28, 2008

Response:

The percentage of salary and wage increases approved by the KEPCo Board of Trustees for each of the last five years is:

2006	5.0%
2005	4.0%
2004	3.0%
2003	4.0%
2002	4.0%

KEPCo does not have union personnel.

Prepared by: Coleen Wells

**KANSAS ELECTRIC POWER COOPERATIVE, INC.
RESPONSE TO CITIZENS' UTILITY RATEPAYER BOARD
DATA REQUEST NO. 30**

APPLICANT	KEPCo	DATE OF REQUEST	January 11, 2008
DOCKET NO.	08-KEPE-597-RTS	DATE INFO. NEEDED	January 28, 2008
TEST YEAR ENDED	December 31, 2006	DATE INFO. SUPPLIED	January 28, 2008

Response:

Employee positions, by department, authorized and actual for each month from January 2003 through December 2007 is attached.

Prepared by: Shari Koch

Kansas Electric Power Cooperative

CURB-30

Employee Positions by Dept 2003-2007

2005

	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
Accounting												
Accounting & Benefits Analyst	1	1	1	1	1	1	1	1	1	1	1	1
Assistant	1	1	1	1	1	1	1	1	1	1	1	1
VP, Finance & Controller	1	1	1	1	1	1	1	1	1	1	1	1
Administration												
Exec Assist & Mgr of Office Svcs	1	1	1	1	1	1	1	1	1	1	1	1
Administrative Assistant	2	2	1	1	1	1	1	1	1	1	1	1
Admin Assistant/Receptionist	1	1	1	1	1	1	1	1	1	1	1	1
Engineering												
Engineer 1	1	1	1	1	1	1	1	1	1	1	1	1
Engineering Assistant	1	1	1	1	1	1	1	1	1	1	1	1
Operations Tech 2	1	1	1	1	1	1	1	1	1	1	1	1
Operations Technician 3	1	1	1	1	1	1	1	1	1	1	1	1
Operations Technician	1	1	1	1	1	1	1	1	1	1	1	1
Senior Engineer 2	1	1	1	1	1	1	1	1	1	1	1	0
Manager of Engineering	1	1	1	1	1	1	1	1	1	1	1	1
Engineering Aid (Part Time)							1	1	1	1	1	1
External Affairs												
Business Development Coord	1	1	1	1	1	1	1	1	1	1	1	1
Member Svcs & Marketing Coord	1	1	1	1	1	1	1	1	1	1	1	1
VP of Member Svcs & Ext Affrs	1	1	1	1	1	1	1	1	1	1	1	1
EVP												
Executive VP & CEO	1	1	1	1	1	1	1	1	1	1	1	1
Information & Technical Services												
Director of Energy & Tech Svcs.	1	1	1	1	1	1	1	1	1	1	1	1
Info Systems Specialist	1	1	1	1	1	1	1	1	1	1	1	1
Legal												
VP of Admin & General Counsel	1	1	1	1	1	1	1	1	1	1	1	2
Power Supply												
EMS/SCADA System Specialist	1	1	1	1	1	1	1	1	1	1	1	1
Operations Analyst	1	1	1	1	1	1	1	1	1	1	1	1
Systems Operator	1	1	1	1	1	1	1	1	1	1	1	1
Power Supply Specialists	1	1	1	1	1	1	1	1	1	1	1	1
* Actual Employees	25	25	24	24	24	24	24	24	24	24	24	24
Authorized Employees	24	24	25	25	25	25	25	25	25	25	25	25

* Does not include Part-Time Employee

Kansas Electric Power Cooperative

CURB-30

Employee Positions by Dept 2003-2007

2006

	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06
Accounting												
Accounting & Benefits Analyst	1	1	1	1	1	1	1	1	1	1	1	1
Assistant	1	1	1	1	1	1	1	1	1	1	1	1
VP, Finance & Controller	1	1	1	1	1	1	1	1	1	1	1	1
Administration												
Exec Assist & Mgr of Office Svcs	1	1	1	1	1	1	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1	1	1	1	1	1	1
Admin Assistant/Receptionist	1	1	1	1	1	1	1	1	1	1	1	1
Engineering												
Engineer 1	1	1	1	1	1	1	1	1	1	1	1	1
Engineering Assistant	1	1	1	1	1	1	1	1	1	1	1	1
Operations Tech 2	1	1	1	1	1	1	1	1	1	1	1	1
Operations Technician 3	1	1	1	1	1	1	1	1	1	1	1	1
Operations Technician	1	1	1	1	1	1	1	1	1	1	1	1
Senior Engineer 2	1	1	1	1	1	1	1	1	1	1	1	1
KSI VP of Engineering	1	1	1	1	1	1	1	1	1	1	1	1
Engineering Aid (Part Time)	1	1	1	1	1	1	1	1	1	1	1	1
External Affairs												
Business Development Coord	1	1	1	1	1	1	1	1	1	1	1	1
Member Svcs & Marketing Coord	1	1	1	1	1	1	1	1	1	1	1	1
VP of Member Svcs & Ext Affrs	1	0	0	0	0	0	0	0	0	0	0	0
EVP												
Executive VP & CEO	1	1	1	1	1	1	1	1	1	1	1	1
Information & Technical Services												
Director of Energy & Tech Svcs.	1	1	1	1	1	1	1	1	1	1	1	1
Info Systems Specialist	1	1	1	1	1	1	1	1	1	1	1	1
Legal												
VP of Admin & General Counsel	2	1	1	1	1	1	1	1	1	1	1	1
Power Supply												
EMS/SCADA System Specialist	1	1	1	1	1	1	1	1	1	1	1	1
Operations Analyst	1	1	1	1	1	1	1	1	1	1	1	1
Systems Operator	1	1	1	1	1	1	1	1	1	1	1	1
Vice President, Power Supply	1	1	1	1	1	1	1	1	1	1	1	1
Senior Vice President & COO	1	1	1	1	1	1	1	1	1	1	1	1
Power Supply Specialists	1	1	1	1	1	1	0	0	0	0	0	0
* Actual Employees	27	25	25	25	25	25	24	24	24	24	24	24
Authorized Employees	26	25	25	25	25	25	24	24	24	24	24	24

* Does not include Part-Time employees

Kansas Electric Power Cooperative

CURB-30

Employee Positions by Dept 2003-2007

2007

	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
Accounting												
Accounting & Benefits Analyst	1	1	1	1	1	1	1	1	1	1	1	1
Assistant	1	1	1	1	1	1	1	1	1	1	1	1
VP, Finance & Controller	1	1	1	1	1	1	1	1	1	1	1	1
Administration												
Exec Assist & Mgr of Office Svcs	1	1	1	1	1	1	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1	1	1	1	1	1	1
Admin Assistant/Receptionist	1	1	1	1	1	1	1	1	1	1	1	1
Engineering												
Engineer 1	1	1	1	1	1	1	1	1	1	1	1	1
Engineering Assistant	1	1	1	1	1	1	1	1	1	1	1	1
Operations Tech 2	1	1	1	1	1	1	1	1	1	1	1	1
Operations Technician 3	1	1	1	1	1	1	1	1	1	1	1	1
Operations Technician	1	1	1	1	0	0	0	1	1	1	1	1
Senior Engineer 2	1	1	1	1	1	1	1	1	1	1	1	1
KSI VP of Engineering	1	1	1	1	1	1	1	1	1	1	1	1
Engineering Aide (Part Time)	1	1	1	1	0	0	0	0	0	0	0	0
External Affairs												
Business Development Coord	1	1	1	1	1	1	1	1	1	1	1	1
Member Svcs & Marketing Coord	1	1	1	1	1	1	1	1	1	1	1	1
EVP												
Executive VP & CEO	1	1	1	1	1	1	1	1	1	1	1	1
Information & Technical Services												
Director of Energy & Tech Svcs.	1	1	1	1	1	1	1	1	1	1	1	1
Info Systems Specialist	1	1	1	1	1	1	1	1	1	1	1	1
Legal												
VP of Admin & General Counsel	1	1	1	1	1	1	1	1	1	1	1	1
Power Supply												
EMS/SCADA System Specialist	1	1	1	0	1	1	1	1	1	1	1	1
Operations Analyst	1	1	1	1	1	1	1	1	1	1	1	1
Systems Operator	1	1	1	1	1	1	1	1	1	1	1	1
Vice President, Power Supply	1	1	1	1	1	1	1	1	1	1	1	1
Senior Vice President & COO	1	1	1	1	1							
* Actual Employees	24	24	24	23	23	22	22	23	23	23	23	23
Authorized Employees	24	24	24	24	24	23	23	23	23	23	23	23

* Does not include Part-Time employee

**KANSAS ELECTRIC POWER COOPERATIVE, INC.
RESPONSE TO CITIZENS' UTILITY RATEPAYER BOARD
DATA REQUEST NO. 64**

APPLICANT	KEPCo	DATE OF REQUEST	January 11, 2008
DOCKET NO.	08-KEPE-597-RTS	DATE INFO. NEEDED	January 28, 2008
TEST YEAR ENDED	December 31, 2006	DATE INFO. SUPPLIED	January 28, 2008

Response: _____

Memberships and dues expenses included in the filing are attached.

Prepared by: Shari Koch

Kans Electric Powere Cooperative

CURB-64

Memberships & Dues

1-55700-50-DUES00-POW-00

Payee	Paid Date	Amount Paid	Description Of Expense
SAME	1/25/2006	\$ 85.00	AM Military Engineer Dues-Goshorn
Southwest Pwr Resource Assn	1/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
SPP General Journal	1/31/2006	\$ 5,830.01	01/06 SPP Dues
Southwest Power Pool	2/23/2006	\$ 9,478.37	SPP Annual Load
Southwest Pwr Resource Assn	2/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
General Journal	2/28/2006	\$ (43,539.44)	02/06 SPP Credit
Southwest Power Pool	3/3/2006	\$ 2,648.27	Monthly Assessment
Southwest Pwr Resource Assn	3/28/2007	\$ 1,865.50	Monthly Dues (Paid Quarterly)
Southwest Power Pool	3/31/2006	\$ 2,648.27	Quarterly NERC Assessment
Southwest Power Pool	3/31/2006	\$ 3,862.00	Monthly Assessment
Southwest Pwr Resource Assn	4/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
Southwest Power Pool	4/30/2006	\$ 4,066.00	Monthly Assessment
Southwest Pwr Resource Assn	5/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
Southwest Power Pool	5/31/2006	\$ 3,862.00	Monthly Assessment
Southwest Pwr Resource Assn	3/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
Southwest Power Pool	6/30/2006	\$ 2,648.27	Quarterly NERC Assessment
Southwest Power Pool	6/30/2006	\$ 4,057.84	Monthly Assessment
Southwest Pwr Resource Assn	7/10/2006	\$ 5,596.50	Quarterly Dues
Southwest Pwr Resource Assn	7/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
Southwest Power Pool	7/31/2006	\$ 3,862.00	Monthly Assessment
Southwest Pwr Resource Assn	8/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
Southwest Power Pool	8/31/2006	\$ 3,862.00	Monthly Assessment
Southwest Pwr Resource Assn	9/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
Southwest Power Pool	9/30/2006	\$ 4,057.84	Monthly Assessment
Southwest Pwr Resource Assn	10/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
Southwest Power Pool	11/13/2006	\$ 3,846.16	Monthly Assessment
Southwest Pwr Resource Assn	11/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
NERC	11/30/2006	\$ 107.45	TSIN Registration Stone & Delap
IEEE Evans 11/07 Visa Exp	11/30/2006	\$ 175.14	Electrical Engineering Society Annual Dues
Southwest Power Pool	11/30/2006	\$ 4,030.96	Monthly Assessment
Southwest Pwr Resource Assn	12/28/2006	\$ 1,865.50	Monthly Dues (Paid Quarterly)
SPP Inv #SPP00526 General Journal	12/31/2006	\$ 2,648.29	Quarterly NERC Assessment
Southwest Power Pool	12/31/2006	\$ 3,623.92	Monthly Assessment
		\$ 49,842.85	

1-93020-00-DUES00-000-00

Corporate Shadows Owners Assn	1/25/2006	\$	2,767.59	Association Dues - 2006
Kansas Electric Cooperatives	1/25/2006	\$	1,974.00	Monthly Assessment
Kansas Cooperative Council	2/10/2006	\$	161.18	2006 Dues
Kansas Electric Cooperatives	2/23/2006	\$	1,974.00	Monthly Assessment
NRECA	2/23/2006	\$	39,390.00	NRECA Member Dues
Kansas Electric Cooperatives	3/21/2006	\$	1,974.00	Monthly Assessment
Kansas Electric Cooperatives	3/27/2006	\$	(278.00)	True Up - Dues
Kansas Electric Cooperatives	3/27/2006	\$	(278.00)	True Up - Dues
Kansas Electric Cooperatives	4/11/2006	\$	1,974.00	Monthly Assessment
Kansas Electric Cooperatives	5/3/2006	\$	1,974.00	Monthly Assessment
Kansas REC Managers Assoc.	5/3/2006	\$	53.73	2006 Dues - Parr
Kansas Electric Cooperatives	6/9/2006	\$	1,974.00	Monthly Assessment
Kansas Electric Cooperatives	7/7/2006	\$	1,974.00	Monthly Assessment
Kansas Chamber of Commerce	7/17/2006	\$	945.56	Annual Membership Dues
Kansas Electric Cooperatives	8/4/2006	\$	1,974.00	Monthly Assessment
Kansas Electric Cooperatives	9/7/2006	\$	1,974.00	Monthly Assessment
Kansas Electric Cooperatives	10/4/2006	\$	1,974.00	Monthly Assessment
Kansas Electric Cooperatives	11/6/2006	\$	1,974.00	Monthly Assessment
Kansas Electric Cooperatives	12/6/2006	\$	1,974.00	Monthly Assessment
		\$	66,450.06	

**KANSAS ELECTRIC POWER COOPERATIVE, INC.
RESPONSE TO CITIZENS' UTILITY RATEPAYER BOARD
DATA REQUEST NO. 65**

APPLICANT	KEPCo	DATE OF REQUEST	January 11, 2008
DOCKET NO.	08-KEPE-597-RTS	DATE INFO. NEEDED	January 28, 2008
TEST YEAR ENDED	December 31, 2006	DATE INFO. SUPPLIED	January 28, 2008

Response: _____

A list of the portion of dues or membership fees that are directed toward lobbying activities is attached.

Prepared by: Phil Wages

Kansas Electric Power Cooperative CURB-65 Dues or Membership Fees

Vendor	Lobbying Portion
Kansas Electric Corporation	17.25%
National Rural Electric Coopertive Ass	29.14% (2007)
	31.51% (2008)
Southwest Power Resource Assn.	12.40%

**KANSAS ELECTRIC POWER COOPERATIVE, INC.
RESPONSE TO CITIZENS' UTILITY RATEPAYER BOARD
DATA REQUEST NO. 66**

APPLICANT	KEPCo	DATE OF REQUEST	January 11, 2008
DOCKET NO.	08-KEPE-597-RTS	DATE INFO. NEEDED	January 28, 2008
TEST YEAR ENDED	December 31, 2006	DATE INFO. SUPPLIED	January 28, 2008

Response: _____

Advertising costs for the filing year are attached.

Prepared by: Shari Koch

**Kansas Electric Power Cooperative
CURB-6
Advertising**

1-91200-30-ADVERT-000-00

Advertising Breakdown	Payee	Paid Date	Amount Paid	Description Of Expense
Promotional	Western Associates, Inc.	4/24/2006	\$ 624.58	Carabiner key rings
Promotional	Kansas Electric Cooperatives	4/30/2006	\$ (40.00)	Reimb for Charcoal Smoker
Promotional	Sunflower Marketing	5/12/2006	\$ 704.53	Caps and T-Shirts
Promotional	Wages-Visa Expense	7/31/2006	\$ 149.99	XD Driver KCRE/ACRE Door Prize
Promotional	Wages-Visa Expense	7/31/2006	\$ 11.17	Sales Tax XD Driver KCRE/ACRE Door Prize
Promotional	Karl, Inc.	7/31/2006	\$ 250.00	Kepto Awareness 06
Educational	Lyon-Coffey Electric Coop	6/21/2006	\$ 155.26	Your Tour 2006-Pizza
Promotional	Western Associates, Inc.	12/28/2006	\$ 600.25	Key rings with light
Promotional	Western Associates, Inc.	12/31/2006	\$ 620.26	Mini First Aid Kits
Educational	Kansas Electric Cooperatives	12/31/2006	\$ 365.69	2006 Youth tour binders
			<u>\$ 3,441.73</u>	

1-91200-30-ADVERT-PRZ-00

	Payee	Paid Date	Amount Paid	Description Of Expense
Promotional	Wages-Visa Expense	1/31/2006	75.18	Door Prize-Brown-Atchinson
Promotional	Brown-Atchison Electric Coop	2/15/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	Flint Hills Rural Electric	3/20/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	Butler Rural Electric Coop	3/20/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	Bluestem Electric Cooperative	3/22/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	Twin Valley Electric Coop	3/22/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	Ark Valley Electric Coop	4/3/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	Lyon-Coffey Electric Coop	4/7/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	Victory Electric Cooperative	4/7/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	CMS Electric Cooperative	4/7/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	Rolling Hills Electric Cooperative	4/7/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	Kepto Visa #2	5/11/2006	\$ 2,420.87	Power washers for Annual Meetings
Promotional	Leavenworth-Jefferson Electric	5/22/2006	\$ 50.00	Door Prize-Annual Meeting
Promotional	Bluestem Electric Cooperative	9/15/2006	\$ 108.50	Golf Prizes Mgrs Meeting
			<u>\$ 3,154.55</u>	

1-91300-30-ADVERT-000-00

	Payee	Paid Date	Amount Paid	Description Of Expense
Promotional	Kansas Electric Cooperatives	5/3/2006	\$ 376.23	News letter
			<u>\$ 376.23</u>	

1-91300-30-ADVERT-TSN-00

	Payee	Paid Date	Amount Paid	Description Of Expense
Corporate Image	NRECA-Touchstone Energy	1/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	2/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	3/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	4/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	5/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	6/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	7/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	8/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	9/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	10/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	11/28/2006	\$ 2,083.33	Touchstone Energy Program
Corporate Image	NRECA-Touchstone Energy	12/28/2006	\$ 2,083.37	Touchstone Energy Program
			<u>\$ 25,000.00</u>	

**KANSAS ELECTRIC POWER COOPERATIVE, INC.
RESPONSE TO CITIZENS' UTILITY RATEPAYER BOARD
DATA REQUEST NO. 67**

APPLICANT	KEPCo	DATE OF REQUEST	January 11, 2008
DOCKET NO.	08-KEPE-597-RTS	DATE INFO. NEEDED	January 28, 2008
TEST YEAR ENDED	December 31, 2006	DATE INFO. SUPPLIED	January 28, 2008

Response:

KEPCo has one employee who allocates approximately 35% of their time to legislative activities. Other expenses attributable with legislative activities are costs associated with the NRECA Legislative Summit, weekly receptions during the session and miscellaneous expenses associated with lobbying activities. Total legislative expenses included in the test year are \$44,577.

Prepared by: Coleen Wells

**KANSAS ELECTRIC POWER COOPERATIVE, INC.
RESPONSES TO KANSAS CORPORATION COMMISSION
DATA REQUEST NO. 39**

APPLICANT	KEPCo	DATE OF REQUEST	February 13, 2008
DOCKET NO.	08-KEPE-597-RTS	DATE INFO. NEEDED	February 22, 2008
TEST YEAR ENDED	December 31, 2006	DATE INFO. SUPPLIED	February 22, 2008

Response:

Account balances and calculations utilized in the determination of KEPCo's TIER and DSC for 2006 and 2007 are attached.

- 39 Please provide a detailed explanation of the accounts and/or calculations utilized in the development of the Company's TIER and DSC. Please provide all the account balances and calculations utilized in the determination of the Company's TIER and DSC for 2006 and 2007.

Prepared by: Coleen Wells

**Kansas Electric Power Cooperative, Inc
Coverage Ratios**

Acct #	Description	Year Ended	
		Dec. 31, 2006	Dec. 31, 2007
1	Net Margins (Loss)	\$1,059,440	\$2,648,367
2	Interest on Long-Term Debt	\$8,604,186	\$8,154,766
3	Depreciation and Amortization	\$8,356,932	\$8,194,158
4	Principal Payments	\$10,464,348	\$11,162,495
5	Times Interest Earned Ratio (1)	<u>1.12</u>	<u>1.32</u>
6	Debt Service Coverage Ratio (2)	<u>0.95</u>	<u>0.98</u>

(1) Times Interest Earned Ratio:

$$\frac{\text{Net Margins} + \text{Interest on Long-Term Debt}}{\text{Interest on Long-Term Debt}}$$

(2) Debt Service Coverage Ratio:

$$\frac{\text{Net Margins} + \text{Interest on Long-Term Debt} + \text{Depreciation and Amortization}}{\text{Interest on Long-Term Debt} + \text{Principal Payments}}$$

Kansas Electric Power Cooperative, Inc
Average Ratios

		<u>2006</u>	<u>2007</u>
<u>INTEREST EXPENSE:</u>			
1-42700-00-EQCERT-INT-00	EQUITY CERT LONG TERM DEBT INTEREST	\$16,689.02	\$15,808.34
1-42700-00-EQCERT-INT-I2	EQUITY CERT LONG TERM DEBT INTEREST-IATAN	\$0.00	\$7,395.45
1-42700-00-GENSET-INT-00	GENSET LONG TERM DEBT INTEREST	\$236,402.27	\$223,927.22
2-42700-00-CFCDBT-000-00	CFC LONG TERM DEBT INTEREST	\$3,417,998.95	\$3,249,595.28
2-42700-00-FFBINT-000-00	WC FFB INTEREST ALLOWED	\$3,792,767.95	\$3,544,019.82
2-42700-00-IRBINT-000-00	IRB INTEREST	\$978,928.69	\$963,979.96
2-42700-00-IRBMKT-000-00	IRB INTEREST-MARKETING COSTS	\$161,398.93	\$150,039.92
		<hr/>	<hr/>
		\$8,604,185.81	\$8,154,765.99
<u>DEPRECIATION AND AMORT:</u>			
1-40300-00-DEPREC-000-00	DEPR EXP-GENERAL PLANT	\$958,047.98	\$888,537.45
1-40300-00-DEPREC-000-KS	ALLOCATED DEPR EXP-GEN PLANT	(\$13,145.17)	(\$6,924.84)
2-40300-00-DEPREC-000-00	DEPRECIATION-WOLF CREEK	\$2,759,808.00	\$2,802,276.00
1-40500-00-AMORTN-000-00	AMORIZATION EXPENSE	\$33,860.16	\$0.00
2-40500-00-AMRTSW-000-00	AMORT OF WCNOC SOFTWARE	\$30,141.82	\$26,927.73
1-40730-00-DEFDEB-000-00	AMORT. OF DEFERRED DEBITS	\$0.00	\$13,975.00
2-40730-00-DEFDEB-000-00	AMORT. OF DEFERRED DEBITS	\$3,887,083.20	\$3,887,083.20
1-2800-00-DBTCST-000-00	AMORT. EARLY CALL PREMIUM GRANTOR TRUST	\$151,659.00	\$144,016.00
2-2800-00-DBTCST-000-00	AMORT. REFINANCING PREMIUM FFB	\$549,477.00	\$438,267.00
		<hr/>	<hr/>
		\$8,356,931.99	\$8,194,157.54
<u>PRINCIPAL PAYMENTS</u>			
1-22411-00-EQCERT-CFC-00	CFC EQUITY TERM CERTIFICATE	\$18,323.13	\$19,437.92
1-22412-00-GENSET-CFC-00	CFC GENSET	\$259,549.39	\$275,340.59
2-22430-00-REAFFB-GEN-00	REA - FFB NOTES - GENERATION	\$6,086,475.42	\$6,367,716.00
2-22440-00-REVBND-IND-00	INDUSTRIAL REVENUE BONDS	\$1,800,000.00	\$2,000,000.00
2-22450-00-TRUSTS-CFC-00	CFC - LONG TERM DEBT - TRUSTS	\$2,300,000.00	\$2,500,000.00
		<hr/>	<hr/>
		\$10,464,347.94	\$11,162,494.51

**Kansas Corporation Commission
Information Request**

Request No: 67

Company Name KANSAS ELECTRIC POWER CO-OP, INC. KEPE
Docket Number 08-KEPE-597-RTS
Request Date March 26, 2008
Date Information Needed April 3, 2008

RE: Eliminated Position

Please Provide the Following:

In response to CURB data request No. 30, KEPCO provided a breakdown of authorized and actual numbers of employees for the years 2003 through 2007. It appears that in 2007, the position of Senior Vice President & COO was eliminated. Please answer the following questions regarding this position elimination.

1. Please provide the dollar amount of base payroll expense and payroll taxes incurred by KEPCO during the year 2007 related to the Senior Vice President & COO position.
2. For each benefit category referenced above, please provide the amount of expense that KEPCO incurred during the year 2007 that was attributable to this employee. If KEPCO is unable to specify the amount of a specific benefit category that was related to this employee, please state so.
3. Does KEPCO still have 23 authorized and actual employees as of this date in 2008?

Submitted By Justin Grady

Submitted To Coleen Wells

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief, and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: Coleen m Wells

Date: 4-2-08

**KANSAS ELECTRIC POWER COOPERATIVE, INC.
RESPONSES TO KANSAS CORPORATION COMMISSION
DATA REQUEST NO. 67**

APPLICANT	KEPCo	DATE OF REQUEST	March 26, 2008
DOCKET NO.	08-KEPE-597-RTS	DATE INFO. NEEDED	April 3, 2008
TEST YEAR ENDED	December 31, 2006	DATE INFO. SUPPLIED	April 2, 2008

Response:

Attached is a breakdown of actual labor, payroll taxes and benefits expensed by KEPCo in 2007 for the Senior Vice President and COO position.

KEPCo currently has 23 employees. The position of Senior Vice President and COO has not been eliminated. This position is being evaluated by the KEPCo Board of Trustees on an ongoing basis and will be filled if deemed necessary.

Prepared by: Coleen Wells

KEPCo Benefits for	Senior VP & COO
2007 Base Salary	\$ 186,800.00
2007 Salary Expensed	\$ 76,816.67

	Monthly Employee Premium	Monthly Dependent Premium	Total Annual Cost to KEPCo
Health Insurance	\$ 393.11	\$ 648.17	\$ 6,247.68
Retirement Security Plan	\$ -	\$ -	\$ 9,607.76
401(k) Pension Plan	\$ -	\$ -	\$ 3,191.32
Basic Life Insurance	\$ 105.21	\$ -	\$ 631.26
Long-Term Disability	\$ 132.27	\$ -	\$ 793.62
24-Hour Accident	\$ 1.08	\$ -	\$ 6.48
Business Travel Accident	\$ 1.00	\$ -	\$ 6.00
Total Benefits			\$ 20,484.12
Total Annual Salary and Benefits			\$ 97,300.79

	Tax Base	Tax Rate	
Social Security Tax	\$ 97,500.00		
Salary	\$ 76,816.67		
Section 125	\$ -		
Dependent Medical	\$ 2,592.72		
	\$ 74,223.95	6.20%	\$ 4,601.88
Medicare	\$ 74,223.95	1.45%	\$ 1,076.25
Federal Unemployment	\$ 7,000.00	0.8%	\$ 56.00
State Unemployment	\$ 8,000.00	1.25%	\$ 100.00
Worker's Compensation	\$ 76,816.67	0.31%	\$ 238.13
Total Payroll Taxes			\$ 6,072.26
Total Benefits and Taxes			\$ 26,556.38
Total Annual Compensation			\$ 103,373.05

CERTIFICATE OF SERVICE

08-KEPE-597-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, or hand-delivered this 19th day of May, 2008, to the following:

PATRICK T SMITH, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027
Fax: 785-271-3167
p.smith@kcc.ks.gov
**** Hand Deliver ****

W. THOMAS STRATTON, CHIEF LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
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Shonda Titsworth