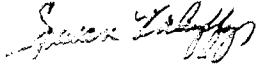


BEFORE THE CORPORATION COMMISSION
OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

JUN 26 2009

 Docket
Room

IN THE MATTER OF THE INVESTIGATION]
OF WESTAR, ENERGY, INC. AND]
KANSAS GAS AND ELECTRIC COMPANY] KCC Docket No. 09-WSEE-641-GIE
TO CONSIDER THE ISSUE OF RATE]
CONSOLIDATION AND RESULTING]
RATE DESIGN]

REDACTED

DIRECT TESTIMONY OF

ANDREA C. CRANE

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

June 26, 2009

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Appendix A - List of Prior Testimonies

Appendix B - Referenced Data Requests

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 300
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 Master of Business Administration degree, with a concentration in Finance, from
11 Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a B.A. in
12 Chemistry from Temple University.

13

14 **II. PURPOSE OF TESTIMONY**

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

16 A. On March 16, 2009, Westar Energy, Inc. (“Westar” or “Company”) filed an Application with
17 the Kansas Corporation Commission (“KCC” or “Commission”) seeking a partial rate
18 consolidation for its Westar North operations and its Westar South operations.¹ The
19 Company’s filing was made in response to an agreement among various parties in the
20 Company’s last base rate case, Docket No. 08-WSEE-1041-RTS.

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 proposal.

4
5 **III. SUMMARY OF CONCLUSIONS**

6 **Q. What are your conclusions concerning the Company's partial rate consolidation**
7 **proposal?**

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

- 10 • Separate rates have been maintained since the merger to avoid cross-subsidization
11 between Westar North and Westar South.
- 12 • Westar currently dispatches its generation on a system-wide basis and has
13 consolidated its planning and administrative functions.
- 14 • Since the merger, a larger share of each system's revenue requirement is now
15 collected through surcharge mechanisms instead of through base rates.
- 16 • While base rates are lower in Westar North, overall rates, including surcharges, are
17 generally higher in Westar North at the present time.
- 18 • Increased capital costs associated with Wolf Creek and LaCygne are likely to put
19 upward pressure on base rates in Westar South, moving the "all-in" rates for Westar

1 "Westar" will be used to denote Westar Energy, Inc. or to denote the combined electric operations of Westar North and Westar South.

1 North and Westar South closer together.

- 2 • The implementation of a carbon reduction mechanism will impact Westar North by
- 3 twice as much as Westar South, if current allocation methodologies are employed.
- 4 • Given the fact that the generating facilities are jointly dispatched, it may be
- 5 appropriate to allocate the costs of any carbon reduction measure system-wide to
- 6 match the actual way in which the consolidated system is dispatched.
- 7 • Partial rate consolidation should not be pursued unless full rate consolidation occurs
- 8 in the near term.
- 9 • Based on current rate levels, it appears that full consolidation can be achieved now
- 10 without causing rate shock.
- 11 • The KCC should order full rate consolidation in the abbreviated rate case recently
- 12 filed by Westar.

13

14 **IV. INTRODUCTION**

15 **Q. Please provide a brief background of this proceeding.**

16 A. Westar (f/k/a Western Resources) was created in 1992 as a result of the merger of Kansas
17 Power and Light Company (“KPL”) and Kansas Gas and Electric Company (“KGE”). At
18 the time of the merger, KGE was a partial owner of the Wolf Creek Nuclear Generating
19 Station (“Wolf Creek”).² The rates for KGE customers were higher than the rates for KPL

² The owners of Wolf Creek are KGE (47%), Kansas City Power and Light Company (47%), and Kansas Electric Power Cooperative (8%).

1 customers at the time of the merger, a disparity that was primarily attributed to the high
2 capital costs associated with construction of Wolf Creek. During the merger review process,
3 various parties argued that customers in the KPL service territory should not be forced to pay
4 higher rates as a result of merging with an entity that had nuclear generation. As a result, the
5 KCC approved the merger but required that the merged entity maintain separate rates for the
6 KPL and KGE systems. The former KPL system is now known as Westar North and the
7 former KGE system is now known as Westar South . Since the merger, Westar has operated
8 the Company on a consolidated basis, *i.e.*, it has dispatched generation on a system-wide
9 basis and has generally consolidated its planning and administrative functions.

10 Since the merger in 1992, there has been a series of rate changes, for both Westar
11 North and Westar South. These rate changes have tended to bring the rates for the two
12 systems closer together. Some tariff items have been consolidated and uniform customer
13 charges generally have been implemented. However, the KCC has continued to maintain
14 separate base rates for most rate elements in each system, in spite of the fact that the two
15 systems are operated on an integrated basis.

16 In the last base rate case, various parties addressed the issue of rate consolidation.
17 The parties filed a Joint Motion to Defer the Issue of Rate Consolidation (“Joint Motion”) on
18 October 30, 2008. In that Joint Motion, the parties requested that the KCC issue an order
19 deferring the issue of rate consolidation to a separate docket to be addressed by the
20 Commission within six months. The KCC subsequently approved the Joint Motion and the
21 current Application was filed on March 16, 2009.

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Q. Please summarize the Company’s partial rate consolidation proposal.

A. In its filing, Westar proposed to consolidate four of its adjustment clauses. These are the Retail Energy Cost Adjustment (“RECA”) rider, the Environmental Cost Recovery Rider (“ECRR”), the Transmission Delivery Charge (“TDC”), and the Property Tax Surcharge (“PTS”).

Q. Is Westar also proposing to change the level of base rates?

A. Yes, Westar is proposing to make offsetting base rate adjustments, so that the net effect of its proposal is revenue neutral. Under Westar’s proposal, the RECA, ECRR, TDC, and PTS would first be consolidated on a total company basis. Westar then proposes to adjust base rates for each rate class so that the overall result for each rate class would be revenue neutral.

Westar did not propose a full consolidation of rates in its filing. Instead, Westar stated that “[t]he remaining base rate difference could be eliminated in the abbreviated filing.”³ Westar filed the referenced abbreviated filing on June 2, 2009. The KCC gave approval to Westar to make this abbreviated rate filing in KCC Docket No. 08-WSEE-1041-RTS, Westar’s most recent base rate case. That filing requests an increase of Westar’s rates to reflect final costs for the Emporia Energy Center (“EEC”) and costs of new wind generation that were not included in the 1041 rate case.

³ Testimony of Mr. Rohlfs, page 21, lines 12-13.

1 **V. DISCUSSION OF THE ISSUES**

2 **Q. Does CURB conceptually support rate consolidation?**

3 A. Yes. CURB recognizes that the Westar system is jointly operated and dispatched.
4 Moreover, Westar is generally operated as one integrated utility. While Westar North and
5 Westar South currently maintain two sets of financial books and records of account, this
6 separate record keeping is more a carryover from the pre-merger systems than a realistic
7 representation of how the systems are operated today, or of the investment currently being
8 used to actually serve Kansas customers.

9 The rate disparity between the two systems has been largely the result of different
10 generation resources being assigned to each company. Westar South, *i.e.*, KGE, was the
11 owner of the Wolf Creek nuclear generating facility when the systems were merged in 1992.
12 In order to protect Westar North, *i.e.*, KPL, customers from the impacts of nuclear
13 ownership, the KCC approved keeping the rates separate. Given the significant capital costs
14 associated with nuclear facilities, the base rates in Westar South have generally been higher
15 than the base rates for Westar North. However, to some extent, these higher base rates have
16 been offset with lower fuel costs, since nuclear facilities generally have lower fuel costs than
17 generating facilities that use fossil fuels. Given that the systems have been operated jointly
18 since the merger, there is currently no conceptual reason for maintaining separate rates,
19 except for the fairness argument.

20
21 **Q. What do you mean by the fairness argument?**

1 A. It is my understanding that base rates in Westar North have consistently been lower than
2 rates in Westar South. In fact, one of the reasons for maintaining separate rates was to ensure
3 that customers in Westar North did not subsidize customers in Westar South. The objective
4 was to ensure that customers in Westar North were not negatively impacted by the merger,
5 including the impact of merging with a company that had expensive and potentially risky
6 nuclear generating facilities. However, Wolf Creek has now been in operation since 1985
7 and the net book value of the nuclear generation facility has been reduced significantly over
8 the years, based on its projected forty-year life. In fact, absent additional capital expenditures
9 associated with Wolf Creek, in a static environment, one would expect Westar South's base
10 cost of service to decline over time, as the net book value of Wolf Creek declines.
11 Accordingly, there has been a general expectation that at some point, the base rates for
12 Westar South would actually decline below those of Westar North. The issue of fairness
13 arises when one asks if it is fair to consolidate rates just as Westar South is anticipating
14 enjoying base rates in the near future that are lower than Westar North's.

15 While this is a reasonable question to pose, I do not believe that the fairness argument
16 provides a basis for maintaining separate rates. Given the fact that the Company and the
17 electric utility industry are, in many ways, very different from what they were when the
18 merger was approved, and given the uncertainties that exist with regard to future rates, the
19 paradigm that has existed since the merger may no longer be applicable. Moreover, it is
20 difficult to accurately predict what rates would be for each respective system in the future in
21 the absence of consolidation. If the Commission is conceptually supportive of the notion of

1 rate parity, then I believe that now is an appropriate time to move that process forward.

2
3 **Q. Why do you believe that the Company is very different today from the way it was when**
4 **the merger was approved?**

5 A. When the merger was approved, and the initial determination was made to maintain separate
6 rates for each system, base rates were the primary mechanism for cost recovery. Since the
7 merger, there have been a number of clauses introduced by the Company to recover large
8 components of the Company's overall costs. These include the RECA, the ECRR, the TDC
9 and the PTS. These surcharges have generally allowed the Company to pass through to
10 ratepayers costs associated with fuel, environmental upgrades, transmission costs, and
11 changes in property taxes. These clauses have been separately calculated for Westar North
12 and Westar South. The RECA and PTS rates are uniform for all customers within each
13 system, while the ECRR and the TDC vary within each system by rate class.

14 The implementation of these clauses has reduced the percentage of the Company's
15 revenue requirement recovered through base rates. For example, according to the response to
16 KIC 2-31, base rates currently account for only 58% of retail cost recovery in Westar North
17 and for approximately 72% of retail cost recovery in Westar South. Thus, the relative impact
18 of base rates on the overall amount paid by customers has changed considerably since the
19 merger was authorized. In addition, the Nuclear Regulatory Commission approved an
20 extension of Wolf Creek's operation license in November 2008, extending the life of the
21 facility from forty to sixty years. While this extension will prolong the facility's depreciable

1 life, it will also require extensive additional capital investments to maintain the facility's
2 integrity.

3 In addition, there have been changes in the electric utility industry since the KCC
4 approved the merger. Several states have deregulated retail electric rates, new transmission
5 issues have emerged and the Federal Energy Regulatory Commission ("FERC") has
6 expanded its role in the rate-setting process. Societal factors, such as an enhanced interest
7 in reducing carbon emissions and a greater focus on energy efficiency and conservation, have
8 also had a significant impact on the industry. Therefore, in many ways, there are substantial
9 differences in the environment in which Westar is currently operating relative to 1992, and in
10 the cost recovery mechanisms being used today to recover costs from ratepayers.

11
12 **Q. What is the current differential between rates in Westar North and Westar South?**

13 A. Rate differentials will vary by rate class, rate block, and season. In response to KIC 2-31,
14 the Company provided base revenues and usage by rate class for both Westar North and
15 Westar South. As derived from that response, following are the average base rates per kWh
16 for several rate classes, as well as for each system in total:

1

	Westar North	Westar South	Westar South - Westar North Differential
Residential	\$0.0615	\$0.0699	13.7%
Small General Service	\$0.0504	\$0.0620	23.0%
Medium General Service	\$0.0377	\$0.0511	35.5%
High Load Factor	\$0.0347	\$0.0345	(0.6%)
Total	\$0.0486	\$0.0623	28.2%

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Based solely on a review of base rates, it appears that there are significant differences in rates between the systems. However, these differences are significantly reduced when one examines all components of the customer bill, including those portions that are now being recovered through various clauses.

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In response to KIC 2-31, the Company also provided an “all in” rate, by rate class, for customers separately in Westar North and Westar South. As demonstrated in this response, the “all in” rate for residential customers is currently higher in the North than in the South. Following is a comparison of the residential rates in each system, showing base rates as well as the applicable riders:

Residential	North (\$)	South (\$)
Base	.0615	.0699
RECA	.0269	.0156
ECRR	.0032	.0010
TDC	.0072	.0058
PTS	(.0005)	(.0002)
Total	.0983	.0921

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Q. Did the Company provide a comprehensive analysis of what Westar's rates would be for each rate element if full consolidation was approved by the KCC?

A. No, it did not. Westar did not provide a comprehensive analysis of each rate element, assuming full consolidation. Nor did the Company provide an analysis in its testimony of what the overall impact would be on customers of each class under full consolidation.

Q. Given that the Company is only proposing partial consolidation, why is it important to examine the issue of full consolidation in this case?

A. It is important to examine the issue of full consolidation because there is no reason to partially consolidate rates unless full consolidation is the immediate goal. One of the reasons why consolidation may make sense is because rates can be consolidated now without resulting in significant rate shock. This can be achieved because changes in various clause mechanisms will offset changes in base rates. These beneficial offsets may be lost unless full consolidation occurs within a relatively short period of time.

1 **Q. Have you examined the impact of full rate consolidation on all customers of Westar?**

2 A. No, I have not. In Exhibit DFR-3, Westar provided a comparison of rates in Westar North
3 and Westar South, showing the remaining base rate differences after partial consolidation.
4 However, this exhibit does not provide information about average usage or provide
5 information about the overall impact of full consolidation on the total bill of a Westar
6 customer. As noted, the Company did not provide detailed information demonstrating the
7 impact, by rate class, of full consolidation in this case.

8 However, we have attempted to examine the impact of rate consolidation on the
9 overall bill of average customers in several rate classes. Specifically, we have examined the
10 impact of rate consolidation on four major rate classes: Residential, Small General Service,
11 Medium General Service, and High Load Volume customers. Our analysis assumes that the
12 RECA and PTS rates would be uniform for all customers. With regard to base rates, the
13 ECRR, and the TDC, we assumed that the current revenue recovery per class would remain
14 unchanged, but we spread that revenue recovery over all sales in each respective class.
15 Following are the rate increases, by rate element, needed in Westar North and Westar South
16 to consolidate rates:

1

North	Base	RECA	ECRR	TDC	PTS	Total
Residential	6.56%	-21.58%	-33.64%	-8.77%	-29.92%	-3.41%
Small GS	10.46%	-21.58%	-31.07%	-4.58%	-29.92%	-1.68%
Medium GS	9.61%	-21.58%	-21.04%	-8.02%	-29.92%	-4.05%
High LF	-0.60%	-21.58%	-50.11%	4.33%	-29.92%	-9.82%
South	Base	RECA	ECRR	TDC	PTS	Total
Residential	-6.29%	35.39%	123.30%	11.70%	71.05%	3.11%
Small GS	-10.19%	35.39%	117.23%	6.10%	71.05%	0.37%
Medium GS	-19.25%	35.39%	165.85%	25.67%	71.05%	-2.95%
High LF	0.21%	35.39%	62.72%	-1.57%	71.05%	10.50%

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Consolidation would result in an overall increase of about 3.11% to residential customers in Westar South, due primarily to higher fuel and environmental costs, and a reduction of about 3.41% to residential customers in Westar North.⁴ The relative rate impact on small general service customers would be even lower. The impact on medium general service and high load factor customers is more difficult to determine, since these rate classes have both demand and commodity charges. Moreover, it is difficult to construct an “average” customer for these rate classes. Nevertheless, I have attempted to provide an analysis for these rate classes as well, based on an average per kWh rate for each rate class.

⁴ Note that this analysis suggests that the average medium general service customer in both Westar North and Westar South would receive a rate reduction. This results from the fact that the medium general service class is a much higher percentage of the total kWhs in Westar North than in Westar South (27.8% vs 9.9%). Therefore, the fuel reduction in Westar North that would result from consolidating the RECA has a disproportionate downward impact upon the Westar North medium general service customer all-in rate. At the same time, the corresponding fuel increase in Westar South has a less than proportionate upward impact upon the Westar South medium general service all-in rate.

1 **Q. What does your analysis suggest?**

2 A. This analysis suggests that it may be possible to achieve full rate consolidation at the present
3 time without generating rate shock. However, this result depends on the current conditions:
4 we are at a critical juncture whereby the changes in base rate impacts will be largely offset by
5 changes in surcharge components. For that reason, if the KCC decides that rates should be
6 consolidated, then it should order Westar to move toward full consolidation quickly.
7 Otherwise, the relationships that exist today between base rates and the various surcharges
8 may no longer apply. Significant changes in the surcharge components could result in much
9 greater rate impacts than those suggested in the above chart, making rate consolidation
10 difficult.

11

12 **Q. In evaluating whether to consolidate rates, should the KCC consider what the rates for**
13 **each system would likely be in the future, if rates were not consolidated?**

14 A. Yes, it should. This analysis goes back to the “fairness” question discussed earlier. For
15 example, since Westar South has consistently been paying higher base rates since the merger
16 of KPL and KGE, it may be unfair to consolidate rates if the Commission finds that Westar
17 South’s rates are expected to be significantly lower than Westar North’s rates in the future.
18 Westar South customers have been paying higher base rates based on a stand-alone
19 methodology, in part to protect the customers of Westar North from subsidizing rates in
20 Westar South. If the Commission’s analysis indicates that Westar South customers are
21 likely to enjoy a similar period of lower rates in the future, then the Commission may

1 conclude that it is more reasonable to maintain separate rates.

2 As stated in my testimony in Docket No. 08-WSEE-1041-RTS, and as further
3 discussed above, historically there has been a cost-of-service differential between the two
4 systems, and rates have been based on stand-alone cost-of-service studies for each system.
5 Much of this cost differential has been due to the high capital costs initially incurred for the
6 Wolf Creek nuclear facility, and the objective was to assign those costs to the Westar South
7 customers who benefited from the facility. In past cases, the KCC and other parties have
8 taken the position that the customers in Westar North should not be required to bear the
9 higher costs associated with Wolf Creek. Now, however, there are benefits from Wolf Creek
10 that are helping to mitigate costs in the entire Westar system, including lower fuel costs.
11 Therefore, it may be unfair to ask Westar South customers, who have traditionally paid
12 higher rates associated with Wolf Creek, to now share the cost benefits associated with Wolf
13 Creek with customers in Westar North by consolidating rates.

14 In order to properly evaluate the “fairness” issue, it is necessary to examine what
15 future rates may be for each system if consolidation does not take place. I have examined
16 several factors, including fuel costs, customer growth, and capital expenditures in an attempt
17 to determine what rates would be for each system in the absence of rate consolidation.

18
19 **Q. What is the current revenue recovery differential between Westar North and Westar**
20 **South?**

21 **A.** On a total retail revenue basis, excluding the recently filed abbreviated base rate case, Westar

1 North generates total retail revenue of approximately \$809.0 million, or 8.33 cents per kWh,
2 while Westar South generates total retail revenue of approximately \$727.7 million, or 7.29
3 cents per kWh. This data was provided by Westar in the response to KIC 2-31. Thus,
4 Westar North's revenue recovery is higher by about \$81.3 million.

5 By 2013, Westar estimates that ECRR surcharges allocated to Westar South will
6 exceed those allocated to Westar North by [REDACTED]
7 [REDACTED] annually. These surcharges will be driven largely by
8 environmental additions to LaCygne. In addition, Westar South has significantly less
9 capacity than does the Westar North, as noted in Exhibit DFR-7. The Company projects a
10 total company capacity margin of 15.41% for 2009, but Westar North has a projected
11 capacity margin of 19.22%, while Westar South has a capacity margin of only 10.52%.
12 Moreover, the capacity margin in Westar North is expected to be sufficient through
13 [REDACTED]
14 [REDACTED] which will put further pressure on rates in Westar
15 South. Westar South will also be impacted by expenditures required for Wolf Creek and
16 non-environmental expenditures for LaCygne. These costs are expected to increase Westar
17 South's revenue requirement by approximately [REDACTED]
18 [REDACTED]. Thus, total capital expenditures will add about
19 [REDACTED]
20 [REDACTED] the \$81.3 million revenue recovery
21 differential that currently exists. Moreover, the Wolf Creek expenditures are likely to

1 continue well after 2013. In fact, according to the Company's capital budget, Westar
2 projects annual expenditures on Wolf Creek of approximately [REDACTED]
3 [REDACTED] for each year between now and
4 2018. Many of these costs relate to upgrades necessary to extend the life of the facility to
5 sixty years.

6 There will be additional capital expenditures required in both Westar North and
7 Westar South, but I have assumed that these additional expenditures are expected to be
8 roughly comparable in each system; therefore, the revenue requirements associated with
9 these additions have not been considered in my analysis.

10 Based on current Westar fuel forecasts, the fuel cost differential is expected to expand
11 slightly over the next six years, from a differential of about [REDACTED]
12 [REDACTED]

13 [REDACTED]. However, on a percentage basis, there is not much difference
14 expected between the two systems. According to the Company's forecast, provided in
15 response to KIC 1-1, by 2015, fuel in both Westar North and Westar South is expected to
16 increase by approximately [REDACTED]
17 [REDACTED]
18 [REDACTED].

19 Natural gas, which is the most volatile fuel in terms of price, comprises just over 10% of the
20 Company's Docket 1041 revenue requirement claim in Westar North and just under 10% in
21 Westar South, according to the response to USD 259-09. Thus, variations in the price of

1 natural gas will not impact one system much more than the other. Since the inception of the
2 RECA, fuel costs have averaged about 7/10ths of a penny per kWh higher in Westar North
3 than in Westar South, according to the testimony of Mr. Rohlfs at page 16. This spread

4 [REDACTED]
5 [REDACTED]. Thus, fuel will likely put some further pressure on rates in Westar
6 North, although the impact on the rate differential should not be significant.

7 Sales are expected to grow [REDACTED]

8 [REDACTED]
9 [REDACTED]
10 [REDACTED] relative to
11 Westar South.

12 This data suggests that the overall differential between the revenue requirement for
13 Westar North and the revenue requirement for Westar South may further diminish within the
14 next few years. In any event, my analysis of the currently available information suggests that
15 Westar South's base rates may not be substantially lower than Westar North's rates in the
16 future.

17
18 **Q. Are there other factors that could have a significant impact on each system's relative**
19 **costs if separate rates are maintained?**

20 **A.** Yes. One big unknown is the possibility of a carbon tax or some other carbon-reduction
21 mechanism, which could impact Westar North's cost of service much more significantly than

1 Westar South's cost of service. Without knowing precisely what type of carbon tax program
2 or structure may be imposed, we cannot accurately estimate the impact on each system.

3 While no can say for sure what the impact of a carbon tax would be, CURB has
4 developed some scenarios assessing the potential impact of a carbon tax on each system's
5 revenue requirement. Based on an assumption of \$25 per ton of CO² emission, a carbon tax
6 would increase Westar North's revenue requirement by \$470.3 million and increase Westar
7 South's revenue requirement by \$237.4 million. A tax of this magnitude would significantly
8 increase Westar North's revenue requirement relative to Westar South's and significantly
9 widen the narrow difference between the Westar North and Westar South revenue
10 requirements that currently exists.

11 Of course, a \$25 per ton carbon tax is speculative. Instead, Congress could provide
12 each utility a number of free allowances, which could significantly reduce the ultimate costs
13 to ratepayers. For example, a \$25 per ton tax could be coupled with a certain number of free
14 allowances, resulting in an implicit effective carbon tax of only \$10 per ton. That scenario
15 would reduce the overall cost, resulting in a cost of only \$188.1 million to Westar North and
16 of \$95.0 million to Westar South, reducing the differential resulting from implementation of
17 the carbon tax. Until Congress approves such a tax, there is no way of accurately
18 quantifying its impact on either Westar North or Westar South. However, is it reasonable to
19 assume that any carbon-mitigation measure would likely have approximately twice the
20 financial impact on Westar North as on Westar South, since Westar North has about twice
21 the amount of carbon emissions.

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Q. Given the possibility of a significant carbon tax or other carbon-reduction mechanism, is it fair to consolidate rates at this time?

A. Yes, it is. While base rates remained separate in order to avoid cost subsidies, especially those relating to the higher costs of Wolf Creek, it's important to recognize that there was no such thing as a carbon-reduction mechanism when the merger took place. Accordingly, I believe that it may be appropriate to treat new costs resulting from a carbon-reduction mechanism differently than cost differentials that existed when the merger was approved. Given that Westar's generation resources are operated and dispatched on a system-wide basis, one could argue that it is fair that the costs resulting from implementation of a carbon-reduction mechanism should be allocated on a system-wide basis, as well. Thus, I do not believe that the potential impact of a carbon-reduction mechanism should preclude the Commission from approving rate consolidation at this time.

Q. What is your ultimate recommendation with regard to rate consolidation?

A. If the KCC decides that rate consolidation is appropriate, I believe that now is a good time to proceed to full consolidation. Given that the generation facilities are operated and dispatched on a system-wide basis, and given the fairly narrow difference in the current overall rates of Westar North and Westar South, it would be appropriate to adopt full consolidation at this time.

My recommendation is based on the fact that the overall rate differential between

1 Westar North and Westar South is not that significant, when base rates are considered in
2 conjunction with the various rate clauses that are currently in effect. Moreover, on a
3 consolidated basis, no new generating capacity is expected to be added until 2015.

4 [REDACTED]

5 [REDACTED]

6 [REDACTED] A carbon tax has not yet
7 been implemented, and there is justification from an operational perspective for allocating
8 any such future tax based on the actual dispatch of the systems. Consolidating rates before a
9 carbon tax is implemented, and before new capacity is required, could serve to mitigate the
10 eventual rate impacts. For these reasons, if the KCC believes that rates should ultimately be
11 consolidated, then I would support full implementation as soon as possible.

12 This recommendation is based on information that is currently available. Obviously,
13 we cannot predict the future and we do not know with certainty where rates will go in the
14 absence of consolidation. However, it appears that consolidation can be achieved now
15 without causing rate shock. Moreover, consolidated rates would reflect the actual way in
16 which the system is operated and the Company is managed. Consolidation now would
17 mitigate future rate impacts of factors such as Wolf Creek capital upgrades, environmental
18 expenditures, and implementation of a carbon-reduction mechanism, and may be a fairer way
19 to allocate the total system costs. For all these reasons, I recommend that the KCC approve
20 full rate consolidation for Westar.

1 **Q. From a practical perspective, if the KCC conceptually agrees to full rate consolidation,**
2 **how should rate consolidation be implemented?**

3 A. As discussed earlier, consolidating the various surcharge clauses is only appropriate if the
4 eventual objective is full rate consolidation. Moreover, based on current overall rate
5 differentials, it appears that full rate consolidation could be achieved at the present time
6 without rate shock. Therefore, I recommend that the KCC approve the Company's request to
7 consolidate its RECA, ECRR, TDC, and PTS clauses. However, I further recommend that
8 the KCC order full rate consolidation at the conclusion of the abbreviated base rate that was
9 recently filed by Westar. That case can provide a forum for the parties to address any further
10 issues that may arise as the result of full rate consolidation. In order to avoid customer
11 confusion, I recommend that **all** rate changes be made at the conclusion of the abbreviated
12 case, rather than in the bifurcated fashion requested by Westar.

13 It should be noted that this recommendation is not intended to address the
14 reasonableness of the revenue requirement that the Company is requesting in the abbreviated
15 rate case. The reasonableness of that revenue requirement will be reviewed by CURB in that
16 proceeding. But CURB is recommending that whatever revenue requirement is approved in
17 that case be implemented in such a way as to result in full rate consolidation for Westar.

18
19 **Q Does that conclude your testimony?**

20 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 22~~nd~~ day of JUNE, 2009.

Notary Public Maizore M. Derin

My Commission Expires: DECEMBER 31, 2013

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>
United Water Delaware, Inc.	W	Delaware	09-60	6/09	Cost of Capital	Division of the Public Advocate
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	W/WW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
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

<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	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	G	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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Empire District Electric 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
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 Inter- vention of the Attorney General

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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	W/WW	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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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)

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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)
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
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
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

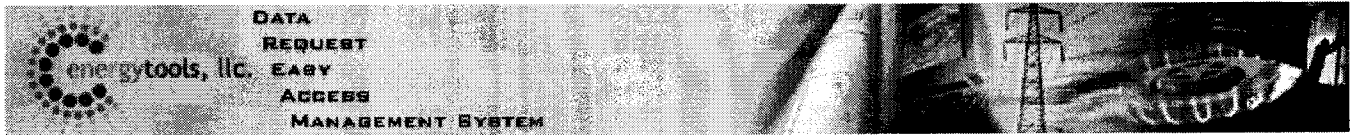
<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory 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

**Referenced Data Requests
(Non-Confidential)**

KIC 2-31

USD 259-09



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Thursday, June 25, 2009

Logged in as: [**Shonda Smith**] [Logout](#)

Docket: [09-WSEE-641-GIE] Rate Consolidation
Requestor: [KIC] [James Zakoura]
Data Request: KIC-2-31 :: Annualized costs
Date: 0000-00-00

Question 1 (Prepared by Mike Heim)

With the subparts of this request we are seeking the annualized cost of Westar North and Westar South retail rates on an average all-in per-kWh-basis considering currently authorized base rates and all currently authorized riders. Please provide for Westar South and Westar North: a. Annualized retail cost per retail kWh sold, considering all retail energy sales, under currently authorized base rates. b. Annualized average retail cost calculated on a per-kWh-basis considering all retail energy sales of the currently authorized TDC rider. c. Annualized average retail cost calculated on a per-kWh-basis considering all retail energy sales of the currently authorized RECA rider. d. Annualized average retail cost calculated on a per-kWh-basis considering all retail energy sales of the currently authorized ECRR rider e. Annualized average retail cost calculated on a per-kWh-basis considering all retail energy sales of the currently authorized Property Tax Surcharge rider f. Annualized average retail cost calculated on a per-kWh-basis considering all retail energy sales of any other currently authorized rider not specifically requested in other subparts to this request.

Response:

Please see the attached spreadsheet for Westar North and South annualized cost on a all-in per kWh basis using authorized base rates and currently authorized riders and surcharges. The billing determinants used are from the Abbreviated Filing currently on file at the KCC.

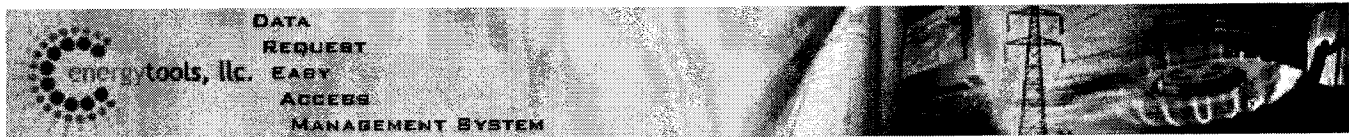
Attachment File Name	Attachment Note
KIC-2-31 and 2-32.xls	

Westar Energy South Proof of Revenue	KWh	kW	current base rates	current RECA	current ECHR	current IDC	current FIS	\$'s RECA	\$'s ECHR	\$'s IDC	\$'s FIS	all-in costs	\$/MWh
Residential Service	3,051,089,263		213,229,859	\$ 0.015619	\$ 0.000973	\$ 0.005870	\$ (0.000220)	\$ 47,654,963	\$ 2,988,710	\$ 17,909,894	\$ (671,240)	\$ 281,092,187	\$ 0.0921
Small General Service	1,613,468,690		100,048,100	\$ 0.015619	\$ 0.000800	\$ 0.005145	\$ (0.000220)	\$ 25,200,767	\$ 1,290,775	\$ 8,301,296	\$ (354,963)	\$ 134,485,976	\$ 0.0834
Short Term Service	2,065,444		329,292	\$ 0.015619	\$ 0.000800	\$ 0.005145	\$ (0.000220)	\$ 32,260	\$ 1,652	\$ 10,627	\$ (464)	\$ 373,377	\$ 0.1808
Medium General Service	991,628,731	2,763,400	50,679,267	\$ 0.015619	\$ 0.244813	\$ 1.688900	\$ (0.000220)	\$ 15,488,249	\$ 678,516	\$ 4,667,106	\$ (218,158)	\$ 71,292,960	\$ 0.0719
Restricted Educational Institutions	335,225,241		16,119,932	\$ 0.015619	\$ 0.000598	\$ 0.003721	\$ (0.000220)	\$ 5,235,883	\$ 200,465	\$ 1,247,373	\$ (73,750)	\$ 22,729,903	\$ 0.0678
Total Electric Schools & Church	17,125,729		924,166	\$ 0.015619	\$ 0.000598	\$ 0.001797	\$ (0.000220)	\$ 267,477	\$ 10,241	\$ 30,774	\$ (3,769)	\$ 1,228,891	\$ 0.0718
High Load Factor	3,477,790,000	6,485,683	119,857,112	\$ 0.015619	\$ 0.289166	\$ 2.063400	\$ (0.000220)	\$ 54,319,602	\$ 4,869,688	\$ 13,197,868	\$ (765,114)	\$ 188,280,457	\$ 0.0541
Religious Inst. Time of Day	9,925,734		791,125	\$ 0.015619	\$ 0.00321	\$ 0.001797	\$ (0.000220)	\$ 155,021	\$ 3,186	\$ 17,835	\$ (2,184)	\$ 964,984	\$ 0.0872
Dedicated Off Peak Rider	325,787		13,482	\$ 0.015619	\$ 0.000801	\$ 0.005145	\$ (0.000220)	\$ 5,088	\$ 261	\$ 1,676	\$ (72)	\$ 20,436	\$ 0.0627
Generation Substitution Service	24,962,829		979,783	\$ 0.015619	\$ 0.000801	\$ 0.005145	\$ (0.000220)	\$ 389,894	\$ 19,995	\$ 128,434	\$ (5,492)	\$ 1,512,615	\$ 0.0606
Special Contract (a)	301,163,000		7,319,266	\$ 0.015619	\$ 0.000519	\$ 0.003553	\$ (0.000220)	\$ 4,703,865	\$ 156,304	\$ 1,070,032	\$ (66,256)	\$ 13,183,211	\$ 0.0438
Special Contract	83,712,000		3,235,704	\$ 0.015619	\$ -	\$ -	\$ (0.000220)	\$ -	\$ -	\$ -	\$ (18,417)	\$ 3,217,287	\$ 0.0384
Restricted Peak Service	13,548,200		416,415	\$ 0.015619	\$ 0.000801	\$ 0.005145	\$ (0.000220)	\$ 211,609	\$ 10,852	\$ 69,705	\$ (2,981)	\$ 705,602	\$ 0.0521
Street Lighting	34,286,931		4,644,598	\$ 0.015619	\$ 0.000006	\$ 0.002474	\$ (0.000220)	\$ 535,215	\$ 206	\$ 84,776	\$ (7,539)	\$ 5,257,256	\$ 0.1534
Traffic Signals	636,000		1,417	\$ 0.015619	\$ 0.000006	\$ 0.002474	\$ (0.000220)	\$ 9,934	\$ 4	\$ 1,573	\$ (140)	\$ 12,788	\$ 0.0201
Private Lighting Service	21,311,110		2,973,759	\$ 0.015619	\$ 0.000006	\$ 0.002474	\$ (0.000220)	\$ 332,868	\$ 128	\$ 52,725	\$ (4,889)	\$ 3,354,791	\$ 0.1574
	9,978,244,089		521,563,279					\$ 154,542,697	\$ 7,020,163	\$ 46,781,816	\$ (2,195,214)	\$ 727,712,741	\$ 0.0729

Westar Energy North Proof of Revenue	kWh's	kW	current base rates	current RECA	current ECHR	current IDC	current FIS	current RECA	\$'s ECHR	\$'s IDC	\$'s FIS	all-in Costs	\$/MWh
Residential	3,323,765,479		204,279,306	\$ 0.026965	\$0.003274	\$0.007187	\$(0.000537)	\$ 89,625,336	\$ 10,882,008	\$ 23,887,902	\$(1,784,862)	\$ 326,889,691	\$ 0.0983
Small General Service	1,932,140,773		97,414,230	\$ 0.026965	\$0.002521	\$0.005721	\$(0.000537)	\$ 52,100,176	\$ 4,870,927	\$ 11,053,777	\$(1,037,560)	\$ 164,401,550	\$ 0.0851
Short Term Service	3,016,047		378,406	\$ 0.026965	\$0.002521	\$0.005721	\$(0.000537)	\$ 81,328	\$ 7,603	\$ 17,255	\$(1,620)	\$ 482,973	\$ 0.1601
Medium General Service	2,696,504,248		101,533,713	\$ 0.026965	\$0.824229	\$2,307,500	\$(0.000537)	\$ 72,711,237	\$ 5,333,950	\$ 14,932,852	\$(1,448,023)	\$ 193,063,729	\$ 0.0716
Religious Inst. Time of Day	1,834,125		116,650	\$ 0.026965	\$0.002426	\$0.004592	\$(0.000537)	\$ 49,457	\$ 4,450	\$ 8,422	\$(985)	\$ 177,994	\$ 0.0970
Public Schools	230,154,111		10,601,230	\$ 0.026965	\$0.001934	\$0.004665	\$(0.000537)	\$ 6,206,106	\$ 445,118	\$ 1,073,669	\$(123,593)	\$ 18,202,530	\$ 0.0791
High Load Factor	1,189,765,240		41,336,630	\$ 0.026965	\$0.845349	\$1,918,500	\$(0.000537)	\$ 32,082,020	\$ 2,103,533	\$ 4,773,921	\$(638,904)	\$ 79,657,199	\$ 0.0670
Large Tire Mfg.	149,220,000		3,421,745	\$ 0.026965	\$0.876862	\$1,657,000	\$(0.000537)	\$ 4,023,717	\$ 275,171	\$ 519,935	\$(80,131)	\$ 8,160,438	\$ 0.0547
Interruptible Contract Service	69,728,801		1,834,300	\$ 0.026965	\$0.001746	\$0.004300	\$(0.000537)	\$ 1,880,237	\$ 121,746	\$ 299,834	\$(37,444)	\$ 4,086,674	\$ 0.0588
Restricted Peak Service	683,200		66,429	\$ 0.026965	\$0.002521	\$0.005721	\$(0.000537)	\$ 18,422	\$ 1,722	\$ 3,909	\$(367)	\$ 90,116	\$ 0.1319
Generation Substitution Service	615,521		26,106	\$ 0.026965	\$0.002521	\$0.005721	\$(0.000537)	\$ 16,598	\$ 1,552	\$ 3,521	\$(331)	\$ 47,446	\$ 0.0771
Private Area Lighting	53,362,280		5,301,487	\$ 0.026965	\$0.000095	\$0.003167	\$(0.000537)	\$ 1,438,914	\$ 5,069	\$ 168,998	\$(28,656)	\$ 6,885,813	\$ 0.1290
Street Lighting	49,750,722		4,729,952	\$ 0.026965	\$0.000095	\$0.003167	\$(0.000537)	\$ 1,341,528	\$ 4,726	\$ 157,561	\$(26,716)	\$ 6,207,051	\$ 0.1248
Municipal Service Traffic	6,075,000		437,237	\$ 0.026965	\$0.000095	\$0.003167	\$(0.000537)	\$ 163,812	\$ 577	\$ 19,240	\$(3,262)	\$ 617,603	\$ 0.1017
Total Westar North	9,706,615,547		471,477,421	\$	\$	\$	\$	\$ 261,738,888	\$ 24,058,154	\$ 56,920,796	\$(5,212,453)	\$ 808,982,807	\$ 0.0833

Westar Energy North Proof of Revenue	kWh's	kW	base rates with abbreviated increase	current RECA	current ECHR	current IDC	current PIS	\$'s RECA	\$'s ECHR	\$'s IDC	\$'s PIS	all-in Costs	\$/kWh
Residential	3,323,765,479		208,352,852	\$ 0.026965	\$0.003274	\$0.007187	\$(0.000537)	\$ 89,625,336	\$ 10,882,008	\$ 23,887,902	\$ (1,784,862)	\$ 330,963,237	\$ 0.0996
Small General Service	1,932,140,773		99,942,569	\$ 0.026965	\$0.002521	\$0.005721	\$(0.000537)	\$ 52,100,176	\$ 4,870,927	\$ 11,053,777	\$ (1,037,560)	\$ 166,923,890	\$ 0.0864
Short Term Service	3,016,047		383,312	\$ 0.026965	\$0.002521	\$0.005721	\$(0.000537)	\$ 81,328	\$ 7,603	\$ 17,255	\$ (1,620)	\$ 487,878	\$ 0.1618
Medium General Service	2,696,504,248	6,471,442	103,775,140	\$ 0.026965	\$0.002426	\$0.004592	\$(0.000537)	\$ 72,711,237	\$ 5,333,950	\$ 14,992,852	\$ (1,448,023)	\$ 195,305,157	\$ 0.0724
Religious Inst. Time of Day	1,834,125		118,148	\$ 0.026965	\$0.001934	\$0.004665	\$(0.000537)	\$ 49,457	\$ 4,450	\$ 8,422	\$ (985)	\$ 179,492	\$ 0.0979
Public Schools	230,154,111		10,831,384	\$ 0.026965	\$0.001934	\$0.004665	\$(0.000537)	\$ 6,206,106	\$ 445,118	\$ 1,073,669	\$ (123,593)	\$ 18,432,684	\$ 0.0801
High Load Factor	1,189,765,240	2,488,361	41,725,246	\$ 0.026965	\$0.004592	\$1.918500	\$(0.000537)	\$ 32,082,020	\$ 2,103,633	\$ 4,773,921	\$ (638,904)	\$ 80,045,616	\$ 0.0673
Large Tire Wtg.	149,220,000	313,781	3,484,588	\$ 0.026965	\$0.001746	\$0.004300	\$(0.000537)	\$ 4,023,717	\$ 275,171	\$ 519,935	\$ (80,131)	\$ 8,223,280	\$ 0.0551
Interruptible Contract Service	69,728,801		1,865,399	\$ 0.026965	\$0.001746	\$0.004300	\$(0.000537)	\$ 1,880,237	\$ 121,746	\$ 299,834	\$ (37,444)	\$ 4,129,773	\$ 0.0592
Restricted Peak Service	683,200		67,237	\$ 0.026965	\$0.002521	\$0.005721	\$(0.000537)	\$ 18,422	\$ 1,722	\$ 3,909	\$ (367)	\$ 90,923	\$ 0.1331
Generation Substitution Service	615,521		26,482	\$ 0.026965	\$0.002521	\$0.005721	\$(0.000537)	\$ 16,598	\$ 1,552	\$ 3,521	\$ (331)	\$ 47,823	\$ 0.0777
Private Area Lighting	53,362,280		5,374,666	\$ 0.026965	\$0.000095	\$0.003167	\$(0.000537)	\$ 1,438,914	\$ 5,069	\$ 168,998	\$ (28,656)	\$ 6,958,992	\$ 0.1304
Street Lighting	49,750,722		4,802,181	\$ 0.026965	\$0.000095	\$0.003167	\$(0.000537)	\$ 1,341,528	\$ 4,726	\$ 157,561	\$ (26,716)	\$ 6,279,280	\$ 0.1262
Municipal Service Traffic	6,075,000		442,679	\$ 0.026965	\$0.000095	\$0.003167	\$(0.000537)	\$ 163,812	\$ 577	\$ 19,240	\$ (3,262)	\$ 623,046	\$ 0.1026
Total Westar North	9,706,615,547		481,191,884					\$ 261,738,888	\$ 24,058,154	\$ 56,920,796	\$ (5,212,453)	\$ 818,697,270	\$ 0.0843

Westar Energy South Proof of Revenue	kWh	kW	base rates with abbreviated increase	current RECA	current ECRR	current TDC	current FIS	\$S RECA	\$S ECRR	\$S TDC	\$S FIS	all-in Costs	\$/kWh
Residential Service	3,051,089,263		216,362,461	\$ 0.015619	\$ 0.000973	\$ 0.005870	\$ (0.000220)	\$ 47,654,863	\$ 2,868,710	\$ 17,909,894	\$ (671,240)	\$ 284,224,788	\$ 0.0932
Small General Service	1,613,468,690		101,564,332	\$ 0.015619	\$ 0.000800	\$ 0.005145	\$ (0.000220)	\$ 25,200,767	\$ 1,290,775	\$ 8,301,296	\$ (354,963)	\$ 136,002,208	\$ 0.0843
Short Term Service	2,065,444		334,204	\$ 0.015619	\$ 0.000800	\$ 0.005145	\$ (0.000220)	\$ 32,260	\$ 1,662	\$ 10,627	\$ (454)	\$ 378,288	\$ 0.1832
Medium General Service	991,628,731	2,763,400	51,722,192	\$ 0.015619	\$ 0.244813	\$ 1,888,900	\$ (0.000220)	\$ 15,488,249	\$ 676,516	\$ 4,667,106	\$ (218,158)	\$ 72,335,906	\$ 0.0729
Restricted Educational Institutions	335,225,241		16,472,999	\$ 0.015619	\$ 0.000598	\$ 0.003721	\$ (0.000220)	\$ 5,235,883	\$ 200,465	\$ 1,247,373	\$ (73,750)	\$ 23,082,971	\$ 0.0689
Total Electric Schools & Church	17,125,129		941,501	\$ 0.015619	\$ 0.000598	\$ 0.001797	\$ (0.000220)	\$ 267,477	\$ 10,241	\$ 30,774	\$ (3,768)	\$ 1,245,225	\$ 0.0728
High Load Factor	3,477,790,000	6,485,683	123,394,589	\$ 0.015619	\$ 0.288106	\$ 2,033,400	\$ (0.000220)	\$ 54,319,602	\$ 1,880,869	\$ 13,187,868	\$ (765,114)	\$ 191,817,944	\$ 0.0552
Religious Inst. Time of Day	9,825,134		814,940	\$ 0.015619	\$ 0.000321	\$ 0.001797	\$ (0.000220)	\$ 155,021	\$ 3,186	\$ 17,835	\$ (2,184)	\$ 987,898	\$ 0.0995
Dedicated Off Peak Rider	325,767		13,794	\$ 0.015619	\$ 0.000801	\$ 0.005145	\$ (0.000220)	\$ 5,088	\$ 261	\$ 1,676	\$ (72)	\$ 20,748	\$ 0.0637
Generation Substitution Service	24,962,829		993,227	\$ 0.015619	\$ 0.000801	\$ 0.005145	\$ (0.000220)	\$ 389,894	\$ 19,996	\$ 128,434	\$ (5,492)	\$ 1,532,059	\$ 0.0614
Special Contract (a)	301,163,000		7,544,948	\$ 0.015619	\$ 0.000519	\$ 0.003553	\$ (0.000220)	\$ 4,703,865	\$ 156,304	\$ 1,070,032	\$ (66,256)	\$ 13,408,893	\$ 0.0445
Special Contract	83,712,000		3,235,704	\$ -	\$ -	\$ -	\$ (0.000220)	\$ -	\$ -	\$ -	\$ (18,417)	\$ 3,217,287	\$ 0.0384
Restricted Peak Service	13,548,200		425,249	\$ 0.015619	\$ 0.000801	\$ 0.005145	\$ (0.000220)	\$ 211,609	\$ 10,852	\$ 69,705	\$ (2,981)	\$ 714,435	\$ 0.0527
Street Lighting	34,266,931		4,720,993	\$ 0.015619	\$ 0.000006	\$ 0.002474	\$ (0.000220)	\$ 535,215	\$ 206	\$ 84,776	\$ (7,539)	\$ 5,333,651	\$ 0.1557
Traffic Signals	636,000		1,417	\$ 0.015619	\$ 0.000006	\$ 0.002474	\$ (0.000220)	\$ 9,934	\$ 4	\$ 1,573	\$ (140)	\$ 12,788	\$ 0.0201
Private Lighting Service	21,311,710		3,020,646	\$ 0.015619	\$ 0.000006	\$ 0.002474	\$ (0.000220)	\$ 332,868	\$ 128	\$ 52,725	\$ (4,689)	\$ 3,401,678	\$ 0.1586
	9,976,244,089		531,566,307				\$ 154,542,697	\$ 7,020,163	\$ 46,781,816	\$ (2,195,214)	\$	\$ 737,717,769	\$ 0.0739



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Thursday, June 25, 2009

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Docket: [09-WSEE-641-GIE] Rate Consolidation

Requestor: [USD 259] [Sarah J. Loquist]

Data Request: USD 259-09 :: Natural Gas

Date: 0000-00-00

Question 1 (Prepared by Dick Rohlfs)

Refer to page 16, lines 11 through 19, of the direct testimony of Westar witness Dick Rohlfs. Please provide the price level for natural gas that results in the "total rates for Westar North and South" customers to be nearly equal. Provide a copy of all analyses and studies to support this claim.

Response:

As noted in response to USD 259's data request 10, natural gas makes up approximately 29% of Westar North's fuel cost and about 36% of Westar South's fuel cost. Fuel is approximately one-third of the cost of service for each of Westar North and South. Increases and decreases in natural gas costs affect the price paid for natural gas equally. Because the cost of natural gas constitutes about one-ninth of the total cost of service for each company and because natural gas prices paid by each of the companies will move together, even significant changes in natural gas prices will not change the relationship between the costs of service of Westar North and South. A simplified example, attached, shows that a 50 percent increase or decrease in the cost of natural gas increases or decreases Westar North's cost of service by approximately 5.1% and increases or decreases Westar South's cost of service by approximately 4.9%. The difference in impact of a change in gas costs on Westar North and South would increase the rate difference between Westar North and South by approximately .02¢ per kWh.

Attachment File Name	Attachment Note
USD 259 IR no. 9.xls	

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USD 259 informatio nrequest no 9

	North	South	Difference in North South average retail rate with change in natural gas expense	Dollar change in average cents per kWh
Total Revenue requirements in 1041 docket filing	\$965,000,000	\$754,000,000		
Natural gas expense in 2008	\$97,000,000	\$74,000,000		
50% change in 2008 natural gas expense =	\$48,500,000	\$37,000,000		
Modified revenue requirement with 50 % increase in natural gas exp	\$1,013,500,000	\$791,000,000		
Modified revenue requirement with a 50% decrease in natural gas exp	\$916,500,000	\$717,000,000		
Percent increase in rates resulting from 50% increase in natural gas exp.	5.0259%	4.9072%		
Percent decrease in rates resulting from 50% decrease in natural gas exp.	-5.0259%	-4.9072%		
Average total retail rate (1)	\$ 0.0606	\$ 0.0573	\$ 0.0033	
Modified total retail rate with 50% increase in natural gas expense (1)	\$ 0.0636	\$ 0.0601	\$ 0.0035	\$ 0.0002
Modified total retail rate with 50% decrease in natural gas expense (1)	\$ 0.0576	\$ 0.0545	\$ 0.0031	\$ (0.0002)

(1) cost per kWh change related to natural gas change

CERTIFICATE OF SERVICE

09-WSEE-641-GIE

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, e-mailed, or hand-delivered this 26th day of June, 2009, to the following:

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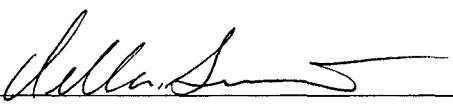
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