


FEB 17 2011



BEFORE THE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

IN THE MATTER OF THE PETITION ]  
OF WESTAR ENERGY, INC. AND ]  
KANSAS GAS AND ELECTRIC COMPANY ]  
(COLLECTIVELY "WESTAR") FOR ] KCC Docket No. 11-WSEE-377-PRE  
DETERMINATION OF RATEMAKING ]  
PRINCIPLES AND TREATMENT THAT ]  
WILL APPLY TO THE RECOVERY IN ]  
RATES OF THE COST TO BE INCURRED ]  
BY WESTAR FOR CERTAIN POWER ]  
PURCHASE AGREEMENTS UNDER ]  
K.S.A. 2003 Supp. 66-1239 ]

DIRECT TESTIMONY OF

ANDREA C. CRANE

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

**\*\*\*PUBLIC VERSION\*\*\***

February 17, 2011

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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. I became President of the firm in January 2008.

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 Corporation (now Verizon) subsidiaries. While at Bell Atlantic, I held assignments in the  
19 Product 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 over 325 regulatory  
2 proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii, Kansas,  
3 Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma, Pennsylvania, Rhode  
4 Island, South Carolina, Vermont, West Virginia and the District of Columbia. These  
5 proceedings involved electric, gas, water, wastewater, telephone, solid waste, cable  
6 television, and navigation utilities. A list of dockets in which I have filed testimony since  
7 January 2008 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 December 3, 2010, Westar Energy, Inc. and Kansas Gas and Electric Company  
17 (collectively “Westar” or “Company”) filed a Petition with the Kansas Corporation  
18 Commission (“KCC” or “Commission”) for a predetermination of ratemaking principles and  
19 ratemaking treatment that will apply to costs incurred by Westar for certain power purchase  
20 agreements (“PPAs”) relating to wind generation. The Columbia Group, Inc. was engaged  
21 by the State of Kansas, Citizens’ Utility Ratepayer Board (“CURB”) to review the

1 Company's Petition and to provide recommendations to the KCC regarding the Company's  
2 proposal.

3

4 **III. SUMMARY OF CONCLUSIONS**

5 **Q. What are your conclusions and recommendations?**

6 A. Based on my analysis of the Petition, the responses to discovery requests, and my general  
7 knowledge and experience in utility regulation, my conclusions and recommendations are as  
8 follows:

- 9 • The Company must acquire 151 MW of renewable generation in order to comply with  
10 the Renewable Energy Standard ("RES") enacted in 2009 by the Kansas legislature.
- 11 • The Company used an appropriate process to solicit and evaluate proposals for renewable  
12 generation.
- 13 • The Company is seeking to add up to 173 MW of renewable generation that will not be  
14 required to meet the RES requirement until July 1, 2015.
- 15 • Given the results of Westar's solicitation, the Company's request to acquire a total of 369  
16 MW of renewable generation through the two PPAs that are the subject of this  
17 proceeding should be approved.
- 18 • The KCC should require Westar to file annual reports with data relating to both its  
19 Company-owned wind generation facilities and its renewable generation purchased  
20 through PPAs.

21

1 **IV. DISCUSSION OF THE ISSUES**

2 **A. Background**

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

4 A. Westar is seeking predetermination of future rate treatment for approximately 369 MW of  
5 wind generation at two wind generating facilities in Kansas. Westar has executed a contract  
6 with Duke Energy Generation Services for 167.9 MW of energy at the Ironwood Wind  
7 Power Project site in Ford and Hodgeman Counties. In addition, the Company has executed  
8 a contract with Wind Capital Group to purchase 201 MW of energy from the Post Rock  
9 Wind Farm in Ellsworth and Lincoln Counties. Westar anticipates that both projects will be  
10 completed and in-service by the end of 2012.

11 In its Petition, Westar is requesting that the KCC find:

- 12 • That Westar’s proposal to enter into PPAs to purchase approximately 369  
13 MW of wind generation is prudent;
- 14 • That the 369 MW of wind generation that Westar will acquire will be  
15 considered used and useful for the provision of service to Westar’s  
16 customers;
- 17 • That the costs incurred pursuant to the two wind PPAs be approved for  
18 recovery through Westar’s Retail Energy Cost Adjustment (“RECA”)  
19 mechanism.

20  
21 **Q. Did the Company previously receive pre-approval from the KCC for the addition of**

1           **renewable wind generation?**

2    A.    Yes, it did. On October 1, 2007, the Company filed a Petition (KCC Docket No. 08-WSEE-  
3           309-PRE) requesting approval for 295 MW of wind power. The Company proposed to  
4           acquire approximately 50% of this wind generation from Company owned-facilities at the  
5           Central Plains Wind Farm and Flat Ridge Wind Farm. It proposed to acquire the remaining  
6           50% through PPAs for energy generated from the Meridian Way and Flat Ridge Wind Farms.  
7           In that case, the Company also requested that the KCC find that an amount of up to \$282  
8           million to construct the Westar-owned facilities could be included in the Company’s rate  
9           base in a subsequent rate case. It also requested approval of a 1% premium rate of return on  
10          Company-owned wind generation facilities. In that filing, the Company projected that it  
11          acquire another 200 MW of renewable generation by the end of 2010.

12                 On December 27, 2007, the KCC issued an order approving the Company’s  
13                 acquisition of 295 MW of wind generation, 50% of which would be provided through  
14                 Company-owned facilities and 50% of which would be acquired through PPAs. The KCC  
15                 also approved expenditures of up to \$282 million for the Company-owned facilities. The  
16                 KCC denied the Company’s request for a 1% premium rate of return on Company-owned  
17                 facilities. The Company-owned wind generation was included in rate base in Westar’s last  
18                 base rate case proceeding, KCC Docket No. 09-WSEE-925-RTS at a cost of \$273.0 million.

19  
20    **Q.    Does the State of Kansas have a renewal portfolio standard?**

21    A.    Yes, it does. In 2009, the Kansas legislature adopted the Renewable Energy Standard

1 (“RES”) Act, which provides minimum standards for renewable energy. It is my  
2 understanding that beginning July 1, 2011, the RES Act requires utilities to serve their loads  
3 with renewable energy resources that have a name plate capacity equal to at least 10% of the  
4 utility’s average retail peak demand for the preceding three years. The RES requirement  
5 increases to 15% for the period July 1, 2015 - July 1, 2020, and to 20% after July 1, 2020. In  
6 determining the RES requirement, renewable generation in Kansas is given a weighting of  
7 1.1.  
8

9 **Q. Does Westar require additional renewable generation in order to meet the RES**  
10 **requirement?**

11 **A.** Yes, it does. Based on the Company’s response to CURB-5, Westar requires additional  
12 installed capacity of 151 MW by July 1, 2011, to meet the 10% RES requirement. The  
13 Company currently has 301 MW of renewable generation, which includes 295 MW of wind  
14 that was the subject of KCC Docket No. 08-WSEE-309-PRE and 6 MW from a landfill gas  
15 facility. Westar’s adjusted July 1, 2011, RES requirement is 452 MW. Thus, there is a  
16 current shortfall of 151 MW. The Company’s requirement will increase to 497 MW by  
17 2015, resulting in a shortfall from current levels of 196 MW. That requirement will increase  
18 by another 255 MW when the RES requirement increases to 15% on July 1, 2015.  
19

20 **Q. What process did the Company utilize to select the proposed wind projects?**

21 **A.** On July 23, 2010, the Company issued a Request for Proposal (“RFP”) soliciting proposals



1 for approximately 167 MW of renewable generation. In the RFP, Westar stated that  
2 respondents could present proposals utilizing the Ironwood site, which was under Westar's  
3 control, or a third-party site. As discussed in Mr. Greenwood's testimony, Westar had  
4 previously negotiated the purchase of development rights to the Ironwood Wind Farm,  
5 located near Spearville, Kansas. The Company states that this "site is capable of supporting  
6 500 MW of wind energy and is located in one of the best, proven wind regions in the United  
7 States."<sup>1</sup>

8 Westar received 56 responses to its RFP from 35 developers. According to Mr.  
9 Greenwood, most of these proposals were for wind generation. Westar did receive one solar,  
10 one hydrogen, and two biomass proposals. The Company first categorized the responses  
11 based on proposed location, in order to better evaluate price relative to possible transmission  
12 constraints. This process reduced the number of responses under consideration from 56 to  
13 19. Westar then assigned weightings to each proposal based on the following factors: cost  
14 (55%), transmission and interconnection (25%), turbine evaluation (5%), public and  
15 environmental acceptance (5%), financial viability and credit risk (5%), and qualifications of  
16 the developer as determined during the due diligence process (5%). As a result of this  
17 evaluation process, Westar selected two proposals for a total of 369 MW of renewable  
18 energy. The Company indicated that it selected projects with more megawatts than required  
19 to meet the July 2011 RES requirement because it believed that these projects provided  
20 significant cost advantages for its customers.

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1 Testimony of Greg Greenwood, page 10.

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**Q. Did the Company also issue an RFP for renewable generation in 2009?**

A. Yes, it did. Westar issued an RFP for additional renewable generation in 2009. However, it deemed the proposals to be unattractive and therefore it did not pursue adding renewable generation at that time. According to page 9 of Mr. Greenwood’s testimony, renewable energy costs in the 2009 RFP process averaged 9-17% higher than in the previous RFP process in 2007.

**B. Evaluation of Proposed PPAs**

**Q. Do you generally support renewable energy initiatives?**

A. Yes, as I stated in my testimony in KCC Docket No. 08-WSEE-309-PRE, I do share the view that increasing the level of available renewable energy generation is a positive step. Concerns about climate change, continued availability of fossil fuels, volatility in prices for fossil fuels, political instability around the world, and other factors suggest that the expansion of renewable energy initiatives is a positive step with long-term benefits for ratepayers, the economy, and our country’s political future.

However, efforts to promote renewable energy should be evaluated in light of their associated costs. In the current debate over renewable energy, one seldom hears an honest discussion of the associated costs, or the impact of renewable energy programs on individual ratepayers. While I support renewable energy programs that make economic sense, one must be cognizant of the price impact that renewable energy programs will have on utility rates.

1 The fact is that renewable energy is generally more expensive than other forms of generation.  
2 Certainly, it may be reasonable to promote renewable energy sources, in spite of this price  
3 differential. However, it would be irresponsible for parties to promote renewable energy at  
4 any price.

5 This does not mean that ratepayers should be relieved of the responsibility to pay  
6 higher rates for renewable energy. However, regulatory commissions, and legislators, should  
7 be making smart choices when it comes to renewable energy programs. Renewable energy at  
8 any price should not be the objective. Instead, individual programs should be evaluated on a  
9 case-by-case basis. Where programs make economic sense, either in the long-term or in the  
10 short-term, they should be adopted.

11  
12 **Q. Are the economic impacts of renewable energy programs frequently evaluated in a**  
13 **vacuum?**

14 **A.** Yes, they are. The incremental costs associated with renewable energy should be viewed in  
15 concert with other incremental costs that are - or will soon be - borne by ratepayers.  
16 Environmental mandates will require utilities to spend billions for upgrades to existing  
17 facilities. Energy efficiency programs will put a further financial burden on ratepayers,  
18 especially on those customers of utilities that already have sufficient generation, but will still  
19 be required to undertake such programs. The possibility of rising fuel prices could also  
20 impact utility rates, especially for utilities that have fuel clauses providing for dollar-for-  
21 dollar recovery of fuel or purchased power costs from ratepayers. Transmission and pipeline

1 upgrades will also put further pressure on utility rates. All of these increases are in addition  
2 to normal, periodic increases for other cost components such as labor, benefits, etc.  
3 Unfortunately, the usual practice is to evaluate each of these cost components in a separate  
4 proceeding, and to evaluate the cost impact on ratepayers on a stand-alone basis. This can  
5 result in a distorted view of the ultimate impact on ratepayers. This is true in this  
6 proceeding as well. The Company has identified the impact of its wind proposal on overall  
7 revenues and on residential rates, but the Company's analysis does not address the overall  
8 impact of the various cost increases faced by ratepayers in the near future.

9  
10 **Q. Is the position of CURB regarding increased use of wind power consistent with the**  
11 **concerns you have expressed regarding the economics of wind energy?**

12 **A.** Yes. The Consumer Counsel of CURB has publicly stated that the Board is generally in  
13 favor of electric utilities acquiring wind power as part of a balanced portfolio of supply  
14 resources. The Board recognizes that wind power may be more expensive in the short run  
15 but this fact alone should not disqualify the addition of wind power to the supply portfolio.  
16 As with any portfolio, increased diversity may reduce overall volatility. Given the historic  
17 volatility of generation fuel prices, especially natural gas, increasing diversity through the  
18 addition of wind may moderate fuel cost volatility in the future. However, at some level, the  
19 increase in cost to consumers for wind resources may not be justifiable and the Board does  
20 not support acquiring wind power without concern for the cost to consumers. In short, the  
21 Board does not support adding wind to the system "at any cost".

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**Q. What is the purchase price of the wind power that it is the subject of this proceeding?**

A. Pursuant to the PPA with Duke Energy (“Seller”), the Seller will construct a 167.9 MW facility.<sup>2</sup> The facility will be constructed using 73 Siemens 2.3 MW wind turbines. Westar has agreed to purchase all renewable energy generated by the facility. Westar will pay the Seller \*\*\* [REDACTED] \*\*\* per MWh, defined as the Renewable Energy Payment Rate, for up to \*\*\* [REDACTED] [REDACTED] \*\*\* of the Committed Renewable Energy. Committed Renewable Energy is specified as \*\*\* [REDACTED] \*\*\* MWh in the agreement. Renewable energy above this threshold will be sold to Westar at a rate that is \*\*\* [REDACTED] [REDACTED] \*\*\* of the Renewable Energy Payment Rate. The Minimum Production Guarantee is \*\*\* [REDACTED] \*\*\* MWh. The Seller may be subject to reimbursing Westar for energy procured from other sources if the facility fails to meet the Minimum Production Guarantee requirements. Production of the Committed Renewable Energy specified in the agreement implies a capacity factor of \*\*\* [REDACTED] \*\*\* while the Minimum Production Guarantee is based on a capacity factor of \*\*\* [REDACTED] [REDACTED] \*\*\*.

With regard to interconnection and transmission facilities, according to Schedule B of

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<sup>2</sup> The actual signatory to the PPA is Ironwood Windpower, LLC.

1 the agreement, Westar shall be responsible for \*\*\* [REDACTED]  
2 [REDACTED]  
3 [REDACTED]  
4 [REDACTED] \*\*\*

5 The contract is for a term of 20 years. Westar has the right to renew the contract for  
6 an additional five years. In addition, Westar \*\*\* [REDACTED]  
7 [REDACTED]  
8 [REDACTED] \*\*\*

9 The second PPA is between Westar and Post Rock Wind Power Project, LLC. (“Post  
10 Rock”). Pursuant to this agreement, Post Rock will construct a 201 MW facility utilizing  
11 134 General Electric 1.5 Mw wind turbines. Westar has agreed to purchase all renewable  
12 energy generated by the facility. Westar will pay Post Rock a Renewable Energy Rate of  
13 \*\*\* [REDACTED] \*\*\* per MWh for up to \*\*\* [REDACTED]  
14 [REDACTED] \*\*\* of the Committed Renewable Energy of  
15 \*\*\* [REDACTED] \*\*\* MWh. Renewable energy above  
16 this threshold will be sold to Westar at a rate that is \*\*\* [REDACTED]  
17 [REDACTED] \*\*\* of the Renewable Energy Payment Rate. The Minimum Production  
18 Guarantee is \*\*\* [REDACTED] \*\*\* MWh. The Seller may  
19 be subject to reimbursing Westar for energy procured from other sources if the facility fails  
20 to meet the Minimum Production Guarantee requirements. Production of the Committed  
21 Renewable Energy specified in the agreement implies a capacity factor of \*\*\* [REDACTED]

1 [REDACTED] \*\*\* while the Minimum Production Guarantee is  
2 based on a capacity factor of \*\*\* [REDACTED] \*\*\*.

3 The contract is for a term of 20 years. In addition, Westar has the right to renew the  
4 contract for an additional five years. Once again, the agreement includes a purchase option  
5 that allows Westar to \*\*\* [REDACTED]

6 [REDACTED]  
7 [REDACTED] \*\*\*

8 According to the agreement, Post Rock is responsible for the cost of \*\*\* [REDACTED]

9 [REDACTED]  
10 [REDACTED]  
11 [REDACTED] \*\*\*

12  
13 **Q. How do the Minimum Production Guarantees in the agreements compare with average**  
14 **wind capacity factors?**

15 A. According to the response to CURB-3, in 2010 the capacity factors of the existing generation  
16 resources ranged from 32.0% to 35.7%. These factors are very close to the 34% capacity  
17 factor being used by the Department of Energy (“DOE”). Therefore, the Minimum  
18 Production Guarantee for the Ironwood facility is \*\*\* [REDACTED]  
19 [REDACTED] \*\*\* than either Westar’s actual 2010 capacity factor or the average used by  
20 DOE. The Minimum Production Guarantee for the Post Rock facility is \*\*\* [REDACTED]  
21 [REDACTED] \*\*\* either Westar’s actual 2010 capacity factor or the

1 average used by DOE.

2  
3 **Q. What is the estimated cost impact to ratepayers of the PPAs that are the subject of this**  
4 **proceeding?**

5 **A.** As shown in the response to CURB-17, Westar estimates that the net cost to ratepayers will  
6 be \$23,985,000. This is composed of the following:

8 Estimated PPA Payments	\$48,700,000
9 Avoided Fuel Savings	(\$16,900,000)
10 Additional Sales Margins	(\$8,600,000)
11 Estimated Cost to Follow Wind	\$785,000
12 Net Cost	\$23,985,000
13 Total kWhs Sold - 2009	18,881,670,000
14 Cost per kWh	0.0013
15 Percentage Increase on 2009 Retail Revenue	1.673%

16  
17  
18 In that response, the Company estimates that the impact on an average residential customer  
19 using 10,800 kWhs per year will be about \$13.72 per year, or an increase of 1.396%. It is  
20 important to recognize that this estimate is based on assumptions that may or may not turn  
21 out to be accurate. For example, the estimate of \$16.9 million in avoided fuel savings, which



1 is an offset to the PPA costs, depends on assumptions about the availability of other  
2 generating resources and fuel prices. Estimates regarding additional margins that may be  
3 earned by Westar depend upon future fuel costs, demand for energy, and future energy prices  
4 in the market. Similarly, several assumptions were used in the development of the estimated  
5 cost to Westar to follow wind. In a worst case scenario, if the fuel cost savings and  
6 additional margins do not materialize as projected, the cost to ratepayers could be more than  
7 double the estimates reflected above. For example, if one only considers the actual PPA  
8 payments, then the PPAs could increase the average cost per kWh sold by Westar by \$.00258  
9 - \$27.86 annually - for the average residential customer.

10 Moreover, these costs are in addition to the costs currently being borne by ratepayers  
11 for existing wind resources. Mr. Rohlfs states at page 5 of his testimony that existing  
12 renewable resources have increased rates by approximately 1%, or about \$7.29 per year for  
13 an average residential customer.<sup>3</sup> Assuming that Westar's cost estimates are accurate then,  
14 by Westar's calculation, the existing wind resources and new wind resources being proposed  
15 by Westar will add about \$21.01 (\$7.29 plus \$13.72) annually to the cost for an average  
16 residential customer. However, once again, in developing its estimate of the \$7.29 increase  
17 resulting from existing wind resources, the Company made numerous assumptions, including  
18 the assumption that the existing resources have resulted in a significant net decrease in  
19 RECA fuel costs. In addition, the Company assumed that existing resources were increasing  
20

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<sup>3</sup> The actual percentage per the response to CURB-17 is 0.742%.

1 sales margins by \$3 million annually. The Company also used a larger number of kWhs in  
2 evaluating the impact of existing resources than it did when evaluating the impact of new  
3 resources (21,617,419 MWh vs. 18,881,670 MWh). If one uses the same sales volumes for  
4 both analyses, and if one excludes the estimated fuel cost savings and incremental margins,  
5 then the cost of the existing wind generation on an average residential customer could be as  
6 high as \$29.57, which is more in line with the Company's projection from the 2008  
7 predetermination case. Assuming an annual cost for existing generation of \$29.57 and a  
8 potential cost for new generation of \$27.85, then the combined cost being paid by the average  
9 residential ratepayer could be as high as \$57.43 annually.

10  
11 **Q. Is the cost of the development rights for the Ironwood Wind Farm site included in the**  
12 **Company's calculations?**

13 A. The Ironwood site is capable of supporting up to 500 MW of wind generation, 167.9 MW of  
14 which will be provided pursuant to the Duke Energy PPA. It is my understanding that the  
15 Company has sold its development rights to that portion of the Ironwood site that will be  
16 used by Duke Energy to the Seller. Recovery of these costs is presumably included in the  
17 contractual PPA rate negotiated pursuant to the agreement. There are also royalty payments  
18 associated with Westar's development rights at the Ironwood site. Again, the Seller will be  
19 responsible for that portion of any royalty payments that results from the energy produced  
20 pursuant to the PPA. Therefore, there is no additional cost to the ratepayers associated with  
21 the development costs of the Ironwood site for that portion of the site that will be used by

1 Duke Energy. The remaining costs associated with purchase of the site were not included in  
2 rate base in the Company's last case and the Company is not requesting any ratemaking  
3 treatment associated with these development costs in this case. However, it is reasonable to  
4 assume that the Company will request recovery of these costs from ratepayers in some future  
5 proceeding. Therefore, the KCC should be mindful of these additional costs when evaluating  
6 the overall impact of renewable resources on Kansas ratepayers.

7  
8 **Q. In determining the net cost of wind generation, did the Company include the costs of**  
9 **transmission upgrades or other incremental costs?**

10 A. No, it did not. The Company's analysis is based on the PPA prices, offset by projected  
11 savings in fuel costs and offset by projected increases in sales margins. In addition, the  
12 Company's analysis takes into account an annual cost of \$785,000 associated with following  
13 wind generation. However, the Company did not include any transmission upgrade costs in  
14 its analysis. Nor did it include any other Southwest Power Pool ("SPP") costs that it may  
15 have to bear as a result of wind generation at this site. Westar claims that there are minimal  
16 incremental costs associated with the Ironwood site, since Westar was already in the process  
17 of upgrading transmission at the site prior to entering into the PPA. However, Westar has  
18 not quantified the overall impact of its transmission upgrades on the overall costs for  
19 renewable wind resources. Thus, while the incremental costs associated with the Duke  
20 Energy project may not be significant, we still do not have comprehensive information  
21 regarding the overall impact of wind generation on the Company's transmission system.

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**Q. How do the per-unit costs of the proposed PPAs compare with the per-unit costs for existing wind resources?**

A. The per-unit costs for energy to be procured from the proposed PPAs are attractive relative to the per-unit costs of energy from existing facilities. Moreover, based on data for the first eleven months of 2010 that was provided in response to CURB-1, the existing PPAs are clearly much less expensive than the Company-owned generation, as shown below.

Facility	Capacity	PPA or Owned	Cost Per MWh	Capacity Factor
Meridian	96 MW	PPA	\$45.50	32.0%
Flat Ridge	50 MW	PPA	\$40.45	35.3%
Flat Ridge	50 MW	Owned	\$73.28	35.7%
Central	99 MWs	Owned	\$73.28	34.2%

This chart is based on an average cost for the Company-owned generation at both sites, since many of the Company's revenue requirement components were quantified on a total Company basis instead of being separately identified by site. It is not surprising that the Company-owned generation would be more expensive than the existing PPAs, especially at this time, since the facilities are relatively new and the rate base values are relatively high. One would expect that the cost of Company-owned generation would decline over the life of

1 the facilities. However, as noted in my testimony in KCC Docket No. 08-WSEE-309-PRE,  
2 there are other risks inherent in the Company-owned generation, such as cost volatility, lower  
3 than expected capacity factors, and higher than expected operating costs.

4  
5 **Q. Do you have any specific concerns about the PPAs that are the subject of this**  
6 **proceeding?**

7 A. Given the RES requirement, Westar must acquire at least some incremental renewable  
8 generation as soon as possible. Moreover, the Company appears to have utilized a  
9 reasonable process in the solicitation and evaluation of proposals for renewable energy. The  
10 proposed agreements both contain prices for wind generation that are relatively attractive.  
11 Therefore, only remaining concern I have is with the amount of wind generation being  
12 procured at this time. As noted earlier, Westar issued an RFP for 167 MW of wind  
13 generation and it had repeatedly stated that it intended to procure a total of 200 MW of wind  
14 generation in the current timeframe. However, the Company is proposing to add  
15 approximately 369 MW of wind generation, significantly more than required, through the  
16 two proposed PPAs.

17  
18 **Q. Does the Company need to add additional generation to serve its current load?**

19 A. No, it does not. In response to CURB-27, the Company confirmed that “Our current power  
20 supply plan indicates there is no need to add new base load or peaking plant to Westar’s fleet  
21 between 2015 and 2019 other than renewable resources needed to meet the Kansas RES

1 requirement.” Thus, Westar does not need this additional generation to serve its current load,  
 2 nor will additional resources be required at least through 2019. The costs that ratepayers will  
 3 bear related to these two PPAs are solely the result of state legislative mandates. Since there  
 4 is no need for incremental generation to serve current load, these incremental costs result  
 5 solely from state policy that has mandated minimum renewable portfolio standards without  
 6 consideration of whether additional generation is needed by the utility. However, given this  
 7 legislative mandate, Westar must acquire some additional renewable generation at this time.

8  
 9 **Q. How much excess generation is Westar proposing to acquire?**

10 A. If these two PPAs are approved, Westar will have at least 173 MW of wind generation in  
 11 excess of its 10% RES requirement through July 1, 2015, as shown below:<sup>4</sup>

Year	Total Requirement (Adj. for 1.1 Weighting of KS Generation)	Renewable Capacity	Over/ (Under)
2011	452	301	(151)
2012	460	670	210
2013	481	679	198
2014	490	670	180
2015	497	670	173

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 4 Response to CURB-3.

1           However, although these PPAs will result in an excess of renewable generation over the RES  
2           requirement, I agree with the Company that the prices negotiated by Westar with the two  
3           providers are attractive. Moreover, Westar's RES requirement will increase by 255 MW in  
4           2015. At that time, it will require an additional 255 MW of generation. Accordingly, not  
5           only will Westar need the 173 MW of excess wind generation by 2015, but it will be required  
6           to obtain an additional 82 MW from another source at that time.

7  
8           **Q. Is it reasonable for Westar to acquire this excess renewable generation now through the  
9           proposed PPAs?**

10          **A.** It could be. The issue is whether ratepayers should pay for more wind generation than is  
11          required through July 1, 2015, in order to lock in rates today for the additional 173 MW. In  
12          order to evaluate the reasonableness of acquiring the generation at this time, I calculated the  
13          present value to ratepayers of paying for this excess generation over four years relative to the  
14          present value of acquiring more expensive generation in the future. I assumed that if the  
15          Company waited until 2015 to acquire an additional 173 MW of generation, the cost to  
16          ratepayers would be 50% more than the average cost per kWh of energy acquired through the  
17          proposed PPAs. While no one knows what the price of wind generation may be in 2015,  
18          this assumption is not unreasonable when one considers the cost of the proposed PPAs  
19          relative to the existing PPAs, or when one considers the fact that the 2009 RFP process  
20          resulted in prices that were even higher than in 2007.

21                   Given the assumptions used in my analysis, the present value of the two scenarios is

1 approximately the same at a discount rate of 9.7%, i.e., at a discount rate of approximately  
2 9.7%, ratepayers would be indifferent to the choice between having Westar purchase the  
3 excess 173 MW now or having the Company purchase the 173 MW in 2015 at a 50%  
4 premium. If one assumes a lower discount rate, then ratepayers are better off under the first  
5 scenario whereby the 173 MW of wind generation is acquired now. At discount rates above  
6 9.7%, ratepayers are better off if the Company delays its purchase of the additional wind  
7 generation. This analysis examines costs during the initial 20-year term of the agreements.  
8 If one assumes that the agreements are extended for an additional five-year term, then  
9 purchasing the excess 173 MW of generation now becomes even more attractive.

10 The determination of an appropriate discount rate to use in a present value analysis is  
11 always difficult and subjective. However, given the fact that current interest rates are  
12 relatively low, and the fact that the Company's overall authorized cost of capital is  
13 approximately 8.5%, I believe that it is reasonable to utilize a discount rate of less than 9.7%  
14 when evaluating the Company's PPA proposals. Accordingly, from a financial perspective, I  
15 believe that Westar can justify adding the additional 173 MW of wind generation at this time.

16 Moreover, adding this wind generation now will lock in the cost of this generation and  
17 remove one element of price volatility. In my view, there is a benefit to ratepayers of  
18 eliminating price risk. The possibility of prices for wind declining in the future should be  
19 measured against the benefit of mitigating price volatility by locking in reasonable prices  
20 now.



1 **Q. What do you recommend?**

2 A. I recommend that the KCC approve the Company's Petition in this case. While no one  
3 knows exactly what future prices will be for renewable generation, the Company's proposal  
4 to enter into the PPAs that are the subject of this proceeding appears reasonable, based on  
5 current information. I do recommend, however, that the KCC institute a reporting  
6 requirement for Westar, as discussed in the next section of my testimony.

7

8 **C. Reporting Requirements**

9 **Q. Did you recommend that the KCC adopt any reporting requirements in Westar's prior**  
10 **wind predetermination case, KCC Docket No. 08-WSEE-309-PRE?**

11 A. Yes, I did. In my testimony in that case, I recommended that the KCC require Westar to  
12 provide periodic reports containing the following information for both its PPAs and its  
13 Company-owned generation:

- 14 • Monthly budgeted availability and capacity factors,
- 15 • Monthly actual availability and capacity factors,
- 16 • Monthly budgeted and actual operating costs,
- 17 • Monthly budgeted and actual energy generated,
- 18 • Monthly average cost per kWh,
- 19 • An explanation for any maintenance outages.

20 In that testimony, I recommended that the KCC require such information to be  
21 provided quarterly, each report to contain three months of data.

1

2 **Q. Did the KCC adopt reporting requirements in that case?**

3 A. No, it did not. However, in its Order, the KCC found:

4 The Commission finds that gathering information on the wind generation  
5 industry would be beneficial. Such information should include data regarding  
6 O&M costs and capital costs for major component failure, capacity factor,  
7 turbine availability, wind velocity, and other information the Commission  
8 may deem useful. The Commission recognizes some of this information may  
9 be confidential due to the highly competitive nature of the wind industry. Tr.  
10 Vo. I, 109, 176. The Commission will open a general investigation to allow  
11 utilities, developers, Staff, and other interested parties to investigate wind  
12 generation data reporting. The Commission will use this investigation to set  
13 performance metrics and evaluate what Staff will need to monitor and  
14 evaluate wind generation performance. Because of the unique characteristics  
15 of wind generation which place a heavy burden on O&M, and because of the  
16 associated risk for increased cost to ratepayers, the Commission intends to  
17 aggressively hold companies to these performance standards via a strong  
18 prudence review program on a going forward basis.

19

20

21 **Q. Has there been any action taken to date on opening a general investigation?**

22 A. No, there has not. I understand that one of the problems with opening a general investigation  
23 has been the reluctance of some unregulated wind energy generators to provide information  
24 to the KCC.

25

26 **Q. What do you recommend?**

27 A. I reiterate my recommendation made in KCC Docket No. 08-WSEE-309-PRE that Westar  
28 should be required to provide periodic information to the parties in this proceeding regarding  
29 the following: a) budgeted availability and capacity factors of wind facilities, b) actual

1 availability and capacity factors of wind facilities, c) budgeted and actual operating costs for  
2 each wind facility, d) budgeted and actual renewable energy generated by each wind facility,  
3 e) average cost per kWh of energy generated by each wind facility, and f) an explanation for  
4 any maintenance outages at wind facilities. Although I recommended in the prior docket that  
5 monthly data be provided in four quarterly reports each year, I am now recommending that  
6 this data be provided on annual basis. Providing data on an annual basis is consistent with  
7 Westar's budgeting process and would minimize the effort required for compliance. While it  
8 would be beneficial to have all wind generators provide similar information, I realize that this  
9 proceeding is limited to Westar. Given that the KCC has not opened a general investigation  
10 of reporting requirements, it should at least require reporting by Westar. This data will  
11 assist the parties in evaluating the true cost to Kansas ratepayers for renewable resources. It  
12 will also assist the parties in evaluating future renewable energy projects that may be  
13 proposed by Westar or other utilities in the state.

14  
15  
16 **Q. Does this conclude your testimony?**

17 **A. Yes, it does.**



**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>
Delmarva Power and Light Company	G	Delaware	10-295F	2/11	Gas Cost Rates	The Office of the Attorney General
Delmarva Power and Light Company	G	Delaware	10-237	10/10	Revenue Requirements Cost of Capital	Division of the Public Advocate
Pawtucket Water Supply Board	W	Rhode Island	4171	7/10	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey Natural Gas Company	G	New Jersey	GR10030225	7/10	RGGI Programs and Cost Recovery	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080542	8/09	Demand Response Programs	Division of Rate Counsel
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	E	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board
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

<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	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.	WWW	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
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

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



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

<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	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 Intervention of the Attorney General
Shorelands Water Company	W	New Jersey	WR04040295	8/04	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Artesian Water Company	W	Delaware	04-42	8/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Long Neck Water Company	W	Delaware	04-31	7/04	Cost of Equity	Division of the Public Advocate

<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	04-152	7/04	Cost of Capital	Division of the Public Advocate
Cablevision	C	New Jersey	CR03100850, et al.	6/04	Cable Rates	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	WWW	New Jersey	WR03121034 (W) WR03121035 (S)	5/04	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey, Inc.	C	New Jersey	CR03100876,77,79,80	5/04	Form 1240 Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey, et al.	C	New Jersey	CR03100749-750 CR03100759-762	4/04	Cable Rates	Division of the Ratepayer Advocate
Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff
Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	E	Delaware	03-127	8/03	Revenue Requirements	Division of the Public Advocate
Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General

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

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

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Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	8/01	Revenue Requirements	Office of Consumer Advocate
Roxilicus 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
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

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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, Lankellis, et al.
Public Service Company of New Mexico	E	New Mexico	3137, Part III	9/00	Standard Offer Service	Office of the Attorney General
Laiie 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
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

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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
Polomac 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	WWW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	WWW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate



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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
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

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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
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

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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
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

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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
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

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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 ESW 1263-92	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	WWW	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	WWW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board

<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	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**

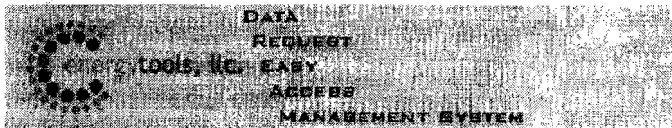
**CURB-1**

**CURB-3**

**CURB-5**

**CURB-17**

**CURB-27**



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**Monday, February 14, 2011**  
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**Docket:** [ 11-WSEE-377-PRE ] Ratemaking for Wind  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-01 :: Actual cost for the wind portfolio  
**Date:** 0000-00-00

*Question 1 (Prepared by Dick Rohlf)*

Regarding page 7, lines 11-14 of Mr. Greenwood's testimony, please provide the actual cost for the current wind portfolio for each month since these projects have been in operation. Please include all calculations and workpapers with your response.

*Response:*

The actual operating expenses for the current wind portfolio for each month since these projects have been in operation are shown on the attached spreadsheets - one for the owned wind farms and one for the PPA wind farms. The owned wind farm spreadsheet has two tabs - one tab for each owned wind farm. Also the data is summarized by FERC account and by cost code. Please note that this does not reflect the capital cost or plant investment, the return on the investment or depreciation expense. Moreover, the actual capital cost of the two owned wind farms was about \$273 million compared to a pre-approved amount of \$282 million. Supplemental response - Attached to this supplemental response is the monthly wind energy produced at the owned wind farms during 2010. This supplemental response is being added at the request of CURB in a phone discussion regarding this information request.

Attachment File Name	Attachment Note
<a href="#">CURB 1 - KWH.pdf</a>	
<a href="#">Data Request_Curb_1 WSEE 377 PRE attached in DREAM PPA.xls</a>	
<a href="#">Data Request_Curb_1 WSEE 377 PRE attached in DREAM.xls</a>	



**Westar Energy, Inc.**

**Owned Wind kWh for the YE 12/31/2010**

<u>2010</u>	<u>Central Plains</u>	<u>Flat Ridge</u>	<u>Wind</u>
Jan	20,539,000	11,885,000	32,424,000
Feb	17,235,000	8,771,000	26,006,000
Mar	30,825,000	18,401,000	49,226,000
Apr	28,584,000	17,802,000	46,386,000
May	29,857,000	11,020,000	40,877,000
June	24,257,000	13,355,000	37,612,000
Jul	22,146,000	8,673,000	30,819,000
Aug	23,062,000	9,331,000	32,393,000
Sept	26,057,000	14,073,000	40,130,000
Oct	25,295,000	13,085,000	38,380,000
Nov	27,138,000	17,004,000	44,142,000
Dec	21,516,000	13,138,000	34,654,000
<u>Total</u>	<u>296,511,000</u>	<u>156,538,000</u>	<u>453,049,000</u>

Westar Energy  
Purchases of Wind Power

	Meridian Way Wind		Flat Ridge Wind			
	MWh	Dollars	Mwh	Dollars		
2008 Oct	294	11,372				
Nov	8,339	322,553				
Dec	21,160	838,561				
2009 Jan	23,135	1,052,643				
Feb	21,842	993,811	9,399	140,986		
March	28,652	1,303,666	11,258	327,653		
April	20,439	929,975	14,074	569,293		
May	14,283	649,877	9,345	378,005		
June	8,654	393,757	7,519	304,144		
July	9,418	428,519	5,200	210,340		
Aug	17,839	811,675	1,698	68,684		
Sept	13,664	621,712	1,610	65,125		
Oct	27,047	1,230,639	5,290	213,981		
Nov	22,985	1,045,818	8,802	356,041		
Dec	26,449	1,203,430	14,131	571,599		
2010 Jan	19,269	876,740	11,932	482,649	2,138	138,662
Feb	17,335	788,743	9,068	366,801	3,708	244,728
March	31,217	1,420,374	18,789	760,015	4,093	270,138
April	28,303	1,287,787	17,334	701,160	3,950	260,700
May	23,893	1,087,132	11,136	450,451	4,056	267,696
June	22,163	1,008,417	13,080	529,086	3,861	254,826
July	17,253	785,012	8,913	360,531	2,662	175,692
Aug	20,274	922,467	9,452	382,333	3,828	252,648
Sept	22,460	1,021,930	13,793	557,927	3,816	251,856
Oct	17,319	788,015	12,485	505,018	3,984	262,944
Nov	27,965	1,272,408	16,218	656,018	3,911	258,126
Dec	21,514	978,887	12,508	505,949	3,876	255,816

DR Title: CURB-01: Actual cost for the wind portfolio

DR Question Title: Question 1

DR Question:

Regarding page 7, lines 11-14 of Mr. Greenwood's testimony, please provide the actual cost for the current wind portfolio for each month since these projects have been in operation. Please include all calculations and workpapers with your response.

Location = 15101 Central Plains Wind Farm

Year	Month	Account Number										Total			
		5460000	5473000	5480000	5490000	5500000	5510000	5530000	9250000	9250004	9260000				
2007	11				\$ 2,500.00										2,500.00
2008	5									\$ 15,223.68					15,223.68
2009	2				\$ 435.93										435.93
2009	3		\$ -	\$ 1,317.57	\$ 61,875.00	\$ -									63,192.57
2009	4		\$ -	\$ -	\$ 22,059.58	\$ 42,425.00									64,484.58
2009	5	\$ 10,650.00	\$ -	\$ -	\$ 20,834.92	\$ 40,883.00		\$ 782,158.55	\$ 106.50		\$ 3,621.00				858,253.97
2009	6		\$ -	\$ -	\$ 20,761.33	\$ 27,108.00		\$ 14,058.74							61,928.07
2009	7	\$ 12,187.50	\$ -	\$ 140.21	\$ 20,693.06	\$ 26,544.00		\$ 271,820.19	\$ 121.88		\$ 4,143.75				335,650.59
2009	8	\$ 4,875.00	\$ -	\$ -	\$ 22,812.11	\$ 39,704.00		\$ 273,876.94	\$ 48.75		\$ 1,657.50				342,974.30
2009	9	\$ 4,875.00	\$ -	\$ -	\$ 21,333.88	\$ 30,139.00		\$ 290,605.10	\$ 48.75		\$ 2,778.75				349,780.48
2009	10	\$ 4,875.00	\$ -	\$ 864.78	\$ 21,612.39	\$ 46,549.00		\$ 260,125.73	\$ 48.75		\$ 2,778.75				336,854.40
2009	11	\$ 8,709.10	\$ -	\$ 175.24	\$ 33,626.98	\$ 65,658.00		\$ 259,875.00	\$ 48.75		\$ 2,778.75				370,871.82
2009	12	\$ 4,875.00	\$ -	\$ -	\$ 11,467.41	\$ 50,235.00		\$ 289,741.20	\$ 54.07		\$ 3,082.08				359,454.76
2010	1	\$ 4,875.00	\$ -	\$ -	\$ 21,080.30	\$ 35,430.00		\$ 273,332.66	\$ 48.75		\$ 2,291.25				337,057.96
2010	2	\$ 4,875.00	\$ -	\$ -	\$ 21,389.32	\$ 29,730.00		\$ 285,678.80	\$ 48.75		\$ 2,291.25				344,013.12
2010	3	\$ 5,179.16	\$ -	\$ -	\$ 269,898.14	\$ 53,173.00	\$ 18.02	\$ 275,972.80	\$ 51.79		\$ 2,434.21				606,727.12
2010	4	\$ 5,179.16	\$ -	\$ -	\$ (225,863.54)	\$ 49,309.00	\$ -	\$ 259,875.00	\$ 51.79		\$ 2,434.21				90,985.62
2010	5	\$ 5,179.16	\$ -	\$ -	\$ 21,750.95	\$ 51,503.00		\$ 277,640.98	\$ 51.79		\$ 2,434.21				358,560.09
2010	6	\$ 5,179.16	\$ -	\$ -	\$ 21,655.85	\$ 41,843.00		\$ 308,089.08	\$ 51.79		\$ 2,434.21				379,253.09
2010	7	\$ 5,179.16	\$ -	\$ -	\$ 21,832.93	\$ 38,202.00		\$ 259,875.00	\$ 51.79		\$ 2,434.21				327,575.09
2010	8	\$ 5,251.66	\$ -	\$ -	\$ 21,899.81	\$ 39,782.00		\$ 287,063.77	\$ 51.79		\$ 2,434.21				356,483.24
2010	9	\$ 5,179.16	\$ -	\$ 637.17	\$ 23,785.71	\$ 44,948.00		\$ 278,600.00	\$ 51.79		\$ 2,434.21				355,636.04
2010	10	\$ 5,179.16	\$ -	\$ -	\$ 22,357.41	\$ 43,634.00		\$ 259,875.00	\$ 51.79		\$ 2,434.21				333,531.57
2010	11	\$ 5,179.16	\$ -	\$ -	\$ 21,694.21	\$ 46,813.00		\$ 277,533.01	\$ 51.79		\$ 2,434.21				353,705.38

Summary By Account Number

	5460000	5473000	5480000	5490000	5500000	5510000	5530000	9250000	9250004	9260000	
<b>Total since inception</b>	\$ 107,481.54	\$ -	\$ 3,134.97	\$ 501,493.68	\$ 843,612.00	\$ 18.02	\$ 5,485,797.55	\$ 1,041.06	\$ 15,223.68	\$ 47,330.97	\$ 7,005,133.47

DR Title: CURB-01: Actual cost for the wind portfolio

DR Question Title: Question 1

DR Question:

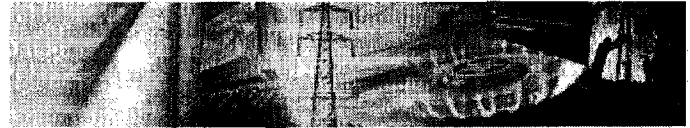
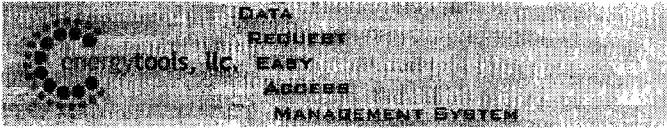
Regarding page 7, lines 11-14 of Mr. Greenwood's testimony, please provide the actual cost for the current wind portfolio for each month since these projects have been in operation. Please include all calculations and workpapers with your response.

Location = 15102 Flat Ridge Wind Farm

Year	Month	Account Number											Monthly Total		
		5060000	5480000	5473000	5480000	5490000	5500000	5510000	5530000	5540000	9250000	9250004		9280000	
2,007	11					\$ 2,500.00									2,500.00
2,008	5	\$ 3,179.77			\$ 340.26	\$ 281.30						\$ 8,334.44			12,135.77
2,008	9														
2,009	2			\$ -											
2,009	3			\$ -		\$ 25,000.00	\$ 19,985.00								44,985.00
2,009	4			\$ -		\$ 8,454.66	\$ 7,419.00								15,873.66
2,009	5	\$ 11,822.00	\$ -	\$ -		\$ 8,455.09	\$ 7,498.00			\$ 192,971.61	\$ 116.22	\$ 3,951.48			224,614.40
2,009	6			\$ -		\$ 8,678.42	\$ 7,046.00			\$ 86,217.94					101,942.36
2,009	7	\$ 15,446.21	\$ -	\$ -		\$ 8,235.14	\$ 5,627.00	\$ 750.73	\$ (307.18)	\$ -	\$ 154.46	\$ 5,251.71			35,158.07
2,009	8			\$ -		\$ 13,388.41	\$ 3,924.00			\$ 54,166.66					71,459.07
2,009	9	\$ 8,403.76	\$ -	\$ -		\$ 9,082.44	\$ 2,311.00			\$ 54,166.66	\$ 64.04	\$ 3,650.14			75,678.04
2,009	10	\$ 6,403.76	\$ -	\$ 1,112.04	\$ 10,056.27	\$ 5,151.00				\$ 55,948.80	\$ 74.00	\$ 4,218.05			82,963.92
2,009	11	\$ 6,403.76	\$ -	\$ 730.25	\$ 109,276.92	\$ 6,281.00				\$ 55,082.72	\$ 69.62	\$ 3,968.38			181,812.65
2,009	12	\$ 6,403.76	\$ -	\$ (1,624.76)	\$ (89,226.72)	\$ 9,987.00	\$ 2,229.88	\$ 140,023.73	\$ 64.04	\$ 3,650.14	\$ 71,507.07				71,507.07
2,010	1	\$ 6,403.76	\$ -	\$ 318.13	\$ 8,975.46	\$ 9,615.00	\$ 114.99	\$ 22,004.44	\$ 64.04	\$ 3,009.77	\$ 50,505.59				50,505.59
2,010	2	\$ 6,403.76	\$ -	\$ (318.13)	\$ 9,383.89	\$ 7,096.00	\$ 318.13	\$ 56,622.31	\$ 64.04	\$ 3,009.77	\$ 82,579.77				82,579.77
2,010	3	\$ 6,906.76	\$ -	\$ -	\$ 9,260.40	\$ 14,886.00	\$ 1,799.14	\$ 58,978.14	\$ 69.07	\$ 3,246.18	\$ 95,145.69				95,145.69
2,010	4	\$ 7,354.12	\$ -	\$ -	\$ 8,980.33	\$ 14,569.00	\$ 314.40	\$ 59,685.53	\$ 78.68	\$ 3,698.21	\$ 94,680.27				94,680.27
2,010	5	\$ 7,424.76	\$ -	\$ -	\$ 9,232.79	\$ 8,957.00	\$ 282.61	\$ 80,134.46	\$ 85.21	\$ 4,004.69	\$ 110,121.52				110,121.52
2,010	6	\$ 7,424.76	\$ -	\$ -	\$ 8,596.70	\$ 10,846.00	\$ 325.59	\$ 52,988.28	\$ 74.25	\$ 3,489.64	\$ 83,745.22				83,745.22
2,010	7	\$ 7,424.76	\$ -	\$ -	\$ 8,948.24	\$ 7,058.00	\$ -	\$ 59,085.84	\$ 74.25	\$ 3,489.64	\$ 86,080.73				86,080.73
2,010	8	\$ 7,424.76	\$ -	\$ -	\$ 9,748.06	\$ 7,591.00	\$ 1,048.76	\$ 80,434.13	\$ 74.25	\$ 3,489.64	\$ 109,810.80				109,810.80
2,010	9	\$ 7,424.76	\$ -	\$ -	\$ 8,731.17	\$ 11,427.00	\$ 991.32	\$ 62,297.46	\$ 74.25	\$ 3,489.64	\$ 94,435.60				94,435.60
2,010	10	\$ 7,424.76	\$ -	\$ -	\$ 9,015.08	\$ 10,628.00	\$ 200.26	\$ 54,447.91	\$ 74.25	\$ 3,489.64	\$ 85,279.90				85,279.90
2,010	11	\$ 6,482.39	\$ -	\$ -	\$ 9,148.06	\$ 13,798.00	\$ -	\$ 76,046.68	\$ 70.52	\$ 3,314.78	\$ 108,860.43				108,860.43

Summary By Account Number

	5060000	5480000	5473000	5480000	5490000	5500000	5510000	5530000	5540000	9250000	9250004	9280000	
Total since inception	\$ 3,179.77	\$ 130,782.60	\$ -	\$ 557.79	\$ 214,182.11	\$ 191,680.00	\$ 8,375.81	\$ 1,300,996.12	\$ -	\$ 1,345.19	\$ 8,334.44	\$ 82,421.50	\$ 1,921,855.33



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**Docket:** [ 11-WSEE-377-PRE ] Ratemaking for Wind  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-03 :: Average capacity factor  
**Date:** 0000-00-00

*Question 1 (Prepared by Mark Mayworm)*

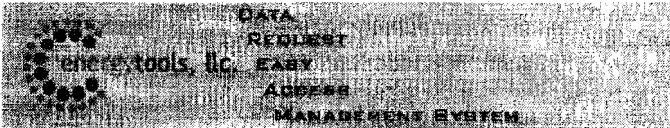
Regarding page 7, lines 11-14 of Mr. Greenwood's testimony, please provide, by month, the average capacity factor for each of the three wind farms in the Company's current portfolio.

*Response:*

The average capacity factor for each of the three wind farms in the Company's current portfolio is shown on the attached spreadsheet.

Attachment File Name	Attachment Note
<a href="#">2010 RNCF.doc</a>	

2010 RNCF													
	2010	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Central Plains	<b>34.2</b>	27.9	25.9	41.8	40.1	40.5	34.0	30.1	31.3	36.6	34.3	38.1	29.2
Flat Ridge 1	<b>35.7</b>	31.9	26.1	49.5	49.5	29.6	37.1	23.3	25.1	39.1	35.2	47.2	35.3
Flat Ridge 2 (PPA)	<b>35.3</b>	32.1	27.0	50.5	48.2	29.9	36.3	24.0	25.4	38.3	33.6	45.1	33.6
Meridian Way1 (PPA)	<b>32.0</b>	27.0	26.9	43.7	40.9	33.5	32.1	24.2	28.4	32.5	24.2	40.5	30.1



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**Monday, February 14, 2011**

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**Docket:** [ 11-WSEE-377-PRE ] Ratemaking for Wind  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-05 :: 3-year average retail peak demand  
**Date:** 0000-00-00

*Question 1* (Prepared by Don Ford)

Please provide the most recent three-year average retail peak demand, as referenced on page 8, line 15 of Mr. Greenwood's testimony. Please include all supporting calculations with your response.

*Response:*

The attached spreadsheet details the calculations of the average retail peak demand.

Attachment File Name	Attachment Note
<a href="#">Westar RES Requirements 2010-10-18.xls</a>	

YEAR	Native Load (MW) <sup>(1)(2)</sup>	Adjustments <sup>(4)</sup>	Load for Wind		Total Renewable Need (MW)	Total Need Installed (MW) <sup>(5)</sup>	Renewable Capacity	Additional Need Installed (MW)	
			Forecast	3-yr Rolling Avg					
2008	5,171	162	5,009						
2009	4,914	170	4,744						
2010	5,336	170	5,166						
2011	5,488	201	5,287	4,973	497	452	301	151	
2012	5,612	191	5,421	5,065	507	460	501	-41	Add 200 MW minimum
2013	5,666	191	5,475	5,291	529	481	501	-20	
2014	5,716	201	5,515	5,394	539	490	501	-11	
2015	5,759	201	5,558	5,470	547	497	501	-4	
2016	5,801	201	5,600	5,516	827	752	776	-24	Add 275 MW minimum
2017	5,843	202	5,641	5,558	834	758	776	-18	
2018	5,885	202	5,683	5,600	840	764	776	-12	
2019	5,927	202	5,725	5,641	846	769	776	-7	
2020 <sup>(3)</sup>	5,970	201	5,769	5,683	1137	1033	1076	-43	Add 300 MW
2021 <sup>(3)</sup>	6,013	201	5,812	5,726	1145	1041	1076	-35	

**NOTES:**

1) Native Load consists of:

- a) KPL\_NL: KPL retail, all GFR North customers (which includes the three RECs), Eudora (WSM), Altamont (UNB/MBR),
- b) KGE\_LR: KGE retail, all GFR South customers, Eve and Richards (PWM),
- c) KEPCo\_Total: KEPCo's gross load consists of five components: KEPCo\_KPL, KEPCo\_KGE, KEPCo\_MKEC, KEPCo\_MWE, and KEPCo\_EDE. This load measure captures KEPCo's gross load. At this time, the anticipated KEPCo\_KCPL component is not included.

2) All forecast amounts, but for the years 2020 & 2021, are taken from the most recent *Load and Capability Report*.

3) The 2020 & 2021 forecast amount are derived by simple linear estimation.

4) Adjustment to account for non-retail load included in Native Load.

5) Adjusted for 10% credit for Kansas installed renewables.





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**Monday, February 14, 2011**

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**Docket:** [ 11-WSEE-377-PRE ] Ratemaking for Wind  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-17 :: Dollar impacts of 1% and \$7.29  
**Date:** 0000-00-00

*Question 1* (Prepared by Dick Rohlfis)

Regarding page 5, lines 6-8 of Mr. Rohlfis's testimony, please provide all supporting calculations, documentation and workpapers for the percentage and dollar impacts of 1% and \$7.29 resulting from original renewable resources.

*Response:*

See the attached work papers supporting the calculations as requested.

Attachment File Name	Attachment Note
<a href="#">2010 PPA estimated RECA impact on customers.xlsx</a>	
<a href="#">Wind Revenue Requirement Year Ending 3.31.10.xls</a>	

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Westar Energy, Inc.

Estimated impact on RECA with new wind and  
in total with all wind

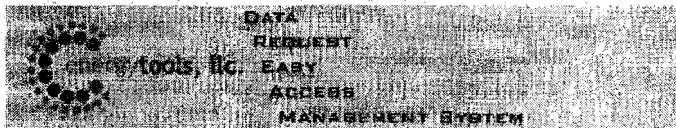
**New Wind**

estimated PPA expense	\$	48,700,000		
Displaced fuel cost estimate	\$	16,900,000		
Additional margins	\$	8,600,000		
estimated cost to follow wind	\$	785,000		
New wind net cost	\$	23,985,000		
2009 kWh		18,881,670,000	10,800	residential annual average
cost per kWh of new wind	\$	0.0013	\$ 0.0910	residential cost per kWh - form 1
2009 retail revenue	\$	1,410,018,778	\$ 982.80	Annual residential electric
2009 Retail revenue with new wind	\$	1,434,003,778	\$ 13.72	cost of new wind annually
percent increase		1.673%	1.396%	percent increase
estimated PPA expense	\$	48,700,000		
Increase in purchased power expense	\$	31,800,000		
Displaced fuel expense	\$	16,900,000		
<b>Existing wind</b>				
Cost per KWh	\$	0.000675	\$ 7.29	Cost of existing wind per residential customer
<b>Combined cost</b>	\$	0.001945	\$ 21.01	Cost of existing wind per residential customer

Westar Energy, Inc.

Estimated Impact of existing Owned and PPA wind

Line #	Revenue requirement of owned wind	north 1041-Docket	south 1041-Docket	(c) Total	north 925-Docket	south 925-Docket	(c) Total	Total
1								
2	Rate base							
3	Total gross plant	\$ 101,108,051	\$ 101,108,051	\$ 202,216,102	\$ 35,388,817	\$ 35,388,817	\$ 70,777,634	\$ 272,993,736
4	Accum. depreciation	-	-	-	-	-	-	-
5	ADIT	-	-	-	(7,998,152)	(7,998,152)	(15,996,304)	(15,996,304)
6	<b>Rate base</b>	<b>\$ 101,108,051</b>	<b>\$ 101,108,051</b>	<b>\$ 202,216,102</b>	<b>\$ 27,390,665</b>	<b>\$ 27,390,665</b>	<b>\$ 54,781,330</b>	<b>\$ 256,997,432</b>
7								
8	Pre-tax rate of return	11.9735%	11.9735%		11.9735%	11.9735%		
9								
10	Revenue requirement							
11	Pre-tax return	\$ 12,106,195	\$ 12,106,195	\$ 24,212,390	\$ 3,279,627	\$ 3,279,627	\$ 6,559,255	\$ 30,771,645
12	O&M	-	-	-	3,064,898	3,064,898	6,129,796	6,129,796
13	Total depreciation	-	-	-	6,742,945	6,742,945	13,485,890	13,485,890
14	Production tax credits	-	-	-	(8,592,926)	(8,592,926)	(17,185,852)	(17,185,852)
15	<b>Revenue requirement</b>	<b>\$ 12,106,195</b>	<b>\$ 12,106,195</b>	<b>\$ 24,212,390</b>	<b>\$ 4,494,545</b>	<b>\$ 4,494,545</b>	<b>\$ 8,989,089</b>	<b>\$ 33,201,479</b>
16								
17								
18	2011 KWh budget							21,617,419,000
19								
20	Cost per kWh							\$ 0.001536
21								
22	annual cost per customer using average of 900 kWh per month							\$ 16.59
23								
24	monthly cost per customer using average of 900 kWh per month							\$ 1.38
	Effective income tax rate				39.5825%	39.5825%		
	<b>Impact of existing PPA and owned wind on RECA</b>							
	Estimated RECA fuel cost with existing wind resources						\$ 424,482,166	
	Estimated RECA fuel cost without existing wind resources						\$ (440,021,354)	
	Estimated increase in margins with wind resources						\$ (3,071,697)	
	Net impact from existing wind on RECA						\$ (18,610,885)	
	Test year kWh						21,617,419,000	
	<b>Savings in RECA from adding wind</b>						\$ (0.000861)	
	Total cost of existing wind per kWh						\$ 0.000675	
	Percentage increase						0.742%	
	annual cost per customer using average of 900 kWh per month						\$ (9.30)	
	monthly cost per customer using average of 900 kWh per month						\$ (0.77)	
	<b>Total combined impact from adding existing wind resources on customer's electric bills per kWh</b>						\$ 0.000675	
	annual cost per customer using average of 900 kWh per month						\$ 7.29	
	monthly cost per customer using average of 900 kWh per month						\$ 0.61	



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**Monday, February 14, 2011**

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**Docket:** [ 11-WSEE-377-PRE ] Ratemaking for Wind  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-27 :: New baseline capacity & peaking capacity  
**Date:** 0000-00-00

*Question 1* (Prepared by Jim Ludwig)

When does Westar anticipate that it will need to add a) new baseline (sic) capacity and b) new peaking capacity?

*Response:*

Our current power supply plan indicates there is no need to add new base load or peaking plant to Westar's fleet between 2015 and 2019 other than renewable resources needed to meet the Kansas RES requirement.

No Digital Attachments Found.

CERTIFICATE OF SERVICE

11-WSEE-377-PRE

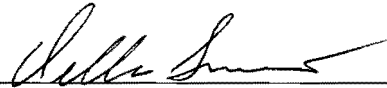
I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, electronic service, or hand-delivered this 17th day of February, 2011, to the following:

\* DANA BRADBURY, LITIGATION COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD ROAD  
TOPEKA, KS 66604-4027  
Fax: 785-271-3167  
d.bradbury@kcc.ks.gov  
\*\*\*\* Hand Deliver \*\*\*\*

\* COLLEEN HARRELL, LITIGATION COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD ROAD  
TOPEKA, KS 66604-4027  
Fax: 785-271-3354  
c.harrell@kcc.ks.gov  
\*\*\*\* Hand Deliver \*\*\*\*

\* MARTIN J. BREGMAN, EXEC DIR, LAW  
WESTAR ENERGY, INC.  
818 S KANSAS AVENUE  
PO BOX 889  
TOPEKA, KS 66601-0889  
Fax: 785-575-8136  
marty.bregman@westarenergy.com

\* CATHRYN J. DINGES, CORPORATE COUNSEL  
WESTAR ENERGY, INC.  
818 S KANSAS AVENUE  
PO BOX 889  
TOPEKA, KS 66601-0889  
Fax: 785-575-8136  
cathy.dinges@westarenergy.com



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Della Smith

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