

BEFORE THE CORPORATION COMMISSION

OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

JUL 13 2009

IN THE MATTER OF THE APPLICATION]
OF MIDWEST ENERGY, INC. FOR]
APPROVAL TO MAKE CERTAIN]
CHANGES FOR ELECTRIC SERVICE]
PURSUANT TO K.A.R. 82-1-231(b)(3).]

 Docket
RC0071

KCC Docket No. 09-MDWE-792-RTS

DIRECT TESTIMONY OF

ANDREA C. CRANE

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

July 13, 2009

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1 **I. STATEMENT OF QUALIFICATIONS**

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

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

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

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

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

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

1 **Q. Have you previously testified in regulatory proceedings?**

2 A. Yes, since joining The Columbia Group, Inc., I have testified in approximately 300
3 regulatory proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii,
4 Kansas, Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma,
5 Pennsylvania, Rhode Island, South Carolina, Vermont, West Virginia and the District of
6 Columbia. These proceedings involved electric, gas, water, wastewater, telephone, solid
7 waste, cable television, and navigation utilities. A list of dockets in which I have filed
8 testimony is included in Appendix A.

9

10 **Q. What is your educational background?**

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

14

15 **II. PURPOSE OF TESTIMONY**

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

17 A. On April 8, 2009, Midwest Energy, Inc. (“Midwest” or “Company”) filed an Application
18 with the Kansas Corporation Commission (“KCC” or “Commission”) seeking a rate increase
19 of \$1,862,608. The Company’s filing was made in response to the Stipulation and
20 Agreement (“S&A”) in KCC Docket No. 08-MDWE-594-RTS, whereby the parties agreed to
21 permit Midwest to file an abbreviated rate filing to a) true-up costs associated with the

1 Goodman Energy Center (“GMEC”), b) true-up costs associated with certain Federal Energy
2 Management Administration (“FEMA”) projects, and reflect certain corrections relating to
3 the Company’s filing as identified in the S&A.

4 The Columbia Group, Inc. was engaged by the State of Kansas, Citizens’ Utility
5 Ratepayer Board (“CURB”) to review the Company’s Application and to provide
6 recommendations to the KCC regarding the Company’s proposal.

7
8 **III. SUMMARY OF CONCLUSIONS**

9 **Q. What are your conclusions concerning the Company’s abbreviated rate filing?**

10 A. Based on my analysis of the Company’s filing and other documentation in this case, my
11 conclusions are as follows:

- 12 • The Company’s claim for operating and maintenance costs associated with the
13 GEMC is overstated.
- 14 • The KCC should reduce the Company’s revenue requirement claim by \$200,000, to
15 reflect a reduction in operating and maintenance costs associated with the GMEC
16 facility.
- 17 • The additional adjustments identified in the testimony of Staff witness George
18 Rohrer, filed on June 30, 2009, are reasonable and should be adopted by the KCC.

1 **IV. DISCUSSION OF THE ISSUES**

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

3
4 A. On December 21, 2007, Midwest Energy, Inc. (“Midwest” or “Company”) filed an
5 Application proposing an increase of \$10.02 million in its rates for electric service. On
6 June 16, 2008, the parties filed a Joint Motion to Approve Stipulation and Agreement
7 (“S&A”), which provided for a revenue increase of \$9.25 million. In addition, the parties
8 agreed that the Company would make an abbreviated filing to update Midwest’s plant for
9 storm-related FEMA projects and for final costs associated with the GMEC. In
10 addition, the Company was permitted to include certain corrections, not to exceed
11 \$117,000 that had been identified by Staff.

12 On April 8, 2009, Midwest made its abbreviated filing, seeking an additional
13 increase of \$1,862,608. This included \$1,182,918 related to the GMEC, \$560,381 related
14 to FEMA projects, \$114,453 related to corrections, and \$4,856 related to corresponding
15 changes in allocations.

16
17 **Q. Was a procedural schedule ever approved in this case?**

18 A. No, it was not. While the S&A stated that it was the intent of the parties to implement
19 rates resulting from the abbreviated rate filing within 60 days of the abbreviated filing, no
20 procedural schedule has been issued. The KCC did issue an order on April 28, 2009,

1 suspending the Application for a period of 240 days, but no procedural order was
2 subsequently issued.

3
4 **Q. Did the Company subsequently update its filing?**

5 A. Yes, it did. In the process of responding to discovery related to the abbreviated filing, the
6 Company realized that it had included certain FEMA project costs that were also included
7 in its Transmission Formula Rider (“TFR”) filing. Therefore, Midwest notified the
8 parties that it was revising its claim in the abbreviated rate filing. Revised schedules
9 were provided to CURB on May 14, 2009. The Company subsequently discussed the
10 updated schedules with Staff and with CURB’s consultant. The Company’s revised
11 filing reduced its revenue requirement by \$249,079, from \$1,862,608 to \$1,613,529.

12
13 **Q. In spite of the absence of a procedural schedule, did Staff file testimony in this case?**

14 A. Yes, on June 30, 2009, Staff filed its testimony recommending a revenue increase of
15 \$1,605,852. Staff’s testimony reflected all of the adjustments identified by Midwest in its
16 updated schedules. In addition, Staff proposed a further rate base adjustment of \$105,938
17 relating to working capital. Staff’s adjustment updates the gas storage inventory to reflect
18 a 13-month average balance through April 2009. This adjustment has a revenue
19 requirement impact of approximately \$7,677.

1 **Q. Have you had the opportunity to review the Company's filing, the responses to data**
2 **requests, as well as the testimony filed by KCC Staff?**

3 A. Yes, I have. It should be noted that most of the increase being requested in this filing
4 relates to the GMEC facility, which accounts for over 73% of the revised requested
5 revenue increase. As shown in the supporting detail provided in Exhibit MJV-2, the
6 Company's original claim included incremental GMEC plant of \$6,144,726. This
7 incremental plant included increased GMEC capital costs of \$6,025,630 and vehicle
8 purchases of \$119,096. Support for the construction variance was provided during the
9 discovery process.

10 The incremental GMEC claim also included incremental O&M costs of \$524,594
11 and incremental depreciation of \$172,333. Furthermore, the Company included
12 incremental working capital of \$567,820. This working capital claim is composed of
13 incremental fuel stock of \$502,246 and incremental cash working capital (based on the
14 1/8th method) of \$65,574.

15 The original FEMA claim was based on a net rate base increase of \$11,228,789,
16 with a revenue requirement impact of \$812,968, and a reduction to depreciation expense
17 of \$252,587, for a net revenue requirement impact of \$560,381. However, in its updated
18 schedules, the revenue requirement associated with FEMA projects was reduced by
19 \$249,079.

1 The “corrections” included in the abbreviated filing amounted to a revenue
2 requirement impact of \$114,453. As noted earlier, the S&A identified the items to be
3 corrected in the update, and limited the impact of the corrections to \$117,000.

4 Based on my review, it appears that the plant amounts included in the updated
5 filing are reasonable. In addition, I support the adjustment to the Company’s gas storage
6 inventory as proposed by Staff. However, I do have a concern about the level of
7 operating and maintenance costs included in the Company’s abbreviated filing.

8
9 **Q. What level of operating and maintenance costs for GMEC was included by the**
10 **Company in its original filing?**

11 A. The Company’s original filing was based on an operating and maintenance expense claim
12 for GMEC of \$1,250,000. In the abbreviated filing, this claim was increased to
13 \$1,774,594. In the response to CURB-4, which addressed the original and revised
14 operating and maintenance expense claims, the Company stated that the pro forma costs
15 of \$1,774,594 were based on the 2009 North American Energy Services (“NAES”)
16 budget.¹

17
18 **Q. What concerns do you have regarding the operating and maintenance costs of**
19 **\$1,774,594 included in the Company’s claim?**

20 A. I have several concerns. First, budgeted data is generally not used to set utility rates.

1 This is because budgeted data does not meet the requirement that costs be established
2 based on known and measurable changes to a test year. Instead, regulatory commissions
3 generally require that pro forma costs be linked to historic test year results, and that
4 adjustments to the test year be limited to known and measurable changes, meaning
5 limited to changes that can be quantified by the parties in a regulatory proceeding.
6 Moreover, the Company does not actually incur the budgeted costs but rather it is billed
7 actual monthly operating costs by NAES.

8 In this case, the situation is further complicated by the fact that the first six GMEC
9 units went into operation in June 2008, while the remaining three units went into
10 operation in September 2008. Therefore, we do not have a full twelve months of historic
11 results for the GMEC facility. Moreover, it difficult to know if costs that were
12 experienced during the first year of operation are representative of prospective costs.

13
14 **Q. Did the Company provide data regarding its monthly GMEC operating costs?**

15 A. Yes, it did. The Company provided historic data in response to CURB-4 (which
16 referenced the response to KCC-5). That data request provided direct monthly operating
17 costs from April 2008 through April 2009. In addition, in that response, the Company
18 identified certain GMEC operating costs that are not specifically included in the GMEC
19 budget. The Company claimed that based on historic costs and costs not included in the
20 operating budget, the Company's claim associated with GMEC was conservative.

1 NAES is the entity that operates the GMEC facility.

1 **Q. Do you agree?**

2 A. No, I do not. Based on my review, I believe that an adjustment to the Company's claim is
3 appropriate. In the attached schedule, Schedule ACC-1, I have presented two alternative
4 scenarios. In the first scenario, I annualized GMEC operating costs from September 2008
5 to April 2009. In the second scenario, I annualized GMEC operating costs from January
6 2009 through April 2009. To these costs (in each scenario), I added the "additional" costs
7 identified by the Company in response to KCC-5, with two exceptions.

8 First, I reduced the property insurance claim, consistent with the Company's
9 response to KCC-6. In that response, the Company indicated that the amount originally
10 identified for property insurance was overstated. In addition, I eliminated the inflation
11 adjustment that had been included by the Company. Inflation adjustments do not meet
12 the test for known and measurable changes to the test year. Under either scenario, it
13 appears that the Company's operating expense claim associated with the GMEC facility is
14 overstated.

15

16 **Q. What were the results of your analysis?**

17 A. As shown in Schedule ACC-1, based on analyzing GMEC operating costs for the period
18 September 2008 to April 2009, it appears that the Company's claim is overstated by
19 approximately \$225,573. Based on analyzing GMEC operating costs for the period
20 January 2009 through April 2009, it appears that the Company's claim is overstated by
21 approximately \$460,551.

1 **Q. Did Staff also express concerns about the level of GMEC operating costs in its**
2 **testimony?**

3 A. Yes, it did. Staff's concerns are expressed at page 5 of Mr. Rohrer's testimony. In spite
4 of these concerns, Staff did not recommend any adjustment to the Company's claim.

5
6 **Q. Are you recommending any adjustment to the Company's operating expense claim?**

7 A. Yes, I am. As noted previously, actual costs to date may not be representative of
8 prospective costs, given the fact that the GMEC facility only recently entered utility
9 service. However, the historic results are the best data available to us at this time. These
10 historic results indicate that an adjustment of between \$225, 573 and \$460,661 would be
11 appropriate. Recognizing the inherent uncertainty in using this data, I recommend that
12 the KCC reduce the Company's revenue requirement by \$200,000. This adjustment is
13 slightly below the low-end of the range shown on Schedule ACC-1 but I believe it is
14 reasonable given the inherent difficulty in determining pro forma operating expenses for a
15 generating facility with relatively little history. Therefore, I recommend that the KCC
16 reduce the KCC Staff's recommendation by an additional \$200,000, and authorize
17 Midwest to collect incremental revenues resulting from this abbreviated filing of
18 \$1,405,852. My recommendation includes a reduction to operating and maintenance
19 costs, as well as the very small impact on cash working capital resulting from this
20 reduction.

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


2 A. Yes, it does.

VERIFICATION

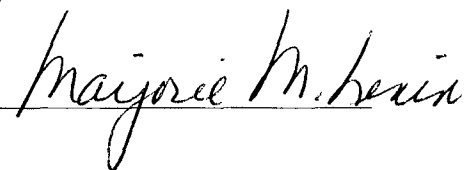
STATE OF CONNECTICUT)

COUNTY OF FAIRFIELD) ss:

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


Andrea C. Crane

Subscribed and sworn before me this 8TH th day of JULY, 2009.

Notary Public 

My Commission Expires: DECEMBER 31, 2013

APPENDIX A

List of Prior Testimonies

| <u>Company</u> | <u>Utility</u> | <u>State</u> | <u>Docket</u> | <u>Date</u> | <u>Topic</u> | <u>On Behalf Of</u> |
|---|----------------|---------------|--------------------------|-------------|---|--|
| 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 |
| Tidewater Utilities, Inc. | W | Delaware | 09-29 | 6/09 | Revenue Requirements Cost of Capital | Division of the Public Advocate |
| Chesapeake Utilities Corporation | G | Delaware | 08-269F | 3/09 | Gas Service Rates | Division of the Public Advocate |
| Delmarva Power and Light Company | G | Delaware | 08-266F | 2/09 | Gas Cost Rates | Division of the Public Advocate |
| Kansas City Power & Light Company | E | Kansas | 09-KCPE-246-RTS | 2/09 | Revenue Requirements Cost of Capital | Citizens' Utility Ratepayer Board |
| Jersey Central Power and Light Co. | E | New Jersey | EO08090840 | 1/09 | Solar Financing Program | Division of Rate Counsel |
| Atlantic City Electric Company | E | New Jersey | EO06100744 EO08100875 | 1/09 | Solar Financing Program | Division of Rate Counsel |
| West Virginia-American Water Company | W | West Virginia | 08-0900-W-42T | 11/08 | Revenue Requirements | The Consumer Advocate Division of the PSC |
| Westar Energy, Inc. | E | Kansas | 08-WSEE-1041-RTS | 9/08 | Revenue Requirements Cost of Capital | Citizens' Utility Ratepayer Board |
| Artesian Water Company | W | Delaware | 08-96 | 9/08 | Cost of Capital, Revenue, New Headquarters | Division of the Public Advocate |
| Comcast Cable | C | New Jersey | CR08020113 | 9/08 | Form 1205 Equipment & Installation Rates | Division of Rate Counsel |
| Pawtucket Water Supply Board | W | Rhode Island | 3945 | 7/08 | Revenue Requirements | Division of Public Utilities and Carriers |
| New Jersey American Water Co. | W/WW | New Jersey | WR08010020 | 7/08 | Consolidated Income Taxes | Division of Rate Counsel |
| New Jersey Natural Gas Company | G | New Jersey | GR07110889 | 5/08 | Revenue Requirements | Division of Rate Counsel |
| Kansas Electric Power Cooperative, Inc. | E | Kansas | 08-KEPE-597-RTS | 5/08 | Revenue Requirements Cost of Capital | Citizens' Utility Ratepayer Board |
| Public Service Electric and Gas Company | E | New Jersey | EX02060363 EA02060366 | 5/08 | Deferred Balances Audit | Division of Rate Counsel |
| Cablevision Systems Corporation | C | New Jersey | CR07110894, et al. | 5/08 | Forms 1240 and 1205 | Division of Rate Counsel |
| Midwest Energy, Inc. | E | Kansas | 08-MDWE-594-RTS | 5/08 | Revenue Requirements Cost of Capital | Citizens' Utility Ratepayer Board |
| Chesapeake Utilities Corporation | G | Delaware | 07-246F | 4/08 | Gas Service Rates | Division of the Public Advocate |
| Comcast Cable | C | New Jersey | CR07100717-946 | 3/08 | Form 1240 | Division of Rate Counsel |
| Generic Commission Investigation | G | New Mexico | 07-00340-UT | 3/08 | Weather Normalization | New Mexico Office of Attorney General |

| <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 | 07-00319-UT | 3/08 | Revenue Requirements Cost of Capital | New Mexico Office of Attorney General |
| Delmarva Power and Light Company | G | Delaware | 07-239F | 2/08 | Gas Cost Rates | Division of the Public Advocate |
| Atmos Energy Corp. | G | Kansas | 08-ATMG-280-RTS | 1/08 | Revenue Requirements Cost of Capital | Citizens' Utility Ratepayer Board |
| Aquila /Black Hills / Kansas City Power & Light | 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 |

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

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

| <u>Company</u> | <u>Utility</u> | <u>State</u> | <u>Docket</u> | <u>Date</u> | <u>Topic</u> | <u>On Behalf Of</u> |
|---|----------------|--------------|----------------------------------|-------------|---|--|
| Shorelands Water Company | W | New Jersey | WR04040295 | 8/04 | Revenue Requirements Cost of Capital | Division of the Ratepayer Advocate |
| Artesian Water Company | W | Delaware | 04-42 | 8/04 | Revenue Requirements Cost of Capital | Division of the Public Advocate |
| Long Neck Water Company | W | Delaware | 04-31 | 7/04 | Cost of Equity | Division of the Public Advocate |
| Tidewater Utilities, Inc. | W | Delaware | 04-152 | 7/04 | Cost of Capital | Division of the Public Advocate |
| Cablevision | C | New Jersey | CR03100850, et al. | 6/04 | Cable Rates | Division of the Ratepayer Advocate |
| Montague Water and Sewer Companies | W/WW | New Jersey | WR03121034 (W) WR03121035 (S) | 5/04 | Revenue Requirements | Division of the Ratepayer Advocate |
| Comcast of South Jersey, Inc. | C | New Jersey | CR03100876,77,79,80 | 5/04 | Form 1240 Cable Rates | Division of the Ratepayer Advocate |
| Comcast of Central New Jersey, et al. | C | New Jersey | CR03100749-750 CR03100759-762 | 4/04 | Cable Rates | Division of the Ratepayer Advocate |
| Time Warner | C | New Jersey | CR03100763-764 | 4/04 | Cable Rates | Division of the Ratepayer Advocate |
| Interstate Navigation Company | N | Rhode Island | 3573 | 3/04 | Revenue Requirements | Division of Public Utilities and Carriers |
| Aqua Pennsylvania, Inc. | W | Pennsylvania | R-00038805 | 2/04 | Revenue Requirements | Pennsylvania Office of Consumer Advocate |
| Comcast of Jersey City, et al. | C | New Jersey | CR03080598-601 | 2/04 | Cable Rates | Division of the Ratepayer Advocate |
| Delmarva Power and Light Company | G | Delaware | 03-378F | 2/04 | Fuel Clause | Division of the Public Advocate |
| Atmos Energy Corp. | G | Kansas | 03-ATMG-1036-RTS | 11/03 | Revenue Requirements | Citizens' Utility Ratepayer Board |
| Aquila, Inc. (UCU) | G | Kansas | 02-UTCG-701-GIG | 10/03 | Using utility assets as collateral | Citizens' Utility Ratepayer Board |
| CenturyTel of Northwest Arkansas, LLC | T | Arkansas | 03-041-U | 10/03 | Affiliated Interests | The Arkansas Public Service Commission General Staff |
| Borough of Butler Electric Utility | E | New Jersey | CR03010049/63 | 9/03 | Revenue Requirements | Division of the Ratepayer Advocate |
| Comcast Cablevision of Avalon Comcast Cable Communications | C | New Jersey | CR03020131-132 | 9/03 | Cable Rates | Division of the Ratepayer Advocate |
| Delmarva Power and Light Company d/b/a Conectiv Power Delivery | E | Delaware | 03-127 | 8/03 | Revenue Requirements | Division of the Public Advocate |
| Kansas Gas Service | G | Kansas | 03-KGSG-602-RTS | 7/03 | Revenue Requirements | Citizens' Utility Ratepayer Board |
| Washington Gas Light Company | G | Maryland | 8959 | 6/03 | Cost of Capital Incentive Rate Plan | U.S. DOD/FEA |

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| Pawtucket Water Supply Board | W | Rhode Island | 3497 | 6/03 | Revenue Requirements | Division of Public Utilities and Carriers |
| Atlantic City Electric Company | E | New Jersey | EO03020091 | 5/03 | Stranded Costs | Division of the Ratepayer Advocate |
| Public Service Company of New Mexico | G | New Mexico | 03-000-17 UT | 5/03 | Cost of Capital Cost Allocations | Office of the New Mexico Attorney General |
| Comcast - Hopewell, et al. | C | New Jersey | CR02110818 CR02110823-825 | 5/03 | Cable Rates | Division of the Ratepayer Advocate |
| Cablevision Systems Corporation | C | New Jersey | CR02110838, 43-50 | 4/03 | Cable Rates | Division of the Ratepayer Advocate |
| Comcast-Garden State / Northwest | C | New Jersey | CR02100715 CR02100719 | 4/03 | Cable Rates | Division of the Ratepayer Advocate |
| Midwest Energy, Inc. and Westar Energy, Inc. | E | Kansas | 03-MDWE-421-ACQ | 4/03 | Acquisition | Citizens' Utility Ratepayer Board |
| Time Warner Cable | C | New Jersey | CR02100722 CR02100723 | 4/03 | Cable Rates | Division of the Ratepayer Advocate |
| Westar Energy, Inc. | E | Kansas | 01-WSRE-949-GIE | 3/03 | Restructuring Plan | Citizens' Utility Ratepayer Board |
| Public Service Electric and Gas Company | E | New Jersey | ER02080604 PUC 7983-02 | 1/03 | Deferred Balance | Division of the Ratepayer Advocate |
| Atlantic City Electric Company d/b/a Conectiv Power Delivery | E | New Jersey | ER02080510 PUC 6917-02S | 1/03 | Deferred Balance | Division of the Ratepayer Advocate |
| 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) |

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| Tidewater Utilities, Inc. | W | Delaware | 02-28 | 6/02 | Revenue Requirements | Division of the Public Advocate |
| Western Resources, Inc. | E | Kansas | 01-WSRE-949-GIE | 5/02 | Financial Plan | Citizens' Utility Ratepayer Board |
| Empire District Electric Company | E | Kansas | 02-EPDE-488-RTS | 5/02 | Revenue Requirements | Citizens' Utility Ratepayer Board |
| Southwestern Public Service Company | E | New Mexico | 3709 | 4/02 | Fuel Costs | Office of the New Mexico Attorney General |
| Cablevision Systems | C | New Jersey | CR01110706, et al | 4/02 | Cable Rates | Division of the Ratepayer Advocate |
| Potomac Electric Power Company | E | District of Columbia | 945, Phase II | 4/02 | Divestiture Procedures | General Services Administration (GSA) |
| Vermont Yankee Nuclear Power Corp. | E | Vermont | 6545 | 3/02 | Sale of VY to Entergy Corp. (Supplemental) | Department of Public Service |
| Delmarva Power and Light Company | G | Delaware | 01-348F | 1/02 | Gas Cost Adjustment | Division of the Public Advocate |
| Vermont Yankee Nuclear Power Corp. | E | Vermont | 6545 | 1/02 | Sale of VY to Entergy Corp. | Department of Public Service |
| Pawtucket Water Supply Company | W | Rhode Island | 3378 | 12/01 | Revenue Requirements | Division of Public Utilities and Carriers |
| Chesapeake Utilities Corporation | G | Delaware | 01-307, Phase I | 12/01 | Revenue Requirements | Division of the Public Advocate |
| Potomac Electric Power Company | E | Maryland | 8796 | 12/01 | Divestiture Procedures | General Services Administration (GSA) |
| Kansas Electric Power Cooperative | E | Kansas | 01-KEPE-1106-RTS | 11/01 | Depreciation Methodology (Cross Answering) | Citizens' Utility Ratepayer Board |
| Wellsboro Electric Company | E | Pennsylvania | R-00016356 | 11/01 | Revenue Requirements | Office of Consumer Advocate |
| Kent County Water Authority | W | Rhode Island | 3311 | 10/01 | Revenue Requirements (Surrebuttal) | Division of Public Utilities and Carriers |
| Pepco and New RC, Inc. | E | District of Columbia | 1002 | 10/01 | Merger Issues and Performance Standards | General Services Administration (GSA) |
| Potomac Electric Power Co. & Delmarva Power | E | Delaware | 01-194 | 10/01 | Merger Issues and Performance Standards | Division of the Public Advocate |
| Yankee Gas Company | G | Connecticut | 01-05-19PH01 | 9/01 | Affiliated Transactions | Office of Consumer Counsel |
| Hope Gas, Inc., d/b/a Dominion Hope | G | West Virginia | 01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC | 9/01 | Revenue Requirements (Rebuttal) | The Consumer Advocate Division of the PSC |
| Pennsylvania-American Water Company | W | Pennsylvania | R-00016339 | 9/01 | Revenue Requirements (Surrebuttal) | Office of Consumer Advocate |

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| Potomac Electric Power Co. & Delmarva Power | E | Maryland | 8890 | 9/01 | Merger Issues and Performance Standards | General Services Administration (GSA) |
| Comcast Cablevision of Long Beach Island, et al | C | New Jersey | CR01030149-50 CR01050285 | 9/01 | Cable Rates | Division of the Ratepayer Advocate |
| Kent County Water Authority | W | Rhode Island | 3311 | 8/01 | Revenue Requirements | Division of Public Utilities and Carriers |
| Pennsylvania-American Water Company | W | Pennsylvania | R-00016339 | 8/01 | Revenue Requirements | Office of Consumer Advocate |
| Roxiticus Water Company | W | New Jersey | WR01030194 | 8/01 | Revenue Requirements Cost of Capital Rate Design | Division of the Ratepayer Advocate |
| Hope Gas, Inc., d/b/a Dominion Hope | G | West Virginia | 01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC | 8/01 | Revenue Requirements | Consumer Advocate Division of the PSC |
| Western Resources, Inc. | E | Kansas | 01-WSRE-949-GIE | 6/01 | Restructuring Financial Integrity (Rebuttal) | Citizens' Utility Ratepayer Board |
| Western Resources, Inc. | E | Kansas | 01-WSRE-949-GIE | 6/01 | Restructuring Financial Integrity | Citizens' Utility Ratepayer Board |
| Cablevision of Allamuchy, et al | C | New Jersey | CR00100824, etc. | 4/01 | Cable Rates | Division of the Ratepayer Advocate |
| Public Service Company of New Mexico | E | New Mexico | 3137, Holding Co. | 4/01 | Holding Company | Office of the Attorney General |
| Keauhou Community Services, Inc. | W | Hawaii | 00-0094 | 4/01 | Rate Design | Division of Consumer Advocacy |
| Western Resources, Inc. | E | Kansas | 01-WSRE-436-RTS | 4/01 | Revenue Requirements Affiliated Interests (Motion for Suppl. Changes) | Citizens' Utility Ratepayer Board |
| Western Resources, Inc. | E | Kansas | 01-WSRE-436-RTS | 4/01 | Revenue Requirements Affiliated Interests | Citizens' Utility Ratepayer Board |
| Public Service Company of New Mexico | E | New Mexico | 3137, Part III | 4/01 | Standard Offer Service (Additional Direct) | Office of the Attorney General |
| Chem-Nuclear Systems, LLC | SW | South Carolina | 2000-366-A | 3/01 | Allowable Costs | Department of Consumer Affairs |
| Southern Connecticut Gas Company | G | Connecticut | 00-12-08 | 3/01 | Affiliated Interest Transactions | Office of Consumer Counsel |
| Atlantic City Sewerage Corporation | WW | New Jersey | WR00080575 | 3/01 | Revenue Requirements Cost of Capital Rate Design | Division of the Ratepayer Advocate |
| Delmarva Power and Light Company d/b/a Conectiv Power Delivery | G | Delaware | 00-314 | 3/01 | Margin Sharing | Division of the Public Advocate |
| Senate Bill 190 Re: Performance Based Ratemaking | G | Kansas | Senate Bill 190 | 2/01 | Performance-Based Ratemaking Mechanisms | Citizens' Utility Ratepayer Board |
| Delmarva Power and Light Company | G | Delaware | 00-463-F | 2/01 | Gas Cost Rates | Division of the Public Advocate |

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| Waitsfield Fayston Telephone Company | T | Vermont | 6417 | 12/00 | Revenue Requirements | Department of Public Service |
| Delaware Electric Cooperative | E | Delaware | 00-365 | 11/00 | Code of Conduct Cost Allocation Manual | Division of the Public Advocate |
| Commission Inquiry into Performance-Based Ratemaking | G | Kansas | 00-GIMG-425-GIG | 10/00 | Performance-Based Ratemaking Mechanisms | Citizens' Utility Ratepayer Board |
| Pawtucket Water Supply Board | W | Rhode Island | 3164 Separation Plan | 10/00 | Revenue Requirements | Division of Public Utilities and Carriers |
| Comcast Cablevision of Philadelphia, L.P. | C | Pennsylvania | 3756 | 10/00 | Late Payment Fees (Affidavit) | Kaufman, Lankelis, et al. |
| Public Service Company of New Mexico | E | New Mexico | 3137, Part III | 9/00 | Standard Offer Service | Office of the Attorney General |
| Laie Water Company | W | Hawaii | 00-0017 Separation Plan | 8/00 | Rate Design | Division of Consumer Advocacy |
| El Paso Electric Company | E | New Mexico | 3170, Part II, Ph. 1 | 7/00 | Electric Restructuring | Office of the Attorney General |
| Public Service Company of New Mexico | E | New Mexico | 3137 - Part II Separation Plan | 7/00 | Electric Restructuring | Office of the Attorney General |
| PG Energy | G | Pennsylvania | R-00005119 | 6/00 | Revenue Requirements | Office of Consumer Advocate |
| Consolidated Edison, Inc. and Northeast Utilities | E/G | Connecticut | 00-01-11 | 4/00 | Merger Issues (Additional Supplemental) | Office of Consumer Counsel |
| Sussex Shores Water Company | W | Delaware | 99-576 | 4/00 | Revenue Requirements | Division of the Public Advocate |
| Utilicorp United, Inc. | G | Kansas | 00-UTCG-336-RTS | 4/00 | Revenue Requirements | Citizens' Utility Ratepayer Board |
| TCI Cablevision | C | Missouri | 9972-9146 | 4/00 | Late Fees (Affidavit) | Honora Eppert, et al |
| Oklahoma Natural Gas Company | G | Oklahoma | PUD 990000166 PUD 980000683 PUD 990000570 | 3/00 | Pro Forma Revenue Affiliated Transactions (Rebuttal) | Oklahoma Corporation Commission, Public Utility Division Staff |
| Tidewater Utilities, Inc. Public Water Supply Co. | W | Delaware | 99-466 | 3/00 | Revenue Requirements | Division of the Public Advocate |
| Delmarva Power and Light Company | G/E | Delaware | 99-582 | 3/00 | Cost Accounting Manual Code of Conduct | Division of the Public Advocate |
| Philadelphia Suburban Water Company | W | Pennsylvania | R-00994868 R-00994877 R-00994878 R-00994879 | 3/00 | Revenue Requirements (Surrebuttal) | Office of Consumer Advocate |
| Philadelphia Suburban Water Company | W | Pennsylvania | R-00994868 R-00994877 R-00994878 R-00994879 | 2/00 | Revenue Requirements | Office of Consumer Advocate |
| Consolidated Edison, Inc. and Northeast Utilities | E/G | Connecticut | 00-01-11 | 2/00 | Merger Issues | Office of Consumer Counsel |

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| Oklahoma Natural Gas Company | G | Oklahoma | PUD 990000166 PUD 980000683 PUD 990000570 | 1/00 | Pro Forma Revenue Affiliated Transactions | Oklahoma Corporation Commission, Public Utility Division Staff |
| Connecticut Natural Gas Company | G | Connecticut | 99-09-03 | 1/00 | Affiliated Transactions | Office of Consumer Counsel |
| Time Warner Entertainment Company, L.P. | C | Indiana | 48D06-9803-CP-423 | 1999 | Late Fees (Affidavit) | Kelly J. Whiteman, et al |
| TCI Communications, Inc., et al | C | Indiana | 55D01-9709-CP-00415 | 1999 | Late Fees (Affidavit) | Franklin E. Littell, et al |
| Southwestern Public Service Company | E | New Mexico | 3116 | 12/99 | Merger Approval | Office of the Attorney General |
| New England Electric System Eastern Utility Associates | E | Rhode Island | 2930 | 11/99 | Merger Policy | Department of Attorney General |
| Delaware Electric Cooperative | E | Delaware | 99-457 | 11/99 | Electric Restructuring | Division of the Public Advocate |
| Jones Intercable, Inc. | C | Maryland | CAL98-00283 | 10/99 | Cable Rates (Affidavit) | Cynthia Maisonette and Ola Renee Chatman, et al |
| Texas-New Mexico Power Company | E | New Mexico | 3103 | 10/99 | Acquisition Issues | Office of Attorney General |
| Southern Connecticut Gas Company | G | Connecticut | 99-04-18 | 9/99 | Affiliated Interest | Office of Consumer Counsel |
| TCI Cable Company | C | New Jersey | CR99020079 et al | 9/99 | Cable Rates Forms 1240/1205 | Division of the Ratepayer Advocate |
| All Regulated Companies | E/G/W | Delaware | Reg. No. 4 | 8/99 | Filing Requirements (Position Statement) | Division of the Public Advocate |
| Mile High Cable Partners | C | Colorado | 95-CV-5195 | 7/99 | Cable Rates (Affidavit) | Brett Marshall, an individual, et al |
| Electric Restructuring Comments | E | Delaware | Reg. 49 | 7/99 | Regulatory Policy (Supplemental) | Division of the Public Advocate |
| Long Neck Water Company | W | Delaware | 99-31 | 6/99 | Revenue Requirements | Division of the Public Advocate |
| Delmarva Power and Light Company | E | Delaware | 99-163 | 6/99 | Electric Restructuring | Division of the Public Advocate |
| Potomac Electric Power Company | E | District of Columbia | 945 | 6/99 | Divestiture of Generation Assets | U.S. GSA - Public Utilities |
| Comcast | C | Indiana | 49C01-9802-CP-000386 | 6/99 | Late Fees (Affidavit) | Ken Hecht, et al |
| Petitions of BA-NJ and NJPA re: Payphone Ops | T | New Jersey | TO97100792 PUCOT 11269-97N | 6/99 | Economic Subsidy Issues (Surrebuttal) | Division of the Ratepayer Advocate |
| Montague Water and Sewer Companies | W/WW | New Jersey | WR98101161 WR98101162 PUCRS 11514-98N | 5/99 | Revenue Requirements Rate Design (Supplemental) | Division of the Ratepayer Advocate |

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| Cablevision of Bergen, Bayonne, Newark | C | New Jersey | CR98111197-199 CR98111190 | 5/99 | Cable Rates Forms 1240/1205 | Division of the Ratepayer Advocate |
| Cablevision of Bergen, Hudson, Monmouth | C | New Jersey | CR97090624-626 CTV 1697-98N | 5/99 | Cable Rates - Form 1235 (Rebuttal) | Division of the Ratepayer Advocate |
| Kent County Water Authority | W | Rhode Island | 2860 | 4/99 | Revenue Requirements | Division of Public Utilities & Carriers |
| Montague Water and Sewer Companies | W/WW | New Jersey | WR98101161 WR98101162 | 4/99 | Revenue Requirements Rate Design | Division of the Ratepayer Advocate |
| PEPCO | E | District of Columbia | 945 | 4/99 | Divestiture of Assets | U.S. GSA - Public Utilities |
| Western Resources, Inc. and Kansas City Power & Light | E | Kansas | 97-WSRE-676-MER | 4/99 | Merger Approval (Surrebuttal) | Citizens' Utility Ratepayer Board |
| Delmarva Power and Light Company | E | Delaware | 98-479F | 3/99 | Fuel Costs | Division of the Public Advocate |
| Lenfest Atlantic d/b/a Suburban Cable | C | New Jersey | CR97070479 et al | 3/99 | Cable Rates | Division of the Ratepayer Advocate |
| Electric Restructuring Comments | E | District of Columbia | 945 | 3/99 | Regulatory Policy | U.S. GSA - Public Utilities |
| Petitions of BA-NJ and NJPA re: Payphone Ops | T | New Jersey | TO97100792 PUCOT 11269-97N | 3/99 | Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal) | Division of the Ratepayer Advocate |
| Western Resources, Inc. and Kansas City Power & Light | E | Kansas | 97-WSRE-676-MER | 3/99 | Merger Approval (Answering) | Citizens' Utility Ratepayer Board |
| Western Resources, Inc. and Kansas City Power & Light | E | Kansas | 97-WSRE-676-MER | 2/99 | Merger Approval | Citizens' Utility Ratepayer Board |
| Adelphia Cable Communications | C | Vermont | 6117-6119 | 1/99 | Late Fees (Additional Direct Supplemental) | Department of Public Service |
| Adelphia Cable Communications | C | Vermont | 6117-6119 | 12/98 | Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental) | Department of Public Service |
| Adelphia Cable Communications | C | Vermont | 6117-6119 | 12/98 | Cable Rates (Forms 1240, 1205, 1235) and Late Fees | Department of Public Service |
| Orange and Rockland/ Consolidated Edison | E | New Jersey | EM98070433 | 11/98 | Merger Approval | Division of the Ratepayer Advocate |
| Cablevision | C | New Jersey | CR97090624 CR97090625 CR97090626 | 11/98 | Cable Rates - Form 1235 | Division of the Ratepayer Advocate |
| Petitions of BA-NJ and NJPA re: Payphone Ops. | T | New Jersey | TO97100792 PUCOT 11269-97N | 10/98 | Payphone Subsidies FCC New Services Test | Division of the Ratepayer Advocate |
| United Water Delaware | W | Delaware | 98-98 | 8/98 | Revenue Requirements | Division of the Public Advocate |
| Cablevision | C | New Jersey | CR97100719, 726 730, 732 | 8/98 | Cable Rates (Oral Testimony) | Division of the Ratepayer Advocate |

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| Potomac Electric Power Company | E | Maryland | Case No. 8791 | 8/98 | Revenue Requirements Rate Design | U.S. GSA - Public Utilities |
| Investigation of BA-NJ IntraLATA Calling Plans | T | New Jersey | TO97100808 PUCOT 11326-97N | 8/98 | Anti-Competitive Practices (Rebuttal) | Division of the Ratepayer Advocate |
| Investigation of BA-NJ IntraLATA Calling Plans | T | New Jersey | TO97100808 PUCOT 11326-97N | 7/98 | Anti-Competitive Practices | Division of the Ratepayer Advocate |
| TCI Cable Company/ Cablevision | C | New Jersey | CTV 03264-03268 and CTV 05061 | 7/98 | Cable Rates | Division of the Ratepayer Advocate |
| Mount Holly Water Company | W | New Jersey | WR98020058 PUC 03131-98N | 7/98 | Revenue Requirements | Division of the Ratepayer Advocate |
| Pawtucket Water Supply Board | W | Rhode Island | 2674 | 5/98 | Revenue Requirements (Surrebuttal) | Division of Public Utilities & Carriers |
| Pawtucket Water Supply Board | W | Rhode Island | 2674 | 4/98 | Revenue Requirements | Division of Public Utilities and Carriers |
| Energy Master Plan Phase II Proceeding - Restructuring | E | New Jersey | EX94120585U, EO97070457,60,63,66 | 4/98 | Electric Restructuring Issues (Supplemental Surrebuttal) | Division of the Ratepayer Advocate |
| Energy Master Plan Phase I Proceeding - Restructuring | E | New Jersey | EX94120585U, EO97070457,60,63,66 | 3/98 | Electric Restructuring Issues | Division of the Ratepayer Advocate |
| Shorelands Water Company | W | New Jersey | WR97110835 PUC 11324-97 | 2/98 | Revenue Requirements | Division of the Ratepayer Advocate |
| TCI Communications, Inc. | C | New Jersey | CR97030141 and others | 11/97 | Cable Rates (Oral Testimony) | Division of the Ratepayer Advocate |
| Citizens Telephone Co. of Kecksburg | T | Pennsylvania | R-00971229 | 11/97 | Alternative Regulation Network Modernization | Office of Consumer Advocate |
| Consumers Pennsylvania Water Co. - Shenango Valley Division | W | Pennsylvania | R-00973972 | 10/97 | Revenue Requirements (Surrebuttal) | Office of Consumer Advocate |
| Universal Service Funding | T | New Jersey | TX95120631 | 10/97 | Schools and Libraries Funding (Rebuttal) | Division of the Ratepayer Advocate |
| Universal Service Funding | T | New Jersey | TX95120631 | 9/97 | Low Income Fund High Cost Fund | Division of the Ratepayer Advocate |
| Consumers Pennsylvania Water Co. - Shenango Valley Division | W | Pennsylvania | R-00973972 | 9/97 | Revenue Requirements | Office of Consumer Advocate |
| Delmarva Power and Light Company | G/E | Delaware | 97-65 | 9/97 | Cost Accounting Manual Code of Conduct | Office of the Public Advocate |
| Western Resources, Oneok, and WAI | G | Kansas | WSRG-486-MER | 9/97 | Transfer of Gas Assets | Citizens' Utility Ratepayer Board |
| Universal Service Funding | T | New Jersey | TX95120631 | 9/97 | Schools and Libraries Funding (Rebuttal) | Division of the Ratepayer Advocate |
| Universal Service Funding | T | New Jersey | TX95120631 | 8/97 | Schools and Libraries Funding | Division of the Ratepayer Advocate |

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| Kent County Water Authority | W | Rhode Island | 2555 | 8/97 | Revenue Requirements (Surrebuttal) | Division of Public Utilities and Carriers |
| Ironton Telephone Company | T | Pennsylvania | R-00971182 | 8/97 | Alternative Regulation Network Modernization (Surrebuttal) | Office of Consumer Advocate |
| Ironton Telephone Company | T | Pennsylvania | R-00971182 | 7/97 | Alternative Regulation Network Modernization | Office of Consumer Advocate |
| Comcast Cablevision | C | New Jersey | Various | 7/97 | Cable Rates (Oral Testimony) | Division of the Ratepayer Advocate |
| Maxim Sewerage Corporation | WW | New Jersey | WR97010052 PUCRA 3154-97N | 7/97 | Revenue Requirements | Division of the Ratepayer Advocate |
| Kent County Water Authority | W | Rhode Island | 2555 | 6/97 | Revenue Requirements | Division of Public Utilities and Carriers |
| Consumers Pennsylvania Water Co. - Roaring Creek | W | Pennsylvania | R-00973869 | 6/97 | Revenue Requirements (Surrebuttal) | Office of Consumer Advocate |
| Consumers Pennsylvania Water Co. - Roaring Creek | W | Pennsylvania | R-00973869 | 5/97 | Revenue Requirements | Office of Consumer Advocate |
| Delmarva Power and Light Company | E | Delaware | 97-58 | 5/97 | Merger Policy | Office of the Public Advocate |
| Middlesex Water Company | W | New Jersey | WR96110818 PUCRL 11663-96N | 4/97 | Revenue Requirements | Division of the Ratepayer Advocate |
| Maxim Sewerage Corporation | WW | New Jersey | WR96080628 PUCRA 09374-96N | 3/97 | Purchased Sewerage Adjustment | Division of the Ratepayer Advocate |
| Interstate Navigation Company | N | Rhode Island | 2484 | 3/97 | Revenue Requirements Cost of Capital (Surrebuttal) | Division of Public Utilities & Carriers |
| Interstate Navigation Company | N | Rhode Island | 2484 | 2/97 | Revenue Requirements Cost of Capital | Division of Public Utilities & Carriers |
| Electric Restructuring Comments | E | District of Columbia | 945 | 1/97 | Regulatory Policy | U.S. GSA - Public Utilities |
| United Water Delaware | W | Delaware | 96-194 | 1/97 | Revenue Requirements | Office of the Public Advocate |
| PEPCO/ BGE/ Merger Application | E/G | District of Columbia | 951 | 10/96 | Regulatory Policy Cost of Capital (Rebuttal) | GSA |
| Western Resources, Inc. | E | Kansas | 193,306-U 193,307-U | 10/96 | Revenue Requirements Cost of Capital (Supplemental) | Citizens' Utility Ratepayer Board |
| PEPCO and BGE Merger Application | E/G | District of Columbia | 951 | 9/96 | Regulatory Policy, Cost of Capital | U.S. GSA - Public Utilities |
| Utilicorp United, Inc. | G | Kansas | 193,787-U | 8/96 | Revenue Requirements | Citizens' Utility Ratepayer Board |
| TKR Cable Company of Gloucester | C | New Jersey | CTV07030-95N | 7/96 | Cable Rates (Oral Testimony) | Division of the Ratepayer Advocate |

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| TKR Cable Company of Warwick | C | New Jersey | CTV057537-95N | 7/96 | Cable Rates (Oral Testimony) | Division of the Ratepayer Advocate |
| Delmarva Power and Light Company | E | Delaware | 95-196F | 5/96 | Fuel Cost Recovery | Office of the Public Advocate |
| Western Resources, Inc. | E | Kansas | 193,306-U 193,307-U | 5/96 | Revenue Requirements Cost of Capital | Citizens' Utility Ratepayer Board |
| Princeville Utilities Company, Inc. | W/WW | Hawaii | 95-0172 95-0168 | 1/96 | Revenue Requirements Rate Design | Princeville at Hanalei Community Association |
| Western Resources, Inc. | G | Kansas | 193,305-U | 1/96 | Revenue Requirements Cost of Capital | Citizens' Utility Ratepayer Board |
| Environmental Disposal Corporation | WW | New Jersey | WR94070319 (Remand Hearing) | 11/95 | Revenue Requirements Rate Design (Supplemental) | Division of the Ratepayer Advocate |
| Environmental Disposal Corporation | WW | New Jersey | WR94070319 (Remand Hearing) | 11/95 | Revenue Requirements | Division of the Ratepayer Advocate |
| Lanai Water Company | W | Hawaii | 94-0366 | 10/95 | Revenue Requirements Rate Design | Division of Consumer Advocacy |
| Cablevision of New Jersey, Inc. | C | New Jersey | CTV01382-95N | 8/95 | Basic Service Rates (Oral Testimony) | Division of the Ratepayer Advocate |
| Cablevision of New Jersey, Inc. | C | New Jersey | CTV01381-95N | 8/95 | Basic Service Rates (Oral Testimony) | Division of the Ratepayer Advocate |
| Chesapeake Utilities Corporation | G | Delaware | 95-73 | 7/95 | Revenue Requirements | Office of the Public Advocate |
| East Honolulu Community Services, Inc. | WW | Hawaii | 7718 | 6/95 | Revenue Requirements | Division of Consumer Advocacy |
| Wilmington Suburban Water Corporation | W | Delaware | 94-149 | 3/95 | Revenue Requirements | Office of the Public Advocate |
| Environmental Disposal Corporation | WW | New Jersey | WR94070319 | 1/95 | Revenue Requirements (Supplemental) | Division of the Ratepayer Advocate |
| Roaring Creek Water Company | W | Pennsylvania | R-00943177 | 1/95 | Revenue Requirements (Surrebuttal) | Office of Consumer Advocate |
| Roaring Creek Water Company | W | Pennsylvania | R-00943177 | 12/94 | Revenue Requirements | Office of Consumer Advocate |
| Environmental Disposal Corporation | WW | New Jersey | WR94070319 | 12/94 | Revenue Requirements | Division of the Ratepayer Advocate |
| Delmarva Power and Light Company | E | Delaware | 94-84 | 11/94 | Revenue Requirements | Office of the Public Advocate |
| Delmarva Power and Light Company | G | Delaware | 94-22 | 8/94 | Revenue Requirements | Office of the Public Advocate |
| Empire District Electric Company | E | Kansas | 190,360-U | 8/94 | Revenue Requirements | Citizens' Utility Ratepayer Board |
| Morris County Municipal Utility Authority | SW | New Jersey | MM10930027 ESW 1426-94 | 6/94 | Revenue Requirements | Rate Counsel |

| <u>Company</u> | <u>Utility</u> | <u>State</u> | <u>Docket</u> | <u>Date</u> | <u>Topic</u> | <u>On Behalf Of</u> |
|--|----------------|--------------|-------------------------------|-------------|-------------------------------------|---|
| US West Communications | T | Arizona | E-1051-93-183 | 5/94 | Revenue Requirements (Surrebuttal) | Residential Utility Consumer Office |
| Pawtucket Water Supply Board | W | Rhode Island | 2158 | 5/94 | Revenue Requirements (Surrebuttal) | Division of Public Utilities & Carriers |
| US West Communications | T | Arizona | E-1051-93-183 | 3/94 | Revenue Requirements | Residential Utility Consumer Office |
| Pawtucket Water Supply Board | W | Rhode Island | 2158 | 3/94 | Revenue Requirements | Division of Public Utilities & Carriers |
| Pollution Control Financing Authority of Camden County | SW | New Jersey | SR91111718J | 2/94 | Revenue Requirements (Supplemental) | Rate Counsel |
| Roaring Creek Water Company | W | Pennsylvania | R-00932665 | 9/93 | Revenue Requirements (Supplemental) | Office of Consumer Advocate |
| Roaring Creek Water Company | W | Pennsylvania | R-00932665 | 9/93 | Revenue Requirements | Office of Consumer Advocate |
| Kent County Water Authority | W | Rhode Island | 2098 | 8/93 | Revenue Requirements (Surrebuttal) | Division of Public Utilities and Carriers |
| Wilmington Suburban Water Company | W | Delaware | 93-28 | 7/93 | Revenue Requirements | Office of Public Advocate |
| Kent County Water Authority | W | Rhode Island | 2098 | 7/93 | Revenue Requirements | Division of Public Utilities & Carriers |
| Camden County Energy Recovery Associates, Inc. | SW | New Jersey | SR91111718J 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 | W/WW | New Jersey | WR92090908J PUC 7266-92S | 2/93 | Revenue Requirements | Rate Counsel |
| Passaic County Utilities Authority | SW | New Jersey | SR91121816J ESW0671-92N | 9/92 | Revenue Requirements | Rate Counsel |
| East Honolulu Community Services, Inc. | WW | Hawaii | 7064 | 8/92 | Revenue Requirements | Division of Consumer Advocacy |
| The Jersey Central Power and Light Company | E | New Jersey | PUC00661-92 ER91121820J | 7/92 | Revenue Requirements | Rate Counsel |
| Mercer County Improvement Authority | SW | New Jersey | EWS11261-91S SR91111682J | 5/92 | Revenue Requirements | Rate Counsel |
| Garden State Water Company | W | New Jersey | WR9109-1483 PUC 09118-91S | 2/92 | Revenue Requirements | Rate Counsel |
| Elizabethtown Water Company | W | New Jersey | WR9108-1293J PUC 08057-91N | 1/92 | Revenue Requirements | Rate Counsel |
| New-Jersey American Water Company | W/WW | New Jersey | WR9108-1399J PUC 8246-91 | 12/91 | Revenue Requirements | Rate Counsel |
| Pennsylvania-American Water Company | W | Pennsylvania | R-911909 | 10/91 | Revenue Requirements | Office of Consumer Advocate |

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

APPENDIX B

Supporting Schedule

MIDWEST ENERGY - GMCC OPERATING COSTS (NON FUEL)

| | Actual (A) | Annualize Sept-April | Annualize Jan-April | |
|---------------------------|---------------|-------------------------|------------------------|-----|
| April | \$2,303 | | | |
| May | 1,075 | | | |
| June | 11,739 | | | |
| July | 10,620 | | | |
| August | (19,269) | | | |
| September | 40,451 | | | |
| October | 114,549 | | | |
| November | 41,306 | | | |
| December | 263,647 | | | |
| January | 55,586 | | | |
| February | 100,695 | | | |
| March | 81,981 | | | |
| April | 65,039 | | | |
| | | \$1,144,881 | \$909,903 | |
| | | (A) | (A) | |
| Property Insurance | | \$60,000 | \$60,000 | (B) |
| Oil and Urea | | 80,447 | 80,447 | |
| Engine Filters | | 12,672 | 12,672 | |
| Fuel System Filters | | 35,200 | 35,200 | |
| Building Filter | | 16,800 | 16,800 | |
| Mechanical Repair Parts | | 95,040 | 95,040 | |
| Electric Repair Parts | | 11,232 | 11,232 | |
| Other Maintenance Items | | 92,749 | 92,749 | |
| Inflation on 2008 Portion | | 0 | 0 | |
| Total | | \$1,549,021 | \$1,314,043 | |
| Company Claim | | 1,774,594 | 1,774,594 | |
| Difference | | <u>(\$225,573)</u> | <u>(\$460,551)</u> | |

Sources:

(A) Response to KCC-5.

(B) Response to KCC-6.

APPENDIX C

Referenced Data Requests

CURB-4

KCC-5

KCC-6 (Partial)

CURB Data Requests
Information Request Response

C.U.R.B.
Rec'd **MAY 26 2009**
Consumer Counsel

Request No:4
MDWE

Company Name Midwest Energy, Inc.
Docket Number 09-MDWE-792-RTS
Request Date May 9, 2008
Date Information Needed May 23, 2008

CURB Request:
Please provide all supporting documentation and workpapers for the updated GMEC production O&M expenses shown in Exhibit TSM-10.

Midwest Energy Response:

Response by Tom Meis.

See first two attachments which are Schedules 9-12 in the original application and embedded in the abbreviated case. Total GMEC O&M is up \$524,594 to a level of \$1,774,594 which is supported by the 2009 NAES budget provided to KCC DR #1 (also attached). The final attachment is the response to KCC DR #5 which includes a month by month breakdown, by account, of actual non-fuel O&M for GMEC with adjustments to reconcile to the budgeted amount.

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

Verification of Response

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

Signed Thomas S. Meis
Date 5/19/09

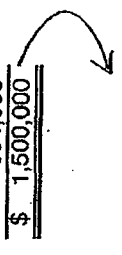
MIDWEST ENERGY, INC
 ELECTRIC DEPT
 TEST YEAR ENDED JUNE 30, 2007
 ADJUSTMENT #15 —GMEC NON-FUEL O&M EXPENSE

| Line # | Acct. | Description | [1] | [2] | [3] |
|--------|-------|--|-----|---------------------|--------|
| | | | | Amount | Amount |
| 1 | 546 | Operation supervision & engineering | | \$ 120,000 | |
| 2 | 548 | Generation expenses | | 706,000 | |
| 3 | 551 | Maintenance supervision & engineering | | 80,000 | |
| 4 | 553 | Maintenance of generating & electric plant | | 594,000 | |
| 5 | | Total | | <u>\$ 1,500,000</u> | |

Summary by account:

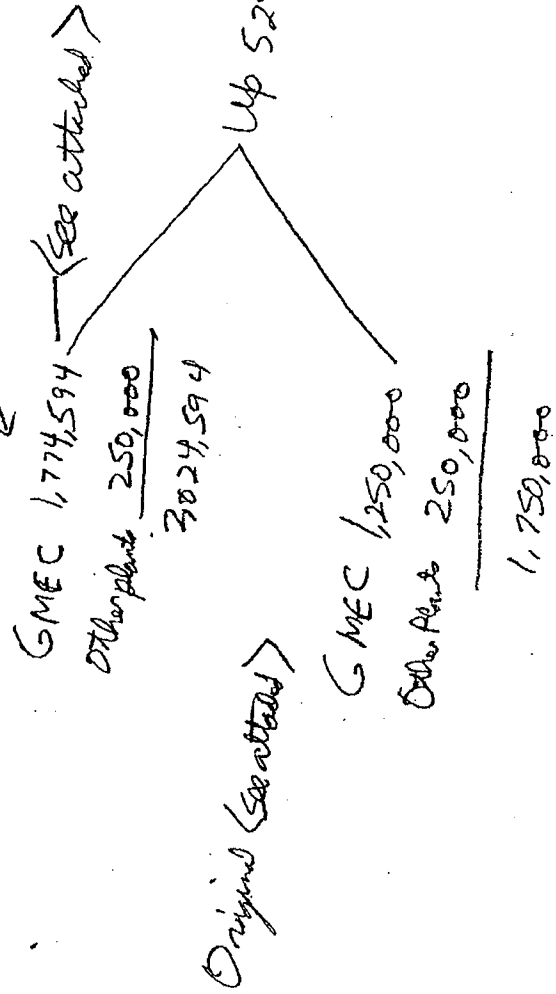
GMEC 1,250,000
 Other Plant 250,000

 1,500,000



MIDWEST ENERGY, INC
 ELECTRIC DEPT
 TEST YEAR ENDED JUNE 30, 2007
 ADJUSTMENT #15 --GMEC NON-FUEL O&M EXPENSE

| Line # | Acct. | Description | [2] Amount | [3] Amount |
|---------------------|-------|--|---------------|---------------------|
| Summary by account: | | | | |
| 1 | 546 | Operation supervision & engineering | | \$ 120,000 |
| 2 | 548 | Generation expenses | | 1,020,756 |
| 3 | 551 | Maintenance supervision & engineering | | 80,000 |
| 4 | 553 | Maintenance of generating & electric plant | | 803,838 |
| 5 | | Total | | <u>\$ 2,024,594</u> |



[Handwritten mark]

Kansas Corporation Commission
Information Request

Request No: 5

Company Name MIDWEST ENERGY, INC. MDWE
Docket Number 09-MDWE-792-RTS
Request Date May 19, 2009
Date Information Needed May 28, 2009

RE: April 2009 Updates

Please Provide the Following:

1. Please provide the Goodman Energy Storage Report for the production months of April 2008 through April 2008.
2. Please provide the GMEC non-fuel O&M expenses for the month of April 2009.

Submitted By George Rohrer

Submitted To Tom Meis

1. See attached. There was no storage activity for GMEC in April.
2. See attached worksheet which has been updated for April. Since the plant was not in full operation for the past 12 months, and because no major maintenance was performed yet, there are several items in the budget for GMEC that were not embedded in the past 12 months. I've listed most of them to obtain a better comparison with the amount we requested in the abbreviated case.

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

Verification of Response

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

Signed: _____

Tom S. Meis

Date: _____

5/19/09

ANALYSIS OF GMCC NON-FUEL O&M

| | <u>Apr-08</u> | <u>May-08</u> | <u>Jun-08</u> | <u>Jul-08</u> | <u>Aug-08</u> | <u>Sep-08</u> | <u>Oct-08</u> | <u>Nov-08</u> | <u>Dec-08</u> | <u>Jan-09</u> | <u>Feb-09</u> | <u>Mar-09</u> | <u>Apr-09</u> | <u>May 08 - Apr 09</u> |
|-----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------|
| | | | | | | | | | | | | | | <u>Total</u> |
| 546-00 | 2,303 | 1,075 | 11,739 | 10,620 | (19,269) | 40,451 | 114,549 | 41,306 | 263,647 | 55,586 | 100,695 | 81,981 | 65,039 | 50,303 |
| 546-25 | - | - | - | - | - | - | 6,352 | 6,652 | 14,403 | 4,674 | 9,801 | 5,578 | 2,843 | 50,303 |
| 548-00 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 548-25 | - | - | - | - | (1,369) | 2,616 | 35,813 | 7,473 | 37,346 | 6,917 | 15,831 | 14,630 | 8,514 | 111,736 |
| 549-00-05 | 2,303 | 1,075 | 9,265 | 10,543 | (17,900) | 25,070 | 23,824 | 10,547 | 121,544 | 2,955 | 30,298 | 10,279 | 10,759 | 177,733 |
| 549-00-22 | - | - | - | - | - | 310 | - | - | 11,229 | 10,651 | 12,889 | 12,848 | 18,583 | 128,624 |
| 549-25 | - | - | - | - | - | - | 11,144 | 15,168 | 34,624 | 20,080 | 20,469 | 26,753 | 16,755 | 144,993 |
| 551-00 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 551-25 | - | - | - | - | - | - | 1,979 | - | 7,515 | 1,930 | 786 | 1,319 | 2,182 | 15,711 |
| 552-00 | - | - | - | - | - | 3,900 | - | - | - | - | - | - | - | 3,900 |
| 552-25 | - | - | - | - | - | - | - | - | 3,725 | 922 | - | - | - | 4,647 |
| 553-00 | - | - | 2,474 | 77 | - | 2,924 | 1,248 | - | - | - | - | - | - | 6,723 |
| 553-25 | - | - | - | - | - | - | 12,478 | 254 | 32,789 | 6,397 | 10,361 | 10,574 | 5,403 | 78,256 |
| 554-00-05 | - | - | - | - | - | - | - | - | - | 569 | - | - | - | 569 |
| 554-00-23 | - | - | - | - | - | - | - | - | - | 4,674 | - | - | - | 4,674 |
| 554-25 | - | - | - | - | - | - | - | - | - | 55,586 | 100,695 | 81,981 | 65,039 | 239,000 |
| Total | 2,303 | 1,075 | 11,739 | 10,620 | (19,269) | 40,451 | 114,549 | 41,306 | 263,647 | 55,586 | 100,695 | 81,981 | 65,039 | 767,419 |

Non-fuel O&M Capitalized (pre-June)
 Non-fuel O&M Capitalized (June - Sept)

Items in budget not included above:
 Property insurance 138,000
 Oil and urea (above amt. incl. above) 80,447
 Engine filters 12,672
 Fuel system filters 35,200
 Building filter 16,800
 Mechanical repair parts 95,040
 Electrical repair parts 11,232
 Other maintenance items 92,749
 Inflation on 2008 portion (3%) 30,604
 Total 512,744

Total Non-fuel O&M Capitalized (pre-June) 317,000
 Total Non-fuel O&M Capitalized (June - Sept) 239,000
 Total Non-fuel O&M Capitalized 556,000

Kansas Corporation Commission
Information Request

Request No: 6

Company Name MIDWEST ENERGY, INC.

MDWE

Docket Number 09-MDWE-792-RTS

Request Date June 4, 2009

Date Information Needed June 15, 2009

RE: Analysis of GMEC non-fuel O&M

Please Provide the Following:

Please see the attached list of questions related to the "Analysis of GMEC non-fuel O&M" workpaper.

Submitted By George Rohrer

Submitted To Tom Meis

Response by Tom Meis.
See attached.

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

Verification of Response

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

Signed: Thomas S. Meis

Date: 6/12/09

Staff DR No. 6

Analysis of GMEC non-fuel O&M workpaper

1. Account 548-25 shows expenses of \$121,544 for the month of December 2008. This amount is over 4 times higher than any other month for this account.
 - a. Please provide a breakdown of the expenses that comprise this amount.
 - b. Are any of the expenses included in this month related to semi- or annual maintenance? If yes, please identify those expenses.

Response by Tom Meis:

- a. See attached listing of the amounts comprising the \$121,544. Per our operating contract with NAES, we must pay both an operating bonus and employee bonus. The amounts we accrued in December and paid the first part of 2009 were as follows: operating bonus: \$55,399; employee bonus: \$53,031. The remaining \$13,114 is for minor maintenance, supplies and misc. items.
 - b. No.
2. Regarding the property insurance amount of \$138,000 included on the lower part of the analysis of GMEC non-fuel O&M workpaper.
 - a. Did Midwest have insurance on GMEC when it was being constructed? If yes, how was the insurance accounted for and what time period was covered?
 - b. Who pays for the property insurance on GMEC?
 - c. What does the \$138,000 relate to? Current insurance, etc.?
 - d. What is the time frame for the current insurance policy on GMEC?

Response by Tom Meis:

- a. Yes. Burns & Mac maintained insurance on the project while it was under construction which would then be billed to MWE as part of the construction cost (not included with non-fuel O&M capitalized amounts shown on the analysis).
 - b. Midwest Energy.
 - c. The \$138,000 was the 2009 budgeted amount for GMEC property insurance. We just paid the annual premium which came to \$146,000. However, upon further review, we found that, of the \$128,624 balance for account 549-00-05, \$86,000 was for insurance. Therefore, we should replace the \$138,000 adjustment for insurance with an adjustment for \$60,000 (\$146,000 – \$86,000).
 - d. June 1 – May 31.
3. The May 5th email from Midwest which provided a breakdown of the \$317,000 of GMEC non-fuel O&M capitalized (pre-June) showed attorney fees totaling \$99,000. Please provide a detailed discussion of the services performed by these attorneys related to these fees.

Response by Tom Meis:

Most of these attorney fees were associated with contracts and other documents between us and NAES, Burns & Mac and Wartsila for the construction and ongoing operation of the plant. Most of the fees (say, 60%) are for the NAES operating agreement. Though it is unlikely that we will

engage attorneys for exactly the same services going forward, there will be legal advice associated with operating the plant and various contracts.

4. How often is the oil and filters changed in the GMEC units? Who is responsible for the cost of the oil and filter changes? What is the urea used for?

Response by Tom Meis (assisted by NAES):

Typically, engines of this type require an oil change between 8,000 to 12,000 hours of operation and are periodically monitored by engine oil analytical analysis. Reciprocating engines of this type do consume approximately 0.25 grams per kWh.

The oil filtration on the GMEC units consists of an automatic filter and a centrifugal filter. These filters require routine monitoring and inspections; typical replacement of the automatic filter elements is 12,000 hours of operation.

Engine inlet air filters, building air filters and fuel filters are periodically inspected and changed as needed depending on ambient conditions, particulate loading of the filter media, and fuel quality.

Midwest Energy is responsible for the cost of oil and filters.

Urea is utilized as a reactant in the exhaust gas of each engine for reduction of predominantly Nitrogen Oxides (air pollution control). The Urea is sprayed into the exhaust gas stream and then passes through a SCR (Selective Catalytic Reduction) process and reduces the Nitrogen Oxides to water and nitrogen.

5. What do the mechanical and electrical repair parts expense amounts relate to? What does the other maintenance items amount relate to?

Response by Tom Meis (assisted by NAES):

A majority of the mechanical and electrical repair parts are directly utilized on the generating units. These parts are required for routine inspections, consumable items due to engine hours of operation and replacement of failed mechanical and electrical components.

Other maintenance items includes expenditures for maintaining common systems (versus generating unit specific expenses) such as;

- Compressed air system
- Starting air system
- HVAC
- Plant security system
- Fire detection and alarm system
- Building and grounds maintenance
- Plant control and automation systems
- Specialized safety and testing equipment
- General maintenance materials and supplies

CERTIFICATE OF SERVICE

09-MDWE-792-RTS

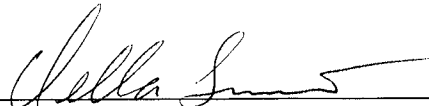
I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, or hand-delivered this 13th day of July, 2009, to the following:

DANA BRADBURY, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027
Fax: 785-271-3354
d.bradbury@kcc.ks.gov
**** Hand Deliver ****

PATRICK PARKE, VP CUSTOMER SERVICE
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Della Smith