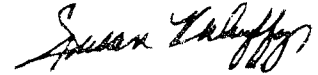


BEFORE THE CORPORATION COMMISSION

OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

SEP 30 2009



IN THE MATTER OF THE APPLICATIONS]
OF WESTAR ENERGY, INC. AND]
KANSAS GAS AND ELECTRIC COMPANY]
FOR APPROVAL TO MAKE CERTAIN]
CHANGES IN THEIR CHARGES FOR]
ELECTRIC SERVICE]

KCC Docket No. 09-WSEE-925-RTS

DIRECT TESTIMONY OF

ANDREA C. CRANE

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

September 30, 2009

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Appendix A - List of Prior Testimonies

Appendix B - Supporting Schedule

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1 **I. STATEMENT OF QUALIFICATIONS**

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

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

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

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

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

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

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

1 A. Yes, since joining The Columbia Group, Inc., I have testified in over 300 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 is
7 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 June 19, 2009, Westar Energy, Inc. and Kansas Gas and Electric Company (collectively
17 “Westar” or “Company”) filed an Application with the Kansas Corporation Commission
18 (“KCC” or “Commission”) seeking rate increases of \$9,714,275 for the Westar North
19 division (“WEN”) and of \$10,005,017 for the Westar South division (“WES”). The
20 Company’s filing was made in response to the Stipulation and Agreement (“S&A”) in KCC
21 Docket No. 08-WSEE-1041-RTS, whereby the parties agreed to permit Westar to file an

1 abbreviated rate filing to “update costs, including depreciation and operating and
2 maintenance expenses, related to the Emporia Energy Center (EEC) and the 296 MW of
3 wind generation addressed in Docket Nos. 07-WSEE-616-PRE and 08-WSEE-309-PRE,
4 respectively, up to the amount of costs approved by the Commission in such dockets but not
5 included in rates as a result of this proceeding.”¹

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

9
10 **III. SUMMARY OF CONCLUSIONS**

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

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

- 14 • The Company’s requested rate increase of \$9,714,275 for WEN is excessive. The KCC
15 should approve a revenue increase of no greater than \$7,910,117 for WEN (see Schedule
16 ACC-1N).
- 17 • The Company’s requested rate increase of \$10,005,017 for WES is excessive. The KCC
18 should approve a revenue increase of no greater than \$9,206,102 for WES (see Schedule
19 ACC-1S).

1 Stipulation and Agreement in 08-WSEE-1041-RTS, paragraph 27.

1 **IV. DISCUSSION OF THE ISSUES**

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

3 A. On May 28, 2008, Westar filed an Application proposing an increase of approximately
4 \$90.04 million for WEN and an increase of approximately \$87.58 million for WES. On
5 October 27, 2008, the parties filed an S&A, which provided for a total revenue increase of
6 \$130 million, to be allocated equally between WEN and WES. In addition, the parties agreed
7 that the Company would make an abbreviated filing to update Westar's costs associated with
8 the EEC generating facilities and with specified investment in wind generation. On April 8,
9 2009, Westar made its abbreviated filing, seeking an additional increase of \$9,714,275 for
10 WEN and of \$10,005,017 for WES.

11
12 **Q. Are you recommending any revisions to the Company's claim?**

13 A. Yes, I am. Based upon my review of the Company's filing and its responses to data requests,
14 I am recommending adjustments to both the costs associated with the EEC and the costs
15 associated with the wind investment. Specifically, I am recommending a reduction of
16 \$1,804,158 to the Company's claim for WEN and a reduction of \$798,915 to its claim for
17 WES.

1 **A. Emporia Energy Center**

2 **Q. What adjustments are you recommending to the Emporia Energy Center costs?**

3 A. I am recommending adjustments relating to the overall level of EEC operating and
4 maintenance costs based on annualizing six months of actual costs, an adjustment to remove
5 certain labor overhead costs, and an adjustment to allocate certain administrative and general
6 costs to the transmission function.

7
8 **Q. How did the Company develop its claim relating to EEC operating and maintenance
9 costs?**

10 A. As described by Mr. Kongs in his Direct Testimony at page 7, Westar “annualized operating
11 and maintenance expense for EEC Phase II (Units 6 and 7) using the expenses that were
12 booked for Unit 5 - which is part of Phase I - from January through April 2009.” Westar also
13 included “other known and measurable costs for salaries and employee benefits.”

14
15 **Q. Please describe your recommended adjustment to EEC operating and maintenance
16 costs.**

17 A. The Company has updated its operating and maintenance expense claim several times during
18 the discovery phase of this case, as additional historic data became available. In addition,
19 these updates also reflected the correction of certain errors that had been identified by Staff.
20 The Company’s current pro forma operating and maintenance claim was provided in the
21 response to KCC-44. In that response, which is based on annualizing six months of data,

1 Westar reduced its total EEC operating and maintenance expense claim from \$2,475,268
2 (total company) to \$1,085,622. The Company's revised claim includes \$962,823 in WEN
3 costs and \$122,799 in WES costs.

4 This data is more accurate than the Company's original claim and is based on more
5 current historic data. Therefore, at Schedules ACC-2N and ACC-2S, I have made
6 adjustments to reflect the updated operating and maintenance expense claim, based on
7 annualizing six months of 2009 data.

8
9 **Q. Please describe your adjustment to EEC overhead costs.**

10 A. The Company's revised claim includes "30% Non Productive" time for two new positions. I
11 am recommending an adjustment to eliminate the claim for these non-productive overhead
12 costs.

13
14 **Q. What is the basis for your recommendation?**

15 A. The Company has not provided adequate support for this claim. Westar has included two
16 new positions, each at an annual salary of \$68,640. In addition, it included a 35% benefit
17 loading, 9% for payroll taxes, and 30% for "Non Productive" time. In response to KCC-25,
18 Westar stated that "Non-productive employee expenses include costs for items such as
19 vacation, holiday, training and sick leave that are incurred for variable hourly employees such
20 as linemen and other field employees."

21 While it may be appropriate to include non-productive time as a separate charge for

1 hourly employees, the Company's claim in this case is based on an annual salary for each
2 employee of \$68,640. Accordingly, it does not appear that the salary claim is based on
3 anything other than a full complement of hours per year. Moreover, an attached schedule
4 provided in response to KCC-25 indicates that the 30% calculation of non-productive time
5 includes the impact of payroll overheads, which are the subject of a separate loading
6 adjustment that I have accepted. Therefore, the Company has not demonstrated that an
7 additional 30% Non-Productive loading factor is necessary or appropriate. At Schedules
8 ACC-3N and ACC-3S, I have made adjustments to eliminate this loading factor from the
9 Company's claim.

10
11 **Q. Please describe your EEC adjustment relating to transmission costs.**

12 A. In response to KCC-8, Westar indicated that it should have included an administrative and
13 general allocation to the transmission function. This allocation was proposed by Staff and
14 accepted by the Company in KCC Docket No. 08-WSEE-1041-RTS. However, the
15 Company apparently overlooked this allocation in preparing its claim in this case. Therefore,
16 at Schedules ACC-4N and ACC-4S, I have made adjustments to allocate a portion of the
17 Company's administrative and general costs to the transmission formula rate.

18
19 **Q. How did you quantify your adjustment?**

20 A. In the response to KCC-8, Westar indicated that the allocation should be same as the
21 allocation made in KCC Docket No. 08-WSEE-1041-RTS. Accordingly, the Company

1 indicated that 5.54% of WEN’s administrative and general costs and 3.79% of WES’s
2 administrative and general costs should be allocated to transmission. To quantify my
3 adjustment, I applied these percentages to the administrative and general costs included in the
4 Company’s updated EEC operating and maintenance expense claim provided in KCC-44.

5
6 **Q. How did you allocate your EEC adjustments between WEN and WES?**

7 A. With regard to the updated annualization of operating and maintenance costs for the EEC, I
8 utilized the same allocation as the allocation used by the Company in the response to KCC-
9 44. With regard to the adjustments relating to Non-Productive overhead and the
10 transmission allocation, I allocated these adjustments 75% to WEN and 25% to WES. This
11 is the same allocation used by Westar for the incremental costs associated with this
12 abbreviated filing.

13
14 **B. Wind Generation Projects**

15 **Q. What adjustments are you recommending to the Company’s claims associated with its**
16 **Company’s wind generation?**

17 A. I am recommending adjustments relating to the overall level of operating and maintenance
18 costs based on annualizing four months of actual costs, an adjustment to the Company’s
19 claim for Payments in Lieu of Taxes (“PILOT”), and an adjustment to remove costs
20 associated with a vacant position.

1 **Q. How did the Company develop its claim relating to the wind generation operating and**
2 **maintenance costs?**

3 A. According to page 5 of Mr. Kongs' Direct Testimony, the Company's claim includes "the
4 annualized actual operating and maintenance expense plus known and measurable costs for
5 maintenance costs, salaries and employee benefits for our Flat Ridge and Central Plains wind
6 farms."

7
8 **Q. Please describe your first adjustment to the Company's wind generation operating and**
9 **maintenance costs.**

10 A. Similar to its updates with regard to the EEC as additional historic data became available, the
11 Company also updated its wind generation operating and maintenance expense claim during
12 the discovery phase of this case. As shown in the response to KCC-44, the Company has
13 reduced its claim on a total company basis from \$6,143,070 to \$5,123,733. These costs are
14 evenly split between WEN and WES, since the Company has assigned its wind generation
15 equally to each division.

16 The Company's update includes an annualization based on four months of actual
17 costs, i.e., costs from March through June 2009. At Schedules ACC-5N and ACC-5S, I have
18 made adjustments to reflect the updated wind generation operating and maintenance expense
19 claims, based on this four-month annualization.

20
21 **Q. Please describe your adjustment to the Company's claim for PILOT costs.**

1 A. Westar has included PILOT costs for both its Central Plains facility and its Flat Ridge
2 facility. The Company's updated claim is shown in the response to KCC-44. With regard to
3 Central Plains, the Company has included March to June costs of \$82,500, or \$247,500 on an
4 annualized basis. With regard to Flat Ridge, the Company included March to June costs of
5 \$33,332, or \$100,000 on an annualized basis. In addition, the Company made an adjustment
6 of \$8,500 for four months, or \$25,500 on an annual basis, to reflect an increase in costs of
7 2% effective in October 2009 for the Flat Ridge facility.

8 I believe that the Company incorrectly calculated the adjustment relating to the
9 October increase. Instead of including the incremental monthly cost as an adjustment, i.e.,
10 the 2% increase or \$166 per month, Westar included a full month of the higher cost in its
11 calculation. As a result, it has double-counted the monthly cost that is currently being
12 charged. Therefore, at Schedules ACC-6N and ACC-6S, I have made adjustments to correct
13 the Company's PILOT calculation.

14
15 **Q. How did you quantify your adjustment?**

16 A. The Company's pro forma cost for Central Plains is \$247,000 and its pro forma cost for Flat
17 Ridge, including the 2% increase, is \$102,000. Therefore, its total annual pro forma cost is
18 \$349,500. Westar's revised PILOT claim is based on annualizing March-June costs, as
19 adjusted, of \$124,332, resulting in a total cost claim of \$372,996. Therefore, at Schedule
20 ACC-6N and ACC-6S, I have made adjustments to reduce the Company's claim by \$23,496.
21 This adjustment is allocated equally between WEN and WES.

1

2 **Q. Please describe your final adjustment relating to wind generation.**

3 A. The Company has included costs for one position that is currently vacant. This position has
4 been vacant since July 11, 2009. It is my understanding that the KCC has generally excluded
5 vacant positions from a Company's revenue requirement when establishing base rates.
6 Therefore, I am recommending an adjustment to eliminate costs associated with this position
7 from the Company's claim. At Schedules AC-7N and ACC-7N, I have made adjustments to
8 eliminate salary and associated benefit costs associated with this vacant position. This
9 adjustment is equally allocated between WEN and WES.

10

11 **C. Summary**

12 **Q. What the results of your recommendations?**

13 A. As shown in Schedule ACC-1N, I am recommending total adjustments to WEN of
14 \$1,804,158 reducing the rate increase from the Company's proposed \$9,714,275 to
15 \$7,910,117. With regard to WES, I am recommending total adjustments of \$798,915,
16 reducing the rate increase from the Company's proposed \$10,005,017 to \$9,206,102, as
17 shown in Schedule ACC-1S.

18

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

20 A. Yes, it does.

VERIFICATION

STATE OF CONNECTICUT)
COUNTY OF FAIRFIELD) ss:

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

Andrea C. Crane
Andrea C. Crane

Subscribed and sworn before me this 25th day of Sept., 2009.

Notary Public *Margie M. Berlin*

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>
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
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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Aquila /Black Hills / Kansas City Power & Light	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

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

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

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Atlantic City Electric Company	E	New Jersey	ER03020110 PUC 06061-2003S	8/04	Deferred Balance Phase II	Division of the Ratepayer Advocate
Kentucky American Water Company	W	Kentucky	2004-00103	8/04	Revenue Requirements	Office of Rate Inter- vention of the Attorney General
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

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Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General
Comcast - Hopewell, et al.	C	New Jersey	CR02110818 CR02110823-825	5/03	Cable Rates	Division of the Ratepayer Advocate
Cablevision Systems Corporation	C	New Jersey	CR02110838, 43-50	4/03	Cable Rates	Division of the Ratepayer Advocate
Comcast-Garden State / Northwest	C	New Jersey	CR02100715 CR02100719	4/03	Cable Rates	Division of the Ratepayer Advocate
Midwest Energy, Inc. and Westar Energy, Inc.	E	Kansas	03-MDWE-421-ACQ	4/03	Acquisition	Citizens' Utility Ratepayer Board
Time Warner Cable	C	New Jersey	CR02100722 CR02100723	4/03	Cable Rates	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	01-WSRE-949-GIE	3/03	Restructuring Plan	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	ER02080604 PUC 7983-02	1/03	Deferred Balance	Division of the Ratepayer Advocate
Atlantic City Electric Company d/b/a Conectiv Power Delivery	E	New Jersey	ER02080510 PUC 6917-02S	1/03	Deferred Balance	Division of the Ratepayer Advocate
Wallkill 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)

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

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

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

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

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Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate
Electric Restructuring Comments	E	District of Columbia	945	3/99	Regulatory Policy	U.S. GSA - Public Utilities
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	3/99	Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal)	Division of the Ratepayer Advocate
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	3/99	Merger Approval (Answering)	Citizens' Utility Ratepayer Board
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	2/99	Merger Approval	Citizens' Utility Ratepayer Board
Adelphia Cable Communications	C	Vermont	6117-6119	1/99	Late Fees (Additional Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees	Department of Public Service
Orange and Rockland/ Consolidated Edison	E	New Jersey	EM98070433	11/98	Merger Approval	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR97090624 CR97090625 CR97090626	11/98	Cable Rates - Form 1235	Division of the Ratepayer Advocate

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

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Universal Service Funding	T	New Jersey	TX95120631	9/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	8/97	Schools and Libraries Funding	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	8/97	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Ironton Telephone Company	T	Pennsylvania	R-00971182	8/97	Alternative Regulation Network Modernization (Surrebuttal)	Office of Consumer Advocate
Ironton Telephone Company	T	Pennsylvania	R-00971182	7/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Comcast Cablevision	C	New Jersey	Various	7/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR97010052 PUCRA 3154-97N	7/97	Revenue Requirements	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	6/97	Revenue Requirements	Division of Public Utilities and Carriers
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	6/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	5/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	E	Delaware	97-58	5/97	Merger Policy	Office of the Public Advocate
Middlesex Water Company	W	New Jersey	WR96110818 PUCRL 11663-96N	4/97	Revenue Requirements	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR96080628 PUCRA 09374-96N	3/97	Purchased Sewerage Adjustment	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	2484	3/97	Revenue Requirements Cost of Capital (Surrebuttal)	Division of Public Utilities & Carriers
Interstate Navigation Company	N	Rhode Island	2484	2/97	Revenue Requirements Cost of Capital	Division of Public Utilities & Carriers
Electric Restructuring Comments	E	District of Columbia	945	1/97	Regulatory Policy	U.S. GSA - Public Utilities
United Water Delaware	W	Delaware	96-194	1/97	Revenue Requirements	Office of the Public Advocate
PEPCO/ BGE/ Merger Application	E/G	District of Columbia	951	10/96	Regulatory Policy Cost of Capital (Rebuttal)	GSA
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

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

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

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

APPENDIX B

Supporting Schedules

WESTAR ENERGY-NORTH**ABBREVIATED RATE CASE FILING****DOCKET NO. 09-WSEE-925-RTS****OPERATING INCOME AT PRESENT RATES**

		Schedule
1. EEC O&M Costs	717,052	2N
2. EEC - Labor	18,662	3N
3. EEC - Transmission Allocation	579	4N
4. Wind Generation O&M Costs	307,929	5N
5. Wind Generation - Pilot	7,098	6N
6. Flat Ridge Manager	<u>38,708</u>	7N
7. Pro Forma Operating Income Adjustments	\$1,090,027	
8. Revenue Multiplier	<u>1.6551</u>	
9. Recommended Revenue Adjustments	\$1,804,158	
10. Company Claim - Revenue Increase	<u>9,714,275</u>	
11. Recommended Revenue Increase Increase	<u>\$7,910,117</u>	

WESTAR ENERGY-NORTH

ABBREVIATED RATE CASE FILING

DOCKET NO. 09-WSEE-925-RTS

EMPORIA ENERGY CENTER - O&M COSTS

1. Original Company Claim		\$2,149,652	(A)
2. Revised Company Claim		<u>962,823</u>	(B)
3. Recommended Adjustment		\$1,186,829	
4. Income Taxes @	39.58%	<u>469,777</u>	
5. Operating Income Impact		<u>\$717,052</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, page 2.

(B) Response to KCC-44.

WESTAR ENERGY-NORTH

ABBREVIATED RATE CASE FILING

DOCKET NO. 09-WSEE-925-RTS

EMPORIA ENERGY CENTER - NON PRODUCTIVE LABOR

1. Recommended Adjustment		\$41,184	(A)
2. Income Taxes @	39.58%	<u>16,302</u>	
3. Operating Income Impact		\$24,882	
4. Allocation to WEN @ 75%		<u>\$18,662</u>	(B)

Sources:

(A) Response to KCC-44.

(B) Allocation per page 4, lines 10-12 of Mr. Kongs' Testimony.

WESTAR ENERGY-NORTH

ABBREVIATED RATE CASE FILING

DOCKET NO. 09-WSEE-925-RTS

EEC - TRANSMISSION ALLOCATION

1. Accounts 925/923 Annualized Expense		\$23,064	(A)
2. Allocation to WEN @ 75%		17,298	(B)
3. Transmission Allocation		<u>5.54%</u>	(C)
4. Recommended Adjustment		\$958	
5. Income Taxes @	39.58%	<u>379</u>	
6. Operating Income Impact		<u>\$579</u>	

Sources:

(A) Response to KCC-44.

(B) Allocation per page 4, lines 10-12 of Mr. Kongs' Testimony.

(C) Response to KCC-8.

WESTAR ENERGY-NORTH
ABBREVIATED RATE CASE FILING
DOCKET NO. 09-WSEE-925-RTS
WIND GENERATION - O&M COSTS

1. Original Company Claim	\$3,071,535	(A)
2. Revised Company Claim	<u>2,561,867</u>	(B)
3. Recommended Adjustment	\$509,668	
4. Income Taxes @ 39.58%	<u>201,739</u>	
5. Operating Income Impact	<u>\$307,929</u>	

Sources:

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

(B) Response to KCC-44.

WESTAR ENERGY-NORTH**ABBREVIATED RATE CASE FILING****DOCKET NO. 09-WSEE-925-RTS****WIND GENERATION - PILOT COSTS**

1. Central Plains		\$247,500	(A)
2. Flat Ridge		<u>102,000</u>	(A)
3. Total Pro Forma Costs		\$349,500	
4. Company Claim		<u>372,996</u>	(B)
5. Recommended Adjustment		\$23,496	
6. Income Taxes @	39.58%	<u>9,300</u>	
7. Operating Income Impact		\$14,196	
8. Allocation to WEN @ 50%		<u>\$7,098</u>	(C)

Sources:

(A) Response to KCC-44.

(B) Reflects annual claim per the response to KCC-44.

(C) Allocation per page 4, lines 10-12 of Mr. Kongs' Testimony.

WESTAR ENERGY-NORTH

ABBREVIATED RATE CASE FILING

DOCKET NO. 09-WSEE-925-RTS

WIND GENERATION - FLAT RIDGE MANAGER

1. Recommended Adjustment		\$128,134	(A)
2. Income Taxes @	39.58%	<u>50,719</u>	
3. Operating Income Impact		\$77,415	
4. Allocation to WEN @ 50%		<u>38,708</u>	(B)

Sources:

(A) Responses to KCC-33 and 44.

(B) Allocation per page 4, lines 10-12 of Mr. Kongs' Testimony.

WESTAR ENERGY-NORTH

ABBREVIATED RATE CASE FILING

DOCKET NO. 09-WSEE-925-RTS

INCOME TAX FACTOR

1. Revenue	100.00%	
2. State Income Tax Rate	<u>7.05%</u>	(A)
3. Federal Taxable Income	92.95%	
4. Income Taxes @ 35%	<u>32.53%</u>	(B)
5. Operating Income	60.42%	
6. Total Tax Rate	<u>39.58%</u>	(C)
7. Revenue Multiplier	<u>1.65515</u>	(D)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

(C) Line 1 / Line 5.

WESTAR ENERGY-SOUTH**ABBREVIATED RATE CASE FILING****DOCKET NO. 09-WSEE-925-RTS****OPERATING INCOME AT PRESENT RATES**

1. EEC O&M Costs	\$122,537	Schedule 2S
2. EEC - Labor	6,221	3S
3. EEC - Transmission Allocation	\$193	4S
4. Wind Generation O&M Costs	307,929	5S
5. Wind Generation - PILOT Costs	7,098	6S
6. Flat Ridge Manager	<u>38,708</u>	7S
7. Pro Forma Operating Income Adjustments	\$482,685	
8. Revenue Multiplier	<u>1.6551</u>	8N
9. Recommended Revenue Adjustments	\$798,915	
10. Company Claim - Revenue Increase	<u>10,005,017</u>	
11. Recommended Revenue Increase Increase	<u>\$9,206,102</u>	

WESTAR ENERGY-SOUTH

ABBREVIATED RATE CASE FILING

DOCKET NO. 09-WSEE-925-RTS

EMPORIA ENERGY CENTER - O&M COSTS

1. Original Company Claim		\$325,616	(A)
2. Revised Company Claim		<u>122,799</u>	(B)
3. Recommended Adjustment		\$202,817	
4. Income Taxes @	39.58%	<u>80,280</u>	
5. Operating Income Impact		<u>\$122,537</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, page 2.

(B) Response to KCC-44.

WESTAR ENERGY-SOUTH

ABBREVIATED RATE CASE FILING

DOCKET NO. 09-WSEE-925-RTS

EMPORIA ENERGY CENTER - NON PRODUCTIVE LABOR

1. Recommended Adjustment		\$41,184	(A)
2. Income Taxes @	39.58%	<u>16,302</u>	
3. Operating Income Impact		\$24,882	
4. Allocation to WES @ 25%		<u>\$6,221</u>	(B)

Sources:

(A) Response to KCC-44.

(B) Allocation per page 4, lines 10-12 of Mr. Kongs' Testimony.

WESTAR ENERGY-SOUTH

ABBREVIATED RATE CASE FILING

DOCKET NO. 09-WSEE-925-RTS

EEC - TRANSMISSION ALLOCATION

1. Accounts 925/923 Annualized Expense	\$23,064	(A)
2. Allocation to WES @ 25%	5,766	(B)
3. Transmission Allocation	<u>5.54%</u>	(C)
4. Recommended Adjustment	\$319	
5. Income Taxes @ 39.58%	<u>126</u>	
6. Operating Income Impact	<u>\$193</u>	

Sources:

(A) Response to KCC-44.

(B) Allocation per page 4, lines 10-12 of Mr. Kongs' Testimony.

(C) Response to KCC-8.

WESTAR ENERGY-SOUTH

ABBREVIATED RATE CASE FILING

DOCKET NO. 09-WSEE-925-RTS

WIND GENERATION - O&M COSTS

1. Original Company Claim		\$3,071,535	(A)
2. Revised Company Claim		<u>2,561,867</u>	(B)
3. Recommended Adjustment		\$509,668	
4. Income Taxes @	39.58%	<u>201,739</u>	
5. Operating Income Impact		<u>\$307,929</u>	

Sources:

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

(B) Response to KCC-44.

WESTAR ENERGY-SOUTH**ABBREVIATED RATE CASE FILING****DOCKET NO. 09-WSEE-925-RTS****WIND GENERATION - PILOT COSTS**

1. Central Plains		\$247,500	(A)
2. Flat Ridge		<u>102,000</u>	(A)
3. Total Pro Forma Costs		\$349,500	
4. Company Claim		<u>372,996</u>	(B)
5. Recommended Adjustment		\$23,496	
6. Income Taxes @	39.58%	<u>9,300</u>	
7. Operating Income Impact		\$14,196	
8. Allocation to WEN @ 50%		<u>\$7,098</u>	

Sources:

(A) Response to KCC-44.

(B) Reflects annual claim per the response to KCC-44.

(C) Allocation per page 4, lines 10-12 of Mr. Kongs' Testimony.

WESTAR ENERGY-SOUTH

ABBREVIATED RATE CASE FILING

DOCKET NO. 09-WSEE-925-RTS

WIND GENERATION - FLAT RIDGE MANAGER

1. Recommended Adjustment		\$128,134	(A)
2. Income Taxes @	39.58%	<u>50,719</u>	
3. Operating Income Impact		\$77,415	
4. Allocation to WES @ 50%		<u>38,708</u>	(B)

Sources:

(A) Responses to KCC-33 and 44.

(B) Allocation per page 4, lines 10-12 of Mr. Kongs' Testimony.

APPENDIX C

Referenced Data Requests

KCC-8

KCC-25

KCC-33

KCC-44



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Monday, August 10, 2009

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

Docket: [09-WSEE-925-RTS] Abbreviated Rate Filing

Requestor: [KCC] [Laura Bowman]

Data Request: KCC-08 :: EEC O&M

Date: 0000-00-00

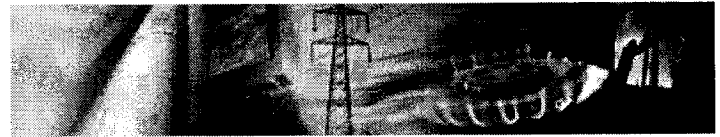
Question 1 (Prepared by Dick Rohlfs)

Please provide a detailed explanation of why Westar has not made an adjustment to eliminate transmission related expenses from benefits.

Response:

A transmission elimination adjustment was made in Docket No. 08-WSEE-1041-RTS to remove the transmission plant, accumulated depreciation, expenses and other items as reflected on the in the transmission formula rate approach approved by FERC in use at the time of the filing in the 1041 docket. For example, see schedule 9-D, column 6 for the amount of expenses eliminated from Westar North's filing. An additional adjustment is also needed to remove the transmission portion of the expense adjustments to match the portion of other adjustments that will be collected under the transmission formula. This adjustment is number 19 on Schedule 9-B in Westar North's filing. This adjustment applies to all other adjustments that impact administrative and general expenses and depreciation expenses for general plant. In Staff's testimony and exhibits, Staff proposed an adjustment to remove a portion of benefits duplicating Adjustment 19. The current case (the 925 docket) relates to the remainder of Emporia Energy Center and the owned wind farms into the cost of service. Since the two additions relate to generation we overlooked the A&G allocation in the transmission formula. The allocation should be made in this docket as well. The capitalization transmission allocation ratio should be the same as the 1041 Docket - 5.54% for Westar North and 3.79% for Westar South times the A&G related portion of the expense adjustments of \$61,846 and \$37,822 for Westar North and South respectively.

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Monday, August 10, 2009
Logged in as: [**Shonda Smith**] [Logout](#)

Docket: [09-WSEE-925-RTS] Abbreviated Rate Filing
Requestor: [KCC] [Laura Bowman]
Data Request: KCC-25 :: EEC O&M
Date: 0000-00-00

Question 1 (Prepared by Kevin Kongs)

Please provide a detailed explanation of what is included in non-productive employee expenses. Additionally, please provide all supporting work papers Westar relied upon in determining the allocation percentage of 30%.

Response:

Non-productive employee expenses include costs for items such as vacation, holidays, training and sick leave that are incurred for variable hourly employees such as linemen and other field employees. See the attached file showing the calculation used for the non-productive loading percentage applied to EEC wages for the salaries associated with the two additional employees.

Attachment File Name	Attachment Note
KCC-25_EEC_NonProd09.xls	

Westar Energy, Inc.
 Response to KCC Data Request KCC-25 EEC O&M
 Calculation of EEC Non-Productive Loading Rate

DR Question Title : Question 1

DR Question :

Please provide a detailed explanation of what is included in non-productive employee expenses. Additionally, all supporting work papers Westar relied upon in determining the allocation percentage of 30%.

	A	B	C	D	E	F	G
	Acct 1846000 Non Prod Labor A13 Hrly Labor	Payroll Overheads 46% (A*46%)	Total Non Prod (A+B)	Nonprod Rate (C/H)	A13 Hrly Labor	Hrly Overtime	Total Hrly A13 & A33 (E+F)
2009 Budget							
05920 Emporia Energy Center WA	60,711	27,927	88,638	30%	356,188	30,000	386,188

Note: The non-productive loading rate allocates costs incurred for non-fixed hourly employees for items such as vacation, sick leave and training to jobs the employees work on during the year. The loading rate is calculated based on the estimated nonproductive costs to be incurred by non-fixed hourly employees as a percentage of their total productive labor costs to be incurred. Productive labor costs include those labor costs incurred by employees for items such as constructing or repairing of company property.

H

Total Hrly
Less: Non Prod
(H-C)

297,550



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Wednesday, August 12, 2009

Logged in as: **[Andrea Crane]** [Logout](#)

Docket: [09-WSEE-925-RTS] Abbreviated Rate Filing

Requestor: [KCC] [Karen Hull]

Data Request: KCC-33 :: Flat Ridge Site Manager

Date: 0000-00-00

Question 1 (Prepared by Linda Haines)

Has the position for Flat Ridge Site Manager ever been filled? If yes, how long was the position filled before it became vacant? How long has the position for Wind Site Manager - Flat Ridge been open? If the position has been filled, please provide the date.

Response:

Yes. The first Flat Ridge Site Manager's last day on the position was July 10, 2009. The position became vacant on July 11, 2009; although the position was posted for filling on July 7, 2009. As of the end of July, no one has been hired to fill the vacated position.

No Digital Attachments Found.

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Wednesday, August 26, 2009
Logged in as: **[Andrea Crane]** [Logout](#)

Docket: [09-WSEE-925-RTS] Abbreviated Rate Filing
Requestor: [KCC] [Laura Bowman]
Data Request: KCC-44 :: Follow-up to DR 22 and 24
Date: 0000-00-00

Question 1 (Prepared by Kevin Kongs)

DR 24 provided support for the payroll costs and payroll related overheads, totaling \$42,528 and \$11,484, respectively. When Westar provided support for these expenses, they also updated the calculation of the annualized expense (DR 22) to include costs for a new technician server (See DR 22). The new payroll and payroll related overheads now total \$70,230 and \$16,521, respectively. Please provide support for these additional costs, in the same format as DR 24.

Response:

Attached is an updated file showing the O&M costs for Emporia Energy Center. The new spreadsheet reduces the O&M expense from the amount in the original filing. In addition, we have removed the payroll costs associated with the IT Technician noted in KCC DR 22. The employee is physically located at EEC but his salary is charged to another cost center within the company. We have also attached an updated file showing O&M costs for our owned wind farms. The O&M costs have changed from the original filing due to inadvertently double counting a portion of royalty and PILOT fees to be incurred.

Attachment File Name	Attachment Note
Adjusted Emporia Energy Center O&M 2009 v2.xls	
Adjusted Wind Farms Thru 6.30.09 v2.xls	

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Westar Energy, Inc.
 Summary of Adjustment - EEC O&M

	Total	WEN	WES	
Total O&M Units 1-5	\$ 594,426	\$ 594,426	\$ -	
Total O&M Units 6-7	491,196	368,397	122,799	Note 1
Revised Total	1,085,622	962,823	122,799	
Per Original Filing	2,475,268	2,149,652	325,616	
Difference	<u>\$ (1,389,646)</u>	<u>\$ (1,186,829)</u>	<u>\$ (202,817)</u>	Note 2

Note 1: Costs for Unit 6 and Unit 7 were allocated 75% to WEN and 25% to WES in the original filing. Therefore, the revised calculation will also allocate costs using the same percentages. Costs for Unit 1 thru Unit 5 were allocated 100% to WEN consistent with the original filing.

Note 2: Effect of the adjustment is to increase pretax operating income from the original filing.

Calculation of 2009 Annualized Expense:

FERC Account	Actual Expenses		Remove Labor Expenses		Adjusted Units 1-5 Jan - June	Allocated Costs Unit 6	Allocated Costs Unit 7	Projected Amount June YTD	Annualization Factor	Annualized Expense
	Jan - June	Units 1-5	Jan - June	Units 1-5						
408	\$ 14,784	\$ 14,784	\$ -	\$ 1,488	\$ 1,488	\$ 2,976	2	\$ 5,952		
546	19,624	19,624	-	-	-	-	2	-		
548	215,813	182,600	33,213	31,472	31,472	96,157	2	192,314		
549	103,461	3,488	99,973	28,228	28,228	156,429	2	312,858		
551	27,813	27,813	-	-	-	-	2	-		
553	14,171	89	14,082	5,640	5,640	25,362	2	50,724		
554	127,949	(21,996)	149,945	50,205	50,205	250,355	2	500,710		
593	68	68	-	-	-	-	2	-		
925	1,643	1,643	-	165	165	330	2	660		
926	55,849	55,849	-	5,601	5,601	11,202	2	22,404		
Total	\$ 581,175	\$ 283,962	\$ 297,213	\$ 122,799	\$ 122,799	\$ 542,811		\$ 1,085,622		

Adjusted Expenses for Unit #5:

	408	546	548	549	551	553	554	555	593	925	926	Total
Total Common Unit Costs Jan - June 09	\$ 21,957	\$ 23,400	\$ 269,364	\$ 121,989	\$ 33,314	\$ 174	\$ 106,296	\$ (557)	131	\$ 2,049	\$ 69,667	\$ 648,341
Less Payroll Cost for Employees	-	(23,400)	(183,149)	(4,302)	(33,314)	-	(557)	-	(131)	-	-	(244,853)
Less Payroll Related Overheads	(21,957)	-	(44,312)	(69)	-	-	27,572	-	-	(2,049)	(69,667)	(110,482)
Add Prorated Payroll Cost for New Employees	6,178	-	68,640	20,592	-	-	-	-	-	686	23,338	68,640
Add Prorated Payroll Overheads	-	-	-	-	-	-	-	-	-	-	-	50,794
Adjusted Total Common Unit Costs Jan - June 09	6,178	24%	131,135	117,618	24%	174	133,311	24%	-	686	23,338	412,440
Percentage Allocated to Unit #5 (Note 1)	24%		24%	24%	24%	24%	24%	24%	24%	24%	24%	24%
Total Common Unit Costs Allocated to Unit #5	1,488	-	31,472	28,228	-	42	31,995	-	-	165	5,601	98,986
Total Direct Costs for Unit #5	5		5,598	18,210	5,598	5,598	18,210			165	5,601	23,813
Total Projected Costs for Unit #5 Jan - June 09	\$ 1,488	\$ -	\$ 31,472	\$ 28,228	\$ -	\$ 5,640	\$ 50,205	\$ -	\$ -	\$ 165	\$ 5,601	\$ 122,799

Payroll for New Employees

Hire Date	Annual Salary	35% Benefit Loadings	9% Payroll Taxes	30% Non Productive	Total	Summary By FERC ACCT:		
						Gas Turbine Technician	Gas Turbine Technician	Total
3/25/2009	\$ 68,640	\$ 24,024	\$ 6,178	\$ 20,592	\$ 119,434	408	\$ 6,178	
4/6/2009	68,640	24,024	6,178	20,592	119,434	548	89,232	
	\$ 137,280	\$ 48,048	\$ 12,356	\$ 41,184	\$ 238,868	925	686	
Prorated Amount (6 mos) (Note 2)	\$ 68,640	\$ 24,024	\$ 6,178	\$ 20,592	\$ 119,434	926	23,338	
	a/c 548	a/c 925/926	a/c 408	a/c 548			\$ 119,434	

Note 1: Allocated 24% of EEC common costs to unit #5 to agree with actual percentage used in the accounting system after unit #6 and unit #7 were completed and placed into service.

Note 2: Prorated the actual salary for two new employees

Westar Energy, Inc.
Summary of O&M Adjustment - Wind Farms

	<u>Total</u>	<u>WEN</u>	<u>WES</u>
Revised Total	\$ 5,123,733	\$ 2,561,867	\$ 2,561,866
Per Original Filing	<u>6,143,070</u>	<u>3,071,535</u>	<u>3,071,535</u>
Difference	<u>\$ (1,019,337)</u>	<u>\$ (509,668)</u>	<u>\$ (509,669)</u>

Note 1: Effect of the adjustment is to increase pretax operating income from the original filing.

Note 2 : The O&M adjustment was allocated 50% to WEN and 50% to WES consistent with the method used in the original filing.

Westar Energy, Inc.
Calculation of Wind Farm Expenses
January Through June 2009

Account	05102 Flat Ridge		Less PR Costs		Less PR OH		Add Prorated		Less Pilot Fees		Add Pilot Fees		Less Royalties		Add Royalties		Less Service Agmt		Add Service Agmt		Annualization Factor	Annualized Expense
	Mar - June	1,046	Mar - June	(1,046)	Mar - June	(1,046)	Mar - June	1,869	Mar - June	(49,999)	Mar - June	41,832	Mar - June	(41,928)	Mar - June	49,844	Mar - June	(271,154)	Mar - June	216,668		
408	\$	1,046	\$	(1,046)			1,869														3	\$ 5,607
506																					3	-
546		11,622		(11,622)			20,762														3	62,286
547																					3	-
548																					3	-
549		50,588									41,832										3	127,263
550		41,928				(49,999)															3	149,532
553		279,190																			3	674,112
925		116		(116)			208														3	624
926		3,951		(3,951)			7,059														3	21,177
Total		\$ 388,441		\$ (11,622)		\$ (5,113)	\$ 20,762		\$ 9,136		\$ (49,999)	\$ 41,832		\$ (41,928)		\$ 49,844		\$ (271,154)		\$ 216,668		\$ 346,867

Central Plains:																						
Account	05101 Central Plains		Less PR Costs		Less PR OH		Add Prorated		Less Pilot Fees		Add Pilot Fees		Less Royalties		Add Royalties		Less Service Agmt		Add Service Agmt		Annualization Factor	Annualized Expense
	Mar - June	959	Mar - June	(959)	Mar - June	(959)	Mar - June	2,556	Mar - June	(123,750)	Mar - June	82,500	Mar - June	(110,416)	Mar - June	178,024	Mar - June	(779,625)	Mar - June	1,039,500		
408	\$	959	\$	(959)			2,556														3	\$ 7,668
506																					3	-
546		10,650		(10,650)			28,398														3	85,194
547																					3	-
548		1,318																			3	3,954
549		125,967									82,500										3	254,151
550		110,416				(123,750)															3	534,072
553		796,217																			3	3,168,276
925		107		(107)			284														3	852
926		3,621		(3,621)			9,655														3	28,965
Total		\$ 1,049,255		\$ (10,650)		\$ (4,687)	\$ 28,398		\$ 12,495		\$ (123,750)	\$ 82,500		\$ (110,416)		\$ 178,024		\$ (779,625)		\$ 1,039,500		\$ 4,083,132

Total Wind:																						
Account	Combined		Less PR Costs		Less PR OH		Add Prorated		Less Pilot Fees		Add Pilot Fees		Less Royalties		Add Royalties		Less Service Agmt		Add Service Agmt		Annualization Factor	Annualized Expense
	Mar - June	2,005	Mar - June	(2,272)	Mar - June	(2,005)	Mar - June	4,425	Mar - June	(173,749)	Mar - June	124,332	Mar - June	(152,344)	Mar - June	227,868	Mar - June	(1,050,779)	Mar - June	1,256,168		
408	\$	2,005	\$	(2,272)			4,425														3	\$ 13,275
506																					3	-
546		22,272		(22,272)			49,160														3	147,480
547																					3	-
548		1,318																			3	3,954
549		176,555									124,332										3	381,414
550		152,344				(173,749)															3	683,604
553		1,075,407																			3	3,842,388
925		223		(223)			492														3	1,476
926		7,572		(7,572)			16,714														3	50,142
Total		\$ 1,437,696		\$ (22,272)		\$ (9,800)	\$ 49,160		\$ 21,631		\$ (173,749)	\$ 124,332		\$ (152,344)		\$ 227,868		\$ (1,050,779)		\$ 1,256,168		\$ 5,123,733

Westar Energy, Inc.
 Calculation of Wind Farm Expenses
 January Through June 2009

Wind Salaries
 For YE 2009

	Eff Date	Annual Salary	P&B Loadings	Payroll Tx Loadings	Total
Wind Site Manager (100% Central Plains)	3/1/2009	58,500	20,475	5,265	84,240
Wind Site Manager (70% Flat Ridge, 30% Central Plains)	1/16/2009	88,982	31,144	8,008	128,134
		<u>147,482</u>	<u>51,619</u>	<u>13,273</u>	<u>212,374</u>
Prorated Mar - June 09		<u>49,161</u>	<u>17,206</u>	<u>4,424</u>	
		a/c 546	a/c 925/926	a/c 408	

Summary by FERC Account

408	\$	13,273
546		147,482
925		1,475
926		50,144
Total	\$	<u>212,374</u>

Westar Energy, Inc.
 Payment in Lieu of Taxes (PILOT) Fees

Ln #	(a) Description	(b) Name Plate Capacity	(c) Rate Per MW	(d) Annual	(e) Monthly	(f) Prorated Mar - June
1	Central Plains - 5101	99	\$ 2,500	\$ 247,500	\$ 20,625	\$ 82,500
2						
3						
4	Flat Ridge - owned - 5102 Jan - Sept 09	50	\$ 2,000	\$ 100,000	\$ 8,333	\$ 33,332
5	Flat Ridge - owned - 5102 Oct - Dec 09	50	2,040	\$ 102,000	\$ 8,500	8,500 Note 2
6						<u>\$ 41,832</u>
7						
8						
9	Total All					<u>\$ 124,332</u>

Note 1: PILOT fees are recorded to a/c 5490000

Note2: Flat Ridge PILOT fees increase by 2% per year commencing in October. The calculation shows the prorated amount of the 2% increase for the last quarter of 2009.

Westar Energy
 Royalty Payments for Abbreviated Rate Case

<u>Ln #</u>		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
1	Flat Ridge - 5102			
2	Estimated mWh generated (Note 1)		184,836	
3	Proxy PPA price per contract	40.45		
4	Rate per contract (1)	<u>0.02</u>		
5	Royalty rate per mWh		<u>0.809</u>	
6	Annual royalty accrual			<u>\$ 149,532</u>
7				
8	Monthly royalty accrual			<u>\$ 12,461</u>
9				
10	Prorated for March - June 09			<u>\$ 49,844</u>
11				
12				
13				
14	Central Plains - 5101			
15	Estimated mWh generated (Note 1)		309,605	
16	Rate per mWh		<u>1.725</u>	
17	Annual royalty accrual			<u>534,069</u>
18				
19	Monthly royalty accrual			<u>\$ 44,506</u>
20				
21	Prorated for March - June 09			<u>\$ 178,024</u>
22				
23				
24				
25	Total All			
26	Annual royalty accrual			<u>\$ 683,601</u>
27				
28	Monthly royalty accrual			<u>\$ 56,967</u>
29				
30	Prorated for March - June 09			<u>\$ 227,868</u>
31				
32				
33	Note 1: Estimated mWh generated was obtained from Exhibit DFR-2 of			
34	the wind energy predetermination case (Docket No. 08-WSEE-309-PRE)			

Note 2: Royalty fees are recorded in a/c 5500000.

Westar Energy, Inc.
 Maintenance Agreements for Wind Farms

	(a)	(b)	(c)	(d)
Ln #	Description	Annual Amount	Monthly	Prorated Mar - June
1	<u>Central Plains</u>			
2				
3	Vesta	\$ 3,118,500	\$ 259,875	\$ 1,039,500
4				
5				
6	<u>Flat Ridge</u>			
7				
8	AE Power	\$ 150,000	\$ 12,500	\$ 50,000
9	Clipper Wind	500,000	41,667	166,668
10				
11	Total Flat Ridge	\$ 650,000	\$ 54,167	\$ 216,668
12				
13				
14	Total All	\$ 3,768,500	\$ 314,042	\$ 1,256,168

Note 1: Maintenance agreements are recorded to a/c 5530000.

Flat Ridge Wind Farm - Revised
 WA 05102
 January through June 2009
 O&M Accounts 400-999, excluding account 5473000, fuel used for generation

BA	CC	A/C	LOCATION	Month	Year	JE Group #	Vendor #	AMOUNT	Vendor Name	JE #	Invoice #	Proj Number	Description
05102	L30	4081110	15102	5	2009	GLB-TAXINS		947.19		GLB-TAXINS		000000000	GLB-TAXINS
05102	L30	4081112	15102	5	2009	GLB-TAXINS		98.79		GLB-TAXINS		000000000	GLB-TAXINS
						Total Account 408		1,045.98					
05102	A11	5460000	15102	5	2009	20800GABMH		11,622.00		20800		000000000	RECLASS CAPITAL TO O&M FOR PAY
						Total Account 546		11,622.00					
05101	C20	5490000	15102	3	2009	30800PMCDO		25,000.00		30800		000000000	CORRECT COST CODE ON JE 00400
05102	G99	5490000	15102	3	2009	30800PMCDO		(25,000.00)		30800		000000000	CORRECT COST CODE ON JE 00400
05102	G99	5490000	15102	3	2009	00400PMCDO		25,000.00		00400		000000000	RECORD WIND FARM ACCRUALS
05102	C20	5490000	15102	4	2009	26200PMCDO		8,333.00		26200		000000000	CORRECT COST CODE FROM
05102	G40	5490000	15102	4	2009	02703TCES		52.30		02703		000000000	APRIL IT ASSET LEASES
05102	G55	5490000	15102	4	2009	AP		69.36		AUTHINDT		000000000	6203885658 Allen Simmons
05102	G99	5490000	15102	4	2009	00400PMCDO		8,333.00		00400		000000000	RECORD WIND FARM ACCRUALS
05102	G99	5490000	15102	4	2009	26200PMCDO		(8,333.00)		00400		000000000	CORRECT COST CODE FROM G99 TO
05102	C20	5490000	15102	5	2009	00400PMCDO		8,333.00		00400		000000000	RECORD WIND FARM ACCRUALS
05102	G40	5490000	15102	5	2009	02703TCES		52.30		02703		000000000	MAY IT ASSET LEASES
05102	G55	5490000	15102	6	2009	AP		69.79		AUTHINDT		000000000	6203885658 Allen Simmons
05102	C20	5490000	15102	6	2009	00400PMCDO		8,333.00		00400		000000000	RECORD WIND FARM ACCRUALS
05102	G40	5490000	15102	6	2009	AP		219.95		AUTHINDT		000000000	ALLEN SIMMONS
05102	G55	5490000	15102	6	2009	02703TCES		52.30		02703		000000000	JUNE IT ASSET LEASES
06321	E10	5490000	15102	6	2009	80215PPSSG		(7,788.71)		AUTHINDT		000000000	6203885658 Allen Simmons
06321	E10	5490000	15102	6	2009	80011PPTAW		7,788.71		80215		017974	REVERSE JE 80001 AND 80214
03101	E10	5490000	15102	6	2009	80001PPTAW		14,184.19		80001		017974	TRANSFER CHARGES TO CHANGE WO
03101	E10	5490000	15102	6	2009	80215PPSSG		(14,184.19)		80001		017974	TRANSFER CHARGES TO CHANGE WO
06321	E18	5490000	15102	6	2009	80215PPSSG		(8.83)		80215		017974	REVERSE JE 80001 AND 80214
06321	E18	5490000	15102	6	2009	80001PPTAW		8.83		80001		017974	REVERSE JE 80001 AND 80214
06003	E20	5490000	15102	6	2009	80215PPSSG		(4,627.46)		80215		017974	TRANSFER CHARGES TO CHANGE WO
06003	E20	5490000	15102	6	2009	80001PPTAW		4,627.46		80001		017974	TRANSFER CHARGES TO CHANGE WO
05833	E20	5490000	15102	6	2009	80215PPSSG		(47,858.85)		80215		017974	TRANSFER CHARGES TO CHANGE WO
05833	E20	5490000	15102	6	2009	80001PPTAW		47,858.85		80001		017974	TRANSFER CHARGES TO CHANGE WO
03101	L50	5490000	15102	6	2009	80214PPSSG		952.55		80214		017974	TRANSFER CHARGE TO CORRECT WOR
03101	L50	5490000	15102	6	2009	80214PPSSG		171.70		80214		017974	TRANSFER CHARGE TO CORRECT WOR
03101	L50	5490000	15102	6	2009	80214PPSSG		6.28		80214		017974	TRANSFER CHARGE TO CORRECT WOR
06321	L50	5490000	15102	6	2009	80215PPSSG		4.19		80214		017974	TRANSFER CHARGE TO CORRECT WOR
06003	L50	5490000	15102	6	2009	80215PPSSG		(935.70)		80215		017974	REVERSE JE 80001 AND 80214
06003	L50	5490000	15102	6	2009	80215PPSSG		(120.90)		80215		017974	REVERSE JE 80001 AND 80214
06003	L50	5490000	15102	6	2009	80215PPSSG		(10.59)		80215		017974	REVERSE JE 80001 AND 80214
05833	L50	5490000	15102	6	2009	80215PPSSG		(7.33)		80215		017974	REVERSE JE 80001 AND 80214
03101	L50	5490000	15102	6	2009	80215PPSSG		(4,307.30)		80215		017974	REVERSE JE 80001 AND 80214
03101	L50	5490000	15102	6	2009	80215PPSSG		(952.55)		80215		017974	REVERSE JE 80001 AND 80214
03101	L50	5490000	15102	6	2009	80215PPSSG		(171.70)		80215		017974	REVERSE JE 80001 AND 80214
03101	L50	5490000	15102	6	2009	80215PPSSG		(6.29)		80215		017974	REVERSE JE 80001 AND 80214
03101	L50	5490000	15102	6	2009	80215PPSSG		(4.19)		80215		017974	REVERSE JE 80001 AND 80214
06003	L50	5490000	15102	6	2009	80214PPSSG		935.70		80214		017974	TRANSFER CHARGE TO CORRECT WOR
06003	L50	5490000	15102	6	2009	80214PPSSG		120.90		80214		017974	TRANSFER CHARGE TO CORRECT WOR
06003	L50	5490000	15102	6	2009	80214PPSSG		10.59		80214		017974	TRANSFER CHARGE TO CORRECT WOR
06003	L50	5490000	15102	6	2009	80214PPSSG		7.33		80214		017974	TRANSFER CHARGE TO CORRECT WOR
06003	L50	5490000	15102	6	2009	80214PPSSG		0.00		80214		017974	TRANSFER CHARGE TO CORRECT WOR
05833	L50	5490000	15102	6	2009	80214PPSSG		4,307.30		80214		017974	TRANSFER CHARGE TO CORRECT WOR
08150	L51	5490000	15102	6	2009	80215PPSSG		(4.39)		80215		017974	TRANSFER CHARGE TO CORRECT WOR
08150	L51	5490000	15102	6	2009	80214PPSSG		4.39		80215		017974	TRANSFER CHARGE TO CORRECT WOR
08150	L52	5490000	15102	6	2009	80215PPSSG		(4.16)		80215		017974	TRANSFER CHARGE TO CORRECT WOR
08150	L52	5490000	15102	6	2009	80214PPSSG		4.16		80214		017974	TRANSFER CHARGE TO CORRECT WOR
						Total Account 549		50,588.17					
05102	C20	5500000	15102	3	2009	30800PMCDO		19,965.00		30800		000000000	CORRECT WORK AREA ON 30800

Flat Ridge Wind Farm - Revised
WA 05102

January through June 2009
O&M Accounts 400-999, excluding account 5473000, fuel used for generation

BA	CC	A/C	LOCATION	Month	Year	JE Group #	JE Date	AMOUNT	Vendor #	Invoice #	JE #	Vendor Name	Proj Number	Description
05102	C20	5500000	15102	4	2009	26200PMCDO	4/1/2009	7,419.00			26200		000000000	CORRECT COST CODE FROM G99 TO
05102	G99	5500000	15102	4	2009	00400PMCDO	4/1/2009	7,419.00			00400		000000000	RECORD WIND FARM ACCRUALS
05102	G99	5500000	15102	4	2009	26200PMCDO	4/1/2009	(7,419.00)			26200		000000000	CORRECT COST CODE FROM G99 TO
05102	C20	5500000	15102	5	2009	00400PMCDO	5/1/2009	7,498.00			00400		000000000	RECORD WIND FARM ACCRUALS
05102	C20	5500000	15102	6	2009	00400PMCDO	6/1/2009	7,046.00			00400		000000000	RECORD WIND FARM ACCRUALS
						Total Account 550		41,928.00						
05102	C10	5530000	15102	5	2009	00400PMCDO	5/1/2009	12,500.00			00400		000000000	RECORD WIND FARM ACCRUALS
05102	C10	5530000	15102	5	2009	23400PMCDO	5/1/2009	12,500.00			23400		000000000	RECORD APRIL ACCRUAL TO AE POW
05102	C10	5530000	15102	5	2009	AP	5/2/2009	12,500.00		3310902V2042109	AUTHINDT	BPALTERNAT	000000000	2009 Operations and Maintenance
05102	C10	5530000	15102	5	2009	21500PMCDO	5/1/2009	147,435.90			21500		000000000	RECORD AMOUNT DUE CLIPPER SERV
05102	C10	5530000	15102	5	2009	AP	5/14/2009	8,035.71		2280903042209	AUTHINDT	BPALTERNAT	000000000	2009 Operations and Maintenance
05102	C10	5530000	15102	6	2009	00400PMCDO	6/1/2009	12,500.00			00400		000000000	RECORD WIND FARM ACCRUALS
05102	C10	5530000	15102	6	2009	09500GABMH	6/1/2009	73,717.94			09500		000000000	AMORTIZE CLIPPER AGREEMENT -MA
						Total Account 553		279,189.55						
05102	L20	9250000	15102	5	2009	GLB-PENBEN	6/4/2009	116.22					000000000	GLB-PENBEN
						Total Account 925		116.22						
05102	L20	9260000	15102	5	2009	GLB-PENBEN	6/4/2009	3,951.48					000000000	GLB-PENBEN
						Total Account 926		3,951.48						
						Grand Total January through June 2009		388,441.40						

408 \$	1,045.98
546	11,622.00
549	50,588.17
550	41,928.00
553	279,189.55
925	116.22
926	3,951.48
Total	\$ 388,441.40

BA	CC	ACCOUNT	LOC	WA	LE	Mo	Year	JE	JE Date	AMOUNT	Vendor #	Invoice #	JE #	LE DI Combo	VENDOR NAME	PROJ	Description
05102	L30	4081110	15101	05101	01	5	2009	GLB-TAXINS	6/4/2009	271.88							GLB-TAXINS
05101	L30	4081110	15101	05101	01	5	2009	GLB-TAXINS	6/4/2009	596.09							GLB-TAXINS
05102	L30	4081112	15101	05101	01	5	2009	GLB-TAXINS	6/4/2009	62.17							GLB-TAXINS
05101	L30	4081112	15101	05101	01	5	2009	GLB-TAXINS	6/4/2009	28.36							GLB-TAXINS
Total Account 408										988.50							
05101	G20	50600000	00	05101	01	2	2009	AP	2/4/2009	99.00	184061101	04410064462809011500	0100		KBCARDSER	00B500	081218JOB POSTING - WIND SITE
05101	G20	50600000	00	05101	01	2	2009	AP	2/27/2009	-99.00	184061101	04410064462809021600	0100		KBCARDSER	00B500	081218JOB POSTING - WIND SITE
05101	G20	50600000	00	05101	01	2	2009	25700GAEDA	2/1/2009	-394.00			25700			00B500	CORRECT COMMON STATE CHARGE FE
05101	G20	50600000	00	05101	01	2	2009	AP	2/4/2009	99.00	184061101	04410064462809011500	0100		KBCARDSER	00B500	081218JOB POSTING - WIND SITE
05101	G20	50600000	00	05101	01	2	2009	AP	2/4/2009	295.00	184061101	04410064462809011500	0100		KBCARDSER	00B500	081218JOB POSTING - WIND SITE
Total Account 506										0.00							
05101	A11	5480000	15101	05101	01	5	2009	20800GABMP	5/1/2009	7,314.00			20800			000000000	RECLASS CAPITAL TO O&M FOR PAY
05102	A11	5480000	15101	05101	01	5	2009	20800GABMP	5/1/2009	3,336.00			20800			000000000	RECLASS CAPITAL TO O&M FOR PAY
Total Account 546										10,650.00							
09301	K10	54730000	15101	05101	01	3	2009	07901FAJMT	3/1/2009	0.00			07901			000000000	CENTRAL PLAINS WIND FARM NET &
09301	K10	54730000	15101	05101	01	3	2009	07901FAJMT	3/1/2009	0.00			07901			000000000	CENTRAL PLAINS WIND FARM NET &
09301	K10	54730000	15101	05101	01	4	2009	07901FAJMT	4/1/2009	0.00			07901			000000000	CENTRAL PLAINS WIND FARM NET &
09301	K10	54730000	15101	05101	01	5	2009	07901FAJMT	5/1/2009	0.00			07901			000000000	CENTRAL PLAINS WIND FARM NET &
09301	K10	54730000	15101	05101	01	6	2009	07901FAJMT	6/1/2009	0.00			07901			000000000	CENTRAL PLAINS WIND FARM NET &
09301	K10	54730000	15101	05101	01	6	2009	07901FAJMT	6/1/2009	0.00			07901			000000000	CENTRAL PLAINS WIND FARM NET &
Total Account 547										0.00							
05101	G20	54800000	15101	05101	01	3	2009	81001FRRLLH	3/1/2009	17.10			81001			000000000	PARKING
05101	G20	54800000	15101	05101	01	3	2009	81001FRRLLH	3/1/2009	551.97			81001			000000000	HOTELS
05101	G21	54800000	15101	05101	01	3	2009	81001FRRLLH	3/1/2009	62.10			81001			000000000	MEALS
05101	G24	54800000	15101	05101	01	3	2009	81001FRRLLH	3/1/2009	686.40			81001			000000000	MILEAGE
05101	G20	54800000	15101	05101	01	4	2009	81005FRRLLH	4/1/2009	-551.97			81005			000000000	HOTELS
05101	G20	54800000	15101	05101	01	4	2009	81005FRRLLH	4/1/2009	17.10			81005			000000000	PARKING
05101	G20	54800000	15101	05101	01	4	2009	AP	4/1/2009	551.97	535985101	INV030709	AUTHINDT		MASTELRICH	000000000	HOTELS
05101	G21	54800000	15101	05101	01	4	2009	81005FRRLLH	4/1/2009	62.10			81005			000000000	PARKING
05101	G24	54800000	15101	05101	01	4	2009	AP	4/1/2009	82.10	535985101	INV030709	AUTHINDT		MASTELRICH	000000000	MEALS
05101	G24	54800000	15101	05101	01	4	2009	81005FRRLLH	4/1/2009	-686.40			81005			000000000	MEALS
05101	G24	54800000	15101	05101	01	4	2009	AP	4/1/2009	686.40	535985101	INV030709	AUTHINDT		MASTELRICH	000000000	MILEAGE
Total Account 548										1,317.57							
05101	G40	54900000	00	05101	01	2	2009	02703DSJDL	2/1/2009	41.93			02703			000000000	FEBRUARY IT ASSET LEASES
05101	G40	54900000	00	05101	01	2	2009	GLB-CSA00	3/5/2009	-41.93			GLB-CSA00			000000000	GLB-CSA00
05101	G40	54900000	15101	05101	01	2	2009	GLB-CSA00	3/5/2009	41.93			GLB-CSA00			000000000	GLB-CSA00
05101	G20	54900000	15101	05101	01	3	2009	25700GAEDA	2/1/2009	394.00			30800			00B500	CORRECT COMMON STATE CHARGE FE
05101	G98	54900000	15101	05101	01	3	2009	00600PWCDC	3/1/2009	61,875.00			00400			000000000	CORRECT COST CODE ON JE 00400
05101	G98	54900000	15101	05101	01	3	2009	00400PWCDC	3/1/2009	-61,875.00			00400			000000000	RECORD WIND FARM ACCRUALS
05101	E20	54900000	15101	05101	01	4	2009	26200PWCDC	4/1/2009	20,625.00			26200			000000000	CORRECT COST CODE FROM G98 TO
05101	E20	54900000	15101	05101	01	4	2009	AP	4/15/2009	1,325.41	534043102	10024761002032709	AUTHINDT		WHEATLANDE	000000000	Account # 10024761-002 March
05101	G98	54900000	15101	05101	01	4	2009	26200PWCDC	4/1/2009	-20,625.00			AUTHINDT		WHEATLANDE	000000000	Account Number: 10024761-001 M
05101	C20	54900000	15101	05101	01	4	2009	00400PWCDC	4/1/2009	20,625.00			00400			000000000	CORRECT COST CODE FROM G98 TO
05101	C20	54900000	15101	05101	01	5	2009	00400PWCDC	5/1/2009	20,625.00			00400			000000000	RECORD WIND FARM ACCRUALS
05101	G55	54900000	15101	05101	01	5	2009	AP	6/7/2009	209.92	532556101	485862576032309	AUTHINDT		VERIZONWIR	000000000	RECORD WIND FARM ACCRUALS
05101	C20	54900000	15101	05101	01	6	2009	00400PWCDC	6/1/2009	20,625.00			00400			000000000	RECORD WIND FARM ACCRUALS
05101	G55	54900000	15101	05101	01	6	2009	AP	6/22/2009	66.40	532556101	485862576032309	AUTHINDT		VERIZONWIR	000000000	RECORD WIND FARM ACCRUALS
05101	G55	54900000	15101	05101	01	6	2009	AP	6/22/2009	67.93	532556101	485862576032309	AUTHINDT		VERIZONWIR	000000000	RECORD WIND FARM ACCRUALS
Total Account 549										125,966.76							

Wind Farm
 WA 05101 - Central Plains
 January through June 2009 O&M
 Subtotal by Ferc Account

BA	CC	ACCOUNT	LOC	WA	LE	Mo	Year	JE	JE Date	AMOUNT	Vendor #	Invoice #	JE #	LE	DI	Combo	VENDOR NAME	PROJ	Description
05102	L30	4081110	15101	05101	01	5	2009	GLB-TAXINS	6/4/2009	271.88									GLB-TAXINS
05101	C20	5500000	15101	05101	01	3	2009	30900	30900	-19,985.00									000000000 CORRECT WORK AREA ON 30900
05101	C20	5500000	15101	05101	01	3	2009	30800	30800	19,985.00									000000000 CORRECT COST CODE ON LE 00400
05101	G99	5500000	15101	05101	01	3	2009	30800	30800	-19,985.00									000000000 CORRECT COST CODE ON LE 00400
05101	C20	5500000	15101	05101	01	3	2009	00400	00400	19,985.00									000000000 RECORD WIND FARM ACCRUALS
05101	C20	5500000	15101	05101	01	4	2009	26200	26200	42,425.00									000000000 CORRECT COST CODE FROM G99 TO
05101	G99	5500000	15101	05101	01	4	2009	26200	26200	-42,425.00									000000000 CORRECT COST CODE FROM G99 TO
05101	C20	5500000	15101	05101	01	4	2009	00400	00400	42,425.00									000000000 RECORD WIND FARM ACCRUALS
05101	C20	5500000	15101	05101	01	5	2009	00400	00400	40,883.00									000000000 RECORD WIND FARM ACCRUALS
05101	C20	5500000	15101	05101	01	6	2009	00400	00400	27,108.00									000000000 RECORD WIND FARM ACCRUALS
Total Account 550										110,416.00									
05101	C10	5530000	15101	05101	01	5	2009	AP	5/29/2009	1,283.48	534043102	10024761002042709AA	AUTHINDT	0100			WHEATLANDE	000000000	Electricity Charges for Account
05101	C10	5530000	15101	05101	01	5	2009	AP	5/27/2009	779,625.00	534552101	9000006814	AUTHINDT	0100			VESTASAMER	000000000	Pay for April, May, and June d
05101	C10	5530000	15101	05101	01	5	2009	AP	5/27/2009	56.32	534043102	10024761001042709	AUTHINDT	0100			WHEATLANDE	000000000	Electric Charges for account 1
05101	C10	5530000	15101	05101	01	5	2009	AP	5/20/2009	1,193.75	402678101	13278	AUTHINDT	0100			SUNFLOWERE	000000000	Pay for Sunflower Electric/Sub
05101	C10	5530000	15101	05101	01	6	2009	AP	6/17/2009	13,362.50	534043102	10024761003061509	AUTHINDT	0100			WHEATLANDE	000000000	Central Plains' Power expenses
05101	C10	5530000	15101	05101	01	6	2009	AP	6/17/2009	640.96	534043102	10024761002052709	AUTHINDT	0100			WHEATLANDE	000000000	Electricity Charges for Account
05101	C10	5530000	15101	05101	01	6	2009	AP	6/17/2009	55.28	534043102	10024761001052709	AUTHINDT	0100			WHEATLANDE	000000000	Electricity Charges for Account
Total Account 553										796,217.29									
05102	L20	9250000	15101	05101	01	5	2009	GLB-PENBEN	6/4/2009	33.36									000000000 GLB-PENBEN
05101	L20	9250000	15101	05101	01	5	2009	GLB-PENBEN	6/4/2009	73.14									000000000 GLB-PENBEN
Total Account 925										106.50									
05102	L20	9260000	15101	05101	01	5	2009	GLB-PENBEN	6/4/2009	1,134.24									000000000 GLB-PENBEN
05101	L20	9260000	15101	05101	01	5	2009	GLB-PENBEN	6/4/2009	2,486.76									000000000 GLB-PENBEN
Total Account 926										3,621.00									
Grand total										1,049,253.62									
										408 \$	958.50								
										546	10,650.00								
										548	1,317.57								
										549	125,966.76								
										550	110,416.00								
										553	796,217.29								
										925	106.50								
										926	3,621.00								
Total										\$	1,049,253.62								

CERTIFICATE OF SERVICE

09-WSEE-925-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, e-mailed, or hand-delivered this 30th day of September, 2009, to the following:

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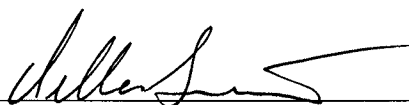
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* Denotes those receiving the Confidential
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