

COMPARISON OF VARIOUS TREATMENTS OF RESERVE DIFFERENCES  
(Annual Expense Amounts)

	(1)	(2)	(3)		(4)	(5)
	If No Adjustment For Any Reserve Surplus or Deficiency	Roff Direct Testimony	Roff Rebuttal Testimony Rebuttal Schedule DSR-2		If Reserve Surplus/Deficiency Spread over Remaining Life For All Accounts	Difference Between Roff Direct Proposal, and Adjust for Reserve Surplus/Defic. in all accounts over Remaining Life ((4)-(2))
	Any Adjust. For Reserve Surplus or Deficiency?	Any Adjust. For Reserve Surplus or Deficiency?	Any Adjust. For Reserve Surplus or Deficiency?	Reserve Surplus/Defic. Spread Over Remaining Life?	Any Adjust. For Reserve Surplus or Deficiency?	Reserve Surplus/Defic. Spread Over Remaining Life?
A.						
Accounts Roff Proposes to Depreciate	NO	NO	YES	YES	YES	YES
\$ Annual Adjustment	\$0	\$0		(\$845,330)		(\$845,330)
B.						
Accounts Roff Proposes to Amortize	NO	YES	YES	NO (used 4 years)	YES	YES
\$ Annual Adjustment	\$0	\$731,122		\$731,122		\$381,693
Total Annual Adjustment for Reserve Surplus or Deficiency (Compared to No Adjustment)	\$0	\$731,122		(\$114,208)		(\$463,637)
						(\$1,194,759)

Note: \$731,122 from column B, Schedule DSR-3, Table 1A, Roff Direct Testimony.  
\$381,693 amount from Schedule WWD-S8, column G, Dunkel Surrebuttal Testimony  
This Schedule does not include any Reserve Rebalancing

OPC Exhibit No. 311  
Case No(s) ER-2008-0093  
Date 7-4-08 Rptr KF