Exhibit No.:	________________
Issues:	Capacity Expense; Off-System Sales Margins
Witness:	Kevin C. Higgins
Sponsoring Party:	The Commercial Group
Type of Exhibit:	Direct Testimony
Case No.:	ER-2007-0004
Date Testimony Prepared:	February 27, 2007

BEFORE
THE MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. ER-2007-0004

Supplemental Direct Testimony of Kevin C. Higgins

on behalf of

The Commercial Group

[redacted]

February 27, 2007

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SUPPLEMENTAL DIRECT TESTIMONY OF KEVIN C. HIGGINS

Introduction

Q. Please state your name and business address.

A. Kevin C. Higgins, 215 South State Street, Suite 200, Salt Lake City, Utah, 84111.

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

A. I am a Principal in the firm of Energy Strategies, LLC. Energy Strategies is a private consulting firm specializing in economic and policy analysis applicable to energy production, transportation, and consumption.

Q. On whose behalf are you testifying in this proceeding?

A. My testimony is being sponsored by The Commercial Group. The Commercial Group is comprised of the Missouri locations of Lowe's Home Centers, Inc.; Wal-Mart Stores East LP; and J.C. Penney Corporation, Inc. Collectively, the members of The Commercial Group purchase more than 98 million kWh annually from the Aquila Networks ("Aquila") service territories in Missouri, primarily on the Large General Service and Large Power Service rate schedules. Approximately 80 percent of The Commercial Group's load is in the Missouri Public Service ("MPS") division and the balance is in the St. Joseph Light & Power ("L&P) division.

Q. Are you the same Kevin C. Higgins who previously filed direct testimony in this proceeding?

A. Yes, I am.

Overview and Conclusions

Q. What is the purpose of your supplemental testimony in this phase of the proceeding?

A. My supplemental testimony provides an updated quantification to the revenue requirement adjustments that I recommended in my direct testimony filed on January 18, 2007. The topics addressed in this testimony are: (1) The appropriate treatment of purchased capacity expense in the Aquila Networks – MPS territory, and (2) the appropriate treatment of off-system sales margins.

As part of my testimony, I offer recommendations to the Commission on these issues in support of a just and reasonable outcome.

Q. What conclusions and recommendations do you offer to the Commission?

A. I offer the following conclusions and recommendations:

(1) In its direct filing made on July 3, 2006, Aquila made a "placeholder" adjustment of $31,325,003 to the Purchased Power (Capacity) expense for MPS. This adjustment is based on an estimate of [redacted] for the cost of acquiring additional capacity, which Aquila terms the "Additional Capacity Solution Project." In my opinion, the amount of additional capacity for which the Company is seeking rate recovery is excessive to its needs. Instead, the amount of capacity expense included in rates should reflect adjusted test period capacity requirements, i.e., capacity requirements for 2006. My recommended adjustment reduces the Company's initial revenue requirement proposal by $44,658,812.

(2) In its direct filing, Aquila is proposing that off-system sales margins be based on the three-year average of these margins from 2003 through 2005. I recommend

that, instead, off-system sales margins be based on the actual levels for 2006. This modification results in a reduction of $2,050,350 in the MPS revenue requirement and a reduction of $1,004,627 in the L&P revenue requirement relative to Aquila's initial proposals filed on July 3, 2006.

Purchased Capacity Expense

Q. Please describe the "placeholder" adjustment that MPS has made to its Purchased Power (Capacity) expense.

A. In his direct testimony, Aquila witness Kevin T. Noblet states that MPS is seeking to acquire additional capacity in an effort that the Company terms the Additional Capacity Solution Project. This effort was underway and was still unresolved at the time Aquila made its filing. Consequently, as an "initial placeholder," the Company is requesting approval to recover [redacted] in purchased capacity expense associated with the Additional Capacity Solution. This amount was calculated based on an assumed demand charge (including transmission and fuel transport) of [redacted] per kW-month for [redacted] megawatts of capacity. When this expense is added to MPS' actual purchased capacity costs for 2005, and is netted against other purchased capacity adjustments, it results in a net adjustment of $31,325,003, which appears in Schedule SKB-4 (MPS) as Adjustment FPP-20.

Q. What is the basis for the values used by the Company in determining the placeholder amount?

A. According to Mr. Noblet, at the time of its initial filing, Aquila was in the process of seeking to acquire a distressed generating asset. Because it was not assured that the Company would be successful in making this acquisition, Mr. Noblet proposed that the placeholder capacity expense be derived using the estimated capacity cost for a long-term power purchase agreement, based on certain indicative prices for the demand charge. It is my understanding that the amount of capacity included in this hypothetical long-term power purchase agreement is nearly identical to the amount of capacity the Company would have acquired if it successfully purchased the distressed generating asset.

It is now known that Aquila was <u>not</u> successful in acquiring the distressed generating asset.

Q. Has Aquila updated the placeholder values in its filing to reflect the fact that the Company was not successful in purchasing the distressed generating asset?

A. Not at this time. Aquila has, however, provided updated information to the parties regarding its plans to meet capacity requirements in 2007. In addition, Aquila witness H. Davis Rooney identifies in his HC rebuttal testimony two capacity contracts that were executed prior to year-end 2006 for the purpose of meeting system capacity requirements in 2007. However, because Aquila has not yet updated its revenue requirement proposal in its filing, my adjustments here are all made with respect to the Company's original filing of July 3, 2006.

Q. What is your assessment of the Company's approach to estimating the revenue requirement for purchased capacity?

A. In my initial direct testimony, I recognized that the expense derived in Mr. Noblet's approach was intended to be a placeholder, yet I nonetheless registered disagreement regarding the *amount* of capacity assumed in Mr. Noblet's calculation. The [redacted] of additional capacity assumed in the long-term purchase agreement was clearly excessive to MPS' needs, which should be based on the Company's capacity requirements in 2006. Based on my review of the Company's 2006 resource requirements, I concluded that only 200 MW of the [redacted] of additional capacity was necessary to meet MPS' capacity needs for 2006. In this supplemental testimony, my calculations recognize that this 200 MW of capacity was only in place for [redacted] months of that year. This analysis is supported in HC Schedule KCH-1-Supplemental and HC Schedule KCH-2-Supplemental.

I recognize that if Aquila had prevailed in acquiring a [redacted] generating asset, then the full amount of this capacity would have come into the Company's possession, as the acquisition of such a unit typically results in a "lumpy" addition to any utility's capacity resources. But such an acquisition has *not* been made – with the result that the Company's "placeholder" capacity expense includes a capacity purchase that is [redacted] in excess of the Company's needs during peak months. The cost of this excess purchased capacity should not be included in rates.

In any event, had the intended acquisition occurred, the plant's excess capacity would have at least been available to make off-system sales, creating a potential benefit to customers. This benefit should have been recognized by the

Company in its revenue requirement calculation – even under its placeholder approach – but it was not. The Company's failure to recognize the increased off-system sales margins that would accompany the acquisition of excess capacity is an additional problem with the Company's treatment of capacity expense.

Q. Why should the revenue requirement for MPS' capacity expense be based on 2006 resource needs?

A. According to the test period consensus reached by parties in this case, the Company's revenue requirement is to be determined based on an historic 2005 test period, with updates for known and measurable events through the end of 2006. This means that the level of retail sales used in setting rates will not extend beyond 2006. Consequently, the Company's capacity expense should not be based on needs beyond 2006. To go beyond 2006 would violate the well-established "matching principle" in ratemaking, which holds that rates should be based on costs and revenues that are synchronized with respect to time periods.

Q. What alternative approach do you recommend for determining MPS' purchased capacity expense in this proceeding?

A. I recommend that MPS' purchased capacity expense be based on the prudent purchased capacity expense necessary to meet MPS' 2006 capacity requirements. These purchases are summarized in HC Schedule KCH-1-Supplemental and HC Schedule KCH-2-Supplemental.

Q. What adjustment to Aquila's recommended revenue requirement for MPS are you recommending based on your proposed treatment of MPS capacity expense?

A. I recommend an adjustment to reduce the Company's initial revenue requirement proposal for MPS by $44,658,812. This adjustment is shown in HC Schedule KCH-2-Supplemental, and is calculated by removing the [redacted] purchase that the Company included in its Additional Capacity Solution and replacing it with the Company's actual capacity expense for 2006.

<u>**Off-System Sales Margins**</u>

Q. What approach has Aquila proposed for the treatment of off-system sales margins?

A. As noted in the direct testimony of Susan K. Braun, Aquila has proposed that off-system sales margins be based on a three-year average from 2003 through 2005. Based on this approach, the Company proposes adjustments to both the MPS and L&P off-system sales revenue and expense, as shown in Schedules SKB-4 (MPS) and SKB-4 (L&P), Adjustments R-35 and FPP-35.

Q. What is your assessment of this approach?

A. I recommend against using a three-year average to determine off-system sales margins, as it is inconsistent with the manner in which all other aspects of revenue requirements are being determined in this proceeding. As discussed above, the revenues and expenses in this proceeding are based on a 2005 historic test period with updates for known and measurable events through the end of 2006. The treatment of off-system sales margins should be consistent with this overall approach.

Q. What alternative approach do you recommend for the treatment of off-system sales margins?

A. I recommend that the off-system sales margins be based on actual 2006 results.

Q. What adjustment to Aquila's proposed revenue requirement are you recommending based on your proposed treatment of off-system sales margins?

A. Aquila's off-system sales margins for 2006 are shown in Schedule KCH-3-Supplemental, page 3. These margins were greater than the three-year average for the period 2003-2005. Consequently, I am recommending a reduction of $2,050,350 in the MPS revenue requirement and a reduction of $1,004,627 in the L&P revenue requirement relative to Aquila's initial proposals. These calculations are shown in Schedule KCH-3-Supplemental, with the adjustments to the Company's accounts and net revenue requirement impact appearing in line 30 of page 1 (MPS) and page 2 (L&P).

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Tariffs of Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P Increasing Electric Rates for the Services Provided to Customers in the Aquila Networks-MPS and Aquila Networks-L&P Missouri Service Areas.	)))))	Case No. ER-2007-0004

AFFIDAVIT OF KEVIN C. HIGGINS

STATE OF UTAH)
)
COUNTY OF SALT LAKE)

Kevin C. Higgins, being first duly sworn, deposes and states that:

1. He is a Principal with Energy Strategies, L.L.C., in Salt Lake City, Utah;

2. He is the witness who sponsors the accompanying testimony entitled "Supplemental Direct Testimony of Kevin C. Higgins;"

3. Said testimony was prepared by him and under his direction and supervision;

4. If inquiries were made as to the facts and schedules in said testimony he would respond as therein set forth; and

5. The aforesaid testimony and schedules are true and correct to the best of his knowledge, information and belief.

Kevin C. Higgins

Subscribed and sworn to or affirmed before me this 23rd day of February, 2007, by Kevin C. Higgins.

Margaret A. Petersen
Notary Public

My Commission No.: ____________
My Commission Expires: 02-28-08
(SEAL)

NOTARY PUBLIC
MARGARET A PETERSEN
505 EAST 200 SOUTH
SALT LAKE CITY, UT 84102
My Commission Expires 2/28/2008
STATE OF UTAH

Calculation of Excess Purchased Power Capacity in Aquila's MPS Revenue Requirement Proposal
** Highly Confidential **

	(a)	(b)	(c)	(d)
	Purchased Capacity to Meet MPS 2006 Capacity Needs		Purchased Capacity Included in MPS Revenue Requirement Proposal	
Ln #	Contract	Capacity	Contract	Capacity
1	NPPD Cooper	[redacted]	NPPD Cooper	[redacted]
2	Aries[1]		Aries	
3	Wind - Credited		Wind - Credited	
4	Total		Total	

5 Excess Capacity Included in MPS Rev. Req't (Ln 4, Col (d) - Ln 4, Col. (b)) = [redacted]

Data Source: Aquila Response to MPSC Data Request 214 (HC).

Notes:
[redacted]

CG Adjustment to Aquila's Proposed Capacity Expense for MPS
** Highly Confidential **

Ln No.	Description	Amount	Source
1	Aquila Annualized MPS Purchased Power Capacity Amount ($)	$54,326,565	Aquila FPP-20-1 Workpaper
2	CG Recommended 2006 Purchased Power Capacity Amount ($)	$9,426,640	See Detail Below
3	CG Adjustment Required to MPS Direct Filing ($)	($44,899,925)	= Ln 2 - Ln 1
4	Jurisdictional Factor #3 (Demand)	99.463%	Aquila FPP-20-1 Workpaper
5	CG Adjustment (Elec-Juris)	$\boxed{(\$44,658,812)}$	= Ln 3 x Ln 4

Detail Supporting CG Recommended 20006 Purchased Power Capacity Amount

Ln No.	Description	Amount	Source
6	2006 Aries Contract Capacity (MW)	[redacted]	Aquila Response to MPSC-0212 (HC)
7	Aries Delivery Period 1 (Non-Summer) Capacity Price ($/kW-month)		Aquila Response to MPSC-0212 (HC)
8	Aries Deliver Period 2 (Summer) Capacity Price ($/kW-month)		Aquila Response to MPSC-0212 (HC)
9	2006 Aries Purchase Duration (months)		Aquila Response to MPSC-0084 (HC)
10	2006 Aries Purchased Power Capacity Amount ($)	$2,028,640	Aquila Response to MPSC-0081 Updated
11	Add 2006 NPPD Cooper (75MW) Purchased Power Capacity Amount	$7,398,000	Aquila FPP-20-2 Workpaper
12	CG Recommended 2006 Purchased Power Capacity Amount	$9,426,640	Ln 10 + Ln 11

CG Adjustment to Aquila Off-System Sales Margin to Reflect 2006 Actual Off-System Revenue and Costs

(Analysis assumes 80.274% allocation to MPS/19.726% to SJL&P as shown on Aquila FPP-35-2)

Line No.	(a) MPS	(b) Sales for Resale Acct 447	(c) Generation Costs Accts 501 & 547	(d) Purchased Power Costs Acct 555	(e) Transmission Costs Acct 565	(f) = (b) - (c) - (d) - (e) Off-System Sales Margin	Source
1	2005 Per Book						
2	Revenue Sales for Resale	$ 20,016,212	$ 1,322,230	$ 9,290,011	$ 435,617	$ 8,968,354	Aquila MPS Workpapers R-35-2 & FPP-35-2
3	Revenue Interunit / Interstate	$ 22,849,519	$ 201,991	$ 20,112,936		$ 2,534,592	Aquila Response to Data Request MPSC-0141.1.
4	Total	$ 42,865,731	$ 1,524,221	$ 29,402,948	$ 435,617	$ 11,502,945	= Ln 2 + Ln 3
5	2005 with Aquila Adjustments						
6	Revenue Sales for Resale	$ 11,263,608	$ 1,649,817	$ 3,971,325	$ 324,516	$ 5,317,951	Aquila MPS Workpapers R-35-2 & FPP-35-2
7	Revenue Interunit / Interstate	$ 22,849,519	$ 201,991	$ 20,112,936		$ 2,534,592	Aquila Response to Data Request MPSC-0141.1.
8	Total	$ 34,113,127	$ 1,851,808	$ 24,084,261	$ 324,516	$ 7,852,542	= Ln 6 + Ln 7
9	Aquila Proposed Adjustments						
10	Revenue Sales for Resale	$ (8,752,604)	$ 327,587	$ (5,318,687)	$ (111,101)	$ (3,650,403)	Aquila MPS Workpapers R-35-2 & FPP-35-2
11	Revenue Interunit / Interstate	$ -	$ -	$ -	$ -	$ -	Aquila Response to Data Request MPSC-0141.1.
12	Total	$ (8,752,604)	$ 327,587	$ (5,318,687)	$ (111,101)	$ (3,650,403)	= Ln 10 + Ln 11
13	Juris Factor #4 Energy	99.485%	99.485%	99.485%	99.485%	99.485%	Aquila MPS Workpapers R-35-2 & FPP-35-2
14	Aquila Proposed Jurisdictional Adjustment						
15	Revenue Sales for Resale	$ (8,707,528)	$ 325,900	$ (5,291,296)	$ (110,529)	$ (3,631,603)	Aquila MPS Workpapers R-35-2 & FPP-35-2
16	Revenue Interunit / Interstate	$ -	$ -	$ -	$ -	$ -	= Ln 13 x Ln 11
17	Total	$ (8,707,528)	$ 325,900	$ (5,291,296)	$ (110,529)	$ (3,631,603)	= Ln 15 + Ln 16
18	CG 2006 Amounts						
19	Revenue Sales for Resale	$ 56,598,051	$ 2,560,378	$ 44,074,129	$ 3,566,474	$ 6,397,070	See Schedule KCH-3 (Supplemental), p. 2
20	Revenue Interunit / Interstate	$ 21,383,647	$ 138,609	$ 17,728,602		$ 3,516,436	See Schedule KCH-3 (Supplemental), p. 2
21	Total	$ 77,981,698	$ 2,698,987	$ 61,802,731	$ 3,566,474	$ 9,913,506	= Ln 19 + Ln 20
22	CG Adjustments to Aquila Adjusted Amount - (Lns 6-8)						
23	Revenue Sales for Resale	$ 45,334,443	$ 910,561	$ 40,102,805	$ 3,241,959	$ 1,079,119	= Ln 19 - Ln 6
24	Revenue Interunit / Interstate	$ (1,465,871)	$ (63,382)	$ (2,384,334)	$ -	$ 981,845	= Ln 20 - Ln 7
25	Total	$ 43,868,571	$ 847,179	$ 37,718,470	$ 3,241,959	$ 2,060,964	= Ln 23 + Ln 24
26	Juris Factor #4 Energy	99.485%	99.485%	99.485%	99.485%	99.485%	Aquila MPS Workpapers R-35-2 & FPP-35-2
27	CG Proposed Jurisdictional Adjustments						
28	Revenue Sales for Resale	$ 45,100,970	$ 905,871	$ 39,896,275	$ 3,225,262	$ 1,073,561	= Ln 26 x Ln 23
29	Revenue Interunit / Interstate	$ (1,458,322)	$ (63,055)	$ (2,372,055)	$ -	$ 976,788	= Ln 26 x Ln 24
30	Total	$ 43,642,648	$ 842,816	$ 37,524,220	$ 3,225,262	$ 2,050,350	= Ln 28 + Ln 29

CG Adjustment to Aquila Off-System Sales Margin to Reflect 2006 Actual Off-System Revenue and Costs

(Analysis assumes 80.274% allocation to MPS/19.726% to SJL&P as shown on Aquila FPP-35-2)

Line No.	(a) L&P	(b) Sales for Resale Acct 447	(c) Generation Costs Accts 501 & 547	(d) Purchased Power Costs Acct 555	(e) Transmission Costs Acct 565	(f) = (b) - (c) - (d) - (e) Off-System Sales Margin	Source
1	2005 Per Book						
2	Revenue Sales for Resale	$ 1,073,861	$ 124,655	$ 496,531	$ 6,490	$ 446,185	Aquila L&P Workpapers R-35-2 & FPP-35-2
3	Revenue Interunit / Interstate	$ 236,253	$ 42,733	$ 68,865		$ 124,655	Aquila Response to Data Request MPSC-0141.1.
4	Total	$ 1,310,113	$ 167,388	$ 565,396	$ 6,490	$ 570,839	= Ln 2 + Ln 3
5	2005 with Aquila Adjustments						
6	Revenue Sales for Resale	$ 2,767,844	$ 405,415	$ 975,887	$ 79,744	$ 1,306,798	Aquila L&P Workpapers R-35-2 & FPP-35-2
7	Revenue Interunit / Interstate	$ 236,253	$ 42,733	$ 68,865		$ 124,655	Aquila Response to Data Request MPSC-0141.1.
8	Total	$ 3,004,096	$ 448,148	$ 1,044,752	$ 79,744	$ 1,431,452	= Ln 6 + Ln 7
9	Aquila Proposed Adjustments						
10	Revenue Sales for Resale	$ 1,693,983	$ 280,760	$ 479,356	$ 73,254	$ 860,613	Aquila L&P Workpapers R-35-2 & FPP-35-2
11	Revenue Interunit / Interstate	$ -	$ -	$ -	$ -	$ -	Aquila Response to Data Request MPSC-0141.1.
12	Total	$ 1,693,983	$ 280,760	$ 479,356	$ 73,254	$ 860,613	= Ln 10 + Ln 11
13	100% Electric	100.000%	100.000%	100.000%	100.000%	100.000%	Aquila L&P Workpapers R-35-2 & FPP-35-2
14	Aquila Proposed Jurisdictional Adjustment						
15	Revenue Sales for Resale	$ 1,693,983	$ 280,760	$ 479,356	$ 73,254	$ 860,613	Aquila L&P Workpapers R-35-2 & FPP-35-2
16	Revenue Interunit / Interstate	$ -	$ -	$ -	$ -	$ -	= Ln 13 x Ln 11
17	Total	$ 1,693,983	$ 280,760	$ 479,356	$ 73,254	$ 860,613	= Ln 15 + Ln 16
18	CG 2006 Amounts						
19	Revenue Sales for Resale	$ 13,908,029	$ 629,170	$ 10,830,484	$ 876,402	$ 1,571,973	See Schedule KCH-3 (Supplemental), p. 2
20	Revenue Interunit / Interstate	$ 5,254,676	$ 34,061	$ 4,356,509		$ 864,106	See Schedule KCH-3 (Supplemental), p. 2
21	Total	$ 19,162,705	$ 663,231	$ 15,186,993	$ 876,402	$ 2,436,079	= Ln 19 + Ln 20
22	CG Adjustments to Aquila Adjusted Amount - (Lns 6-8)						
23	Revenue Sales for Resale	$ 11,140,186	$ 223,755	$ 9,854,597	$ 796,658	$ 265,176	= Ln 19 - Ln 6
24	Revenue Interunit / Interstate	$ 5,018,423	$ (8,672)	$ 4,287,644	$ -	$ 739,451	= Ln 20 - Ln 7
25	Total	$ 16,158,609	$ 215,083	$ 14,142,241	$ 796,658	$ 1,004,627	= Ln 23 + Ln 24
26	100% Electric	100.000%	100.000%	100.000%	100.000%	100.000%	Aquila L&P Workpapers R-35-2 & FPP-35-2
27	CG Proposed Jurisdictional Adjustments						
28	Revenue Sales for Resale	$ 11,140,186	$ 223,755	$ 9,854,597	$ 796,658	$ 265,176	= Ln 26 x Ln 23
29	Revenue Interunit / Interstate	$ 5,018,423	$ (8,672)	$ 4,287,644	$ -	$ 739,451	= Ln 26 x Ln 24
30	Total	$ 16,158,609	$ 215,083	$ 14,142,241	$ 796,658	$ 1,004,627	= Ln 28 + Ln 29

Derivation of 2006 Aquila Off System Sales Margins

(Analysis assumes 80.274% allocation to MPS/19.726% to SJL&P as shown on Aquila FPP-35-2)

Line No.	(a) MPS	(b) Total 2006	(c)	(d)
1	Off-System Sales	$ 68,940,284		
2	Off-System Sales - Interco	$ 26,638,323		
3	Off-System Generation Costs	$ 2,777,233		
4	Off-System Generation Costs - Interco	$ 172,670		
5	Off-System Purchased Power Costs	$ 54,721,475		
6	Off-System Purchased Power Costs - Interco	$ 22,085,111		
7	Off-Sales Transmission Costs	$ 4,440,632		
8	Off-System Sales Margin	$ 11,381,486		

Line No.	L&P	Total 2006
9	Off-System Sales	$ 1,565,796
10	Off-System Sales - Interco	$ -
11	Off-System Generation Costs	$ 412,315
12	Off-System Generation Costs - Interco	$ -
13	Off-System Purchased Power Costs	$ 183,138
14	Off-System Purchased Power Costs - Interco	$ -
15	Off-Sales Transmission Costs	$ 2,244
16	Off-System Sales Margin	$ 968,099

Line No.	Total	Total 2006	80.274% Allocation to MPS	19.726% Allocation to L&P
17	Off-System Sales	$ 70,506,080	$ 56,598,051	$ 13,908,029
18	Off-System Sales - Interco	$ 26,638,323	$ 21,383,647	$ 5,254,676
19	Off-System Generation Costs	$ 3,189,548	$ 2,560,378	$ 629,170
20	Off-System Generation Costs - Interco	$ 172,670	$ 138,609	$ 34,061
21	Off-System Purchased Power Costs	$ 54,904,613	$ 44,074,129	$ 10,830,484
22	Off-System Purchased Power Costs - Interco	$ 22,085,111	$ 17,728,602	$ 4,356,509
23	Off-Sales Transmission Costs	$ 4,442,876	$ 3,566,474	$ 876,402
24	Off-System Sales Margin	$ 12,349,585	$ 9,913,506	$ 2,436,079

Data Source:
Aquila Response to Data Request MPSC-0141.1.