

**Exhibit No.: 404**

Issue: Earnings Sharing Mechanism  
and Quality Service Plan

Witness: Robert J. Hix

Type of Exhibit: Late-Filed Exhibit

Sponsoring Party: City of Kansas City, Missouri

Case No.: EM-2007-0374

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: EM-2007-0374**

**Utility Commission Orders Approving or Addressing  
Earning Sharing Mechanisms and/or Quality of Service Plans**

Colorado Public Utilities Commission

*In re Mountain States Telephone and Telegraph Company d/b/a U S West Communications, Inc.*, Docket No. 90A-665T, Decision No. C92-854, Order Adopting an Alternative Rate and Service Regulation Plan for a Telephone Exchange Carrier, 136 P.U.R 4th 329 (May 26, 1992).

*In re Application of Public Service Company of Colorado for Commission Authorization (1) to Merge with Southwestern Public Service Company through the Formation of a Registered Public Utility Holding Company for Issuance of Securities in Conjunction Therewith and (2) to Implement a Five-Year Regulatory Plan which Includes an Earnings Sharing Mechanism; for Establishment of a Procedural Schedule; and for Other Such Relief as may be Appropriate or Necessary*, Docket 95A-531EG, Decision No. C96-1235, Decision Approving Application (Aug. 23, 1996).

*In re Public Service Company of Colorado*, Docket No. 99A-377EG, Decision No. C00-393, Decision Granting Application, 2000 WL 575936 (Apr. 24, 2000).

*In re Application of Public Service Company of Colorado for Commission Authorization for New Century Energies, Inc. to Merge with Northern States Power Company; for Extension of the Current Regulatory Plan Which Includes an Earnings Sharing Mechanism; and for Such Other Relief as May be Appropriate or Necessary*, Docket No. 99A-377EG, Decision No. C01-1330, Commission Order Approving Partial Stipulation and Establishing a Gas Department Quality of Service Program (Dec. 28, 2001).

*In re Investigation and Suspension of Tariff Sheets Filed by Public Service Company of Colorado Advice Letter No. 1373-Electric, Advice Letter No. 593-Gas, and Advice Letter No. 80-Steam*, Docket No. 02S-315EG, Decision. No. C03-670, Order Approving Settlement with Modifications (June 26, 2003).

*In re Joint Application of Atmos Energy Corporation and the Colorado Office of Consumer Counsel for an Order Approving Earnings Agreement*, Docket No. 04A-387G, Decision No. C04-1107, Order Approving Earnings Agreement, 2004 WL 2358154 (Sept. 20, 2004); see also *In re Joint Application of Atmos Energy Corporation, the Staff of the Public Utilities Commission and the State of Colorado, and the Office of the Consumer Counsel for an Order Approving Earnings Settlement*, Docket 07A-388G, Decision C07-1008, Order Deeming Application Complete and Approving Earnings Agreement, 2007 WL 4811884 (Nov. 29, 2007).

*In re Application of Aquila Inc. d/b/a/ Aquila Networks-WPC for Approval of a Quality Service Plan Appropriate for Aquila's Colorado Electric Operations*, Docket No. 04A-046, Decision No. R05-313, Recommended Decision of Administrative Law Judge Anthony M. Marquez Approving Application as Modified by Settlement Agreement (Mar. 17, 2005).

*In re Application of Public Service Company of Colorado for an Order Authorizing it to Implement an Electric Quality of Service Monitoring and Reporting Plan for 2007 and 2008*, Docket No. 05A-288E, Decision No. C06-1303, Order Approving Partial Stipulations with Modifications for Performance Years 2007 Through 2010 (Nov. 6, 2006).

*In re Investigation and Suspension of Tariff Sheets Filed by Public Service Company of Colorado for Advice Letter No. 1454-Electric and Advice Letter No. 671-Gas*, Docket No. 06S-234EG, Decision No. C06-1379, Commission Order Approving Settlement Agreement with Modifications (Nov. 20, 2006).

#### California Public Utilities Commission

*In re Southern California Gas Company*, Decision 05-03-023, Decision on SoCalGas and SDG&E's Phase 2 Post-Test Year 2004 Ratemaking, Earnings Sharing, Incentive Proposals, and 2004 Incentive Proposals, 2005 WL 778511 (Mar. 17, 2005).

#### Iowa Utilities Board

*In re Calenergy Company, Inc.*, Docket No. SPU-98-8, 1999 WL 179813 (Feb. 17, 1999) (reorganization and reincorporation); see also *In re MidAmerican Energy Company*, Docket No. SPU-05-09, 2005 WL 2250879 (Jul. 29, 2005) (demonstrating that original revenue sharing mechanism which was initially proposed through 2000 was maintained until 2005 and extended in this decision).

#### Massachusetts Department of Telecommunications and Energy

*In re Bay State Gas Company*, Docket No. 97-97, Order Adopting Settlement (LDC) to Implement Two-Year Rate Plan, 182 P.U.R. 4th 329 (Dec. 31, 1997).

#### Michigan Public Service Commission

*In re Application of Consumers Energy Company for approval of an experimental pilot program for expanded gas customer choice, including an expanded gas transportation program, a suspension of its gas cost recovery clause, a moratorium on non-GCR rate adjustments, an earnings sharing mechanism, and related relief*, Case No. U-11599, Order Approving Application (Dec. 19, 1997).

#### New York Public Service Commission

*In re Niagara Mohawk Holdings, Inc.*, Case 01-M-0075, Opinion No. 01-6, 2001, Opinion and Order Authorizing Merger and Adopting Rate Plan, 2001 WL 1772231 (Dec. 3, 2001).

*In re Orange and Rockland Utilities, Inc.*, Case 05-G-1494, Order Adopting, With One Exception, a Joint Proposal Establishing a Three Year Rate Plan for Natural Gas Local Distribution Company, 252 P.U.R. 4th 351 (Oct. 20, 2006).

*Joint Petition of United Water Owego, Inc. and United Water Nichols, Inc. Pursuant to 108 and 89-h of the PSL for Approval to Merge United Water Nichols, Inc. and United Water Owego, Inc. to Become United Water Owego-Nichols, Inc.*, Case No. 07-W-0872, Order Approving in part a Joint Proposal for Merger and a Three Year Rate Plan, 2008 WL 1874533 (Apr. 23, 2008).