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1 **Q: With this elimination what types of advertising are still included in test year cost of**  
2 **service?**

3 A: The primary types still remaining include safety, customer assistance, and energy  
4 efficiency.

5 **CS-92 DUES AND DONATIONS**

6 **Q: Please explain adjustment CS-92.**

7 A: The Company removed from cost of service dues and donations to certain civic  
8 organizations.

9 **CS-95 AQUILA MERGER EXPENSE**

10 **Q: Please explain adjustment CS-95.**

11 A: See page 47a.

12 **CS-99 ST. JOSEPH MERGER TRANSITION COSTS**

13 **Q: Please explain adjustment CS-99.**

14 A: Transition costs were incurred by Aquila when it acquired St. Joseph Light & Power  
15 Company in 2000. This adjustment amortizes these transition costs.

16 **Q: Were transition costs associated with this merger included in cost of service in MPS**  
17 **and L&P's prior rate case filings?**

18 A: Yes. As stated in the Non-Unanimous Stipulation and Agreement in Case No. ER-2005-  
19 0436 approved by the Commission on February 23, 2006:

20 Aquila agrees not to seek rate recovery of additional transition costs  
21 associated with its merger with St. Joseph Light & Power Company  
22 beyond the annual amortization amount settlement agreement between  
23 Company and Staff.

24 **Q: What was the amount of transition costs allowed in that case?**

25 A: Total transition costs allowed were \$4,959,664, with a ten-year amortization.

26 **Q: Were these costs also allowed in the Company's rate cases since then?**

27 A: Yes, they were.

**CS-95 AQUILA MERGER EXPENSE [CONT.]**

1  
2 A: The Commission, in its Report and Order in the 2010 Case authorized GMO to establish  
3 a regulatory asset to defer and amortize over five years the transition costs associated  
4 with the Aquila merger (Case No. EM-2007-0374). The test year in this rate case  
5 includes only amortization from June 25, 2011, the effective date of new rates in the 2010  
6 Case, to September 30, 2011. Therefore, this adjustment is necessary to reflect a full  
7 year's amortization in this rate case.