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| *Exhibit No.:* | |
| *Issues:* | *Purchased Power Analysis, Off-System Interchange Sales, Income Tax Expense* |
| *Witness:* | *V. William Harris* |
| *Sponsoring Party:* | *MoPSC Staff* |
| *Type of Exhibit:* | *Direct Testimony* |
| *Case No:* | *ER-2005-0436* |
| *Date Testimony Prepared:* | *October 14, 2005* |

# MISSOURI PUBLIC SERVICE COMMISSION

## UTILITY SERVICES DIVISION



## DIRECT TESTIMONY

## OF

## V. WILLIAM HARRIS, CPA, CIA

## AQUILA, INC. d/b/a AQUILA NETWORKS-MPS and AQUILA NETWORKS – L&P

## CASE NO. ER-2005-0436

*Jefferson City, Missouri*
*October 2005*

Exhibit No. 47
Case No(s). ER-2005-0436
Date 1-08-06 Rptr KF

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

| | | |
|---|---|---|
| In the Matter of the Tariff Filing of Aquila, Inc., to Implement a General Rate Increase for Retail Electric Service Provided to Customers in Its MPS and L&P Missouri Service Areas. | ) ) ) ) | Case No. ER-2005-0436<br>Tariff No. YE-2005-1045 |

AFFIDAVIT OF V. WILLIAM HARRIS

STATE OF MISSOURI )
) ss.
COUNTY OF COLE )

V. William Harris, being of lawful age, on his oath states: that he has participated in the preparation of the following Direct Testimony in question and answer form, consisting of 16 pages to be presented in the above case; that the answers in the following Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

V. William Harris

V. William Harris

Subscribed and sworn to before me this 11th day of October 2005.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
County of Cole
My Commission Exp. 07/01/2008

D Suzie Mankin

Notary

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## OF DIRECT TESTIMONY OF

## V. WILLIAM HARRIS, CPA, CIA

## AQUILA, INC. d/b/a AQUILA NETWORKS-MPS and AQUILA NETWORKS – L&P

## CASE NO. ER-2005-0436


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**DIRECT TESTIMONY**

**OF**

**V. WILLIAM HARRIS, CPA, CIA**

**AQUILA, INC. D/B/A AQUILA NETWORKS-MPS**

**AND AQUILA NETWORKS – L&P**

**CASE NO. ER-2005-0436**

Q. Please state your name and business address.

A. V. William Harris, Fletcher Daniels State Office Building, Room G8, 615 East 13th Street, Kansas City, Missouri 64106.

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

A. I am a Regulatory Auditor with the Missouri Public Service Commission (Commission or PSC).

Q. Please describe your educational background.

A. I graduated from Missouri Western State College at St. Joseph, Missouri in 1990, with a Bachelor of Science degree in Business Administration with a major in Accounting. I successfully completed the Uniform Certified Public Accountant (CPA) examination in 1991 and subsequently received the CPA certificate. I am currently licensed as a CPA in the state of Missouri. I also successfully completed the Uniform Certified Internal Auditor (CIA) examination in 1995 and am currently certified as a CIA by the Institute of Internal Auditors in Altamonte Springs, Florida.

Q. Please describe your employment history.

A. From 1991 until I assumed my current position as a Regulatory Auditor with the Commission in 1994, I was employed as a Regulatory Auditor with the Federal Energy

Regulatory Commission in Washington, DC. Prior to that, I was an Internal Auditor and Training Supervisor with Volume Shoe Corporation (d/b/a Payless ShoeSource).

Q. What are your responsibilities with the Commission?

A. I am responsible for directing or assisting in the audits and examinations of the books and records of regulated utility companies operating within the state of Missouri.

Q. Have you previously filed testimony before this Commission?

A. Yes. I have attached a list of the cases in which I have filed testimony before this Commission as Schedule 1 of my direct testimony.

Q. With reference to Case No. ER-2005-0436, have you examined and studied the books and records of Aquila, Inc. (Aquila or Company), formerly UtiliCorp United, Inc., and its Missouri operating divisions – Aquila Networks-MPS (MPS) and Aquila Networks-L&P (L&P)?

A. Yes, with the assistance of other members of the Commission Staff (Staff).

Q. Does Aquila currently operate within the state of Missouri?

A. Yes. Aquila operates electric generation, transmission and distribution systems in the state of Missouri as MPS and L&P. MPS and L&P provide electricity on a retail and wholesale basis, and also operate local natural gas distribution systems in Missouri. L&P also operates a steam heat system in Missouri. Aquila also operates electric and natural gas systems in other states.

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

A. The purpose of my direct testimony in this proceeding is to discuss the purchased power analysis I performed for the MPS and L&P electric operations and to present the Staff's recommendations concerning off-system interchange sales, current income taxes and deferred income taxes for the Company's Missouri electric operations.

Q. What knowledge, skill, experience, training or education do you have in these matters?

A. I have acquired general knowledge of these topics through my experience and analyses in prior rate, complaint and merger cases before this Commission. I also acquired knowledge of these topics through the review of the Staff's workpapers and testimony in prior rate, complaint and merger cases involving Aquila, MPS and L&P. I have reviewed prior Commission decisions regarding these areas. I also reviewed the Company's testimony, workpapers and responses to the Staff's data requests addressing these topics. I earned a Bachelor of Science degree in Business Administration, with an emphasis on accounting (coursework included auditing and advanced auditing classes). I successfully completed the Certified Public Accountants Exam (which included sections on accounting practice, accounting theory, and auditing) and the Certified Internal Auditors Exam. Finally, I am currently licensed in the State of Missouri to practice these professions.

Q. Are you sponsoring any Accounting Schedules in this proceeding?

A. Yes. I am sponsoring Accounting Schedule 11 – Income Tax.

Q. What adjustments are you sponsoring in this case?

A. I am sponsoring the following Income Statement adjustments to the Staff's Accounting Schedules for the MPS operating division:

Off-System Interchange Sales – L&P Transfers S-3.1 and S-3.2
Off-System Interchange Sales – Updated Test Year S-3.3
Fuel Cost of Sales for Resale (Steam) – L&P Transfers S-10.1 and S-10.2
Fuel Cost of Sales for Resale (Steam) – Updated Test Year S-10.3
Fuel Cost of Sales for Resale (Other Prod) – L&P Transfers S-22.1 and S-22.2
Fuel Cost of Sales for Resale (Other Prod.) – Updated Test Year S-22.3

Purchased Power Cost of Sales for Resale – L&P Transfers S-32.1 and S-32.2
Purchased Power Cost of Sales for Resale – Updated Test Year S-32.3
Current Income Taxes S-94
Deferred Income Taxes S-95
Amortization of Excess Deferred Income Taxes – S-96
Amortization of Investment Tax Credit – S-97

I am sponsoring the following Income Statement adjustments to the Staff's Accounting Schedules for the L&P operating division:

Off-System Interchange Sales – MPS Transfers S-3.1 and S-3.2
Off-System Interchange Sales – Updated Test Year S-3.3
Fuel Cost of Sales for Resale (Steam) – MPS Transfers S-10.1 and S-10.2
Fuel Cost of Sales for Resale (Steam) – Updated Test Year S-10.3
Fuel Cost of Sales for Resale (Other Prod) – MPS Transfers S-23.1 and S-23.2
Fuel Cost of Sales for Resale (Other Prod.) – Updated Test Year S-23.3
Purchased Power Cost of Sales for Resale – MPS Transfers S-32.1 and S-32.2
Purchased Power Cost of Sales for Resale – Updated Test Year S-32.3
Current Income Taxes S-95
Deferred Income Taxes S-96
Amortization of Excess Deferred Income Taxes – S-97
Amortization of Investment Tax Credit – S-98

## EXECUTIVE SUMMARY

Q. Please summarize your direct testimony in this proceeding.

A. My testimony primarily addresses the areas of off-system sales and income taxes.

I adjusted the actual level of off-system sales and the costs related to those sales for the test year and updated levels to reflect the off-system sales and related costs for the known and measurable period ending June 30, 2005.

There are four components to the total income tax liability for a utility: current income tax; deferred income tax; the amortization of excess deferred income tax, and; the amortization of deferred investment tax credit. I calculated the Staff's level for these four components.

**PURCHASED POWER ANALYSIS**

Q. Please describe the individual components of purchased power.

A. The Company purchases firm power through contractual agreements, known as capacity contacts, and non-firm power on the open market, known as spot purchases.

Q. Please describe firm power and capacity contracts.

A. Firm power is electric energy or energy producing capacity intended to be available at all times during the period covered by a guaranteed commitment, even under adverse conditions, but subject to force majeure interruptions. The Company, in essence, reserves capacity from other utility systems to ensure that needed power generation is available to meet its native firm loads. The Company pays a reservation or demand charge to guarantee the availability of capacity over a contractual time frame. The demand charge is based upon the total capacity the Company reserves for each year. In addition to the demand costs for the capacity, the Company also pays an energy charge for the cost of the energy provided under the terms of the capacity agreement. Typically, the energy charge reflects the costs of generation to produce the electricity plus some agreed-to profit, such as cost plus ten percent. Generally, the energy charge includes some component for operation and maintenance expenses that is identified in the power agreement. In some cases, energy costs reflect only the non-fuel component to produce energy, with the buyer of the electricity supplying and paying for the fuel. While demand costs reserve the capacity, energy costs pay the cost to produce the energy.

Q. Please describe non-firm power (or "spot") purchases.

A. Non-firm power is electric energy that is not reserved and not intended to be available at all times. As such, the cost of non-firm power does not reflect an associated demand charge. The only cost component of non-firm power is the energy charge reflecting the cost of the energy on the open market at the specific time the energy is purchased.

Q. Please describe your purchased power analysis in detail.

A. To determine the amount of non-firm purchased power for MPS, I took the total purchased power provided by the Company in its response to Data Request No. 81, removed the demand and energy charges (associated with MPS' capacity contracts) and the L&P transactions that were identified as joint dispatch to determine the net spot purchases.

Similarly, for the L&P analysis, to determine the amount of non-firm purchased power, I took the total purchased power provided by the Company in its response to Data Request No. 81, removed the demand and energy charges (associated with L&P's capacity contracts) and the MPS transactions that were identified as joint dispatch to determine the net spot purchases.

Q. What is the purpose of an historical analysis of purchased power costs?

A. The Company and Staff use production cost models to annualize fuel and purchased power costs. Staff uses an historical analysis of purchased power costs to ensure the reasonableness of the production cost models' outputs.

**OFF-SYSTEM INTERCHANGE SALES**

Q. What are off-system sales?

A. Off-system sales (also called sales for resale) relate to the sales of electricity, made on the interchange market, at times when utilities have met all obligations to serve their native load customers and have excess energy to sell to other utilities. The off-system sale transactions occur between utilities resulting in profits (net margin) to the selling entity, in this case, Aquila.

Q. Has the Staff included in this case, the revenues and costs associated with off-system sales in the interchange market?

A. Yes. The Staff has reflected the actual level of off-system sales experienced for the 12-month period ending June 30, 2005. In addition, as an offset to the off-system sales, the fuel costs and purchased power costs relating to the off-system sales were also adjusted to reflect the actual results for the 12-month period ending June 30, 2005.

Q. Why is it appropriate to include off-system sales in the current revenue requirement determination for Aquila?

A. The same generating facilities, equipment, and employee/personnel that are necessary to provide service to Missouri retail electric customers are also needed to make off-system sales. It is appropriate to include the off-system sales in this case because Aquila customers are paying for all costs associated with the facilities to produce electricity for the firm retail customers, i.e., native load customers. To the extent that other sales can be made using those facilities, the customers should benefit from these sales. The off-system sales are made at a time when the power generating facilities and purchases are not needed to serve the Missouri retail (native load) customers. Off-system sales represent an efficient utilization of the electric system that has been put in place to meet the native load customers' electricity needs. In essence, off-system sales are considered part of a utility's operations just like any other revenue it receives from its customers.

Q. Does Aquila benefit from these off-system sales?

A. Yes. To the extent that there are increases in off-system sales that occur after rates are determined in any given proceeding, the Company will benefit from the growth and increase in net margins (off-system sales less fuel costs) throughout the period until rates are changed by the Commission in a general rate proceeding.

Q. Has the Commission recognized the benefits of including off-system sales in the determination of revenue requirements in prior cases?

A. Yes. In Aquila's (then UtiliCorp) 1997 general rate case filed in Missouri, Case No. ER-97-394, the Commission included off-system sales in the calculation of the rate level ordered in that case. The Commission stated, in part, as follows:

> The Commission finds the Staff provided competent and substantial evidence that all of the off-system sales revenue should be reflected in the test year revenue for the purposes of setting rates. The Staff is correct in stating that, since all of the costs of producing the off-system sales revenue were borne by the ratepayers, and since UtiliCorp has benefited from regulatory lag, the total amount of this revenue should be included in rates. The Commission adopts the adjustment proposed by the Staff.

The Staff has consistently included off-system sales in all of the electric cases that I am aware of dating back to the early 1980s.

Q. Please describe MPS and L&P adjustments S-3.1 and S-3.2.

A. These adjustments to test year sales for resale remove (from booked revenues) joint dispatch transactions between MPS and L&P through the updated period ending June 30, 2005.

Q. Please describe MPS and L&P adjustment S-3.3.

A. Adjustment S-3.3 adjusts the 2004 test year sales for resale level to reflect the off-system sales level for the 12-month period ending June 30, 2005.

Q. Please describe MPS adjustments S-10.1, S-10.2, S-22.1 and S-22.2 and L&P adjustments S-10.1, S-10.2, S-23.1 and S-23.2.

A. These adjustments remove the fuel costs of joint dispatch transactions between MPS and L&P through the updated period ending June 30, 2005.

Q. Please describe MPS adjustments S-10.3 and S-22.3 and L&P adjustments S-10.3 and S-23.3.

A. These adjustments adjust the 2004 test year fuel expense to reflect the fuel costs of interchange sales for the 12-month period ending June 30, 2005, the update period for this case.

Q. Please describe MPS and L&P adjustment S-32.1 and S-32.2.

A. These adjustments remove purchased power expense resulting from joint dispatch transactions between MPS and L&P through the updated period ending June 30, 2005.

Q. Please describe MPS and L&P adjustment S-32.3.

A. Adjustment S-32.3 adjusts the 2004 test year purchased power expense to reflect the purchased power costs of interchange sales for the 12-month period ending June 30, 2005, the update period for this case.

**INCOME TAX EXPENSE**

Q. Please explain each component of the Company's total income tax liability.

A. There are four components to the total income tax liability for a utility. These are: 1) current income tax, 2) deferred income tax, 3) the amortization of excess deferred income tax, and 4) the amortization of deferred investment tax credit (ITC).

**Current Income Tax**

Q. Please describe the current income tax component.

A. Staff calculated the current income tax component shown on Accounting Schedule 11 by taking the Net Operating Income Before Taxes (NOIBT) amount from Accounting Schedule 9, Income Statement, and adjusting it by timing difference additions and subtractions from NOIBT that appear on Accounting Schedule 11 to determine the net taxable income in this case. Staff then multiplied this result by the appropriate federal and state income tax rates to arrive at the current income tax for this case. This calculation takes into account that federal income taxes are fifty percent (50%) deductible for state income tax purposes and state income taxes are fully deductible for federal income tax purposes. The calculation in this case is based on the use of a 35% federal income tax rate and a 6.25% state income tax rate. This results in an effective overall tax rate of 38.39%. MPS adjustment S-94 and L&P adjustment S-95 reflect the differences between the Staff's calculation and the Company's test year level of current income taxes.

Q. Please explain the additions used to arrive at net taxable income in this case.

A. Annualized book depreciation and book depreciation charged to clearing and operations accounts are added back to net income before taxes because the deduction for tax depreciation in determining current income tax is different than book depreciation. Adding back these book depreciation amounts is necessary to avoid deducting depreciation amounts twice in the income tax calculation. Contributions In Aid of Construction (CIAC) and Advances for Construction are added back and treated as revenues in the current year, consistent with the Internal Revenue Service (IRS) rules. The last item added back to NOIBT is the specific IRS non-deductible portion of meal expense.

Q. Please list the deductions used to arrive at net taxable income.

A. The deductions are 1) interest expense, 2) straight line tax depreciation, and 3) excess tax depreciation.

Q. Please explain the deduction for interest expense and how it was calculated.

A. Interest expense is calculated by multiplying the jurisdictional rate base by the Staff's calculated weighted cost of debt, which is sponsored by Staff witness David F. Murray of the Financial Analysis Department. This methodology assures that the amount of interest expense used in the calculation of income tax expense, for ratemaking purposes, equals the interest expense the ratepayer is required to provide the Company in rates. Since the revenue requirement recommended by the Staff is based on a rate of return computation, the interest synchronization method allows an interest deduction consistent with the rate of return computation that is applied to rate base.

Q. Are you aware of any other rate cases where this type of methodology was proposed?

A. Yes. This methodology was first utilized by the Staff and adopted by the Commission in Kansas City Power and Light Company's 1980 electric rate case, Case No. ER-80-48, and has been used consistently by Staff and adopted by the Commission since that case.

Q. Please identity the source of the amounts of the deductions for straight-line tax depreciation and excess tax depreciation.

A. Straight-line tax depreciation was calculated by Staff witness Steve M. Traxler. Please refer to his direct testimony.

The excess tax depreciation amount was determined by subtracting the jurisdictional amount for straight-line tax depreciation from tax depreciation. The amount of excess tax depreciation relates to IRS normalization restrictions that do not allow the additional deduction for accelerated tax depreciation to be flowed through in setting rates. Utility customers must wait for the deduction of accelerated depreciation over the life of the asset, consistent with the book depreciation deduction (normalization treatment). Utility companies like Aquila benefit from this restriction because the associated deferred taxes provide enhanced cash flow to their operations. The deferred tax treatment for excess tax depreciation is necessary so the IRS code restriction is not violated. If the restriction was not adhered to, Aquila would lose the deduction relating to accelerated depreciation and the customers would lose the benefit of the accumulated deferred taxes that are an offset to rate base. To ensure that the accelerated depreciation is not "lost" as a tax deduction, deferred taxes are provided (calculated) which increases the income tax expense amount customers have to pay in their utility rates. The deferred taxes are accumulated and "flowed" back to customers over the life of the assets generating those deferrals.

**<u>Deferred Income Tax</u>**

Q. Please describe the deferred income tax component.

A. The deferred income tax component represents the normalization treatment for specific tax timing differences used in calculating the Company's current income tax expense. With regard to the timing difference for accelerated tax depreciation, the provision in the Internal Revenue Code (Code) requires normalization treatment for a regulated utility. The deferred income tax amount is calculated by multiplying those tax timing differences that the Staff has normalized by the overall effective tax rate of 38.39%, previously discussed. A description of tax timing differences, including ones proposed to be normalized, will be given later in my testimony.

Q. Please explain the tax concept of "normalization."

A. Under the IRS Code, the Company can take deductions for tax purposes for certain items at different times than when the items are expensed for book purposes. Items for which this tax treatment applies are called "tax-timing" differences. Normalization treatment eliminates these differences for ratemaking purposes so that income tax expense is based solely on the pre-tax operating income impact of these timing differences. Timing differences for Tax Depreciation, Contributions In Aid of Construction (CIAC) and Advances for Construction have been reflected in the current and deferred income tax calculations.

Q. What is "flow-through" treatment of tax timing differences?

A. Reflecting the tax impact of tax timing differences consistent with the period used in calculating current IRS income tax expense is commonly referred to as the "flow-through" method. Conversely, reflecting the tax deduction for tax timing differences consistent with the period used for recognizing the cost as an expense (or revenue) for financial reporting purposes is referred to as the "normalization" method.

Under normalization treatment, while the company may take a tax deduction in its current tax return, the utility's customer must wait for the benefit of the tax deduction over the period of life of the asset, in the case of depreciation. Using the flow-through method, the utility customer receives the benefit of the tax deduction during the same time period as the utility takes the deduction in determining current income tax due the IRS.

Q. Please describe MPS adjustment S-95 and L&P adjustment S-96.

A. These adjustments represent the amounts needed to adjust total test year booked deferred income taxes to reflect deferred income tax based upon the timing differences that are being normalized for ratemaking purposes. These timing differences include Excess Tax Depreciation, CIAC and Advances for Construction.

Q. Are there any specific items that you are sponsoring on Accounting Schedule 2, Rate Base?

A. Yes, I am sponsoring the line item, deferred income taxes, that appears on Accounting Schedule 2, Rate Base, as a subtraction from net plant.

Q. Please explain the subtraction of deferred income tax from net plant.

A. The balance of deferred income taxes included on Accounting Schedule 2 is composed of the accumulated deferred income tax balances as of June 30, 2005. The accumulated deferred tax balances represent a source of cash to the utility. Using the accumulated balance of deferred income tax as an offset to rate base allows ratepayers the same rate of return on these funds as the Company earns on its plant investment.

Q. Were the entire accumulated deferred income tax balances used as an offset to rate base?

A. No. Certain balances, such as gain on asset disposition and amortization of acquisition adjustment, were excluded because these costs have not been included in cost of service for ratemaking purposes. Other balances, such as line pack gas and PGA costs, were excluded from the electric and steam cases, because they are assigned 100% to gas operations.

Q. How did Staff treat the balances used as an offset to rate base?

A. Certain items, such as Jeffrey Energy Center spare parts and emission allowance proceeds, are assigned 100% to electric operations. Staff allocated the remaining balances between electric, gas and steam operations. The allocations to electric and steam were included in each respective case (ER-2005-0436 or HR-2005-0450).

**<u>Amortization of Excess Deferred Income Tax</u>**

Q. Please describe the amortization of excess deferred income tax.

A. The federal tax rate for corporations was reduced by the 1986 Tax Reform Act. Deferred income taxes recognized prior to the effective date of this legislation were deferred and collected in rates based upon a federal tax rate that is no longer valid as a result of the reduction in the corporate tax rate. The Staff's adjustment to deferred tax expense to reflect the amortization of excess deferred income tax flows the excess taxes back to ratepayers over the life of the assets that generated the deferred tax.

**<u>Amortization of Deferred Investment Tax Credit (ITC)</u>**

Q. Please describe the amortization of deferred investment tax credit (ITC).

A. The amortization of deferred ITC represents the recovery by the ratepayer of a portion of previously deferred ITC. Prior to the Tax Reform Act of 1986, the Company was allowed a credit against current income tax related to investment in new plant facilities. For ratemaking purposes, these investment tax credits are reflected in rates (amortized) over the life of the plant that generated the investment tax credits. The amount is based on the level of deferred ITC amortization reflected on the Company's books for the test year ended December 31, 2004.

Q. Does this conclude your direct testimony?

A. Yes, it does.

## V. William Harris

## Schedule of Testimony Filings

| Case No. | Type | Company |
|---|---|---|
| ER-95-279 | Direct | Empire District Electric Company |
| GR-96-285 | Direct, Rebuttal, Surrebuttal | Missouri Gas Energy (Southern Union Co.) |
| GR-97-272 | Direct | Associated Natural Gas Company |
| EC-98-573 | Direct, Rebuttal, Surrebuttal | St. Joseph Light and Power Company |
| HR-99-245 | Direct, Rebuttal, Surrebuttal | St. Joseph Light and Power Company |
| GR-99-246 | Direct, Rebuttal, Surrebuttal | St. Joseph Light and Power Company |
| ER-99-247 | Direct, Rebuttal, Surrebuttal | St. Joseph Light and Power Company |
| EM-2000-292 | Rebuttal | UtiliCorp United Inc., St. Joseph Light & Power |
| EM-2000-36 | Rebuttal | UtiliCorp United Inc., Empire District Electric |
| EO-2000-845 | Rebuttal | St. Joseph Light and Power Company |
| TT-2001-115 | Rebuttal | Green Hills Telephone Corporation |
| TC-2001-401 | Direct | Green Hills Telephone Corporation |
| ER-2001-299 | Direct, Rebuttal, Surrebuttal | Empire District Electric Company |
| ER-2001-672 | Direct, Rebuttal, Surrebuttal | UtiliCorp United Inc., dba Missouri Public Service |
| ER-2002-424 | Direct | Empire District Electric Company |

| Case No. | Type | Company |
|---|---|---|
| ER-2004-0034 & HR-2004-0024 (Consolidated) | Direct | Aquila, Inc. d/b/a Aquila Networks-MPS (Electric), Aquila Networks-L&P (Electric & Steam) |
| GR-2004-0072 | Direct, Rebuttal, Surrebuttal | Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P |

Case Nos. GR-96-285, EM-2000-292, EM-2000-369, EO-2000-845 and ER-2001-299 were litigated. All others were stipulated.