

**KCP&L-243**

Exhibit No.:  
Issues: Class Cost-of-Service  
Rate Design  
Witness: Michael S. Schepeler  
Sponsoring Party: MO PSC Staff  
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File No.: ER-2010-0355  
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**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY OPERATIONS DIVISION**

**SURREBUTTAL TESTIMONY**

**OF**

**MICHAEL S. SCHEPERLE**

**KANSAS CITY POWER & LIGHT COMPANY**

**FILE NO. ER-2010-0355**

*Jefferson City, Missouri  
January 2011*

Staff Exhibit No. KCP&L-243  
Date 1/18/11 Reporter LMB  
File No. ER-2010-0355



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**OF**  
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1 **Production-Capacity Allocator**

2 Q. Does the DOE criticize Staff and KCPL for using the BIP method for  
3 allocating production-capacity costs in their CCOS studies?

4 A. Yes. Mr. Goins alleges that the BIP method inappropriately allocates all  
5 baseload plant costs and the vast majority of KCPL's total fixed production-capacity costs on  
6 the basis of customer energy use with almost no regard for the demands that customers  
7 impose on KCPL's system (Goins, Rebuttal Testimony page 3).

8 Q. Is his criticism valid?

9 A. No. Staff's BIP method reasonably allocates fixed production-capacity costs.  
10 The first step of the BIP method is to evaluate the system loads of the test period. This  
11 information is detailed in Staff's Rate Design and Class Cost-of-Service Report filed in this  
12 case on November 24, 2010, in Table 3 (page 14). This evaluation shows that KCPL is a  
13 summer peaking utility with the four highest monthly coincident system peaks occurring in  
14 the summer season—June to September.

15 Q. Would you please explain further?

16 A. In the BIP method, the base allocator (B portion of BIP method) is calculated  
17 on each class's average hourly annual kWh usage at generation in the test year. This is the  
18 average hourly demand for each class at generation. This level of demand forms the basis to  
19 allocate the capacity requirements to each customer class for production investment and costs.  
20 The base portion is approximately 53% of the total of the classes' annual non-coincident peak  
21 (NCP)<sup>1</sup> demands (1,053,317 kW / 1,976,201 kW NCP). The intermediate portion (I portion  
22 of BIP method) involves using the average of the 12 NCP for the intermediate piece. The

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<sup>1</sup> The NCP demand is defined as the maximum monthly peak demand of each customer class at any time during the study period, and it may or may not fall on the same hour as the system peak for that month.

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1 intermediate portion is determined by the intermediate peak less the base portion already  
2 allocated to the various classes. The intermediate portion is approximately 84% of the total  
3 NCP demand less the 53% already allocated in the base portion (1,654,403 kW / 1,976,201  
4 kW minus 0.53).

5 The final step is to determine the peak portion (P portion of BIP method) for allocation  
6 to the various classes. The peak portion is allocated to the various classes based on each  
7 class's share of the summer peak less the base and intermediate portion already allocated to  
8 the various classes. Staff used the four summer months during the test year for calculating the  
9 peak portion since the four highest summer peaks are greater than the winter peaks. The peak  
10 portion is approximately 16%, the 100% less the base and intermediate portion of 84%  
11 already allocated.

12 In summary, approximately 53% is allocated in the base component, 31% is allocated  
13 in the intermediate component, and 16% is allocated in the peak component.

14 Q. Does Staff have concerns with the 4 CP method the DOE proposes be used for  
15 allocating production-capacity costs for purposes of performing a CCOS study for KCPL?

16 A. Yes it does. The 4 CP method results in free ridership for the lighting class.  
17 Free ridership is when service rendered completely off-peak is not assigned any responsibility  
18 for capacity costs. Street lights are not on during the day and therefore would not be allocated  
19 any capacity costs at all if the coincident peaks occur during daylight hours and the  
20 Commission chooses the 4 CP allocator as DOE proposes. Because Staff uses energy in the  
21 base component there is no free ridership and the allocation factor is more stable and  
22 equitable method than only using a 4 CP method.

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1 Also, there are three components in the BIP method. The intermediate component  
2 and the peak component are both allocated on class demands. In contrast, the 4 CP allocation  
3 method employed by DOE only uses four data points out of 8,760 hours in a test year for  
4 allocating costs to the customer classes. This may produce large cost allocation variations to  
5 certain classes. Table 1 below shows the large variations that occur in only using a 4 CP  
6 allocation method. Note the large variation in the Lighting class indices of return compared to  
7 those of other production allocation methods.

8 **Table 1**

<b>Summary Results of Class Cost of Service Results</b>						
<b>INDEX OF RETURN</b>						
<b>Customer Class</b>	<b>KCPL</b>	<b>Staff</b>	<b>U.S.</b>			
			<b>Department Of Energy</b>	<b>Industrials A&amp;E -4NCP</b>	<b>Industrials A&amp;E -2NCP</b>	<b>Industrials 4CP</b>
<b>RESIDENTIAL (RES)</b>	0.98	0.77	0.66	0.70	0.67	0.66
<b>SMALL GENERAL SERVICE (SGS)</b>	1.97	2.10	2.10	1.77	1.87	2.10
<b>MEDIUM GENERAL SERVICE (MGS)</b>	1.13	1.17	1.21	1.14	1.17	1.21
<b>LARGE GENERAL SERVICE (LGS)</b>	1.02	1.19	1.30	1.34	1.38	1.30
<b>LARGE POWER SERVICE (LPS)</b>	0.67	0.81	0.97	1.00	1.01	0.97
<b>LIGHTING</b>	1.28	1.34	6.12	0.99	1.11	6.12

9 An Index of Return above 1.0 indicates the customer class is exceeding its revenue  
10 responsibility—cost to provide service to that class; therefore, to equalize revenue  
11 responsibility and cost-of-service, rate revenues should be reduced. The studies using 4 CP  
12 show Indices of Returns five to six times the Indices of Return calculated using other  
13 methods.

14 Q. Does KCPL view the BIP method to be superior to the 4 CP method for  
15 allocating production facility costs for purposes of performing CCOS studies?

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1           A.     Yes. KCPL witness Paul Normand states in his rebuttal testimony filed in this  
2 case on December 10, 2010, that the 4 CP allocation of production facility costs produces  
3 rather large cost allocation shifts and inequities (Normand, Rebuttal Testimony, page 7).  
4 Staff's and KCPL's BIP methods, although different, do recognize the importance of  
5 distinguishing various generation fixed and variable costs by the type of generation—base,  
6 intermediate, peak.

7           Q.     Mr. Normand states on page 5 of his rebuttal testimony that Staff's Production-  
8 Capacity Base allocator double dips by using total annual energy and that Staff magnifies the  
9 class allocation amount based on NCP information in the intermediate and peaking  
10 component of the BIP method. Do you agree with Mr. Normand's characterization that  
11 Staff's Production-Capacity allocator double dips?

12           A.     No. Mr. Normand does not define or explain double dip. Staff calculates a  
13 base component, an intermediate component, and a peak component in its BIP method. The  
14 intermediate component is calculated less the base component already allocated. The peak  
15 component is calculated less the base and intermediate component already calculated.  
16 Therefore, Staff does not double dip in its base, intermediate, and peak component, as usage  
17 characteristics are calculated less the components already allocated.

18           **Precision of Energy Component in Tariff Rates**

19           Q.     Have you reviewed the precision of the energy-based rate elements on KCPL  
20 rate schedules in its tariff as proposed by KCPL?

21           A.     Yes. KCPL proposes a change to the precision of the energy-based rate  
22 elements in the Residential (RES), Medium General Service (MGS) and Large General  
23 Service (LGS) rate schedules to five decimal places instead of four. Currently, the Small



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1 | General Service (SGS) and Large Power Service (LPS) energy-based rate elements on  
2 | KCPL's rate schedules are five decimal places. Staff supports KCPL proposal to make all the  
3 | energy-based rate elements of KCPL's rate schedules consistent, to five decimal places.

4 | **Rate Design Recommendations**

5 | Q. What is KCPL's response to Staff's rate design proposal?

6 | A. That response is found in the rebuttal testimony of KCPL witness Mr. Rush.  
7 | In Mr. Rush's testimony KCPL recommends the Commission reject Staff's proposed rate  
8 | design and that its requested increase be spread to all customer classes and all rate elements  
9 | on an equal percentage basis.

10 | Q. Do KCPL's CCOS study results support KCPL's rate design request?

11 | A. No. KCPL's own CCOS study shows that for certain customer classes the rate  
12 | schedule revenue responsibility of the class far exceeds the cost to serve the class (revenue  
13 | exceeds cost to serve). (Table 3, Paul Normand, Direct Testimony, page 19) For example,  
14 | KCPL's CCOS study shows a SGS Index of Return of 1.97 and a MGS Index of Return of  
15 | 1.13. An Index of Return above 1.0 indicates the revenue responsibility of the customer class  
16 | exceeds KCPL's cost to provide service to that class; therefore, to equalize revenue  
17 | responsibility and cost-of-service, rate revenue responsibility should be reduced for these  
18 | classes. KCPL's CCOS study shows an Index of Return of 0.67 for LPS indicating that  
19 | KCPL's cost to serve the LPS class exceeds the revenue responsibility of that class and,  
20 | therefore, that its rates, on an overall KCPL revenue neutral basis, should be increased. It is  
21 | Staff's position, that, instead of increasing the rates (revenue responsibility) of each class by  
22 | the same percentage, adjustments should be made to move the revenue responsibility of each

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1 customer class closer to KCPL's cost to serve that class as determined by an adequate CCOS  
2 study.

3 Q. Do you agree with KCPL's characterization of Staff's rate design  
4 recommendation?

5 A. No. Mr. Rush states:

6 [I]n the residential class, the summer rates for all the classes in  
7 Staff's CCOS have the same service charge and the same energy  
8 prices, yet Staff's proposal recommends the rate design be applied  
9 and a percentage basis to each rate, so it will not disrupt the overall  
10 rate design. However, that is exactly what the Staff proposal does.  
11 It disrupts the rate design. This same consistency in service  
12 charges, facilities charges, summer and winter energy prices.  
13 Staff's proposal disrupts this consistency. (Rush, CCOS Rebuttal  
14 Testimony, page10)

15 Staff's recommended residential class summer rates and service charges are held  
16 consistent with Staff's overall rate design for the residential class. If each residential rate  
17 element receives the same equal percentage increase, the relationship that currently exists for  
18 summer rates and customer charges are not disrupted as implied by Mr. Rush.

19 Q. Do you disagree with any other characterizations of Staff's positions Mr. Rush  
20 makes in his rebuttal testimony filed in this case on December 10, 2010?

21 A. Yes. Mr. Rush states that with the exception of the Electric Space Heating  
22 rates for KCPL's Small and Medium rate schedules, rates increases have been applied  
23 uniformly to the non-residential classes since Case No. ER-2006-0314 (Rush, CCOS Rebuttal  
24 Testimony, page 11).

25 Q. What do you disagree with about this statement?

26 A. The Experimental Alternative Regulatory Plan the Commission approved and  
27 ordered in Case No. EO-2005-0329 (Regulatory Plan) outlines a series of four annual rate

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1 filings contemplated during the construction of Iatan 2. This case, Case No. ER-2010-0355, is  
2 the fourth and last case in KCPL's Regulatory Plan. Tables 2, 3, and 4 (below) are a summary  
3 of the revenue neutral changes associated with the first three cases in KCPL's Regulatory  
4 Plan.

**Table 2**  
**Interclass Revenue Shifts**  
**Revenue Neutral Changes to Class Revenues From Case No. ER-2006-0314**

	RES	SGS	MGS	LGS	LPS	Lighting	System Average
Revenue Neutral % Change	2.00%	-0.45%	-0.45%	-0.45%	-2.54%	0.00%	0.00%

**Table 3**  
**Interclass Revenue Shifts**  
**Revenue Neutral Changes to Class Revenues From Case No. ER-2007-0291**

	RES	SGS	MGS	LGS	LPS	Lighting	System Average
Revenue Neutral % Change	1.80%	0.00%	-5.00%	0.00%	0.00%	0.00%	0.00%

**Table 4**  
**Interclass Revenue Shifts**  
**Revenue Neutral Changes to Class Revenues From Case No. ER-2009-0089**

	RES	SGS	MGS	LGS	LPS	Lighting	System Average
Revenue Neutral % Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

5 Table 2 shows that revenue neutral changes occurred for all classes except lighting in  
6 Case No. ER-2006-0314. Table 3 shows that revenue neutral changes occurred for the RES  
7 and MGS classes in Case No. ER-2007-0291, the second case in KCPL's Regulatory Plan. In  
8 this case the Commission explicitly and specifically ordered inter-class revenue responsibility  
9 shifts, contrary to Mr. Rush's rebuttal testimony in this case. In its Report and Order in that  
10 case, the Commission, at page 69, stated:

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1           The meaning of the disputed language from the Stipulation and  
2           Agreement in Case No. EO-2005-0329 allows parties to propose  
3           inter-class shifts. The proper inter-class shift is to move \$3,536,542  
4           of current revenue responsibility from medium general service  
5           (MGS) to residential, resulting in a 5% decrease to the Medium  
6           General Service (MGS) class, and a 1.8% increase to the  
7           residential class.

8           Table 4 shows that no revenue neutral changes occurred in KCPL's last case, Case  
9           No. ER-2009-0089.

10          **Comparison of Rate Design Recommendations**

11           Q.     Have you prepared a summary of the rate design proposal the parties are  
12           presenting in their direct and rebuttal cases?

13           A.     Yes. For ease of reference, in Schedule MSS-S1, I have summarized the  
14           revenue neutral results for all the parties that presented rate design testimony in their direct or  
15           rebuttal cases. Included in the schedule is: identification of the sponsoring party, the  
16           approximate percent change by rate schedule, and footnotes detailing each proposal based on  
17           a Commission ordered increase to KCPL's rates in this case. If the Commission orders a  
18           decrease to KCPL's rates, Schedule MSS-S1 is not helpful.

19           Q.     What specifically does the Commission need to order to implement Staff's  
20           recommendation on the issues you've addressed in prefiled testimony?

21           A.     The Commission would need to order KCPL to: (1) allocate the first \$13  
22           million of any Commission ordered increase as an equal percentage to the rate schedules  
23           where the revenue responsibility of the class is less than KCPL's cost to serve the class; (2)  
24           allocate any Commission ordered increase above \$13 million to all rate elements on all rate  
25           schedules on an equal percentage basis; (3) allocate any Commission ordered decrease on an  
26           equal percentage basis to all rate elements on all rate schedules where the revenue

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1 responsibility of the class served on that schedule exceeds KCPL's cost to serve the class, and  
2 each of the following:

- 3 1. Eliminate those frozen General Service All-Electric space heating rate  
4 schedules where no customers are currently served, retain all other existing rate  
5 schedules and implement any revenue requirement increase resulting from this case as  
6 follows:
- 7 2. Implement, with certain modifications, the new Residential Other Use (ROU)  
8 tariff provision KCPL has proposed.
- 9 3. Implement the "Collection Charge" provision KCPL has proposed.
- 10 4. Complete its evaluation of Light Emitting Diode (LED) Street and Area  
11 Lighting (SAL) systems and, no later than 12 months of the effective date of the  
12 Commission's Report and Order in this case, file proposed LED lighting tariff sheet(s)  
13 to offer a LED SAL demand-side program, unless KCPL's analysis shows that a LED  
14 SAL demand-side program would not be cost-effective, and if a LED SAL demand-  
15 side program is not cost-effective, update the Staff as to the finding's rationale and file  
16 a proposed tariff sheet(s) that would provide LED SAL services at cost to its  
17 customers.
- 18 5. Make the following modifications concerning the miscellaneous tariff issues:

19 **P.S.C. MO. No. 7 (Rates)**

- 20 1. All Sheets – Footer: "Curtis D. Blanc, Sr. Director" change to "Senior  
21 Director" [appears to be Curtis D. Blanc, Sr.]
- 22 2. Sheet No. TOC-1 – add "Residential Other Use, Schedule ROU";  
23 delete "Incremental Energy Rider, Schedule IER"
- 24 3. Sheet Nos. 14A, 14B – add summer and winter rate headings
- 25 4. Sheet Nos. 30 – 37G, header – change "Rate Area No. (1)(3) – Urban  
26 Area" to "Missouri Retail Service Area"
- 27 5. Suggestion: Sheet No. 33, Private Lighting – insert "1¼%" after the  
28 words in next to last paragraph
- 29 6. Sheet Nos. 35, 35A – move "Limited to the units in service on April  
30 18, 1992, until removed" from 35A to 35; Sheet No. 35 – change "\*" to "(2)"

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- 1 Twin lamps shall ....; Sheet No. 35A – delete “RATE (Optional Equipment):  
2 (continued)”  
3 7. Sheet No. 35B - change “\*” to“(1)” at end of paragraph 10.0; add  
4 footnote “(2) Limited to the units in service on May 4, 2011, until removed” to  
5 paragraph 10.1  
6 8. Sheet No. 37B – add “This basic ... continuously thereafter.” and  
7 “North Kansas City 23<sup>rd</sup> and Howell, 23<sup>rd</sup> and Iron”; ERROR: need period at  
8 end of (6) last paragraph  
9 9. Sheet No. 37G – add “(18) Traffic Signal Pole.”

10 **P.S.C. MO. No. 2 (Rules)**

- 11 1. Sheet No. 1.17 - header – change “Rate Area No. (1)(3) – Urban Area”  
12 to “Missouri Retail Service Area”; under 4.10 Tampering With Company  
13 Facilities – add “or unauthorized use” and “associated” and “including, but ...  
14 charges, and” – delete “the” and “for”.  
15 2. Sheet No. 1.28 – add section heading “8. Billing And Payment  
16 (continued)”

17 **Incremental Energy Rider, Schedule IER**

18 Delete the rate schedule entitled “Incremental Energy Rider, Schedule IER” as  
19 proposed by KCPL presently on Sheet Nos. 24, 24A, 24B.

20 **Municipal Street Lighting Service, Schedule 1-ML: RATE (Mercury Vapor) 7.0,**  
21 **7.1**

22 Delete street light entitled “RATE (Mercury Vapor) 7.0, 7.1” presently on Sheet No.  
23 35.

24 **Collection Charge**

25 Add rule 8.08 entitled “Collection Charge” on Sheet No. 1.28. Implement a fee of  
26 \$25.00 for customer collection by a field service person making a final collection  
27 attempt at the meter location prior to the meter to be disconnected for non-payment.  
28 The fee is consistent with collection charges of other regulated electric utilities.

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1 | Q. Does this conclude your surrebuttal testimony?

2 | A. Yes, it does.

**Missouri Public Service Commission**  
**Case No. ER-2010-0355**  
**Rate Design Proposals (revenue neutral adjustments)**

Residential	KCPL	Staff (1)	OPC (2)	Industrials (4)	DOE	MGE
Regular	Sys. Avg.	Sys. Avg. + 1.1%	Sys. Avg.	+2.7% + Sys. Avg.	Sys. Avg.	
All Electric	Sys. Avg.	Sys. Avg. + 1.1%	Sys. Avg.	+2.7% + Sys. Avg.	Sys. Avg.	Eliminate rate Sch.
Separately Metered	Sys. Avg.	Sys. Avg. + 1.1%	Sys. Avg.	+2.7% + Sys. Avg.	Sys. Avg.	Eliminate rate Sch.
Time of Day	Sys. Avg.	Sys. Avg. + 1.1%	Sys. Avg.	+2.7% + Sys. Avg.	Sys. Avg.	

**Small General Service**

Primary & Secondary	Sys. Avg.	Sys. Avg. - 1.9%	-7.7% + Sys. Avg.	-4.6% + Sys. Avg.	Sys. Avg.	
Other	Sys. Avg.	Sys. Avg. - 1.9%	-7.7% + Sys. Avg.	-4.6% + Sys. Avg.	Sys. Avg.	
All Electric (3)	Sys. Avg.	Sys. Avg. - 1.9%	-7.7% + Sys. Avg.	-4.6% + Sys. Avg.	Sys. Avg.	
Separately Metered (3)	Sys. Avg.	Sys. Avg. + 1.1%	-7.7% + Sys. Avg.	-4.6% + Sys. Avg.	Sys. Avg.	

**Medium General Service**

Primary	Sys. Avg.	Sys. Avg. - 1.9%	-0.5% + Sys. Avg.	-1% + Sys. Avg.	Sys. Avg.	
Secondary	Sys. Avg.	Sys. Avg. - 1.9%	-0.5% + Sys. Avg.	-1% + Sys. Avg.	Sys. Avg.	
All Electric (3)	Sys. Avg.	Sys. Avg. - 1.9%	-0.5% + Sys. Avg.	-1% + Sys. Avg.	Sys. Avg.	
Separately Metered (3)	Sys. Avg.	Sys. Avg. + 1.1%	-0.5% + Sys. Avg.	-1% + Sys. Avg.	Sys. Avg.	

**Large General Service**

Primary	Sys. Avg.	Sys. Avg. - 1.9%	Sys. Avg.	-2.2% + Sys. Avg.	Sys. Avg.	
Secondary	Sys. Avg.	Sys. Avg. - 1.9%	Sys. Avg.	-2.2% + Sys. Avg.	Sys. Avg.	
All Electric (3)	Sys. Avg.	Sys. Avg. + 1.1%	Sys. Avg.	-2.2% + Sys. Avg.	Sys. Avg.	
Separately Metered (3)	Sys. Avg.	Sys. Avg. + 1.1%	Sys. Avg.	-2.2% + Sys. Avg.	Sys. Avg.	

**Large Power Service**

Primary	Sys. Avg.	Sys. Avg. + 1.1%	+3.2% + Sys. Avg.	Sys. Avg.	Sys. Avg.	
Secondary	Sys. Avg.	Sys. Avg. + 1.1%	+3.2% + Sys. Avg.	Sys. Avg.	Sys. Avg.	
Substation	Sys. Avg.	Sys. Avg. + 1.1%	+3.2% + Sys. Avg.	Sys. Avg.	Sys. Avg.	
Transmission	Sys. Avg.	Sys. Avg. - 1.9%	+3.2% + Sys. Avg.	Sys. Avg.	Sys. Avg.	

Lighting	Sys. Avg.	Sys. Avg. - 1.9%	Sys. Avg.	Sys. Avg.	Sys. Avg.	
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These are Staff's understanding of proposed rate designs. Percents are approximate. Percents may vary based on Commission decision on revenue requirement. If the Commission orders a decrease to KCPL's rates, Schedule MSS-S1 would be calculated differently as detailed in footnotes below.

(1) Allocate the first \$13 million of any Commission ordered increase as an equal percentage to the rate schedules to have a positive percent (revenue is less than the cost to serve). Allocate any Commission ordered increase above \$13 million to all rate schedules on an equal percentage basis. Allocate any Commission ordered decrease as an equal percentage decrease to the rate schedules where revenues exceed cost to serve.

(2) Public Counsel recommends that if the Commission determines that an overall increase in revenue requirement is necessary, then no customer class should receive a net decrease as the combined result of: (1) the revenue neutral shift that is applied to that class, and (2) the share of the total revenue increase that is applied to that class. Likewise, if the Commission determines that an overall decrease in revenue requirement is necessary, then no customer class should receive a net increase as the combined result of: (1) the revenue neutral shift that is applied to that class, and (2) the share of the total revenue decrease that is applied to that class.

(3) The General Service All-Electric rate schedules are frozen (grandfathered) where the Commission has restricted the availability of the All Electric and Separately Metered Space Heating rate schedules to customers currently served on one of those rate schedules, but only for so long as the customer continuously remains on that rate schedule.

(4) Industrials also recommend intra-class adjustments to the design of the Large Power Service and Large General Service rates.