

Exhibit No.:  
Issues: Rate Design  
Witness: James C. Watkins  
Sponsoring Party: MO PSC Staff  
Type of Exhibit: Supplemental Testimony  
Case No.: ER-2008-0318  
Date Testimony Prepared: December 4, 2008

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY OPERATIONS DIVISION**

**SUPPLEMENTAL TESTIMONY**

**OF**

**JAMES C. WATKINS**

**UNION ELECTRIC COMPANY**

**d/b/a**

**AMERENUE**

**CASE NO. ER-2008-0318**

**Jefferson City, Missouri  
December 2008**

Staff Exhibit No. 242  
Case No(s). ER-2008-0318  
Date 12-04-08 Rptr KF

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

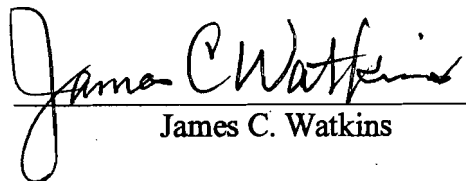
In the Matter of Union Electric Company )  
d/b/a AmerenUE for Authority to File )  
Tariffs Increasing Rates for Electric )  
Service Provided to Customers in the )  
Company's Missouri Service Area. )

Case No. ER-2008-0318

**AFFIDAVIT OF JAMES C. WATKINS**

**STATE OF MISSOURI    ) )  
                                      ) ss  
**COUNTY OF COLE     )****

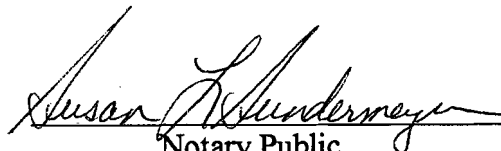
James C. Watkins, of lawful age, on his oath states: that he has participated in the preparation of the following Supplemental Testimony in question and answer form, consisting of 5 pages of Supplemental Testimony to be presented in the above case, that the answers in the following Supplemental Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true to the best of his knowledge and belief.

  
James C. Watkins

Subscribed and sworn to before me this 4<sup>th</sup> day of December, 2008.



SUSAN L. SUNDERMEYER  
My Commission Expires  
September 21, 2010  
Callaway County  
Commission #06942086

  
Notary Public

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**SUPPLEMENTAL TESTIMONY**

**OF**

**JAMES C. WATKINS**

**UNION ELECTRIC COMPANY**

**d/b/a**

**AMERENUE**

**CASE NO. ER-2008-0318**

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Q. Please state your name and business address.

A. My name is James C. Watkins and my business address is Missouri Public Service Commission, 200 Madison Street, P. O. Box 360, Jefferson City, Missouri 65102.

Q. Who is your employer and what is your present position?

A. I am employed by the Missouri Public Service Commission (Commission) and my title is Manager, Economic Analysis, Energy Department, Operations Division.

Q. Are you the same James C. Watkins that prefiled direct and rebuttal testimony in this case?

A. Yes.

Q. What is the purpose of your supplemental testimony?

A. The purpose of my testimony is to address the nonunanimous stipulation and agreement regarding class cost of service and rate design.

Q. What is the Staff's recommendation?

A. The Staff recommends that the Commission reject the nonunanimous stipulation and agreement for the following reasons:

Supplemental Testimony of  
James C. Watkins

1           1.       The revenue shifts are not consistent with any of the class cost-of-service  
2           studies relied on by the parties;

3           2.       No provision is made to retain the following current rate design features of the  
4           AmerenUE rate schedules:

5                   (1) The customer charges on the Small Primary Service (SPS), Large Primary  
6                   Service (LPS), and Large Transmission Service (LTS) rate schedules should be  
7                   the same dollar amounts.

8                   (2) The rates (\$ per kW) for Rider B voltage credits should be the same under  
9                   all applicable rate schedules.

10                  (3) The rate (\$ per billed kVar) associated with the Reactive Charge should be  
11                  the same under all applicable rate schedules.

12                  (4) The rate (\$ per month) associated with the Time-of-Day meter charge  
13                  should be the same under all applicable rate schedules.

14                  (5) The Time-of-Day energy charge adjustments should be the same on the  
15                  LPS and LTS rate schedules.

16           3.       Larger than system average increases are proposed for the lighting class,  
17           despite it not being included in any of the class cost-of-service studies.

18           4.       A larger than system average increase is proposed for a customer whose  
19           contract with AmerenUE provides that any rate change will be at the level of the  
20           overall system average rate change.

21           5.       The Staff's class cost-of-service study establishes that **no class revenue shifts**  
22           **are necessary in this case given the class revenue shifts accomplished in**  
23           **AmerenUE's immediately preceding rate case, ER-2007-0002.** Nonetheless, if the

Supplemental Testimony of  
James C. Watkins

1 Commission adopted the class revenue shifts shown in the Staff's study , the class  
2 revenue shift for the LTS Class effectuated by the nonunanimous stipulation and  
3 agreement is in the opposite direction of the shift that is indicated as necessary and  
4 appropriate by the Staff's study.

5 Q. What were the results of the class cost-of-service studies filed in this case?

6 A: Please see below a summary table, which was attached to Staff witness David

7 Roos Rebuttal Testimony as Schedule DCR-R-1:  
8

	<b>Residential</b>	<b>Small General Service</b>	<b>Lg General Service/Sm Primary Service</b>	<b>Large Primary Service</b>	<b>Large Transmission Service</b>
<b>Staff</b>	3.160	-3.063	-5.092	2.901	4.882
<b>AmerenUE</b>	6.820	-6.626	-7.561	3.536	-2.641
<b>OPC 1</b>	-1.850	-9.900	-2.130	14.470	23.010
<b>OPC 2</b>	0.060	-7.080	-2.550	10.480	11.630
<b>MIEC</b>	12.300	-5.800	-11.000	-3.800	-16.200

9  
10 Q. Does the Staff's class cost-of-service study support the proposed class revenue  
11 shifts?

12 A. No. While the Staff's class cost-of-service study establishes that no class  
13 revenue shifts are necessary in this case, the Staff's study shows that any rate increase for the  
14 Large Transmission Service (LTS) class should be about five percent (5%) **above** the system  
15 average, **not below the system average.**

16 Q. Do the class cost-of-service studies performed by the Office of The Public  
17 Counsel (OPC) support the proposed class revenue shifts?

18 A. No. OPC's studies show that the LTS class's revenues should be increased in  
19 the range of about twelve percent (12%) to twenty-three percent (23%) **above** the system

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James C. Watkins

1 average, **not below** the system average. The OPC's studies also show that Residential rates,  
2 rather than being increased, should be lowered by as much as two percent (2%) **below** the  
3 system average. However, in in filed, prepared Direct Testimony OPC interpreted its own  
4 studies together with other factors to indicate that no class revenue shifts are warranted at this  
5 time.

6 Q. Does AmerenUE's class cost-of-service study support the proposed class  
7 revenue shifts?

8 A. No. AmerenUE's study shows that the LTS class's revenues could be  
9 increased between two to three percent (2%-3%) **below** the system average; however,  
10 AmerenUE in filed, prepared Direct Testimony interpreted its own study together with other  
11 factors to indicate that no class revenue shifts are warranted at this time.

12 Q. Does MIEC's class cost-of-service study support the proposed class revenue  
13 shifts?

14 A. No. MIEC's study is the only one that shows that the LTS class's revenues  
15 should be increased by an amount **below** the system average. It is also the only study that  
16 shows that the Large Primary Service (LPS) class's rates should be increased by **less** than the  
17 system average. Its study shows that LPS rates should be increased by about four percent  
18 (4%) **below** the system average; however, the nonunanimous stipulation and agreement  
19 provides for an **above** average increase for the LPS class.

20 Q. Has the Staff been able to replicate the table on Attachment 1 of the  
21 nonunanimous stipulation and agreement?

22 A. The Staff has been able to calculate the rate increases to each class at each of  
23 the four revenue increase levels shown on Attachment 1 of the nonunanimous stipulation and

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1 agreement. The Staff has nothing to compare its calculations to for other levels of revenue  
2 increases. Attached as Appendix A to this testimony is the Staff's calculations of revenue  
3 increases for these and additional levels of revenue increase.

4 Q. Could the nonunanimous stipulation and agreement be easily implemented if  
5 the Commission would approve it?

6 A. Because of the complexities of the calculations, it would be difficult to  
7 implement. Therefore, I recommend that, if the Commission approves the nonunanimous  
8 stipulation and agreement, it should require the signatory parties to file in EFIS a fully  
9 functional Excel spreadsheet with one input cell for the amount of overall revenue increase  
10 granted by the Commission. The spreadsheet should then calculate and display the dollar and  
11 percentage increases for each class. This is the only way to ensure that tariff sheets bearing  
12 the new rates can be implemented in a timely fashion without disagreements as to what the  
13 language in the nonunanimous stipulation and agreement really means.

14 The Staff is prepared to assist with and review the spreadsheet before filing if the  
15 Commission would approve the nonunanimous stipulation and agreement.

16 Q. Does this conclude your supplemental testimony?

17 A. Yes, it does.

**STAFF ANALYSIS OF STIPULATION AND AGREEMENT AT VARIOUS OVERALL REVENUE INCREASES  
BY RATE CLASS AND BY TYPE OF ADJUSTMENT**

**TABLE 1: THE SYSTEM AVERAGE PERCENTAGE INCREASE APPLIED TO ALL CLASSES**

TOTAL MO INCREASE	RESIDENTIAL	SMALL GS	COMBINED LGS&SPS	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING & MSD	SYSTEM AVG INCREASE
\$40,000,000	\$17,250,545	\$4,619,397	\$12,017,379	\$3,057,315	\$2,505,703	\$549,660	1.92%
\$60,000,000	\$25,875,818	\$6,929,096	\$18,026,069	\$4,585,972	\$3,758,555	\$824,491	2.88%
\$79,999,000	\$34,500,659	\$9,238,679	\$24,034,458	\$6,114,553	\$5,011,344	\$1,099,307	3.83%
\$80,000,000	\$34,501,090	\$9,238,794	\$24,034,758	\$6,114,630	\$5,011,406	\$1,099,321	3.83%
\$80,001,000	\$34,501,522	\$9,238,910	\$24,035,059	\$6,114,706	\$5,011,469	\$1,099,335	3.83%
\$100,000,000	\$43,126,363	\$11,548,493	\$30,043,448	\$7,643,287	\$6,264,258	\$1,374,151	4.79%
\$120,000,000	\$51,751,636	\$13,858,191	\$36,052,137	\$9,171,945	\$7,517,110	\$1,648,981	5.75%
\$140,000,000	\$60,376,908	\$16,167,890	\$42,060,827	\$10,700,602	\$8,769,961	\$1,923,812	6.71%
\$149,999,000	\$64,689,113	\$17,322,624	\$45,064,871	\$11,464,854	\$9,396,324	\$2,061,213	7.19%
\$150,000,000	\$64,689,544	\$17,322,739	\$45,065,172	\$11,464,931	\$9,396,387	\$2,061,227	7.19%
\$150,001,000	\$64,689,976	\$17,322,855	\$45,065,472	\$11,465,007	\$9,396,450	\$2,061,240	7.19%
\$170,000,000	\$73,314,817	\$19,632,438	\$51,073,861	\$12,993,588	\$10,649,238	\$2,336,057	8.15%
\$200,000,000	\$86,252,726	\$23,096,986	\$60,086,896	\$15,286,575	\$12,528,516	\$2,748,302	9.59%

**TABLE 2: THE LARGE TRANSMISSION SERVICE REVENUE SHIFT**

TOTAL MO INCREASE	RESIDENTIAL	SMALL GS	COMBINED LGS&SPS	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING & MSD	SUM OF SHIFTS
\$40,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$79,999,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80,001,000	\$14	\$4	\$10	\$3	(\$31)	\$0	(\$0)
\$100,000,000	\$288,209	\$77,177	\$200,777	\$51,079	(\$626,426)	\$9,183	\$0
\$120,000,000	\$576,418	\$154,355	\$401,554	\$102,159	(\$1,252,852)	\$18,367	\$0
\$140,000,000	\$864,626	\$231,532	\$602,331	\$153,238	(\$1,879,277)	\$27,550	(\$0)
\$149,999,000	\$1,008,716	\$270,117	\$702,710	\$178,775	(\$2,192,459)	\$32,141	(\$0)
\$150,000,000	\$1,008,731	\$270,121	\$702,720	\$178,777	(\$2,192,490)	\$32,142	(\$0)
\$150,001,000	\$1,008,731	\$270,121	\$702,720	\$178,777	(\$2,192,490)	\$32,142	(\$0)
\$170,000,000	\$1,008,731	\$270,121	\$702,720	\$178,777	(\$2,192,490)	\$32,142	(\$0)
\$200,000,000	\$1,008,731	\$270,121	\$702,720	\$178,777	(\$2,192,490)	\$32,142	(\$0)



**STAFF ANALYSIS OF STIPULATION AND AGREEMENT AT VARIOUS OVERALL REVENUE INCREASES  
BY RATE CLASS AND BY TYPE OF ADJUSTMENT**

**TABLE 3: THE RE-ASSIGNMENT OF THE RESIDENTIAL-LTS REVENUE SHIFT TO GENERAL SERVICE**

TOTAL MO INCREASE	RESIDENTIAL	SMALL GS	COMBINED LGS&SPS	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING & MSD	SUM OF SHIFTS
\$40,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$79,999,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80,001,000	(\$14)	\$4	\$10	\$0	\$0	\$0	(\$0)
\$100,000,000	(\$288,209)	\$80,025	\$208,184	\$0	\$0	\$0	(\$0)
\$120,000,000	(\$576,418)	\$160,049	\$416,368	\$0	\$0	\$0	(\$0)
\$140,000,000	(\$864,626)	\$240,074	\$624,553	\$0	\$0	\$0	\$0
\$149,999,000	(\$1,008,716)	\$280,082	\$728,634	\$0	\$0	\$0	(\$0)
\$150,000,000	(\$1,008,731)	\$280,086	\$728,645	\$0	\$0	\$0	(\$0)
\$150,001,000	(\$1,008,731)	\$280,086	\$728,645	\$0	\$0	\$0	(\$0)
\$170,000,000	(\$1,008,731)	\$280,086	\$728,645	\$0	\$0	\$0	(\$0)
\$200,000,000	(\$1,008,731)	\$280,086	\$728,645	\$0	\$0	\$0	(\$0)

**TABLE 4: THE RESIDENTIAL - GENERAL SERVICE REVENUE SHIFT**

TOTAL MO INCREASE	RESIDENTIAL	SMALL GS	COMBINED LGS&SPS	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING & MSD	SUM OF SHIFTS
\$40,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$79,999,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80,000,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0
\$80,001,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0
\$100,000,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0
\$120,000,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0
\$140,000,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0
\$149,999,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0
\$150,000,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0
\$150,001,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0
\$170,000,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0
\$200,000,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0

**STAFF ANALYSIS OF STIPULATION AND AGREEMENT AT VARIOUS OVERALL REVENUE INCREASES  
BY RATE CLASS AND BY TYPE OF ADJUSTMENT**

**TABLE 5: THE SUM OF ALL THE REVENUE SHIFTS AMONG CLASSES**

TOTAL MO INCREASE	RESIDENTIAL	SMALL GS	COMBINED LGS&SPS	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING & MSD	SUM OF SHIFTS
\$40,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$79,999,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80,000,000	\$2,699,560	(\$749,565)	(\$1,949,996)	\$0	\$0	\$0	\$0
\$80,001,000	\$2,699,560	(\$749,557)	(\$1,949,975)	\$3	(\$31)	\$0	\$0
\$100,000,000	\$2,699,560	(\$592,363)	(\$1,541,034)	\$51,079	(\$626,426)	\$9,183	(\$0)
\$120,000,000	\$2,699,560	(\$435,161)	(\$1,132,073)	\$102,159	(\$1,252,852)	\$18,367	\$0
\$140,000,000	\$2,699,560	(\$277,959)	(\$723,112)	\$153,238	(\$1,879,277)	\$27,550	\$0
\$149,999,000	\$2,699,560	(\$199,366)	(\$518,651)	\$178,775	(\$2,192,459)	\$32,141	(\$0)
\$150,000,000	\$2,699,560	(\$199,358)	(\$518,631)	\$178,777	(\$2,192,490)	\$32,142	\$0
\$150,001,000	\$2,699,560	(\$199,358)	(\$518,631)	\$178,777	(\$2,192,490)	\$32,142	\$0
\$170,000,000	\$2,699,560	(\$199,358)	(\$518,631)	\$178,777	(\$2,192,490)	\$32,142	\$0
\$200,000,000	\$2,699,560	(\$199,358)	(\$518,631)	\$178,777	(\$2,192,490)	\$32,142	\$0

**TABLE 6: TOTAL DOLLAR INCREASE (EQUAL PERCENTAGE INCREASE PLUS REVENUE SHIFTS) BY CLASS**

TOTAL MO INCREASE	RESIDENTIAL	SMALL GS	COMBINED LGS&SPS	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING & MSD
\$40,000,000	\$17,250,545	\$4,619,397	\$12,017,379	\$3,057,315	\$2,505,703	\$549,660
\$60,000,000	\$25,875,818	\$6,929,096	\$18,026,069	\$4,585,972	\$3,758,555	\$824,491
\$79,999,000	\$34,500,659	\$9,238,679	\$24,034,458	\$6,114,553	\$5,011,344	\$1,099,307
\$80,000,000	\$37,200,651	\$8,489,229	\$22,084,763	\$6,114,630	\$5,011,406	\$1,099,321
\$80,001,000	\$37,201,082	\$8,489,353	\$22,085,084	\$6,114,709	\$5,011,438	\$1,099,335
\$100,000,000	\$45,825,923	\$10,956,130	\$28,502,414	\$7,694,367	\$5,637,832	\$1,383,334
\$120,000,000	\$54,451,196	\$13,423,030	\$34,920,065	\$9,274,103	\$6,264,258	\$1,667,348
\$140,000,000	\$63,076,469	\$15,889,931	\$41,337,715	\$10,853,840	\$6,890,684	\$1,951,362
\$149,999,000	\$67,388,674	\$17,123,258	\$44,546,220	\$11,643,629	\$7,203,865	\$2,093,354
\$150,000,000	\$67,389,105	\$17,123,381	\$44,546,541	\$11,643,708	\$7,203,897	\$2,093,368
\$150,001,000	\$67,389,536	\$17,123,497	\$44,546,841	\$11,643,785	\$7,203,959	\$2,093,382
\$170,000,000	\$76,014,377	\$19,433,080	\$50,555,231	\$13,172,366	\$8,456,748	\$2,368,199
\$200,000,000	\$88,952,286	\$22,897,627	\$59,568,265	\$15,465,352	\$10,336,026	\$2,780,444

**STAFF ANALYSIS OF STIPULATION AND AGREEMENT AT VARIOUS OVERALL REVENUE INCREASES  
BY RATE CLASS AND BY TYPE OF ADJUSTMENT**

**TABLE 7: TOTAL PERCENTAGE INCREASE BY CLASS**

TOTAL MO INCREASE	RESIDENTIAL	SMALL GS	COMBINED LGS&SPS	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING & MSD	SYSTEM AVG INCREASE
\$40,000,000	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%
\$60,000,000	2.88%	2.88%	2.88%	2.88%	2.88%	2.88%	2.88%
\$79,999,000	3.83%	3.83%	3.83%	3.83%	3.83%	3.83%	3.83%
\$80,000,000	4.13%	3.52%	3.52%	3.83%	3.83%	3.83%	3.83%
\$80,001,000	4.13%	3.52%	3.52%	3.83%	3.83%	3.83%	3.83%
\$100,000,000	5.09%	4.55%	4.55%	4.82%	4.31%	4.82%	4.79%
\$120,000,000	6.05%	5.57%	5.57%	5.82%	4.79%	5.82%	5.75%
\$140,000,000	7.01%	6.59%	6.59%	6.81%	5.27%	6.81%	6.71%
\$149,999,000	7.49%	7.11%	7.11%	7.30%	5.51%	7.30%	7.19%
\$150,000,000	7.49%	7.11%	7.11%	7.30%	5.51%	7.30%	7.19%
\$150,001,000	7.49%	7.11%	7.11%	7.30%	5.51%	7.30%	7.19%
\$170,000,000	8.45%	8.06%	8.06%	8.26%	6.47%	8.26%	8.15%
\$200,000,000	9.89%	9.50%	9.50%	9.70%	7.91%	9.70%	9.59%

**TABLE 8: PERCENTAGE POINT DIFFERENCE FROM SYSTEM AVERAGE**

TOTAL MO INCREASE	RESIDENTIAL	SMALL GS	COMBINED LGS&SPS	LARGE PRIMARY	LARGE TRANSMISSION	LIGHTING & MSD
\$40,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$60,000,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$79,999,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$80,000,000	0.30%	-0.31%	-0.31%	0.00%	0.00%	0.00%
\$80,001,000	0.30%	-0.31%	-0.31%	0.00%	0.00%	0.00%
\$100,000,000	0.30%	-0.25%	-0.25%	0.03%	-0.48%	0.03%
\$120,000,000	0.30%	-0.18%	-0.18%	0.06%	-0.96%	0.06%
\$140,000,000	0.30%	-0.12%	-0.12%	0.10%	-1.44%	0.10%
\$149,999,000	0.30%	-0.08%	-0.08%	0.11%	-1.68%	0.11%
\$150,000,000	0.30%	-0.08%	-0.08%	0.11%	-1.68%	0.11%
\$150,001,000	0.30%	-0.08%	-0.08%	0.11%	-1.68%	0.11%
\$170,000,000	0.30%	-0.08%	-0.08%	0.11%	-1.68%	0.11%
\$200,000,000	0.30%	-0.08%	-0.08%	0.11%	-1.68%	0.11%

**STAFF ANALYSIS OF STIPULATION AND AGREEMENT AT VARIOUS OVERALL REVENUE INCREASES  
BY RATE CLASS AND BY TYPE OF ADJUSTMENT**

**TABLE 9: TOTAL CLASS INCREASE RELATIVE TO SYSTEM AVERAGE (SYSTEM AVERAGE = 1.00)**

<b>TOTAL MO INCREASE</b>	<b>RESIDENTIAL</b>	<b>SMALL GS</b>	<b>COMBINED LGS&amp;SPS</b>	<b>LARGE PRIMARY</b>	<b>LARGE TRANSMISSION</b>	<b>LIGHTING &amp; MSD</b>	<b>SYSTEM AVG INCREASE</b>
\$40,000,000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
\$60,000,000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
\$79,999,000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
\$80,000,000	1.078	0.919	0.919	1.000	1.000	1.000	1.000
\$80,001,000	1.078	0.919	0.919	1.000	1.000	1.000	1.000
\$100,000,000	1.063	0.949	0.949	1.007	0.900	1.007	1.000
\$120,000,000	1.052	0.969	0.969	1.011	0.833	1.011	1.000
\$140,000,000	1.045	0.983	0.983	1.014	0.786	1.014	1.000
\$149,999,000	1.042	0.988	0.988	1.016	0.767	1.016	1.000
\$150,000,000	1.042	0.988	0.988	1.016	0.767	1.016	1.000
\$150,001,000	1.042	0.988	0.988	1.016	0.767	1.016	1.000
\$170,000,000	1.037	0.990	0.990	1.014	0.794	1.014	1.000
\$200,000,000	1.031	0.991	0.991	1.012	0.825	1.012	1.000