

Exhibit No.:

Issues: Rate Design  
Revenue Allocation Method

Witness: Gary C. Price

Type of Exhibit: Surrebuttal and Cross  
Surrebuttal Testimony

Sponsoring Party: DOE-NNSA

Case No.: ER-2006-0314

Testimony Date: October 6, 2006

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO. ER-2006-0314**

**PUBLIC VERSION**

**SURREBUTTAL AND CROSS SURREBUTTAL TESTIMONY**

**OF**

**GARY C. PRICE**

**ON BEHALF OF**

**THE DEPARTMENT OF ENERGY – NATIONAL  
NUCLEAR SECURITY ADMINISTRATION**

**FILED**

**NOV 13 2006**

Missouri Public  
Service Commission

**Kansas City, Missouri  
October, 2006**

\*\*\* [REDACTED] \*\*\* Designates "Highly Confidential" or "Proprietary"  
Information. Such Information Should be Treated Confidentially  
Pursuant to the Standard Protective Order

DOE Exhibit No. 808  
Case No(s). ER-2006-0314  
Date 10-16-06 Rptr XF

1                   **SURREBUTTAL AND CROSS SURREBUTTAL TESTIMONY**  
2                                   **OF**  
3                                   **GARY C. PRICE**  
4                   **KANSAS CITY POWER & LIGHT**  
5                   **CASE NO. ER-2006-0314**  
6

7   **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

8   A. My name is Gary C. Price. My business address is P.O. Box 23, Sun Prairie, Wisconsin  
9       53590.

10 **Q. BY WHOM ARE YOU EMPLOYED?**

11 A. I am a principal consultant with Rhema Services Inc. and have worked in the utility industry  
12       for more than 35 years.

13 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY IN THIS CASE?**

14 A. Yes. On August 22, 2006 I filed direct testimony and on September 15, I filed rebuttal  
15       testimony in this case on behalf of the United States Department of Energy that is  
16       representing the interest of the National Nuclear Security Administration ("DOE-NNSA")  
17       and other affected Federal Executive Agencies.

18 **Q. ON WHOSE BEHALF ARE YOU APPEARING?**

19 A. The surrebuttal and cross surrebuttal testimony I am presenting herein is offered on behalf of  
20       DOE-NNSA.

21 **Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL AND CROSS**  
22 **SURREBUTTAL TESTIMONY?**

23 A. Several parties in this case filed rebuttal testimony proposing various approaches to revenue  
24       allocation and rate design. In addition to commenting on the approaches offered by those  
25       parties, I am proposing to update my Rebuttal Testimony filed on September 15, 2006. As I  
26       mentioned in my rebuttal testimony, I was waiting at that time for additional information

1 from KCPL regarding the margins on off-system sales. I have now received that information  
2 which has now been incorporated into the analysis presented in my Rebuttal Testimony.

3 **Q. BEFORE YOU DISCUSS WHAT OTHERS ARE PROPOSING FOR REVENUE**  
4 **ALLOCATION AND RATE DESIGN, PLEASE EXPLAIN THE UPDATE AND**  
5 **CLARIFICATIONS THAT YOU ARE MAKING TO YOUR DIRECT TESTIMONY.**

6 A. In my direct and rebuttal testimonies, using KCPL's filed class cost of service ("CCOS")  
7 results, I recommended a gradualism approach to correcting class deficiencies that exist in  
8 KCPL's current rates. My proposal was and continues to be that the deficiencies shown in  
9 KCPL's CCOS be corrected over a period of four (4) rate cases starting with this case. I have  
10 updated the numbers to reflect a modification to KCPL's CCOS to correct the allocation of  
11 margins or profits from off-system sales that has been recommended by DOE Witness James  
12 R. Dittmer in his rebuttal testimony filed on September 8, 2006.

13 **Q. PLEASE EXPLAIN THE MODIFICATION THAT HAS BEEN PROPOSED.**

14 A. In addressing KCPL's jurisdiction allocation of off-system sales margins or profits, Mr.  
15 Dittmer gave several reasons why KCPL's allocation of the profits on off-system sales was  
16 improper. He recommended that the "energy with losses" allocator be used to assign the  
17 profits from off-system sales instead of KCPL's proposed "unused energy" allocator. I agree  
18 with Mr. Dittmer and recommend that the "energy with losses" allocator be used for both the  
19 jurisdictional and the class cost of service studies.

20 **Q. ARE YOU SAYING THAT KCPL ALSO RELIED UPON THE "UNUSED ENERGY"**  
21 **ALLOCATOR IN ITS JURISDICTIONAL AND CLASS COST OF SERVICE**  
22 **STUDIES?**

1 A. Yes and in my opinion, the “unused energy” allocator to allocate the Company’s profits on  
2 off-system sales is inconsistent and inappropriate.

3 **Q. WHY IS IT INCONSISTENT?**

4 A. KCPL has assigned system average energy cost to all jurisdictions and customers on the basis  
5 of “energy with losses.” In my opinion, since production energy related costs (fuel costs,  
6 variable O&M costs and variable purchased power costs) are allocated on the basis of  
7 “energy with losses” it would be inconsistent to allocate system energy benefits on a different  
8 basis as KCPL has proposed.

9 **Q. IN YOUR UPDATE, ARE YOU PROPOSING TO REALLOCATE THE PROFITS**  
10 **ON OFF-SYSTEM SALES BOTH ON A JURISDICTIONAL AND CLASS BASIS?**

11 A. Yes.

12 **Q. WHAT NUMBERS HAVE YOU USED IN THIS TESTIMONY FOR OFF-SYSTEM**  
13 **SALES.**

14 A. I have used herein the data provided by KCPL in response to our Data Request – Set  
15 DOE\_20060912, Question No. 6-1, 6-2 and 6-3. Specifically, I used the Missouri  
16 jurisdictional allocator of \*\* [REDACTED] \*\* shown in KCPL’s response to Question No. 6-2 and  
17 the off-system sales margins of approximately \*\* [REDACTED] \*\* shown in KCPL’s  
18 response to Question No. 6-1 and 6-3. The off-system sales margins included in KCPL’s  
19 Mo. CCOS was about [REDACTED]. \*\* The updated amount that I have included herein is  
20 about \*\* [REDACTED] \*\*. \*\* The reallocations and  
21 resulting impacts on KCPL’s COSS are shown on pages 1 through 3 of Schedule GCP-3. The  
22 results are summarized in Tables 1B and 2B below. Tables 1B and 2B are the updated  
23 versions of the tables included in my Rebuttal Testimony. \*\*



1

2

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As discussed in my Rebuttal Testimony, Table 1B shows in Column (c) the floor or

4

minimum relative return that DOE-NNSA recommends in this proceeding. The change in

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relative rates of return from Column (b) to Column (c) represents a 25% move toward the

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system average return. The change between the remaining columns also represents a 25%

7

move toward the system average return until the system average is achieved in Column (f).

8

**Q. HAVE YOU QUANTIFIED THE AMOUNT OF INCREASE THAT WOULD BE**

9

**REQUIRED IN THIS PROCEEDING TO MOVE ALL RATE CLASSES TO THE**

10

**LEVELS SHOWN IN COLUMN (C) OF TABLE 1B?**

11

A. Schedule GCP-3, Page 1 of 3, Line 40, quantifies the Total Revenue Adjustment that would

12

be required to move all classes to the system average rate of return based on my proposed

13

modification to KCPL's COSS. My proposal is to adjust the present rates for each rate class

14

in a manner that would either increase or decrease the class revenues as shown in Table 2B.

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\*\*

3 **Q. TO MAKE SURE IT IS CLEAR REGARDING YOUR PROPOSAL, ARE YOU**  
4 **RECOMMENDING TO CHANGE PRESENT RATES BY THE PERCENTAGES**  
5 **SHOWN IN COLUMN (F) OF TABLE 2B EVEN IF KCPL IS GRANTED NO**  
6 **INCREASE IN THIS CASE?**

7 A. Yes, that is correct. I also show in Schedule GCP-4 what the proposed total percentage  
8 changes in present rates would be if KCPL were granted overall increases of 2.5%, 5.0%,  
9 7.0% and 10%.

10 **Q. TO FURTHER CLARIFY YOUR PROPOSAL, HOW DO YOU PROPOSE THAT**  
11 **YOUR ADJUSTMENT BE MADE OVER THE NEXT THREE RATE CASES TO**  
12 **MOVE EACH RATE CLASS TOWARD THE SYSTEM AVERAGE RATE OF**  
13 **RETURN?**

1 A. If a COSS is filed in the next rate case the present rate revenue for that test year would need  
2 to be adjusted to at least achieve the relative rates of return shown in Column (d) of Table

3 1B. If, for example, the relative rate of return derived from that CCOS study in the next rate  
4 case was shown for the Residential class to be between \*\* [REDACTED] \*\*, then no  
5 adjustment to the then present rates for that class would be required for purposes of moving  
6 the class toward the system average rate of return. Similarly, if the relative rate of return  
7 derived from that CCOS study was shown for the Large Power class to be between \*\* [REDACTED]  
8 [REDACTED] \*\*, then no adjustment to the then present rates for that class would be required for  
9 purposes of moving the class toward the system average rate of return in the next rate case.

10 **Q. HOW WOULD YOU APPLY YOUR PROPOSAL IN THE NEXT RATE CASE IF**  
11 **THERE IS NO CCOS STUDY FILED?**

12 A. In the event a CCOS study is not filed in the next three rate cases, then present rate revenue  
13 for each rate class would need to be adjusted on a dollar per mWh hour basis in each of the  
14 next three rate cases. The dollar per mWh amount would be as shown on Line 42, Page 1 of  
15 Schedule GCP-3.

16 **Q. HAVE YOU REVIEWED THE PROPOSALS BY OTHER PARTIES WITH**  
17 **REGARDS TO REVENUE ALLOCATION AND RATE DESIGN?**

18 A. Yes. I have reviewed the testimonies of Mo. PSC Staff ("Staff") Witness, James A. Busch;  
19 Staff Witness, Janice Pyatte; Maurice Brubaker on behalf of Ford Motor Company, Praxair,  
20 Inc. and Missouri Industrial Energy Consumers ("Praxair"); and, Barbara A. Meisenheimer  
21 on behalf of the Office of the Public Counsel ("OPC").  
22 I have addressed KCPL's proposal in my Direct and Rebuttal Testimonies. Each of the  
23 parties presented a CCOS as the basis for their recommendation. My recommendation, on the

1 other hand, continues to be based on KCPL's filed CCOS with the modification for the  
2 allocation of profits on off-system sales which was discussed in my Rebuttal Testimony as  
3 updated herein.

4 In all cases, the parties continue to agree, based on the results of their CCOS, that the present  
5 rates of the Residential Rate Class produce revenues that are below (in some cases far below)  
6 its cost of service. Additionally, all parties are showing that the present rates for the Small  
7 GS, Medium GS and the Large GS classes produce revenues that are above the cost of  
8 service. Except for OPC, the parties are also showing that the present rates for the Large  
9 Power class produce revenues that are significantly above the cost of service.

10 Table 3A compares the recommendations of the various parties assuming that there is no  
11 overall increase granted in this case. \*\*



\*\*

12  
13 **Q. WHAT IS YOUR POSITION REGARDING THE RECOMMENDATIONS OF THE**  
14 **PARTIES AS SHOWN IN YOUR TABLE 3?**



1 A. The results of all CCOS (KCPL, Mo. PSC Staff, OPC, and Praxair) presented in this case  
2 relative to the residential class rate of return versus the system rate of return are fairly  
3 consistent. They all continue to agree that the residential class is significantly deficient.  
4 However, although the results of three of the CCOS studies (KCPL, Mo. PSC Staff, and  
5 Praxair) are also fairly consistent in that all commercial and industrial classes rates of return  
6 are much higher than the system average, the results of the remaining CCOS studies  
7 presented by OPC are very inconsistent with any of the other cost of services presented in  
8 this case for these classes. As stated in my Rebuttal Testimony, those inconsistencies make  
9 me question OPC's results. OPC's CCOS studies show a much larger decrease for all  
10 commercial and industrial classes, except Large Power. For the Large Power class, OPC  
11 shows a large increase is required. Except for OPC's CCOS, all other studies show the Large  
12 Power class relative rate of return to be much higher than the system average rate of return  
13 which would justify a decrease.  
14 While the parties continue to criticize KCPL's COSS, no one, in my opinion, has shown it to  
15 be unreliable for purposes of determining the relative rates of return for each rate class.

16 **Q. AT PAGE 19 OF MR. BRUBAKER'S REBUTTAL TESTIMONY, HE CRITICIZES**  
17 **BOTH STAFF AND OPC FOR AN INCONSISTENT ALLOCATION OF REVENUES**  
18 **FROM OFF-SYSTEM SALES. DO YOU AGREE WITH MR. BRUBAKER'S**  
19 **CRITICISM?**

20 A. Yes. Mr. Brubaker states beginning on line 3 of page 19 as follows:  
21 "Both Staff and OPC allocate 100% of the fuel and variable purchased power expenses that  
22 support these sales on an energy basis. However, they then allocate 100% of the revenue  
23 from these sales (the identified fuel and variable purchased power component plus margin)

1 on a demand basis. This is fundamentally inconsistent. If Staff and OPC desire to allocate the  
2 profit component, they should at least allocate the identified fuel and purchased power  
3 component of the sales revenue on an energy basis to offset the cost of fuel and variable  
4 purchased power that was allocated to classes on an energy basis. Failure to do so will clearly  
5 over-allocate costs to high load factor customers such as those served on the Large Power  
6 rate.”

7 However, I would go a step further than Mr. Brubaker has suggested and say that the “profit  
8 component” (or margin on off-system sales) of the off-system revenue sales should be  
9 allocated on an energy basis as well. Staff, in its jurisdictional study, correctly allocated both  
10 the revenue from off-system sales revenue and the off-system sales profit margin on an  
11 energy basis. However, as pointed out in the quote above from Mr. Brubaker’s Rebuttal  
12 Testimony, Staff, in its CCOS, allocated all off system profit margins using the production  
13 demand allocator. This is inconsistent. The same arguments made by Staff why it is  
14 appropriate to allocate off system sales margin between jurisdictions on an energy basis only  
15 are also applicable when allocating among the various classes of service. Both the  
16 jurisdictional and the CCOS should treat these items in a consistent manner.

17 **Q. HAVE YOU QUANTIFIED THE IMPACT ON STAFF’S CCOS OF ALLOCATING**  
18 **BOTH THE OFF-SYSTEM SALES REVENUE AND PROFIT MARGINS ON AN**  
19 **ENERGY BASIS?**

20 A. Yes. Mr. Brubaker quantified the impact on Staff’s CCOS of allocating the revenue from  
21 energy sales on an energy basis in his Rebuttal Testimony in Schedule 3.1 COS-R. I have  
22 recomputed Staff’s CCOS allocating both the revenue from off-system energy sales and off-

1 system profit margins on an energy basis in Schedule GCP-5. Table 4 summarizes those  
2 results.

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5 \*\*



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7 \*\*

8 For purposes of this case, I continue to believe the Commission can rely on the Company's  
9 CCOS study, as modified herein, to correct the significant under- and over-recovery of costs  
10 by the rate classes. It is my opinion that the corrections are significant and must begin with  
11 this rate case. The corrective action should be gradual, over the next four (4) rate cases  
12 (which includes this rate case), as I have discussed above.

13 **Q. STAFF WITNESS PYATTE COMMENTED ON THE PHASE-IN APPROACH THAT**  
14 **YOU ARE PROPOSING ON BEHALF OF DOE-NNSA. DO YOU HAVE A**  
15 **RESPONSE TO THOSE COMMENTS?**

16 A. Yes. Staff Witness Pyatte on page 13 of her Rebuttal Testimony states as follows beginning  
17 at line 12:

1 “Mr. Price’s testimony seems to imply that there really is a single, unambiguous  
2 quantification of the cost to serve each class and, once it is known, reaching it is the sole  
3 objective of ratemaking.”

4 Her Rebuttal Testimony continues on line 16 of page 13 as follows:

5 “In addition, the idea that revenue-neutral changes to class revenues can be predetermined in  
6 this case and then set on automatic pilot over the next four years does not seem very  
7 practical.”

8 With those statements, it is clear that Staff Witness Pyatte does not understand my proposal.

9 In the first instance, the DOE-NNSA proposal assumes a CCOS will be done over four (4)  
10 rate cases (starting with this one). In that event, the rates will be adjusted to move the class  
11 relative rates of return within the parameters discussed above (see Table 1B).

12 In the event a CCOS is not filed, DOE-NNSA proposes that adjustments to class rates would  
13 be made to reflect a change in class revenue based on the \$ per mWh amounts shown on Line  
14 42 of Page 1 of Schedule GCP-3. The parties to that case would have to decide, at that time,  
15 whether a CCOS would be needed to justify the change.

16 The DOE-NNSA proposal is to gradually correct the substantial disparities that exist in  
17 KCPL’s present rate structure.


18 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

19 A. Yes, it does.


In the Matter of the Application of Kansas City )  
Power & Light Company to Modify Its Tariff to ) Case No. ER-2006-0314  
Begin the Implementation of Its Regulatory Plan )

STATE OF WISCONSIN )  
 ) SS.  
COUNTY OF DANE )

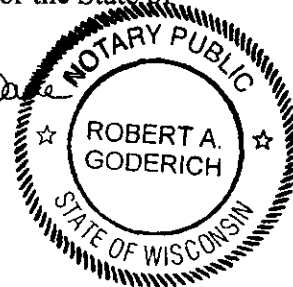
“My name is GARY C. PRICE. I am of legal age and a resident of the State of Wisconsin. I certify that the foregoing testimony and exhibits, offered by me on behalf of the Department of Energy – National Nuclear Security Administration, are true and correct to the best of my knowledge and belief.”

  
\_\_\_\_\_  
Gary C. Price

SUBSCRIBED AND SWORN to before me, a notary public, on this 4<sup>th</sup> day of October, 2006.

  
Notary Public in and for the State of  
Wisconsin  
County of: Dane

My Commission Expires: 06/27/2010



Kansas City Power & Light Company  
Case No. 2006-0314  
Class Cost of Service for Missouri Customers  
For the Test Year Ended September 30, 2005  
Adjusted KCPL COSS to Reflect Reallocation of Profit on Sales

PUBLIC VERSION

Line No.	Description (a)	Missouri Retail Col. 601 (b)	Residential Col. 602 (c)	Small Gen. Service Col. 603 (d)	Medium Gen. Service Col. 604 (e)	Large Gen. Service Col. 605 (f)	Large Pwr Service Col. 606 (g)	Other Lighting Col. 608 (h)	Reference (i)
1	Revenue								
2	Sales Revenue								
3									
4	Other Revenue								
5	Bulk Power Sales Revenue								
6	Profit on Bulk Sales								
7	Revenue Change (Reallocation of Profit on Bulk Sales)								
8	Other Bulk Power Sales Rev								
9	Total Bulk Power sales								
10									
11	Other Revenue								
12	Total Other Revenue								
13									
14	Total Revenue								
15									
16	Electric Operating Expenses								
17	Electric Operating Expenses (Before Income Taxes)								
18									
19	Federal & State Income Taxes								
20	Income Tax Change (Reallocation of Profit on Bulk Sales)								
21	Adjusted Federal & State Income Taxes								
22									
23	Total Electric Operating Expense								
24									
25	Net Electric Operating Income								
26									
27	Total Rate Base								
28									
29	Earned Rate of Return								
30	Relative Rate of Return								
31									
32	Equal Rate of Return								
33									
34	Rate of Return Change								
35									
36	Return Change to Equalize Rates of Return								
37									
38	Revenue Factor								
39									
40	Revenue Change to Equalize Rates of Return (\$)								
41	Revenue Change to Equalize Rates of Return (%)								
42	Revenue Change over 4 Periods								
43	Current Retail Sales (mWh)								
44	Revenue Change per mWh per Rate Period								

Kansas City Power & Light Company

Case No. 2006-0314

Class Cost of Service for Missouri Customers

For the Test Year Ended September 30, 2005

Adjustments to KCPL COSS to Reallocate Profit on Sales

PUBLIC VERSION

Line No.	Description (a)	Missouri Retail Col. 601 (b)	Residential Col. 602 (c)	Small Gen. Service Col. 603 (d)	Medium Gen. Service Col. 604 (e)	Large Gen. Service Col. 605 (f)	Large Pwr Service Col. 606 (g)	Other Lighting Col. 608 (h)	Reference (i)
1	Class Allocations								
2	Profit on Sales - Per KCPL (Energy 3)								
3									
4	Profit on Sales - Per DOE-NNSA (Energy 1)								
5									
6	Revenue Change								
7									
8	Return Change								
9									
10	Income Tax Change								
11									
12									
13	Revenue Factor								
14	Return Factor								
15	Composite Tax Factor								
16									
17	Class Energy Allocators								
18	Energy Alloc (Energy 3)								
19									
20	Energy Alloc (Energy 1)								

Kansas City Power & Light Company  
Case No. 2006-0314  
Class Cost of Service for Missouri Customers  
For the Test Year Ended September 30, 2005  
KCPL COSS As Filed

PUBLIC VERSION

Line No.	Description (a)	Missouri Retail Col. 601 (b)	Residential Col. 602 (c)	Small Gen. Service Col. 603 (d)	Medium Gen. Service Col. 604 (e)	Large Gen. Service Col. 605 (f)	Large Pwr Service Col. 606 (g)	Other Lighting Col. 608 (h)	Reference (i)
1	Revenue								
2	Sales Revenue								
3									
4	Other Revenue								
5	Bulk Power Sales Revenue								
6	Profit on Bulk Sales								
7	Revenue Change (Reallocation of Profit on Bulk Sales)								
8	Other Bulk Power Sales Rev								
9	Total Bulk Power sales								
10									
11	Other Revenue								
12	Total Other Revenue								
13									
14	Total Revenue								
15									
16	Electric Operating Expenses								
17	Electric Operating Expenses (Before Income Taxes)								
18									
19	Federal & State Income Taxes								
20	Income Tax Change (Reallocation of Profit on Bulk Sales)								
21	Adjusted Federal & State Income Taxes								
22									
23	Total Electric Operating Expense								
24									
25	Net Electric Operating Income								
26									
27	Total Rate Base								
28									
29	Earned Rate of Return								
30	Relative Rate of Return								
31									
32	Equal Rate of Return								
33									
34	Rate of Return Change								
35									
36	Return Change to Equalize Rates of Return								
37									
38	Revenue Factor								
39									
40	Revenue Change to Equalize Rates of Return (\$)								
41	Revenue Change to Equalize Rates of Return (%)								



Kansas City Power & Light Company

Case No. 2006-0314

DOE-NNSA's Proposed Gradual Revenue Adjustment Toward Unity Rate of Return  
Over A Four Year Period (YEAR 1)

PUBLIC VERSION

Line No.	Description (a)	Assumed % Increase (b)		Assumed % Increase (c)		Assumed % Increase (d)		Assumed % Increase (e)		Assumed % Increase (f)		Assumed % Increase (g)		Assumed % Increase (h)		Assumed % Increase (i)		Assumed % Increase (j)		Assumed % Increase (k)	
		(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%
1	Residential																				
2	Small General Service																				
3	Medium General Service																				
4	Large General Service																				
5	Large Power																				
6	Street Light																				
7	Total																				
8	Check																				

**MOPSC STAFF FUNCTIONAL CLASS COST OF SERVICE STUDY - SUMMARY OF RESULTS**  
**KANSAS CITY POWER & LIGHT COMPANY - 12 MONTHS ENDING SEPTEMBER 30, 2005**  
**STAFF CCOS STUDY - CASE NO. ER-2006-0314**

(Adjusted By DOE-NSA to Allocate Off-System Energy Sales Revenue and Margins on an Energy Basis)

**PUBLIC VERSION**

Functional Category	MO Retail	Residential	Small GS	Medium GS	Large GS	Large Power	Lighting
Production-Capacity							
Production-Capacity							
Total Production Capacity							
Production-Energy							
Transmission-Capacity							
Distribution Substations							
OH/UG Poles & Conductors							
Pri-Customer Related							
Sec-Customer Related							
Pri-Demand Related							
Sec-Demand Related							
Line Transformers							
Sec-Customer Related							
Sec-Demand Related							
Services							
Meters & Recorders							
Company Owned Lighting							
Meter Reading							
Uncollectible							
Customer Records & Collection							
Customer Assistance							
Sales Exp							
Other Cust Service							
Customer Deposits							
Sales-Related A&G Expenses							
Miscellaneous Assignments							
Income Taxes							
Reallocate Lighting Costs							
TOTAL COST OF SERVICE							
CCOS %							
RATE REVENUE							
Reallocation of Lighting Revenues							
TOTAL RATE REVENUE							
Revenue from Off-System Sales							
Miscellaneous Revenue							
TOTAL REVENUE							
Rate Revenue Deficiency							
Required % Change							