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ARIZONA CORPORATION COMMISSION

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AZ CORP COMMISSION
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In the Matter of the Filing by Tucson Electric Power Company to Amend Decision No. 62103	) Docket No. E-01933A-05-0650)
In the Matter of the Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize A Reasonable Rate of Return on the Fair Value of Its Operations Throughout the State of Arizona	))) Docket No. E-01933A-07-0402))

DIRECT TESTIMONY

AND EXHIBITS

OF

STEPHEN J. BARON

ON BEHALF OF THE

KROGER CO.

Arizona Corporation Commission
DOCKETED
MAR 14 2008
DOCKETED BY nr

J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA

March 2008

BEFORE THE

ARIZONA CORPORATION COMMISSION

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DIRECT TESTIMONY OF STEPHEN J. BARON

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Stephen J. Baron. My business address is J. Kennedy and Associates, Inc. ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia 30075.

1 **Q. What is your occupation and by who are you employed?**

2

3 A. I am the President and a Principal of Kennedy and Associates, a firm of utility rate,
4 planning, and economic consultants in Atlanta, Georgia.

5

6 **Q. Please describe briefly the nature of the consulting services provided by**
7 **Kennedy and Associates.**

8

9 A. Kennedy and Associates provides consulting services in the electric and gas utility
10 industries. Our clients include state agencies and industrial electricity consumers.
11 The firm provides expertise in system planning, load forecasting, financial analysis,
12 cost-of-service, and rate design. Current clients include the Georgia and Louisiana
13 Public Service Commissions, and industrial consumer groups throughout the United
14 States.

15

16 **Q. Please state your educational background.**

17

18 A. I graduated from the University of Florida in 1972 with a B.A. degree with high
19 honors in Political Science and significant coursework in Mathematics and
20 Computer Science. In 1974, I received a Master of Arts Degree in Economics, also

from the University of Florida. My areas of specialization were econometrics, statistics, and public utility economics. My thesis concerned the development of an econometric model to forecast electricity sales in the State of Florida, for which I received a grant from the Public Utility Research Center of the University of Florida. In addition, I have advanced study and coursework in time series analysis and dynamic model building.

Q. Please describe your professional experience.

A. I have more than thirty years of experience in the electric utility industry in the areas of cost and rate analysis, forecasting, planning, and economic analysis.

Following the completion of my graduate work in economics, I joined the staff of the Florida Public Service Commission in August of 1974 as a Rate Economist. My responsibilities included the analysis of rate cases for electric, telephone, and gas utilities, as well as the preparation of cross-examination material and the preparation of staff recommendations.

In December 1975, I joined the Utility Rate Consulting Division of Ebasco Services, Inc. as an Associate Consultant. In the seven years I worked for Ebasco, I received

successive promotions, ultimately to the position of Vice President of Energy Management Services of Ebasco Business Consulting Company. My responsibilities included the management of a staff of consultants engaged in providing services in the areas of econometric modeling, load and energy forecasting, production cost modeling, planning, cost-of-service analysis, cogeneration, and load management.

I joined the public accounting firm of Coopers & Lybrand in 1982 as a Manager of the Atlanta Office of the Utility Regulatory and Advisory Services Group. In this capacity I was responsible for the operation and management of the Atlanta office. My duties included the technical and administrative supervision of the staff, budgeting, recruiting, and marketing as well as project management on client engagements. At Coopers & Lybrand, I specialized in utility cost analysis, forecasting, load analysis, economic analysis, and planning.

In January 1984, I joined the consulting firm of Kennedy and Associates as a Vice President and Principal. I became President of the firm in January 1991.

During the course of my career, I have provided consulting services to more than thirty utility, industrial, and Public Service Commission clients, including three international utility clients.

I have presented numerous papers and published an article entitled "How to Rate Load Management Programs" in the March 1979 edition of "Electrical World." My article on "Standby Electric Rates" was published in the November 8, 1984 issue of "Public Utilities Fortnightly." In February of 1984, I completed a detailed analysis entitled "Load Data Transfer Techniques" on behalf of the Electric Power Research Institute, which published the study.

I have presented testimony as an expert witness in Arizona, Arkansas, Colorado, Connecticut, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Michigan, Minnesota, Maryland, Missouri, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Texas, Virginia, West Virginia, Wisconsin; before the Federal Energy Regulatory Commission and in United States Bankruptcy Court. A list of my specific regulatory appearances can be found in Baron Exhibit ____ (SJB-1).

1 **Q. Have you previously presented testimony before the Arizona Corporation**
2 **Commission?**
3
4 A. Yes. I presented testimony in a Tucson Electric Power Company proceeding in
5 1981 on behalf of the Commission (Docket No. U-1933I). I also presented
6 testimony in two Arizona Public Service Company rate cases on behalf of Kroger
7 Co. (Docket Nos. E-01345-03-0437 and E-01345A-05-0816).
8
9 **Q. On whose behalf are you testifying in this proceeding?**
10
11 A. I am testifying on behalf of the Kroger Co. Kroger has approximately 22 stores and
12 other facilities in the TEP service territory. These stores consume in excess of 48
13 million kWhs per year on the TEP system.
14
15 **Q. What is the purpose of your testimony?**
16
17 A. I will be presenting testimony on a number of cost of service and rate design issues
18 that affect Kroger's service on TEP's General Service rate schedules, primarily rate
19 GS-85.[1] As I will discuss, I do not support the Company's proposed Average and
20 Peaks class cost of service methodology in this case. A 4CP methodology is more

appropriate for retail cost allocation and is consistent with the Company's proposed jurisdictional allocation methodology.

With regard to rate design, I will discuss the Company's proposed revisions to its time-of-day rates, specifically focusing on rate GS-85N. TEP is proposing the elimination of a substantial portion of the current rate GS-85 kW demand charges and rolling these amounts into its proposed time-of-day energy charges. As I will discuss, this causes a substantial portion of the GS-85N transmission charge (which is demand related) to be recovered through off-peak energy charges. This is not reasonable and should be corrected. I will also discuss other rate design problems that I have identified with the proposed GS-85N rate related to the recovery of demand cost through the energy charges of the rate.

Q. Would you please summarize your recommendations?

A. Yes.

- **TEP's "average and peaks"class cost of service methodology is not reasonable and should be rejected. The Company uses a 4 CP methodology for jurisdictional allocation of generation and transmission-related costs. For the same reasons cited by TEP witness Erdwurm to support the use of the 4 CP method for jurisdictional cost allocation, the 4 CP method is also appropriate for retail class cost of service allocation.**

[1] Kroger is not presenting testimony on the Company's requested revenue increase in this case. This should not be construed as an endorsement of the Company's requested increase.

- **Even if the Commission continues to use the average and peaks methodology to allocate generation-related costs to retail rate classes, the Commission should require TEP to revise its class cost of service study to incorporate a 4 CP allocator for transmission costs, since these costs are incurred by TEP on the basis of 4 CP demands.**

- **The Company's proposed rates for Rate schedule GS-85N substantially exceed cost of service (calculated using TEP's average and peaks class cost of service study), under both the "Cost of Service" and "Hybrid" regulatory schemes. The proposed increase to GS-85N should be reduced to address this unreasonable subsidy payment that is produced by the Company's recommendations in this case.**

- **TEP's proposed rate design for rate schedule GS-85N is unreasonable because it understates the kW demand charge of the rate and overstates the time-of-day energy charges. The Company's proposed rate design improperly recovers demand related distribution, transmission and generation costs through energy charges. Rate GS-85N should be revised to recover a greater portion of demand related costs through kW demand charges.**

- **In the event that the Commission approves the recovery of the Company's proposed TCRA regulatory asset, it is inappropriate to recover the cost on a uniform kWh basis. It is reasonable to assume that the revenue deficiency used to compute the regulatory asset was produced by rate schedules in proportion to their individual rate base amounts on which rate of return and income deficiencies are determined, not on kWh energy use. If the recovery of the regulatory asset is approved by the Commission, the TCRA should be allocated to rate schedules on the basis of rate base, not kWh energy use.**

II. REVENUE ALLOCATION AND COST OF SERVICE

Q. Have you reviewed the Company's 12 month ending December 2006 test year cost of service study filed in this proceeding?

A. Yes. The Company is utilizing a 4 coincident peak and average demand ("Average & Peaks") cost of service study in this proceeding to allocate production and transmission demand costs to retail rate classes. For jurisdictional cost allocation, the Company allocates generation and transmission-related demand costs using a 4 CP methodology (not the average and peaks method). According to TEP witness D. Bentley Erdwurm,

> **Coincident peak demand determines the maximum capacity of the system. It is the demand of each jurisdiction at system peak that determines each jurisdiction's use of that capacity".** (direct testimony at page 5, line 7).

I support the use of a 4 CP methodology to allocate generation and transmission-related demand costs to jurisdictions and among retail rate schedules. For the same reasons cited by Mr. Erdwurm to support the use of the 4 CP method for jurisdictional cost allocation, the 4 CP method is also appropriate for retail class cost of service allocation.

Q, How does TEP reconcile the use of a 4 CP allocation method for jurisdictional cost allocation and an "average and peaks" methodology for retail class cost allocation?

A. I don't believe that the Company has adequately reconciled these two very different cost causation theories. Beginning on page 21 if his testimony, Mr. Erdwurm states that the average and peaks method is the methodology previously adopted by the Commission and also argues that the average and peaks method recognizes that base load units produce fuel savings, relative to less efficient gas fired peaking units. This argument, which is commonly referred to as the "capital substitution" theory, relies on the economic tradeoffs in resource planning between base load, intermediate and peaking capacity. However, there is no foundation presented by TEP in this case for the specific use of an allocation factor based on a weighting of average demand and peak demand. The weight, which in the TEP analysis, is based on the system load factor, is not supported by any cost analysis that attempts to measure the economic tradeoffs between the costs of a base load unit, versus a peaking or intermediate unit. The so-called "weight" used by the Company is arbitrary.

Q. What support has the Company provided in its testimony for the allocation of transmission costs using the average and peaks allocation factor?

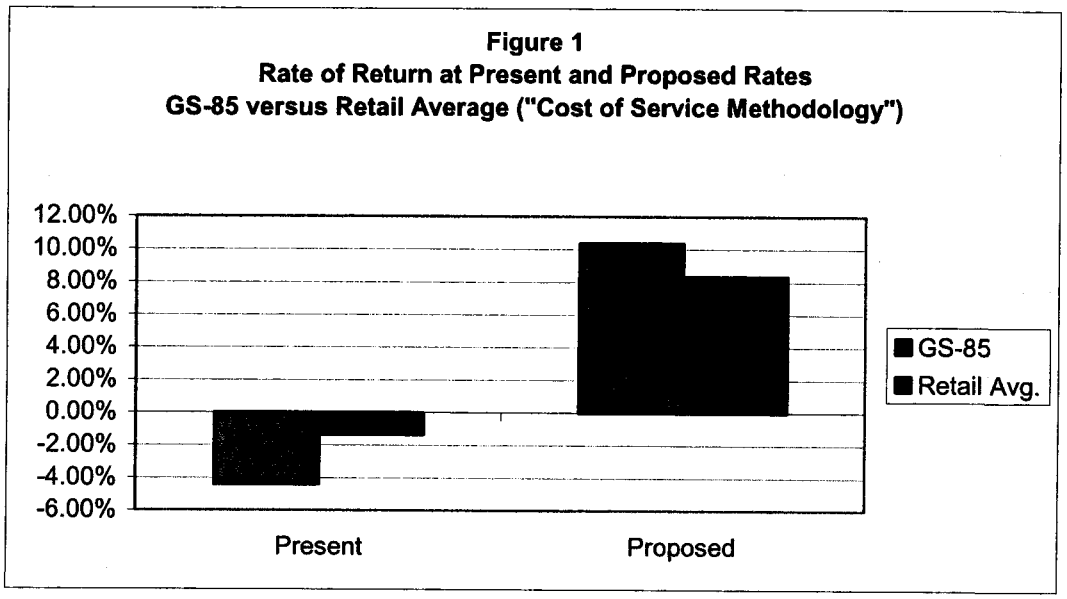
A. There is no such support, nor is there any legitimate basis to use an average and peaks methodology to allocate transmission costs. Transmission costs are incurred by TEP to serve retail customers based on 4 CP kW demands, not "average and peaks." Even if the Commission continues to use the average and peaks methodology to allocate generation-related costs to retail rate classes, the Commission should require TEP to revise its class cost of service study to incorporate a 4 CP allocator for transmission costs.

Q. Do you believe that the Company's average and peaks cost of service study provides a reasonable basis to evaluate the relationship between the rates being charged each rate class and the underlying cost of providing service to these customers?

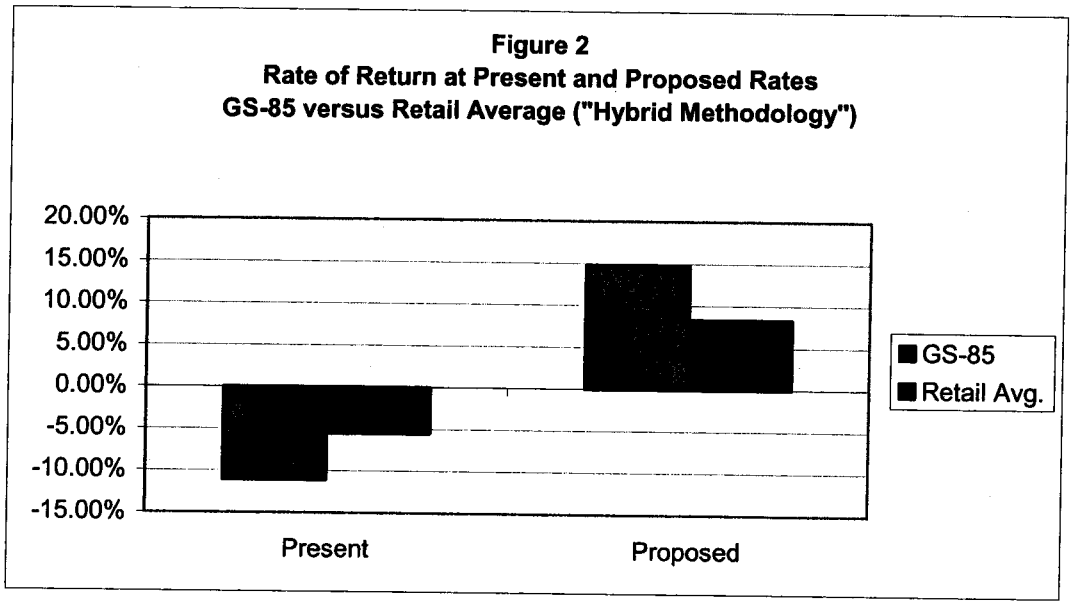
A. No. For the same reasons cited by the Company in support of a 4 CP method for jurisdiction cost allocation, I believe that the 4 CP method should be used for retail class cost of service purposes. As I discussed above, at a minimum, transmission costs should be allocated using the 4 CP allocator, since there is obviously no

1 economic justification for use of an average demand allocation factor for
2 transmission expenses incurred by TEP pursuant to its OATT. Though I am not
3 presenting an alternative 4 CP class cost of service study in this case, I believe that
4 the Commission should adopt such a methodology for purposes of assessing the
5 reasonableness of TEP's retail rates, in relation to the underlying cost of providing
6 service to the customers on each rate class.
7
8 **Q. How do the Company's current rates compare to the underlying cost of**
9 **service?**
10
11 A. Notwithstanding my previous discussion of the problems with the Company's
12 average and peaks class cost of service study, the results of the Company's filed
13 study show that a number of rate classes are earning rates of return below the system
14 average rate of return.
15
16 **Q. Has the Company attempted to move rate schedule rates of return toward**
17 **equality in its proposed rates for each schedule?**
18
19 A. Yes. Again, notwithstanding my objection to the Company's class cost of service
20 study methodology, TEP has attempted to move class rates of return. However, in

the case of rate schedule GS-85, the Company's proposed rates substantially exceed cost of service, under both the "Cost of Service" and "Hybrid" regulatory schemes. Figures 1 and 2 below show the rates of return for current rate GS-85 at present and proposed rates, compared to the system average rate of return. As can be seen from the charts, the Company has moved rate GS-85 from a position below cost of service to above cost of service in this case. Since GS-85 customers have a relatively high load factor, the use of a 4 CP cost of service methodology would show even greater disparities between rates and cost, at the proposed GS-85N rate for these customers.[2]



[2] Under the Company's proposal, current GS-85 and GS-13 customers will migrate to rate GS-85N.



The conclusion to draw from these graphs is that the GS-85N rate design is not reasonable and over charges the existing GS-85 customers who will now be assigned to this rate. As I will discuss in the next section of my testimony (Rate Design), I am proposing modifications to the Company's proposed GS-85N rate that more reasonably reflect cost of service.

II. RATE DESIGN ISSUES

Q. Have you reviewed TEP's design for proposed rate GS-85N?

A. Yes. This new time-of-day rate will serve current customers on rates GS-13 and GS-85. Rate GS-85 is already a time-of-day rate, while GS-13 is not. The main feature of GS-85N is that it will substantially (and unreasonably) reduce the demand charges in the current GS-85 time-of-day rate, while substantially increasing the energy charges. Table 1 shows a comparison between the present and proposed rates, using the "cost of service" methodology for comparison purposes.

Table 1
Comparison of Present GS-85 to Proposed GS-85N Rate
("Cost of Service Methodology" version)

	GS-85	GS-85N	% Change
Customer Charge	98.01	371.88	279.4%
On-Peak Demand Summer	7.50	3.00	-60.0%
On-Peak Demand Winter	4.96	3.00	-39.5%
Shoulder Demand Summer[1]	4.96	0.00	-100.0%
Off-Peak Demand Summer[1]	3.75	1.00	-73.3%
Off-Peak Demand Winter[1]	2.48	1.00	-59.7%
On-Peak kWh Summer	0.069587	0.129339	85.9%
On-Peak kWh Winter	0.065667	0.113160	72.3%
Shoulder kWh	0.065667	0.077613	18.2%
Off-Peak kWh Summer	0.061746	0.058589	-5.1%
Off-Peak kWh Winter	0.057826	0.042410	-26.7%

[1] For GS-85, this charge only applies to kW in excess of 150% of on-peak kW

1 Though the two rates have somewhat different structures (e.g., the on-peak summer
2 period begins at 2pm for GS-85N and at 1 pm for the existing rate GS-85), the
3 comparison reveals a substantial reduction in the costs that are being recovered
4 through a kW demand charge, versus the time-of-day energy charges. This change
5 is occurring at the same time that the overall increase in proposed by the Company
6 for GS-85 customers is 32.5% under the "cost of service" rate plan.[3] As I will
7 discuss below, these rate design changes are not supported by the Company's cost of
8 service data and are not just and reasonable.
9
10 **Q. Would you please explain why TEP's proposed GS-85N rate design is**
11 **inconsistent with the cost of providing service?**
12
13 A. Yes. First, as I discussed previously (Figures 1 and 2), the Company is proposing to
14 charge GS-85N customers above cost of service at proposed rates, based on TEP's
15 average and peak class cost of service study.[4] Second, setting aside the overall
16 revenue requirement being charge to GS-85N customers, the design of the rate itself
17 is inconsistent with the unbundled costs developed in TEP's class cost of service
18 study.
19

[3] As I noted earlier, GS-85 customers are paying in excess of cost of service at proposed rates.
[4] The disparities between rates and cost of service are likely worse under a more appropriate 4 CP class cost of service study methodology.

As shown in the proposed tariff, the unbundled transmission rate per kWh for GS-85N is $0.007298 per kWh. Baron Exhibit__(SJB-2) is an excerpt from page 3 of 4 of the "Pricing Plan GS-85N" tariff, based on the "cost of service methodology." The identical transmission charge appears in both the "Hybrid" and "Market" tariffs for GS-85N.

Q. Are transmission charges (other than ancillary services) incurred by TEP based on kWh energy use?

A. No. TEP incurs these OATT transmission charges based on the 4CP demands of its customers. Though the Company's class cost of service study inappropriately allocates these transmission costs to rate schedules on the basis of the average and peaks demand allocator (instead of a 4CP allocator), the Company at least recognizes that these transmission costs are demand related. Nevertheless, the Company is proposing to collect these costs from rate General Service rate schedules on a uniform kWh basis, regardless of when those kWh are actually consumed. This is not consistent with the nature of the transmission costs and is inconsistent with cost based ratemaking. In addition, it provides inaccurate price signals to customers, who are charged additional transmission costs for off-peak kWh usage that does not result in additional transmission expenses to the Company.

Q. You indicated that the Company is proposing a uniform transmission rate among all General Service rate schedules. How does this compare to the cost of providing transmission service to these rates?

A. Table 2 shows a comparison for General Service rate schedules of transmission revenues (based on the uniform $0.007298 per kWh charge) versus the allocated cost providing transmission to these rates from the TEP class cost of service study.

Table 2
Comparison of Transmission Revenues to Cost of Service
(Proposed Commercial Class Rates)

Rate	Adjusted kWh Sales	Transmission Rate	Transmission Revenue	Transmission Cost	Excess Charge
GS-10	1,763,653,754	0.007298	$ 12,871,145	$ 13,714,671	$ (843,526)
GS-76N	136,727,732	0.007298	$ 997,839	$ 806,751	$ 191,088
GS-31	16,196,892	0.007298	$ 118,205	$ -	$ 118,205
GS-11	60,332,539	0.007298	$ 440,307	$ 435,189	$ 5,118
GS-85N	1,337,468,740	0.007298	$ 9,760,847	$ 9,189,116	$ 571,731
Total	3,314,379,657		$ 24,188,343	$ 24,145,727	$ 42,616

As can be seen, rate schedule GS-85N is being charged $571,731 in excess transmission revenues, compared to the cost of transmission service for the customers. There is no justification for this overcharge and it should be corrected in the TEP rate design for GS-85N.

Q. Within the GS-85N rate class, how are transmission charges being collected from customers?

A. Table 3 shows a distribution of transmission revenues by time-of-day period for the proposed GS-85N rate schedules. As can be seen, more than 67% of the transmission revenues are being collected from GS-85N customers during the summer and winter off-peak periods, while only 11.5% of transmission revenues are being collected for summer on-peak usage. This is occurring, despite the fact that TEP pays for transmission service (via the OATT) on the basis of customer usage during the summer on-peak period. Clearly, TEP's proposed uniform kWh transmission rate is widely inconsistent with cost of service and cost causation principals.

Table 3
GS-85N Transmission Cost Rate Recovery by Time-of-Day Period

	Summer On-Peak	Summer Shoulder	Summer Off-Peak	Winter On-Peak	Winter Off-Peak	Total[1]
kWh	153,880,266	147,863,362	464,852,681	131,424,081	434,689,156	1,332,709,547
Transmission Revenue[2]	$ 1,123,018	$ 1,079,107	$ 3,392,495	$ 959,133	$ 3,172,361	9,726,114
Percent in TOD Period	11.5%	11.1%	34.9%	9.9%	32.6%	100.0%

[1] Does not include PRS-13 sales
[2] Transmission Rate per kWh: $ 0.007298

Q. What recommendation do you have to address this problem?

A. I have recalculated the GS-85N transmission rate based on the allocated cost of providing transmission service to this rate schedule. In addition, I have developed the transmission rate on a $/kW billing demand basis, in recognition of the nature of these costs. This calculation is shown in Table 4 below. I recommend that this rate be used to recover transmission costs for GS-85N. To do so, the uniform $0.007298 charge should be removed from the kWh delivery charges of the proposed rate and the $2.63/kW charge that I calculated in Table 4 should be added to the rate schedule.

Table 4
Development of Transmission Rate for GS-85N

Rate		Transmission Cost	kW Billing Determinants[1]		kW Rate
GS-13	$	8,391,904	3,285,983		
GS-85	$	797,212	213,046		
Total 85N	$	9,189,116	3,499,029	$	2.63

[1] Summer and Winter on-peak kW

Q. Have you identified other problems with the design of the GS-85N rate proposed by TEP?

A. Yes. In addition to the transmission rate design problem, the Company has also included an insufficient amount of cost in the proposed $3.00/kW GS-85N on-peak demand rate and simultaneously overstated the delivery energy charges. Based on an analysis of the Company's unit cost data from its cost of service study for the "Cost of Service" methodology, the production and distribution demand component revenue requirements for Rate Schedule GS-85N would support an on-peak demand charge in excess of $15 per kW month.[5] For the Hybrid methodology, the on-peak demand cost is in excess of $14 per kW month. Neither of these unit costs include transmission demand costs; they only reflect production demand and distribution demand cost components.

Q. Are you recommending that the GS-85N on-peak demand charge be set at the $14 to $15 per kW level justified by the Company's unit cost analysis?

A. No. Though such a rate could be justified based on TEP's own cost of service analysis, I am recommending that the GS-85N on-peak demand charge plus my recommended $2.63 per kW month transmission demand charge be limited to a

[5] For the "Cost of Service" methodology, these demand component revenue requirements are shown in TEP's "Schedule G-6 (Unit Costs) Cost of Service," page 14 of 20.

total of $7.88 per kW month for the "Cost of Service" methodology rate and $8.74 per kW for the "Hybrid" methodology rate. For comparison purposes to the Company's proposed on-peak demand charge of $3.00 per kW (not including transmission charges).

Q. What is the basis for your recommended $7.88 and $8.74 per kW on-peak demand charges for GS-85N?

A. Rate Schedule Gs-85N is a new rate that combines customers on existing rates GS-13, GS-85A and GS-85F. These current rates have very different current demand charges. Rate GS-13 has a demand charge of $6.52 per kW, GS-85A has a summer on-peak demand charge of $7.50 and GS-85F has an on-peak summer demand charge of $16.34. As a compromise and to reflect mitigation for GS-13 customers, my recommendation is to set the proposed GS-85n on-peak demand rate at the existing GS-85A on-peak rate, adjusted for the average rate increase to all GS-85N customers. This produces a rate of $7.88 for the "Cost of Service" method and $8.74 per kW for the Hybrid method.

Q. Have you developed a recommended GS=85N rate, reflecting your proposed rate design changes for the "Cost of Service" methodology?

A. Yes, Baron Exhibit__(SJB-3), Schedules 1, 2 and 3 shows this analysis. Schedule 1 shows a proof of revenues for GS-85N using the Company's filed rate design. Schedule 2 shows the adjustment to reflect my proposed $2.63 per kW transmission rate (added to the Company's proposed $3.00 on-peak charge) and the removal of the Company's $0.007298 per kWh transmission charge from the GS-85N energy delivery rates. Finally, Schedule 3 shows the GS-85N rate design and proof of revenues using my proposed $7.88 per kW on-peak demand rate. The energy delivery charges have been adjusted to reflect the removal of a portion of the demand related production and distribution costs that are now being shifted from the time-of-day energy charges to the on-peak demand charge.

Q. Have you developed a similar analysis using the Company's Hybrid methodology?

A. Yes. Baron Exhibit__(SJB-4) shows the development of the GS-85N rate using the Company's unit cost analysis from the Hybrid methodology case.

1 **III. TERMINATION COST REGULATORY ASSET CHARGE**

2

3 **Q. Have you reviewed the cost recovery approach that TEP is**
4 **recommending for its requested $788 million Termination Cost**
5 **Regulatory Asset ("TCRA")?**

6

7 A. Yes. Although I am not addressing the reasonableness of the recovery of the
8 regulatory asset itself, in the event that the Commission approves the
9 recovery of the Company's regulatory asset charge, it is inappropriate to
10 recover the cost on a uniform kWh basis.[6] As discussed in the Company's
11 testimony, these regulatory asset costs are asserted to be based on an
12 imputed revenue deficiency beginning in 2004. If this is true, it is
13 reasonable to assume that this revenue deficiency was produced by rate
14 schedules in proportion to their individual rate base amounts on which rate
15 of return and income deficiencies are determined, not on kWh energy use.
16 Essentially, the Company's argument for the recovery of the revenue
17 deficiency is equivalent to an argument for an insufficient rate of return on
18 rate base. Therefore, if the recovery of the regulatory asset is approved by
19 the Commission, the TCRA should be allocated to rate schedules on the
20 basis of rate base, not kWh energy use. Baron Exhibit__(SJB-5) shows an

[6] This should not be construed to indicate that Kroger Co. is supporting the TCRAC.

allocation of the TCRA to rate schedules on the basis of a rate base allocator and compares this result to the Company's proposal for a uniform kWh TCRA charge.

Q. Does that complete your testimony?

A. Yes.

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EXHIBIT__(SJB-1)

OF

STEPHEN J. BARON

ON BEHALF OF THE

KROGER CO.

Expert Testimony Appearances
of
Stephen J. Baron
As of March 2008

Date	Case	Jurisdict.	Party	Utility	Subject
4/81	203(B)	KY	Louisville Gas & Electric Co.	Louisville Gas & Electric Co.	Cost-of-service.
4/81	ER-81-42	MO	Kansas City Power & Light Co.	Kansas City Power & Light Co.	Forecasting.
6/81	U-1933	AZ	Arizona Corporation Commission	Tucson Electric Co.	Forecasting planning.
2/84	8924	KY	Airco Carbide	Louisville Gas & Electric Co.	Revenue requirements, cost-of-service, forecasting, weather normalization.
3/84	84-038-U	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Excess capacity, cost-of-service, rate design.
5/84	830470-EI	FL	Florida Industrial Power Users' Group	Florida Power Corp.	Allocation of fixed costs, load and capacity balance, and reserve margin. Diversification of utility.
10/84	84-199-U	AR	Arkansas Electric Energy Consumers	Arkansas Power and Light Co.	Cost allocation and rate design.
11/84	R-842651	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Interruptible rates, excess capacity, and phase-in.
1/85	85-65	ME	Airco Industrial Gases	Central Maine Power Co.	Interruptible rate design.
2/85	I-840381	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	Load and energy forecast.
3/85	9243	KY	Alcan Aluminum Corp., et al.	Louisville Gas & Electric Co.	Economics of completing fossil generating unit.
3/85	3498-U	GA	Attorney General	Georgia Power Co.	Load and energy forecasting, generation planning economics.
3/85	R-842632	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
5/85	84-249	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Cost-of-service, rate design return multipliers.
5/85		City of Santa	Chamber of Commerce	Santa Clara Municipal	Cost-of-service, rate design.

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6/85	84-768-E-42T	Clara WV	West Virginia Industrial Intervenors	Monongahela Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
6/85	E-7 Sub 391	NC	Carolina Industrials (CIGFUR III)	Duke Power Co.	Cost-of-service, rate design, interruptible rate design.
7/85	29046	NY	Industrial Energy Users Association	Orange and Rockland Utilities	Cost-of-service, rate design.
10/85	85-043-U	AR	Arkansas Gas Consumers	Arkla, Inc.	Regulatory policy, gas cost-of-service, rate design.
10/85	85-63	ME	Airco Industrial Gases	Central Maine Power Co.	Feasibility of interruptible rates, avoided cost.
2/85	ER-8507698	NJ	Air Products and Chemicals	Jersey Central Power & Light Co.	Rate design.
3/85	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Optimal reserve, prudence, off-system sales guarantee plan.
2/86	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Optimal reserve margins, prudence, off-system sales guarantee plan.
3/86	85-299U	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Cost-of-service, rate design, revenue distribution.
3/86	85-726-EL-AIR	OH	Industrial Electric Consumers Group	Ohio Power Co.	Cost-of-service, rate design, interruptible rates.
5/86	86-081-E-GI	WV	West Virginia Energy Users Group	Monongahela Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
8/86	E-7 Sub 408	NC	Carolina Industrial Energy Consumers	Duke Power Co.	Cost-of-service, rate design, interruptible rates.
10/86	U-17378	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Excess capacity, economic analysis of purchased power.
12/86	38063	IN	Industrial Energy Consumers	Indiana & Michigan Power Co.	Interruptible rates.

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3/87	EL-86-53-001 EL-86-57-001	Federal Energy Regulatory Commission (FERC)	Louisiana Public Service Commission Staff	Gulf States Utilities, Southern Co.	Cost/benefit analysis of unit power sales contract.
4/87	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Load forecasting and imprudence damages, River Bend Nuclear unit.
5/87	87-023-E-C	WV	Airco Industrial Gases	Monongahela Power Co.	Interruptible rates.
5/87	87-072-E-G1	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Analyze Mon Power's fuel filing and examine the reasonableness of MP's claims.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Economic dispatching of pumped storage hydro unit.
5/87	9781	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Analysis of impact of 1986 Tax Reform Act.
6/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Economic prudence, evaluation of Vogtle nuclear unit - load forecasting, planning.
6/87	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in plan for River Bend Nuclear unit.
7/87	85-10-22	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Methodology for refunding rate moderation fund.
8/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Test year sales and revenue forecast.
9/87	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Excess capacity, reliability of generating system.
10/87	R-870651	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Interruptible rate, cost-of-service, revenue allocation, rate design.
10/87	I-860025	PA	Pennsylvania Industrial Intervenors		Proposed rules for cogeneration, avoided cost, rate recovery.

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10/87	E-015/ GR-87-223	MN	Taconite Intervenors	Minnesota Power & Light Co.	Excess capacity, power and cost-of-service, rate design.
10/87	8702-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue forecasting, weather normalization.
12/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light Power Co.	Excess capacity, nuclear plant phase-in.
3/88	10064	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Revenue forecast, weather normalization rate treatment of cancelled plant.
3/88	87-183-TF	AR	Arkansas Electric Consumers	Arkansas Power & Light Co.	Standby/backup electric rates.
5/88	870171C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
6/88	870172C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
7/88	88-171-EL-AIR 88-170-EL-AIR Interim Rate Case	OH	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison	Financial analysis/need for interim rate relief.
7/88	Appeal of PSC	19th Judicial Docket U-17282	Louisiana Public Service Commission Circuit Court of Louisiana	Gulf States Utilities	Load forecasting, imprudence damages.
11/88	R-880989	PA	United States Steel	Carnegie Gas	Gas cost-of-service, rate design.
11/88	88-171-EL-AIR 88-170-EL-AIR	OH	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison. General Rate Case.	Weather normalization of peak loads, excess capacity, regulatory policy.
3/89	870216/283 284/286	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Calculated avoided capacity, recovery of capacity payments.

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8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cost-of-service, rate design.
8/89	3840-U	GA	Georgia Public Service Commission	Georgia Power Co.	Revenue forecasting, weather normalization.
9/89	2087	NM	Attorney General of New Mexico	Public Service Co. of New Mexico	Prudence - Palo Verde Nuclear Units 1, 2 and 3, load fore-casting.
10/89	2262	NM	New Mexico Industrial Energy Consumers	Public Service Co. of New Mexico	Fuel adjustment clause, off-system sales, cost-of-service, rate design, marginal cost.
11/89	38728	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Excess capacity, capacity equalization, jurisdictional cost allocation, rate design, interruptible rates.
1/90	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Jurisdictional cost allocation, O&M expense analysis.
5/90	890366	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Non-utility generator cost recovery.
6/90	R-901609	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Allocation of QF demand charges in the fuel cost, cost-of-service, rate design.
9/90	8278	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Cost-of-service, rate design, revenue allocation.
12/90	U-9346 Rebuttal	MI	Association of Businesses Advocating Tariff Equity	Consumers Power Co.	Demand-side management, environmental externalities.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, jurisdictional allocation.
12/90	90-205	ME	Airco Industrial Gases	Central Maine Power Co.	Investigation into interruptible service and rates.
1/91	90-12-03 Interim	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Interim rate relief, financial analysis, class revenue allocation.

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5/91	90-12-03 Phase II	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Revenue requirements, cost-of-service, rate design, demand-side management.
8/91	E-7, SUB SUB 487	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Revenue requirements, cost allocation, rate design, demand-side management.
8/91	8341 Phase I	MD	Westvaco Corp.	Potomac Edison Co.	Cost allocation, rate design, 1990 Clean Air Act Amendments.
8/91	91-372 EL-UNC	OH	Armco Steel Co., L.P.	Cincinnati Gas & Electric Co.	Economic analysis of cogeneration, avoid cost rate.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
9/91	91-231 -E-NC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	8341 - Phase II	MD	Westvaco Corp.	Potomac Edison Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Results of comprehensive management audit.
Note: No testimony was prefiled on this.					
11/91	U-17949 Subdocket A	LA	Louisiana Public Service Commission Staff	South Central Bell Telephone Co. and proposed merger with Southern Bell Telephone Co.	Analysis of South Central Bell's restructuring and
12/91	91-410-EL-AIR	OH	Armco Steel Co., Air Products & Chemicals, Inc.	Cincinnati Gas & Electric Co.	Rate design, interruptible rates.
12/91	P-880286	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Evaluation of appropriate avoided capacity costs - QF projects.

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1/92	C-913424	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Industrial interruptible rate.
6/92	92-02-19	CT	Connecticut Industrial Energy Consumers	Yankee Gas Co.	Rate design.
8/92	2437	NM	New Mexico Industrial Intervenors	Public Service Co. of New Mexico	Cost-of-service.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cost-of-service, rate design, energy cost rate.
9/92	39314	ID	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
10/92	M-00920312 C-007	PA	The GPU Industrial Intervenors	Pennsylvania Electric Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
12/92	U-17949	LA	Louisiana Public Service Commission Staff	South Central Bell Co.	Management audit.
12/92	R-00922378	PA	Armco Advanced Materials Co. The WPP Industrial Intervenors	West Penn Power Co.	Cost-of-service, rate design, energy cost rate, SO_2 allowance rate treatment.
1/93	8487	MD	The Maryland Industrial Group	Baltimore Gas & Electric Co.	Electric cost-of-service and rate design, gas rate design (flexible rates).
2/93	E002/GR-92-1185	MN	North Star Steel Co. Praxair, Inc.	Northern States Power Co.	Interruptible rates.
4/93	EC92 21000 ER92-806-000 (Rebuttal)	Federal Energy Regulatory Commission	Louisiana Public Service Commission Staff	Gulf States Utilities/Entergy agreement.	Merger of GSU into Entergy System; impact on system
7/93	93-0114-E-C	WV	Airco Gases	Monongahela Power Co.	Interruptible rates.
8/93	930759-EG	FL	Florida Industrial Power Users' Group	Generic - Electric Utilities	Cost recovery and allocation of DSM costs.
9/93	M-009 30406	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Ratemaking treatment of off-system sales revenues.

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11/93	346	KY	Kentucky Industrial Utility Customers	Generic - Gas Utilities	Allocation of gas pipeline transition costs - FERC Order 636.
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Nuclear plant prudence, forecasting, excess capacity.
4/94	E-015/ GR-94-001	MN	Large Power Intervenors	Minnesota Power Co.	Cost allocation, rate design, rate phase-in plan.
5/94	U-20178	LA	Louisiana Public Service Commission	Louisiana Power & Light Co.	Analysis of least cost integrated resource plan and demand-side management program.
7/94	R-00942986	PA	Armco, Inc.; West Penn Power Industrial Intervenors	West Penn Power Co.	Cost-of-service, allocation of rate increase, rate design, emission allowance sales, and operations and maintenance expense.
7/94	94-0035-E-42T	WV	West Virginia Energy Users Group	Monongahela Power Co.	Cost-of-service, allocation of rate increase, and rate design.
8/94	EC94 13-000	Federal Energy Regulatory Commission	Louisiana Public Service Commission	Gulf States Utilities/Entergy	Analysis of extended reserve shutdown units and violation of system agreement by Entergy.
9/94	R-00943 081 R-00943 081C0001	PA	Lehigh Valley Power Committee	Pennsylvania Public Utility Commission	Analysis of interruptible rate terms and conditions, availability.
9/94	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Evaluation of appropriate avoided cost rate.
9/94	U-19904	LA	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements.
10/94	5258-U	GA	Georgia Public Service Commission	Southern Bell Telephone & Telegraph Co.	Proposals to address competition in telecommunication markets.
11/94	EC94-7-000 ER94-898-000	FERC	Louisiana Public Service Commission	El Paso Electric and Central and Southwest	Merger economics, transmission equalization hold harmless proposals.
2/95	941-430EG	CO	CF&I Steel, L.P.	Public Service Company of Colorado	Interruptible rates, cost-of-service.

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4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Cost-of-service, allocation of rate increase, rate design, interruptible rates.
6/95	C-00913424 C-00946104	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Interruptible rates.
8/95	ER95-112 -000	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Open Access Transmission Tariffs - Wholesale.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Company	Nuclear decommissioning, revenue requirements, capital structure.
10/95	ER95-1042 -000	FERC	Louisiana Public Service Commission	System Energy Resources, Inc.	Nuclear decommissioning, revenue requirements.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Nuclear decommissioning and cost of debt capital, capital structure.
11/95	I-940032	PA	Industrial Energy Consumers of Pennsylvania	State-wide - all utilities	Retail competition issues.
7/96	U-21496	LA	Louisiana Public Service Commission	Central Louisiana Electric Co.	Revenue requirement analysis.
7/96	8725	MD	Maryland Industrial Group	Baltimore Gas & Elec. Co., Potomac Elec. Power Co., Constellation Energy Co.	Ratemaking issues associated with a Merger.
8/96	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Revenue requirements.
9/96	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.
2/97	R-973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Competitive restructuring policy issues, stranded cost, transition charges.
6/97	Civil Action No. 94-11474	US Bank-ruptcy Court Middle District of Louisiana	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Confirmation of reorganization plan; analysis of rate paths produced by competing plans.

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6/97	R-973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Retail competition issues, rate unbundling, stranded cost analysis.
6/97	8738	MD	Maryland Industrial Group	Generic	Retail competition issues
7/97	R-973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big River Electric Corp.	Analysis of cost of service issues - Big Rivers Restructuring Plan
10/97	R-974008	PA	Metropolitan Edison Industrial Users	Metropolitan Edison Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	R-974009	PA	Pennsylvania Electric Industrial Customer	Pennsylvania Electric Co.	Retail competition issues, rate unbundling, stranded cost analysis.
11/97	U-22491	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.
11/97	P-971265	PA	Philadelphia Area Industrial Energy Users Group	Enron Energy Services Power, Inc./ PECO Energy	Analysis of Retail Restructuring Proposal.
12/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Retail competition issues, rate unbundling, stranded cost analysis.
12/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
3/98 (Allocated Stranded Cost Issues)	U-22092	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Retail competition, stranded cost quantification.
3/98	U-22092		Louisiana Public Service Commission	Gulf States Utilities, Inc.	Stranded cost quantification, restructuring issues.
9/98	U-17735		Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Revenue requirements analysis, weather normalization.
12/98	8794	MD	Maryland Industrial Group and	Baltimore Gas and Electric Co.	Electric utility restructuring, stranded cost recovery, rate

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			Millennium Inorganic Chemicals Inc.		unbundling.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
5/99 (Cross-Answering Testimony)	EC-98-40-000	FERC	Louisiana Public Service Commission	American Electric Power Co. & Central South West Corp.	Merger issues related to market power mitigation proposals.
5/99 (Response Testimony)	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Performance based regulation, settlement proposal issues, cross-subsidies between electric. gas services.
6/99	98-0452	WV	West Virginia Energy Users Group	Appalachian Power, Monongahela Power, & Potomac Edison Companies	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	99-03-35	CT	Connecticut Industrial \Energy Consumers	United Illuminating Company	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	Adversary Proceeding No. 98-1065	U.S. Bankruptcy Court	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Motion to dissolve preliminary injunction.
7/99	99-03-06	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
10/99	U-24182	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
12/99	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Ananlysi of Proposed Contract Rates, Market Rates.
03/00	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Evaluation of Cooperative Power Contract Elections
03/00	99-1658-EL-ETP	OH	AK Steel Corporation	Cincinnati Gas & Electric Co.	Electric utility restructuring, stranded cost recovery, rate Unbundling.

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08/00	98-0452 E-GI	WVA	West Virginia Energy Users Group	Appalachian Power Co. American Electric Co.	Electric utility restructuring rate unbundling.
08/00	00-1050 E-T 00-1051-E-T	WVA	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Electric utility restructuring rate unbundling.
10/00	SOAH 473-00-1020 PUC 2234	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges And Universities	TXU, Inc.	Electric utility restructuring rate unbundling.
12/00	U-24993	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, revenue requirements.
12/00	EL00-66-000 & ER00-2854 EL95-33-002	LA	Louisiana Public Service Commission	Entergy Services Inc.	Inter-Company System Agreement: Modifications for retail competition, interruptible load.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Addressing Contested Issues	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Jurisdictional Business Separation - Texas Restructuring Plan
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Test year revenue forecast.
11/01	U-25687	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning requirements transmission revenues.
11/01	U-25965	LA	Louisiana Public Service Commission	Generic	Independent Transmission Company ("Transco"). RTO rate design.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design, resource planning and demand side management.
06/02	U-25965	LA	Louisiana Public Service Commission	Entergy Gulf States Entergy Louisiana	RTO Issues
07/02	U-21453	LA	Louisiana Public Service Commission	SWEPCO, AEP	Jurisdictional Business Sep. - Texas Restructuring Plan.

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08/02	U-25888	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Modifications to the Inter-Company System Agreement, Production Cost Equalization.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services Inc. and the Entergy Operating Companies	Modifications to the Inter-Company System Agreement, Production Cost Equalization.
11/02	02S-315EG	CO	CF&I Steel & Climax Molybdenum Co.	Public Service Co. of Colorado	Fuel Adjustment Clause
01/03	U-17735	LA	Louisiana Public Service Commission	Louisiana Coops	Contract Issues
02/03	02S-594E	CO	Cripple Creek and Victor Gold Mining Co.	Aquila, Inc.	Revenue requirements, purchased power.
04/03	U-26527	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Weather normalization, power purchase expenses, System Agreement expenses.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Tariff MSS-4.
11/03	ER03-583-000 ER03-583-001 ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001 ER03-682-002	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Market-Ing, L.P, and Entergy Power, Inc.	Evaluation of Wholesale Purchased Power Contracts.
12/03	U-27136	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc.	Evaluation of Wholesale Purchased Power Contracts.
01/04	E-01345-03-0437	AZ	Kroger Company	Arizona Public Service Co.	Revenue allocation rate design.
02/04	00032071	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Provider of last resort issues.
03/04	03A-436E	CO	CF&I Steel, LP and Climax Molybedenum	Public Service Company of Colorado	Purchased Power Adjustment Clause.

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04/04	2003-00433 2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service Rate Design
0-6/04	03S-539E	CO	Cripple Creek, Victor Gold Mining Co., Goodrich Corp., Holcim (U.S.,), Inc., and The Trane Co.	Aquila, Inc.	Cost of Service, Rate Design Interruptible Rates
06/04	R-00049255	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
10/04	04S-164E	CO	CF&I Steel Company, Climax Mines	Public Service Company of Colorado	Cost of service, rate design, Interruptible Rates.
03/05	Case No. 2004-00426 Case No. 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
07/05	U-28155	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Independent Coordinator of Transmission – Cost/Benefit
09/05	Case Nos. 05-0402-E-CN 05-0750-E-PC	WVA	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Environmental cost recovery, Securitization, Financing Order
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses. Congestion Cost Recovery Mechanism
03/06	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Transmission Prudence Investigation
06/06	R-00061346 C0001-0005	PA	Duquesne Industrial Intervenors & IECPA	Duquesne Light Co.	Cost of Service, Rate Design, Transmission Service Charge, Tariff Issues
06/06	R-00061366 R-00061367 P-00062213 P-00062214		Met-Ed Industrial Energy Users Group and Penelec Industrial Customer Alliance	Metropolitan Edison Co. Pennsylvania Electric Co.	Generation Rate Cap, Transmission Service Charge, Cost of Service, Rate Design, Tariff Issues
07/06	U-22092 Sub-J	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.

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07/06	Case No. 2006-00130 Case No. 2006-00129	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
08/06	Case No. PUE-2006-00065	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Revenue Incr, Off-System Sales margin rate treatment
11/06	Doc. No. 97-01-15RE02	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power United Illuminating	Rate unbundling issues.
01/07	Case No. 06-0960-E-42T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Retail Cost of Service Revenue apportionment
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Implementation of FERC Decision Jurisdictional & Rate Class Allocation
05/07	Case No. 07-63-EL-UNC	OH	Ohio Energy Group	Ohio Power, Columbus Southern Power	Environmental Surcharge Rate Design
05/07	R-00049255 Remand	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
06/07	R-00072155	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues.
07/07	Doc. No. 07F-037E	CO	Gateway Canyons LLC	Grand Valley Power Coop.	Distribution Line Cost Allocation
09/07	Doc. No. 05-UR-103	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
11/07	ER07-682-000	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Schedule MSS-3. Cost functionalization issues.
1/08	Doc. No. 20000-277-ER-07	WY	Cimarex Energy Company	Rocky Mountain Power (PacifiCorp)	Vintage Pricing, Marginal Cost Pricing Projected Test Year
1/08	Case No. 07-551	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Class Cost of Service, Rate Restructuring, Apportionment of Revenue Increase to Rate Schedules

Expert Testimony Appearances
of
Stephen J. Baron
As of March 2008

Date	Case	Jurisdict.	Party	Utility	Subject
2/08	ER07-956	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.
2/08	Doc No. P-00072342	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Default Service Plan issues.

BEFORE THE

ARIZONA CORPORATION COMMISSION

In the Matter of the Filing by Tucson Electric Power Company to Amend Decision No. 62103	**) Docket No. E-01933A-05-0650**
	)
In the Matter of the Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize A Reasonable Rate of Return on the Fair Value of Its Operations Throughout the State of Arizona	**)**
	) Docket No. E-01933A-07-0402
	)
	)

EXHIBIT__(SJB-2)

OF

STEPHEN J. BARON

ON BEHALF OF THE

KROGER CO.

Tucson Electric Power
The Energy People

Pricing Plan GS-85N
General Service Time-of-Use

	SUMMER (May – October)	WINTER (November – April)
On-peak	$0.043901	$0.039219
Shoulder-peak	$0.027985	N/A
Off-peak	$0.022651	$0.017969

Fixed Must-Run (See Must-Run Generation – Rider No. 2) $0.003293 per kWh

System Benefits $0.000443 per kWh

Transmission $0.007298 per kWh

Transmission Ancillary Services

System Control & Dispatch	$0.000099 per kWh
Reactive Supply and Voltage Control	$0.000390 per kWh
Regulation and Frequency Response	$0.000377 per kWh
Spinning Reserve Service	$0.001024 per kWh
Supplemental Reserve Service	$0.000167 per kWh

Energy Imbalance Service: currently charged pursuant to the Company's OATT.

Generation Charges:

Generation Capacity $0.000171 per kWh

Fuel and Purchased Power:

	SUMMER (May – October)	WINTER (November – April)
On-peak	$0.072176	$0.060679
Shoulder-peak	$0.036366	N/A
Off-peak	$0.022676	$0.011179

DIRECT ACCESS

A customer's Direct Access bill will include all unbundled components except those services provided by a qualified third party. Those services may include Metering (Installation, Maintenance and/or Equipment), Meter Reading, Billing and Collection, Transmission and Generation. If any of these services are not available from a third party supplier and must be obtained from the Company, the rates for Unbundled Components set forth in this tariff will be applied to the customer's bill.

FOR DIRECT ACCESS: ARIZONA INDEPENDENT SCHEDULING ADMINISTRATOR (AISA) CHARGE

A charge per kWh shall, subject to FERC authorization, be applied for costs associated with the implementation of the AISA in Arizona.

BEFORE THE

ARIZONA CORPORATION COMMISSION

In the Matter of the Filing by Tucson Electric Power Company to Amend Decision No. 62103	**) Docket No. E-01933A-05-0650**
In the Matter of the Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize A Reasonable Rate of Return on the Fair Value of Its Operations Throughout the State of Arizona	**) Docket No. E-01933A-07-0402**

EXHIBIT__(SJB-3)

OF

STEPHEN J. BARON

ON BEHALF OF THE

KROGER CO.

TUCSON ELECTRIC POWER
LARGE GENERAL SERVICE TIME OF USE - LGS-85N
Cost of Service Methodology

Line No.			New Billing Determinants	TEP Proposed Rate	Proposed Revenue
1	Customer Charge		7,812	$371.88	$2,905,127
	DELIVERY DEMAND CHARGES				
	Summer Demand				
2	On Peak kW		1,753,711	$3.00	$5,261,134
3	Off Peak kW		1,753,711	$1.00	$1,751,958
	Winter Demand				
4	On Peak kW		1,732,383	$3.00	$5,197,150
5	Off Peak kW		1,732,383	$1.00	$1,730,651
	DELIVERY ENERGY CHARGES				
	Summer				
6	On Peak kWhs		153,880,266	$0.056992	$8,769,912
7	Off Peak kWhs		464,852,681	$0.035742	$16,614,667
8	Shoulder Peak kWhs		147,863,362	$0.041076	$6,073,625
	Winter				
9	On Peak kWhs		199,664,087	$0.052310	$10,444,345
10	Off Peak kWhs		366,449,150	$0.031060	$11,381,757
11	Revenue Delivery Charges				$70,130,325
12	Generation Capacity		1,332,709,547	0.000171	227,813
13	**FUEL & PURCHASED POWER**				
	Summer				
	On Peak kWhs		153,880,266	0.072176	11,106,525
	Off Peak kWhs		464,852,681	0.022676	10,541,190
	Shoulder Peak kWhs		147,863,362	0.036366	5,377,217
	Winter				
	On Peak kWhs		199,664,087	0.060679	12,115,445
	Off Peak kWhs		366,449,150	0.011179	4,096,586
14	TOTAL REVENUE				$113,595,101
15	**TOTAL LGS-85N**	kWh	1,332,709,547		
16		Cust	651		

TUCSON ELECTRIC POWER
LARGE GENERAL SERVICE TIME OF USE - LGS-85N
Cost of Service Methodology

Line No.			New Billing Determinants	Proposed Rate	Proposed Revenue
1	Customer Charge		7,812	$371.88	$2,905,127
	DELIVERY DEMAND CHARGES				
	Summer Demand				
2	On Peak kW		1,753,711	$5.63	$9,873,395
3	Off Peak kW		1,753,711	$1.00	$1,751,958
	Winter Demand				
4	On Peak kW		1,732,383	$5.63	$9,753,318
5	Off Peak kW		1,732,383	$1.00	$1,730,651
	DELIVERY ENERGY CHARGES				
	Summer				
6	On Peak kWhs		153,880,266	$0.049694	$7,646,894
7	Off Peak kWhs		464,852,681	$0.028444	$13,222,172
8	Shoulder Peak kWhs		147,863,362	$0.033778	$4,994,518
	Winter				
9	On Peak kWhs		199,664,087	$0.045012	$8,987,196
10	Off Peak kWhs		366,449,150	$0.023762	$8,707,411
11	Revenue Delivery Charges				$69,572,639
12	Generation Capacity		1,332,709,547	0.000171	227,813
13	**FUEL & PURCHASED POWER**				
	Summer				
	On Peak kWhs		153,880,266	0.072176	11,106,525
	Off Peak kWhs		464,852,681	0.022676	10,541,190
	Shoulder Peak kWhs		147,863,362	0.036366	5,377,217
	Winter				
	On Peak kWhs		199,664,087	0.060679	12,115,445
	Off Peak kWhs		366,449,150	0.011179	4,096,586
14	TOTAL REVENUE				$113,037,415
15	**TOTAL LGS-85N**	kWh	1,332,709,547		
16		Cust	651		

TUCSON ELECTRIC POWER
LARGE GENERAL SERVICE TIME OF USE - LGS-85N
Cost of Service Methodology

Line No.			New Billing Determinants	Proposed Rate	Proposed Revenue
1	Customer Charge		7,812	$371.88	$2,905,127
	DELIVERY DEMAND CHARGES				
	Summer Demand				
2	On Peak kW		1,753,711	$7.88	$13,819,246
3	Off Peak kW		1,753,711	$1.00	$1,751,958
	Winter Demand				
4	On Peak kW		1,732,383	$7.88	$13,651,180
5	Off Peak kW		1,732,383	$1.00	$1,730,651
	DELIVERY ENERGY CHARGES				
	Summer				
6	On Peak kWhs		153,880,266	$0.043808	$6,741,226
7	Off Peak kWhs		464,852,681	$0.022558	$10,486,264
8	Shoulder Peak kWhs		147,863,362	$0.027892	$4,124,262
	Winter				
9	On Peak kWhs		199,664,087	$0.039126	$7,812,066
10	Off Peak kWhs		366,449,150	$0.017876	$6,550,661
11	Revenue Delivery Charges				$69,572,639
12	Generation Capacity		1,332,709,547	0.000171	227,813
13	**FUEL & PURCHASED POWER**				
	Summer				
	On Peak kWhs		153,880,266	0.072176	11,106,525
	Off Peak kWhs		464,852,681	0.022676	10,541,190
	Shoulder Peak kWhs		147,863,362	0.036366	5,377,217
	Winter				
	On Peak kWhs		199,664,087	0.060679	12,115,445
	Off Peak kWhs		366,449,150	0.011179	4,096,586
14	TOTAL REVENUE				$113,037,415
15	**TOTAL LGS-85N**	kWh	1,332,709,547		
16		Cust	651		

BEFORE THE

ARIZONA CORPORATION COMMISSION

In the Matter of the Filing by Tucson Electric Power Company to Amend Decision No. 62103	**) Docket No. E-01933A-05-0650**
	)
In the Matter of the Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize A Reasonable Rate of Return on the Fair Value of Its Operations Throughout the State of Arizona	**)**
	) Docket No. E-01933A-07-0402
	)
	)

EXHIBIT__(SJB-4)

OF

STEPHEN J. BARON

ON BEHALF OF THE

KROGER CO.

TUCSON ELECTRIC POWER
LARGE GENERAL SERVICE TIME OF USE - LGS-85N
Hybrid Methodology

Line No.			New Billing Determinants	TEP Proposed Rate	Proposed Revenue
1	Customer Charge		7,812	$371.88	$2,905,127
	DELIVERY DEMAND CHARGES				
	Summer Demand				
2	On Peak kW		1,753,711	$3.00	$5,261,134
3	Off Peak kW		1,753,711	$1.00	$1,751,958
	Winter Demand				
4	On Peak kW		1,732,383	$3.00	$5,197,150
5	Off Peak kW		1,732,383	$1.00	$1,730,651
	DELIVERY ENERGY CHARGES				
	Summer				
6	On Peak kWhs		153,880,266	$0.056992	$8,769,912
7	Off Peak kWhs		464,852,681	$0.035742	$16,614,667
8	Shoulder Peak kWhs		147,863,362	$0.041076	$6,073,625
	Winter				
9	On Peak kWhs		199,664,087	$0.052310	$10,444,345
10	Off Peak kWhs		366,449,150	$0.031060	$11,381,757
11	Revenue Delivery Charges				$70,130,325
12	Generation Capacity		1,332,709,547	0.000208	277,770
13	**FUEL & PURCHASED POWER**				
	Summer				
	On Peak kWhs		153,880,266	0.081447	12,533,078
	Off Peak kWhs		464,852,681	0.031947	14,850,625
	Shoulder Peak kWhs		147,863,362	0.045637	6,747,990
	Winter				
	On Peak kWhs		199,664,087	0.069950	13,966,439
	Off Peak kWhs		366,449,150	0.020450	7,493,767
14	TOTAL REVENUE				$125,999,994
15	**TOTAL LGS-85N**	kWh	1,332,709,547		
16		Cust	651		

TUCSON ELECTRIC POWER
LARGE GENERAL SERVICE TIME OF USE - LGS-85N
Hybrid Methodology

Line No.			New Billing Determinants	Proposed Rate	Proposed Revenue
1	Customer Charge		7,812	$371.88	$2,905,127
	DELIVERY DEMAND CHARGES				
	Summer Demand				
2	On Peak kW		1,753,711	$5.63	$9,873,395
3	Off Peak kW		1,753,711	$1.00	$1,751,958
	Winter Demand				
4	On Peak kW		1,732,383	$5.63	$9,753,318
5	Off Peak kW		1,732,383	$1.00	$1,730,651
	DELIVERY ENERGY CHARGES				
	Summer				
6	On Peak kWhs		153,880,266	$0.049694	$7,646,894
7	Off Peak kWhs		464,852,681	$0.028444	$13,222,172
8	Shoulder Peak kWhs		147,863,362	$0.033778	$4,994,518
	Winter				
9	On Peak kWhs		199,664,087	$0.045012	$8,987,196
10	Off Peak kWhs		366,449,150	$0.023762	$8,707,411
11	Revenue Delivery Charges				$69,572,639
12	Generation Capacity		1,332,709,547	0.000208	277,770
13	**FUEL & PURCHASED POWER**				
	Summer				
	On Peak kWhs		153,880,266	0.081447	12,533,078
	Off Peak kWhs		464,852,681	0.031947	14,850,625
	Shoulder Peak kWhs		147,863,362	0.045637	6,747,990
	Winter				
	On Peak kWhs		199,664,087	0.069950	13,966,439
	Off Peak kWhs		366,449,150	0.020450	7,493,767
14	TOTAL REVENUE				$125,442,308
15	**TOTAL LGS-85N**	kWh	1,332,709,547		
16		Cust	651		

TUCSON ELECTRIC POWER
LARGE GENERAL SERVICE TIME OF USE - LGS-85N
Hybrid Methodology

Line No.			New Billing Determinants	Proposed Rate	Proposed Revenue
1	Customer Charge		7,812	$371.88	$2,905,127
	DELIVERY DEMAND CHARGES				
	Summer Demand				
2	On Peak kW		1,753,711	$8.74	$15,327,437
3	Off Peak kW		1,753,711	$1.00	$1,751,958
	Winter Demand				
4	On Peak kW		1,732,383	$8.74	$15,141,030
5	Off Peak kW		1,732,383	$1.00	$1,730,651
	DELIVERY ENERGY CHARGES				
	Summer				
6	On Peak kWhs		153,880,266	$0.041559	$6,395,059
7	Off Peak kWhs		464,852,681	$0.020309	$9,440,539
8	Shoulder Peak kWhs		147,863,362	$0.025643	$3,791,631
	Winter				
9	On Peak kWhs		199,664,087	$0.036876	$7,362,905
10	Off Peak kWhs		366,449,150	$0.015626	$5,726,303
11	Revenue Delivery Charges				$69,572,639
12	Generation Capacity		1,332,709,547	0.000208	277,770
13	**FUEL & PURCHASED POWER**				
	Summer				
	On Peak kWhs		153,880,266	0.081447	12,533,078
	Off Peak kWhs		464,852,681	0.031947	14,850,625
	Shoulder Peak kWhs		147,863,362	0.045637	6,747,990
	Winter				
	On Peak kWhs		199,664,087	0.069950	13,966,439
	Off Peak kWhs		366,449,150	0.020450	7,493,767
14	TOTAL REVENUE				$125,442,308
15	**TOTAL LGS-85N**	kWh	1,332,709,547		
16		Cust	651		

BEFORE THE

ARIZONA CORPORATION COMMISSION

In the Matter of the Filing by Tucson Electric Power Company to Amend Decision No. 62103	**) Docket No. E-01933A-05-0650**
	)
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	) Docket No. E-01933A-07-0402
	)
	)

EXHIBIT__(SJB-5)

OF

STEPHEN J. BARON

ON BEHALF OF THE

KROGER CO.

Tucson Electric Power Company
Revised Calculation of Termination Cost Regulatory Asset Charge ("TCRA")

	2009 kWh Sales	kWh Sales Allocation Factor	Rate Base	Rate Base Allocation Factor	TCRA Revenue Requirement			TCRA Rate Per kWh	
					kWh	Rate Base	Difference	kWh	Rate Base
Residential	4,057,909,707	41.06%	507,485,022	51.64%	51,218,174	64,423,235	13,205,061	0.012622	0.015876
General Service	3,536,655,904	35.78%	354,002,346	36.02%	44,639,006	44,939,211	300,204	0.012622	0.012707
Large Light & Power	1,009,916,561	10.22%	50,716,184	5.16%	12,746,977	6,438,221	(6,308,756)	0.012622	0.006375
Mining	993,510,862	10.05%	34,877,502	3.55%	12,539,907	4,427,562	(8,112,345)	0.012622	0.004456
Lighting	44,057,808	0.45%	10,840,637	1.10%	556,089	1,376,176	820,087	0.012622	0.031236
Public Authority	241,969,743	2.45%	24,812,468	2.52%	3,054,097	3,149,846	95,749	0.012622	0.013018
Rate Schedules									
R01	3,832,493,679	38.77%	478,682,748	48.71%	48,373,015	60,766,899	12,393,884	0.012622	0.015856
R02	5,740,124	0.06%	365,592	0.04%	72,451	46,410	(26,040)	0.012622	0.008085
R21	56,407,817	0.57%	7,281,382	0.74%	711,969	924,343	212,374	0.012622	0.016387
R70	66,526,767	0.67%	9,428,747	0.96%	839,688	1,196,942	357,254	0.012622	0.017992
R201	96,741,319	0.98%	11,726,553	1.19%	1,221,051	1,488,640	267,589	0.012622	0.015388
GS10	1,876,733,213	18.99%	209,893,343	21.36%	23,687,774	26,645,138	2,957,363	0.012622	0.014198
GS11	64,688,259	0.65%	6,908,269	0.70%	816,483	876,978	60,495	0.012622	0.013557
GS76	140,498,681	1.42%	12,190,899	1.24%	1,773,348	1,547,587	(225,761)	0.012622	0.011015
GS13	1,298,675,285	13.14%	114,134,487	11.61%	16,391,635	14,488,926	(1,902,710)	0.012622	0.011157
GS85	138,662,019	1.40%	10,217,836	1.04%	1,750,166	1,297,114	(453,052)	0.012622	0.009355
GS31	17,398,448	0.18%	657,512	0.07%	219,600	83,469	(136,131)	0.012622	0.004797
I14	750,777,615	7.60%	38,452,081	3.91%	9,476,174	4,881,341	(4,594,833)	0.012622	0.006502
I90	259,138,946	2.62%	12,264,103	1.25%	3,270,803	1,556,880	(1,713,923)	0.012622	0.006008
Total Mining	993,510,862	10.05%	34,877,502	3.55%	12,539,907	4,427,562	(8,112,345)	0.012622	0.004456
Total Lighting	44,057,808	0.45%	10,840,637	1.10%	556,089	1,376,176	820,087	0.012622	0.031236
Pub Auth P40	108,881,979	1.10%	13,867,159	1.41%	1,374,288	1,760,382	386,094	0.012622	0.016168
Pub Auth P43-44	133,087,764	1.35%	10,945,309	1.11%	1,679,809	1,389,464	(290,345)	0.012622	0.010440
Total	9,884,020,585	100%	982,734,159	100%	124,754,251	124,754,251	-		

Baron Exhibit__(SJB-5)