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BEFORE THE ARIZONA CORPORATION C

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AZ CORP COMMISSION
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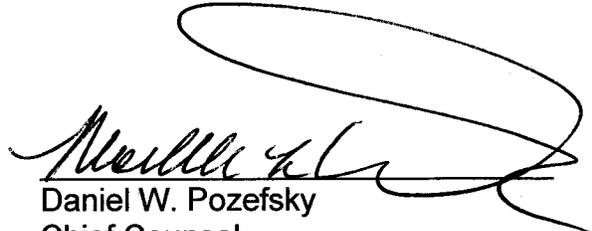
IN THE MATTER OF THE APPLICATION OF
 UNS ELECTRIC, INC. FOR THE
 ESTABLISHMENT OF JUST AND
 REASONABLE RATES AND CHARGES
 DESIGNED TO REALIZE A REASONABLE
 RATE OF RETURN ON THE FAIR VALUE
 OF THE PROPERTIES OF UNS ELECTRIC,
 INC. DEVOTED TO ITS OPERATIONS
 THROUGHOUT THE STATE OF ARIZONA
 AND FOR RELATED APPROVALS.

Docket No. E-04204A-12-0504

NOTICE OF FILING

The Residential Utility Consumer Office (“RUCO”) hereby provides notice of filing
 the Direct Testimony of Robert B. Mease on Rate Design, in the above-referenced matter.

RESPECTFULLY SUBMITTED this 12th day of July, 2013.


 Daniel W. Pozefsky
 Chief Counsel

Arizona Corporation Commission
DOCKETED

JUL 12 2013

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1 AN ORIGINAL AND THIRTEEN COPIES
2 of the foregoing filed this 12th day
3 of July, 2013 with:

3 Docket Control
4 Arizona Corporation Commission
5 1200 West Washington
6 Phoenix, Arizona 85007

5 COPIES of the foregoing hand delivered/
6 mailed this 12th day of July, 2013 to:

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12 Phoenix, Arizona 85007

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By Cheryl Fraulob
Cheryl Fraulob

UNS ELECTRIC, INC.

DOCKET NO. E-04204A-12-0504

DIRECT TESTIMONY

OF

ROBERT B. MEASE

ON

RATE DESIGN

ON BEHALF OF

THE

RESIDENTIAL UTILITY CONSUMER OFFICE

JULY 12, 2013

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EXECUTIVE SUMMARY

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Based on RUCO's analysis of UNSE's rate application the average residential customer will see their monthly bill decrease from \$78.59 to \$77.02, a monthly decrease of \$1.56 or a decrease of 1.99 percent.

RUCO's proposal is based on total revenue requirements of \$162.2 million representing no rate increase.

RUCO is also recommending several changes to UNSE's CARES customers as proposed by the Company, however, is further proposing limiting any rate increase to the CARES customers.

1 **INTRODUCTION**

2 **Q. Please state your name, position, employer and address.**

3 A. My name is Robert B. Mease. I am Associate Chief of Accounting and
4 Rates employed by the Residential Utility Consumer Office ("RUCO")
5 located at 1110 W. Washington, Suite 220, Phoenix, Arizona 85007.

6
7 **Q. Please state your educational background and qualifications in the
8 utility regulation field.**

9 A. Appendix 1, which is attached to this testimony, describes my educational
10 background, work experience and regulatory matters in which I have
11 participated. In summary, I joined RUCO in October of 2011. I graduated
12 from Morris Harvey College in Charleston, WV and attended Kanawha
13 Valley School of Graduate Studies. I am a Certified Public Accountant
14 and currently licensed in the state of West Virginia. My years of work
15 experience include serving as Vice President and Controller of Energy
16 West, Inc. a public utility and energy company located in Great Falls,
17 Montana. While with Energy West I had responsibility for all utility filings
18 and participated in several rate case filings on behalf of the utility. As
19 Energy West was a publicly traded company listed on the NASDAQ
20 Exchange I also had responsibility for all filings with the Securities and
21 Exchange Commission.

22

23

1 **Q. Please state the purpose of your testimony.**

2 **A.** The purpose of my testimony is to present RUCO's recommendations
3 regarding UNS Electric, ("UNSE" or "Company") cost of service ("CCOS")
4 allocation and rate design and recommend appropriate changes.

5
6 **Q. Mr. Mease, did you perform a detailed cost of service study?**

7 **A.** No. While I did do a cursory review, I did not perform an in depth detailed
8 study.

9
10 **Q. Based on the review you did perform, did you see make any**
11 **adjustments to the cost of service?**

12 **A.** No. I did not make any adjustments.

13
14 **Q. When RUCO completed its review of this UNSE rate filing to**
15 **determine the revenue requirements what was your final**
16 **recommendation?**

17 **A.** After performing our analytical work RUCO's recommended revenue was
18 a decrease of \$2,718,000.

19

20

21

22 ...

23

1 **Q. As a result of RUCO's work completed are you recommending a rate**
2 **decrease?**

3 A. No. RUCO is recommending that the Company maintain its current level
4 of revenues and adjust rates based on restructuring of fixed and
5 commodity charges.

6
7 **Q. If RUCO is not recommending a rate increase, why is RUCO**
8 **preparing a rate design?**

9 A. While RUCO is not recommending a revenue adjustment, the Company
10 has proposed several changes in its rate design. RUCO has prepared a
11 rate design to ensure that the design will be appropriate based on
12 maintaining the revenues at the same level.

13
14 **Q. Please describe RUCO's work performed to ensure that the changes**
15 **the Company has proposed generates a fair redistribution of**
16 **revenues between the classes of ratepayers?**

17 A. RUCO incorporated the Company's proposed rate structure changes into
18 our model and calculated the breakdown of rates between classes of
19 ratepayers based on RUCO's recommended monthly fixed fees and
20 commodity charges. Since RUCO is recommending no rate increase we
21 then compared the recalculated revenues to current test year revenues to
22 ensure that no rate class is materially affected by the structure change.

23

1 **RATE DESIGN OBJECTIVES**

2 **Q. Can you please explain the Company's overall objectives of updating**
3 **its current rate design?**

4 A. The Company's primary objective is to simplify the rates where possible
5 and modernize its overall rate design. The Company has rates that it
6 would like to eliminate for lack of participation and simplify some larger
7 classes to minimize confusion. The Company is also proposing to reduce
8 the number of Time of Use ("TOU") rates to reduce customer confusion
9 and encourage customers to choose the more efficient TOU rates.

10

11 **Q. Why does UNSE feel it necessary to consolidate and simplify the**
12 **existing rate structure?**

13 A. UNSE believes that it has created an over-abundance of choices and has
14 resulted in significant customer confusion. By simplifying its rates, UNSE
15 expects to reduce customer confusion and encourage customers to more
16 effectively consider their rate options and possibly be more encouraged to
17 choose the more efficient TOU options.

18

19 **Q. Does RUCO propose any significant adjustments between the**
20 **different classes of ratepayers?**

21 A. No. RUCO believes that the current classification of ratepayers is
22 sufficient and proposes no reclassifications.

23

1 **RESIDENTIAL RATES**

2 **Q. What has UNSE proposed for an increase in the monthly charges for**
3 **residential rate class RES, which represents approximately 85**
4 **percent of the customer base and generates approximately 42**
5 **percent of the system margin?**

6 **A.** The Company is proposing to increase residential customer charges from
7 the current \$8.00 per month to \$10.50 per month for the standard
8 residential customer and \$12.50 for all residential TOU customers. RUCO
9 is proposing a residential charge of \$9.85.

10

11 **Q. Does RUCO agree with this large increase in monthly charges for the**
12 **residential ratepayer?**

13 **A.** RUCO believes that the increase as proposed by the Company is
14 excessive and provides a disincentive for the ratepayer to be energy
15 efficient. With a higher monthly fixed charge the volumetric charges
16 consequently are reduced. This in effect does not provide the customer
17 with an incentive to be conservative.

18

19 **CARES RATES**

20 **Q. Can you please describe UNSE's current concerns related to the**
21 **existing CARES ratepayers and rate structure?**

22 **A.** The Company's low income rates are defined as CARES rates. UNSE
23 indicates that the existing rate design is overly burdensome and

1 unreasonable. UNSE is concerned that other customers have to pay the
2 subsidies created by the multiple rate options as well as the cost of
3 administration.

4
5 **Q. Does RUCO take exception to any of the changes the Company has**
6 **proposed for CARES ratepayers?**

7 A. Yes. RUCO does not agree with changing the CARES rates for
8 ratepayers at this time. More specifically, if some rates change as a result
9 of rate restructuring the CARES rates should not change.

10

11 **Q. Does this conclude your testimony on rate design?**

12 A. Yes.

ROBERT B. MEASE, CPA
Education and Professional Qualifications

EDUCATION

Bachelors Degree Business Administration / Accounting - Morris Harvey College.

Attended West Virginia School of Graduate Studies and studied Accounting and Public Administration

Attended numerous courses and seminars for Continuing Professional Educational purposes.

WORK EXPERIENCE

Controller

Knives of Alaska, Inc., Diamond Blade, LLC., and Alaska Expedition Company.

Financial Manager / CFO

All Saints Camp & Conference Center

Energy West, Inc.

Vice President, Controller

- Led team that succeeded in obtaining a \$1.5 million annual utility rate increase
- Coached accountants for proper communication techniques with Public Service Commission, supervised 9 professional accountants
- Developed financial models used to negotiate an \$18 million credit line
- Responsible for monthly, quarterly and annual financial statements for internal and external purposes, SEC filings on a quarterly and annual basis, quarterly presentations to Board of Directors and shareholders during annual meetings, coordinated annual audit
- Communication with senior management team, supervised accounting staff and resolved all accounting issues, reviewed expenditures related to capital projects
- Monitored natural gas prices and worked with senior buyers to ensure optimal price obtained

Junkermier, Clark, Campanella, Stevens

Consulting Staff

- Established a consulting practice that generated approximately \$160k the first year of existence
- Prepared business plan and projections for inclusion in clients financing documents
- Prepared written reports related to consulting engagements performed
- Developed models used in financing documents and made available for other personnel to use
- Performed Profit Enhancement engagements
- Participated during audit of large manufacturing client for two reporting years

Prior to 1999, held various positions: TMC Sales, Inc. as **Vice President / Controller**, with American Agri-Technology Corporation as **Vice President / CFO** and with Union Carbide Corporation as **Accounting Manager**. (Union Carbide was a multi-national Fortune 500 Company that was purchased by Dow Chemical)

PROFESSIONAL AFFILIATIONS

Member - Institute of Management Accountants

Member - American Institute of CPA's

Past Member - WV Society of CPA's and Montana Society of CPA's

RESUME OF RATE CASE AND REGULATORY PARTICIPATION WITH RUCO

<u>Utility Company</u>	<u>Docket No.</u>
Arizona Water Company (Eastern Group)	W-01445A-11-0310
Pima Utility Company	W-02199A-11-0329 et al.
Tucson Electric Power Company	E-01933A-12-0291
Arizona Water Company	W-01445A-12-0348

UNS Electric, Inc.
Docket No. E-04204A-12-0504
Test Year Ended June 30, 2012

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RBM - 2	1 - 3	RUCO PROPOSED RATE DESIGN
RBM - 3	1	TYTICAL BILL ANALYSIS - RESIDENTISL

RUCO PROPOSED RATE DESIGN - SUMMARY

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)
1					
2		COMPANY	COMPANY	RUCO TOTAL	RUCO
3		CURRENT	REVENUE	REVENUE	CALCULATED
4	COMPARISON OF CURRENT VS PROPOSED	RATES	PROPOSAL	REQUIREMENT	DIFFERENCE
5					
6	Residential Service	\$ 74,923,508	\$ 78,699,651	\$ 73,787,476	\$ (4,912,175)
7	Residential Service - CARES	5,491,555	6,100,663	5,491,940	(608,723)
8	Residential Time Of Use	157,532	168,647	173,519	4,872
9	Small General Service	11,529,332	12,444,205	11,026,824	(1,417,381)
10	Small General Service Time of Use	7,704	8,071	8,022	(49)
11	Large General Service	44,939,121	45,053,227	45,051,241	(1,986)
12	Large General Service <69 kW	14,754,841	15,948,933	15,362,071	(586,862)
13	Large General Service Mining	6,914,746	7,367,851	7,367,851	-
14	Interruptable Service	2,856,616	3,232,916	3,232,916	-
15	Lighting	615,360	688,659	688,659	-
16		<u>\$ 162,190,315</u>	<u>\$ 169,712,823</u>	<u>\$ 162,190,517</u>	<u>\$ (7,522,306)</u>
17					
18					
19		RUCO	RUCO	RUCO TOTAL	PERCENTAGE
20		PROPOSED	PROPOSED	REVENUE	PER MARGIN
21		MARGIN	PPFAC	REQUIREMENT	
22	PER SCHEDULE H-1				
23					
24	Residential Service	\$ 34,103,809	\$ 39,683,667	\$ 73,787,476	42.76%
25	Residential Service - CARES	\$ 2,166,713	\$ 3,325,227	5,491,940	2.72%
26	Residential Time Of Use	81,737	91,782	173,519	0.10%
27	Small General Service	5,707,520	5,319,303	11,026,824	7.16%
28	Small General Service Time of Use	4,239	3,783	8,022	0.01%
29	Large General Service	22,826,573	22,224,668	45,051,241	28.62%
30	Large General Service <69 kW	8,839,548	6,522,523	15,362,071	11.08%
31	Large General Service Mining	3,635,246	3,732,605	7,367,851	4.56%
32	Interruptable Service	1,852,794	1,380,122	3,232,916	2.32%
33	Lighting	542,161	146,498	688,659	0.68%
34					
35	TOTAL ADJUSTED REVENUES	<u>\$ 79,760,340</u>	<u>\$ 82,430,177</u>	<u>\$ 162,190,517</u>	<u>100.00%</u>
36					
37					
38			PERCENTAGE	CUSTOMER	
39		TOTAL	PER TOTAL	REVENUE	COUNT
40	SOURCE OF REVENUES	REVENUE	REVENUE		
41					
42	Residential Service	\$ 79,452,934	48.99%	79,605	
43	Small General Service	11,034,845	6.80%	8,038	
44	Large General Service	60,413,312	37.25%	1,828	
45	Large General Service Mining	7,367,851	4.54%	2	
46	Interruptable Service	3,232,916	1.99%	39	
47	Lighting Service	688,659	0.42%	2,144	
48					
49	TOTAL ADJUSTED REVENUES	<u>\$ 162,190,517</u>	<u>100.00%</u>	<u>91,656</u>	

RUCO PROPOSED RATE DESIGN

LINE NO.	DESCRIPTION	(A) No. of Customers	(B) UNSE Current DETERMINENTS	(C) Proposed DETERMINENTS	(D) BILL DETERMNTS	(E) RUCO PROPOSED RATES AND CHARGES	(F) REVENUE CALCULATION
RESIDENTIAL - (RES-01)							
2	Customer Charge - Single-Phase	72,842	874,104	-	874,104	\$ 9.85	\$ 8,606,689
5	1st 400 kWhs		47,882,877	49,319,363	49,319,363	\$ 0.020068	\$ 989,726
6	401 kWh's and above		650,586,553	675,308,842	675,308,842	\$ 0.036291	\$ 24,507,393
8	Purchased Power & Fuel		698,469,430	724,628,205	724,628,205	\$ 0.054764	\$ 39,683,667
10	TOTAL REVENUE - (RES-01)		698,469,430	724,628,205	724,628,205		\$ 73,787,476
RESIDENTIAL - (RES-TOU)							
14	Customer Charge - Single Phase	139	1,668	-	1,668	\$ 11.72	\$ 19,552
17	All kWh's						
18	1st 400 kWhs		66,328	66,328	66,328	\$ 0.020068	\$ 1,331
19	401 kWh's and above		1,676,842	1,676,842	1,676,842	\$ 0.036291	\$ 60,854
21	Purchased Power & Fuel		1,743,170	1,743,170	1,743,170	\$ 0.095040	
22	Summer - on peak					\$ 0.043707	
23	Summer - off peak					\$ 0.077589	
24	Winter - on peak					\$ 0.019327	\$ 91,782
25	Winter - off peak						
26	TOTAL REVENUE - (RES-01)		1,743,170	1,743,170	1,743,170		\$ 173,519
RESIDENTIAL - (RES-01) CARES							
30	Customer Charge - Single Phase	6,624	79,488	-	79,488	\$ 3.50	\$ 278,208
33	All kWh's						
34	1st 400 kWhs		4,732,952	4,732,952	4,732,952	\$ 0.019980	\$ 94,566
35	401 kWh's and above		65,439,564	60,939,564	60,939,564	\$ 0.029438	\$ 1,793,939
36	Purchased Power & Fuel		70,172,515	60,939,564	60,939,564	\$ 0.054566	\$ 3,325,227
38	TOTAL REVENUE - (RES-01) CARES		70,172,515	65,672,515	65,672,515		\$ 5,491,940
TOTAL RESIDENTIAL REVENUE			770,385,115				\$ 79,452,934
SMALL GENERAL SERVICE - (SGS - 10)							
46	Customer Charge - Single-Phase	8,034	96,408	-	96,408	\$ 13.597270	\$ 1,310,886
48	1st 400 kWhs		5,878,211	4,927,693	4,927,693	\$ 0.032915	\$ 162,194
49	401 kWh's - 7,500		106,484,409	89,265,673	89,265,673	\$ 0.045199	\$ 4,034,737
50	7,500 and above		3,419,123	2,866,244	2,866,244	\$ 0.069674	\$ 199,704
52	Purchased Power & Fuel		115,781,743	97,059,610	97,059,610	\$ 0.054805	\$ 5,319,303
54	TOTAL REVENUE - (SGS - 10)		115,781,743	97,059,610	97,059,610		\$ 11,026,824
SMALL GENERAL SERVICE - (SGS - TOU)							
58	Customer Charge - Single-Phase	4	48	-	48	\$ 15.472756	\$ 743
60	1st 400 kWhs		-	-	-	\$ 0.032915	
61	401 kWh's - 7,500		-	-	-	\$ 0.045199	\$ 3,496
62	7,500 and above		-	-	-	\$ 0.069674	
64	Purchased Power & Fuel		-	-	-	\$ 0.095040	
65	Summer - on peak		-	-	-	\$ 0.043707	
66	Summer - off peak		-	-	-	\$ 0.077589	
67	Winter - on peak		-	-	-	\$ 0.019327	\$ 3,783
68	Winter - off peak		-	-	-		
70	TOTAL REVENUE - (SGS - TOU)		-	-	-		\$ 8,022
TOTAL SMALL GENERAL SERVICE REVENUE			115,781,743				\$ 11,034,845

RUCO PROPOSED RATE DESIGN

LINE NO.	DESCRIPTION	(A) No. of Customers	(B) UNSE Current DETERMINENTS	(C) Proposed DETERMINENTS	(D) RUCO PROPOSED BILL DETERM'TS	(E) RUCO PROPOSED RATES AND CHARGES	(F) REVENUE CALCULATION
74							
75	LARGE GENERAL SERVICE - (LGS)						
76	Customer Charge	1808	23,504	-	23,504	\$ 46.887138	\$ 1,102,035
77							
78	Demand Charge					\$ 13.616025	\$ 20,006,357
79	Energy Charge		458,062,917	-	458,062,917	\$ 0.003751	\$ 1,718,181
80							
81	Purchased Power & Fuel		458,062,917	458,062,917	458,062,917	\$ 0.048519	\$ 22,224,668
82							
83	TOTAL LARGE GENERAL SERVICE		458,062,917	458,062,917	458,062,917		\$ 45,051,241
84							
85							
86							
87	LARGE GENERAL SERVICE (TOU)						
88	Customer Charge					\$ 48.762624	
89							
90	Demand Charge					\$ 13.616025	
91	Energy Charge					\$ 0.003751	
92							
93	Purchased Power & Fuel						
94	Summer - on peak					\$ 0.095040	
95	Summer - off peak					\$ 0.043707	
96	Winter - on peak					\$ 0.077589	
97	Winter - off peak					\$ 0.019327	
98							
99	TOTAL LARGE GENERAL SERVICE (TOU)						
100							
101							
102	LARGE GENERAL SERVICE (< 69 KV)						
103	Customer Charge <69 kV	20	240		240	\$ 1,406.61	\$ 337,587
104	Customer Charge >69 kV					\$ 1,406.61	
105							
106	Demand Charge < 69 kV		368,927			\$ 22.852791	\$ 8,431,021
107	Demand Charge > 69 kV					\$ 17.226335	
108	Energy Charge		189,121,721			\$ 0.000375	\$ 70,939
109							
110	Purchased Power & Fuel						
111	Summer - < 69 kV					\$ 0.033515	
112	Summer - > 69 kV					\$ 0.033515	
113	Winter < 69 kV					\$ 0.033515	
114	Winter >69 kV					\$ 0.033515	\$ 6,522,523
115							
116							
117	TOTAL LARGE GENERAL SERVICE (< 69 KV)						\$ 15,362,071
118							
119							
120	LARGE GENERAL SERVICE (> 69 KV) TOU						
121	Customer Charge >69 kV					\$ 1,406.61	\$ -
122							
123	Demand Charge > 69 kV					\$ 17.226335	\$ -
124	Energy Charge					\$ 0.000375	\$ -
125							
126	Purchased Power & Fuel						
127	Summer - on peak					\$ 0.056696	
128	Summer - off peak					\$ 0.021043	
129	Winter - on peak					\$ 0.056696	
130	Winter - off peak					\$ 0.019196	
131							
132							
133	TOTAL LARGE GENERAL SERVICE (TOU)						
134							
135							
136	LARGE POWER SERVICE MINING						
137	Customer Charge	2	24		24	\$ 1,406.61	\$ 33,759
138							
139	Demand Charge per kW					\$ 17.226335	\$ 3,559,713
140	Energy Charge		111,371,411	111,371,411	111,371,411	\$ 0.000375	\$ 41,775
141							
142	Purchased Power & Fuel						
143	One Rate		111,371,411	111,371,411	111,371,411	\$ 0.033515	\$ 3,732,605
144							
145							
146	TOTAL POWER SERVICE MINING		111,371,411	111,371,411	111,371,411		\$ 7,367,851

RUCO PROPOSED RATE DESIGN

LINE NO.	DESCRIPTION	(A) No. of Customers	(B) UNSE Current DETERMINENTS	(C) Proposed DETERMINENTS	(D) RUCO BILL DETERM'TS	(E) PROPOSED RATES AND CHARGES	(F) REVENUE CALCULATION
148	<u>INTERRUPTIBLE POWER SERVICE</u>						
149	Customer Charge	39	468		468	\$ 16.879370	\$ 7,900
151							
152	Demand Charge per kW					\$ 6.911164	\$ 1,072,120
153	Energy Charge		41,411,045	41,411,045	41,411,045	\$ 0.018661	\$ 772,775
154							
155	Purchased Power & Fuel		41,411,045	41,411,045	41,411,045	\$ 0.033327	\$ 1,380,122
156							
157							
158	TOTAL SMALL GENERAL SERVICE REVENUE		41,411,045	41,411,045	41,411,045		\$ 3,232,916
159	<u>LIGHTING DUSK TO DAWN</u>						
160	Customer Charge						
161							
162							
163							
164	New 30" Wood Pole - Overhead					\$ 4.266730	
165	New 30" Metal or Fiberglass - Overhead					\$ 8.533459	
166	Existing Wood Pole - Undr ground					\$ 2.138053	
167	New 30" Wood Pole (Class 6) - Undr ground					\$ 6.582954	
168	New 30" Metal or Fiberglass - Undergorunc					\$ 10.737155	
169	Wattage per Watt					\$ 0.055139	\$ 542,161
170							
171	Purchased Power & Fuel		2,673,232	2,673,232	2,673,232	\$ 0.054802	\$ 146,498
172							\$ 688,659
173							
174	TOTAL SMALL GENERAL SERVICE REVENUE		2,673,232	2,673,232	2,673,232		\$ 688,659
175							
176							
177							
178							
179							\$ 162,190,517
180							
181							

