

	<u>ROR%</u>	<u>ROE%</u>	<u>Cap.</u>	Weighted <u>COE</u>	Weighted <u>D+P</u>
RRA Avg.	9.33%	11.46%	46.12%	5.28%	4.05%
Bible Rec.	8.31%	9.41%	59.08%	5.56%	2.75%
McKiddy	8.33%	9.00%	39.80%	3.58%	4.75%
Murray	8.74%	9.93%	48.51%	4.82%	3.92%

Exhibit No. 178
Date 1/12/02 Case No. EC-2002-1
Reporter KRM