

Exhibit No:  
Issue: Depreciation  
Witness: William W. Dunkel  
Type of Exhibit: Direct Testimony  
Case No.: WR-2008-0311  
Date Testimony Prepared: August 18, 2008

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the Matter of the Missouri-American Water )  
Company's Request for Authority to Implement ) **Case No. WR-2008-0311**  
a General Rate Increase for Water and Sewer )  
Service Provided in Missouri Service Areas )

DIRECT TESTIMONY AND SCHEDULES

OF

WILLIAM W DUNKEL

ON BEHALF OF

OFFICE OF THE PUBLIC COUNSEL  
OF THE STATE OF MISSOURI

**BEFORE THE PUBLIC SERVICE COMMISSION  
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## AFFIDAVIT OF WILLIAM DUNKEL

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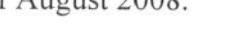
William Dunkel, of lawful age and being first duly sworn, deposes and states:

1. My name is William Dunkel. I am a Consultant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my direct testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

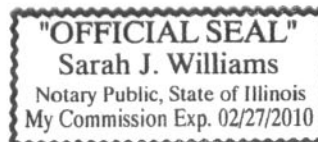
*William Dunkel*  
William Dunkel  
Consultant

Subscribed and sworn to me this 14<sup>th</sup> day of August 2008.

ay of August 2008.

  
Notary Public

My commission expires 2/27/2010



**Q. Please state your name and address.**

A. My name is William W. Dunkel. My business address is 8625 Farmington Cemetery Road, Pleasant Plains Illinois, 62677.

**Q. What is your present occupation?**

A. I am the principal of William Dunkel and Associates, which was established in 1980. Since that time, I have regularly provided consulting services in utility regulatory proceedings throughout the country. I have participated in over 200 state regulatory proceedings before over one-half of the state commissions in the United States. I have participated in utility regulatory proceedings for over 25 years.

**Q. Have you prepared an appendix that describes your qualifications?**

A. Yes. My qualifications, including a list of Missouri proceedings in which I participated, are shown on Appendix A.

**Q. Have you previously testified in Missouri?**

A. Yes, the previous Missouri proceedings I have participated in are listed below.

|   |                                  |                     |
|---|----------------------------------|---------------------|
| - | Empire District Electric Company |                     |
|   | Depreciation rates               | ER-2008-0093        |
| - | AmerenUE                         |                     |
|   | Electric rate proceeding         | ER-2007-0002        |
| - | Southwestern Bell                |                     |
|   | General rate proceeding          | TR-79-213           |
|   | General rate proceeding          | TR-80-256           |
|   | General rate proceeding          | TR-82-199           |
|   | General rate proceeding          | TR-86-84            |
|   | General rate proceeding          | TC-89-14, et al.    |
|   | Alternative Regulation           | TC-93-224/TO-93-192 |
| - | United Telephone Company         |                     |
|   | Depreciation proceeding          | TR-93-181           |
| - | All companies                    |                     |
|   | Extended Area Service            | TO-86-8             |

EMS investigation  
Cost of Access Proceeding

TO-87-131  
TR-2001-65

**Q. On whose behalf are you providing testimony?**

A. I am providing this Testimony on behalf of the Office of the Public Counsel of the State of Missouri (OPC).

**Q. What is the purpose of this testimony?**

A. The purpose of this testimony is to address an issue pertaining to the application of depreciation rates in the Company filing in this proceeding. The depreciation rates used in the Company filing are the depreciation rates as stipulated in WR-2007-0216. The depreciation rates themselves are not addressed in this testimony, but there is an error in the way the Company applied those depreciation rates.

**Q. In response to discovery, has the Company acknowledged an error in their application of the depreciation rates?**

A. Yes. The Company response to OPC 5012, in which the Company acknowledges this error, is attached as Schedule WWD-1. In response to OPC 5012(h) the Company agreed there was an error in the Company filing.

In response to this OPC discovery, the Company also stated the amount of that appropriate depreciation expense adjustment, as follows:

“(j) \$555,394. This adjustment was not made due to an oversight during the preparation of the Company’s filing.”

1 **Q. What is the impact of this adjustment?**

2 A. The depreciation expense increase shown in the Company Direct Testimony filing is  
3 overstated by \$555,394 as result of this error.<sup>1</sup>

4 **Q. Can you provide a brief description of this error?**

5 A. Yes. In calculating the claimed increase in depreciation expense, the Company compared  
6 a “per books” depreciation expense which *did not* contain the depreciation expense of  
7 certain Heavy Duty Transportation and Power Operated equipment, to a “Pro forma”  
8 depreciation expense which *did* include the Heavy Duty Transportation and Power  
9 Operated equipment depreciation expense. The fact that these two sets of numbers were  
10 not comparable resulted in overstating the annual depreciation expense increase by  
11 \$555,394.<sup>2</sup>

12 **Q. What do you recommend on this issue?**

13 A. A consistent treatment of the Heavy Duty Transportation and Power Operated equipment  
14 depreciation expense must be used in both the “per books” and “Pro forma” depreciation  
15 expense. I recommend the depreciation expense increase shown in the Company Direct

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<sup>1</sup> The Company response to discovery request OPC 5012 used the figures from the Company filing. However the Company’s filing included Pro Forma data through September 30, 2008. The impact using known and measurable changes just through March 31, 2008 should be the same or very similar. I will review this figure once data using known and measurable changes only through March 31, 2008 is available.

<sup>2</sup> The Company’s filing shows a claimed depreciation expense increase of \$6,125,580, as shown on Company Schedule CAS-15, page 22 of 26. This would be reduced to \$5,570,186 if there were no other changes (\$6,125,580-\$555,394=\$5,570,186). However the Company’s filing included Pro Forma data through September 30, 2008. It is very likely the numbers from the Company Direct testimony will change when the data is adjusted to include only the “known and measurable” changes through March 31, 2008, but there will still be a \$555,394 difference between including or excluding the Heavy Duty Transportation and Power Operated equipment in the 2007 “per book” figures. OPC has filed a data requests to determine the amount of this adjustment using “known and measurable” changes through March 31, 2008.

1        Testimony Filing be reduced by \$555,394 to correct this error, in addition to any other  
2        corrections that the Commission may determine to be appropriate.

3        **Q.     Does this conclude your testimony?**

4        A.     Yes.

**No. OPC 5012**

**DATA INFORMATION REQUEST**  
**Missouri-American Water Company**  
**WR-2008-0311 & SR-2008-0312**

**Requested From:** Edward J. Grubb  
**Date Requested:** 7/18/08

**Information Requested:**

Company Schedule CAS-1 page 2 on line 9 shows a "Test Year Ended 12/31/2007" "Operating and Maintenance" amount of \$103,588,719, and on line 10 shows a "Test Year Ended 12/31/2007" Depreciation Expense of \$18,287,030.

- (a) In these "Test Year Ended 12/31/2007" amounts was any part of the depreciation expense for any Transportation Equipment included in the "Operating and Maintenance" expense (as opposed to being included in the Depreciation Expense)?
- (b) In these "Test Year Ended 12/31/2007" amounts was any part of the depreciation expense for any Communications Equipment included in the "Operating and Maintenance" expense (as opposed to being included in the Depreciation Expense)?
- (c) In these "Test Year Ended 12/31/2007" amounts was any part of the depreciation expense for any investments included in the "Operating and Maintenance" expense (as opposed to being included in the Depreciation Expense)?
- (d) If the answer to at least one of parts (a), (b) or (c) is "yes", list the investment account numbers for which some (or all) of the associated depreciation expense was included in the "Operating and Maintenance" expense, and for each such account provide the dollars of depreciation expense that was included in the "Test Year Ended 12/31/2007" "Operating and Maintenance" expense.
- (e) If the answer to at least one of parts (a), (b) or (c) is "yes", list the investment account numbers for which some (or all) of the associated depreciation expense was included in the "Operating and Maintenance" expense, and for each such account provide the dollars of investment for which the associated depreciation expense was included in the "Operating and Maintenance" expense.
- (f) Schedule CAS-15, page 22, shows the Pro Forma depreciation expense of \$24,412,610 on line 29. The "JOP" tab of Company Excel workpaper "Depr Exp" includes certain calculations for Joplin that were included in the ProForma depreciation expense. Please indicate where on "JOP" tab of Company Excel workpaper "Depr Exp" any investments were removed from the ProForma depreciation expense calculation for the investments as discussed in part (e) (the investments in which the depreciation expense was included in the "Operating and Maintenance" expense).
- (g) Schedule CAS-15, page 22, shows the ProForma depreciation expense of \$24,412,610 on line 29. Please state the dollar amount of depreciation expense that was excluded from this figure because it is properly included in the "Operating and Maintenance" expense. Explain where in the calculations this amount was excluded, and provide the workpapers which show the exclusion of this amount.
- (h) Does the company agree that an adjustment to the ProForma depreciation expense of figure of \$24,412,610 is appropriate in order to exclude the depreciation expense that is included in the "Operating and Maintenance" expense?
- (i) If the response to part (h) is "no", explain why not and provide the documents and workpapers that support the response.

Missouri-American Water Company  
WR-2008-0311 and SR-2008-0312  
OPC Data Request OPC 5012  
Page 2

- (j) If the response to part (h) is "yes", provide the dollar amount of the adjustment to the ProForma depreciation expense of figure of \$24,412,610, and provide the documents and workpapers that support the response.

**Requested By:** Bill Dunkel – Office of Public Counsel – [WilliamDunkel@lycos.com](mailto:WilliamDunkel@lycos.com)

**Information Provided:**

- (a) Yes.  
(b) No.  
(c) No.  
(d) See following table:

| <u>Account Number</u> | <u>Account Description</u>  | <u>12/31/07 Plant Balance</u> | <u>2007 O&amp;M expense</u> |
|-----------------------|-----------------------------|-------------------------------|-----------------------------|
| 170205.101000.341200  | Transp. Equip. – Heavy Duty | \$4,136,718                   | \$ 472,859                  |
| 170205.101000.345000  | Power Operated Equipment    | \$ 818,723                    | \$ 82,535                   |

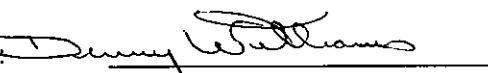
Note: In May 2007, depreciation expense and reserve balances were converted to the Company's Power Plant software. Prior to May 2007, depreciation was calculated in the JDE system by individual accounts but that level of detail is no longer available. Actual depreciation expense charged to O&M using the Power Plant system is identifiable by account for the last seven months of 2007. The first five months of transportation depreciation transferred to O&M expense was allocated between the two accounts above, based on actual expense for the seven months ended December 31, 2007.

- (e) See table in (d) above.  
(f) Not Applicable.  
(g) Not Applicable.  
(h) Yes.  
(i) Not Applicable.  
(j) \$ 555,394. This adjustment was not made due to an oversight during the preparation of the Company's filing. Workpapers supporting an appropriate adjustment are embodied in the table in (d) above.

**Hyperlink:**

**Date Response Provided:** 8-6-08

**Signed By:**



**Prepared By:** James Yuan



William Dunkel, Consultant  
8625 Farmington Cemetery Road  
Pleasant Plains, Illinois 62677

### Qualifications

The Consultant is a consulting engineer specializing in utility regulatory proceedings. He has participated in over 200 state regulatory proceedings as listed on the attached Relevant Work Experience.

The Consultant has provided cost analysis, rate design, jurisdictional separations, depreciation, expert testimony and other related services to state agencies throughout the country in numerous state regulatory proceedings.

The Consultant made a presentation pertaining to Video Dial Tone at the NASUCA 1993 Mid-Year Meeting held in St. Louis.

In addition, the Consultant also made a presentation to the NARUC Subcommittee on Economics and Finance at the NARUC Summer Meetings held in July, 1992. That presentation was entitled "The Reason the Industry Wants to Eliminate Cost Based Regulation--Telecommunications is a Declining Cost Industry."

The Consultant provides services almost exclusively to public agencies, including the Public Utilities Commission, the Public Counsel, or the State Department of Administration in various states.

William Dunkel currently provides, or in the past has provided, services in state utility regulatory proceedings to the following clients:

The Public Utility Commission or the Staffs in the States of:

|          |                     |
|----------|---------------------|
| Arkansas | Maryland            |
| Arizona  | Mississippi         |
| Delaware | Missouri            |
| D.C.     | New Mexico          |
| Georgia  | Utah                |
| Guam     | Virginia            |
| Illinois | Washington          |
| Kansas   | U.S. Virgin Islands |

The Office of the Public Advocate, or its equivalent, in the States of:

|                      |              |
|----------------------|--------------|
| Alaska               | Maine        |
| California           | Maryland     |
| Colorado             | Missouri     |
| District of Columbia | New Jersey   |
| Georgia              | New Mexico   |
| Hawaii               | Ohio         |
| Illinois             | Pennsylvania |
| Indiana              | Utah         |
| Iowa                 | Washington   |

The Department of Administration in the States of:

|           |              |
|-----------|--------------|
| Illinois  | South Dakota |
| Minnesota | Wisconsin    |

The Consultant graduated from the University of Illinois in February, 1970 with a Bachelor of Science Degree in Engineering Physics with emphasis on economics and other business-related subjects. The Consultant has taken several post-graduate courses since graduation.

From 1970 to 1974, the Consultant was a design engineer for Sangamo Electric Company (Sangamo was later purchased by Schlumberger) designing electric watt-hour meters used in the electric utility industry. The Consultant was granted patent No. 3822400 for a solid state meter pulse initiator which was used in metering.

In April, 1974, the Consultant was employed by the Illinois Commerce Commission in the Electric Section as a Utility Engineer. In November of 1975, he transferred to the Telephone Section of the Illinois Commerce Commission and from that time until July, 1980, he participated in essentially all telephone rate cases and other telephone rate matters that were set for hearing in the State of Illinois. During that period, he testified as an expert witness in numerous rate design cases and tariff filings in the areas of rate design, cost studies and separations. During the period 1975-1980, he was the Separations and Settlements expert for the Staff of the Illinois Commerce Commission.

From July, 1977 until July, 1980, he was a Staff member of the FCC-State Joint Board on Separations, concerning the "Impact of Customer Provision of Terminal Equipment on Jurisdictional Separations" in FCC Docket No. 20981 on behalf of the Illinois Commerce Commission. The FCC-State Joint Board is the national board that specifies the rules for separations in the telephone industry.

The Consultant has taken the AT&T separations school which is normally provided to the AT&T personnel.

The Consultant has taken the General Telephone separations school which is normally provided for training of the General Telephone Company personnel in separations.

The Consultant has completed an advanced depreciation program entitled "Forecasting Life and Salvage" offered by Depreciation Programs, Inc.

Mr. Dunkel is a senior member of the Society of Depreciation Professionals.

Since July 1980 he has been regularly employed as an independent consultant in state utility regulatory proceedings across the nation.

He has testified before the Illinois House of Representatives Subcommittee on Communications, as well as participated in numerous other schools and conferences pertaining to the utility industry.

RELEVANT WORK EXPERIENCE OF  
WILLIAM DUNKEL

ALASKA

- |   |                            |                                       |
|---|----------------------------|---------------------------------------|
| - | AWWU                       | Docket No. U-08-004                   |
| - | Enstar Natural Gas Company | Docket No. U-07-174                   |
| - | ML&P                       | Docket No. U-06-006                   |
| - | ACS of Anchorage           | Docket No. U-01-34                    |
| - | ACS                        |                                       |
|   | General rate case          | Docket Nos. U-01-83, U-01-85, U-01-87 |
|   | AFOR proceeding            | Docket No. R-03-003                   |
| - | All Companies              |                                       |
|   | Access charge proceeding   | Docket No. R-01-001                   |
| - | Interior Telephone Company | Docket No. U-07-75                    |
| - | OTZ Telephone Cooperative  | Docket No. U-03-85                    |

ARIZONA

- |   |                                   |                             |
|---|-----------------------------------|-----------------------------|
| - | U.S. West Communications (Qwest)  | Cost of Service Study       |
|   | Wholesale cost/UNE case           | Docket No. T-00000A-00-0194 |
|   | General rate case                 | Docket No. E-1051-93-183    |
|   | Depreciation case                 | Docket No. T-01051B-97-0689 |
|   | General rate case/AFOR proceeding | Docket No. T-01051B-99-0105 |
|   | AFOR proceeding                   | Docket No. T-01051B-03-0454 |

ARKANSAS

- |   |                                     |                     |
|---|-------------------------------------|---------------------|
| - | Southwestern Bell Telephone Company | Docket No. 83-045-U |
|---|-------------------------------------|---------------------|

CALIFORNIA

(on behalf of the Office of Ratepayer Advocates (ORA))

- |   |                                    |             |
|---|------------------------------------|-------------|
| - | Kerman Telephone General Rate Case | A.02-01-004 |
|---|------------------------------------|-------------|

(on behalf of the California Cable Television Association)

- |   |  |             |
|---|--|-------------|
| - | General Telephone of California                  | I.87-11-033 |
| - | Pacific Bell                                     |             |
|   | Fiber Beyond the Feeder Pre-Approval Requirement |             |

COLORADO

- |   |                                 |                            |
|---|---------------------------------|----------------------------|
| - | Mountain Bell Telephone Company |                            |
|   | General Rate Case               | Docket No. 96A-218T et al. |
|   | Call Trace Case                 | Docket No. 92S-040T        |

|   |                            |
|---|----------------------------|
| Caller ID Case                            | Docket No. 91A-462T        |
| General Rate Case                         | Docket No. 90S-544T        |
| Local Calling Area Case                   | Docket No. 1766            |
| General Rate Case                         | Docket No. 1720            |
| General Rate Case                         | Docket No. 1700            |
| General Rate Case                         | Docket No. 1655            |
| General Rate Case                         | Docket No. 1575            |
| Measured Services Case                    | Docket No. 1620            |
| - Independent Telephone Companies         |                            |
| Cost Allocation Methods Case              | Docket No. 89R-608T        |
| <u>DELAWARE</u>                           |                            |
| - Diamond State Telephone Company         |                            |
| General Rate Case                         | PSC Docket No. 82-32       |
| General Rate Case                         | PSC Docket No. 84-33       |
| Report on Small Centrex                   | PSC Docket No. 85-32T      |
| General Rate Case                         | PSC Docket No. 86-20       |
| Centrex Cost Proceeding                   | PSC Docket No. 86-34       |
| <u>DISTRICT OF COLUMBIA</u>               |                            |
| - C&P Telephone Company of D.C.           |                            |
| Depreciation issues                       | Formal Case No. 926        |
| <u>FCC</u>                                |                            |
| - Review of jurisdictional separations    | FCC Docket No. 96-45       |
| - Developing a Unified Intercarrier       |                            |
| Compensation Regime                       | CC Docket No. 01-92        |
| <u>FLORIDA</u>                            |                            |
| - BellSouth, GTE, and Sprint              |                            |
| Fair and reasonable rates                 | Undocketed Special Project |
| <u>GEORGIA</u>                            |                            |
| - Southern Bell Telephone & Telegraph Co. |                            |
| General Rate Proceeding                   | Docket No. 3231-U          |
| General Rate Proceeding                   | Docket No. 3465-U          |
| General Rate Proceeding                   | Docket No. 3286-U          |
| General Rate Proceeding                   | Docket No. 3393-U          |
| <u>HAWAII</u>                             |                            |
| - GTE Hawaiian Telephone Company          |                            |

Depreciation/separations issues  
Resale case

Docket No. 94-0298  
Docket No. 7702

ILLINOIS

|   |                             |
|---|-----------------------------|
| - Commonwealth Edison Company               |                             |
| General Rate Proceeding                     | Docket No. 80-0546          |
| General Rate Proceeding                     | Docket No. 82-0026          |
| Section 50                                  | Docket No. 59008            |
| Section 55                                  | Docket No. 59064            |
| Section 50                                  | Docket No. 59314            |
| Section 55                                  | Docket No. 59704            |
| - Central Illinois Public Service           |                             |
| Section 55                                  | Docket No. 58953            |
| Section 55                                  | Docket No. 58999            |
| Section 55                                  | Docket No. 59000            |
| Exchange of Facilities (Illinois Power)     | Docket No. 59497            |
| General Rate Increase                       | Docket No. 59784            |
| Section 55                                  | Docket No. 59677            |
| - South Beloit                              |                             |
| General Rate Case                           | Docket No. 59078            |
| - Illinois Power                            |                             |
| Section 55                                  | Docket No. 59281            |
| Interconnection                             | Docket No. 59435            |
| - Verizon North Inc. and Verizon South Inc. | Docket No. 02-0560          |
| DSL Waiver Petition Proceeding              |                             |
| - Geneseo Telephone Company                 |                             |
| EAS case                                    | Docket No. 99-0412          |
| - Central Telephone Company                 |                             |
| (Staunton merger)                           | Docket No. 78-0595          |
| - General Telephone & Electronics Co.       |                             |
| Usage sensitive service case                | Docket Nos. 98-0200/98-0537 |
| General rate case (on behalf of CUB)        | Docket No. 93-0301          |
| (Usage sensitive rates)                     | Docket No. 79-0141          |
| (Data Service)                              | Docket No. 79-0310          |
| (Certificate)                               | Docket No. 79-0499          |
| (Certificate)                               | Docket No. 79-0500          |
| - General Telephone Co.                     | Docket No. 80-0389          |
| - SBC                                       |                             |
| Imputation Requirement                      | Docket No. 04-0461          |
| Implement UNE Law                           | Docket No. 03-0323          |
| UNE Rate Case                               | Docket No. 02-0864          |

|   |   |                    |
|---|---|--------------------|
| - | Alternative Regulation Review               | Docket No. 98-0252 |
| - | Ameritech (Illinois Bell Telephone Company) |                    |
|   | Area code split case                        | Docket No. 94-0315 |
|   | General Rate Case                           | Docket No. 83-0005 |
|   | (Centrex filing)                            | Docket No. 84-0111 |
|   | General Rate Proceeding                     | Docket No. 81-0478 |
|   | (Call Lamp Indicator)                       | Docket No. 77-0755 |
|   | (Com Key 1434)                              | Docket No. 77-0756 |
|   | (Card dialers)                              | Docket No. 77-0757 |
|   | (Concentration Identifier)                  | Docket No. 78-0005 |
|   | (Voice of the People)                       | Docket No. 78-0028 |
|   | (General rate increase)                     | Docket No. 78-0034 |
|   | (Dimension)                                 | Docket No. 78-0086 |
|   | (Customer controlled Centrex)               | Docket No. 78-0243 |
|   | (TAS)                                       | Docket No. 78-0031 |
|   | (Ill. Consolidated Lease)                   | Docket No. 78-0473 |
|   | (EAS Inquiry)                               | Docket No. 78-0531 |
|   | (Dispute with GTE)                          | Docket No. 78-0576 |
|   | (WUI vs. Continental Tel.)                  | Docket No. 79-0041 |
|   | (Carle Clinic)                              | Docket No. 79-0132 |
|   | (Private line rates)                        | Docket No. 79-0143 |
|   | (Toll data)                                 | Docket No. 79-0234 |
|   | (Dataphone)                                 | Docket No. 79-0237 |
|   | (Com Key 718)                               | Docket No. 79-0365 |
|   | (Complaint - switchboard)                   | Docket No. 79-0380 |
|   | (Porta printer)                             | Docket No. 79-0381 |
|   | (General rate case)                         | Docket No. 79-0438 |
|   | (Certificate)                               | Docket No. 79-0501 |
|   | (General rate case)                         | Docket No. 80-0010 |
|   | (Other minor proceedings)                   | Docket No. various |
| - | Home Telephone Company                      | Docket No. 80-0220 |
| - | Northwestern Telephone Company              |                    |
|   | Local and EAS rates                         | Docket No. 79-0142 |
|   | EAS   | Docket No. 79-0519 |

#### INDIANA

|   |                                      |                 |
|---|--------------------------------------|-----------------|
| - | Indiana Michigan Power Company (I&M) | Cause No. 42959 |
| - | Public Service of Indiana (PSI)      |                 |
|   | Depreciation issues                  | Cause No. 39584 |
| - | Indianapolis Power and Light Company |                 |
|   | Depreciation issues                  | Cause No. 39938 |

IOWA

- |   |                               |                      |
|---|-------------------------------|----------------------|
| - | U S West Communications, Inc. |                      |
|   | Local Exchange Competition    | Docket No. RMU-95-5  |
|   | Local Network Interconnection | Docket No. RPU-95-10 |
|   | General Rate Case             | Docket No. RPU-95-11 |

KANSAS

- |   |   |                             |
|---|---|-----------------------------|
| - | Westar Energy, Inc.                         |                             |
|   | General rate proceeding                     | Docket No. 08-WSEE-1041-RTS |
| - | Midwest Energy, Inc.                        |                             |
|   | General rate proceeding                     | Docket No. 08-MDWE-594-RTS  |
| - | Atmos Energy Corporation                    |                             |
|   | General rate proceeding                     | Docket No. 08-ATMG-280-RTS  |
| - | Sunflower Electric Power Corporation        |                             |
|   | Depreciation rate study                     | Docket No. 08-SEPE-257-DRS  |
| - | Southwestern Bell Telephone Company         |                             |
|   | Commission Investigation of the KUSF        | Docket No. 98-SWBT-677-GIT  |
| - | Rural Telephone Service Company             |                             |
|   | Audit and General rate proceeding           | Docket No. 00-RRLT-083-AUD  |
|   | Request for supplemental KUSF               | Docket No. 00-RRLT-518-KSF  |
| - | Southern Kansas Telephone Company           |                             |
|   | Audit and General rate proceeding           | Docket No. 01-SNKT-544-AUD  |
| - | Pioneer Telephone Company                   |                             |
|   | Audit and General rate proceeding           | Docket No. 01-PNRT-929-AUD  |
| - | Craw-Kan Telephone Cooperative, Inc.        |                             |
|   | Audit and General rate proceeding           | Docket No. 01-CRKT-713-AUD  |
| - | Sunflower Telephone Company, Inc.           |                             |
|   | Audit and General rate proceeding           | Docket No. 01-SFLT-879-AUD  |
| - | Bluestem Telephone Company, Inc.            |                             |
|   | Audit and General rate proceeding           | Docket No. 01-BSST-878-AUD  |
| - | Home Telephone Company, Inc.                |                             |
|   | Audit and General rate proceeding           | Docket No. 02-HOMT-209-AUD  |
| - | Wilson Telephone Company, Inc.              |                             |
|   | Audit and General rate proceeding           | Docket No. 02-WLST-210-AUD  |
| - | S&T Telephone Cooperative Association, Inc. |                             |
|   | Audit and General rate proceeding           | Docket No. 02-S&TT-390-AUD  |
| - | Blue Valley Telephone Company, Inc.         |                             |
|   | Audit and General rate proceeding           | Docket No. 02-BLVT-377-AUD  |
| - | JBN Telephone Company                       |                             |
|   | Audit and General rate proceeding           | Docket No. 02-JBNT-846-AUD  |



- S&A Telephone Company  
Audit and General rate proceeding Docket No. 03-S&AT-160-AUD
- Wheat State Telephone Company, Inc.  
Audit and General rate proceeding Docket No. 03-WHST-503-AUD
- Haviland Telephone Company, Inc.  
Audit and General rate proceeding Docket No. 03-HVDT-664-RTS

MAINE

- New England Telephone Company  
General rate proceeding Docket No. 92-130
- Verizon  
AFOR investigation Docket No. 2005-155
- Central Maine Power Company  
General rate proceeding Docket No. 2007-125

MARYLAND

- Washington Gas Light Company  
Depreciation rate proceeding Case No. 9103
- Baltimore Gas and Electric Company  
Depreciation rate proceeding Case No. 9096
- PEPCO  
General rate proceeding Case No. 9092
- Chesapeake and Potomac Telephone Company  
General rate proceeding Docket No. 7851  
Cost Allocation Manual Case Case No. 8333  
Cost Allocation Issues Case Case No. 8462
- Verizon Maryland  
PICC rate case Case No. 8862  
USF case Case No. 8745
- Washington Gas Light Company  
Depreciation Rate Case Case No. 8960
- Chesapeake Utilities Corporation  
General rate proceeding Case No. 9062

MINNESOTA

- Access charge (all companies) Docket No. P-321/CI-83-203
- U. S. West Communications, Inc. (Northwestern Bell Telephone Co.)  
Centrex/Centron proceeding Docket No. P-421/91-EM-1002  
General rate proceeding Docket No. P-321/M-80-306

|                                    |                           |
|------------------------------------|---------------------------|
| Centrex Dockets                    | MPUC No. P-421/M-83-466   |
|                                    | MPUC No. P-421/M-84-24    |
|                                    | MPUC No. P-421/M-84-25    |
|                                    | MPUC No. P-421/M-84-26    |
| General rate proceeding            | MPUC No. P-421/GR-80-911  |
| General rate proceeding            | MPUC No. P-421/GR-82-203  |
| General rate case                  | MPUC No. P-421/GR-83-600  |
| WATS investigation                 | MPUC No. P-421/CI-84-454  |
| Access charge case                 | MPUC No. P-421/CI-85-352  |
| Access charge case                 | MPUC No. P-421/M-86-53    |
| Toll Compensation case             | MPUC No. P-999/CI-85-582  |
| Private Line proceeding            | Docket No. P-421/M-86-508 |
| - AT&T                             |                           |
| Intrastate Interexchange           | Docket No. P-442/M-87-54  |
| <u>MISSISSIPPI</u>                 |                           |
| - South Central Bell               |                           |
| General rate filing                | Docket No. U-4415         |
| <u>MISSOURI</u>                    |                           |
| - AmerenUE                         |                           |
| Electric rate proceeding           | ER-2008-0318              |
| - American Water Company           |                           |
| General rate proceeding            | WR-2008-0311              |
| - Empire District Electric Company |                           |
| Depreciation rates                 | ER-2008-0093              |
| - AmerenUE                         |                           |
| Electric rate proceeding           | ER-2007-0002              |
| - Southwestern Bell                |                           |
| General rate proceeding            | TR-79-213                 |
| General rate proceeding            | TR-80-256                 |
| General rate proceeding            | TR-82-199                 |
| General rate proceeding            | TR-86-84                  |
| General rate proceeding            | TC-89-14, et al.          |
| Alternative Regulation             | TC-93-224/TO-93-192       |
| - United Telephone Company         |                           |
| Depreciation proceeding            | TR-93-181                 |
| - All companies                    |                           |
| Extended Area Service              | TO-86-8                   |
| EMS investigation                  | TO-87-131                 |
| Cost of Access Proceeding          | TR-2001-65                |

NEW JERSEY

|   |                                   |                        |
|---|-----------------------------------|------------------------|
| - | New Jersey Bell Telephone Company |                        |
|   | General rate proceeding           | Docket No. 802-135     |
|   | General rate proceeding           | BPU No. 815-458        |
|   |                                   | OAL No. 3073-81        |
|   | Phase I - General rate case       | BPU No. 8211-1030      |
|   |                                   | OAL No. PUC10506-82    |
|   | General rate case                 | BPU No. 848-856        |
|   |                                   | OAL No. PUC06250-84    |
|   | Division of regulated             | BPU No. TO87050398     |
|   | from competitive services         | OAL No. PUC 08557-87   |
|   | Customer Request Interrupt        | Docket No. TT 90060604 |

NEW MEXICO

|   |                                      |                      |
|---|--------------------------------------|----------------------|
| - | U.S. West Communications, Inc.       |                      |
|   | E-911 proceeding                     | Docket No. 92-79-TC  |
|   | General rate proceeding              | Docket No. 92-227-TC |
|   | General rate/depreciation proceeding | Case No. 3008        |
|   | Subsidy Case                         | Case No. 3325        |
|   | USF Case                             | Case No. 3223        |
| - | VALOR Communications                 |                      |
|   | Subsidy Case                         | Case No. 3300        |
|   | Interconnection Arbitration          | Case No. 3495        |

OHIO

|   |                             |                           |
|---|-----------------------------|---------------------------|
| - | Ohio Bell Telephone Company |                           |
|   | General rate proceeding     | Docket No. 79-1184-TP-AIR |
|   | General rate increase       | Docket No. 81-1433-TP-AIR |
|   | General rate increase       | Docket No. 83-300-TP-AIR  |
|   | Access charges              | Docket No. 83-464-TP-AIR  |
| - | General Telephone of Ohio   |                           |
|   | General rate proceeding     | Docket No. 81-383-TP-AIR  |
| - | United Telephone Company    |                           |
|   | General rate proceeding     | Docket No. 81-627-TP-AIR  |

OKLAHOMA

|   |                            |                      |
|---|----------------------------|----------------------|
| - | Public Service of Oklahoma |                      |
|   | Depreciation case          | Cause No. 96-0000214 |

PENNSYLVANIA

- GTE North, Inc.  
Interconnection proceeding Docket No. A-310125F002
- Bell Telephone Company of Pennsylvania  
Alternative Regulation proceeding Docket No. P-00930715  
Automatic Savings Docket No. R-953409  
Rate Rebalance Docket No. R-00963550
- Enterprise Telephone Company  
General rate proceeding Docket No. R-922317
- All companies  
InterLATA Toll Service Invest. Docket No. I-910010  
Joint Petition for Global Resolution of  
Telecommunications Proceedings Docket Nos. P-00991649,  
P-00991648, M-00021596
- GTE North and United Telephone Company  
Local Calling Area Case Docket No. C-902815
- Verizon  
Joint Application of Bell Atlantic and  
GTE for Approval of Agreement  
and Plan of Merger Docket Nos. A-310200F0002,  
A-311350F0002, A-310222F0002,  
A-310291F0003  
Access Charge Complaint Proceeding Docket No. C-200271905

#### SOUTH DAKOTA

- Northwestern Bell Telephone Company  
General rate proceeding Docket No. F-3375

#### TENNESSEE

(on behalf of Time Warner Communications)

- BellSouth Telephone Company  
Avoidable costs case Docket No. 96-00067

#### UTAH

- U.S. West Communications (Mountain Bell Telephone Company)  
General rate case Docket No. 84-049-01  
General rate case Docket No. 88-049-07  
800 Services case Docket No. 90-049-05  
General rate case/  
incentive regulation Docket No. 90-049-06/90-  
049-03  
General rate case Docket No. 92-049-07  
General rate case Docket No. 95-049-05  
General rate case Docket No. 97-049-08  
Qwest Price Flexibility-Residence Docket No. 01-2383-01  
Qwest Price Flexibility-Business Docket No. 02-049-82

- Qwest Price Flexibility-Residence
  - Qwest Price Flexibility-Business
  - Carbon/Emery
  - General rate case/USF eligibility
- Docket No. 03-049-49  
Docket No. 03-049-50  
Docket No. 05-2302-01

VIRGIN ISLANDS, U.S.

- Virgin Islands Telephone Company
  - General rate case
  - General rate case
  - General rate case
  - General rate case
- Docket No. 264  
Docket No. 277  
Docket No. 314  
Docket No. 316

VIRGINIA

- General Telephone Company of the South
  - Jurisdictional allocations
  - Separations
- Case No. PUC870029  
Case No. PUC950019

WASHINGTON

- US West Communications, Inc.
  - Interconnection case
  - General rate case
  - All Companies-
- Docket No. UT-960369  
Docket No. UT-950200  
Analyzed the local calling  
areas in the State

WISCONSIN

- Wisconsin Bell Telephone Company
  - Private line rate proceeding
  - General rate proceeding
- Docket No. 6720-TR-21  
Docket No. 6720-TR-34