

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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PUBLIC SERVICE
COMMISSION

In the Matter of:

ADJUSTMENT OF RATES)
OF CUMBERLAND VALLEY) CASE NO. 2005-00187
ELECTRIC, INC.)

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and submits this Initial Request for Information to Cumberland Valley Electric, Inc. to be answered by the date specified in the Commission's Order of Procedure, and in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.
- (2) Please identify the witness who will be prepared to answer questions concerning each request.
- (3) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.
- (4) If any request appears confusing, please request clarification directly from the Office of Attorney General.
- (5) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(6) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout which would not be self evident to a person not familiar with the printout.

(7) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, please notify the Office of the Attorney General as soon as possible.

(8) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(9) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

Respectfully submitted,

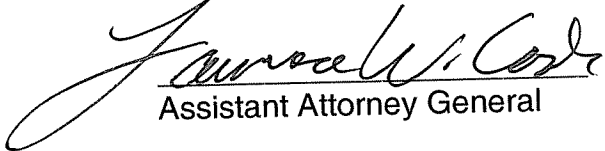
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ATTORNEY GENERAL



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Certificate of Service and Filing

Counsel certifies that an original and seven photocopies of the Attorney General's Initial Request For Information were served and filed by hand delivery to Beth O'Donnell, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601; furthermore, it was served by mailing a true and correct copy of the same, first class postage prepaid, to Ted Hampton, Cumberland Valley Electric, Inc., P.O. Box 440, Gray, Kentucky 40734, all on this 2nd day of September, 2005.


Assistant Attorney General

Attorney General's Initial Request for Information
to Cumberland Valley Electric, Inc.
Case Number 2005-00187

1. Please provide the following reconciliations concerning CVE's balance sheet:
 - a) Reconcile the difference between the 12/31/04 CWIP balance of \$62,085 on Item 1, page 1 and the 12/31/04 CWIP balance of \$59,055 on Item 9, page 1.
 - b) Reconcile the 12/31/04 Consumer Deposits balance of \$785,533 on Item 1, page 2 and the 12/31/04 Consumer Deposit balance of \$789,533 on Item 9, page 4.

2. With regard to the Return on Net Rate Base and Return on Capital Structure information shown on Exhibit K, page 2, please provide the following information:
 - a) Based on 1/8th of O&M expenses, the cash working capital amounts for the unadjusted test year and adjusted pro forma test year are \$642,815 and \$634,827, respectively. Please reconcile this with the balances shown on Exhibit K, page 2.
 - b) The Customer Advances for Construction balance of \$785,533 would appear to be the Customer Deposit balance. Is CVE proposing to deduct the Customer Deposit balance from rate base?
 - c) Item 2, page 2 shows a 12/31/04 net rate base of \$40,409,119. Is this the correct test year rate base to use or will CVE use the rate base of \$39,758,954 on Exhibit K, page 2?
 - d) Provide a worksheet showing the calculation and calculation components in support of the proposed pro forma increase in the equity balance of \$962,641 (\$24,477,827 - \$ 23,515,186).

3. With regard to the unadjusted test year Base Rates operating revenues, please provide the following information:
 - a) Provide a breakout of the total base rate revenues of \$28,510,045 between fuel related revenues and non-fuel related revenues and reconcile the fuel related revenues to the test year total purchased power costs of \$21,362,909.
 - b) Please provide the actual non-fuel related base rate revenues for each of the years 2001, 2002, 2003 and for the 12-month period ended June or (if available) July 2005.

4. With regard to the Other Operating Revenue of \$869,646 detailed on Item 9, page 5 of 7, please provide the following information:
 - a) Detailed explanation for the \$333,799 Penalties revenues. What does this represent and are these revenues recurring?

- b) For the same Other Operating Revenue accounts 450, 451, 454 and 456 shown on Item 9, page 5, provide the actual revenues for each of the years 2001, 2002, 2003 and for the 12-month period ended June or (if available) July 2005. In addition, explain any significant year-to-year variances.
5. Please reconcile the total 12/31/04 LT debt balance of \$26,201,231 shown on Item 9, page 3 of 7 to the total 12/31/04 LT debt balance of \$27,259,903 on Exhibit F, Schedule 5, Part b.
6. What is the interest rate that is being paid on CVE's Consumer Deposits? In addition, explain whether the entire amount of Other Interest Expense of \$45,173 is made up of interest on Consumer Deposits. If not, provide the interest components.
7. Item No. 26 shows that actual Ad Valorem taxes of \$385,034 are included in the 2004 test year operating expenses. In this regard, please provide the following information:
- a) Reconcile this Ad Valorem tax amount to the Actual Property Taxes for Test Period tax amount shown on Exhibit F, Schedule 14, part b, page 3 of 3 (once this page has been re-submitted).
- b) Please indicate the allocation of this total tax amount among distribution operation, distribution maintenance, consumer account, customer service and A&G expenses.
- c) In the same format as requested above, as well as in total, provide the actual Ad Valorem taxes charged to expense in the years 2001, 2002, and 2003.
8. Please re-submit Exhibit F, Schedule 14, part b, page 3 of 3 with all of the dollar amounts shown.
9. For each of the O&M expense accounts (starting at account 580 and ending with account 935) shown on Item 9, pages 5 and 6, provide the equivalent actual O&M expenses booked in 2003, 2002, 2001, and for the 12-month period ended June 2005. In addition, provide explanations for any annual variances in excess of 15%.
10. In the same format and detail as shown on Item 9, pages 5 and 6, provide:
- a) The original 2004 Operating Budget for expense accounts 580 through 935, in total and broken out between labor and non-labor expense account components.
- b) The 2005 Operating Budget for expense accounts 580 through 935, in total and broken out between labor and non-labor expense account components.

11. For each of the O&M expense accounts (starting at account 580 and ending with account 935) shown on Item 9, pages 5 and 6, provide a breakout of the labor and non-labor portions of the expense account. In addition, provide the same breakout for the same expense accounts booked in 2003, 2002, 2001, and for the 12-month period ended June 2005.
12. Exhibit F, Schedule 3, part a explains that the effect of the removal of the FAC from this application is a pro forma purchased power cost reduction of \$183,647. What is the associated effect on the pro forma test year revenues for the removal of the FAC that is included as part of the \$266,585 revenue reduction adjustment explained in Exhibit F, Schedule 1, parts a and b? If the associated revenue reduction is not equal to the pro forma purchased power cost reduction of \$183,647 explain in detail the reason why these reduction numbers do not reconcile.
13. Exhibit F, Schedule 1, part a explains that the proposed revenue normalization adjustment of \$266,585 is the result of (1) the removal of the FAC from the filing, and (2) the removal of 2004 billing units relating to the sale of energy in prior years. Please provide a breakout of the \$266,585 revenue reduction adjustment in accordance with the two above-described causative factors.
14. With regard to CVE's proposed revenue reduction adjustment (as part of the total revenue reduction adjustment of \$266,585) to remove from the 2004 test year billing units relating to the sale of energy in prior years, please provide the following information:
 - a) What is the revenue reduction amount for the removal of these billing units, what is the associated purchased power cost reduction adjustment, and where in the filing is this associated purchased power cost reduction reflected?
 - b) In the same format and detail as per Exhibit F, Schedule 1, part b-1, pages 1 and 2, provide the unadjusted actual test year billing quantities, the adjusted test year billing quantities (as currently reflected on Exhibit F, Schedule 1, part b-1), the difference between the unadjusted and adjusted test year billing quantities, and the calculations made to arrive at the revenue reduction adjustment amount for the removal of the billing units to be identified in response to part a.
15. In the same format and detail as in the second column ("Billing Quantities") of Exhibit F, Schedule 1, part b-1, pages 1 and 2, provide the actual per books billing quantities and the total kWh Energy Sales for each of the years 2004, 2003 and 2002 and for the 12-month period ended June 30, 2005.
16. With regard to CVE's proposed revenue reduction adjustment (as part of the total revenue reduction adjustment of \$266,585) to remove from the 2004 test year

billing units relating to the sale of energy in prior years, please provide the following additional information:

- a) Has CVE added to the test year 2004 billing units booked in 2005 but relating to sales of energy actually made in 2004? If not, why not?
 - b) In the same format as per Exhibit F, Schedule 1, part b-1, pages 1-2, provide the billing units that were actually booked in 2005 but related to the sales of energy made in the 2004 test year.
17. With regard to the Year-End Customer revenue adjustment calculations shown on Exhibit F, Schedule 2, part b, please provide the following information:
- a) Please provide the actual number of customers and Energy kWh for the month of December 2003.
 - b) Provide a recalculation of the revenue adjustment using the 13-month average (12/03 – 12/04) results rather than the currently used 12-month average results.
 - c) Provide a worksheet showing the calculations and calculation components in support of the \$68,856 for the associated increase in Wholesale Power Costs.
18. In the same format and detail as for the residential Year-End Customer revenue adjustment shown on Exhibit F, Schedule 2, part b (and using a 13-month average approach), provide the Year-End Customer revenue adjustment for CVE's Schedule II Small Commercial & Small Power customers.
19. With regard to the non-operating items shown on Exhibit T, Schedule 1, please provide the following information:
- a) Actual Non-Operating Margins – Interest for each of the years 2001, 2002 and 2003 and for the 12-month period ended June 30, 2005.
 - b) Actual Other Capital Credits for each of the years 2001, 2002 and 2003 and for the 12-month period ended June 30, 2005.
 - c) Description of the Other Associated Organizations making up the Other Patronage capital credits referred to in part b above.
20. With regard to the Bonuses of \$200 per employee shown on Exhibit F, Schedule 6, pages 1 and 2, please provide the following information:
- a) What do these bonuses represent?
 - b) Item 25, page 1 shows that employees 4575 and 7158 did not receive bonuses during the 2004 test year but bonuses of \$200 are shown for these employees on Exhibit F, Schedule 6, pages 1 and 2. Please reconcile and explain this.

21. Please reconcile the total 2004 test year payroll amount of \$2,191,918 shown on Item 23a, page 1 and Exhibit F, Schedule 6, part b, page 3 to the total 2004 payroll of \$2,121,357 shown on Exhibit F, Schedule 6, part b, page 2.
22. The 3 payroll components for the 2004 payroll shown on Exhibit F, Schedule 6, part b, page 2 add to \$2,125,366. Please reconcile this to the Total Paid amount of \$2,121,357.
23. Exhibit F, Schedule 6, part b, pages 1 and 2 show 45 full-time and 1 part time/summer employees as of 12/31/2004. Please provide the equivalent number of full-time and part-time employees for each month from 1/04 through 6/05 and for the years 2003, 2002, and 2001.
24. Please provide the actual overtime hours for each of the years 2001, 2002, 2003 and for the 12-month period ended 6/30/05.
25. With regard to the Normalized Payroll data shown on Exhibit F, Schedule 6, part b, pages 1-2, please provide the following information:
 - a) What is the number of overtime hours associated with the normalized and annualized overtime wages of \$458,190?
 - b) The annualization of the wage increase of 3.75% on 9/1/04 would result in an approximate pro forma wage rate increase of 2.80%.¹ Given this fact, provide a detailed explanation for the much higher base wage increases for employee nos. 0937, 3475, 9144, 4840, 9522, and 6459 (all with increases of approximately 6.7%); and for employee numbers 1998 (18.67%) and 8388 (12.50%).
 - c) Please explain the very large base wage increases shown for employee numbers 0542, 3139, 6442, 7125, and 7917. If these represent the annualized impact for employees that are new and came on line during the test year, provide the starting dates for each of these employees and explain whether these are new, incremental employees or whether they are employees that replaced existing employees who left during the test year. If they replace existing employees, provide the employee numbers of these existing employees who left during the test year.
 - d) Please explain the annual \$68,000 salary claimed for employee number 1693. Has this employee been hired and, if so, provide the starting date for this employee. In addition, explain whether this is a new, incremental employee or whether this employee replaces an existing employee who left during the test year. If the latter, provide the employee number of the existing employee who left during the test year.
26. Does CVE pay its employees any incentive compensation? If so, explain what this incentive compensation consists of, what the test year amount of this

¹ 9/12th of 3.75%.

incentive compensation is, and in which account(s) this compensation is reflected in the test year.

27. With regard to FAS 106 costs, please provide the following information:
 - a) Provide the actual monthly FAS 106 accruals for each month from 1/04 through 7/05.
 - b) Provide the actual annual FAS 106 expenses booked by CVE during 2001, 2002, 2003 and 2004.
 - c) The AG is aware of the explanation given in Item 44 (July 5, 2005 letter from W. Dudley Shryock, CPA to CVE) for the increase in the 2005 FAS 106 expenses. However, this explanation is not sufficient to properly explain the FAS 106 increase of almost 100% from \$86,300 to \$167,000. Please provide a more detailed explanation justifying this very large expense increase and explain how CVE has reacted to the recommendations contained in the July 5, 2005 letter.
28. Is the Union Negotiating meeting fee a regularly occurring expense for the Board of Directors? In addition, please provide the dates of other Union Negotiating meetings where members of the Board of Directors were present in each of the years 2001, 2002 and 2003.
29. Who is CVE's Designated Delegate to annual NRECA meetings? And who is the Alternate Delegate?
30. Please provide the nature and purpose of the NRECA Legislative Conference and the reasons why Mr. Chester Davis attended this conference.
31. Please provide the nature and purpose of the NRECA Director Conference and the reasons why Mr. Chester Davis attended this conference.
32. With regard to uncollectible expenses, please provide the following information:
 - a) Actual uncollectible expense accruals booked in account 904 in each of the years 2001 through 2004.
 - b) Actual net write-offs incurred in each of the years 2001 through 2004
 - c) Actual revenues subject to uncollectibles in each of the years 2001 through 2004.
 - d) Projected uncollectible expenses included in the 2005 Operating Budget.
 - e) CVE's policy regarding the determination of the annual uncollectible accrual level.
33. Please provide a detailed breakout (including brief description) showing all of the expense items included in the 2004 test year account 921 Office Supplies expenses of \$108,834.

34. Please provide a detailed breakout (including brief description) showing all of the expense items included in the 2004 test year account 908 Consumer Assistance expenses of \$105,398.
35. Please provide a detailed breakout (including brief description) showing all of the expense items included in the 2004 test year account 909 Customer Information expenses of \$42,519.
36. Please provide a detailed breakout (including brief description) showing all of the expense items included in the 2004 test year account 930.20 Miscellaneous Expense of \$74,519.
37. Please identify all of the following type of expenses included in the test year expenses, including dollar amount and account number in which these expense types have been reflected:
- a) Prizes and give-aways.
 - b) Flower funds
 - c) Coffee funds
 - d) Gifts
38. With regard to Item 30, page 2 of 2, please provide the following information:
- a) The total advertising amount of \$42,519 includes \$31,570 for Kentucky Living Magazine. This advertising amount of \$31,570 is designated as Institutional Advertising on Item 30, page 1. Please describe what the purpose and nature of this Kentucky Living Magazine advertising is and provide representative copies of the ads.
 - b) Item 31, page 2 shows total Kentucky Living Magazine expenses of \$65,270 which, on Item 4, page 6 of 7, is designated as "Advertising" expenses. What makes up the \$33,700 difference between the total KLM expenses of \$65,270 and the KLM institutional advertising portion of \$31,570? Please provide a detailed listing of this expense difference.
 - c) Provide a description of the purpose and nature of the following advertising items listed on Item 30, page 2:
 - 1) ETS and Button Up
 - 2) Sponsor Drug Free
 - 3) Radio Spots
 - 4) Sponsor Graduation
 - 5) Sponsor Memorial Day
 - 6) Sponsor Reds baseball games
 - 7) Sponsor Corbin football games
39. Please provide the following information with regard to the expenses included in account 583 O/H Lines for the 2004 test year and for each of the years 1995 through 2003:

- a) Description of the type of services booked to this account
 - b) Total actual expenses booked.
 - c) Portion of total expenses representing internal labor expenses.
 - d) Portion of total expenses representing charges from outside contractors.
 - e) Description of what makes up the remainder of the total expenses.
 - f) Breakout of the total expenses representing charges from outside contractors (to be provided in response to part c) by contractor and a description of the services rendered by each contractor.
40. Please provide the following information with regard to the expenses included in account 593 O/H Lines for the 2004 test year and for each of the years 1995 through 2003:
- a) Description of the type of services booked to this account
 - b) Total actual expenses booked.
 - c) Portion of total expenses representing internal labor expenses.
 - d) Portion of total expenses representing charges from outside contractors.
 - e) Description of what makes up the remainder of the total expenses.
 - f) Breakout of the total expenses representing charges from outside contractors (to be provided in response to part c) by contractor and a description of the services rendered by each contractor.
41. Please provide the following information with regard to the expenses included in account 593.1 R-O-W for the 2004 test year and for each of the years 1995 through 2003:
- a) Description of the type of services booked to this account
 - b) Total actual expenses booked.
 - c) Portion of total expenses representing internal labor expenses.
 - d) Portion of total expenses representing charges from outside contractors.
 - e) Description of what makes up the remainder of the total expenses.
 - f) Breakout of the total expenses representing charges from outside contractors (to be provided in response to part c) by contractor and a description of the services rendered by each contractor.
42. With regard to outside contractors performing R-O-W work for CVE, please provide the following information:
- a) Provide the name(s) of the contractors used by CVE during each of the last 5 years.
 - b) How are the outside contractors compensated by CVE, on an hourly basis or on a construction unit basis? If on an hourly basis, since which year has this practice been followed and explain why CVE chose to use this compensation method rather than the construction unit compensation method?

- c) What contractor compensation method is recommended by RUS?
 - d) Do the outside contractors use their own equipment and materials for the R-O-W work or do they use R-O-W equipment and materials supplied by CVE?
 - e) Does CVE reimburse the outside R-O-W contractors solely for the labor charges and is CVE, therefore, incurring the costs of equipment and material associated with the R-O-W work performed by the outside contractors? Please explain this in detail.
43. What is the purpose of the \$2,500 "Retainer payment" for W. Patrick Hauser paid on 12/28/04 as shown on Item 35, page 2?
44. Has the \$1,306.86 charge for W. Patrick Hauser for the CTA territorial dispute been eliminated from the test year results as part of the non-recurring expense adjustment? If not, should it be removed?
45. Please explain whether meters are "customer read" or read by Cumberland Valley on a monthly basis for the following rate classes:
- a) Residential Schedule I
 - b) Commercial Schedule II
 - c) All Electric Schools Schedule III
 - d) Large Power Schedules IV
 - e) Large Power Schedules V
46. Please Provide Exhibit J in an electronic format. Please leave all formulas intact. Please also provide the format in which the exhibit was created (example EXCEL 97).
47. Please Provide Exhibit S (the Cost of Service Study and associated schedules) in an electronic format. Please leave all formulas intact. Please also provide the format in which the exhibit was created (example EXCEL 97).
48. Please provide all calculations, assumptions, and workpapers used in the production of the Cost of Service Study that have not already been provided.
49. Please refer to Exhibit S, Schedule 8, page 2 of 5. Explain why a zero intercept methodology was not employed for conductors as was done with the calculation of transformers on page 4 of 5.
50. Please refer to Exhibit S, Schedule 8, page 2 of 5. For each conductor listed on this page, please provide the rated Amperage capacity of the conductor.
51. Please refer to Exhibit S. There are no costs associated with Transformers allocated to the ETS class.

- a) Is it correct that Cumberland Valley is assigning the entire cost of a transformer to serve a residential load to the regular Schedule I customer, and none of the cost of the transformer to the ETS?
 - b) Are there situations where a larger transformer must be used to supply the additional ETS load?
52. Please refer to Exhibit S. There are no costs associated with Services allocated to the ETS class.
- a) Is it correct that Cumberland Valley is assigning the entire cost of a Service to serve a residential load to the regular Schedule I customer, and none of the cost of Services to the ETS?
 - b) Are there situations where a larger Service must be used to supply the additional ETS load?
53. Please refer to Exhibit S. There are no costs associated with Meters allocated to the ETS class. Yet in Exhibit C, page 1 of 2, it clearly states that ETS use must be separately metered. If there must be a separate meter for ETS, why are there no meter costs allocated to the ETS class in the Cost of Service Study?
54. For the 136 Cumberland Valley residential customers that also take service under the ETS Marketing rate, please provide the following:
- a) Total Kwh sales to these 136 customers during the test-year under the regular Schedule I rate tariff.
 - b) Total Kwh sales to these 136 customers during the test-year under the ETS Marketing tariff.
55. Exhibit C, page 1 of 2 states that the ETS rate is only available with use of the EKPC Wholesale Power Rate Schedule A.
- a) Please provide a copy of Schedule A.
 - b) Is this the only tariff under which Cumberland Valley takes power from EKPC? If not, please provide the other tariffs under which Cumberland Valley purchases wholesale power, and identify which substations take power under which tariffs.
 - c) Please provide copies of the actual wholesale power invoices from EKPC for power purchased during each month the test year by Cumberland Valley.
 - d) If Cumberland Valley receives a discount from EKPC for ETS power sold, please show where on the invoices this discount was credited to Cumberland Valley, and provide a test year total of this discount received from EKPC.
 - e) Exhibit S shows that the ETS class had power costs of \$41,296 for the test year. Please show where on the EKPC power invoices this \$41,296 was billed to Cumberland Valley.

56. Exhibit C, page 1 of 2 lists the off-peak hours to which the ETS tariff applies. 4818 of the 8784 hours in the test year are off-peak, and the remaining 3966 hours are on-peak.
- a) Please provide the number of the 3966 on-peak hours during the test year in which EKPC, Cumberland Valley's wholesale supplier, ran at least one combustion turbine generator.
 - b) Please provide the number of the 4818 off-peak hours during the test year in which EKPC, Cumberland Valley's wholesale supplier, ran at least one combustion turbine generator.
57. Please refer to Exhibit S, Schedule 9, page 1 of 3. Please explain how the ETS can have negative sales in September.
58. Please refer to Exhibit S, Schedule 9, page 3 of 3. This table shows that the ETS rate class has no non-coincident peak in every month, which is a physical impossibility since this class has energy sales in each month (except possibly September). Please provide the non-coincident peaks for the ETS class for each month of the test year.
59. Please confirm that no changes to non-recurring charges are being requested. If any changes are being requested, please state the change requested.
60. Please provide a rationale for why a discount marketing rate (the ETS rate) to promote sales is justified in 2005, when EKPC is extremely capacity deficient and is having to add a significant amount of expensive new baseload capacity to meet this deficiency.
61. Please refer to Exhibit S, Schedule 5, page 2 of 2. On this schedule Forfeited Discounts are allocated using a "Rate Base" allocator.
- a) Please explain why these revenues should be allocated based on Rate Base.
 - b) Please explain why these revenues were not allocated directly to rate classes instead of creating a "credit" for each element of the distribution system.
 - c) Please provide the actual amount of Forfeited Discounts collected from each rate class during the test year.
62. Please refer to Exhibit S, Schedule 5, page 2 of 2. On this schedule Miscellaneous Service Revenues are allocated using a "Rate Base" allocator.
- a) Please explain why these revenues should be allocated based on Rate Base.
 - b) Please explain why these revenues were not allocated directly to rate classes instead of creating a "credit" for each element of the distribution system.

- c) Please provide the actual amount of Miscellaneous Service Revenues collected from each rate class during the test year.
63. Please explain why the regular Schedule I rates are proposed to be raised by \$0.00446 per kwh, and Cumberland Valley is proposing to raise the ETS Marketing rate by only \$0.00268 per kwh. Please provide all calculations, assumptions and workpapers used to justify this difference.
64. Please refer to Exhibit S, Schedule 10, page 2 of 3 and 3 of 3, the "E. Customer & Accounting Services" calculations:
- a) Please provide the total Meter Reading costs during the test year
 - b) Please provide the total Consumer Records costs during the test year.
 - c) Please provide the total Customer Assistance costs during the test year.
 - d) Please provide all calculations, assumptions, and workpapers used to generate the "Factor" figures on these pages.
 - e) Please provide all calculations, assumptions, and workpapers used to generate the "Weight" figures on these pages.
65. Please provide, with regard to Cumberland Valley's board of directors:
- a) the names and addresses of each director during the past 10 years, for each and every year (If directors rotated off the board, or came on during the course of a fiscal year, indicate the date on which the event occurred);
 - b) any change in the composition of the board during the past 10 years (i.e., number, qualifications/eligibility to serve, etc.).
66. Please provide Cumberland Valley's bylaws for each and every year during the past 10 years, together with:
- a) any changes in the bylaws during any given year; and
 - b) any changes in the bylaws from year-to-year.
67. Please provide copies of all guidelines and policies Cumberland Valley has in place regarding the company's management personnel. If there are policies or guidelines that are not written, please describe and explain same.