

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF NORTHERN KENTUCKY)	
WATER DISTRICT FOR (A) AN ADJUSTMENT)	
OF RATES; (B) A CERTIFICATE OF PUBLIC)	CASE NO. 2005-00148
CONVENIENCE AND NECESSITY FOR)	
IMPROVEMENTS TO WATER FACILITIES; AND)	
(C) ISSUANCE OF BONDS)	

COMMISSION STAFF'S THIRD INFORMATION REQUEST
TO NORTHERN KENTUCKY WATER DISTRICT

Northern Kentucky Water District ("NKWD") is requested, pursuant to 807 KAR 5:001, to file with the Commission no later than October 7, 2005, the original and 8 copies of the following information, with a copy to all parties of record. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible. Where information requested herein has been provided, in the format requested herein, reference may be made to the specific location of said information in responding to this information request.

1. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 8. Commission Staff requested "an itemized estimate of the cost that NKWD will incur to complete the depreciation study by the end of 2005." NKWD provided its agreement with Black & Veatch Corporation ("Black & Veatch") for the depreciation

study, but no estimate of the cost of the study. Provide NKWD's itemized cost estimate for the depreciation study as originally requested.

2. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 10. Describe the process that NKWD used to plan and approve its construction projects prior to the completion of its Asset Management Program.

3. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 11(a).

a. Between January 1, 2000 and December 31, 2004, NKWD completed only 16 of 41 construction projects (or 39 percent) in the same year in which it began the construction project. Explain why. In light of this experience, NKWD is of the opinion that the proposed multi-year plan's use of budgeted or forecasted construction to adjust rates is reasonable.

b. Provide, as the information becomes available, the total actual project cost, variance in dollars, and date of actual end, for the projects listed in the table below:

	Project No.	Project Title
(1)	184-0411.501	SCADA Upgrade Phase 2
(2)	184-0154	Madison Avenue Water Main Replacement
(3)	184-0142	Kettle Road/Rice Road

c. For the 6-year period between 1998 through 2003, NKWD's actual construction cost was approximately 91 percent of the budgeted amounts. Explain why, if NKWD's budgeting methodology is only 91 percent accurate, it is reasonable to use this methodology for the proposed multi-year rate adjustments.

4. Given that the majority of NKWD's construction projects are not completed in a calendar year, explain why it is fair, just and reasonable for NKWD's customers to pay rates in one year based upon the construction of utility plant that will not be completed or placed in service until the following year.

5. Compare the multi-year rate plan that NKWD proposes with the multi-year plans that are used by the utilities that Ms. Howe lists at pages 4 and 5 of her Direct Testimony. For each of the listed utilities, describe the similarities and differences of that utility's plan with NKWD's proposal.

6. a. List and describe all alternate proposals to the proposed multi-year rate that NKWD considered.

b. For each listed proposal, explain why NKWD declined to use that proposal.

c. Provide all studies and analyses that NKWD performed or commissioned on each of the alternate proposals listed in Item 6(a).

7. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 26(a). NKWD refers to a witness Lee. Identify this witness and state his or her qualifications to testify on the issue of the use of multi-year test periods.

8. In response to Commission Staff's Second Information Request, Item 27, NKWD states that no formal cost-benefit analysis of the use of a multi-year rate methodology has been performed. Explain why NKWD has not performed such an analysis.

9. At page 3 of his direct testimony, C. Ronald Lovan states that, "I believe that a multi-year rate adjustment is an alternative, that will make the rate setting process more cost-effective for our customers." State the basis of Mr. Lovan's opinion. Provide all studies and analyses upon which he relied to reach his opinion.

10. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 28(a) and 28(b). In these responses, Ms. Howe states that she reviewed NKWD's budgeting process to see if it is reliable and accurate, but Ms. Howe concludes

that NKWD's approaches to budgeting are appropriate and reasonable. Describe the nature of the review that Ms. Howe performed of NKWD's budgeting process.

11. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 29. State whether Ms. Howe believes that NKWD's budgeted and forecasted construction costs are a reliable and accurate basis for adjusting rates even if NKWD's actual construction costs are historically only 90 percent of its budgeted construction costs.

12. Refer to NKWD's Response to Commission Staff's Second Information Request, Items 31 and 32.

a. In its responses NKWD only address the look back process. Describe the information that NKWD proposes to file to support its annual increase.

b. Describe the review process that NKWD proposes that the Commission use in reviewing the annual filing described in 12(a).

c. The filing requirements for forecasted or budgeted financial information to support an increase in rates are set forth in KRS 278.192 and 807 KAR 5:001, Section 8. Explain why NKWD should not follow these filing requirements when submitting its annual increase requests.

13. Compare NKWD's proposed multi-year rate plan with the multi-year plan approved by the California Public Utilities Commission in Decision 04-06-018 on June 9, 2004 in Proceeding R0309005. List and describe the similarities and differences between the two plans.

14. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 34(c).

a. Explain how, if the annual increases are based upon budgets or forecasts of construction, debt, operating revenues and operating expenses, the increases allow NKWD the opportunity to recover known increases in the operations quickly and efficiently.

b. Describe the nature of the review that NKWD believes that the Commission should undertake in annual review proceedings.

15. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 34(d).

a. Describe the assurances or guarantees that the Commission will have under NKWD's proposal that proposed or budgeted construction project will actually occur in the proposed or budgeted time period if NKWD does not apply for a Certificate of Public Convenience and Necessity for that project.

b. In its approval of the Accelerated Main Replacement Program Rider ("AMRP") for The Union Light Heat and Power ("ULH&P"), the Commission found that each main replacement project included in ULH&P's proposed AMRP is considered "construction" outside "ordinary course of business" because it involved a sufficient capital outlay to materially affect the existing condition of the utility and ultimately results in an increase in customer rates.¹ Explain why the same finding should not be made to any construction project included in NKWD's multi-year rate proposal.

16. The AMRP that the Commission approved for ULH&P allows for an annual adjustment based upon actual construction costs incurred in the preceding calendar year. Explain why NKWD did not propose a mechanism that bases an annual adjustment on

¹ Case No. 2001-00092, Adjustment of Gas Rates of The Union Light, Heat and Power Company (Ky. PSC January 31, 2002) at 81.

actual construction costs incurred in a previous calendar year rather than an adjustment based upon budgeted and forecasted construction costs.

17. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 35(b). NKWD's response was not responsive. Explain how this proposed adjustment differs from the adjustment that the Commission rejected in Case No. 2002-00105² as "a budgetary adjustment based upon projected customer growth."

18. Refer to NKWD's Response to Commission Staff's Second Information Request, Items 36(a) and 36(c).

a. The invoices from Black & Veatch contain the amount of time billed and hourly billing rate, but do not include detailed descriptions of the services provided. For each amount that Black & Veatch billed, provide a detailed description of the service provided.

b. Provide an itemized analysis of the costs that NKWD has incurred to date for its multi-year rate proposal.

c. Several invoices from NKWD's Attorney John Hughes assessed a fee for multi-year research. Describe the nature of this research and provide all documents Mr. Hughes provided to NKWD relating to this research.

19. Refer to NKWD's Response to Commission Staff's Second Information Request, Items 37(a) and 37(b).

a. NKWD refers to a witness Buhrlage. Identify this witness and provide his or her qualifications.

² Case No. 2002-00105, Application of Northern Kentucky Water District for (A) an Adjustment Of Rates; (B) a Certificate of Public Convenience and Necessity for Improvements to Water Facilities; and (C) Issuance of Bonds (Ky.PSC Apr. 30, 2003) at 11-12.

b. Identify any employee positions that are currently vacant. Include the annual pro forma salary, the pro forma benefits and the expected date the positions will be filed.

20. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 42. For each item listed in Schedule 1 of this Request, provide a description of the expenditure that was originally requested.

21. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 43. For each item listed in Schedule 2 of this Request, provide a description of the engineering service that was originally requested.

22. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 4. For each item listed in Schedule 3 of this Request, provide a description of the legal service that was originally requested.

23. Provide a comparison of NKWD's rate case expenses (include internal staff, consultant and legal expenses) for its most recently completed rate case and NKWD's estimated rate case expenses in annual rate adjustment proceedings under the proposed multi-year rate mechanism.

24. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 52. State whether the leak adjustment is one and one-half times the customer's average bill.

25. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 68.

a. State whether all fire connections (excluding fire connections that are separately metered) have a detector meter setting as described.

b. State whether this detector meter provides a volume measurement of water that flows through the 5/8 inch x 3/4 inch meter. If no, state whether the detector meter merely detects the flow of water without any measurement.

c. Explain why, if detector meters measure the volume of water that flows through the by-pass line, water usage must be estimated.

26. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 50(b). NKWD states that "a service charge applies only when service is disconnected." Refer to NKWD's Petition, Exhibit M, Proposed Tariff, Sheet No. 5, Section I - General Provisions, Paragraphs 12 – 14 each of which references a service charge but makes no mention of service being disconnected.

a. State whether NKWD will disconnect service in each of the instances set forth in Paragraphs 12 through 14.

b. If NKWD will not disconnect service, explain the purpose of the service charge.

27. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 50(c). List each cost component that comprises the service charge fee of \$25.00 and describe how this component was determined. Provide all workpapers, state all assumptions, and show all calculations used to ascertain each component.

28. Refer to NKWD's Petition, Exhibit M, Proposed Tariff, Sheet No. 16, Section XVII, fourth paragraph.

a. State the amount of the reconnection fee.

b. List each cost component that comprises the reconnection fee and describe how this component was determined. Provide all workpapers, state all

assumptions, and show all calculations used to ascertain each component and provide cost justification for that amount.

c. State where the amount and definition of the charge are stated in NKWD's Proposed Tariff.

29. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 59.

a. Explain why NKWD proposes to waive the deposit for "governmental type groups."

b. Define "governmental type groups."

c. Explain why NKWD does not list the types of entities that are eligible for a waiver of the deposit.

d. State whether any other entities aside from "governmental type groups" will be eligible for a waiver of the deposit.

30. Refer to NKWD's Response to Commission Staff's Second Information Request, Item 61(b). This response refers to a meter investigation charge that is based upon NKWD's Invoice Billing Policy. Explain why a "meter investigation charge" is not listed as a miscellaneous service fee in NKWD's proposed tariff.

31. Refer to NKWD's Application, Exhibit N, Revenue Requirements, Schedule 5; NKWD's Response to Commission Staff's First Information Request, Item 4.

a. State the account number to which the Surcharge Revenues in the amount of \$481,467 are charged in the General Ledger.

b. State whether the amount of \$481,467 is the total surcharge revenues collected from all sub-district customers.

32. Refer to NKWD's Application, Exhibit N, Revenue Requirements, Schedule 3. State whether the annual debt service requirement in the amount of \$12,541,807 represents the average annual principal and interest payments on all outstanding long-term debt of the District and is totally inclusive of the annual principal and interest payments retired with sub-district surcharge collections.

33. Refer to NKWD's Response to Commission Staff's First Information Request, Item 4.

a. Describe the nature of each amount charged to Account No. [REDACTED] [REDACTED] TMTTP Discharge to Sanitary

b. Describe the nature of each amount charged to Account No. [REDACTED] [REDACTED], Safety Training – MPTP. State whether these charges recur on an annual basis.

c. Describe the nature of each amount charged to Accounts No. [REDACTED] [REDACTED], Contract Serv. Painting and No. [REDACTED], Contract Serv. Painting. State whether these charges recur on an annual basis. Explain how these charges differ from those that are deferred and amortized to Account No. [REDACTED], Water Tower Painting Write Off.

d. Provide all workpapers showing the determination of the amount charged to Account No. [REDACTED], Water Tower Painting Write Off, \$390,746.98.

e. (1) Describe the nature of each amount charged to Account No. [REDACTED], Contract Serv. Mainline Cleaning & Lining.

(2) State whether these charges recur on an annual basis.

(3) Explain why these amounts should be expensed rather than capitalized and depreciated.

(4) Provide a comparison, listed by account number and title, of the amounts charged to expenses for Mainline Cleaning and Lining for the previous 10 years. This comparison should not be limited to Account [REDACTED], but should include all amounts expensed for cleaning and lining regardless of the account charged.

f. (1) Describe the nature of each amount charged to Account No. [REDACTED], Contractural (sic) Service-Temps

(2) Identify any amounts incurred for temporary services charged to other accounts.

(3) State whether any of the temporary services would be required if NKWD were fully staffed. If yes, explain.

(4) Does the pro forma salary and wage included in the revenue requirements of this case represent full staffing of the District? If no, explain.

g. Describe the nature of each amount charged to Account No. [REDACTED], Insurance Expense – Public Officials.

h. Describe the nature of each amount charged to Account No. [REDACTED], Insurance – Officials.

i. Describe the nature of each amount charged to Account No. [REDACTED], Bad Debt Expense.

34. Describe the process that NKWD uses to identify, accrue and write-off bad debts.

35. State the range of percentage that NKWD considers reasonable for Bad Debt Expense to Water Sales Revenue.

36. Describe all actions that NKWD has taken to control its bad debt expense.

37. a. State the number of customers, as of December 31, 2004, that NKWD required to make a deposit to continue water service.

b. State whether NKWD requires a customer to make a deposit in any instance other than when the customer has been delinquent in the payment of his or her bill for water service.

c. State whether, in NKWD's opinion, its current customer deposit policy minimizes bad debt expense. Explain.

d. Identify any revisions in NKWD's current customer deposit policy that would further minimize bad debt expense. For each revision listed, state when NKWD expects to implement such revision. If NKWD does not intend to implement such revision, explain why not.

38. Refer to NKWD's Application, Exhibit N, Revenue Requirements, Schedule 3 and NKWD's response to Commission Staff's First Information Request, Item 4.

a. Identify the account number to which the Reserve in the amount of \$375,101 is recorded in the General Ledger.

b. Identify the account number to which the Early Termination amount of \$68,584 is recorded in the General Ledger.

39. Provide the age and material of the pipe that will be replaced as part of the Grand Avenue Water Main Replacement Project.

40. List and describe each complaint that NKWD has received since January 1, 1995 from customers who are currently through facilities that will be replaced as part of Grand Avenue Water Main Replacement Project. Provide copies of all written complaints or written summaries of such complaints.

41. Provide all flow analyses that NKWD has conducted or commissioned on current NKWD facilities that will be replaced as part of Grand Avenue Water Main Replacement Project.

42. At page 8 of NKWD's Application, Exhibit O (Corrected), NKWD refers to "deteriorating water quality" in the area currently served by facilities that will be replaced as part of Grand Avenue Water Main Replacement Project. Define "deteriorating water quality" and provide all reports and analyses regarding the quality of water received from these facilities.

43. State whether NKWD has requested and received bid proposals for the Grand Avenue Water Main Replacement Project. If yes, provide the bid tabulations and the project engineer's estimate of total constructed project cost. If no, provide the engineer's estimate of total constructed project cost and the date on which NKWD plans to request bid proposals.



Beth O'Donnell
Executive Director
Public Service Commission
P. O. Box 615
Frankfort, KY 40602

Dated: September 23, 2005

cc: Parties of Record

NKWD
Case No. 2005-00148
General Expenditures

Witness _____

	Account	Transaction Date	Journal No.	Vendor	Amount	De
1.		12/28/04	137,848	Fischer Scientific	\$ 5,013.03	
2.		12/29/04	137,851	Hach Company	\$ 2,910.75	
3.		02/25/04	121,354	Andritz-Ruthner, Inc.	\$ 2,182.36	
4.		03/09/04	121,997	Enviroquip Inc	\$ 2,611.50	
5.		05/07/04	124,866	Rawdon Myers Inc.	\$ 3,200.00	
6.		06/01/04	126,788	Mueller Inc., R.A.	\$ 2,122.04	
7.		10/08/04	133,021	Industrial Fabrics Corp	\$ 1,449.59	
8.		10/08/04	133,076	Industrial Fabrics Corp	\$ 1,449.59	
9.		10/20/04	134,074	Industrial Fabrics Corp	\$ 2,066.00	
10.		12/13/04	136,661	Mueller Inc., R.A.	\$ 5,404.10	
11.		11/01/04	135,099	Analytical Services, Inc.	\$ 3,420.00	
12.		03/24/04	122,673	Rawdon Myers Inc.	\$ 3,950.00	
13.		04/16/04	123,718	Harrington Industrial Plastics	\$ 2,726.15	
14.		07/23/04	128,841	Buckeye Pumps, Inc. Cini	\$ 4,350.00	
15.		11/17/04	135,435	Harrington Industrial Plastics	\$ 2,033.47	
16.		01/20/04	119,358	Viking Supply, Inc.	\$ 2,798.00	
17.		06/01/04	126,410	Buckeye Pumps, Inc. Cini	\$ 4,520.00	
18.		12/07/04	135,969	Rawdon Myers Inc.	\$ 6,400.00	
19.		12/28/04	137,345	Process Pump and Seal Inc.	\$ 4,892.00	
20.		10/22/04	133,161	Guthrie Sales & Service Inc.	\$ 9,523.00	
21.		12/15/04	136,586	Rubachem Systems, Inc.	\$ 2,755.95	
22.		02/02/04	120,391	Drillco National Group	\$ 2,628.00	
23.		02/28/04	121,350	Viking Supply, Inc.	\$ 2,105.39	

	Account	Date	Journal No.	Vendor	Amount	De
24.		04/01/04	123,668	Flaig Welding Co Inc	\$ 2,685.00	
25.		08/01/04	129,385	Viking Supply, Inc.	\$ 3,990.00	
26.		06/07/04	126,422	Viking Supply, Inc.	\$ 3,004.30	
27.		09/01/04	130,936	Viking Supply, Inc.	\$ 3,192.90	
28.		09/28/04	132,267	Viking Supply, Inc.	\$ 3,903.92	
29.		01/21/04	119,353	McDonald, Mfg. Co., A.Y.	\$ 3,162.00	
30.		03/16/04	122,791	McDonald, Mfg. Co., A.Y.	\$ 6,180.00	
31.		01/13/04	118,820	Neptune Equipment Co.	\$ 2,953.00	
32.		03/17/04	122,499	Neptune Equipment Co.	\$ 3,624.18	
33.		11/01/04	134,375	Neptune Equipment Co.	\$ 3,352.08	
34.		04/01/04	123,476	Metropolitan Club	\$ 1,364.91	
35.		05/18/04	125,684	Decker Crane Service	\$ 1,757.50	
36.		09/01/04	131,456	A1 Electric Motor Service	\$ 9,212.60	
37.		09/01/04	130,911	M & E Pumop & Equipment	\$ 3,600.00	

38.		06/01/04	126,072	CH2M Hill, Inc	\$ 7,669.80
39.		02/04/04	120,607	C A Eckstein Inc	\$ 9,100.00
40.		02/06/04	120,393	CH2M Hill, Inc	\$ 3,208.65
41.		07/01/04	127,922	Lithco Contracting Inc	\$ 9,883.00
42.		02/05/04	120,303	CH2M Hill, Inc	\$ 8,007.77
43.		09/01/04	130,789	Neltner's Services, LLC	\$ 3,315.00
44.		09/01/04	131,585	Eaton Asphalt	\$ 36,000.00
45.		06/01/04	126,332	Aqua Rehab	\$ 160,538.40
46.		06/24/04	127,581	Generation 2 Construction	\$ 25,364.36
47.		06/24/04	127,863	Aqua Rehab	\$ 184,644.00
48.		07/29/04	129,316	Aqua Rehab	\$ 342,730.80
49.		09/16/04	131,619	Aqua Rehab	\$ 76,434.80
50.		04/01/04	124,459	Convergys IMG	\$ 7,470.29
51.		12/01/04	135,946	Advanced Utility Systems	\$ 37,500.00
52.		10/01/04	132,780	No Ky Area Planning Commission	\$ 50,796.54
53.		10/01/04	132,819	GBA Master Series, Inc	\$ 17,620.00
54.		10/16/04	133,255	No Ky Area Planning Commission	\$ 25,000.00
55.		11/01/04	134,641	SERVPRO Campbell County	\$ 10,855.32

NKWD
Case No. 2005-00148
Engineering Fees

Sched
Witnes

	Account	Transaction Date	Journal No.	Vendor	Amount	De
1.		01/04/04	119,327	Thelen & Associates GJ	\$ 6,983.27	
2.		02/01/04	120,639	Thelen & Associates GJ	\$ 990.84	
3.		02/25/04	121,446	Viox & Viox Inc.	\$ 1,473.50	
4.		03/01/04	122,819	Viox & Viox Inc.	\$ 2,236.00	
5.		03/04/04	122,364	Black & Veatch	\$ 6,895.32	
6.		04/01/04	123,240	Erpenbeck Consulting	\$ 1,114.00	
7.		04/01/04	123,474	Black & Veatch	\$ 12,904.68	
8.		07/22/04	129,255	Viox & Viox Inc.	\$ 1,721.00	
9.		12/01/04	137,344	Viox & Viox Inc.	\$ 5,778.50	
10.		12/29/04	139,047	Malcom Pirnie, Inc.	\$ 2,100.00	
11.		06/08/04	126,755	Erpenbeck Consulting	\$ 2,659.00	
12.		03/01/04	122,092	Thelen & Associates GJ	\$ 4,800.00	
13.		08/15/04	130,968	Thelen & Associates GJ	\$ 1,128.24	
14.		11/01/04	135,117	Thelen & Associates GJ	\$ 437.90	
15.		08/04/04	129,884	Black & Veatch	\$ 1,993.00	

NKWD
Case No. 2005-00148
Legal Fees

Sched
Witnes

	Account	Transaction Date	Journal No.	Vendor	Amount	De
1.		01/09/04	118,737	Hemmer, Spoor, Pangburn	\$ 1,155.85	
2.		02/05/04	120,067	Hemmer, Spoor, Pangburn	\$ 1,880.10	
3.		03/05/04	121,583	Hemmer, Spoor, Pangburn	\$ 619.55	
4.		04/09/04	123,863	Hemmer, Spoor, Pangburn	\$ 1,002.00	
5.		05/06/04	125,208	Hemmer, Spoor, Pangburn	\$ 552.15	
6.		07/22/04	129,230	Hemmer, Spoor, Pangburn	\$ 210.15	
7.		11/05/04	134,481	Hemmer, Spoor, Pangburn	\$ 123.75	
8.		12/03/04	136,097	Hemmer, Pangburn, Defrank PLLC	\$ 577.50	
9.		01/09/04	118,736	Hemmer, Spoor, Pangburn	\$ 1,984.75	
10.		02/05/04	120,063	Hemmer, Spoor, Pangburn	\$ 6,518.35	
11.		03/05/04	121,584	Hemmer, Spoor, Pangburn	\$ 4,781.80	
12.		04/09/04	123,859	Hemmer, Spoor, Pangburn	\$ 1,728.75	
13.		05/06/04	125,207	Hemmer, Spoor, Pangburn	\$ 2,073.75	
14.		07/01/04	128,818	Hemmer, Spoor, Pangburn	\$ 1,908.75	
15.		07/22/04	129,229	Hemmer, Spoor, Pangburn	\$ 641.25	
16.		08/17/04	130,145	Hemmer, Spoor, Pangburn	\$ 318.75	
17.		09/03/04	131,285	Hemmer, Spoor, Pangburn	\$ 241.49	
18.		10/11/04	133,187	Hemmer, Spoor, Pangburn	\$ 1,286.25	
19.		11/05/04	134,477	Hemmer, Spoor, Pangburn	\$ 909.67	
20.		12/03/04	136,093	Hemmer, Pangburn, Defrank PLLC	\$ 371.25	
21.		01/09/04	118,735	Hemmer, Spoor, Pangburn	\$ 2,331.00	
22.		02/05/04	120,062	Hemmer, Spoor, Pangburn	\$ 4,403.00	
23.		04/09/04	123,858	Hemmer, Spoor, Pangburn	\$ 165.00	
24.		05/06/04	125,206	Hemmer, Spoor, Pangburn	\$ 82.50	
	Account	Transaction Date	Journal No.	Vendor	Amount	De
25.		10/11/04	133,186	Hemmer, Spoor, Pangburn	\$ 907.50	
26.		12/03/04	136,092	Hemmer, Pangburn, Defrank PLLC	\$ 41.25	
27.		10/11/04	133,184	Hemmer, Spoor, Pangburn	\$ 465.00	
28.		11/05/04	134,475	Hemmer, Spoor, Pangburn	\$ 1,241.25	
29.		12/03/04	136,090	Hemmer, Pangburn, Defrank PLLC	\$ 2,475.00	
30.		01/09/04	118,738	Hemmer, Spoor, Pangburn	\$ 2,557.90	
31.		02/05/04	120,064	Hemmer, Spoor, Pangburn	\$ 2,524.00	
32.		03/05/04	121,585	Hemmer, Spoor, Pangburn	\$ 2,534.80	
33.		04/01/04	122,650	Huges John N Attorney	\$ 6,988.00	
34.		04/01/04	124,306	Graydon Head & Ritchey LLP	\$ 1,413.00	
35.		04/08/04	123,812	Frost Brown Todd LLC	\$ 1,557.50	
36.		04/09/04	123,586	Hemmer, Spoor, Pangburn	\$ 5,274.25	

37.		04/09/04	123,857	Hemmer, Spoor, Pangburn	\$ 1,878.00	
38.		04/09/04	123,860	Hemmer, Spoor, Pangburn	\$ 2,502.40	
39.		04/09/04	123,861	Hemmer, Spoor, Pangburn	\$ 1,046.50	
40.		04/09/04	123,862	Hemmer, Spoor, Pangburn	\$ 2,357.25	
41.		05/12/04	125,204	Hemmer, Spoor, Pangburn	\$ 2,211.00	
42.		06/04/04	126,375	Huges John N Attorney	\$ 2,247.50	
43.		07/01/04	128,817	Hemmer, Spoor, Pangburn	\$ 2,334.75	
44.		07/01/04	128,820	Hemmer, Spoor, Pangburn	\$ 2,501.35	
45.		07/12/04	129,219	Frost Brown Todd LLC	\$ 1,355.44	
46.		07/22/04	129,228	Hemmer, Spoor, Pangburn	\$ 3,498.75	
47.		07/22/04	129,231	Hemmer, Spoor, Pangburn	\$ 2,500.00	
48.		08/03/04	129,756	Huges John N Attorney	\$ 5,855.25	
49.		08/18/04	130,148	Hemmer, Spoor, Pangburn	\$ 2,501.05	
50.		08/18/04	130,336	Frost Brown Todd LLC	\$ 1,512.94	
51.		09/03/04	131,284	Hemmer, Spoor, Pangburn	\$ 1,755.00	
52.		09/03/04	131,286	Hemmer, Spoor, Pangburn	\$ 2,500.00	
53.		10/04/04	132,528	Huges John N Attorney	\$ 1,954.95	
54.		10/11/04	133,185	Hemmer, Spoor, Pangburn	\$ 2,525.20	
55.		10/11/04	133,190	Hemmer, Spoor, Pangburn	\$ 1,520.50	
56.		10/11/04	134,476	Hemmer, Spoor, Pangburn	\$ 1,194.75	
	Account	Transaction Date	Journal No.	Vendor	Amount	De
57.		11/05/04	134,478	Hemmer, Spoor, Pangburn	\$ 2,508.76	
58.		12/03/04	136,094	Hemmer, Pangburn, Defrank PLLC	\$ 2,438.70	