

APPENDIX A

LIST OF PRIOR TESTIMONIES

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	W/WW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Almos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Aquila /Black Hills / Kansas City Power & Light	E	Kansas	07-BHCG-1063-ACQ 07-KCPE-1064-ACQ	12/07	Utility Acquisitions	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-186	12/07	Cost of Capital Regulatory Policy	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	08-WSEE-309-PRE	11/07	Predetermination of Wind Generation	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E/G	New Jersey	ER07050303 GR07050304	11/07	Societal Benefits Charge	Division of Rate Counsel
Public Service Company of New Mexico	E	New Mexico	07-00077-UT	10/07	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Public Service Electric and Gas Company	E	New Jersey	EO07040278	9/07	Solar Cost Recovery	Division of Rate Counsel
Comcast Cable	C	New Jersey	CR07030147	8/07	Form 1205	Division of Rate Counsel

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Kansas City Power & Light Company	E	Kansas	07-KCPE-905-RTS	8/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR06110781, et al.	5/07	Cable Rates - Forms 1205 and 1240	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	4/07	Revenue Requirements Issues on Remand	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	06-285F	4/07	Gas Cost Rates	Division of the Public Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR06070558	4/07	Cable Rates	Division of Rate Counsel
Westar Energy	E	Kansas	07-WSEE-616-PRE	3/07	Pre-Approval of Generation Facilities	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	3800	3/07	Revenue Requirements	Division of Public Utilities and Carriers
Aquila - KGO	G	Kansas	07-AQLG-431-RTS	3/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	06-287F	3/07	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	06-284	1/07	Revenue Requirements Cost of Capital	Division of the Public Advocate
El Paso Electric Company	E	New Mexico	06-00258 UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Aquila, Inc. / Mid-Kansas Electric Co.	E	Kansas	06-MKEE-524-ACQ	11/06	Proposed Acquisition	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	G	New Mexico	06-00210-UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Atlantic City Electric Company	E	New Jersey	EM06090638	11/06	Sale of B.L. England	Division of Rate Counsel
United Water Delaware, Inc.	W	Delaware	06-174	10/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Electric and Gas Company	G	New Jersey	GR05080686	10/06	Societal Benefits Charge	Division of Rate Counsel
Comcast (Avalon, Maple Shade, Gloucester)	C	New Jersey	CR06030136-139	10/06	Form 1205 and 1240 Cable Rates	Division of Rate Counsel
Kansas Gas Service	G	Kansas	06-KGSG-1209-RTS	9/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
New Jersey American Water Co. Elizabethtown Water Company Mount Holly Water Company	W	New Jersey	WR06030257	9/06	Regulatory Policy Taxes Cash Working Capital	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	06-145	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	06-158	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	06-KCPE-828-RTS	8/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

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Midwest Energy, Inc.	G	Kansas	06-MDWG-1027-RTS	7/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	05-315F	6/06	Gas Service Rates	Division of the Public Advocate
Cablevision Systems Corporation	C	New Jersey	CR05110924, et al.	5/06	Cable Rates - Forms 1205 and 1240	Division of the Ratepayer Advocate
Montague Sewer Company	WW	New Jersey	WR05121056	5/06	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey	C	New Jersey	CR05119035, et al.	5/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Comcast of New Jersey	C	New Jersey	CR05090826-827	4/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Parkway Water Company	W	New Jersey	WR05070634	3/06	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00051030	2/06	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G	Delaware	05-312F	2/06	Gas Cost Rates	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	05-304	12/05	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	04-42	10/05	Revenue Requirements Cost of Capital (Remand)	Division of the Public Advocate
Utility Systems, Inc.	WW	Delaware	335-05	9/05	Regulatory Policy	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	9/05	Revenue Requirements	Citizens' Utility Ratepayer Board
Empire Electric District Company	E	Kansas	05-EPDE-980-RTS	8/05	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR05030186	8/05	Form 1205	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	3674	7/05	Revenue Requirements	Division of Public Utilities and Carriers
Delmarva Power and Light Company	E	Delaware	04-391	7/05	Standard Offer Service	Division of the Public Advocate
Patriot Media & Communications CNJ, LLC	C	New Jersey	CR04111453-455	6/05	Cable Rates	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR04111379, et al.	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Mercer County, LLC	C	New Jersey	CR04111458	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of South Jersey, LLC, et al.	C	New Jersey	CR04101356, et al.	5/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey LLC, et al.	C	New Jersey	CR04101077, et al.	4/05	Cable Rates	Division of the Ratepayer Advocate

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Kent County Water Authority	W	Rhode Island	3660	4/05	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	G	Kansas	05-AQLG-367-RTS	3/05	Revenue Requirements Cost of Capital Tariff Issues	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	04-334F	3/05	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	04-301F	3/05	Gas Cost Rates	Division of the Public Advocate
Delaware Electric Cooperative, Inc.	E	Delaware	04-288	12/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Company of New Mexico	E	New Mexico	04-00311-UT	11/04	Renewable Energy Plans	Office of the New Mexico Attorney General
Woonsocket Water Division	W	Rhode Island	3626	10/04	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	E	Kansas	04-AQLE-1065-RTS	10/04	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	04-121	8/04	Conservation Rates (Affidavit)	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	ER03020110 PUC 06061-2003S	8/04	Deferred Balance Phase II	Division of the Ratepayer Advocate
Kentucky American Water Company	W	Kentucky	2004-00103	8/04	Revenue Requirements	Office of Rate Intervention of the Attorney General
Shorelands Water Company	W	New Jersey	WR04040295	8/04	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Artesian Water Company	W	Delaware	04-42	8/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Long Neck Water Company	W	Delaware	04-31	7/04	Cost of Equity	Division of the Public Advocate
Tidewater Utilities, Inc.	W	Delaware	04-152	7/04	Cost of Capital	Division of the Public Advocate
Cablevision	C	New Jersey	CR03100850, et al.	6/04	Cable Rates	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	WWW	New Jersey	WR03121034 (W) WR03121035 (S)	5/04	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey, Inc.	C	New Jersey	CR03100876,77,79,80	5/04	Form 1240 Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey, et al.	C	New Jersey	CR03100749-750 CR03100759-762	4/04	Cable Rates	Division of the Ratepayer Advocate
Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers

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Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff
Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	E	Delaware	03-127	8/03	Revenue Requirements	Division of the Public Advocate
Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General
Comcast - Hopewell, et al.	C	New Jersey	CR02110818 CR02110823-825	5/03	Cable Rates	Division of the Ratepayer Advocate
Cablevision Systems Corporation	C	New Jersey	CR02110838, 43-50	4/03	Cable Rates	Division of the Ratepayer Advocate
Comcast-Garden State / Northwest	C	New Jersey	CR02100715 CR02100719	4/03	Cable Rates	Division of the Ratepayer Advocate
Midwest Energy, Inc. and Westar Energy, Inc.	E	Kansas	03-MDWE-421-ACQ	4/03	Acquisition	Citizens' Utility Ratepayer Board
Time Warner Cable	C	New Jersey	CR02100722 CR02100723	4/03	Cable Rates	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	01-WSRE-949-GIE	3/03	Restructuring Plan	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	ER02080604 PUC 7983-02	1/03	Deferred Balance	Division of the Ratepayer Advocate
Atlantic City Electric Company d/b/a Conectiv Power Delivery	E	New Jersey	ER02080510 PUC 6917-02S	1/03	Deferred Balance	Division of the Ratepayer Advocate

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Walkill Sewer Company	WW	New Jersey	WR02030193 WR02030194	12/02	Revenue Requirements Purchased Sewage Treatment Adj. (PSTAC)	Division of the Ratepayer Advocate
Midwest Energy, Inc.	E	Kansas	03-MDWE-001-RTS	12/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast-LBI Crestwood	C	New Jersey	CR02050272 CR02050270	11/02	Cable Rates	Division of the Ratepayer Advocate
Reliant Energy Arkla	G	Oklahoma	PUD200200166	10/02	Affiliated Interest Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Midwest Energy, Inc.	G	Kansas	02-MDWG-922-RTS	10/02	Gas Rates	Citizens' Utility Ratepayer Board
Comcast Cablevision of Avalon	C	New Jersey	CR02030134 CR02030137	7/02	Cable Rates	Division of the Ratepayer Advocate
RCN Telecom Services, Inc., and Home Link Communications	C	New Jersey	CR02010044, CR02010047	7/02	Cable Rates	Division of the Ratepayer Advocate
Washington Gas Light Company	G	Maryland	8920	7/02	Rate of Return Rate Design (Rebuttal)	General Services Administration (GSA)
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase II	7/02	Rate Design Tariff Issues	Division of the Public Advocate
Washington Gas Light Company	G	Maryland	8920	6/02	Rate of Return Rate Design	General Services Administration (GSA)
Tidewater Utilities, Inc.	W	Delaware	02-28	6/02	Revenue Requirements	Division of the Public Advocate
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	5/02	Financial Plan	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	02-EPDE-488-RTS	5/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	3709	4/02	Fuel Costs	Office of the New Mexico Attorney General
Cablevision Systems	C	New Jersey	CR01110706, et al	4/02	Cable Rates	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	District of Columbia	945, Phase II	4/02	Divestiture Procedures	General Services Administration (GSA)
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	3/02	Sale of VY to Entergy Corp. (Supplemental)	Department of Public Service
Delmarva Power and Light Company	G	Delaware	01-348F	1/02	Gas Cost Adjustment	Division of the Public Advocate
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	1/02	Sale of VY to Entergy Corp.	Department of Public Service
Pawtucket Water Supply Company	W	Rhode Island	3378	12/01	Revenue Requirements	Division of Public Utilities and Carriers
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase I	12/01	Revenue Requirements	Division of the Public Advocate

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Potomac Electric Power Company	E	Maryland	8796	12/01	Divestiture Procedures	General Services Administration (GSA)
Kansas Electric Power Cooperative	E	Kansas	01-KEPE-1106-RTS	11/01	Depreciation Methodology (Cross Answering)	Citizens' Utility Ratepayer Board
Wellsboro Electric Company	E	Pennsylvania	R-00016356	11/01	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	3311	10/01	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Pepco and New RC, Inc.	E	District of Columbia	1002	10/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Potomac Electric Power Co. & Delmarva Power	E	Delaware	01-194	10/01	Merger Issues and Performance Standards	Division of the Public Advocate
Yankee Gas Company	G	Connecticut	01-05-19PH01	9/01	Affiliated Transactions	Office of Consumer Counsel
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	9/01	Revenue Requirements (Rebuttal)	The Consumer Advocate Division of the PSC
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	9/01	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Potomac Electric Power Co. & Delmarva Power	E	Maryland	8890	9/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Comcast Cablevision of Long Beach Island, et al	C	New Jersey	CR01030149-50 CR01050285	9/01	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3311	8/01	Revenue Requirements	Division of Public Utilities and Carriers
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	8/01	Revenue Requirements	Office of Consumer Advocate
Roxiticus Water Company	W	New Jersey	WR01030194	8/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	8/01	Revenue Requirements	Consumer Advocate Division of the PSC
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity (Rebuttal)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity	Citizens' Utility Ratepayer Board
Cablevision of Allamuchy, et al	C	New Jersey	CR00100824, etc.	4/01	Cable Rates	Division of the Ratepayer Advocate
Public Service Company of New Mexico	E	New Mexico	3137, Holding Co.	4/01	Holding Company	Office of the Attorney General
Keauhou Community Services, Inc.	W	Hawaii	00-0094	4/01	Rate Design	Division of Consumer Advocacy



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Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests (Motion for Suppl. Changes)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	3137, Part III	4/01	Standard Offer Service (Additional Direct)	Office of the Attorney General
Chem-Nuclear Systems, LLC	SW	South Carolina	2000-366-A	3/01	Allowable Costs	Department of Consumer Affairs
Southern Connecticut Gas Company	G	Connecticut	00-12-08	3/01	Affiliated Interest Transactions	Office of Consumer Counsel
Atlantic City Sewerage Corporation	WW	New Jersey	WR00080575	3/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	G	Delaware	00-314	3/01	Margin Sharing	Division of the Public Advocate
Senate Bill 190 Re: Performance Based Ratemaking	G	Kansas	Senate Bill 190	2/01	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	00-463-F	2/01	Gas Cost Rates	Division of the Public Advocate
Waitsfield Fayston Telephone Company	T	Vermont	6417	12/00	Revenue Requirements	Department of Public Service
Delaware Electric Cooperative	E	Delaware	00-365	11/00	Code of Conduct Cost Allocation Manual	Division of the Public Advocate
Commission Inquiry Into Performance-Based Ratemaking	G	Kansas	00-GIMG-425-GIG	10/00	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Pawtucket Water Supply Board	W	Rhode Island	3164 Separation Plan	10/00	Revenue Requirements	Division of Public Utilities and Carriers
Comcast Cablevision of Philadelphia, L.P.	C	Pennsylvania	3756	10/00	Late Payment Fees (Affidavit)	Kaufman, Lankalis, et al.
Public Service Company of New Mexico	E	New Mexico	3137, Part III	9/00	Standard Offer Service	Office of the Attorney General
Lake Water Company	W	Hawaii	00-0017 Separation Plan	8/00	Rate Design	Division of Consumer Advocacy
El Paso Electric Company	E	New Mexico	3170, Part II, Ph. 1	7/00	Electric Restructuring	Office of the Attorney General
Public Service Company of New Mexico	E	New Mexico	3137 - Part II Separation Plan	7/00	Electric Restructuring	Office of the Attorney General
PG Energy	G	Pennsylvania	R-00005119	6/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	4/00	Merger Issues (Additional Supplemental)	Office of Consumer Counsel
Sussex Shores Water Company	W	Delaware	99-576	4/00	Revenue Requirements	Division of the Public Advocate

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Utilicorp United, Inc.	G	Kansas	00-UTCG-336-RTS	4/00	Revenue Requirements	Citizens' Utility Ratepayer Board
TCI Cablevision	C	Missouri	9972-9146	4/00	Late Fees (Affidavit)	Honora Eppert, et al
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	3/00	Pro Forma Revenue Affiliated Transactions (Rebuttal)	Oklahoma Corporation Commission, Public Utility Division Staff
Tidewater Utilities, Inc. Public Water Supply Co.	W	Delaware	99-466	3/00	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	G/E	Delaware	99-582	3/00	Cost Accounting Manual Code of Conduct	Division of the Public Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	3/00	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	2/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	2/00	Merger Issues	Office of Consumer Counsel
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	1/00	Pro Forma Revenue Affiliated Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Connecticut Natural Gas Company	G	Connecticut	99-09-03	1/00	Affiliated Transactions	Office of Consumer Counsel
Time Warner Entertainment Company, L.P.	C	Indiana	48D06-9803-CP-423	1999	Late Fees (Affidavit)	Kelly J. Whiteman, et al
TCI Communications, Inc., et al	C	Indiana	55D01-9709-CP-00415	1999	Late Fees (Affidavit)	Franklin E. Littell, et al
Southwestern Public Service Company	E	New Mexico	3116	12/99	Merger Approval	Office of the Attorney General
New England Electric System Eastern Utility Associates	E	Rhode Island	2930	11/99	Merger Policy	Department of Attorney General
Delaware Electric Cooperative	E	Delaware	99-457	11/99	Electric Restructuring	Division of the Public Advocate
Jones Intercable, Inc.	C	Maryland	CAL98-00283	10/99	Cable Rates (Affidavit)	Cynthia Maisonette and Ola Renee Chatman, et al
Texas-New Mexico Power Company	E	New Mexico	3103	10/99	Acquisition Issues	Office of Attorney General
Southern Connecticut Gas Company	G	Connecticut	99-04-18	9/99	Affiliated Interest	Office of Consumer Counsel
TCI Cable Company	C	New Jersey	CR99020079 et al	9/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
All Regulated Companies	E/G/W	Delaware	Reg. No. 4	8/99	Filing Requirements (Position Statement)	Division of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Mile High Cable Partners	C	Colorado	95-CV-5195	7/99	Cable Rates (Affidavit)	Brett Marshall, an Individual, et al
Electric Restructuring Comments	E	Delaware	Reg. 49	7/99	Regulatory Policy (Supplemental)	Division of the Public Advocate
Long Neck Water Company	W	Delaware	99-31	6/99	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	99-163	6/99	Electric Restructuring	Division of the Public Advocate
Potomac Electric Power Company	E	District of Columbia	945	6/99	Divestiture of Generation Assets	U.S. GSA - Public Utilities
Comcast	C	Indiana	49C01-9802-CP-000386	6/99	Late Fees (Affidavit)	Ken Hecht, et al
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate
Electric Restructuring Comments	E	District of Columbia	945	3/99	Regulatory Policy	U.S. GSA - Public Utilities
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	3/99	Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal)	Division of the Ratepayer Advocate
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	3/99	Merger Approval (Answering)	Citizens' Utility Ratepayer Board
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	2/99	Merger Approval	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Adelphia Cable Communications	C	Vermont	6117-6119	1/99	Late Fees (Additional Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees	Department of Public Service
Orange and Rockland/ Consolidated Edison	E	New Jersey	EM98070433	11/98	Merger Approval	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR97090624 CR97090625 CR97090626	11/98	Cable Rates - Form 1235	Division of the Ratepayer Advocate
Petitions of BA-NJ and NJPA re: Payphone Ops.	T	New Jersey	TO97100792 PUCOT 11269-97N	10/98	Payphone Subsidies FCC New Services Test	Division of the Ratepayer Advocate
United Water Delaware	W	Delaware	98-98	8/98	Revenue Requirements	Division of the Public Advocate
Cablevision	C	New Jersey	CR97100719, 726 730, 732	8/98	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	Maryland	Case No. 8791	8/98	Revenue Requirements Rate Design	U.S. GSA - Public Utilities
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	8/98	Anti-Competitive Practices (Rebuttal)	Division of the Ratepayer Advocate
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	7/98	Anti-Competitive Practices	Division of the Ratepayer Advocate
TCI Cable Company/ Cablevision	C	New Jersey	CTV 03264-03268 and CTV 05061	7/98	Cable Rates	Division of the Ratepayer Advocate
Mount Holly Water Company	W	New Jersey	WR98020058 PUC 03131-98N	7/98	Revenue Requirements	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	2674	5/98	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
Pawtucket Water Supply Board	W	Rhode Island	2674	4/98	Revenue Requirements	Division of Public Utilities and Carriers
Energy Master Plan Phase II Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	4/98	Electric Restructuring Issues (Supplemental Surrebuttal)	Division of the Ratepayer Advocate
Energy Master Plan Phase I Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	3/98	Electric Restructuring Issues	Division of the Ratepayer Advocate
Shorelands Water Company	W	New Jersey	WR97110835 PUC 11324-97	2/98	Revenue Requirements	Division of the Ratepayer Advocate
TCI Communications, Inc.	C	New Jersey	CR97030141 and others	11/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Citizens Telephone Co. of Kecksburg	T	Pennsylvania	R-00971229	11/97	Alternative Regulation Network Modernization	Office of Consumer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	10/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Universal Service Funding	T	New Jersey	TX95120631	10/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	9/97	Low Income Fund High Cost Fund	Division of the Ratepayer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	9/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G/E	Delaware	97-65	9/97	Cost Accounting Manual Code of Conduct	Office of the Public Advocate
Western Resources, Oneok, and WAI	G	Kansas	WSRG-486-MER	9/97	Transfer of Gas Assets	Citizens' Utility Ratepayer Board
Universal Service Funding	T	New Jersey	TX95120631	9/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	8/97	Schools and Libraries Funding	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	8/97	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Ironton Telephone Company	T	Pennsylvania	R-00971182	8/97	Alternative Regulation Network Modernization (Surrebuttal)	Office of Consumer Advocate
Ironton Telephone Company	T	Pennsylvania	R-00971182	7/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Comcast Cablevision	C	New Jersey	Various	7/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR97010052 PUCRA 3154-97N	7/97	Revenue Requirements	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	6/97	Revenue Requirements	Division of Public Utilities and Carriers
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	6/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	5/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	E	Delaware	97-58	5/97	Merger Policy	Office of the Public Advocate
Middlesex Water Company	W	New Jersey	WR96110818 PUCRL 11663-96N	4/97	Revenue Requirements	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR96080628 PUCRA 09374-96N	3/97	Purchased Sewerage Adjustment	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	2484	3/97	Revenue Requirements Cost of Capital (Surrebuttal)	Division of Public Utilities & Carriers

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Interstate Navigation Company	N	Rhode Island	2484	2/97	Revenue Requirements Cost of Capital	Division of Public Utilities & Carriers
Electric Restructuring Comments	E	District of Columbia	945	1/97	Regulatory Policy	U.S. GSA - Public Utilities
United Water Delaware	W	Delaware	96-194	1/97	Revenue Requirements	Office of the Public Advocate
PEPCO/ BGE/ Merger Application	E/G	District of Columbia	951	10/96	Regulatory Policy Cost of Capital (Rebuttal)	GSA
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	10/96	Revenue Requirements Cost of Capital (Supplemental)	Citizens' Utility Ratepayer Board
PEPCO and BGE Merger Application	E/G	District of Columbia	951	9/96	Regulatory Policy, Cost of Capital	U.S. GSA - Public Utilities
Utilicorp United, Inc.	G	Kansas	193,787-U	8/96	Revenue Requirements	Citizens' Utility Ratepayer Board
TKR Cable Company of Gloucester	C	New Jersey	CTV07030-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
TKR Cable Company of Warwick	C	New Jersey	CTV057537-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	95-196F	5/96	Fuel Cost Recovery	Office of the Public Advocate
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	5/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Princeville Utilities Company, Inc.	W/WW	Hawaii	95-0172 95-0168	1/96	Revenue Requirements Rate Design	Princeville at Hanalei Community Association
Western Resources, Inc.	G	Kansas	193,305-U	1/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements	Division of the Ratepayer Advocate
Lanal Water Company	W	Hawaii	94-0366	10/95	Revenue Requirements Rate Design	Division of Consumer Advocacy
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01382-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01381-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Chesapeake Utilities Corporation	G	Delaware	95-73	7/95	Revenue Requirements	Office of the Public Advocate
East Honolulu Community Services, Inc.	WW	Hawaii	7718	6/95	Revenue Requirements	Division of Consumer Advocacy
Wilmington Suburban Water Corporation	W	Delaware	94-149	3/95	Revenue Requirements	Office of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Environmental Disposal Corporation	WW	New Jersey	WR94070319	1/95	Revenue Requirements (Supplemental)	Division of the Ratepayer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	1/95	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	12/94	Revenue Requirements	Office of Consumer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	12/94	Revenue Requirements	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	94-84	11/94	Revenue Requirements	Office of the Public Advocate
Delmarva Power and Light Company	G	Delaware	94-22	8/94	Revenue Requirements	Office of the Public Advocate
Empire District Electric Company	E	Kansas	190,360-U	8/94	Revenue Requirements	Citizens' Utility Ratepayer Board
Morris County Municipal Utility Authority	SW	New Jersey	MM10930027 ESW 1426-94	6/94	Revenue Requirements	Rate Counsel
US West Communications	T	Arizona	E-1051-93-183	5/94	Revenue Requirements (Surrebuttal)	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	5/94	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
US West Communications	T	Arizona	E-1051-93-183	3/94	Revenue Requirements	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	3/94	Revenue Requirements	Division of Public Utilities & Carriers
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J	2/94	Revenue Requirements (Supplemental)	Rate Counsel
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements (Supplemental)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	2098	8/93	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Wilmington Suburban Water Company	W	Delaware	93-28	7/93	Revenue Requirements	Office of Public Advocate
Kent County Water Authority	W	Rhode Island	2098	7/93	Revenue Requirements	Division of Public Utilities & Carriers
Camden County Energy Recovery Associates, Inc.	SW	New Jersey	SR91111718J ESW1263-92	4/93	Revenue Requirements	Rate Counsel
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J ESW 1263-92	4/93	Revenue Requirements	Rate Counsel
Jamaica Water Supply Company	W	New York	92-W-0583	3/93	Revenue Requirements	County of Nassau Town of Hempstead
New Jersey-American Water Company	WWW	New Jersey	WR92090908J PUC 7266-92S	2/93	Revenue Requirements	Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Passaic County Utilities Authority	SW	New Jersey	SR91121816J ESW0671-92N	9/92	Revenue Requirements	Rate Counsel
East Honolulu Community Services, Inc.	WW	Hawaii	7064	8/92	Revenue Requirements	Division of Consumer Advocacy
The Jersey Central Power and Light Company	E	New Jersey	PUC00661-92 ER91121820J	7/92	Revenue Requirements	Rate Counsel
Mercer County Improvement Authority	SW	New Jersey	EWS11261-91S SR91111662J	5/92	Revenue Requirements	Rate Counsel
Garden State Water Company	W	New Jersey	WR9109-1483 PUC 09118-91S	2/92	Revenue Requirements	Rate Counsel
Elizabethtown Water Company	W	New Jersey	WR9108-1293J PUC 08057-91N	1/92	Revenue Requirements	Rate Counsel
New-Jersey American Water Company	WWW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board
Kent County Water Authority	W	Rhode Island	1952	6/90	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Ellesor Transfer Station	SW	New Jersey	SO8712-1407 PUC 1768-88	11/89	Regulatory Policy	Rate Counsel
Interstate Navigation Co.	N	Rhode Island	D-89-7	8/89	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Automated Modular Systems, Inc.	SW	New Jersey	PUC1769-88	5/89	Revenue Requirements Schedules	Rate Counsel
SNET Cellular, Inc.	T	Connecticut	-	2/89	Regulatory Policy	First Selectman Town of Redding



APPENDIX B  
SUPPORTING SCHEDULES

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## REVENUE REQUIREMENT SUMMARY

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Going-Level Rate Base	\$421,560,994	(\$11,438,944)	\$410,122,050	(B)
2. Required Cost of Capital	8.60%	-1.32%	7.28%	(C)
3. Required Return	\$36,254,219	(\$6,396,584)	\$29,857,635	
4. Operating Income @ Present Rates	26,178,626	6,189,338	32,367,964	(D)
5. Operating Income Deficiency	\$10,075,593	(\$12,585,921)	(\$2,510,328)	
6. Revenue Multiplier	1.5759		1.2425	(E)
7. Revenue Requirement Increase	<u>\$15,877,765</u>	<u>(\$18,996,888)</u>	<u>(\$3,119,123)</u>	

## Sources:

(A) Company Filing, Statement A-Revised.

(B) Schedule ACC-3.

(C) Schedule ACC-2.

(D) Schedule ACC-10.

(E) Schedule ACC-35.

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## REQUIRED COST OF CAPITAL

	Amount	Capital Structure	Cost Rate	Weighted Cost
	(A) (000)	(A)	(A)	
1. Long Term Debt	\$228.64	54.46%	6.52%	3.55%
2. Short Term Debt	20.38	4.85%	3.50%	0.17%
3. Preferred Stock	2.20	0.52%	8.63%	0.05%
4. Common Equity	168.64	40.17%	8.75%	(B) 3.51%
5. Total Cost of Capital	\$419.86			<u>7.28%</u>

## Sources:

(A) Company Filing, Statement C-Revised, page 1.

(B) Testimony of Mr. Short, Exhibit \_(RRS-1), Schedule 6.

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## RATE BASE SUMMARY

	Company Claim	Recommended Adjustment		Recommended Position
	(A)			
1. Utility Plant in Service	\$603,050,605	(\$9,792,728)	(B)	\$593,257,878
Less:				
2. Accumulated Depreciation	(89,097,580)	(10,287)	(C)	(89,107,867)
3. Net Utility Plant	\$513,953,025	(\$9,803,015)		\$504,150,011
Plus:				
4. Retirement Work in Progress	\$1,021,889	\$0		\$1,021,889
5. Materials and Supplies	1,441,129	271,986	(C)	1,713,115
6. Prepayments	270,215	532,955	(C)	803,170
7. Working Cash	(256,000)	(3,047,580)	(D)	(3,303,580)
8. Other Deferred Debits	3,455,308	197,792	(C)	3,653,100
Less:				
9. Contributions in Aid	(\$48,282,033)	\$0		(\$48,282,033)
10. Advances for Construction	(13,576,310)	0		(13,576,310)
11. Accumulated Def. Income Tax	(35,734,924)	421,421	(C)	(35,313,503)
12. Acc. Deferred ITC	(731,305)	(12,504)	(C)	(743,809)
13. Going-Level Rate Base	<u>\$421,560,994</u>	<u>(\$11,438,944)</u>		<u>\$410,122,050</u>

## Sources:

(A) Company Filing, Statement B-Revised.

(B) Schedules ACC-4, ACC-5, ACC-6, and ACC-7.

(C) Schedule ACC-9.

(D) Schedule ACC-8.

**WEST VIRGINIA AMERICAN WATER COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2007**

**AVERAGE UTILITY PLANT-IN-SERVICE BALANCE**

1. Company Claimed Adjustment	\$5,753,707	(A)
2. Rate Base Impact	<u>(\$5,753,707)</u>	

Sources:

(A) Response to CAD 3-B-13.

**WEST VIRGINIA AMERICAN WATER COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2007**

**UTILITY PLANT IN SERVICE-POST TEST YEAR ADDITIONS**

1. Company Claimed Adjustment	\$4,000,000	(A)
2. Rate Base Impact	<u>(\$4,000,000)</u>	

Sources:

(A) Response to CAD 3-B-13.

**WEST VIRGINIA AMERICAN WATER COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2007**

**UTILITY PLANT IN SERVICE- AWWSC**

1. Recommended Adjustment	\$22,943	(A)
2 Average Test Year Balance	\$11,472	(B)
3. Rate Base Impact	<u>(\$11,472)</u>	

Sources:

(A) Testimony of Mr. Rubin, Schedule SJR-2.

(B) Line 1 / 2.

Schedule ACC-7

**WEST VIRGINIA AMERICAN WATER COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2007**

**UTILITY PLANT IN SERVICE-ACCOUNT 391**

1. Company Claimed Adjustment	\$27,549	(A)
2. Rate Base Impact	<u>(\$27,549)</u>	

Sources:

(A) Response to CAD 3-B-13.



## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## CASH WORKING CAPITAL

LINE NO.	DESCRIPTION	REVENUE REQUIREMENT PER COMPANY (A)	CAD ADJUSTMENTS (B)	REVENUE REQUIREMENT GOING-LEVEL	PERCENT OF REVENUE REQUIREMENT	COMPUTED DAYS (C)	WEIGHTED DAYS	DAILY DOLLAR AMOUNT	WORKING CAPITAL
1.									
2.	REVENUE REQUIREMENT- OPERATING COSTS								
3.		\$		\$				\$	\$
4.	OPERATION AND MAINTENANCE								
5.	- LABOR	15,001,187	(588,432)	14,412,755	14.55%	(12.00)	(1.75)	39,487	(473,844)
6.	- PURCHASED WATER	308,000		308,000	0.31%	(36.32)	(0.11)	844	(30,648)
7.	- FUEL AND POWER	3,601,025	(1,389,706)	2,211,319	2.23%	(26.91)	(0.60)	6,058	(163,032)
8.	- CHEMICALS	2,438,608		2,438,608	2.46%	(29.39)	(0.72)	6,681	(196,358)
9.	- WASTE DISPOSAL	500,708	(23,362)	477,346	0.48%	(25.98)	(0.13)	1,308	(33,977)
10.	- SERVICE COMPANY CHGS.	9,413,265	(944,250)	8,469,015	8.55%	(12.00)	(1.03)	23,203	(278,433)
11.	- GROUP INSURANCE	3,102,669	(71,526)	3,031,143	3.06%	5.82	0.18	8,305	48,332
12.	- OPEB'S	1,351,931		1,351,931	1.36%	0.50	0.01	3,704	1,852
13.	- PENSIONS	3,091,411		3,091,411	3.12%	5.50	0.17	8,470	46,583
14.	- RENT EXPENSE	3,598,518		3,598,518	3.63%	14.17	0.51	9,859	139,701
15.	- UNCOLLECTIBLES	1,038,796	(286,694)	752,102	0.76%	(18.32)	(0.14)	2,061	(37,749)
16.	- GENERAL OFFICE EXPENSES	1,857,574		1,857,574	1.88%	(32.29)	(0.61)	5,089	(164,332)
17.	- CUSTOMER ACCOUNTING	1,854,580		1,854,580	1.87%	(187.93)	(3.52)	5,081	(954,880)
18.	- MISCELLANEOUS EXPENSE	6,239,848	(1,067,374)	5,172,474	5.22%	(28.75)	(1.50)	14,171	(407,421)
19.	- MAINTENANCE EXPENSE	2,201,067		2,201,067	2.22%	(28.42)	(0.63)	6,030	(171,382)
20.									
21.	TOTAL O&M EXPENSES	55,599,187	(4,371,344)	51,227,843	51.71%				(2,675,587)
22.									
23.	DEPR AND AMORT	14,595,899	(116,497)	14,480,402	14.62%	(45.23)	(6.61)	39,672	(1,794,380)
24.					0.00%				
25.	TAXES OTHER THAN INCOME				0.00%				
26.	GROSS RECEIPTS TAXES	4,980,854	26,548	5,007,402	5.05%	(52.94)	(2.68)	13,719	(726,279)
27.	GENERAL TAXES	7,669,127	271,395	7,940,522	8.02%	(150.21)	(12.04)	21,755	(3,267,797)
28.	FICA	1,140,677	(64,214)	1,076,463	1.09%	(15.00)	(0.16)	2,949	(44,238)
29.	FUTA	\$12,961		12,961	0.01%	(69.11)	(0.01)	36	(2,454)
30.	SUTA	27,774		27,774	0.03%	(68.30)	(0.02)	76	(5,197)
31.	INCOME TAXES-CURRENT FIT	2,619,388	(1,944,978)	674,410	0.68%	(30.13)	(0.21)	1,848	(55,671)
32.	INCOME TAXES-CURRENT SIT	925,016	862,462	1,787,478	1.80%	(30.13)	(0.54)	4,897	(147,553)
33.	INCOME TAXES-DEFERRED	1,402,372		1,402,372	1.42%	(45.23)	(0.64)	3,842	(173,779)
34.	SUBTOTAL	88,974,255	(5,336,627)	83,637,628	84.43%				(8,892,935)
35.									
36.	RETURN ITEMS								
37.	INTEREST-LTD	15,682,069	(1,120,492)	14,561,577	14.70%	(103.80)	(15.26)	39,895	(4,141,073)
38.	INTEREST-STD	337,249	359,507	696,756	0.70%	(15.58)	(0.11)	1,909	(29,741)
39.	PREFERRED DIVIDENDS	168,624	0	168,624	0.17%	(46.41)	(0.08)	462	(21,441)
40.									
41.	TOTAL RETURN	16,187,942	(760,984)	15,426,958	0				(4,192,255)
42.									
43.	TOTAL	105,162,197	(6,097,612)	99,064,585	100.00%		(48.21)		(13,085,190)
44.									
45.	REVENUE LAG	105,162,197		99,064,585		36.04		271,410	9,781,610
46.									
47.	WORKING CAPITAL								(\$3,303,580)
48.	COMPANY CLAIM								(256,000)
49.	RECOMMENDED GOING-LEVEL ADJUSTMENT								(\$3,047,580)

## Sources:

(A) Company Filing, Statement B-Revised, Schedule 7.

(B) Reflects CAD adjustments.

(C) Company Filing, Statement B-Revised, Schedule 7 except for Service Company Charges and Revenue Lag, both of which reflect CAD recommendations.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****OTHER RATE BASE ADJUSTMENTS**

	Company Claim (A)	Average Rate Base (A)	Recommended Adjustment
1. Accumulated Depreciation	(\$89,097,580)	(\$89,107,867)	<u>(\$10,287)</u>
2. Materials and Supplies	\$1,441,129	\$1,713,115	<u>\$271,986</u>
3. Prepayments	\$270,215	\$803,170	<u>\$532,955</u>
4. Other Deferred Debits	\$3,455,308	\$3,653,100	<u>\$197,792</u>
5. Accumulated Deferred Income Taxes	(\$35,734,924)	(\$35,313,503)	<u>\$421,421</u>
6. Accumulated Deferred ITC	(\$731,305)	(\$743,809)	<u>(\$12,504)</u>

Sources:

(A) Company Filing, Statement B-Revised.

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## OPERATING INCOME SUMMARY

		Schedule No.
1. Company Claim	\$26,178,626	1
2. Going-Level Residential Revenue	492,034	11
3. Uncollectible Expense	244,555	12
4. Salaries and Wages-2009 Increase	159,884	13
5. Salaries and Wages-Vacancies	342,059	14
6. Incentive Compensation Costs	214,074	15
7. Payroll Tax Expense	54,775	16
8. Pension Costs - Defined Contribution Plan	17,958	17
9. VEBA Contribution Costs	1,533	18
10. 401K Contribution Costs	6,992	19
11. Group Insurance Costs	61,013	20
12. Workers Compensation Costs	27,853	21
13. Relocation Costs	75,450	22
14. Non-Revenue Water Costs	1,185,444	23
15. Waste Disposal Costs	19,928	24
16. Rate Case Costs	212,697	25
17. Miscellaneous Costs	151,722	26
18. Transportation Costs	201,652	27
19. Maintenance and Security Costs	213,254	28
20. AWWSC Management Fees	805,462	29
21. Property Taxes	(231,505)	30
22. Depreciation Expense	99,374	31
23. Federal Income Taxes	1,944,978	32
24. Interest Synchronization	(111,851)	33
25. Going-Level Operating Income	<u>\$32,367,964</u>	

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****GOING-LEVEL RESIDENTIAL REVENUE**

1. Company Reduction (tgs)		68,504	(A)
2. Current Rate Per tgs		<u>\$8.81</u>	(A)
3. Gross Revenue Impact		\$603,364	
4. B & O Taxes @	4.40%	<u>26,548</u>	(B)
5. Net Revenue Impact		\$576,816	
6. Income Taxes @	14.70%	<u>84,782</u>	
7. Operating Income Impact		<u><b>\$492,034</b></u>	

## Sources:

(A) Company Filing, Statement D-Revised, Bill Analysis.

(B) Reflects statutory rate.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****UNCOLLECTIBLE EXPENSE**

1. Going-Level Revenue Per Company	\$119,265,598	(A)
2. Recommended Revenue Adjustment	<u>603,364</u>	(B)
3. Recommended Going-Level Revenue	\$119,868,962	
4. Test Year Uncollectible Rate	<u>1.3080%</u>	(C)
5. Going-Level Uncollectible Expense	\$1,567,886	
6. Company Claim	<u>1,854,580</u>	(D)
7. Going-Level Expense Adjustment	\$286,694	
8. Income Taxes @	14.70% <u>42,139</u>	
9. Operating Income Impact	<u><b>\$244,555</b></u>	

## Sources:

(A) Company Filing, Statement A-Revised.

(B) Schedule ACC-11.

(C) Company O&amp;M Workpapers, page C-333.

(D) Company Filing, Statement G-Revised, Adjustment 12.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****SALARIES AND WAGES - 2009 INCREASE**

1. Company Claim - Non-Union	\$8,952,711	(A)
2. 2009 Increase Claimed by Company	<u>1.030</u>	(B)
3. Going-Level Costs Excluding 2009 Increase	\$8,691,952	(C)
4. Recommended Adjustment	\$260,759	(D)
5. Expense Ratio	<u>71.88%</u>	(E)
6. Going-Level Expense Adjustment	\$187,433	
7. Income Taxes @	14.70% <u>27,549</u>	
8. Operating Income Impact	<u><b>\$159,884</b></u>	

## Sources:

(A) Company O&amp;M Workpapers-Revised, Confidential, pages C-7 to C-9.

(B) Testimony of Mr. Ware, page 10.

(C) Line 1 / Line 2.

(D) Line 1 - Line 3.

(E) Derived from Company O&amp;M Workpapers-Revised, page C-1.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****SALARIES AND WAGES - VACANCIES**

1. Company Claim		\$20,922,678	(A)
2. Recommended Adjustment		<u>(\$260,759)</u>	(B)
3. Going-Level Salaries and Wages		\$20,661,919	
4. Test Year Vacancy Rate		<u>2.7%</u>	(C)
5. Salary and Wage Adjustment		\$557,872	
6. Expense Ratio		<u>71.88%</u>	(D)
7. Going-Level Expense Adjustment		\$400,998	
8. Income Taxes @	14.70%	<u>58,940</u>	
9. Operating Income Impact		<u><b>\$342,059</b></u>	

## Sources:

(A) Company Filing, O&amp;M Workpapers-Revised, page C-1.

(B) Schedule ACC-13.

(C) Derived from the response to CAD 3-E-27.

(D) Derived from Company O&amp;M Workpapers-Revised, page C-1.

**WEST VIRGINIA AMERICAN WATER COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2007**

**INCENTIVE COMPENSATION PLAN COSTS**

1. Going-Level Expense Adjustment		\$250,961	(A)
2. Income Taxes @	14.70%	<u>36,887</u>	
3. Operating Income Impact		<u><b>\$214,074</b></u>	

Sources:

(A) Response to CAD 1-E-11.



**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****PAYROLL TAX EXPENSE**

1. Salary and Wage Adjustments		\$588,432	(A)
2. Incentive Compensation Adjustment		<u>250,961</u>	(B)
3. Total Recommended Adjustments		\$839,393	
4. Statutory Tax Rate		<u>7.65%</u>	(C)
5. Going-Level Expense Adjustment		\$64,214	
6. Income Taxes @	14.70%	<u>9,438</u>	
7. Operating Income Impact		<u><b>\$54,775</b></u>	

## Sources:

(A) Schedules ACC-13 and ACC-14.

(B) Schedule ACC-15.

(C) Reflects statutory rates.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****PENSION COSTS-DEFINED CONTRIBUTION PLAN**

1. Vacancy Expense Adjustment	\$400,998	(A)
2. Contribution Rate	<u>5.25%</u>	(B)
3. Total Going-Level Adjustments	\$21,052	
4. Income Taxes @	14.70% <u>3,094</u>	
5. Operating Income Impact	<u><b>\$17,958</b></u>	

## Sources:

(A) Schedule ACC-14.

(B) Response to CAD 3-E-41.

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## VEBA CONTRIBUTION COSTS

1. Vacancy Adjustment (#)		5	(A)
2. VEBA Rate Per Employee		<u>\$500</u>	(B)
3. Recommended Adjustment		\$2,500	
4. Expense Ratio		<u>71.88%</u>	(C)
5. Going-Level Expense Adjustment		\$1,797	
6. Income Taxes @	14.70%	<u>264</u>	
7. Operating Income Impact		<u><b>\$1,533</b></u>	

## Sources:

(A) Based on recommended adjustment of 2.7% X 186 employees, rounded to 5 employees.

(B) Company Filing, O&M Workpapers, page C-360.

(C) Derived from Company O&M Workpapers-Revised, page C-1.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****401K CONTRIBUTION COSTS**

1. Recommended Payroll Adjustment	\$ 588,432	(A)
2. Participation Ratio	<u>77.52%</u>	(B)
3. Participating Wages	\$456,152	
4. Company Matching Wages @ 5%	22,808	(B)
5. Company Match @ 50%	11,404	(B)
6. Percent to Operations	<u>71.88%</u>	(C)
7. Going-Level Expense Adjustment	\$8,197	
8. Income Taxes @	14.70% <u>1,205</u>	
9. Operating Income Impact	<u><b>\$6,992</b></u>	

**Sources:**

(A) Schedules ACC-13 and ACC-14.

(B) Participation rates and matches per Company Filing,  
O&M Workpapers, page C-346.

(C) Derived from Company O&amp;M Workpapers-Revised, page C-1.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****GROUP INSURANCE COSTS**

1. Total Company Expense Claim		\$2,878,932	(A)
2. Employees Per Company		<u>322</u>	(A)
3. Average Cost Per Employee		\$8,941	
4. Recommended Employee Adjustment (#)		<u>8</u>	(B)
5. Going-Level Expense Adjustment (\$)		\$71,526	
6. Income Taxes @	14.70%	<u>10,513</u>	
7. Operating Income Impact		<u><b>\$61,013</b></u>	

## Sources:

(A) Company Filing, O&amp;M Workpapers-Revised, page C-133.

(B) Based on 2.7% of 322 employees, rounded to 8.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****WORKERS COMPENSATION COSTS**

1. Recommended Payroll Adjustments Including Incentive Compensation		\$839,393	(A)
2. Workers Compensation Rate		<u>3.89%</u>	(B)
3. Going-Level Workers Comp. Adjustment		\$32,652	
4. Income Taxes @	14.70%	<u>4,799</u>	
5. Operating Income Impact		<u><b>\$27,853</b></u>	

## Sources:

(A) Schedules ACC-13 and ACC-14.

(B) Company O&amp;M Workpapers-Revised, page C-135.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****RELOCATION COSTS**

1. Test Year Costs		\$137,837	(A)
2. Three Year Average		<u>49,386</u>	(A)
3. Going-Level Expense Adjustment		\$88,451	
4. Income Taxes @	14.70%	<u>13,001</u>	
5. Operating Income Impact		<u><b>\$75,450</b></u>	

Sources:

(A) Response to CAD-3-E-35.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****NON-REVENUE WATER COSTS**

1. Going-Level Sales (tgs)	11,768,986	(A)
2. Company Use Water (tgs)	458,532	(B)
3. Unaccounted For @ 20% (tgs)	<u>3,056,879</u>	(C)
4. Total Pro Forma System Delivery (tgs)	15,284,397	
5. Company Claim (tgs)	<u>19,031,246</u>	(D)
6. Recommended Adjustment (tgs)	3,746,849	
7. Cost Per tgs	<u>\$0.3709</u>	(E)
8. Going-Level Expense Adjustment	\$1,389,706	
9. Income Taxes @	14.70% <u>204,262</u>	
10. Operating Income Impact	<u><b>\$1,185,444</b></u>	

## Sources:

(A) Actual Test Year per Company Filing, Statement D-Revised, Bill Analysis.

(B) Reflects 3% Company Use Water.

(C) Reflects 20% Unaccounted-for Water recommendation.

(D) Company Filing, Statement D-Revised, Bill Analysis.

(E) Purchased Power costs of .1836/tgs and Chemical costs of .1873/tgs per Company Filing, O&amp;M Workpapers-Revised, pages C-10 and C-122.



**WEST VIRGINIA AMERICAN WATER COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2007**

**WASTE DISPOSAL COSTS**

1. Recommended Going-Level Adjustment		\$23,362	(A)
2. Income Taxes @	14.70%	<u>3,434</u>	
3. Operating Income Decrease		<u><b>\$19,928</b></u>	

Sources:

(A) Company Filing, Statement G-Revised, Adjustment No. 8.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****RATE CASE COSTS**

1. Claim for Current Case	\$754,000	(A)
2. Recommended Amortization Period (Yrs.)	<u>3</u>	(B)
3. Going-Level Annual Amortization	\$251,333	
4. Company Claim	<u>500,680</u>	(A)
5. Going-Level Expense Adjustment	\$249,347	
6. Income Taxes @	14.70% <u>36,649</u>	
7. Operating Income Impact	<u><b>\$212,697</b></u>	

## Sources:

(A) Company Filing, O&amp;M Workpapers, page C-300.

(B) Recommendation of Ms. Crane.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****MISCELLANEOUS EXPENSE ADJUSTMENTS**

1. Informational Advertising Exc. AWW Web	\$138,644	(A)
2. Promotional Advertising	712	(A)
3. Other Advertising	4,554	(A)
4. Fines and Penalties	<u>33,955</u>	(B)
5. Going-Level Expense Adjustment	\$177,865	
6. Income Taxes @	14.70% <u>26,143</u>	
7. Operating Income Impact	<u><b>\$151,722</b></u>	

## Sources:

(A) Response to CAD 1-E-9.

(B) Response to CAD 1-E-8.

**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****TRANSPORTATION COSTS**

<u>Fuel Type</u>	<u>Gallons</u>	<u>Current Price (B)</u>	<u>Total Cost</u>	
	(A)	(B)		
1. Diesel	27,388.25	3.80	\$103,966	
2. Gasohol (C)	70,516.08	3.09	218,071	
3. Unleaded Plus	4,275.08	3.15	13,445	
4. Unleaded Reg	167,878.74	3.04	510,351	
5. Unleaded Super	6,600.63	3.26	<u>21,502</u>	
6. Total			\$867,335	
7. Company Claim			<u>1,103,733</u>	(A)
8. Going-Level Expense Adjustment			\$236,398	
9. Income Taxes @		14.70%	<u>34,746</u>	
10. Operating Income Impact			<u><b>\$201,652</b></u>	

## Sources:

(A) Company Filing, O&amp;M Workpapers, page C-387.

(B) Prices reflect update on October 21, 2008 per [www.charlestongasprices.com](http://www.charlestongasprices.com).

(C) Reflects average of plus and regular prices.

**WEST VIRGINIA AMERICAN WATER COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2007**

**MAINTENANCE AND SECURITY COSTS**

1. Recommended Going-Level Adjustment		\$250,000	(A)
2. Income Taxes @	14.70%	<u>36,746</u>	
3. Operating Income Impact		<b><u>\$213,254</u></b>	

Sources:

(A) Company Filing, Schedule G-Revised, Adjustment No. 25.

**WEST VIRGINIA AMERICAN WATER COMPANY**

**TEST YEAR ENDED DECEMBER 31, 2007**

**AWWSC MANAGEMENT FEES**

1. Recommended Going-Level Adjustment		\$944,250	(A)
2. Income Taxes @	14.70%	<u>138,788</u>	
3. Operating Income Impact		<u><b>\$805,462</b></u>	

Sources:

(A) Testimony of Mr. Rubin, Schedule SJR-2.

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## PROPERTY TAX EXPENSE

1. Company Claim		\$5,120,312	(A)
2. 2008 Tax Bill		<u>5,391,707</u>	(A)
3. Going-Level Expense Adjustment		(\$271,395)	
4. Income Taxes @	14.70%	<u>(39,890)</u>	
5. Operating Income Impact		<b><u>(\$231,505)</u></b>	

Sources:

(A) Response to CAD 3-E-46.

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## DEPRECIATION ON AVERAGE TEST YEAR PLANT

ACCOUNT NUMBER	AVERAGE PLANT IN SERVICE (A)	LESS: AVERAGE CIAC (B)	LESS: AVERAGE CUSTOMER ADVANCES (B)	LESS: LEASED STANDPIPE (B)	DEPRECIABLE PLANT	RATE (B)	GOING-LEVEL CHARGES
311	362,053				362,053	2.60%	9,413
312	2,428,506				2,428,506	1.07%	25,985
313	9,505,724				9,505,724	1.37%	130,228
314	38,695				38,695	2.39%	925
316	6,229,081				6,229,081	1.08%	67,274
317	41,705				41,705	2.04%	851
321	14,867,049				14,867,049	2.12%	315,181
323	320,298				320,298	3.54%	11,339
325	25,923,857				25,923,857	3.30%	855,487
326	52,914				52,914	3.59%	1,900
328	485,195				485,195	3.13%	15,187
331	48,694,522				48,694,522	2.91%	1,417,011
332	47,739,760				47,739,760	2.44%	1,164,850
334	1,940,459				1,940,459	30.31%	588,153
340	2,120,281						
341	5,350,264				5,350,264	2.42%	129,476
342	23,495,427			238,976	23,256,451	1.84%	427,919
343	262,155,063	44,079,600	13,160,133		204,915,330	1.41%	2,889,306
345	41,597,328	368,353	151,096		41,077,879	2.04%	837,989
346	18,052,113	1,114,588	253,998		16,683,527	5.95%	992,670
347	27,558,125				27,558,125	2.61%	719,267
348	7,893,490	2,719,491	11,084		5,162,915	2.21%	114,100
349	14,425				14,425	2.57%	371
390	9,538,702				9,538,702	2.64%	251,822
391	1,570,728				1,570,728	4.22%	66,285
391	10,901,213				10,901,213	13.28%	1,447,681
391	2,164,302				2,164,302	24.82%	537,180
391	985,985				985,985	7.06%	69,611
392	5,348,533				5,348,533	13.50%	722,052
393	34,153				34,153	5.41%	1,848
394	1,977,894				1,977,894	5.46%	107,993
395	1,426,231				1,426,231	5.20%	74,164
396	2,863,002				2,863,002	5.10%	146,013
397	1,153,423				1,153,423	11.28%	130,106
398	3,777,271				3,777,271	5.26%	198,684
399	2,993				2,993	5.00%	150
	<u>\$588,610,764</u>	<u>\$48,282,032</u>	<u>\$13,576,311</u>	<u>\$238,976</u>	<u>\$524,393,164</u>		<u>\$14,468,470</u>
Company Claim (B)							<u>14,584,967</u>
Going-Level Expense Adjustment							<u>\$116,497</u>
Income Taxes @		14.70%					<u>17,123</u>
Operating Income Impact							<u>\$99,374</u>

## Sources:

(A) Depreciable Plant Balances per the response to CAD 3-B-13.

(B) Statement A-Revised, Schedule 3.



**WEST VIRGINIA AMERICAN WATER COMPANY****TEST YEAR ENDED DECEMBER 31, 2007****FEDERAL INCOME TAXES**

1. Federal Taxable Income Per Company	\$9,955,854	(A)
2. Effective Tax Rate	<u>6.77%</u>	(B)
3. Going-Level Federal Income Taxes	\$674,410	
4. Company Claim	<u>2,619,388</u>	(A)
5. Recommended Going-Level Adjustment	<u><b>\$1,944,978</b></u>	

## Sources:

(A) Company Filing, Statement A-Revised, Schedule 5, page 1.

(B) Schedule ACC-32A.

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## TAX IMPACT OF TAX LOSSES

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
1. Taxable Income (A)	\$133,949,069	\$164,513,926	\$257,223,567	\$252,732,333	\$267,390,200
2. Taxable Losses (B)	(275,723,992)	(200,843,042)	(210,636,379)	(258,070,467)	(154,916,592)
3. Net Taxable Income	<u>(\$141,774,923)</u>	<u>(\$36,329,116)</u>	<u>\$46,587,188</u>	<u>(\$5,338,134)</u>	<u>\$112,473,608</u>
4. Tax on Line 1 @ 35%	\$46,882,174	\$57,579,874	\$90,028,248	\$88,456,317	\$93,586,570
5. Tax on Line 3 @ 35%	(\$49,621,223)	(\$12,715,191)	\$16,305,516	(\$1,868,347)	\$39,365,763
6. Difference	\$96,503,397	\$70,295,065	\$73,722,733	\$90,324,663	\$54,220,807
7. Percent Savings (C)	205.84%	122.08%	81.89%	102.11%	57.94%
8. Five Year Average Savings					113.97%
9. Three Year Average Savings					80.65%
10. Corporate Tax Rate					35.00%
11 Effective Tax Rate (D)					<u>6.77%</u>

## Sources:

(A) Testimony of Mr. Miller, Exhibit MAM-6, reflects all gain companies, updated per the response to CAD 5-C-10.

(B) Testimony of Mr. Miller, Exhibit MAM-6, reflects tax losses of parent and holding companies and unregulated subsidiaries. Updated per the response to CAD 5-C-10.

(C) Line 6 / Line 4.

(D) (1-Line 9) X 35%.

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## INTEREST SYNCHRONIZATION

1. Going-Level Rate Base		\$410,122,050	(A)
2. Weighted Cost of Debt		<u>3.72%</u>	(B)
3. Going-Level Interest Expense		\$15,258,334	
4. Company Claim		<u>16,019,318</u>	(C)
5. Decrease in Taxable Income		(\$760,984)	
6. Income Taxes @	14.70%	<u>(\$111,851)</u>	

## Sources:

(A) Schedule ACC-3.

(B) Schedule ACC-2.

(C) Company Filing, Statement A-Revised, Schedule 5, page 1.

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS

1. Rate of Return	(\$6,913,120)
<b>Rate Base Adjustments:</b>	
2. Average Rate Base	(396,194)
3. Post Test Year Plant	(361,830)
4. AWWSC Allocation	(1,038)
5. Cash Working Capital	(275,676)
<b>Operating Income Adjustments</b>	
6. Going-Level Residential Revenue	(611,360)
7. Uncollectible Expense	(303,864)
8. Salaries and Wages-2009 Increase	(198,658)
9. Salaries and Wages-Vacancies	(425,013)
10. Incentive Compensation Costs	(265,991)
11. Payroll Tax Expense	(68,059)
12. Pension Costs - Defined Contribution Plan	(22,313)
13. VEBA Contribution Costs	(1,905)
14. 401K Contribution Costs	(8,688)
15. Group Insurance Costs	(75,810)
16. Workers Compensation Costs	(34,608)
17. Relocation Costs	(93,748)
18. Non-Revenue Water Costs	(1,472,933)
19. Waste Disposal Costs	(24,761)
20. Rate Case Costs	(264,280)
21. Miscellaneous Costs	(188,517)
22. Transportation Costs	(250,556)
23. Maintenance and Security Costs	(264,972)
24. AWWSC Management Fees	(1,000,800)
25. Property Taxes	287,648
26. Depreciation Expense	(123,474)
27. Federal Income Taxes	(2,416,667)
28. Interest Synchronization	138,977
29. Revenue Multiplier	(3,358,679)
30. Total Recommended Adjustments	(\$18,996,888)
31. Company Claim	15,877,765
32. Recommended Revenue Requirement Deficiency	<u>(\$3,119,123)</u>

## WEST VIRGINIA AMERICAN WATER COMPANY

TEST YEAR ENDED DECEMBER 31, 2007

## PRO FORMA INCOME STATEMENT

	Per Company	Recommended Adjustments	Going- Level Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$119,265,598	\$603,364	\$119,868,962	(\$3,119,123)	\$116,749,838
2. Operating Expenses	59,345,945	(4,658,356)	\$54,687,589	(40,798)	54,646,791
3. Depreciation and Amortization	14,596,899	(116,497)	14,480,402	0	14,480,402
4. Taxes Other Than Income	14,197,352	271,395	14,468,747	(135,446)	14,333,301
5. Taxable Income Before Interest Expenses	\$31,125,402	\$5,106,822	\$36,232,224	(\$2,942,879)	\$33,289,345
6. Interest Expense	16,019,318	(760,984)	15,258,334		15,258,334
7. Taxable Income	\$15,106,084	\$5,867,806	\$20,973,890	(\$2,942,879)	\$18,031,011
8. Income Taxes @ 14.70%	4,946,776	(1,082,516)	3,864,260	(432,551)	3,431,710
9. Operating Income	\$26,178,626	\$6,189,338	\$32,367,964	(\$2,510,328)	\$29,857,635
10. Rate Base	\$421,560,994		\$410,122,050		\$410,122,050
11. Rate of Return	<u>6.21%</u>		<u>7.89%</u>		<u>7.28%</u>