

FILED
September 8, 2020
INDIANA UTILITY
REGULATORY COMMISSION

**IN THE MATTER OF THE INDIANA UTILITY
REGULATORY COMMISSION'S
INVESTIGATION INTO THE IMPACTS OF THE
TAX CUTS AND JOBS ACT OF 2017 AND
POSSIBLE RATE IMPLICATIONS UNDER
PHASE 1 AND PHASE 2 FOR HAMILTON
SOUTHEASTERN UTILITIES, INC.**

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CAUSE NO. 45032-S16

DIRECT TESTIMONY OF

RALPH C. SMITH

**ON BEHALF OF
THE INDIANA OFFICE
OF UTILITY CONSUMER COUNSELOR**

September 8, 2020

DIRECT TESTIMONY OF RALPH C. SMITH
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ATTACHMENTS:

LA-1, Background and Qualifications

LA-2, Calculation of Estimated Accumulated Deferred Income Taxes Related to Tax-Book
Depreciation Differences

LA-3, Selected Non-Confidential Hamilton Southeastern Utilities Responses to Interrogatory
Requests Referenced in the Testimony

I. INTRODUCTION

1 **Q. Please state your name, position and business address.**

2 A. Ralph C. Smith. I am a Senior Regulatory Consultant at Larkin & Associates,
3 PLLC, 15728 Farmington Road, Livonia, Michigan 48154.

4

5 **Q. Please describe Larkin & Associates.**

6 A. Larkin & Associates is a Certified Public Accounting and Regulatory Consulting
7 firm. The firm performs independent regulatory consulting primarily for public
8 service/utility commission staffs and consumer interest groups (public counsels,
9 public advocates, consumer counsels, attorneys general, etc.). Larkin & Associates
10 has extensive experience in the utility regulatory field as expert witnesses in over
11 400 regulatory proceedings including numerous telephone, water and sewer, gas, and
12 electric matters.

13

14 **Q. Please summarize your educational background.**

15 A. I received a Bachelor of Science degree in Business Administration (Accounting
16 Major) with distinction from the University of Michigan - Dearborn, in April 1979.
17 I passed all parts of the C.P.A. examination in my first sitting in 1979, received my
18 CPA license in 1981, and received a certified financial planning certificate in 1983.
19 I also have a Master of Science in Taxation from Walsh College, 1981, and a law
20 degree (J.D.) cum laude from Wayne State University, 1986. In addition, I have
21 attended a variety of continuing education courses in conjunction with maintaining
22 my accountancy license. I am a licensed Certified Public Accountant and attorney in
23 the State of Michigan. I am also a Certified Financial Planner™ professional and a

1 Certified Rate of Return Analyst (CRRRA). Since 1981, I have been a member of the
2 Michigan Association of Certified Public Accountants. I am also a member of the
3 Michigan Bar Association and the Society of Utility and Regulatory Financial
4 Analysts (SURFA). I have also been a member of the American Bar Association
5 (ABA), and the ABA sections on Public Utility Law and Taxation.

6

7 **Q. Please summarize your professional experience.**

8 A. Subsequent to graduation from the University of Michigan, and after a short period
9 of installing a computerized accounting system for a Southfield, Michigan realty
10 management firm, I accepted a position as an auditor with the predecessor CPA firm
11 to Larkin & Associates in July 1979. Before becoming involved in utility regulation
12 where the majority of my time for the past 41 years has been spent, I performed
13 audit, accounting, and tax work for a wide variety of businesses that were clients of
14 the firm.

15 During my service in the regulatory section of our firm, I have been involved
16 in rate cases and other regulatory matters concerning numerous electric, gas,
17 telephone, water, and sewer utility companies. My present work consists primarily
18 of analyzing rate case and regulatory filings of public utility companies before
19 various regulatory commissions and, where appropriate, preparing testimony and
20 schedules relating to the issues for presentation before these regulatory agencies.

21 I have performed work in the field of utility regulation on behalf of industry,
22 state attorneys general, consumer groups, municipalities, and public service
23 commission staffs concerning regulatory matters before regulatory agencies in

1 Alabama, Alaska, Arizona, Arkansas, California, Connecticut, Delaware, Florida,
2 Georgia, Hawaii, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Michigan,
3 Maryland, Massachusetts, Minnesota, Mississippi, Missouri, Montana, New Jersey,
4 New Mexico, New York, Nevada, North Carolina, North Dakota, Ohio, Oregon,
5 Pennsylvania, Puerto Rico, Rhode Island, South Carolina, South Dakota, Tennessee,
6 Texas, Utah, Vermont, Virginia, Washington, Washington D.C., West Virginia, and
7 Canada as well as the Federal Energy Regulatory Commission and various state and
8 federal courts of law. My prior testimony has included evaluations of numerous
9 utility rate case filings and revenue requirement determinations.

10

11 **Q. Have you prepared an attachment summarizing your educational background**
12 **and regulatory experience?**

13 A. Yes. This is provided in Attachment LA-1.

14

15 **Q. On whose behalf are you appearing?**

16 A. Larkin & Associates, PLLC, was retained by the Indiana Office of Utility Consumer
17 Counselor ("OUCC") to review income tax issues related to the Tax Cuts and Jobs
18 Act of 2017 ("TCJA") as they apply to Hamilton Southeastern Utilities, Inc. ("HSE"
19 or "Company"). Accordingly, I am appearing on behalf of the OUCC.

20

21 **Q. Have you previously filed testimony before the Indiana Utility Regulatory**
22 **Commission ("IURC" or "Commission")?**

23 A. Yes. I have previously filed testimony before the Indiana Utility Regulatory
24 Commission in Cause Nos. 37352, 37353, 37354, 38431, 37396, 37394 and 37399,
25 each of which involved gas cost adjustment reviews, as well as in Cause No. 44022

1 involving income tax issues in an Indiana-American Water Company rate case, in
2 Cause No. 43114 (various IGCC sub-dockets) involving Duke Energy Indiana's
3 Edwardsport IGCC plant, and in Cause No. 43955 DSM-3 involving DEI demand
4 side management ("DSM") issues. I have also filed testimony in Cause No. 45032-
5 S4 involving the investigation into the impacts of the TCJA on Indiana American
6 Water Company, Inc. ("IAWC").
7

8 **Q. How will your testimony be organized?**

9 A. I will address the organization and content of the attachments attached to my
10 testimony. That discussion is then followed by a discussion of the estimated amount
11 of HSE's Accumulated Deferred Income Taxes ("ADIT") and Excess ADIT
12 ("EADIT") related to differences between book and tax depreciation.
13

14 **Q. Does your direct testimony include any exhibits?**

15 A. Yes, Attachments LA-1 through LA-3.
16

17 **Q. What is contained in Attachment LA-1?**

18 A. Attachment LA-1 provides details concerning my experience and qualifications.
19

20 **Q. What is contained in Attachment LA-2?**

21 A. Attachment LA-2 presents a calculation of the estimated ADIT and EADIT related to
22 differences between book and tax depreciation.
23

1 **Q. What is contained in Attachment LA-3?**

2 A. Attachment LA-3 contains copies of selected non-proprietary discovery responses
3 and additional information supporting my testimony.
4

II. ACCUMULATED DEFERRED INCOME TAXES RELATED TO DIFFERENCES BETWEEN BOOK AND TAX DEPRECIATION

5 **Q. Historically how have income taxes for HSE been determined for ratemaking?**

6 A. Historically, HSE has included an income tax allowance in its revenue requirement
7 based on estimated amounts of income taxes that would be payable by HSE owners
8 during the period when HSE was a Subchapter S corporation for income tax
9 purposes. A Subchapter S corporation is a "pass through" entity, where the
10 corporation passes through the amounts of taxable income and deductions to its
11 shareholder/owners and the shareholder/owners report the amounts of the passed
12 through income and deductions on their own income tax returns.
13

14 **Q. Has HSE converted to a C Corporation for federal income tax purposes?**

15 A. Yes. HSE converted to a C Corporation for federal income tax purposes effective
16 January 1, 2018.
17

18 **Q. When was HSE first granted an allowance for income taxes that was included in**
19 **developing HSE's revenue requirement?**

20 A. In Cause No. 43761, HSE was first granted an allowance for income taxes that was
21 included in developing HSE's revenue requirement. The order granting this authority
22 to collect taxes in rates was issued August 18, 2010. As HSE bills a flat rate and

1 billings go out at the beginning of each month, ADIT (for ratemaking purposes) for
2 HSE should therefore be calculated from September 2010 onward.

3

4 **Q. Why is there a ratemaking issue associated with ADIT for HSE on the**
5 **differences between book and tax depreciation?**

6 A. There is a ratemaking issue associated with ADIT for HSE on the differences
7 between book and tax depreciation because the estimated allowance for income taxes
8 for HSE was not based on taking into account the tax depreciation which reduced the
9 amounts of taxable income that was passed on to HSE's shareholder/owners. As a
10 Subchapter S corporation for federal income tax purposes, HSE received an income
11 tax allowance that was based on calculations which did not recognize the impact of
12 accelerated tax depreciation even though HSE was claiming tax deductions for
13 depreciation that were higher than the amounts of book depreciation that the
14 Company was recording. Differences between book and tax depreciation are
15 commonly recognized for ratemaking purposes as ADIT. In Indiana, utility ADIT is
16 reflected for ratemaking purposes as a source of cost-free capital and is reflected in
17 the utility's capital structure.

18 I have been asked by the OUCC to review the historical information provided
19 by HSE on book and tax depreciation and to provide a calculation of the amount of
20 related ADIT. The information provided by HSE in response to OUCC Data
21 Request Set No 1, Q-1-16, identifies the amounts of Income Before Income Taxes,
22 Book Depreciation Expense, and Tax Depreciation Expense for each year in the
23 period 1990 through 2019. I have summarized that information on Exhibit LA-2 and
24 calculated the amounts of depreciation related book-tax timing differences for each

1 year and the cumulative amounts of depreciation related book-tax timing differences
2 for that period.

3 As shown on Exhibit LA-2, for the period September 2010 through 2017,
4 HSE had tax depreciation of \$1,012,358 and book depreciation of \$1,590,432, for a
5 cumulative book-tax depreciation timing difference of \$578,074. Using the
6 combined state and federal income tax rate of 26.82% from Cause No. 44683, which
7 was provided to me by OUCC witness Stull, I have calculated that HSE has ADIT
8 related to book-tax depreciation differences of approximately \$155,000 for the
9 period through December 31, 2017. Put another way, by applying the combined
10 state and federal income tax rate of 26.82% from Cause No. 44683 to the cumulative
11 depreciation-related book-tax timing differences for the period September 2010
12 through December 31, 2017 of \$578,074, I calculated a related amount of ADIT of
13 \$155,000.

14

15 **Q. Have you also calculated the amount of estimated Excess ADIT for HSE for**
16 **depreciation-related book-tax timing differences as of December 31, 2017?**

17 A. Yes. In Exhibit LA-2, I have also applied the post-TCJA tax rate of 23.31% which
18 was supplied to me by OUCC witness Stull, to re-calculate the December 31, 2017
19 ADIT balance. That calculation produced a re-calculated ADIT balance of \$135,000
20 as of December 31, 2017 and Excess ADIT of \$20,000 as of that date.

21

22 **Q. What period did you use to calculate ADIT and EADIT for HSE?**

23 A. As shown on Exhibit LA-2 and explained above, I used the period September 2010
24 through December 2017.

1

2 **Q. Did you supply the calculations of ADIT that are shown in Exhibit LA-2 to**
3 **another OUCC witness?**

4 A. Yes. I provided the calculations of depreciation-related ADIT and EADIT that are
5 shown in Exhibit LA-2 to OUCC witness Margaret Stull.

6

7 **Q. Do Internal Revenue Code rules apply to ADIT related to the use of accelerated**
8 **tax depreciation?**

9 A. Yes. The Internal Revenue Code and related Treasury Regulations contain
10 directives concerning how ADIT related to the use of accelerated tax depreciation
11 can be addressed for ratemaking purposes. These rules are generally referred to as
12 "normalization" requirements and generally require that the ADIT related to the use
13 of accelerated tax depreciation can be recognized for ratemaking purposes no more
14 rapidly than the related useful lives of the assets that generated the accelerated tax
15 depreciation. The normalization requirements apply to ADIT and to excess ADIT
16 related to the use of accelerated tax depreciation method and life differences. While
17 the amounts of ADIT and excess ADIT (if any) remain, such amounts are recognized
18 for ratemaking purposes a zero-cost capital. As noted above, in Indiana, such zero-
19 cost capital related to utility ADIT is generally recognized as zero cost capital in the
20 utility's capital structure.

21

22 **Q. Was the federal corporate income tax rate changed as a result of the Tax Cuts**
23 **and Jobs Act of 2017 (TCJA)?**

24 A. Yes. Effective January 1, 2018, the TCJA implemented a flat corporate federal
25 income tax rate of 21 percent. Additionally, a 20 percent exclusion from taxable

1 income was implemented for taxpayers who received income from pass-through
2 entities, such as shareholders of businesses that were Subchapter S corporations for
3 federal income tax purposes. For many utilities, this has resulted in a need to
4 evaluate their ADIT balances and to identify amounts of ADIT that are excess based
5 on the new federal corporate income tax rates.

6

7 **Q. If the Commission determines that any of HSE's ADIT as of December 31, 2017**
8 **related to the use of accelerated tax depreciation is Excess ADIT, is there**
9 **guidance for how that should be treated for ratemaking purposes?**

10 A. Yes. Excess ADIT related to the use of accelerated federal income tax depreciation,
11 specifically to method and life differences is required to follow normalization rules.
12 As such, any Excess ADIT related to the use of accelerated federal income tax
13 depreciation would be classified as "protected" and must follow the normalization
14 requirements. In summary, appropriately classified "protected" EADIT should be
15 amortized in a manner that will comply with federal income tax normalization
16 requirements, which is necessary to preserve the utility's ability to utilize accelerated
17 tax depreciation. Due to the relatively small amount of EADIT, of approximately
18 \$20,000 as described above, OUCC witness Stull recommends that HSE not be
19 required to amortize its EADIT until its next base rate case. This recommendation
20 does not violate normalization rules, as it will result in EADIT being returned to
21 customers at a rate slower than the normalization rules would require, not faster.

III. FINDINGS AND RECOMMENDATIONS

22 **Q. Please summarize your findings and recommendations concerning the**
23 **regulatory treatment of HSE's ADIT resulting from depreciation-related book-**
24 **tax timing differences.**

1 A. I have presented calculations on Exhibit LA-2 showing HSE's depreciation related
2 book-tax timing differences and the associated amounts of ADIT as of December 31,
3 2017 for HSE.

4 The ADIT related to book-tax depreciation timing differences and any
5 Excess ADIT should be reflected as zero-cost capital in HSE's capital structure until
6 it is flowed back to ratepayers in the form of reduced income taxes.

7 Appropriately classified "protected" EADIT, which would include EADIT
8 related to method/life differences associated with the use of accelerated federal
9 income tax depreciation, should be amortized in a manner that will comply with
10 federal income tax normalization requirements in order to preserve the utility's
11 ability to utilize accelerated tax depreciation. The recommendation of OUCC
12 witness Stull for HSE to defer recognizing amortization of the relatively small
13 (approximately \$20,000) amount of protected EADIT related to tax depreciation
14 method/life differences until its next rate case would appear to not violate IRS
15 normalization rules, as long as that amortization of HSE's protected EADIT is
16 appropriately addressed in HSE's next base rate case.

17

18 **Q. Does this conclude your direct testimony?**

19 A. Yes, it does.

Attachment LA-1
QUALIFICATIONS OF RALPH C. SMITH

Accomplishments

Mr. Smith's professional credentials include being a Certified Financial Planner™ professional, a Certified Rate of Return Analyst, a licensed Certified Public Accountant and attorney. He functions as project manager on consulting projects involving utility regulation, regulatory policy and ratemaking and utility management. His involvement in public utility regulation has included project management and in-depth analyses of numerous issues involving telephone, electric, gas, and water and sewer utilities.

Mr. Smith has performed work in the field of utility regulation on behalf of industry, public service commission staffs, state attorney generals, municipalities, and consumer groups concerning regulatory matters before regulatory agencies in Alabama, Alaska, Arizona, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, New Jersey, New Mexico, New York, Nevada, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Washington DC, West Virginia, Canada, Federal Energy Regulatory Commission and various state and federal courts of law. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on several occasions.

Project manager in Larkin & Associates' review, on behalf of the Georgia Commission Staff, of the budget and planning activities of Georgia Power Company; supervised 13 professionals; coordinated over 200 interviews with Company budget center managers and executives; organized and edited voluminous audit report; presented testimony before the Commission. Functional areas covered included fossil plant O&M, headquarters and district operations, internal audit, legal, affiliated transactions, and responsibility reporting. All of our findings and recommendations were accepted by the Commission.

Key team member in the firm's management audit of the Anchorage Water and Wastewater Utility on behalf of the Alaska Commission Staff, which assessed the effectiveness of the Utility's operations in several areas; responsible for in-depth investigation and report writing in areas involving information systems, finance and accounting, affiliated relationships and transactions, and use of outside contractors. Testified before the Alaska Commission concerning certain areas of the audit report. AWWU concurred with each of Mr. Smith's 40 plus recommendations for improvement.

Co-consultant in the analysis of the issues surrounding gas transportation performed for the law firm of Cravath, Swaine & Moore in conjunction with the case of Reynolds Metals Co. vs. the Columbia Gas System, Inc.; drafted in-depth report concerning the regulatory treatment at both state and federal levels of issues such as flexible pricing and mandatory gas transportation.

Lead consultant and expert witness in the analysis of the rate increase request of the City of Austin - Electric Utility on behalf of the residential consumers. Among the numerous ratemaking issues addressed were the economies of the Utility's employment of outside services; provided both written and oral testimony outlining recommendations and their bases. Most of Mr. Smith's recommendations were adopted by the City Council and Utility in a settlement.

Key team member performing an analysis of the rate stabilization plan submitted by the Southern Bell Telephone & Telegraph Company to the Florida PSC; performed comprehensive analysis of the Company's projections and budgets which were used as the basis for establishing rates.

Lead consultant in analyzing Southwestern Bell Telephone separations in Missouri; sponsored the complex technical analysis and calculations upon which the firm's testimony in that case was based. He has also assisted in analyzing changes in depreciation methodology for setting telephone rates.

Lead consultant in the review of gas cost recovery reconciliation applications of Michigan Gas Utilities Company, Michigan Consolidated Gas Company, and Consumers Power Company. Drafted recommendations regarding the appropriate rate of interest to be applied to any over or under collections and the proper procedures and allocation methodology to be used to distribute any refunds to customer classes.

Lead consultant in the review of Consumers Power Company's gas cost recovery refund plan. Addressed appropriate interest rate and compounding procedures and proper allocation methodology.

Project manager in the review of the request by Central Maine Power Company for an increase in rates. The major area addressed was the propriety of the Company's ratemaking attrition adjustment in relation to its corporate budgets and projections.

Project manager in an engagement designed to address the impacts of the Tax Reform Act of 1986 on gas distribution utility operations of the Northern States Power Company. Analyzed the reduction in the corporate tax rate, uncollectibles reserve, ACRS, unbilled revenues, customer advances, CIAC, and timing of TRA-related impacts associated with the Company's tax liability.

Project manager and expert witness in the determination of the impacts of the Tax Reform Act of 1986 on the operations of Connecticut Natural Gas Company on behalf of the Connecticut Department of Public Utility Control - Prosecutorial Division, Connecticut Attorney General, and Connecticut Department of Consumer Counsel.

Lead Consultant for The Minnesota Department of Public Service ("DPS") to review the Minnesota Incentive Plan ("Incentive Plan") proposal presented by Northwestern Bell Telephone Company ("NWB") doing business as U S West Communications ("USWC"). Objective was to express an opinion as to whether current rates addressed by the plan were appropriate from a Minnesota intrastate revenue requirements and accounting perspective, and to assist in developing recommended modifications to NWB's proposed Plan.

Performed a variety of analytical and review tasks related to our work effort on this project. Obtained and reviewed data and performed other procedures as necessary (1) to obtain an understanding of the Company's Incentive Plan filing package as it relates to rate base, operating income, revenue requirements, and plan operation, and (2) to formulate an opinion concerning the reasonableness of current rates and of amounts included within the Company's Incentive Plan filing. These procedures included requesting and reviewing extensive discovery, visiting the Company's offices to review data, issuing follow-up information requests in many instances, telephone and on-site discussions with Company representatives, and frequent discussions with counsel and DPS Staff assigned to the project.

Lead Consultant in the regulatory analysis of Jersey Central Power & Light Company for the Department of the Public Advocate, Division of Rate Counsel. Tasks performed included on-site review and audit of Company, identification and analysis of specific issues, preparation of data requests, testimony, and cross examination questions. Testified in Hearings.

Assisted the NARUC Committee on Management Analysis with drafting the Consultant Standards for Management Audits.

Presented training seminars covering public utility accounting, tax reform, ratemaking, affiliated transaction auditing, rate case management, and regulatory policy in Maine, Georgia, Kentucky, and Pennsylvania. Seminars were presented to commission staffs and consumer interest groups.

Previous Positions

With Larkin, Chapski and Co., the predecessor firm to Larkin & Associates, was involved primarily in utility regulatory consulting, and also in tax planning and tax research for businesses and individuals, tax return preparation and review, and independent audit, review and preparation of financial statements.

Installed computerized accounting system for a realty management firm.

Education

Bachelor of Science in Administration in Accounting, with distinction, University of Michigan, Dearborn, 1979.

Master of Science in Taxation, Walsh College, Michigan, 1981. Master's thesis dealt with investment tax credit and property tax on various assets.

Juris Doctor, cum laude, Wayne State University Law School, Detroit, Michigan, 1986. Recipient of American Jurisprudence Award for academic excellence.

Continuing education required to maintain CPA license and CFP® certificate.

Passed all parts of CPA examination in first sitting, 1979. Received CPA certificate in 1981 and Certified Financial Planning certificate in 1983. Admitted to Michigan and Federal bars in 1986.

Michigan Bar Association.

American Bar Association, sections on public utility law and taxation.

Partial list of utility cases participated in:

79-228-EL-FAC	Cincinnati Gas & Electric Company (Ohio PUC)
79-231-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
79-535-EL-AIR	East Ohio Gas Company (Ohio PUC)
80-235-EL-FAC	Ohio Edison Company (Ohio PUC)
80-240-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
U-1933	Tucson Electric Power Company (Arizona Corp. Commission)
U-6794	Michigan Consolidated Gas Co. --16 Refunds (Michigan PSC)
81-0035TP	Southern Bell Telephone Company (Florida PSC)
81-0095TP	General Telephone Company of Florida (Florida PSC)
81-308-EL-EFC	Dayton Power & Light Co.- Fuel Adjustment Clause (Ohio PUC)
810136-EU	Gulf Power Company (Florida PSC)
GR-81-342	Northern States Power Co. -- E-002/Minnesota (Minnesota PUC)
Tr-81-208	Southwestern Bell Telephone Company (Missouri PSC))
U-6949	Detroit Edison Company (Michigan PSC)
8400	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
18328	Alabama Gas Corporation (Alabama PSC)
18416	Alabama Power Company (Alabama PSC)
820100-EU	Florida Power Corporation (Florida PSC)
8624	Kentucky Utilities (Kentucky PSC)
8648	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
U-7236	Detroit Edison - Burlington Northern Refund (Michigan PSC)
U6633-R	Detroit Edison - MRCS Program (Michigan PSC)
U-6797-R	Consumers Power Company -MRCS Program (Michigan PSC)
U-5510-R	Consumers Power Company - Energy conservation Finance Program (Michigan PSC)
82-240E	South Carolina Electric & Gas Company (South Carolina PSC)
7350	Generic Working Capital Hearing (Michigan PSC)
RH-1-83	Westcoast Transmission Co., (National Energy Board of Canada)
820294-TP	Southern Bell Telephone & Telegraph Co. (Florida PSC)
82-165-EL-EFC (Subfile A)	Toledo Edison Company(Ohio PUC)
82-168-EL-EFC	Cleveland Electric Illuminating Company (Ohio PUC)
830012-EU	Tampa Electric Company (Florida PSC)
U-7065	The Detroit Edison Company - Fermi II (Michigan PSC)
8738	Columbia Gas of Kentucky, Inc. (Kentucky PSC)
ER-83-206	Arkansas Power & Light Company (Missouri PSC)
U-4758	The Detroit Edison Company – Refunds (Michigan PSC)
8836	Kentucky American Water Company (Kentucky PSC)
8839	Western Kentucky Gas Company (Kentucky PSC)
83-07-15	Connecticut Light & Power Co. (Connecticut DPU)
81-0485-WS	Palm Coast Utility Corporation (Florida PSC)
U-7650	Consumers Power Co. (Michigan PSC)
83-662	Continental Telephone Company of California, (Nevada PSC)
U-6488-R	Detroit Edison Co., FAC & PIPAC Reconciliation (Michigan PSC)
U-15684	Louisiana Power & Light Company (Louisiana PSC)
7395 & U-7397	Campaign Ballot Proposals (Michigan PSC)
820013-WS	Seacoast Utilities (Florida PSC)
U-7660	Detroit Edison Company (Michigan PSC)
83-1039	CP National Corporation (Nevada PSC)
U-7802	Michigan Gas Utilities Company (Michigan PSC)
83-1226	Sierra Pacific Power Company (Nevada PSC)
830465-EI	Florida Power & Light Company (Florida PSC)
U-7777	Michigan Consolidated Gas Company (Michigan PSC)
U-7779	Consumers Power Company (Michigan PSC)

U-7480-R	Michigan Consolidated Gas Company (Michigan PSC)
U-7488-R	Consumers Power Company – Gas (Michigan PSC)
U-7484-R	Michigan Gas Utilities Company (Michigan PSC)
U-7550-R	Detroit Edison Company (Michigan PSC)
U-7477-R**	Indiana & Michigan Electric Company (Michigan PSC)
18978	Continental Telephone Co. of the South Alabama (Alabama PSC)
R-842583	Duquesne Light Company (Pennsylvania PUC)
R-842740	Pennsylvania Power Company (Pennsylvania PUC)
850050-EI	Tampa Electric Company (Florida PSC)
16091	Louisiana Power & Light Company (Louisiana PSC)
19297	Continental Telephone Co. of the South Alabama (Alabama PSC)
76-18788AA	
&76-18793AA	Detroit Edison - Refund - Appeal of U-4807 (Ingham County, Michigan Circuit Court)
85-53476AA	
& 85-534785AA	Detroit Edison Refund - Appeal of U-4758 (Ingham County, Michigan Circuit Court)
U-8091/U-8239	Consumers Power Company - Gas Refunds (Michigan PSC)
TR-85-179**	United Telephone Company of Missouri (Missouri PSC)
85-212	Central Maine Power Company (Maine PSC)
ER-85646001	
& ER-85647001	New England Power Company (FERC)
850782-EI &	
850783-EI	Florida Power & Light Company (Florida PSC)
R-860378	Duquesne Light Company (Pennsylvania PUC)
R-850267	Pennsylvania Power Company (Pennsylvania PUC)
851007-WU	
& 840419-SU	Florida Cities Water Company (Florida PSC)
G-002/GR-86-160	Northern States Power Company (Minnesota PSC)
7195 (Interim)	Gulf States Utilities Company (Texas PUC)
87-01-03	Connecticut Natural Gas Company (Connecticut PUC))
87-01-02	Southern New England Telephone Company (Connecticut Department of Public Utility Control)
3673-	Georgia Power Company (Georgia PSC)
29484	Long Island Lighting Co. (New York Dept. of Public Service)
U-8924	Consumers Power Company – Gas (Michigan PSC)
Docket No. 1	Austin Electric Utility (City of Austin, Texas)
Docket E-2, Sub 527	Carolina Power & Light Company (North Carolina PUC)
870853	Pennsylvania Gas and Water Company (Pennsylvania PUC)
880069**	Southern Bell Telephone Company (Florida PSC)
U-1954-88-102	Citizens Utilities Rural Company, Inc. & Citizens Utilities Company, Kingman Telephone Division (Arizona CC)
T E-1032-88-102	Illinois Bell Telephone Company (Illinois CC)
89-0033	Puget Sound Power & Light Company (Washington UTC))
U-89-2688-T	Philadelphia Electric Company (Pennsylvania PUC)
R-891364	Potomac Electric Power Company (District of Columbia PSC)
F.C. 889	Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (Supreme Court County of Onondaga, State of New York)
Case No. 88/546	
87-11628	Duquesne Light Company, et al, plaintiffs, against Gulf+Western, Inc. et al, defendants (Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division)
890319-EI	Florida Power & Light Company (Florida PSC)
891345-EI	Gulf Power Company (Florida PSC)
ER 8811 0912J	Jersey Central Power & Light Company (BPU)
6531	Hawaiian Electric Company (Hawaii PUCs)

R0901595	Equitable Gas Company (Pennsylvania Consumer Counsel)
90-10	Artesian Water Company (Delaware PSC)
89-12-05	Southern New England Telephone Company (Connecticut PUC)
900329-WS	Southern States Utilities, Inc. (Florida PSC)
90-12-018	Southern California Edison Company (California PUC)
90-E-1185	Long Island Lighting Company (New York DPS)
R-911966	Pennsylvania Gas & Water Company (Pennsylvania PUC)
I.90-07-037, Phase II	(Investigation of OPEBs) Department of the Navy and all Other Federal Executive Agencies (California PUC)
U-1551-90-322	Southwest Gas Corporation (Arizona CC)
U-1656-91-134	Sun City Water Company (Arizona RUCO)
U-2013-91-133	Havasu Water Company (Arizona RUCO)
91-174***	Central Maine Power Company (Department of the Navy and all Other Federal Executive Agencies)
U-1551-89-102	Southwest Gas Corporation - Rebuttal and PGA Audit (Arizona Corporation Commission)
& U-1551-89-103	Hawaiian Electric Company (Hawaii PUC)
Docket No. 6998	Intrastate Access Charge Methodology, Pool and Rates
TC-91-040A and	Local Exchange Carriers Association and South Dakota
TC-91-040B	Independent Telephone Coalition
9911030-WS &	General Development Utilities - Port Malabar and
911-67-WS	West Coast Divisions (Florida PSC)
922180	The Peoples Natural Gas Company (Pennsylvania PUC)
7233 and 7243	Hawaiian Nonpension Postretirement Benefits (Hawaiian PUC)
R-00922314	
& M-920313C006	Metropolitan Edison Company (Pennsylvania PUC)
R00922428	Pennsylvania American Water Company (Pennsylvania PUC)
E-1032-92-083 &	
U-1656-92-183	Citizens Utilities Company, Agua Fria Water Division (Arizona Corporation Commission)
92-09-19	Southern New England Telephone Company (Connecticut PUC)
E-1032-92-073	Citizens Utilities Company (Electric Division), (Arizona CC)
UE-92-1262	Puget Sound Power and Light Company (Washington UTC))
92-345	Central Maine Power Company (Maine PUC)
R-932667	Pennsylvania Gas & Water Company (Pennsylvania PUC)
U-93-60**	Matanuska Telephone Association, Inc. (Alaska PUC)
U-93-50**	Anchorage Telephone Utility (Alaska PUC)
U-93-64	PTI Communications (Alaska PUC)
7700	Hawaiian Electric Company, Inc. (Hawaii PUC)
E-1032-93-111 &	Citizens Utilities Company - Gas Division
U-1032-93-193	(Arizona Corporation Commission)
R-00932670	Pennsylvania American Water Company (Pennsylvania PUC)
U-1514-93-169/	Sale of Assets CC&N from Contel of the West, Inc. to
E-1032-93-169	Citizens Utilities Company (Arizona Corporation Commission)
7766	Hawaiian Electric Company, Inc. (Hawaii PUC)
93-2006- GA-AIR	The East Ohio Gas Company (Ohio PUC)
94-E-0334	Consolidated Edison Company (New York DPS)
94-0270	Inter-State Water Company (Illinois Commerce Commission)
94-0097	Citizens Utilities Company, Kauai Electric Division (Hawaii PUC)
PU-314-94-688	Application for Transfer of Local Exchanges (North Dakota PSC)
94-12-005-Phase I	Pacific Gas & Electric Company (California PUC)
R-953297	UGI Utilities, Inc. - Gas Division (Pennsylvania PUC)
95-03-01	Southern New England Telephone Company (Connecticut PUC)
95-0342	Consumer Illinois Water, Kankakee Water District (Illinois CC)
94-996-EL-AIR	Ohio Power Company (Ohio PUC)
95-1000-E	South Carolina Electric & Gas Company (South Carolina PSC)

Non-Docketed Staff Investigation E-1032-95-473 E-1032-95-433	Citizens Utility Company - Arizona Telephone Operations (Arizona Corporation Commission) Citizens Utility Co. - Northern Arizona Gas Division (Arizona CC) Citizens Utility Co. - Arizona Electric Division (Arizona CC) Collaborative Ratemaking Process Columbia Gas of Pennsylvania (Pennsylvania PUC)
GR-96-285 94-10-45 A.96-08-001 et al.	Missouri Gas Energy (Missouri PSC) Southern New England Telephone Company (Connecticut PUC) California Utilities' Applications to Identify Sunk Costs of Non- Nuclear Generation Assets, & Transition Costs for Electric Utility Restructuring, & Consolidated Proceedings (California PUC)
96-324 96-08-070, et al.	Bell Atlantic - Delaware, Inc. (Delaware PSC) Pacific Gas & Electric Co., Southern California Edison Co. and San Diego Gas & Electric Company (California PUC)
97-05-12 R-00973953	Connecticut Light & Power (Connecticut PUC) Application of PECO Energy Company for Approval of its Restructuring Plan Under Section 2806 of the Public Utility Code (Pennsylvania PUC)
97-65	Application of Delmarva Power & Light Co. for Application of a Cost Accounting Manual and a Code of Conduct (Delaware PSC)
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U-0000-94-165	Generic Docket to Consider Competition in the Provision of Retail Electric Service (Arizona Corporation Commission)
98-05-006-Phase I 9355-U 97-12-020 - Phase I U-98-56, U-98-60, U-98-65, U-98-67 (U-99-66, U-99-65, U-99-56, U-99-52) Phase II of 97-SCCC-149-GIT PU-314-97-465 Non-docketed Assistance Contract Dispute	San Diego Gas & Electric Co., Section 386 costs (California PUC) Georgia Power Company Rate Case (Georgia PUC) Pacific Gas & Electric Company (California PUC) Investigation of 1998 Intrastate Access charge filings (Alaska PUC) Investigation of 1999 Intrastate Access Charge filing (Alaska PUC) Southwestern Bell Telephone Company Cost Studies (Kansas CC) US West Universal Service Cost Model (North Dakota PSC) Bell Atlantic - Delaware, Inc., Review of New Telecomm. and Tariff Filings (Delaware PSC) City of Zeeland, MI - Water Contract with the City of Holland, MI (Before an arbitration panel)
Non-docketed Project Non-docketed Project	City of Danville, IL - Valuation of Water System (Danville, IL) Village of University Park, IL - Valuation of Water and Sewer System (Village of University Park, Illinois)

E-1032-95-417	Citizens Utility Co., Maricopa Water/Wastewater Companies et al. (Arizona Corporation Commission)
T-1051B-99-0497	Proposed Merger of the Parent Corporation of Qwest Communications Corporation, LCI International Telecom Corp., and US West Communications, Inc. (Arizona CC)
T-01051B-99-0105	US West Communications, Inc. Rate Case (Arizona CC)
A00-07-043	Pacific Gas & Electric - 2001 Attrition (California PUC)
T-01051B-99-0499	US West/Quest Broadband Asset Transfer (Arizona CC)
99-419/420	US West, Inc. Toll and Access Rebalancing (North Dakota PSC)
PU314-99-119	US West, Inc. Residential Rate Increase and Cost Study Review (North Dakota PSC)
98-0252	Ameritech - Illinois, Review of Alternative Regulation Plan (Illinois CUB)
00-108	Delmarva Billing System Investigation (Delaware PSC)
U-00-28	Matanuska Telephone Association (Alaska PUC)
Non-Docketed	Management Audit and Market Power Mitigation Analysis of the Merged Gas System Operation of Pacific Enterprises and Enova Corporation (California PUC)
00-11-038	Southern California Edison (California PUC)
00-11-056	Pacific Gas & Electric (California PUC)
00-10-028	The Utility Reform Network for Modification of Resolution E-3527 (California PUC)
98-479	Delmarva Power & Light Application for Approval of its Electric and Fuel Adjustments Costs (Delaware PSC)
99-457	Delaware Electric Cooperative Restructuring Filing (Delaware PSC)
99-582	Delmarva Power & Light dba Conectiv Power Delivery Analysis of Code of Conduct and Cost Accounting Manual (Delaware PSC)
99-03-04	United Illuminating Company Recovery of Stranded Costs (Connecticut OCC)
99-03-36	Connecticut Light & Power (Connecticut OCC)
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98-1117	West Penn Power Company vs. PA PUC (Pennsylvania PSC)
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41651	Northern Indiana Public Service Co Overearnings investigation (Indiana UCC)
13605-U	Savannah Electric & Power Company – FCR (Georgia PSC)
14000-U	Georgia Power Company Rate Case/M&S Review (Georgia PSC)
13196-U	Savannah Electric & Power Company Natural Gas Procurement and Risk Management/Hedging Proposal, Docket No. 13196-U (Georgia PSC)
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99-01-016,	Restructuring (US Department of Navy)
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99-02-05	Connecticut Light & Power (Connecticut OCC)
01-05-19-RE03	Yankee Gas Service Application for a Rate Increase, Phase I-2002-IERM (Connecticut OCC)
G-01551A-00-0309	Southwest Gas Corporation, Application to amend its rate Schedules (Arizona CC)
00-07-043	Pacific Gas & Electric Company Attrition & Application for a rate increase (California PUC)

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Phase II	Pacific Gas & Electric Company Rate Case (California PUC)
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13711-U	Georgia Power FCR (Georgia PSC)
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02-BLVT-377-AUD	Blue Valley Telephone Company Audit/General Rate Investigation (Kansas CC)
02-S&TT-390-AUD	S&T Telephone Cooperative Audit/General Rate Investigation (Kansas CC)
01-SFLT-879-AUD	Sunflower Telephone Company Inc., Audit/General Rate Investigation (Kansas CC)
01-BSTT-878-AUD	Bluestem Telephone Company, Inc. Audit/General Rate Investigation (Kansas CC)
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U-01-85	ACS of Alaska, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-34	ACS of Anchorage, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-83	ACS of Fairbanks, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-87	ACS of the Northland, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
96-324, Phase II	Verizon Delaware, Inc. UNE Rate Filing (Delaware PSC)
03-WHST-503-AUD	Wheat State Telephone Company (Kansas CC)
04-GNBT-130-AUD	Golden Belt Telephone Association (Kansas CC)
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E-01345A-06-009	Arizona Public Service Company (Arizona Corporation Commission)
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05-1278-E-PC-PW-42T	Appalachian Power Company and Wheeling Power Company both d/b/a American Electric Power (West Virginia PSC)
Docket No. 04-0113	Hawaiian Electric Company (Hawaii PUC)
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03-07-01RE01	Connecticut Light & Power Company (CT DPUC)
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Docket No. 2003-36	China Telephone Company (Maine PUC)
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Case 04-137-U	Southwest Power Pool RTO (Arkansas Public Service Commission)
Case No. 7109/7160	Vermont Gas Systems (Department of Public Service)
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Case No. ER-2006-0314	Kansas City Power & Light Company (Missouri PSC)
Docket No. U-05-043,44	Golden Heart Utilities/College Park Utilities (Regulatory Commission of Alaska)
A-122250F5000	Equitable Resources, Inc. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
E-01345A-05-0816	Arizona Public Service Company (Arizona CC)
Docket No. 05-304	Delmarva Power & Light Company (Delaware PSC)
05-806-EL-UNC	Cincinnati Gas & Electric Company (Ohio PUC)
U-06-45	Anchorage Water Utility (Regulatory Commission of Alaska)
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06-1068-EL-UNC	Duke Energy Ohio (Ohio PUC)
PUE-2006-00065	Appalachian Power Company (Virginia Corporation Commission)
G-04204A-06-0463 et. al	UNS Gas, Inc. (Arizona CC)
U-06-134	Chugach Electric Association, Inc. (Regulatory Commission of Alaska)
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E-01933A-07-0402	Tucson Electric Power Company (Arizona CC)
G-01551A-07-0504	Southwest Gas Corporation (Arizona CC)
Docket No.UE-072300	Puget Sound Energy, Inc. (Washington UTC)
PUE-2008-00009	Virginia-American Water Company (Virginia SCC)
PUE-2008-00046	Appalachian Power Company (Virginia SCC)
E-01345A-08-0172	Arizona Public Service Company (Arizona CC)
A-2008-2063737	Babcock & Brown Infrastructure Fund North America, LP. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
08-1783-G-42T	Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
08-1761-G-PC	Hope Gas, Inc., dba Dominion Hope, Dominion Resources, Inc., and Peoples Hope Gas Companies (West Virginia PSC)
Docket No. 2008-0083	Hawaiian Electric Company, Inc. (Hawaii PUC)
Docket No. 2008-0266	Young Brothers, Limited (Hawaii PUC)
G-04024A-08-0571	UNS Gas, Inc. (Arizona CC)
Docket No. 09-29	Tidewater Utilities, Inc. (Delaware PSC)
Docket No. UE-090704	Puget Sound Energy, Inc. (Washington UTC)
09-0878-G-42T	Mountaineer Gas Company (West Virginia PSC)
2009-UA-0014	Mississippi Power Company (Mississippi PSC)
Docket No. 09-0319	Illinois-American Water Company (Illinois CC)
Docket No. 09-414	Delmarva Power & Light Company (Delaware PSC)
R-2009-2132019	Aqua Pennsylvania, Inc. (Pennsylvania PUC)
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Docket Nos. U-04-023, U-04-024	Anchorage Water and Wastewater Utility - Remand (Regulatory Commission of Alaska)
W-01303A-09-0343 & SW-01303A-09-0343	Arizona-American Water Company (Arizona CC)
09-872-EL-FAC & 09-873-EL-FAC	Financial Audits of the FAC of the Columbus Southern Power Company and the Ohio Power Company - Audit I (Ohio PUC)

2010-00036	Kentucky-American Water Company (Kentucky PSC)
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E-01773A-09-0472	Arizona Electric Power Cooperative, Inc. (Arizona CC)
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R-2010-2166212, &	
R-2010-2166214	Pennsylvania-American Water Company (Pennsylvania PUC)
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10-0713-E-PC	Allegheny Power and FirstEnergy Corp. (West Virginia PSC)
Docket No. 31958	Georgia Power Company (Georgia PSC)
Docket No. 10-0467	Commonwealth Edison Company (Illinois CC)
PSC Docket No. 10-237	Delmarva Power & Light Company (Delaware PSC)
U-10-51	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
10-0699-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
10-0920-W-42T	West Virginia-American Water Company (West Virginia PSC)
A.10-07-007	California-American Water Company (California PUC)
A-2010-2210326	TWP Acquisition (Pennsylvania PUC)
09-1012-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 1 (Ohio PUC)
10-268-EL FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit II (Ohio PUC)
Docket No. 2010-0080	Hawaiian Electric Company, Inc. (Hawaii PUC)
G-01551A-10-0458	Southwest Gas Corporation (Arizona CC)
10-KCPE-415-RTS	Kansas City Power & Light Company – Remand (Kansas CC)
PUE-2011-00037	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
R-2011-2232243	Pennsylvania-American Water (Pennsylvania PUC)
U-11-100	Power Purchase Agreement between Chugach Association, Inc. and Fire Island Wind, LLC (Regulatory Commission of Alaska)
A.10-12-005	San Diego Gas & Electric Company (California PUC)
PSC Docket No. 11-207	Artesian Water Company, Inc. (Delaware PSC)
Cause No. 44022	Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission)
PSC Docket No. 10-247	Management Audit of Tidewater Utilities, Inc. Affiliate Transactions (Delaware Public Service Commission)
G-04204A-11-0158	UNS Gas, Inc. (Arizona Corporation Commission)
E-01345A-11-0224	Arizona Public Service Company (Arizona CC)
UE-111048 & UE-111049	Puget Sound Energy, Inc. (Washington Utilities and Transportation Commission)
Docket No. 11-0721	Commonwealth Edison Company (Illinois CC)
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U-11-77 & U-11-78	Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
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11-5730-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 2 (Ohio PUC)
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11-281-EL-FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit III (Ohio PUC)

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Docket No. 12-0321	Commonwealth Edison Company (Illinois CC)
12-02019 & 12-04005	Southwest Gas Corporation (Public Utilities Commission of Nevada)
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12-0511 & 12-0512	North Shore Gas Company and The Peoples Gas Light and Coke Company (Illinois CC)
E-01933A-12-0291	Tucson Electric Power Company (Arizona CC)
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Cause No. 43114-IGCC-10	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
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Docket No. 13-0192	Ameren Illinois Company (Illinois CC)
12-1649-W-42T	West Virginia-American Water Company (West Virginia PSC)
E-04204A-12-0504	UNS Electric, Inc. (Arizona CC)
PUE-2013-00020	Virginia and Electric Power Company (Virginia SCC)
R-2013-2355276	Pennsylvania-American Water Company (Pennsylvania PUC)
Formal Case No. 1103	Potomac Electric Power Company (District of Columbia PSC)
U-13-007	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
12-2881-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 3 (Ohio PUC)
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13-1892-EL FAC	Financial Audit of the FAC and AER of the Ohio Power Company – Audit I (Ohio PUC)
E-04230A-14-0011 & E-01933A-14-0011	Reorganization of UNS Energy Corporation with Fortis, Inc. (Arizona CC)
14-255-EL RDR	Regulatory Compliance Audit of the 2013 DIR of Ohio Power Company (Ohio PUC)
U-14-001	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
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PUE-2014-00026	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
14-0117-EL-FAC	Financial, Management, and Performance Audit of the FAC and Purchased Power Rider for Dayton Power and Light – Audit 1 (Ohio PUC)
14-0702-E-42T	Monongahela Power Company and The Potomac Edison Company (West Virginia PSC)
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R-2014-2428743	Pennsylvania Electric Company (Pennsylvania PUC)
R-2014-2428744	Pennsylvania Power Company (Pennsylvania PUC)
R-2014-2428745	Metropolitan Edison Company (Pennsylvania PUC)
Cause No. 43114-IGCC-12/13	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
14-1152-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
WS-01303A-14-0010	EPCOR Water Arizona, Inc. (Arizona CC)
2014-000396	Kentucky Power Company (Kentucky PSC)
15-03-45 [^]	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
A.14-11-003	San Diego Gas & Electric Company (California PUC)
U-14-111	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)

2015-UN-049	Atmos Energy Corporation (Mississippi PSC)
15-0003-G-42T	Mountaineer Gas Company (West Virginia PSC)
PUE-2015-00027	Virginia Electric and Power Company (Commonwealth of Virginia SCC)
Docket No. 2015-0022	Hawaiian Electric Company, Inc., Hawaii Electric Light Company, Inc., Maui Electric Company Limited, and NextEra Energy, Inc. (Hawaii PUC)
15-0676-W-42T	West Virginia-American Water Company (West Virginia PSC)
15-07-38 ^{^^}	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
15-26 ^{^^}	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Massachusetts DPU)
15-042-EL-FAC	Management/Performance and Financial Audit of the FAC and Purchased Power Rider for Dayton Power and Light (Ohio PUC)
2015-UN-0080	Mississippi Power Company (Mississippi PSC)
Docket No. 15-00042	B&W Pipeline, LLC (Tennessee Regulatory Authority)
WR-2015-0301/SR-2015-0302	Missouri American Water Company (Missouri PSC)
U-15-089, U-15-091, & U-15-092	Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
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PUE-2015-00097	Virginia-American Water Company (Commonwealth of Virginia SCC)
15-1854-EL-RDR	Management/Performance and Financial Audit of the Alternative Energy Recovery Rider of Duke Energy Ohio, Inc. (Ohio PUC)
P-15-014	PTE Pipeline LLC (Regulatory Commission of Alaska)
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R-2016-2537349	Metropolitan Edison Company (Pennsylvania PUC)
R-2016-2537352	Pennsylvania Electric Company (Pennsylvania PUC)
R-2016-2537355	Pennsylvania Power Company (Pennsylvania PUC)
R-2016-2537359	West Penn Power Company (Pennsylvania PUC)
16-0717-G-390P	Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
15-1256-G-390P	
(Reopening)/16-0922-G-390P	Mountaineer Gas Company (West Virginia PSC)
16-0550-W-P	West Virginia-American Water Company (West Virginia PSC)
CEPR-AP-2015-0001	Puerto Rico Electric Power Authority (Puerto Rico Energy Commission)
E-01345A-16-0036	Arizona Public Service Company (Arizona CC)
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U-16-066	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
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P-2015-2508942	Metropolitan Edison Company (Pennsylvania PUC)
P-2015-2508936	Pennsylvania Electric Company (Pennsylvania PUC)
P-2015-2508931	Pennsylvania Power Company (Pennsylvania PUC)
P-2015-2508948	West Penn Power Company (Pennsylvania PUC)
E-04204A-15-0142*	UNS Electric, Inc. (Arizona CC)
E-01933A-15-0322*	Tucson Electric Power Company (Arizona CC)
UE-170033 & UG-170034*	Puget Sound Energy, Inc. (Washington UTC)
Case No. U-18239	Consumers Energy Company (Michigan PSC)
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Case No. 2017-00179	Kentucky Power Company (Kentucky PSC)
Docket No. 29849	Georgia Power Plant Vogtle Units 3 and 4, VCM 17 (Georgia PSC)
Docket No. 2017-AD-112	Mississippi Power Company (Mississippi PSC)
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SW-01428A-17-0058 et al	Liberty Utilities (Litchfield Park Water & Sewer) Corp. (Arizona CC)
U-18-021 & U-18-033	Chugach Electric Association, Inc. (Regulatory Commission of Alaska)
Docket No. 4800	Suez Water Rhode Island Inc. (Rhode Island PUC)
General Order No. 236.1	In the Matter of the Effects on Utilities of the 2017 Tax Cuts and Jobs Act (West Virginia PSC)
20180047-EI	Duke Energy Florida, LLC. (Florida PSC)
20180046-EI	Florida Power & Light Company (Florida PSC)
20180048-EI	Florida Public Utilities Company – Electric (Florida PSC)
20180052-GU	Florida Public Utilities Company – Indiantown (Florida PSC)
20180054-GU	Florida Division of Chesapeake Utilities Corporation (Florida PSC)
20180051-GU	Florida Public Utilities Company – Gas Division (Florida PSC)
20180053-GU	Florida Public Utilities Company - Fort Meade (Florida PSC)
Cause No. 45032 S4	Indiana American Water Company, Inc. Phase 2 (Indiana Utility Regulatory Commission)
Docket No. D2018.1.6	Montana-Dakota Utilities Co. (Montana PSC)
Docket No. D2018.4.24	NorthWestern Energy (Montana PSC)
Docket No. D2018.4.22	Montana-Dakota Utilities Co. (Montana PSC)
18-0573-W-42T & 18-0576-S-42T	West Virginia-American Water Company (West Virginia PSC)
18-0646-E-42T & 18-0645 E-D	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
18-0049-GA-ALT, 18-0298-GA-AIR, & 18-0299-GA-ALT	Vectren Energy Delivery of Ohio, Inc. (Ohio PUC)
R-2018-3003558, R-2018-3003561	Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (Pennsylvania PUC)
Cause No. 45142	Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission)
U-18-043	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
T-03214-17-0305	Citizens Telecommunications Company of The White Mountains, Inc. d/b/a Frontier Communications of The White Mountains (Arizona CC)
Docket No. D2018.9.60	Montana-Dakota Utilities Co. (Montana PSC)
Docket No. 4890	Narragansett Bay Commission (Rhode Island PUC)
PUR-2018-00131	Columbia Gas of Virginia (Virginia SCC)
EL18-152-000	Louisiana PSC v. System Energy Resources, Inc. and Entergy Services, Inc. (FERC)
PUR-2018-00175	Virginia-American Water Company (Virginia SCC)
A-2018-3006061, A-2018-3006062 and A-2018-3006063	Aqua America, Inc., Aqua Pennsylvania, Inc., Aqua Pennsylvania Wastewater, Inc., Peoples Natural Gas Company LLC, Peoples Gas Company LLC (Pennsylvania PUC)
Docket No. D2018.2.12	NorthWestern Energy (Montana PSC)
Docket No. 42310	Georgia Power Company – Integrated Resource Plan (Georgia PSC)
U-18-102	Municipality of Anchorage d/b/a Municipal Light & Power Department (Regulatory Commission of Alaska)

PUC Docket No. 49494 Application 18-12-009 19-0316-G-42T 19-0051-EL-RDR	AEP Texas, Inc. (Texas PUC) Pacific Gas and Electric Company (California PUC) Mountaineer Gas Company (West Virginia PSC) Management/Performance and Financial Audit of the Alternative Energy Recovery Rider of Duke Energy Ohio, Inc. (Ohio PUC)
A-2018-3006061, A-2018-3006062, and A-2018-3006063	Joint Application of Aqua America, Inc., Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc., Peoples Natural Gas Company LLC, and Peoples Gas Company LLC (Pennsylvania PUC)
ER-18-1182-001 E-01933A-19-0028 G-01551A-19-0055 Docket No. 4975	System Energy Resources, Inc. (FERC) Tuscon Electric Power Company (Arizona CC) Southwest Gas Corporation (Arizona CC) Block Island Utility District d/b/a Block Island Power Company (Rhode Island PUC)
A-2019-3014248	Pennsylvania-American Water Company and Wastewater System Assets of Kane Borough (Pennsylvania PUC)
Docket No. 4994 19-0791-GA-ALT	Providence Water Supply Board (Rhode Island PUC) Plant in Service and Capital Spending Prudence Audit of Duke Energy Ohio (Ohio PUC)
U-19-070/U-19-071/ U-19-087/U-19-088	Golden Hear Utilities, Inc. and College Utilities Corporation (Regulatory Commission of Alaska)
20200070-EI 20200071-EI	Gulf Power Company (Florida PSC) Florida Power & Light Company (Florida PSC)

* Testimony filed, examination not completed

** Issues stipulated

*** Company withdrew case

^ Testimony filed, case withdrawn after proposed decision issued

^^ Issues stipulated before testimony was filed

Hamilton Southeastern Utilities, Inc.

IURC Cause No. 45032 S16

Depreciation Related Book-Tax Timing Differences and Depreciation Related ADIT and EADIT

For the Period September 2010 through December 2017

IURC Cause No. 45032-S16

Attachment LA-2

Page 1 of 1

Line No.	Year	Per Response to OUCG 1-16				Calculated Amounts	
		Income Before Income Taxes (A)	Taxable Income (B)	Book Depreciation Expense (C)	Tax Depreciation Expense (D)	Tax in Excess of Book Depreciation (E)=D-C	Cumulative Tax in Excess of Book Depr'n (F)
1	2010*	\$ 185,735	\$ 203,307	\$ 38,237	\$ 82,175	\$ 43,938	\$ 43,938
2	2011	\$ 393,611	\$ 388,021	\$ 130,257	\$ 222,275	\$ 92,018	\$ 135,956
3	2012	\$ (197,200)	\$ (196,657)	\$ 130,231	\$ 216,171	\$ 85,940	\$ 221,896
4	2013	\$ 837,212	\$ 825,240	\$ 129,579	\$ 226,712	\$ 97,133	\$ 319,029
5	2014	\$ (492,322)	\$ (521,205)	\$ 137,893	\$ 208,644	\$ 70,751	\$ 389,780
6	2015	\$ (347,383)	\$ (479,687)	\$ 148,993	\$ 220,100	\$ 71,107	\$ 460,887
7	2016	\$ 363,246	\$ 97,995	\$ 151,025	\$ 207,779	\$ 56,754	\$ 517,641
8	2017	\$ 1,673,074	\$ 1,701,750	\$ 146,143	\$ 206,576	\$ 60,433	\$ 578,074
9	Totals	<u>\$ 2,415,973</u>	<u>\$ 2,018,764</u>	<u>\$ 1,012,358</u>	<u>\$ 1,590,432</u>	<u>\$ 578,074</u>	
10	Combined state and federal income tax rate					26.82%	26.82%
11	Estimated zero-cost ADIT related to book-tax depreciation timing differences					<u>\$ 155,000</u>	<u>\$ 155,000</u>
12	Book-Tax Depreciation Timing Differences through December 31, 2017						\$ 578,074
13	Combined state and federal income tax rate after TCJA						23.31%
14	Accumulated Deferred Income Taxes at December 31, 2017						\$ 135,000
15	Excess Accumulated Deferred Income Taxes at December 31, 2017					L.11 - L.14	\$ 20,000
16	ADIT and EADIT at December 31, 2017						<u>\$ 155,000</u>

Notes and Source

Cols. A through D: HSE response to OUCG 1-16

Col.E = Col.D - Col.C

Line 1:	2010	\$ 557,205	\$ 609,921	\$ 114,711	\$ 246,526	\$ 131,815	\$ 131,815
	4/12ths*	\$ 185,735	\$ 203,307	\$ 38,237	\$ 82,175	\$ 43,938	\$ 43,938

The order granting HSE authority to collect taxes in rates was issued mid-August 2010. HSE has a flat rate and billings go out at the beginning of each month. Therefore, the ADIT (for ratemaking purposes) should be calculated from September 2010 onward.

Line 10: Cause No. 44683

Line 13: OUCG witness Margaret Stull

Hamilton Southeastern Utilities, Inc.
Cause No. 45032-S16
Attachment LA-3
Copies of Non-Confidential Material Referenced in the
Direct Testimony of
Ralph C. Smith

Document	Subject	Confidential	Page No.
OUCC 1-13	HSE claims that it is unable to provide the income tax expense amount or the breakdown between federal and state income tax expense included in current rates.	No	2
OUCC 1-14	HSE claims that it is unable to provide the income tax expense amount or the breakdown between federal and state income tax expense included in current rates.	No	2
OUCC 1-15	HSE has taken advantage of accelerated depreciation for tax purposes for certain capitalized assets.	No	2
OUCC 1-16	HSE provided amounts for income before income taxes, taxable income, book depreciation expense, and tax depreciation expense for calendar years 1990-2019.	No	3-4
OUCC 1-17	HSE's income tax rate was calculated by the Commission in the Cause No. 44683 Order	No	3
	Total Pages Including Content Page		4

Q-1-12: Please provide Attachment ABM-1 in Excel format with formulas intact.

Objection: HSE objects to the Data Request on the basis of the foregoing general objections.

Response: The Excel version of Attachment ABM-1 is included with this data response as Attachment 1-12.

Q-1-13: Please state the total amount of federal income tax expense included in HSE's current rates and provide the detailed calculation of this amount.

Objection: HSE objects to the Data Request on the basis of the foregoing general objections.

Response: In Cause No. 44683, the Commission approved an income tax rate of 26.82% based upon its own calculations. It is unclear from the Commission's Order in that Cause what the approved tax expense amount is or what the breakdown between federal and state income tax expense is.

Q-1-14: Please state the total amount of state income tax expense included in HSE's current rates and provide the detailed calculation of this amount.

Objection: HSE objects to the Data Request on the basis of the foregoing general objections.

Response: In Cause No. 44683, the Commission approved an income tax rate of 26.82% based upon its own calculations. It is unclear from the Commission's Order in that Cause what the approved income tax expense amount is or what the breakdown between federal and state income tax expense is.

Q-1-15: Have HSE shareholders taken advantage of accelerated depreciation for tax purposes? Please explain.

Objection: HSE objects to the Data Request on the basis of the foregoing general objections.

Response: Certain HSE capitalized assets utilize accelerated depreciation, resulting in higher annual depreciation in the earlier years of these assets. In addition, other fixed assets that do not utilize accelerated depreciation may be depreciated on a straight-line basis over estimated useful lives that are shorter for tax purposes than they are for book purposes, which results in higher annual depreciation for tax purposes until the useful life is reached.

Q-1-16: Please state the following information for each calendar year during the period 1990 through 2019:

- a. Income before income taxes;
- b. Taxable Income;
- c. Book Depreciation Expense; and
- d. Tax Depreciation Expense.

Objection: HSE objects to the Data Request on the basis of the foregoing general objections.

Response: The information is included with this data response as Attachment 1-16.

Q-1-17: In Cause No. 44683, HSE offered ABM-1 and ABM-2, which set forth a proposed tax rate of 27.43% based on each shareholder being single. The Commission found the average tax rate based on the *actual* filing status of each shareholder was 26.82%. Please provide the same categories of information included in ABM-1 and ABM-2 based on the actual filing status of each individual shareholder and reflecting the calculation of the 26.82% tax rate.

Objection: HSE objects to the Data Request on the basis of the foregoing general objections.

Response: HSE did not calculate the 26.82% tax rate. The Commission's findings regarding the 26.82% tax rate are discussed in the Cause No. 44683 Order.

As to objections only,



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Utilities, Inc.

Hamilton Southeastern Utilities, Inc.
IURC Cause No. 45032 S16
OUCC Data Request Set No 1
Q-1-16

	Income Before Income Taxes	Taxable Income	Book Depreciation Expense	Tax Depreciation Expense
1990	(484,790)	(136,531)	1,396	1,396
1991	(54,754)	184,092	1,804	23,833
1992	273,144	201,435	10,118	67,215
1993	1,106,888	953,340	29,943	92,784
1994	1,506,784	1,725,186	33,531	101,013
1995	1,915,276	3,272,413	27,788	156,214
1996	1,038,330	840,624	33,657	210,584
1997	2,839,545	2,386,141	37,164	233,143
1998	3,399,358	2,900,382	28,249	274,067
1999	933,616	667,330	46,147	301,915
2000	988,752	1,032,586	40,435	196,153
2001	718,215	491,342	39,053	226,094
2002	524,130	410,950	28,664	64,077
2003	600,624	504,208	34,575	71,750
2004	1,176,446	1,161,891	34,660	20,325
2005	1,326,694	1,264,270	34,211	77,420
2006	1,364,046	1,227,981	33,176	71,351
2007	1,554,350	1,400,658	32,677	69,404
2008	1,144,502	835,130	32,573	69,904
2009	524,151	460,275	39,585	70,873
2010	557,205	609,921	114,711	246,526
2011	393,611	388,021	130,257	222,275
2012	(197,200)	(196,657)	130,231	216,171
2013	837,212	825,240	129,579	226,712
2014	(492,322)	(521,205)	137,893	208,644
2015	(347,383)	(479,687)	148,993	220,100
2016	363,246	97,995	151,025	207,779
2017	1,673,074	1,701,750	146,143	206,576
2018	2,443,032	2,103,791	143,641	196,472
2019	1,243,495	3,322,818	129,804	198,000