

RESUME OF BRIAN R. BARBER, MANAGER OF CONSULTING

EDUCATION

Georgia Institute of Technology
Bachelor of Industrial Engineering

Goizueta Business School of Emory University
Master of Business Administration

Twenty-one years experience in utility rate analysis including financial, economic and accounting considerations. Broad based background in all areas of regulated utilities. Particular expertise in review of rate increase filings. Responsibilities have included management of consulting projects and presentation of expert testimony before regulatory bodies.

REGULATORY TESTIMONY

Preparation and presentation of expert testimony in the areas of

- Development of representative test year and revenue requirements (telecommunications and gas utilities).
- Gas and electric cost of service, revenue allocation and rate design.
- Incentive regulation.
- Load forecasting.
- Ratemaking treatment of the Tax Reform Act of 1986.
- Fuel cost recovery factors.

Testimony presented in Georgia, Kentucky, Louisiana, New Mexico, North Carolina and Ohio.
1996 to

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**Present and
1985 to**

1993: **J. Kennedy and Associates, Inc.: Manager (June 1988)** - Responsible for analysis of utility revenue requirements. Projects have included an earnings investigation of South Central Bell Louisiana, Atlanta Gas Light Company rate cases, and other consulting assignments in the areas of cost of service, rate design and prudence reviews.

Manager - Responsible for consulting assignments in the areas of cost of service, rate design, revenue requirements, economic analyses, and load forecasting. Projects have included reviews of current utility rate levels from regulatory ratemaking perspective and prudence reviews of load forecasting and generation planning.

**1981 to
1985:**

Georgia Public Service Commission: Senior Public Utilities Engineer - Responsible for analysis of electric, gas, and telecommunication rate filings. Subjects include weather normalization, fuel cost projections, regulatory accounting, sales forecasting, fuel inventory levels, depreciation and rate design. Participated in the preparation of expert testimony, cross-examination of witnesses and settlement negotiations. Participated in analysis of electric utility generation expansion plan and staff audits.

CLIENTS SERVED

State Agencies

Georgia Public Service Commission
Louisiana Public Service Commission
New Mexico Office of Attorney General

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Industrial Groups

Airco Industrial Gas
Arizona Chemical Company
Arkansas Electric Energy Consumers' Group
Arkansas Gas Consumers
Connecticut Industrial Energy Consumers
Indiana Industrial Energy Consumers
ITT/Rayonier
Kentucky Industrial Energy Customers
North Carolina Industrial Energy Consumers
Occidental Chemical Company
Ohio Industrial Customers' Group
PPG Industries
West Penn Industrial Intervenors

**Expert Testimony Appearances
of
Brian R. Barber
As of January 2005**

Date	Case	Jurisdiction	Party	Utility	Subject
12/82	3328-U	GA	Georgia Public Service Commission	Georgia Power Co.	Fuel cost recovery project.
9/86	E-7 Sub 408	NC	NC Industrial Energy Consumers	Duke Power Company	Cost of service allocation.
5/87	E-7	NC	NC Industrial Energy Consumers	Duke Power	Fuel cost recover factor
5/87	9781	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Tax Reform Act, regulatory analysis of financial data, allocation of rate reduction.
5/87	861308-EI	FL	ITT/Rayonier	Florida Public Utilities Co.	Rate structure and pricing.
8/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Customer connection and reconnection charges.
9/87	87-070-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Cost allocation, revenue allocation, ratemaking proposals.
9/87	87-071-U	AR	Arkansas Gas Consumers	ARKLA Energy Resources	Ratemaking principles, revenue requirements.
6/88	871255-GU	FL	Arizona Chemical Company	West Florida Natural Gas	Rate structure and pricing.
9/88	U-17949	LA	Louisiana Public Service Commission	South Central Bell	Earnings Analysis Revenue Requirements.
10/88	3780-U	GA	GPSC Staff	Atlanta Gas Light Co.	Revenue Requirements Attrition Requirements.
10/88	3799-U	GA	GPSC Staff	United Cities	Revenue Requirements.
1/89	U-17949	LA	Louisiana Public Service Commission	South Central Bell	Rebuttal Incentive Regulation Plan.
10/89	2087	NM	Office of Attorney General	Public Service Company of NM	Load Forecasting.
4/90	89-1001	OH	Industrial Energy Consumers	Ohio Edison	Revenue Requirements.

**Expert Testimony Appearances
of
Brian R. Barber
As of January 2005**

Date	Case	Jurisdiction	Party	Utility	Subject
5/90	3905-U	GA	GPSC Staff	Southern Bell Telephone & Telegraph Co.	Regulatory Policy (Panel Testimony).
7/90	3923-U	GA	GPSC Staff	Atlanta Gas Light Co.	Revenue Requirements. Attrition, Regulatory Policy.
8/91	U-9433-R	MI	Association of Business Advocating Tariff Equity	Consumers Power Co.	Take or Pay Recovery, Flexible Rider.
9/92	92-032-U	AK	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Revenue Requirements.
5/93	4267-U	GA	Petroleum Source and Systems Group, Inc.	Atlanta Gas Light Co.	Pricing issues related to the sale of gas to interruptible customers.
3/98	8390-U	GA	Georgia Natural Gas Group and the Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring issues; rate design; balancing; unbundling.

Attachment Kroger 1.11
PacifiCorp - Utah
Schedule 6 Billing Determinants by Load Size
12 Months Ending March 2004

Load Size	Class	Data	Total		Cumulative	
0	Commercial	Customer Charge	37,076	27.1% % of Bills	37,076	27.1% % of Bills
		All kW (May - September)	468,467	7.6% % of Demand	468,467	7.6% % of Demand
		All kW (October - April)	604,965	6.3% % of Energy	604,965	6.3% % of Energy
		Voltage Discount	1,074	11.5 Avg Dem	1,074	11.5 Avg Dem
		All kWh (May - September)	135,562,978	29.0 Avg Billing Dem	135,562,978	29.0 Avg Billing Dem
		All kWh (October - April)	174,440,929	39.6% LF	174,440,929	39.6% LF
	Industrial	Customer Charge	3,809	2.8% % of Bills	40,885	29.8% % of Bills
		All kW (May - September)	43,137	0.7% % of Demand	511,604	8.3% % of Demand
		All kW (October - April)	58,120	0.5% % of Energy	663,085	6.9% % of Energy
		Voltage Discount	2,064	9.3 Avg Dem	3,138	11.3 Avg Dem
		All kWh (May - September)	11,329,249	26.6 Avg Billing Dem	146,892,227	28.7 Avg Billing Dem
		All kWh (October - April)	14,658,874	35.2% LF	189,099,803	39.2% LF
50	Commercial	Customer Charge	40,457	29.5% % of Bills	81,342	59.4% % of Bills
		All kW (May - September)	970,561	15.4% % of Demand	1,482,165	23.6% % of Demand
		All kW (October - April)	1,204,694	14.0% % of Energy	1,867,779	20.9% % of Energy
		Voltage Discount	2,544	23.3 Avg Dem	5,682	17.3 Avg Dem
		All kWh (May - September)	308,354,672	53.8 Avg Billing Dem	455,246,899	41.2 Avg Billing Dem
		All kWh (October - April)	380,384,920	43.4% LF	569,484,723	41.9% LF
	Industrial	Customer Charge	4,483	3.3% % of Bills	85,825	62.6% % of Bills
		All kW (May - September)	107,853	1.8% % of Demand	1,590,018	25.4% % of Demand
		All kW (October - April)	143,685	1.2% % of Energy	2,011,464	22.1% % of Energy
		Voltage Discount	8,253	18.6 Avg Dem	13,935	17.3 Avg Dem
		All kWh (May - September)	26,648,382	56.1 Avg Billing Dem	481,895,281	42.0 Avg Billing Dem
		All kWh (October - April)	34,175,666	33.1% LF	603,660,389	41.3% LF
	OSPA	Customer Charge	24	0.0% % of Bills	85,849	62.6% % of Bills
		All kW (May - September)	364	0.0% % of Demand	1,590,382	25.4% % of Demand
		All kW (October - April)	582	0.0% % of Energy	2,012,046	22.1% % of Energy
		Voltage Discount	0	15.0 Avg Dem	13,935	17.3 Avg Dem
		All kWh (May - September)	86,000	39.4 Avg Billing Dem	481,981,281	42.0 Avg Billing Dem
		All kWh (October - April)	176,840	38.1% LF	603,837,229	41.3% LF

Load Size	Class	Data	Total		Cumulative	
100	Commercial	Customer Charge	14,679	10.7% % of Bills	100,528	73.4% % of Bills
		All kW (May - September)	610,649	9.8% % of Demand	2,201,031	35.2% % of Demand
		All kW (October - April)	776,153	9.2% % of Energy	2,788,199	31.3% % of Energy
		Voltage Discount	6,282	41.9 Avg Dem	20,217	20.9 Avg Dem
		All kWh (May - September)	199,240,584	94.5 Avg Billing Dem	681,221,865	49.6 Avg Billing Dem
		All kWh (October - April)	249,688,614	44.3% LF	853,525,843	42.1% LF
	Industrial	Customer Charge	2,232	1.6% % of Bills	102,759	75.0% % of Bills
		All kW (May - September)	93,346	1.5% % of Demand	2,294,377	36.7% % of Demand
		All kW (October - April)	118,528	1.1% % of Energy	2,906,727	32.4% % of Energy
		Voltage Discount	10,834	32.8 Avg Dem	31,051	21.2 Avg Dem
		All kWh (May - September)	24,117,101	94.9 Avg Billing Dem	705,338,966	50.6 Avg Billing Dem
		All kWh (October - April)	29,251,826	34.5% LF	882,777,669	41.8% LF
150	Commercial	Customer Charge	7,835	5.7% % of Bills	110,595	80.7% % of Bills
		All kW (May - September)	458,309	7.1% % of Demand	2,752,686	43.9% % of Demand
		All kW (October - April)	553,781	6.9% % of Energy	3,460,508	39.3% % of Energy
		Voltage Discount	6,410	59.4 Avg Dem	37,461	23.9 Avg Dem
		All kWh (May - September)	154,100,411	129.2 Avg Billing Dem	859,439,377	56.2 Avg Billing Dem
		All kWh (October - April)	185,910,471	46.0% LF	1,068,688,140	42.5% LF
	Industrial	Customer Charge	1,392	1.0% % of Bills	111,987	81.7% % of Bills
		All kW (May - September)	83,094	1.3% % of Demand	2,835,780	45.2% % of Demand
		All kW (October - April)	101,424	1.0% % of Energy	3,561,932	40.3% % of Energy
		Voltage Discount	5,128	47.9 Avg Dem	42,589	24.2 Avg Dem
		All kWh (May - September)	22,804,884	132.5 Avg Billing Dem	882,244,261	57.1 Avg Billing Dem
		All kWh (October - April)	25,865,945	36.1% LF	1,094,554,085	42.3% LF
	Interdepartmental	Customer Charge	2	0.0% % of Bills	111,989	81.7% % of Bills
		All kW (May - September)	168	0.0% % of Demand	2,835,948	45.2% % of Demand
		All kW (October - April)	159	0.0% % of Energy	3,562,091	40.3% % of Energy
		Voltage Discount	0	16.3 Avg Dem	42,589	24.2 Avg Dem
		All kWh (May - September)	13,840	181.8 Avg Billing Dem	882,258,101	57.1 Avg Billing Dem
		All kWh (October - April)	7,520	8.9% LF	1,094,561,605	42.3% LF
200	Commercial	Customer Charge	4,735	3.5% % of Bills	116,723	85.2% % of Bills
		All kW (May - September)	366,932	5.8% % of Demand	3,202,880	50.9% % of Demand
		All kW (October - April)	450,180	5.7% % of Energy	4,012,272	46.0% % of Energy
		Voltage Discount	12,577	81.1 Avg Dem	55,166	26.5 Avg Dem
		All kWh (May - September)	125,885,507	172.6 Avg Billing Dem	1,008,143,608	61.8 Avg Billing Dem
		All kWh (October - April)	154,321,399	47.0% LF	1,248,883,004	42.9% LF
	Industrial	Customer Charge	1,114	0.8% % of Bills	117,837	86.0% % of Bills
		All kW (May - September)	84,266	1.4% % of Demand	3,287,147	52.3% % of Demand
		All kW (October - April)	109,906	1.2% % of Energy	4,122,178	47.2% % of Energy
		Voltage Discount	4,910	73.2 Avg Dem	60,076	26.9 Avg Dem
		All kWh (May - September)	27,262,817	174.4 Avg Billing Dem	1,035,406,425	62.9 Avg Billing Dem
		All kWh (October - April)	32,201,251	42.0% LF	1,281,084,255	42.8% LF

Load Size	Class	Data	Total		Cumulative	
250	Commercial	Customer Charge	3,594	2.6% % of Bills	121,431	88.6% % of Bills
		All kW (May - September)	343,595	5.4% % of Demand	3,630,741	57.7% % of Demand
		All kW (October - April)	417,393	5.5% % of Energy	4,539,571	52.7% % of Energy
		Voltage Discount	9,590	102.5 Avg Dem	69,666	29.2 Avg Dem
		All kWh (May - September)	120,262,232	211.7 Avg Billing Dem	1,155,668,657	67.3 Avg Billing Dem
		All kWh (October - April)	148,736,725	48.4% LF	1,429,820,980	43.3% LF
	Industrial	Customer Charge	763	0.6% % of Bills	122,194	89.2% % of Bills
		All kW (May - September)	73,025	1.1% % of Demand	3,703,766	58.8% % of Demand
		All kW (October - April)	88,270	0.9% % of Energy	4,627,841	53.6% % of Energy
		Voltage Discount	6,354	80.7 Avg Dem	76,020	29.5 Avg Dem
		All kWh (May - September)	21,622,130	211.5 Avg Billing Dem	1,177,290,787	68.2 Avg Billing Dem
		All kWh (October - April)	23,314,538	38.2% LF	1,453,135,518	43.2% LF
	OSPA	Customer Charge	24	0.0% % of Bills	122,218	89.2% % of Bills
		All kW (May - September)	2,422	0.0% % of Demand	3,706,188	58.8% % of Demand
		All kW (October - April)	3,107	0.0% % of Energy	4,630,948	53.7% % of Energy
Voltage Discount		0	118.8 Avg Dem	76,020	29.5 Avg Dem	
All kWh (May - September)		900,500	230.4 Avg Billing Dem	1,178,191,287	68.2 Avg Billing Dem	
All kWh (October - April)		1,180,340	51.6% LF	1,454,315,858	43.3% LF	
300	Commercial	Customer Charge	2,637	1.9% % of Bills	124,854	91.1% % of Bills
		All kW (May - September)	301,470	4.7% % of Demand	4,007,658	63.6% % of Demand
		All kW (October - April)	368,331	5.1% % of Energy	4,999,279	58.8% % of Energy
		Voltage Discount	18,609	130.2 Avg Dem	94,629	31.6 Avg Dem
		All kWh (May - September)	111,531,250	254.0 Avg Billing Dem	1,289,722,537	72.1 Avg Billing Dem
		All kWh (October - April)	139,010,735	51.2% LF	1,593,326,593	43.8% LF
	Industrial	Customer Charge	516	0.4% % of Bills	125,371	91.5% % of Bills
		All kW (May - September)	58,971	0.9% % of Demand	4,066,629	64.5% % of Demand
		All kW (October - April)	72,814	0.9% % of Energy	5,072,093	59.7% % of Energy
		Voltage Discount	0	121.8 Avg Dem	94,629	32.0 Avg Dem
		All kWh (May - September)	21,169,760	255.3 Avg Billing Dem	1,310,892,297	72.9 Avg Billing Dem
		All kWh (October - April)	24,723,680	47.7% LF	1,618,050,273	43.9% LF
350	Commercial	Customer Charge	2,291	1.7% % of Bills	127,661	93.2% % of Bills
		All kW (May - September)	298,112	4.7% % of Demand	4,364,742	69.2% % of Demand
		All kW (October - April)	373,857	5.2% % of Energy	5,445,950	65.0% % of Energy
		Voltage Discount	27,099	153.8 Avg Dem	121,728	34.2 Avg Dem
		All kWh (May - September)	112,096,628	293.4 Avg Billing Dem	1,422,988,925	76.8 Avg Billing Dem
		All kWh (October - April)	145,038,848	52.4% LF	1,763,089,121	44.5% LF
	Industrial	Customer Charge	428	0.3% % of Bills	128,089	93.5% % of Bills
		All kW (May - September)	57,823	0.9% % of Demand	4,422,565	70.2% % of Demand
		All kW (October - April)	71,089	0.8% % of Energy	5,517,039	65.8% % of Energy
		Voltage Discount	23,787	131.2 Avg Dem	145,515	34.5 Avg Dem
		All kWh (May - September)	19,165,671	301.2 Avg Billing Dem	1,442,154,596	77.6 Avg Billing Dem
		All kWh (October - April)	21,831,197	43.6% LF	1,784,920,318	44.5% LF

Load Size	Class	Data	Total		Cumulative	
400	Commercial	Customer Charge	1,617	1.2% % of Bills	129,706	94.7% % of Bills
		All kW (May - September)	248,828	3.9% % of Demand	4,671,393	74.0% % of Demand
		All kW (October - April)	296,694	4.6% % of Energy	5,813,733	70.4% % of Energy
		Voltage Discount	12,120	193.0 Avg Dem	157,635	36.5 Avg Dem
		All kWh (May - September)	101,954,551	337.5 Avg Billing Dem	1,544,109,147	80.8 Avg Billing Dem
		All kWh (October - April)	125,840,370	57.2% LF	1,910,760,688	45.1% LF
	Industrial	Customer Charge	427	0.3% % of Bills	130,132	95.0% % of Bills
		All kW (May - September)	61,209	0.9% % of Demand	4,732,601	74.9% % of Demand
		All kW (October - April)	68,790	0.9% % of Energy	5,882,523	71.3% % of Energy
		Voltage Discount	10,214	136.3 Avg Dem	167,849	36.8 Avg Dem
		All kWh (May - September)	21,612,893	304.8 Avg Billing Dem	1,565,722,040	81.6 Avg Billing Dem
		All kWh (October - April)	20,823,870	44.7% LF	1,931,584,558	45.1% LF
450	Commercial	Customer Charge	1,051	0.8% % of Bills	131,184	95.7% % of Bills
		All kW (May - September)	174,462	2.7% % of Demand	4,907,063	77.6% % of Demand
		All kW (October - April)	207,433	3.1% % of Energy	6,089,955	74.4% % of Energy
		Voltage Discount	8,414	199.2 Avg Dem	176,263	38.1 Avg Dem
		All kWh (May - September)	69,028,745	363.2 Avg Billing Dem	1,634,750,785	83.8 Avg Billing Dem
		All kWh (October - April)	83,850,632	54.8% LF	2,015,435,190	45.5% LF
	Industrial	Customer Charge	368	0.3% % of Bills	131,552	96.0% % of Bills
		All kW (May - September)	65,762	1.0% % of Demand	4,972,825	78.6% % of Demand
		All kW (October - April)	74,865	0.9% % of Energy	6,164,820	75.3% % of Energy
		Voltage Discount	9,828	164.9 Avg Dem	186,091	38.5 Avg Dem
		All kWh (May - September)	21,065,309	381.8 Avg Billing Dem	1,655,816,094	84.7 Avg Billing Dem
		All kWh (October - April)	23,266,379	43.2% LF	2,038,701,569	45.4% LF
500	Commercial	Customer Charge	780	0.6% % of Bills	132,332	96.6% % of Bills
		All kW (May - September)	142,135	2.2% % of Demand	5,114,960	80.8% % of Demand
		All kW (October - April)	173,608	2.6% % of Energy	6,338,428	77.9% % of Energy
		Voltage Discount	20,062	223.6 Avg Dem	206,153	39.6 Avg Dem
		All kWh (May - September)	56,743,100	404.6 Avg Billing Dem	1,712,559,194	86.6 Avg Billing Dem
		All kWh (October - April)	70,623,920	55.3% LF	2,109,325,489	45.7% LF
	Industrial	Customer Charge	205	0.1% % of Bills	132,538	96.7% % of Bills
		All kW (May - September)	40,769	0.7% % of Demand	5,155,729	81.5% % of Demand
		All kW (October - April)	53,348	0.6% % of Energy	6,391,776	78.5% % of Energy
		Voltage Discount	12,201	180.5 Avg Dem	218,354	39.8 Avg Dem
		All kWh (May - September)	11,775,720	458.1 Avg Billing Dem	1,724,334,914	87.1 Avg Billing Dem
		All kWh (October - April)	15,295,000	39.4% LF	2,124,620,489	45.7% LF

Load Size	Class	Data	Total		Cumulative	
550	Commercial	Customer Charge	663	0.5% % of Bills	133,201	97.2% % of Bills
		All kW (May - September)	136,530	2.1% % of Demand	5,292,259	83.6% % of Demand
		All kW (October - April)	166,675	2.6% % of Energy	6,558,451	81.1% % of Energy
		Voltage Discount	22,855	265.0 Avg Dem	241,209	40.9 Avg Dem
		All kWh (May - September)	55,957,090	457.2 Avg Billing Dem	1,780,292,004	89.0 Avg Billing Dem
		All kWh (October - April)	72,363,262	58.0% LF	2,196,983,751	46.0% LF
	Industrial	Customer Charge	193	0.1% % of Bills	133,394	97.3% % of Bills
		All kW (May - September)	41,362	0.6% % of Demand	5,333,621	84.3% % of Demand
		All kW (October - April)	50,127	0.7% % of Energy	6,608,578	81.8% % of Energy
		Voltage Discount	6,510	229.8 Avg Dem	247,719	41.2 Avg Dem
		All kWh (May - September)	14,294,410	472.9 Avg Billing Dem	1,794,586,414	89.5 Avg Billing Dem
		All kWh (October - April)	18,159,390	48.6% LF	2,215,143,141	46.0% LF
600	Commercial	Customer Charge	426	0.3% % of Bills	133,821	97.7% % of Bills
		All kW (May - September)	92,453	1.5% % of Demand	5,426,074	85.8% % of Demand
		All kW (October - April)	114,578	1.7% % of Energy	6,723,156	83.5% % of Energy
		Voltage Discount	17,942	270.7 Avg Dem	265,661	41.9 Avg Dem
		All kWh (May - September)	37,411,700	485.6 Avg Billing Dem	1,831,998,114	90.8 Avg Billing Dem
		All kWh (October - April)	46,828,340	55.7% LF	2,261,971,481	46.2% LF
	Industrial	Customer Charge	217	0.2% % of Bills	134,038	97.8% % of Bills
		All kW (May - September)	48,236	0.7% % of Demand	5,474,310	86.5% % of Demand
		All kW (October - April)	57,122	0.7% % of Energy	6,780,279	84.2% % of Energy
		Voltage Discount	19,431	212.5 Avg Dem	285,092	42.2 Avg Dem
		All kWh (May - September)	15,478,656	484.6 Avg Billing Dem	1,847,476,770	91.4 Avg Billing Dem
		All kWh (October - April)	18,241,715	43.8% LF	2,280,213,196	46.1% LF
650	Commercial	Customer Charge	521	0.4% % of Bills	134,559	98.2% % of Bills
		All kW (May - September)	125,942	1.9% % of Demand	5,600,252	88.4% % of Demand
		All kW (October - April)	149,049	2.2% % of Energy	6,929,328	86.4% % of Energy
		Voltage Discount	12,434	286.6 Avg Dem	297,526	43.1 Avg Dem
		All kWh (May - September)	49,080,420	528.0 Avg Billing Dem	1,896,557,190	93.1 Avg Billing Dem
		All kWh (October - April)	59,868,680	54.3% LF	2,340,081,876	46.3% LF
	Industrial	Customer Charge	144	0.1% % of Bills	134,703	98.3% % of Bills
		All kW (May - September)	32,920	0.5% % of Demand	5,633,172	89.0% % of Demand
		All kW (October - April)	41,033	0.5% % of Energy	6,970,361	86.9% % of Energy
		Voltage Discount	2,096	232.6 Avg Dem	299,622	43.3 Avg Dem
		All kWh (May - September)	11,199,070	513.6 Avg Billing Dem	1,907,756,260	93.6 Avg Billing Dem
		All kWh (October - April)	13,249,740	45.3% LF	2,353,331,616	46.3% LF

Load Size	Class	Data	Total		Cumulative	
700	Commercial	Customer Charge	341	0.2% % of Bills	135,044	98.5% % of Bills
		All kW (May - September)	92,650	1.5% % of Demand	5,725,821	90.4% % of Demand
		All kW (October - April)	113,434	1.8% % of Energy	7,083,795	88.7% % of Energy
		Voltage Discount	7,337	359.0 Avg Dem	306,959	44.1 Avg Dem
		All kWh (May - September)	39,388,811	604.9 Avg Billing Dem	1,947,145,071	94.9 Avg Billing Dem
		All kWh (October - April)	49,900,225	59.4% LF	2,403,231,841	46.5% LF
	Industrial	Customer Charge	165	0.1% % of Bills	135,209	98.7% % of Bills
		All kW (May - September)	40,998	0.6% % of Demand	5,766,819	91.1% % of Demand
		All kW (October - April)	49,847	0.6% % of Energy	7,133,642	89.3% % of Energy
		Voltage Discount	19,037	260.2 Avg Dem	325,996	44.4 Avg Dem
		All kWh (May - September)	13,953,135	550.6 Avg Billing Dem	1,961,098,206	95.4 Avg Billing Dem
		All kWh (October - April)	17,383,705	47.3% LF	2,420,615,546	46.5% LF
750	Commercial	Customer Charge	320	0.2% % of Bills	135,529	98.9% % of Bills
		All kW (May - September)	84,768	1.4% % of Demand	5,851,587	92.4% % of Demand
		All kW (October - April)	107,214	1.5% % of Energy	7,240,857	90.8% % of Energy
		Voltage Discount	10,581	308.9 Avg Dem	336,577	45.0 Avg Dem
		All kWh (May - September)	31,739,550	599.9 Avg Billing Dem	1,992,837,756	96.6 Avg Billing Dem
		All kWh (October - April)	40,424,430	51.5% LF	2,461,039,976	46.6% LF
	Industrial	Customer Charge	126	0.1% % of Bills	135,655	99.0% % of Bills
		All kW (May - September)	31,146	0.4% % of Demand	5,882,733	92.8% % of Demand
		All kW (October - April)	30,730	0.5% % of Energy	7,271,586	91.3% % of Energy
		Voltage Discount	5,055	246.6 Avg Dem	341,632	45.2 Avg Dem
		All kWh (May - September)	11,284,200	491.6 Avg Billing Dem	2,004,121,956	97.0 Avg Billing Dem
		All kWh (October - April)	11,373,340	50.2% LF	2,472,413,316	46.6% LF
800	Commercial	Customer Charge	267	0.2% % of Bills	135,922	99.2% % of Bills
		All kW (May - September)	79,677	1.3% % of Demand	5,962,410	94.1% % of Demand
		All kW (October - April)	99,588	1.6% % of Energy	7,371,174	92.9% % of Energy
		Voltage Discount	10,680	414.2 Avg Dem	352,312	45.9 Avg Dem
		All kWh (May - September)	35,872,780	671.7 Avg Billing Dem	2,039,994,736	98.1 Avg Billing Dem
		All kWh (October - April)	44,837,240	61.7% LF	2,517,250,556	46.8% LF
	Industrial	Customer Charge	67	0.0% % of Bills	135,988	99.2% % of Bills
		All kW (May - September)	19,829	0.4% % of Demand	5,982,239	94.5% % of Demand
		All kW (October - April)	30,172	0.5% % of Energy	7,401,346	93.4% % of Energy
		Voltage Discount	0	455.5 Avg Dem	352,312	46.1 Avg Dem
		All kWh (May - September)	8,833,870	747.8 Avg Billing Dem	2,048,828,606	98.4 Avg Billing Dem
		All kWh (October - April)	13,398,220	60.9% LF	2,530,648,776	46.9% LF

Load Size	Class	Data	Total		Cumulative	
850	Commercial	Customer Charge	204	0.1% % of Bills	136,193	99.4% % of Bills
		All kW (May - September)	65,750	1.0% % of Demand	6,047,990	95.4% % of Demand
		All kW (October - April)	71,894	1.1% % of Energy	7,473,240	94.5% % of Energy
		Voltage Discount	9,302	359.0 Avg Dem	361,614	46.6 Avg Dem
		All kWh (May - September)	24,415,520	673.7 Avg Billing Dem	2,073,244,126	99.3 Avg Billing Dem
		All kWh (October - April)	29,129,780	53.3% LF	2,559,778,556	46.9% LF
	Industrial	Customer Charge	77	0.1% % of Bills	136,270	99.4% % of Bills
		All kW (May - September)	23,575	0.4% % of Demand	6,071,565	95.9% % of Demand
		All kW (October - April)	35,145	0.5% % of Energy	7,508,385	94.9% % of Energy
		Voltage Discount	9,390	396.3 Avg Dem	371,004	46.8 Avg Dem
		All kWh (May - September)	8,942,820	761.3 Avg Billing Dem	2,082,186,946	99.7 Avg Billing Dem
		All kWh (October - April)	13,369,100	52.1% LF	2,573,147,656	47.0% LF
	OSPA	Customer Charge	12	0.0% % of Bills	136,282	99.5% % of Bills
		All kW (May - September)	4,014	0.1% % of Demand	6,075,579	95.9% % of Demand
		All kW (October - April)	4,612	0.1% % of Energy	7,512,997	95.0% % of Energy
		Voltage Discount	0	386.0 Avg Dem	371,004	46.8 Avg Dem
		All kWh (May - September)	1,560,042	718.8 Avg Billing Dem	2,083,746,988	99.7 Avg Billing Dem
		All kWh (October - April)	1,821,391	53.7% LF	2,574,969,047	47.0% LF
900	Commercial	Customer Charge	216	0.2% % of Bills	136,497	99.6% % of Bills
		All kW (May - September)	78,644	1.2% % of Demand	6,154,222	97.1% % of Demand
		All kW (October - April)	85,663	1.5% % of Energy	7,598,661	96.5% % of Energy
		Voltage Discount	16,241	466.9 Avg Dem	387,245	47.5 Avg Dem
		All kWh (May - September)	34,398,940	762.0 Avg Billing Dem	2,118,145,928	100.8 Avg Billing Dem
		All kWh (October - April)	39,101,204	61.3% LF	2,614,070,251	47.1% LF
	Industrial	Customer Charge	81	0.1% % of Bills	136,578	99.7% % of Bills
		All kW (May - September)	28,337	0.5% % of Demand	6,182,559	97.5% % of Demand
		All kW (October - April)	35,557	0.5% % of Energy	7,634,218	97.0% % of Energy
		Voltage Discount	10,631	452.2 Avg Dem	397,876	47.7 Avg Dem
		All kWh (May - September)	11,785,100	788.8 Avg Billing Dem	2,129,931,028	101.2 Avg Billing Dem
		All kWh (October - April)	14,951,900	57.3% LF	2,629,022,151	47.2% LF
950	Commercial	Customer Charge	211	0.2% % of Bills	136,790	99.8% % of Bills
		All kW (May - September)	78,087	1.1% % of Demand	6,260,646	98.7% % of Demand
		All kW (October - April)	82,849	1.3% % of Energy	7,717,067	98.4% % of Energy
		Voltage Discount	7,643	427.9 Avg Dem	405,519	48.3 Avg Dem
		All kWh (May - September)	31,194,314	761.0 Avg Billing Dem	2,161,125,342	102.2 Avg Billing Dem
		All kWh (October - April)	34,859,785	56.2% LF	2,663,881,936	47.3% LF
	Industrial	Customer Charge	87	0.1% % of Bills	136,877	99.9% % of Bills
		All kW (May - September)	33,452	0.5% % of Demand	6,294,098	99.2% % of Demand
		All kW (October - April)	40,174	0.6% % of Energy	7,757,241	99.0% % of Energy
		Voltage Discount	0	466.4 Avg Dem	405,519	48.6 Avg Dem
		All kWh (May - September)	13,745,180	846.3 Avg Billing Dem	2,174,870,522	102.7 Avg Billing Dem
		All kWh (October - April)	15,877,960	55.1% LF	2,679,759,896	47.3% LF

Load Size	Class	Data	Total		Cumulative	
1,000	Commercial	Customer Charge	92	0.1% % of Bills	136,969	100.0% % of Bills
		All kW (May - September)	28,449	0.5% % of Demand	6,322,547	99.7% % of Demand
		All kW (October - April)	41,146	0.7% % of Energy	7,798,387	99.7% % of Energy
		Voltage Discount	0	508.2 Avg Dem	405,519	48.9 Avg Dem
		All kWh (May - September)	13,442,600	755.6 Avg Billing Dem	2,188,313,122	103.1 Avg Billing Dem
		All kWh (October - April)	20,726,220	67.3% LF	2,700,486,116	47.4% LF
	Industrial	Customer Charge	12	0.0% % of Bills	136,981	100.0% % of Bills
		All kW (May - September)	3,960	0.1% % of Demand	6,326,507	99.7% % of Demand
		All kW (October - April)	4,176	0.1% % of Energy	7,802,563	99.7% % of Energy
		Voltage Discount	0	347.5 Avg Dem	405,519	48.9 Avg Dem
		All kWh (May - September)	1,500,000	678.0 Avg Billing Dem	2,189,813,122	103.1 Avg Billing Dem
		All kWh (October - April)	1,544,100	51.3% LF	2,702,030,216	47.4% LF
1,050	Commercial	Customer Charge	24	0.0% % of Bills	137,005	100.0% % of Bills
		All kW (May - September)	9,086	0.1% % of Demand	6,335,593	99.9% % of Demand
		All kW (October - April)	9,019	0.2% % of Energy	7,811,582	99.9% % of Energy
		Voltage Discount	0	475.7 Avg Dem	405,519	49.0 Avg Dem
		All kWh (May - September)	3,946,800	754.4 Avg Billing Dem	2,193,759,922	103.3 Avg Billing Dem
		All kWh (October - April)	4,388,000	63.1% LF	2,706,418,216	47.4% LF
1,100	Commercial	Customer Charge	1	0.0% % of Bills	137,006	100.0% % of Bills
		All kW (May - September)	1,114	0.0% % of Demand	6,336,707	99.9% % of Demand
		All kW (October - April)	0	0.0% % of Energy	7,811,582	99.9% % of Energy
		Voltage Discount	0	237.3 Avg Dem	405,519	49.0 Avg Dem
		All kWh (May - September)	207,900	928.4 Avg Billing Dem	2,193,967,822	103.3 Avg Billing Dem
		All kWh (October - April)	0	25.6% LF	2,706,418,216	47.4% LF
1,150	Commercial	Customer Charge	3	0.0% % of Bills	137,009	100.0% % of Bills
		All kW (May - September)	0	0.0% % of Demand	6,336,707	99.9% % of Demand
		All kW (October - April)	2,954	0.0% % of Energy	7,814,536	99.9% % of Energy
		Voltage Discount	0	381.2 Avg Dem	405,519	49.0 Avg Dem
		All kWh (May - September)	0	984.7 Avg Billing Dem	2,193,967,822	103.3 Avg Billing Dem
		All kWh (October - April)	834,900	38.7% LF	2,707,253,116	47.4% LF
	Industrial	Customer Charge	12	0.0% % of Bills	137,021	100.0% % of Bills
		All kW (May - September)	2,847	0.1% % of Demand	6,339,554	99.9% % of Demand
		All kW (October - April)	4,881	0.0% % of Energy	7,819,417	100.0% % of Energy
		Voltage Discount	7,728	159.8 Avg Dem	413,247	49.0 Avg Dem
		All kWh (May - September)	493,140	644.0 Avg Billing Dem	2,194,460,962	103.3 Avg Billing Dem
		All kWh (October - April)	906,516	24.8% LF	2,708,159,632	47.4% LF
1,500	Commercial	Customer Charge	12	0.0% % of Bills	137,033	100.0% % of Bills
		All kW (May - September)	4,805	0.1% % of Demand	6,344,359	100.0% % of Demand
		All kW (October - April)	3,668	0.0% % of Energy	7,823,085	100.0% % of Energy
		Voltage Discount	0	222.7 Avg Dem	413,247	49.0 Avg Dem
		All kWh (May - September)	1,289,700	706.1 Avg Billing Dem	2,195,750,662	103.4 Avg Billing Dem
		All kWh (October - April)	661,500	31.5% LF	2,708,821,132	47.4% LF

Load Size	Class	Data	Total		Cumulative	
Total All Bills					Max Demand >= 300 kW	
Total Customer Charge			137,033	100.0% % of Bills	14,816	10.8% % of Bills
Total All kW (May - September)			6,344,359	100.0% % of Demand	2,638,171	41.2% % of Demand
Total All kW (October - April)			7,823,085	100.0% % of Energy	3,192,137	46.3% % of Energy
Total Voltage Discount			413,247	559,883 Avg Dem	337,227	259,368 Avg Dem
Total All kWh (May - September)			2,195,750,662	1,180,620 Avg Billing Dem	1,017,559,375	485,859 Avg Billing Dem
Total All kWh (October - April)			2,708,821,132	47.4% LF	1,254,505,274	53.4% LF

Utah Power & Light Company
Blocking Based on Adjusted Actuals and Forecasted Loads
Historical Test Period 12 Month Ending March 2004
Forecast Test Period 12 Month Ending March 2006

	T45 Present Forecasted Units (Mar 2006 TY)	T45 Present Price Dollars (Effective 4/1/2004)	T45 Present Price Cents	T45 Forecasted Revenue Dollars (Mar 2006 TY)	T46 Proposed Price Dollars (UP&L Proposed Rates)	T46 Proposed Price Cents	T46 Proposed Revenue Dollars	T46 Proposed Price Dollars (Cost-based Rates)	T46 Proposed Price Cents	T46 Proposed Revenue Dollars
Schedule Nos. 6 & 6B										
Distribution Voltage										
Composite for Rate Design										
Customer Charge	148,958	\$14.74		\$2,195,634	\$15.00		\$2,234,363	\$15.00		\$2,234,363
All kW (May - September)	7,060,292	\$10.66		\$75,262,715	\$12.08		\$85,288,330	\$15.92		\$112,399,852
All kW (October - April)	8,707,126	\$8.56		\$74,532,996	\$9.70		\$84,459,119	\$12.78		\$111,277,066
Voltage Discount	459,056	(\$0.54)		(\$247,890)	(\$0.62)		(\$284,615)	(\$0.81)		(\$371,836)
All kWh (May - September)	2,356,792,883		2.7737	\$65,370,364		2.9683	\$69,956,683		1.9635	\$46,275,628
All kWh (October - April)	3,001,777,017		2.7737	\$83,260,289		2.9683	\$89,101,747		1.9635	\$58,939,892
Seasonal Service	0	\$176.88		\$0	\$180.00		\$0	\$180.00		\$0
Seasonal Service Time-of-Day	0	\$176.88		\$0	\$180.00		\$0	\$180.00		\$0
Unbilled	0			\$0			\$0			\$0
Total	5,348,875,717			\$300,374,108			\$330,755,627			\$330,754,965
Surcharge Adjustment			0.00%	\$0		0.00%	\$0		0.00%	\$0
DSM Adjustment			3.00%	\$8,945,354		3.00%	\$9,855,638		3.00%	\$9,855,618
Development of Cost-based Energy Charge					Total	\$330,755,627	Total	\$330,754,965		
Generation Energy RR	106,738,301				Target	\$330,752,945	Target	\$330,752,945		
Transmission Energy RR	4,856,326				Actual Δ	(\$2,682)	Actual Δ	(\$2,020)		
Total Energy Rev Req	111,594,627									
Billing kWh	5,681,952,101									
Average Energy Rate	1.9640									
Residual increase for Demand Charge										
Total Rev Target	330,752,945									
Energy RR from 6/6B	105,215,520									
Cust Chg Rev	2,234,363									
Revenue from demand	223,303,062									