

199-7.3(476) Rate Case Expense

Work paper ____

		Actual Costs	
1	Outside Counsel		
2	Number of attorneys engaged	1	
3	Hours	137	
4	Cost/hour	\$ 275	
5	Total Outside Counsel		\$ 37,810
6			
7	Outside Expert Witnesses/Consultants		
8	Number of outside consultants employed	2	
9			
10	Dr. William Avera - return on equity, capital structure		
11	Hours	27	
12	Cost/hour	\$ 400	
13			\$ 10,675
14			
15	Black and Veatch - cost of service, rate design		
16	Hours		
17	Cost/hour	varies by consultant	
18			\$ 133,448
19	Total Outside Expert Witness/Consultants		\$ 144,123
20			
21	Expenses by Individual - Outside Consultants and Utility Personnel		
22	Travel	\$ 1,904	
23	Hotel	\$ 1,073	
24	Meals	\$ 769	
25	Other	\$ 233	
26			\$ 3,979
27			
28	Postage, Copying, Binding and Delivery		
29	Postage	\$ 33,656	
30	Copying	\$ 300.76	
31	Total		\$ 33,957
32			
33	IUB Rate Case Costs	IUB:	\$ 38,645
34			\$ 2,890
35			\$ 41,535
36	OCA Rate Case Costs	OCA:	\$ 65,854
37			\$ 1,572
38			\$ 67,425
39			
40	TOTAL Rate Case Costs		\$ 328,828
41			
42			
43	Unamortized balance from 2008 rate case as of Jan 31		\$ 590,713.16
44	Costs for 2010 case		\$ 328,827.80
45	New balance for amortization over 36 months		\$ 919,540.96
46	New annual amortization amount		\$ 306,513.65
47	New monthly amortization		\$ 25,542.80