BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF HAWAII

----- In the Matter of -----

WAIKOLOA SANITARY SEWER COMPANY, INC., dba WEST HAWAII SEWER COMPANY

DOCKET NO. 00-0440

For Approval of Rate Increases and Revised Rate Schedules.

ORDER DENYING REFUND PROPOSAL
BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF HAWAII

----- In the Matter of -----)
)
WAIKOLOA SANITARY SEWER COMPANY, INC., dba
WEST HAWAII SEWER COMPANY)
)
For Approval of Rate Increases)
and Revised Rate Schedules. )
)

ORDER DENYING REFUND PROPOSAL

By this Order, the commission: (1) denies the Refund Proposal filed by WAIKOLOA SANITARY SEWER COMPANY, INC., dba WEST HAWAII SEWER COMPANY ("WHSC" or "West Hawaii Sewer"),\(^1\) on January 25, 2008;\(^2\) and (2) sets forth specific instructions herein, consistent with the commission's intent of approving an acceptable refund plan.

\(^{1}\)The Parties are WHSC and the DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, DIVISION OF CONSUMER ADVOCACY ("Consumer Advocate"), an ex officio party to this proceeding, pursuant to Hawaii Revised Statutes ("HRS") § 269-51 and Hawaii Administrative Rules ("HAR") § 6-61-62(a).

\(^{2}\)WHSC's Refund Proposal Submitted in Compliance with Order No. 23939; Exhibits 1 and 2; and Certificate of Service, filed on January 25, 2008 (collectively, "Refund Proposal").
I.

Background

A.

Procedural Summary

On September 7, 2007, the commission issued Order No. 23635, in which the commission stated:

By [Order No. 23635], the commission grants the [Consumer Advocate's] Motion for Partial Reconsideration and Modification of Order No. 22275, filed on March 7, 2006.

Upon reconsideration, the commission grants the Consumer Advocate's request to recalculate [WHSC's] rate base, revenue requirement, and resulting rates; and issues a revised revenue requirement schedule that establishes a new monthly standby charge of $19.94 per unit for WHSC, to take effect on October 15, 2007.

In addition, with respect to the refund issue raised by the Consumer Advocate, the commission finds that, given the recalculation of WHSC's monthly standby charge to $19.94 per unit, a refund of the amounts over-collected by WHSC from its ratepayers, between November 7, 2001 and October 15, 2007, with interest, is required by Chapter 269, [HRS].

The actual amount of the refund, however, was not calculated or claimed by the Consumer Advocate. Thus, the commission instructs the Parties to: (1) promptly calculate and reach agreement on the amount of the refund, including interest, and the repayment terms, given the findings and parameters described herein; and (2) submit their joint agreement on these matters for the commission's review and consideration, by September 28, 2007. In the event that an agreement is not reached, each of the Parties shall submit their individual plans (including the refund amounts and repayment terms) and calculations for the commission's review and consideration by the same date.

The commission strongly encourages the parties to reach a reasonable agreement that is fair and equitable to the utility and its
ratepayers, which allows utility services to continue.

Order No. 23635, at 1-2. As such, the commission ordered the following:

2. WHSC's new standby monthly charge of $19.94 per unit shall take effect on October 15, 2007. Consistent thereto, WHSC shall file by September 28, 2007, its updated tariff sheets to reflect the new charge, with the applicable issued and effective dates.

3. The Parties shall: (A) promptly calculate and reach an agreement on the amount of the refund, including interest, and the repayment terms, given the monthly standby charge amounts of $24.82, $27.13, and $19.94 per unit; and (B) submit their joint agreement on these matters for the commission's review and consideration, by September 28, 2007. In the event that an agreement is not reached, each of the Parties shall submit their individual plans (including the refund amounts and repayment terms) and calculations for the commission's review and consideration by the same date.

Order No. 23635, Ordering ¶¶s No. 2 and No. 3, at 29-30.

On September 19, 2007, WHSC filed a Motion for Reconsideration and Vacation of Order No. 23635,3 and a Motion to Stay Order No. 23635.4 By its Motion for Reconsideration, WHSC requested that the commission vacate Order No. 23635, and instead, issue an order denying the Consumer Advocate's motion for reconsideration.

3WHSC's Motion for Reconsideration and Vacation of Order No. 23635; Declaration of Richard Terminello; Certificate of Service; and Exhibits A - B, filed on September 19, 2007 (collectively, "Motion for Reconsideration").

4WHSC's Motion to Stay Order No. 23635; and Certificate of Service, filed on September 19, 2007 (collectively, "Motion for Stay").
On September 28, 2007, WHSC submitted its: (1) updated tariff sheets to reflect the new monthly standby charge of $19.94 per unit, in compliance with Ordering Paragraph No. 2 of Order No. 23635, without prejudice; and (2) refund proposal in compliance with Ordering Paragraph No. 3 of Order No. 23635, without prejudice.

On October 5, 2007, the Consumer Advocate filed its: (1) Memorandum in Opposition to MISC's Motion for Reconsideration and Vacation of Order No. 23635; and (2) Memorandum in Support of WHSC's Motion for Stay. The Consumer Advocate stated that "it support[ed WHSC's] request to stay Order No. 23635 until WHSC's Motion for Reconsideration [was] decided." On October 9, 2007, the commission stayed Order No. 23635, pending the commission's adjudication of WHSC's Motion for Reconsideration.

On December 28, 2007, the commission issued Order No. 23939, granting in part and denying in part WHSC's Motion for Reconsideration. By its Ordering Paragraphs, the commission held:

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5WHSC submitted its filing without prejudice to any of the arguments made in its Motion for Reconsideration, or its Motion to Stay.

6WHSC noted that it did not reach an agreement with the Consumer Advocate on the amount of the refund, including interest, and the repayment terms. Based on certain assumptions, WHSC calculated the refund amount as $805,228.14, including interest.

7Consumer Advocate's Memorandum in Support of WHSC's Motion for Stay, at 1.

8Order No. 23701, filed on October 9, 2007.
THE COMMISSION ORDERS:

1. WHSC's Motion for Reconsideration, filed on September 19, 2007, is granted in part and denied in part, consistent with the terms of this Order.

2. WHSC's request for reconsideration with respect to its Argument No. 4 (adjustment for amortization) is granted. The revised revenue requirement schedule that establishes the new monthly standby charge of $20.01 per unit is attached hereto.

3. WHSC's request for reconsideration with respect to its other remaining arguments is denied.

4. Order No. 23701, filed on October 9, 2007, which stayed Order No. 23635 pending the commission's adjudication of WHSC's Motion for Reconsideration, is hereby dissolved, consistent with HAR § 6-61-138.

5. The new monthly standby charge of $20.01 per unit shall take effect on January 9, 2008.

6. WHSC shall: (A) re-calculate its refund plan, by including interest at its authorized rate of return, consistent with HRS § 269-16(d); and (B) provide the commission and the Consumer Advocate with the data and worksheets in support of WHSC's calculations. WHSC shall file its revised refund plan and supporting data and worksheets with the commission by January 25, 2008, with copies served on the Consumer Advocate.

7. The Consumer Advocate shall have the opportunity to review and comment on WHSC's revised refund plan. The Consumer Advocate's comments, if any, shall be due by February 11, 2008.

Order No. 23939, Ordering ¶¶s No. 1 to No. 7, at 36-37.


WHSC's Refund Proposal, at 3.
B.

WHSC's Position

In its Refund Proposal, filed on January 25, 2008, WHSC first discusses the amount of the refund, followed by its proposed payment of the refund amount.

1.

Amount of the Refund

With respect to the amount of the refund, WHSC contends:

1. In Order No. 23939, the commission instructed WHSC to recalculate the refund amount, including interest, utilizing the new monthly standby service charge of $20.01 and an interest rate equivalent to its authorized rate of return, "consistent with HRS § 269-16(d)." WHSC's refund calculation is submitted in compliance with the express language of Order No. 23939, and the statute cited by the commission, HRS § 269-16(d).

2. "HRS § 269-16(d) provides that any amounts received under the 'interim rates' in excess of the rates finally determined to be just and reasonable by the Commission are to be refunded, with interest, by the public utility. Determination of the excess amount therefore turns on the period in which the public utility received amounts under the interim rates made effective by the Commission."\(^{11}\)

\(^{12}\)Consumer Advocate's Comments in Response to WHSC's Refund Proposal; and Certificate of Service (collectively, "Response").

\(^{11}\)WHSC's Refund Proposal, at 4.
3. On November 5, 2001, the commission issued Interim Decision and Order No. 18995, establishing the interim rate of $24.82 per unit/per month, which took effect on November 7, 2001. On February 27, 2002, the commission issued Decision and Order No. 19223, establishing a final rate of $27.13 per unit/per month, which took effect on March 7, 2002.

4. "At no time did the Commission indicate that [Interim Decision and] Order No. 19223 was 'interim.' It is therefore clear that the interim rate established by the Commission in Interim Decision and Order No. 18995 was effective only during a period between November 7, 2001 and March 7, 2002. Accordingly, only those amounts received under the interim rate of $24.82 in excess of the new monthly standby charge of $20.01 for the period between November 7, 2001 and March 7, 2002 are eligible for refund under HRS § 269-16(d)."¹²

5. Consistent with HRS § 269-16(d), based on the period between November 7, 2001 and March 7, 2002, the excess amount to be refunded is approximately $24,992.76:

   . . . . The decreased revenues were calculated on a monthly basis by multiplying the annual average number of customers (equivalent residential units), see WHSC Refund Exhibit 1 attached hereto, by $4.81, the excess amount determined by the Commission in Order No. 23939. For example, there was an average annual customer count of 1,299 in 2001. Multiplying the customer count of 1,299 by $4.81 results in a monthly adjustment of $6,248.19. See WHSC Refund Exhibit 2, attached hereto. Since the annual customer count was the same for 2001 and 2002, WHSC multiplied this monthly adjustment by the four month period (November 7, 2001—March 7, 2002), for a total excess amount of $24,992.76. See id.

¹²WHSC's Refund Proposal, at 4-5.
Accordingly, the excess amount to be refunded is $24,992.76.

By MISC's calculation, consistent with HRS § 269-16(d), there is no interest to be refunded as of this date. HRS § 269-16(d) provides that interest on any excess "shall commence as of the date that any rate goes into effect that results in the excess." The effective date of the new rate therefore determines the date upon which interest commences. In this docket, the Commission ordered that the "new monthly standby charge of $20.01 per unit shall take effect on January 9, 2008." See Order No. 23939, p. 37. (Emphasis added). Thus, the interest to be refunded commenced on January 9, 2008 under the plain language of the statute cited by the Commission.

WHSC estimates that the monthly interest to be refunded is approximately $208.27. WHSC calculated simple interest on a monthly basis by applying an interest rate equal to WHSC's authorized rate of return (10%) and dividing by 12. See WHSC Refund Exhibit 2. Using this method, WHSC estimates that Order No. 23939 requires WHSC to refund $208.27 per month until the excess amount is returned. See id. For example, on February 9, 2008, one month after the interest commenced, the refund amount will be $25,201.03 ($24,992.76 + $208.27 = $25,201.03). See id. As of this date, however, WHSC calculates that the total refund amount under Order No. 23939 is $24,992.76.

WHSC's Refund Proposal, at 5-6 (underscore and boldface in original).

2.

Payment of the Refund Amount

With respect to the payment of the refund amount, WHSC proposes:

1. Any refunds will be made from WHSC's regulatory income, net of the estimated income
taxes attributable to such income, in excess of the net regulatory income then allowed by the Commission pursuant to WHSC's approved rate base, determined as of December 31 of each calendar year. For example: Interim Decision and Order No. 23940 permits WHSC to earn a regulatory net income of $81,537. Thus, until Interim Decision and Order No. 23940 is superseded by a further order calculating WHSC's rate base and permitted regulatory net income, refunds will be made to the extent WHSC's annual regulatory net income exceeds $81,537, calculated as of December 31 of that calendar year. If and when the Commission recalcualtes WHSC's rate base and permitted regulatory net income, whether in this docket, Docket No. 05-0329 or otherwise, refunds will be made to the extent WHSC's annual regulatory net income exceeds the new threshold amount;

2. Refunds will be recognized to WHSC customers of record at the time the refund is made by means of a monthly credit to each customer account. The amount of the monthly credit will be calculated by dividing the total regulatory net income from the prior calendar year in excess of the threshold amount as determined in paragraph 2 above, divided by 12;

3. Total annual refund credits will be deducted from the Refund Amount until the entire Refund Amount has been refunded; and

4. The prior year's income adjustments will be included in the calculation of subsequent years' net regulatory income for purposes of determining whether regulatory net income exceeds the threshold amount as determined in paragraph 2 above.

WHSC's Refund Proposal, at 6-7.

C.

Consumer Advocate's Response

In its Response filed on February 11, 2008, the Consumer Advocate counters that: (1) the commission's prior determination of the refund period is final and includes the
period of March 8, 2002 through October 15, 2007; (2) WHSC's interpretation of HRS § 269-16(d), while understandably literal, fails to accurately convey the intent of the statute; and (2) "WHSC's attempt to combine the effect of the Commission's interim rate increase, granted in Docket No. 05-0329, with the proposal, implementation and impact of a refund plan is erroneous." 13

1.

Refund Issue

The Consumer Advocate asserts:

1. WHSC, in its Refund Proposal, "simply restates its argument[s] provided in its memorandum in opposition to the Consumer Advocate's motion for reconsideration and its subsequent motion for reconsideration and vacation of Order No. 23635, related to the refund of payments made during the period of March 7, 2002 and October 15, 2007." 14

2. WHSC appears to ignore the commission's prior determination where the commission rejected WHSC's argument to exclude the period of March 8, 2002 through October 15, 2007, and the Consumer Advocate disagrees with WHSC's attempt to restrict the calculation of the amount of the refund to the period covering November 7, 2001 through March 7, 2002.

3. "Order No. 23939 does not provide nor imply that the applicable refund period is in question. The Commission has


14Consumer Advocate's Response, at 2 (footnote and text therein omitted).
already addressed the same or similar arguments at length in
Order No. 23635 and WHSC should not be allowed to revive issues
specific to the refund period in any refund plan determination."\(^{15}\)

2.

Calculation of Interest

The Consumer Advocate disagrees with WHSC's interpretation that under the plain language of HRS § 269-16(d), the interest to be refunded commenced on January 9, 2008, the effective date of the new monthly standby charge of $20.01 per unit. Instead, in the Consumer Advocate's view:

1. With respect to the calculation of interest under HRS § 269-16(d), the term "date" is qualified by "that any rate . . . goes into effect . . . ." Thus, "the interim rate of $24.82 per unit per month took effect on November 7, 2001. Subsequently, a rate of $27.13 per unit per month took effect on March 7, 2002. The excess was caused by the $24.82 and $27.13 rates going into effect on their respective dates."\(^{16}\)

2. The Consumer Advocate "interprets the intent of HRS § 269-16(d) to provide the rate paying customer an opportunity for full relief in the form of a refund, including interest on the overpayment, for interim rates that are subsequently determined to be overstated."\(^{17}\)

\(^{15}\)Consumer Advocate's Response, at 4 (citation therein omitted).

\(^{16}\)Consumer Advocate's Response, at 5.

\(^{17}\)Consumer Advocate's Response, at 4.
3.

Payment of the Refund Amount

With respect to WHSC's proposed payment of the refund amount, the Consumer Advocate contends:

1. "WHSC is not entitled to withhold payment of refunds based upon a determination of WHSC's regulatory income, net of the estimated income taxes attributable to such income. WHWSC erroneously assumes that refund payments are to be deemed as an offset to count against the test year revenue requirement and resulting base rates approved by the Commission. The Commission's authorized revenue requirement determines the amount that the utilities are allowed to seek in earning, rather than an entitlement or guarantee against potential refunds due to customers who were overcharged."\(^8\)

2. "[T]he Consumer Advocate does not agree that refund amounts may be counted for purposes of income adjustments allowing WHSC to apply prior year's income adjustments to determine threshold amounts. HRS § 269-16(d) does not provide support to allow utilities to withhold refunds for the reason provided by WHSC."\(^9\)

3. WHSC used an annual average customer count in determining the refund amount. "While it is reasonable that a large utility with a customer base far exceeding 1,200 customers would use an average, it appears unreasonable that WHSC would not

\(^8\)Consumer Advocate's Response, at 5-6.

\(^9\)Consumer Advocate's Response, at 6 (footnote and text therein omitted).
be able to determine actual refund amounts by reviewing the customer billings for 1,200 customers."

4. Recommendations

The Consumer Advocate concludes by recommending that the commission: (1) deny MISC's Refund Proposal, and instead, utilize the period of November 7, 2001 through October 15, 2007, as determined in Order No. 23939, for purposes of determining the refund to customers; (2) interpret HRS § 269-16(d) to provide the effective dates of November 7, 2001 and March 7, 2002, as the commencement dates to determine interest calculations for purposes of the refund; and (3) find that MISC shall pay the refund, notwithstanding MISC's authorized net regulatory income of $81,537, pursuant to Interim Decision and Order No. 23940.

II. Discussion

A. WHSC's Refund Proposal

WHSC limits its Refund Proposal to the four-month period from November 7, 2001 to March 7, 2002. WHSC contends that this four-month period is in compliance with Order No. 23939, specifically Ordering Paragraph No. 6, which states:

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6. WHSC shall: (A) re-calculate its refund plan, by including interest at its authorized rate of return, consistent with HRS § 269-16(d); and (B) provide the commission and the Consumer Advocate with the data and worksheets in support of WHSC's calculations. WHSC shall file its revised refund plan and supporting data and worksheets with the commission by January 25, 2008, with copies served on the Consumer Advocate.

Order No. 23939, Ordering ¶ No. 6, at 37 (emphasis added).

WHSC, however, misinterprets Ordering Paragraph No. 6. Instead, as discussed by the commission in Section III of Order No. 23939, which addressed WHSC's initial refund proposal, filed on September 28, 2007:

WHSC's refund proposal lacks certain information for the commission's review and consideration. For example, WHSC: (1) does not explain why it utilizes the prime rate of interest in calculating interest, instead of the rate equal to its authorized rate of return, consistent with HRS § 269-16(d); and (2) does not provide supporting data or worksheets to show how the decreased revenues and additional interest amounts, as reflected in Exhibit A of its Motion for Reconsideration, were calculated. Accordingly, the commission instructs WHSC to: (1) re-calculate its refund plan, by including "interest, at a rate equal to the rate of return on [WHSC's] rate base found to be reasonable by the commission," HRS § 269-16(d); and (2) provide the commission and the Consumer Advocate with the data and worksheets in support of WHSC's calculations. WHSC shall file its revised refund plan and supporting data and worksheets with the commission by January 25, 2008, with copies served on the Consumer Advocate.

Order No. 23939, at 35 (emphasis added).

Thus, WHSC was instructed to re-calculate its refund plan, by including "interest, at a rate equal to the rate of return on [WHSC's] rate base found to be reasonable by the commission," as that phrase is codified in HRS § 269-16(d).
Ordering Paragraph No. 6 does not limit the refund period to the four-month period from November 7, 2001 to March 7, 2002, as asserted by WHSC in its Refund Proposal. Instead, as held by the commission in Order No. 23635, and upheld in Order No. 23939, WHSC was also instructed to refund the amounts it overcollected during the period from March 8, 2002 to October 15, 2007 (the effective date of the $19.94 per unit/per month charge). This conclusion, the commission noted in Order No. 23635, was "consistent with HRS § 269-16(d), . . . and the commission's general supervision over all public utilities, and its authority to fix just and reasonable rates." 

WHSC's Refund Proposal, which limits the refund period to the four-month period from November 7, 2001 to March 7, 2002, is inconsistent with the commission's pertinent rulings in Order No. 23635 and Order No. 23939. Moreover, WHSC's Refund Proposal does not calculate interest utilizing the previous amounts of $24.82 per unit/per month (effective November 7, 2001) and $27.13 per unit/per month (effective March 8, 2002). The commission, thus, denies WHSC's Refund Proposal.

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21 See Order No. 23635, Section III.C.2, at 24-29; and Order No. 23939, Section II.D.1, at 22-23; Section II.D.2, at 23-26; and Section II.E, at 26-27.

22 Order No. 23635, at 24.

23 Based on the noted deficiencies in WHSC's Refund Proposal, the commission finds it unnecessary to comment on WHSC's proposed payment of the refund amount, which is set forth in Section II, Payment of the Refund Amount, of WHSC's Refund Proposal.
B.

Approved Refund Plan

The commission intends to approve an acceptable refund plan, whether such a plan is proposed by WHSC, the Consumer Advocate, jointly by WHSC and the Consumer Advocate, or issued on its own by the commission. In this regard, the commission reiterates or states as follows:

1. WHSC shall meet and confer with the Consumer Advocate for the purpose of discussing and reaching consensus on a refund plan "that is fair and equitable to the utility and its ratepayers, which allows utility services to continue. This allowance for mitigation is consistent with the spirit and intent of Chapter 269, HRS,24 and the commission's ratemaking function of making pragmatic adjustments called for by the particular circumstances, such as the unique circumstances noted by the commission herein."25 In effect, reaching agreement on a refund plan that is consistent with the public interest of "ensur[ing] the financial viability and ability of WHSC to continue providing wastewater utility service within the Waikoloa Village service area, without interruption" is strongly encouraged by the commission.26 As part of this collaborative process, WHWSC shall promptly provide the Consumer Advocate with

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24Footnote 41 of Order No. 23635 states that "[t]he amounts refunded under HRS § 269-16(d) must be 'found to be reasonable by the commission[.]'

25Order No. 23635, at 28.

26Order No. 23635, at 27.
the necessary information and data to reach consensus on a refund plan that is consistent with the public interest.

2. By November 5, 2008, WHSC shall, individually or jointly with the Consumer Advocate, submit a refund plan for the commission's review and approval. The refund plan submitted must: (A) calculate the amount of the refund for the period between November 7, 2001, the effective date of WHSC's interim rate for the 2001 test year, and January 9, 2008, the effective date of WHSC's interim rate for the 2006 test year, with interest at the utility's authorized rate of return; and (B) include the repayment terms. The Consumer Advocate, at its option, may also submit its proposed refund plan by the same date, in the event that a refund plan is not jointly submitted by the Parties.

3. By October 27, 2008, WHSC shall also respond to the attached information requests. The requested information and data will enable the commission to calculate and issue its own refund plan in the event that the refund plan submitted by the same date is not approved by the commission. The Parties are forewarned that any refund plan that is developed and issued by the commission on its own motion will, in all likelihood, provide minimal allowance for mitigation.

III. Order

THE COMMISSION ORDERS:

1. WHSC's Refund Proposal, filed on January 25, 2008, is denied.

2. WHSC shall meet and confer with the Consumer Advocate for the purpose of discussing and reaching consensus on a refund plan that is consistent with the public interest. As part of this collaborative process, WHSC shall promptly provide the Consumer Advocate with the necessary information and data to reach consensus on a refund plan.

3. By November 5, 2008, WHSC shall, individually or jointly with the Consumer Advocate, submit a refund plan for the commission's review and approval. The refund plan submitted must: (A) calculate the amount of the refund for the period between November 7, 2001, the effective date of WHSC's interim rate for the 2001 test year, and January 9, 2008, the effective date of WHSC's interim rate for the 2006 test year, with interest at the utility's authorized rate of return; and (B) include the repayment terms. The Consumer Advocate, at its option, may also submit its proposed refund plan by the same date, in the event that a refund plan is not jointly submitted by the Parties.

4. By October 27, 2008, WHSC shall also respond to the attached information requests.

DONE at Honolulu, Hawaii  

OCT - 9 2008

PUBLIC UTILITIES COMMISSION  
OF THE STATE OF HAWAII

By  
Carlito P. Caliboso, Chairman

( excused)

By  
John E. Cole, Commissioner

By  
Leslie H. Kondo, Commissioner

APPROVED AS TO FORM:

Michael Azama
Commission Counsel

00-0440.cp
Information Requests
Docket No. 00-0440

WHSC shall respond to the following information requests to enable the Commission to calculate and issue its own refund plan, if necessary:

1. Provide WHSC's average customer count (i.e. the average per equivalent residential unit count) for the period from November 2001 to January 2008, with the following breakdown: November 2001 to December 2001; January 2002 to December 2002; January 2003 to December 2003; January 2004 to December 2004; January 2005 to December 2005; January 2006 to December 2006; January 2007 to December 2007; and January 2008.

2. Provide the supporting data and worksheets used in calculating Item No. 1, above.


4. Provide the supporting data and worksheets used in calculating Item No. 2; specifically: (A) the estimated decrease in revenues; and (B) estimated additional interest expense.

5. Clearly explain the calculations utilized by WHSC, above.

6. Provide WHSC's customer count (i.e., the per equivalent residential unit count) as of September 30, 2008.
CERTIFICATE OF SERVICE

The foregoing order was served on the date of filing by mail, postage prepaid, and properly addressed to the following parties:

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