

MICHIGAN PUBLIC SERVICE COMMISSION

Upper Peninsula Power Company  
Case No. U-16166

Index to Standard Schedules and Associated Workpapers Filed with Application for General Rate Relief

- Electric Investor Owned -

Projected Test Year Ending December 31, 2011

<u>Exhibit</u>	<u>Schedule</u>	<u>Title</u>	<u>Witness</u>
A-1 (SSD-1)	A1	Revenue Deficiency (Excess)	Seth S. DeMerritt
A-1 (SSD-1)	A2	Retail Revenue Deficiency	Seth S. DeMerritt
A-2 (SSD-2)	B1	Proposed Rate Base	Seth S. DeMerritt
A-2 (SSD-2)	B2	Proposed Utility Plant	Seth S. DeMerritt
A-2 (SSD-2)	B3	Proposed Accumulated Provision for Depreciation	Seth S. DeMerritt
A-2 (SSD-2)	B4	Proposed Working Capital	Seth S. DeMerritt
A-2 (SSD-2)	B5	Major Causes of increased rate base	Seth S. DeMerritt
A-2 (SSD-2)	B6	Capital Expenditures of Projects > \$500,000	Seth S. DeMerritt
A-2 (SSD-2)	B7	FERC Correspondence to UPPCO - McClure	*** CONFIDENTIAL *** Seth S. DeMerritt
A-2 (SSD-2)	B8	FERC Correspondence to UPPCO - Bond Falls	*** CONFIDENTIAL *** Seth S. DeMerritt
A-2 (SSD-2)	B9	FERC Correspondence to UPPCO - Victoria	*** CONFIDENTIAL *** Seth S. DeMerritt
A-2 (SSD-2)	B10	FERC Correspondence to UPPCO - Prickett	*** CONFIDENTIAL *** Seth S. DeMerritt
A-2 (SSD-2)	B11	Structural Assessment of the UPPCO Delta Service Center	Seth S. DeMerritt
A-3 (SSD-3)	C1	Proposed Net Operating Income	Seth S. DeMerritt
A-3 (SSD-3)	C2	Revenue Conversion Factor	Seth S. DeMerritt
A-3 (SSD-3)	C3	Proposed Sales Revenue	Seth S. DeMerritt
A-3 (SSD-3)	C4	Proposed Fuel and Purchased Power	Seth S. DeMerritt
A-3 (SSD-3)	C5	Proposed Operation and Maintenance Expense	Seth S. DeMerritt
A-3 (SSD-3)	C6	Proposed Depreciation and Amortization Expense	Seth S. DeMerritt
A-3 (SSD-3)	C7	Proposed General Taxes	Seth S. DeMerritt
A-3 (SSD-3)	C8	Proposed Federal Income Taxes	Seth S. DeMerritt
A-3 (SSD-3)	C9	Proposed State Income Taxes	Seth S. DeMerritt
A-3 (SSD-3)	C10	Proposed Other Taxes	Seth S. DeMerritt
A-3 (SSD-3)	C11	Proposed Allowance for Funds Used During Construction	Seth S. DeMerritt
A-3 (SSD-3)	C12	Operation and Maintenance Expenses	Seth S. DeMerritt
A-3 (SSD-3)	C13	Victoria Unit #2 Over-Haul	Seth S. DeMerritt
A-3 (SSD-3)	C14	Generation Technician	Seth S. DeMerritt
A-3 (SSD-3)	C15	2 New Designers	Seth S. DeMerritt
A-3 (SSD-3)	C16	Reduction in Force	Seth S. DeMerritt
A-3 (SSD-3)	C17	Monthly Meter Reading	Seth S. DeMerritt
A-3 (SSD-3)	C18	Bad Debt Expense Calculation	Seth S. DeMerritt
A-3 (SSD-3)	C19	Restructuring Costs	Seth S. DeMerritt
A-3 (SSD-3)	C20	Acquisition Related Transition Costs	Seth S. DeMerritt
A-3 (SSD-3)	C21	Injuries and Damages	Seth S. DeMerritt
A-3 (SSD-3)	C22	Credit Facilities	Seth S. DeMerritt
A-3 (SSD-3)	C23	Work Asset Management Implementation and Peoplesoft upgrade	Seth S. DeMerritt
A-3 (SSD-3)	C24	Au Train and Cataract Amorization	Seth S. DeMerritt
A-3 (SSD-3)	C25	Wholesale Load Reduction	Seth S. DeMerritt
A-3 (TLK-1)	C26	Master Regulated Affiliated Interest Agreement	Tracy L. Kupsh
A-3 (TLK-1)	C27	Asset Ownership by Integrys Business Support	Tracy L. Kupsh
A-3 (CMP-1)	C28	UPPCO Summary of Benefit Costs	Christine M. Phillips, CPA
A-3 (CMP-1)	C29	IBS Summary of Benefit Costs	Christine M. Phillips, CPA
A-4 (LJG-1)	D1	Rate of Return Summary	Lisa J. Gast, CPA
A-4 (LJG-1)	D2	Cost of Long Term Debt	Lisa J. Gast, CPA
A-4 (LJG-1)	D3	Cost of Short Term Debt	Lisa J. Gast, CPA
A-4 (LJG-1)	D4	Cost of Preferred Stock	Lisa J. Gast, CPA
A-4 (LJG-1)	D5	Cost of Common Equity	Lisa J. Gast, CPA
	D6	NA	
	D7	NA	
	D8	NA	
A-4 (PRM-1)	D9	Historical Financial and Capitalization Statistics-UPPCO	Paul R. Moul
A-4 (PRM-1)	D10	Historical Financial and Capitalization Statistics-Proxy Group	Paul R. Moul
A-4 (PRM-1)	D11	Historical Financial and Capitalization Statistics-Standards & Poors Public Utilities	Paul R. Moul
A-4 (PRM-1)	D12	Dividend Yields	Paul R. Moul
A-4 (PRM-1)	D13	Historical Growth Rates	Paul R. Moul
A-4 (PRM-1)	D14	Projected Growth Rates	Paul R. Moul
A-4 (PRM-1)	D15	Interest Rates for Investment Grade Utility Bonds	Paul R. Moul
A-4 (PRM-1)	D16	Long Term Returns	Paul R. Moul
A-4 (PRM-1)	D17	Capital Market Pricing Model-Inputs	Paul R. Moul
A-4 (PRM-1)	D18	Comparable Earnings Approach	Paul R. Moul
A-5 (KRK-1)	E1	Sales Data 2011-2015	Kevin R. Kuse
A-5 (KRK-1)	E1.1	Sales Data by Revenue Class	Kevin R. Kuse
A-5 (KRK-1)	E1.2	Sales Data by Rate Schedule	Kevin R. Kuse
A-5 (KRK-1)	E2	Billing Demands	Kevin R. Kuse
A-5 (KRK-1)	E3	Customer Count Data	Kevin R. Kuse

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Projected Test Year Ending December 31, 2011

Exhibit	Schedule	Title	Witness
A-6 (JCHM-1)	F1.1	Integrated Retail System 2011 COSS - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.2	Integrated Retail System 2011 COSS - Detailed Summary	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.3	Integrated Retail System 2011 COSS - Individual Rate Schedule Electric Revenue Requirements and Rate Base Components	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.4	Integrated Retail System 2011 COSS - Allocation Methodologies	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.5	Integrated Retail System Account 369: Cost per Service Analysis (based upon Historical 2009 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.6	Integrated Retail System Account 370: Cost per Meter Analysis (based upon Historical 2009 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.7	Integrated Retail System 2011 COSS - Classification & Functionalization of Integrated Retail System Costs/Investment	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.8	Integrated Retail System 2011 COSS - Distribution O&M Account Translation to FERC Plant Account	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.9	Split of Corporate UPPCO Accounts 364, 365 and 367 amongst categories of Primary,	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.10	Corporate UPPCO Minimum System Analysis (based upon Historical 2009 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.11	Integrated Retail System Regression Analysis Account 368 (based upon Historical 2009 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.12	Iron River Retail System 2011 COSS - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.13	Iron River Retail System 2011 COSS - Detailed Summary	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.14	Iron River Retail System 2011 COSS - Individual Rate Schedule Electric Revenue Requirements and Rate Base Components	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.15	Iron River Retail System 2011 COSS - Allocation Methodologies	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.16	Iron River Retail System Account 369: Cost per Service Analysis (based upon Historical 2009 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.17	Iron River Retail System Account 370: Cost per Meter Analysis (based upon Historical 2009 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.18	Iron River Retail System 2011 COSS - Classification & Functionalization of Iron River System Costs/Investment	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.19	Iron River System 2011 COSS - Distribution O&M Account Translation to FERC Plant Account	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.20	Iron River Retail System Regression Analysis Account 368 (based upon Historical 2009 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.21	Combined Retail System 2011 COSS - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.22	Combined Retail System 2011 COSS - Detailed Summary	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.23	Combined Retail System 2011 COSS - Individual Rate Schedule Electric Revenue Requirements and Rate Base Components	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.24	Combined Retail System 2011 COSS - Allocation Methodologies	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.25	Combined Retail System Account 369: Cost per Service Analysis (based upon Historical 2009 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.26	Combined Retail System Account 370: Cost per Meter Analysis (based upon Historical 2009 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.27	Combined Retail System 2011 COSS - Classification & Functionalization of Combined Retail System Costs/Investment	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.28	Combined Retail System 2011 COSS - Distribution O&M Account Translation to FERC Plant Account	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.29	Combined Retail System Regression Analysis Account 368 (based upon Historical 2009 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JMB-1)	F2	Summary of Proposed Revenues	James M. Beyer
A-6 (JMB-1)	F3	Detail of Proposed Revenues	James M. Beyer
A-6 (JMB-1)	F4	Proposed Monthly Bills	James M. Beyer
A-6 (JMB-1)	F5	Proposed Tariff Sheets	James M. Beyer
A-6 (JGG-1)	F5.1	Proposed Tariff Sheets	John G. Guntlisbergen
A-6 (JMB-1)	F6	Calculation of Self Implemented Rates	James M. Beyer
A-6 (JMB-1)	F7	Annual Bill Impact of Cp Rate Design on Individual Customers	James M. Beyer
A-6 (JMB-1)	F8	Bar Chart of Annual Bill Impact of Cp Rate Design on Individual Customers	James M. Beyer
A-6 (JMB-1)	F9	Response Rewards	James M. Beyer
A-6 (JMB-1)	F10	Calculation of Charge for Special Meter Readings	James M. Beyer
A-6 (JMB-1)	F11	Calculation of Reconnection Charges	James M. Beyer
A-6 (JMB-1)	F12	Calculation of NatureWise Rate Factor	James M. Beyer
A-6 (JMB-1)	F13	Rate Realignment Plan	James M. Beyer
A-6 (JMB-1)	F14	Extension Work Order Examples	James M. Beyer
A-6 (JMB-1)	F15	Extension Allowance Calculation	James M. Beyer
A-7 (SSD-4)		Calculation of Inflation Factors	Seth S. DeMerritt
A-8 (SSD-5)		Uncollectible Expense True-Up Mechanism Calculation	Seth S. DeMerritt
A-9 (CWS-1)		FERC Correspondence to UPPCO - Au Train and Cataract	Charles W. Severance
A-9 (GAC-1)		Au Train Economic Analysis	Gary A. Christens
A-10 (JGG-2)		Determination of new PSCR Base Rate Factor and new PSCR Loss Factor	John G. Guntlisbergen
A-10 (SSD-6)		Integrus Energy Group, Inc. Awards & Recognition: 2006-2010	Seth S. DeMerritt

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Historic Test Year Ending December 31, 2009

<u>Exhibit</u>	<u>Schedule</u>	<u>Title</u>	<u>Witness</u>
A-11 (SSD-7)	A1	Revenue Deficiency (Excess)	Seth S. DeMerritt
A-12 (SSD-8)	B1	Actual Rate Base	Seth S. DeMerritt
A-12 (SSD-8)	B2	Actual Utility Plant	Seth S. DeMerritt
A-12 (SSD-8)	B3	Actual Accumulated Provision for Depreciation	Seth S. DeMerritt
A-12 (SSD-8)	B4	Actual Working Capital	Seth S. DeMerritt
A-13 (SSD-9)	C1	Actual Net Operating Income	Seth S. DeMerritt
A-13 (SSD-9)	C2	Revenue Conversion Factor	Seth S. DeMerritt
A-13 (SSD-9)	C3	Actual Sales Revenue	Seth S. DeMerritt
A-13 (SSD-9)	C4	Actual Fuel and Purchased Power	Seth S. DeMerritt
A-13 (SSD-9)	C5	Actual Operation and Maintenance Expense	Seth S. DeMerritt
A-13 (SSD-9)	C6	Actual Depreciation and Amortization Expense	Seth S. DeMerritt
A-13 (SSD-9)	C7	Actual General Taxes	Seth S. DeMerritt
A-13 (SSD-9)	C8	Actual Federal Income Taxes	Seth S. DeMerritt
A-13 (SSD-9)	C9	Actual State Income Taxes	Seth S. DeMerritt
A-13 (SSD-9)	C10	Actual Other Taxes	Seth S. DeMerritt
A-13 (SSD-9)	C11	Actual Allowance for Funds Used During Construction	Seth S. DeMerritt
A-14 (LJG-2)	D1	Rate of Return Summary	Lisa J. Gast, CPA
A-14 (LJG-2)	D2	Cost of Long Term Debt	Lisa J. Gast, CPA
A-14 (LJG-2)	D3	Cost of Short Term Debt	Lisa J. Gast, CPA
A-14 (LJG-2)	D4	Cost of Preferred Stock	Lisa J. Gast, CPA
A-14 (LJG-2)	D5	Cost of Common Equity	Lisa J. Gast, CPA
A-14 (LJG-2)	D6	Current and historical credit ratings	Lisa J. Gast, CPA
A-14 (LJG-2)	D7	Corporate bond issuances	Lisa J. Gast, CPA
A-14 (LJG-2)	D8	Financial metrics	Lisa J. Gast, CPA
A-15 (KRK-2)	E1	NA	
A-15 (KRK-2)	E1.1	NA	
A-15 (KRK-2)	E1.2	Actual Sales Data Rate Schedule	Kevin R. Kuse
A-15 (KRK-2)	E2	NA	
A-15 (KRK-2)	E3	Actual Customer Data	Kevin R. Kuse
A-15 (KRK-2)	E4	Annual System Sales, Maximum Demands, and Load Factors	Kevin R. Kuse
A-16 (JCHM-2)	F1.1	Integrated Retail System 2009 COSS - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg, CMA
A-16 (JCHM-2)	F1.2	Integrated Retail System 2009 COSS - Detailed Summary	Joylyn C. Hoffman-Malueg, CMA
A-16 (JCHM-2)	F1.3	Integrated Retail System 2009 COSS - Individual Rate Schedule Electric Revenue Requirements and Rate Base Components	Joylyn C. Hoffman-Malueg, CMA
A-16 (JCHM-2)	F1.4	Integrated Retail System 2009 COSS - Allocation Methodologies	Joylyn C. Hoffman-Malueg, CMA
A-16 (JCHM-2)	F1.5	Integrated Retail System 2009 COSS - Classification & Functionalization of Integrated Retail System Costs/Investment	Joylyn C. Hoffman-Malueg, CMA
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A-16 (JCHM-2)	F1.17	Combined Retail System 2009 COSS - Classification & Functionalization of Combined Retail System Costs/Investment	Joylyn C. Hoffman-Malueg, CMA
A-16 (JCHM-2)	F1.18	Combined Retail System 2009 COSS - Distribution O&M Account Translation to FERC Plant Account	Joylyn C. Hoffman-Malueg, CMA
	F2	NA	
	F3	NA	
	F4	NA	
	G1	UPPCO MPSC P-521 for 2008 and 2009	Provided
	G2	Integrus Energy Group, Inc. SEC Form 10-K for 2009	Provided
	G3	Integrus Energy Group, Inc. Shareholder Report for 2009	Provided
	G4	Integrus Energy Group, Inc. SEC Form 10-Q for 2Q-2009, 3Q-2009, and 1Q-2010	Provided
	G5	UPPCO bond and other financial prospectuses for issuances during 2009 and 2010	There are none.

