

MICHIGAN PUBLIC SERVICE COMMISSION

Upper Peninsula Power Company
Case No. U-16417

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

- Electric Investor Owned -

Projected Test Year Ending December 31, 2012

<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 ***
A-2 (SSD-2)	B8	FERC Correspondence to UPPCO - Bond Falls	*** CONFIDENTIAL ***
A-2 (SSD-2)	B9	FERC Correspondence to UPPCO - Victoria	*** CONFIDENTIAL ***
A-2 (SSD-2)	B10	FERC Correspondence to UPPCO - Prickett	*** CONFIDENTIAL ***
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	October Storm	Seth S. DeMerritt
A-3 (SSD-3)	C15	Monthly Meter Reading	Seth S. DeMerritt
A-3 (SSD-3)	C16	Bad Debt Expense Calculation	Seth S. DeMerritt
A-3 (SSD-3)	C17	PA_286 Audit	Seth S. DeMerritt
A-3 (SSD-3)	C18	Injuries and Damages	Seth S. DeMerritt
A-3 (SSD-3)	C19	Peoplesoft Upgrades	Seth S. DeMerritt
A-3 (SSD-3)	C20	Cataract Amortization	Seth S. DeMerritt
A-3 (SSD-3)	C21	Wholesale Load Reduction	Seth S. DeMerritt
A-3 (TLK-1)	C22	Master Regulated Affiliated Interest Agreement	Tracy L. Kupsh
A-3 (TLK-1)	C23	Asset Ownership by Integrys Business Support	Tracy L. Kupsh
A-3 (TLK-1)	C24	Summary of IBS Depreciation Expense and Return on Investment	Tracy L. Kupsh
A-3 (CMP-1)	C25	UPPCO Summary of Benefit Costs	Christine M. Phillips, CPA
A-3 (CMP-1)	C26	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 & Pools 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 (HWJ-1)	E1	Sales Data 2011-2015	Harry W. John
A-5 (HWJ-1)	E1.1	Sales Data by Revenue Class	Harry W. John
A-5 (HWJ-1)	E1.2	Sales Data by Rate Schedule	Harry W. John
A-5 (HWJ-1)	E2	Billing Demands	Harry W. John
A-5 (HWJ-1)	E3	Customer Count Data	Harry W. John
A-6 (JCHM-1)	F1.1	Integrated Retail System 2012 COSS (Net Income Approach) - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.2	Integrated Retail System 2012 COSS (Net Income Approach) - Detailed Summary	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.3	Integrated Retail System 2012 COSS (Net Income Approach) - Individual Rate Schedule Electric Revenue Requirements & Rate Base Components	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.4	Integrated Retail System 2012 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 2010 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.6	Integrated Retail System Account 370: Cost per Meter Analysis (based upon Historical 2010 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.7	Integrated Retail System 2012 COSS - Classification & Functionalization of Integrated Retail System Costs/Investment	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.8	Integrated Retail System 2012 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, Secondary, General	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.10	Corporate UPPCO Minimum System Analysis (based upon Historical 2010 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.11	Corporate UPPCO Regression Analysis Account 368 (based upon Historical 2010 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.12	Integrated Retail System 2012 COSS (Rate Base Approach) - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.13	Integrated Retail System 2012 COSS (Rate Base Approach) - Detailed Summary	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.14	Integrated Retail System 2012 COSS (Rate Base Approach) - Individual Rate Schedule Electric Revenue Requirements & Rate Base Components	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.15	Iron River Retail System 2012 COSS (Net Income Approach) - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.16	Iron River Retail System 2012 COSS (Net Income Approach) - Detailed Summary	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.17	Iron River Retail System 2012 COSS (Net Income Approach) - Individual Rate Schedule Electric Revenue Requirements & Rate Base Components	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.18	Iron River Retail System 2012 COSS - Allocation Methodologies	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.19	Iron River Retail System Account 369: Cost per Service Analysis (based upon Historical 2010 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.20	Iron River Retail System Account 370: Cost per Meter Analysis (based upon Historical 2010 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.21	Iron River Retail System 2012 COSS - Classification & Functionalization of Iron River System Costs/Investment	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.22	Iron River Retail System 2012 COSS - Distribution O&M Account Translation to FERC Plant Account	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.23	Iron River Retail System 2012 COSS (Rate Base Approach) - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.24	Iron River Retail System 2012 COSS (Rate Base Approach) - Detailed Summary	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.25	Iron River Retail System 2012 COSS (Rate Base Approach) - Individual Rate Schedule Electric Revenue Requirements & Rate Base Components	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.26	Combined Retail System 2012 COSS (Net Income Approach) - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.27	Combined Retail System 2012 COSS (Net Income Approach) - Detailed Summary	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.28	Combined Retail System 2012 COSS (Net Income Approach) - Individual Rate Schedule Electric Revenue Requirements & Rate Base Components	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.29	Combined Retail System 2012 COSS - Allocation Methodologies	Joylyn C. Hoffman-Malueg, CMA

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A-6 (JCHM-1)	F1.30	Combined Retail System Account 369: Cost per Service Analysis (based upon Historical 2010 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.31	Combined Retail System Account 370: Cost per Meter Analysis (based upon Historical 2010 data)	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.32	Combined Retail System 2012 COSS - Classification & Functionalization of Combined Retail System Costs/Investment	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.33	Combined Retail System 2012 COSS - Distribution O&M Account Translation to FERC Plant Account	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.34	Combined Retail System 2012 COSS (Rate Base Approach) - General Summary per MPSC Filing Requirements	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.35	Combined Retail System 2012 COSS (Rate Base Approach) - Detailed Summary	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.36	Combined Retail System 2012 COSS (Rate Base Approach) - Individual Rate Schedule Electric Revenue Requirements & Rate Base Components	Joylyn C. Hoffman-Malueg, CMA
A-6 (JCHM-1)	F1.37	Combined Retail System 2012 COSS - Detailed Summary showing Zero Revenue Deficiency	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 NatureWise Rate Factor	James M. Beyer
A-6 (JMB-1)	F11	Extension Allowance Calculation	James M. Beyer
A-6 (JMB-1)	F12	Rate Realignment Plan	James M. Beyer
A-6 (JMB-1)	F13	Rate Unification Rate Design	James M. Beyer
A-7 (SSD-4)		Calculation of Inflation Factors	Seth S. DeMerritt
A-8 (SSD-5)		Cost Summary of Employee Bonus, Incentive Compensation, and Supplemental Employee Retirement Plans	Seth S. DeMerritt
A-9 (CWS-1)		FERC Correspondence to UPPCO - Cataract	Charles W. Severance
A-9 (SJD-1)		Cataract Economic Analysis	Steven J. Daavettilla
A-10 (JGG-2)		Determination of PSCR Base Rate Factor and new PSCR Loss Factor	John G. Guntlisbergen
A-10 (SSD-6)		Integrus Energy Group, Inc. Awards & Recognition: 2006-2011	Seth S. DeMerritt
A-10 (NEC-1)		Non-Executive Incentive Plan	Noreen E. Cleary

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