

**Rebuttal Testimony**

**of**

**Steven R. Knepler**

**Accounting Department**

**Financial Analysis Division**

**Illinois Commerce Commission**

**Commonwealth Edison Company**

**Proposal to implement a competitive procurement process by  
establishing Rider CPP, Rider PPO-MVM, Rider TS-CPP, and  
revising Rider PPO-MI**

**Docket No. 05-0159**

**August 3, 2005**

**Table of Contents**

Witness Identification ..... 1

ComEd’s Proposed Original Sheet No. 269 Limits Commission Oversight ..... 2

Monthly Accuracy Assurance Factor Filings..... 5

a) Proposed Filing Date..... 5

b) Late Informational Filings ..... 8

The Commission Should Require Annual Rider CPP Hearings ..... 10

ComEd’s Agrees to Submit Annual Rider CPP Reports..... 11

ComEd’s Proposal to File Annual Internal Audit Reports in May is Unacceptable ..... 12

Staff Proposed Rider CPP Language Requiring Annual Hearings ..... 13

Recommendations Apply to All ComEd Riders ..... 15

Direct Testimony Does Not Support or Oppose the Auction Process..... 15

Summary of Recommendations ..... 15

Conclusion ..... 16

1 **WITNESS IDENTIFICATION**

2 Q. Please state your name and business address.

3 A. My name is Steven R. Knepler. My business address is 527 East Capitol  
4 Avenue, Springfield, Illinois 62701.

5 Q. Have you previously filed testimony in this proceeding?

6 A. Yes. My direct testimony was filed on June 8, 2005 as ICC Staff Exhibit 10.0.

7 Q. What is the purpose of your rebuttal testimony?

8 A. The purpose of my rebuttal testimony is to update the status of the  
9 recommendations made in my direct testimony and to comment on the rebuttal  
10 testimony of Commonwealth Edison Company (“ComEd” or the “Company”)  
11 panel witnesses Alongi and Crumrine (ComEd Ex. 13.0) that is responsive to  
12 such recommendations.

13 Q. What recommendations did you make in your direct testimony?

14 A. I made five recommended changes to Rider CPP and they are as follows:

- 15 1. Delete the language in proposed Rider CPP, Original Sheet No. 269,  
16 which would appear to prohibit or limit the ability of the Commission and  
17 any other entity to review ComEd's bills issued to customers containing  
18 such retail supply charges or any such AAF and ComEd's collection of  
19 such charges;
- 20 2. Modify the Accuracy Assurance Factor mechanism so that monthly  
21 informational filings are postmarked by the twentieth day of the filing  
22 month, any report filed after the twentieth but before the first day of the  
23 effective month would be accepted only to correct a previously filed timely  
24 report;
- 25 3. Modify Rider CPP to require the Commission to initiate annual public  
26 hearings to reconcile the cost of electric power and energy purchased with  
27 cost recoveries;
- 28 4. Modify Rider CPP to require ComEd to file annual reports with the  
29 Commission; and
- 30 5. Require ComEd to perform annual internal audits of costs and recoveries  
31 recovered through Rider CPP and submit such reports with the Manager  
32 of Accounting by April 1 for the previous calendar year.

33 **COMED'S PROPOSED ORIGINAL SHEET NO. 269 LIMITS COMMISSION OVERSIGHT**

34 Q. Did ComEd accept your recommendation to delete the language in proposed  
35 Rider CPP, Original Sheet No. 269, which would appear to prohibit or limit the  
36 ability of the Commission and any other entity to review ComEd's bills issued to  
37 customers containing such retail supply charges or any such AAF and ComEd's  
38 collection of such charges?

39 A. No. ComEd indicates that its proposed language was not "intended to preclude  
40 the review of the arithmetical correctness of Supply Charges or AAF calculations  
41 and the correct of arithmetical errors," and offers additional language to address  
42 my concerns. (ComEd Ex. 13, p. 38, lines 816-820)

43 Q What additional language has ComEd proposed to add to Original Sheet No. 269  
44 in response to your first recommendation to eliminate language which would  
45 appear to limit the Commission's oversight role?

46 A Instead of eliminating the two sentences on Original Sheet No. 269 as I  
47 recommended in my direct testimony, ComEd added a new sentence to the first  
48 and fourth paragraphs of Original Sheet No. 269 which, I presume, is an attempt  
49 to clarify the effect of the original language I proposed to delete on the  
50 Commission's ability to conduct informal reviews as well as formal review  
51 proceedings. (ComEd Ex. 13.0, p. 38, lines 816-820). ComEd's new language  
52 added to the first paragraph of Original Sheet No. 269 is the following:

53 The previous sentence does not prevent the resolution by appropriate  
54 informal or formal means of questions and disputes regarding the  
55 arithmetical accuracy of the Company's calculations of retail supply  
56 charges in such bills computed in accordance with this tariff. Nor does  
57 such sentence divest the ICC of its jurisdiction and authority under  
58 applicable law to investigate in formal proceedings possible arithmetical  
59 inaccuracies in such calculations and to order appropriate relief, including  
60 refunds of incremental amounts, if any, collected by the Company on such  
61 retail supply charges that would not have been collected but for such  
62 arithmetical inaccuracy and are not otherwise owed to the Company,  
63 subject to such further proceedings as are authorized by law. (ComEd  
64 Exhibit 13.1)

65 The following language has been added to the fourth paragraph of Original Sheet  
66 No. 269:

67 The previous sentence does not prevent the resolution by appropriate  
68 informal or formal means of questions and disputes regarding the

69 arithmetical accuracy of the Company's calculations of AAFs in such bills  
70 computed in accordance with this tariff. Nor does such sentence divest  
71 the ICC of its jurisdiction and authority under applicable law to investigate  
72 in formal proceedings possible arithmetical inaccuracies in such  
73 calculations and to order appropriate relief, including refunds of  
74 incremental amounts, if any, collected by the Company on such AAFs that  
75 would not have been collected but for such arithmetical inaccuracy and  
76 are not otherwise owed to the Company, subject to such further  
77 proceedings as are authorized by law. In addition, nothing in this  
78 paragraph limits review as expressly provided for in the Limitation and  
79 Contingencies part of this tariff. (ComEd Exhibit 13.1)

80 Q. Do you have any comments on the revised Original Sheet No. 269 as presented  
81 in ComEd's Exhibit 13.1?

82 A. Yes. I continue to recommend the deletion of the two sentences that appear to  
83 prohibit or limit Commission action as stated in my direct testimony. (ICC Staff  
84 Exhibit 10.0, pp. 2-4, lines 28-66) The two sentences to which I originally  
85 objected on Original Sheet 269 are as follows:

86 **The Company shall not be required to obtain any consent or other**  
87 **approval, whether prospective, contemporaneous, or retrospective,**  
88 **from the ICC or any other entity in order to issue bills containing**  
89 **such retail supply charges or in order to collect such retail supply**  
90 **charges. (Original Sheet No. 269, first paragraph, second sentence).**

91 **The Company shall not be required to obtain any consent or other**  
92 **approval, whether prospective, contemporaneous, or retrospective,**  
93 **from the ICC or any other entity in order to issue bills containing any**  
94 **such AAF or in order to collect such AAF. (Original Sheet No. 269,**  
95 **fourth paragraph, second sentence).**

96 I am also recommending rejection of ComEd's new language for Original Sheet  
97 No. 269 because it inappropriately restricts the Commission's regulatory role.  
98 The Company's language improperly reduces the Commission's regulatory role  
99 of the Company's AAF true-up mechanism to that of a math checker which is too  
100 constraining and, thus, should be deleted. The Company's language assumes  
101 that only errors in billings that could occur are math errors, which is not the case.  
102 While all ComEd's numbers in Rider CPP may add up, it is possible that ComEd  
103 may not have flowed through the appropriate costs or recoveries through Rider  
104 CPP. (ICC Staff Exhibit 10.0, p. 8, lines 182-186).

105 **MONTHLY ACCURACY ASSURANCE FACTOR FILINGS**

106 **A) PROPOSED FILING DATE**

107 Q. Did ComEd accept your recommendation that the monthly Accuracy Assurance  
108 Factors (AAF) be postmarked by the 20<sup>th</sup> day of the filing month?

109 A. No, ComEd continues to propose that Accuracy Assurance Factors and  
110 supporting workpapers be filed at least three (3) business days prior to the start  
111 of the monthly billing period to which they are applied. (ComEd Ex. 13.0, pp. 34-  
112 35, lines 730-751) As stated in my direct testimony, a three-day review period is  
113 not sufficient time for Staff to complete its review and furthermore, should an  
114 error(s) be detected there would not be sufficient time for ComEd to resubmit its  
115 filing prior to the billing month. (ICC Staff Exhibit 10.0, p. 4)

116 Q. Please summarize ComEd's arguments against Staff's proposed twentieth day of  
117 the month for filing the monthly AAF factors.

118 A. First, ComEd states that the twentieth day of the filing month is too early to file  
119 the AAF computation because the components are not available.<sup>1</sup> Second, the  
120 twentieth of the month is too late to file because according to ComEd it needs to  
121 extensively test its billing system.<sup>2</sup> Third and finally, ComEd states once rates  
122 are entered into its billing system, those rates could not be changed until the next  
123 month's billing cycle because any revision to the rates must again be tested in  
124 the billing system.<sup>3</sup> Thus, according to ComEd, a filing on the twentieth of month  
125 is not a viable filing date for ComEd and besides, once rates are entered into the  
126 billing system they cannot be changed until the next month's billing cycle.

127 Q. Is there a solution to ComEd's monthly filing date dilemma?

128 A. Yes. My understanding of ComEd's proposal is that for any filing month, the AAF  
129 calculation would be based on actual cost data for the second preceding month.  
130 For example, an AAF filing for the monthly rate to be billed in April 2007 (i.e.,  
131 filing made at the end of March 2007) would be based on actual costs for  
132 February 2007. Under my proposal, the April billing rate would be filed on March  
133 20, 2007. Under ComEd's proposal in its direct testimony, the April billing rate

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<sup>1</sup> "Based on ComEd's current monthly closing process and the availability of the components of the calculation, we believe that ComEd proposed deadline (three business days prior to the start of the next billing period) represents a realistic timeframe..." (ComEd Ex. 13.0, p. 34, lines 730-733).

<sup>2</sup> "...ComEd needs to extensively test any changes in rates in its billing system ...". (ComEd Ex. 13.0, p. 34, lines 738-739).

<sup>3</sup> "Thus, a filing date of the twentieth of the calendar month would not create sufficient time for the error correction process Staff's proposal contemplates. (ComEd Ex. 13.0, p. 35, lines 744-746).

134 would be filed no earlier than March 28, 2007. Since ComEd is stating that the  
135 twentieth of the month does not allow sufficient time to perform the AAF  
136 calculation, change its billing system and make the required filing with the ICC,  
137 then an appropriate solution would be for ComEd to use a three-month lag in the  
138 data for its AAF computation. In my example, this means ComEd would use data  
139 from the third prior month, or January 2007, for the April 2007 AAF filing. A  
140 three-month lag would allow ComEd additional time to gather the necessary  
141 data, test its billing system and make the required ICC filing.

142 Q. Does ComEd's rebuttal testimony support another possible solution to the filing  
143 date issue?

144 A. Yes, it does. In their discussion regarding my proposal to accept reports  
145 submitted after the due date only if submitted as a special permission request  
146 under the provisions of Section 9-201(a) of the Public Utilities Act ("Act"), on  
147 page 35 of their rebuttal testimony, Mr. Alongi and Mr. Crumrine refer to  
148 ComEd's Rider PPO-MI.<sup>4</sup> The first paragraph on ComEd's Original Sheet No.  
149 151.15 for this rider states:

150 No later than the first business day on or after February 1 for the  
151 Applicable Period A and July 1 for Applicable Period B, the Company shall  
152 file with the ICC for informational purposes the applicable MVECs for such  
153 Applicable Period, along with work papers detailing the determination of  
154 such MVECs based on the equations provided herein. In addition, 2  
155 business days after the collection of 5, 10, and 15 days of market data, the  
156 Company shall make available for informational purposes the current

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<sup>4</sup> Commonwealth Edison Company, Rider PPO – Power Purchase Option (Market Index), Original Sheet No. 151.15, Filed March 31, 2003, Effective Date April 7, 2003.

157 estimated MVECs. Notwithstanding the provisions of this of this  
158 paragraph for the Applicable Period A commencing with the June 2003  
159 monthly billing period, such filings shall occur on April 28, 2003.

160 Assuming that the June 2003 billing period began on June 1, 2003, a required  
161 filing date of April 28, 2003 would mean that ComEd made such filing 34 days in  
162 advance of the effective period (Period A). If ComEd is suggesting that the  
163 monthly AAF filings in this proceeding could be provided to Staff 34 days in  
164 advance of the related billing period, then I would not oppose that proposal. If  
165 that is not ComEd's alternative proposal, then my direct testimony proposal  
166 requiring a filing on the twentieth day of the month preceding the start of billing  
167 month is reasonable and should be adopted by the Commission. I further  
168 propose that ComEd's Accuracy Assurance Mechanism use actual cost data  
169 from the third prior month. ComEd's proposed tariff language on Original Sheet  
170 Nos. 291-294 reflecting a 2-month lag of actual cost data ("...occurring two (2)  
171 months prior to monthly billing period...") would be replaced with language  
172 reflecting a 3-month lag ("...occurring three (3) months prior to monthly billing  
173 period...).

174 **B) LATE INFORMATIONAL FILINGS**

175 Q. ComEd witnesses Alongi and Crumrine imply that under the provisions of  
176 ComEd's Rider PPO-MI, ComEd does not need specific Commission approval to  
177 bill a revised rate in the event that it filed its monthly AAF filing past the due date.  
178 (ComEd Ex. 13.0, pp. 35-36, lines 752-765). Please comment.

179 A. In my direct testimony, I stated that if ComEd filed its monthly AAF informational  
180 filing past the due date, then such filing would only be accepted "...if submitted  
181 as a special permission request under the provisions of Section 9-201(a) of the  
182 Public Utilities Act [220 ILCS 5/9-201(a)]." (ICC Staff Exhibit 10.0, p. 6, lines  
183 121-124) In their rebuttal testimony, ComEd witnesses Alongi and Crumrine  
184 state:

185 ComEd believes that such requirements are inconsistent with the  
186 informational process approved for other formula rates, such as Rider  
187 PPO-MI, and are potentially burdensome on both the Commission and  
188 ComEd. (ComEd Ex. 13.0, p. 35, lines 756-758)

189 First, I am not aware of any language in Rider PPO-MI that waives any  
190 requirement of the Act, including Section 9-201(a), for ComEd. Second,  
191 regardless of whether it may be a potential burden or not, ComEd and Staff have  
192 a duty to comply with the provisions of the Act. Lastly, it is significant to note that  
193 eliminating Commission approval in this instance would be inconsistent with the  
194 Commission's practice with respect to the current operations of other riders, i.e.,  
195 the Fuel Adjustment Clause ("FAC") and Purchased Gas Adjustment Clause  
196 ("PGA"). Any utility that submits its monthly FAC or PGA filing after the due date  
197 can only bill a late-filed-rate after it makes a Section 9-201(a) request and  
198 receives Commission approval.

199 Q. What is the status of your recommendation requiring Section 9-201(a) approval  
200 in order to bill a revised rate reflected in a late monthly AAF filing?

201 A. Consistent with my direct testimony, I continue to recommend that in the event of  
202 a late AAF informational filing, ComEd should comply with the special permission

203 provision of Section 9-201(a) of the Act before it bills its customers the revised  
204 rate reflected in such filing.

205 **THE COMMISSION SHOULD REQUIRE ANNUAL RIDER CPP HEARINGS**

206 Q. In your direct testimony, you recommended the Commission initiate an annual  
207 reconciliation proceeding to reconcile the cost of full requirements electric supply  
208 purchased under Rider CPP with such revenues recorded. (ICC Staff Exhibit  
209 10.0, pp. 6-7, lines 127-135) Has ComEd accepted your recommendation for  
210 annual Rider CPP hearings?

211 A. No. "ComEd believes that the proposed annual docket proceeding would be  
212 unnecessary, overly litigious and administratively burdensome on the  
213 Commission, ComEd and other stakeholders." (ComEd Ex. 13, pp. 38-39, lines  
214 824-827)

215 Q. Please comment on ComEd's objection to annual docketed proceedings.

216 A. ComEd's objection to an annual public hearing is inconsistent with the  
217 Procurement Working Group's first recommendation that a utility's procurement  
218 process ***be highly transparent.*** (ComEd Ex. 1.0, p. 8) I believe that the goal of  
219 transparency should be extended to annual reconciliation proceedings to  
220 reconcile ComEd's cost to provide full requirements electric supply under Rider  
221 CPP with recoveries. Annual docketed reconciliation proceedings are also  
222 supported by Illinois Industrial Energy Consumers ("IIEC") witness Brian Collins.  
223 Mr. Collins further states that New Jersey requires annual reconciliations, not just

224 workshops or open forums as advocated by ComEd in this case. (IIEC Exhibit 3,  
225 pp. 14-15, lines 300-325)

226 It is important to note here that a major stakeholder in a parallel procurement  
227 case, Ameren, agrees that my annual reconciliation proposal is reasonable.<sup>5</sup>  
228 Furthermore, public hearings at the annual reconciliation proceedings would offer  
229 intervening stakeholders a forum for expressing their concerns and settling  
230 disputes before an impartial adjudicator. Therefore, I continue to recommend  
231 that the Commission initiate annual public hearings requiring ComEd to reconcile  
232 Rider CPP costs and recoveries.

233 **COMED'S AGREES TO SUBMIT ANNUAL RIDER CPP REPORTS**

234 Q. The fourth recommendation in your direct testimony would require ComEd to file  
235 annual reports and annual reconciliations of its Rider CPP activities. (ICC Staff  
236 Exhibit 10.0, pp. 8-9, lines 166-200) Has ComEd agreed to submit the requested  
237 annual reports and reconciliations?

238 A. Beginning on page 32 of their rebuttal testimony, Messrs. Alongi and Crumrine  
239 state that ComEd has agreed to:

- 240           • Submit an annual report that summarizes the operations of the AAM for  
241           the proceeding calendar year;
- 242           • Verify the reports submitted by a ComEd officer; and

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<sup>5</sup> Rebuttal Testimony of Robert J. Mill, Respondent's Ex. 16.0, p. 7, lines 164-167, Docket Nos. 05-0160, 05-0161 and 05-0162 (Cons.).

243                   • Extend Staff recommended filing date from April 1 to last business day in  
244                   May.

245 Q.     Do you have any comments or concerns ComEd's regarding proposal to file a  
246             single verified annual report?

247 A.     Yes. I agree that ComEd's proposal for a single, verified report is reasonable  
248             and is acceptable to Staff. As a matter of clarification, I am proposing that this  
249             report be filed with the Commission's Chief Clerk's office and be available for  
250             public review. However, I believe ComEd's counterproposal to extend Staff's  
251             recommended annual report filing date from April 1 to the last business day in  
252             May is unacceptable because it extends the filing date too far beyond the end of  
253             the reconciliation year. In the spirit of compromise and to narrow issues, I  
254             propose a filing date that is a midpoint between the two positions. Therefore, I  
255             am recommending that the above reports be filed with the Commission no later  
256             than April 30 for the preceding calendar year. Furthermore, I would note that in  
257             the Ameren procurement proceedings, Company witness Robert Mill proposes  
258             an April 30 filing date for reports to the Commission.<sup>6</sup>

259 **COMED'S PROPOSAL TO FILE ANNUAL INTERNAL AUDIT REPORTS IN MAY IS**  
260 **UNACCEPTABLE**

261 Q.     Your fifth recommendation would require ComEd to perform annual internal  
262             audits of Rider CPP costs and recoveries and submit such reports to the

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<sup>6</sup> Rebuttal Testimony of Robert J. Mill, Respondent's Exhibit 16.0, p. 8, lines 188-190, Docket Nos. 05-0160, 05-0161, and 05-0162 (Cons.).

263 Manager of Accounting for the previous calendar year. What is the status of this  
264 recommendation?

265 A. ComEd accepts the recommendation to perform annual internal audits and make  
266 reports to the Commission, but proposes that it be allowed to extend the  
267 recommended filing date from April 1 to the last business day in May. ComEd  
268 further proposes that the internal audit requirement be memorialized in the  
269 Commission's final order. (ComEd Ex. 13.0, p. 33, lines 705-710) I believe that  
270 it is appropriate for the Commission's final order in this proceeding to give to the  
271 Company specific direction regarding the internal audit report. However, I am  
272 opposed to ComEd's filing date proposal of the last business day in May filing for  
273 the reason stated previously. I am willing to extend the same compromised filing  
274 date (for the previously discussed annual reconciliation) of April 30 to file the  
275 Rider CPP internal audit reports. The April 30 filing date for procurement internal  
276 audit reports has been accepted a by the Ameren Companies as a reasonable  
277 filing date.<sup>7</sup> One additional note and as a matter of clarification, I am proposing  
278 that the internal audit report be filed with the Commission's Manager of  
279 Accounting and a confidential copy of the same be filed with the Chief Clerk's  
280 office.

281 **STAFF PROPOSED RIDER CPP LANGUAGE REQUIRING ANNUAL HEARINGS**

282 Q. In ComEd Data Request 2.147, you were asked to define the terms "amount  
283 recovered", "revenues", and "recoveries". In addition to providing your

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<sup>7</sup> Rebuttal Testimony of Robert J. Mill, Respondent's Ex. 16.0, p. 8, lines 188-190, Docket No. 05-0160, 05-0161, and 05-0162 (Cons.).

284 understanding of the terms, you also stated that you would propose clarifying  
285 language in rebuttal testimony. Have you developed that replacement language?

286 A. Yes, I have. However, I would first like to note that in my response to ComEd's  
287 data request, I stated that it was my understanding that the terms "amounts  
288 recovered", "revenues", and "recoveries" were synonymous terms. They all  
289 represent amounts billed to retail customers under the operations of Rider CPP.  
290 My revised proposed language (noted in bold font) for Rider CPP is the following:

291           Annually, the Commission shall initiate public hearings to determine  
292           whether Rider CPP reflects actual costs for the procurement of full  
293           requirements electric supply required by retail customers and to reconcile  
294           any ~~amounts recovered~~ **revenues recorded** with the actual costs of the  
295           procurement of full requirements electric supply.

296           In conjunction with a docketed reconciliation proceeding, ComEd shall file  
297           with the Commission an annual reconciliation statement, which shall be  
298           verified by an officer of the utility. This statement shall show the difference  
299           between the following:

300                     1)    the costs recoverable through the Rider CPP during the  
301                     reconciliation year, as adjusted by the AAF mechanism, and

302                     2)    the revenues arising through the application of the Rider  
303                     CPP to applicable kWh during the reconciliation year.

304           If, after hearing, the Commission finds that ComEd has not flowed through  
305           the appropriate costs or ~~recoveries~~ **revenues recorded** from Rider CPP  
306           for such reconciliation year, the difference determined by the Commission  
307           shall be refunded or recovered, as appropriate, through the Factor O,  
308           along with any interest or other carrying charge authorized by the  
309           Commission.

310           I believe the above revised language would be acceptable to ComEd and should  
311           be adopted by the Commission in its final order.

312 **RECOMMENDATIONS APPLY TO ALL COMED RIDERS**

313 Q. In your direct testimony you recommended that the proposed Rider CPP have  
314 annual reconciliations, hearings, internal audits and reports. Is it your testimony  
315 that these recommendations apply to all of ComEd's proposed riders in this  
316 proceeding, not just Rider CPP?

317 A. Yes. Although my direct testimony only made reference to Rider CPP, it was my  
318 intent that these recommendations apply to all ComEd's proposed riders that  
319 recover pass-through costs. Thus my recommendations apply to ComEd  
320 proposed (1) Rider CPP, (2) Rider PPO-MVM, (3) Rider TS-CPP, and (4) Rider  
321 PPO-MI.

322 **DIRECT TESTIMONY DOES NOT SUPPORT OR OPPOSE THE AUCTION PROCESS**

323 Q. On page 10 of Dr. Chantale LaCasse's rebuttal testimony, she states  
324 "...witnesses Selvaggio, Struck and Knepler...all also in my view implicitly  
325 support the Auction Process." Do you have any comments?

326 A. Yes. Through my direct and rebuttal testimony I have offered no opinion on the  
327 Auction Process.

328 **SUMMARY OF RECOMMENDATIONS**

329 Q. Please summarize your recommendations.

330 A. I recommend that the Commission make the following findings regarding  
331 Commission oversight of ComEd's Rider CPP:

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1. Delete ComEd's Rider CPP language on Original Sheet No. 269 which would appear to prohibit the ability of the Commission and any other entity to review ComEd's bills issued to customers containing such retail supply charges or any such AAF and ComEd's collection of such charges;
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2. Modify the Accuracy Assurance Factor (AAF) mechanism so that monthly informational filings are postmarked by the twentieth day of the filing month, any report filed after the twentieth but before the first day of the effective month would be accepted only to correct a previously filed timely report. To better enable the Company to meet this deadline, I further recommend that the Company use actual cost data from the third prior month when calculating the monthly AAF. In the alternative ComEd's monthly AAF filings in this proceeding could be provided to Staff 34 days in advance of the related billing period;
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346  
347  
348
3. Modify Rider CPP, Rider PPO-MVM, Rider TS-CPP, and Rider PPO-MI to require the Commission to initiate annual proceedings to reconcile the cost of full requirements electric supply purchased with revenues recorded;
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350
4. Modify Rider CPP, Rider PPO-MVM, Rider TS-CPP, and Rider PPO-MI to require ComEd to file annual reports with the Commission; and
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355
5. Require ComEd to perform annual internal audits of costs and revenues recorded under Rider CPP, Rider PPO-MVM, Rider TS-CPP, and Rider PPO-MI and submit such reports with the Manager of Accounting and a confidential copy to the Chief Clerk by April 30 for the previous calendar year.

356 **CONCLUSION**

357 Q. Does this question end your prepared rebuttal testimony?

358 A. Yes, it does.