Docket No. 04-0779
ICC Staff Exhibit 17.0

REBUTTAL TESTIMONY

of

David A. Borden

Energy Division

Illinois Commerce Commission

Northern Illinois Gas Company

Proposed General Increase in Rates

Docket No. 04-0779

May 3, 2005

Q. Please state your name and business address.

A. My name is David A. Borden. My business address is 527 East Capitol Avenue, Springfield, Illinois, 62701.

Q. Are you the same David A. Borden who previously filed Direct testimony in this proceeding?

A. Yes.

Purpose of Testimony

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond to the direct testimony of certain intervenors and the rebuttal testimony of Northern Illinois Gas Company ("Nicor" or the "Company") regarding certain issues addressed in my direct testimony. Specifically, I address issues regarding gas transportation, Hub services, and energy efficiency.

Customer Select Rider 16 Supplier Withdrawals From Storage

Q. Please respond to Nicor witness, Mr. Bartlett's rebuttal testimony regarding your proposed changes to the Customer Select Program. (Nicor Gas Exhibit 24.0, pp. 30 - 31, l. 665 - 688)

A. Mr. Bartlett indicates that my proposal is not appropriate in the context of this proceeding because of the significance of the proposal and because only one Customer Select marketer is actively participating in the instant proceeding. Although I agree with Mr. Bartlett's account that previous changes to Customer Select have taken place as the result of a process in which all program participants have been involved, the type of change that I am proposing should give Customer Select suppliers more flexibility because it provides for the use of storage in a manner that is more consistent with how storage is intended to be utilized, i.e., as a source to meet peak demands and to hedge against potentially higher winter gas prices. Thus, it is reasonable to expect that the majority of Customer Select suppliers would support or not object to my proposal. Accordingly, the lack of participation in this rate proceeding by some Customer Select suppliers does not constitute a valid basis to delay implementation of my proposal.

Currently, Customer Select suppliers do not have the basic option of varying daily withdrawals from storage due to changes in forecasted weather and must meet these changes from daily deliveries. Given that Customer Select usage is weather sensitive, I echo the remarks made in the direct testimony of Dominion Retail, Inc. ("Dominion" or "DRI") that if Nicor provided gas to its sales customer in a similar manner, the Commission would likely find such purchases imprudent. (Dominion Retail Company Exhibit 1, p. 7) I recognize that the existing Customer Select program is the result of a collaborative process to construct appropriate operating parameters, and that it is not unreasonable to attempt to ease the impact of changes made when possible. I also recognize that it is important for the Commission to implement changes to Customer Select, when warranted, that improve the program and encourage the continued participation by suppliers. I will explain the details of my proposal below, and I recommend its approval by the Commission in this proceeding. However, if the Commission is reluctant to make my proposed gradual change to the Customer Select program during this proceeding, then I recommend that the Commission order a collaborative process to commence for Customer Select to review storage issues and implement storage withdrawal requirements that provide for greater daily flexibility in response to daily changes in weather.

Q. Please describe your proposal for daily withdrawals from storage?

A. My proposal represents a gradual change to the manner in which storage withdrawals are currently allowed under Customer Select. Currently, Customer Select suppliers must withdraw the same amount of gas on a daily basis from storage in a given month. The withdrawal amount varies by month, but there is no daily variability within a given month as weather changes. Under my proposal, Customer Select suppliers will have the ability to vary the amount of gas withdrawn on a daily basis. The daily variability will be determined according to a formula that attempts to account for daily forecasted changes in the weather. A Customer Select supplier's daily withdrawals will be limited by the formula, i.e., the supplier will not have complete control over storage usage. I emphasize this point to make clear that my proposal, while different from the state of the program today, is a gradual movement toward the greater control over daily storage withdrawals that is enjoyed today by all other transportation customers outside of the Customer Select program.

My proposal prorates the Company's planned withdrawals from storage in a given month for a Customer Select supplier to determine planned daily withdrawals from storage. The daily withdrawals from storage deviate from the planned daily withdrawals according to daily deviations in the forecasted weather.

A coefficient to determine daily deviations in storage withdrawals due to weather is determined by taking the difference between the planned system withdrawals on a design day and planned system withdrawals on an average day in January and dividing by the difference between heating degree days on a design day and heating degree days on a normal day in January. The weather coefficient links withdrawals from storage with daily fluctuations in temperature in a manner that can be calculated easily by the Company.

The weather coefficient is then applied to the forecasted heating degree days on a given day, less the average heating degree days under normal weather for that same day, and allocated to that supplier based upon their share of system peak demand. The weather adjusted withdrawals from storage would be provided by the Company to the Customer Select supplier as part of the existing nomination process for daily gas deliveries Any planned withdrawal amount that exceeds the actual monthly withdrawals for a supplier would be prorated over the remaining months for that supplier. See ICC Staff Schedule 17.1 for a detailed presentation of my proposed method for daily storage withdrawals for Customer Select suppliers. This is the same method that was approved by the Commission for Peoples Gas' Small Volume Transportation program in Docket No. 01-0470.

Q. Does your proposal for daily withdrawals from storage remove control from the Company over the Company's current method or create unreasonable uncertainty for the Company?

A. Although my proposed change to the current method for daily withdrawals reduces to some degree the Company's control over daily withdrawals, the limited change in control under my proposal is reasonable and represents a gradual movement from the current method. The Company will still determine a planned amount of withdrawals from storage based on normal weather. As weather changes, the Company will still be able to determine the amount of storage withdrawals due to the change in weather because under my proposal this amount is limited to the formula set forth on ICC Staff Schedule 17.1. The

Company is in no worse a situation than it is today in that it relies on daily weather forecasts to estimate the next day's daily deliveries and withdrawals from storage across its entire system.

Q. Have Customer Select suppliers expressed their opinion regarding your proposal for daily withdrawals from storage?

A. Only one Customer Select supplier, Dominion, is participating in the instant proceeding, but Dominion is the largest supplier in the Customer Select program. Dominion witness Mr. Crist indicates support for the approach adopted in the Peoples case, although he advocates even greater flexibility for managing withdrawals. (Dominion retail Company Exhibit 1, pp. 4-11) My proposal, which is the same as that approved in the Peoples case, represents a more gradual movement toward supplier flexibility than the methods of storage allocation and withdrawals that are set forth in Mr. Crist's testimony.

Q. Do you oppose Dominion's proposal to manage its own storage withdrawals? (Dominion Company Exhibit 1, pp. 4-11)

A. I would have a better sense for the Dominion proposal if there were specific details provided. It might make sense once it was spelled out in detail, since by comparison industrial and large commercial transportation customers currently manage their daily storage withdrawals within the parameters of the Nicor tariffs and with a much greater degree of flexibility than is provided to Customer Select suppliers. Conceptually it is a goal to move toward, but absent greater detail I cannot support it now.

On System Storage Capacity or Storage Banking Service ("SBS")

Q. Please restate the Company's original proposal regarding SBS and your position in your direct testimony.

A. The Company proposes that SBS capacity be reduced from the current 26 days of Maximum Daily Contract Quantity ("MDCQ") to 23 days worth of a transportation customer's MDCQ and that the critical day withdrawal rate be reduced from 2.3% to 2.1%. The Company's calculation comes from the formula that was approved in their previous rate case, Docket No. 95-0219. In my direct testimony, I recommended approval of this proposal absent seeing the positions of transportation customers that intervened in this case. (ICC Staff Exhibit 8.0, pp. 9 -10)

Q. What is the position of other transportation customers on this issue?

A. Dominion proposes that Customer Select receive 38% of annual storage capacity. Dominion's proposal base loads actual billed storage for 2004 by dividing it by 12 months. Dominion changes the base amount for each month by the difference between actual billed amounts in a month for 2004 and the base load amount for that month. Dominion uses total withdrawals to arrive at an allocation percentage to apply to annual storage volumes for 2004. (Dominion

Exhibit OSSSC Sch JLC 1.3) Dominion indicates that if the MDCQ approach to storage allocation is maintained, then the amount should be increased from the current 26 days to 34 days. (Dominion Company Exhibit 1, pp. 12-14)

The Illinois Industrial Energy Consumers ("IIEC") and Constellation New Energy ("CNE") propose, in the direct testimony of Mr. Rosenberg, that the SBS allocation of storage be based upon the total top gas capacity of 149.74 BCF divided by the estimated peak day send out of 5.258 BCF, for an allocation of 28.5 days. Mr. Rosenberg indicates that this should be a minimum allocation because not all transportation customers will simultaneously remove their maximum amount of gas from storage. (IIEC/CNE Jt. Exhibit 1, pp. 10-11)

Vanguard Energy Services, LLC, ("Vanguard") proposes, in the direct testimony of Mr. Anderson, that the MDQ be calculated as 26 days. Mr. Anderson uses the same approach as that proposed by Mr. Rosenberg, resulting in 28.5 days, but proposes that the allocation remain at its existing level of 26 days. (Vanguard Exhibit 1, p. 3)

Q. What is your opinion of the transportation customers' proposals for SBS allocation and do you recommend that the Commission accept one of these proposals?

A. The proposals illustrate that there is no one correct answer for allocating storage. Although the Dominion approach is somewhat appealing because it is equitable to both sales and Customer Select customers, and is based upon actual use of storage, I recommend that the Commission maintain the MDQ approach to the allocation of storage because it links the allocation of storage costs to the use of storage capacity at peak times.

Mr. Rosenberg's proposal to utilize the maximum amount of top gas is reasonable because it reflects the maximum deliverability of the storage assets, which is likely to vary less than the Company's estimate of storage withdrawals in a given year over time. I also agree with Mr. Rosenberg's contention that his calculation is conservative because it does not reflect diversity in storage withdrawals between transportation customers.

Q. What is the Company's position regarding Mr. Rosenberg's proposal for the MDCQ for SBS?

A. Nicor witness, Mr. Bartlett, in his rebuttal opposes Mr. Rosenberg's position because it is based on the summation of non-coincident peaks of each storage field and that actual deliverability is less, and because Nicor must have the flexibility to meet extreme deliverability requirements that are beyond its control. (Nicor Gas Exhibit 24.0, pp. 15-16)

Q. After considering these positions on SBS, what is your opinion regarding the allocation of storage capacity for SBS?

A. I recommend the use of the coincident peak for working gas in storage to determine the MDCQ for SBS. I reviewed the historic coincident peak for working gas in storage provided by the Company in its response to IIEC data request 4.09, and recommend that the MDCQ be increased from the current 26 days to 27 days.

Q. How did you determine that the MDCQ for SBS should be increased from 26 to 27?

A. By comparison of the average for the coincident peaks for working gas in storage from the period 1995-2004. Coincident peak numbers are likely to change over time so the use of the coincident peak for one specific year may not be appropriate for the purpose of allocating storage capacity that will remain in effect for several years. I used the three year, five year, and ten year averages for coincident peak working gas in storage, each ending in 2004, to determine a respective MDCQ. The results are as follows:

	Coincident Peak Working Gas in Storage (BCF)	MDCQ
Three Year Average Ending 2004	140.73	26.8
Five Year Average Ending 2004	143.37	27.3
Ten Year Average Ending 2004	139.60	26.5

The MDCQs for each period above are similar and for rounding purposes I recommend that the MDCQ be set at 27 for SBS. Additional detail that supports this calculation is set forth on ICC Staff Schedule 17.2.

Cycling Requirements

Q. Please comment on Mr. Bartlett's proposal regarding the reductions in critical day withdrawals when a transportation customer fails to meet the November 1st requirement for storage balances. (Nicor Gas Exhibit 24.0, pp. 17-18)

A. Mr. Bartlett proposes a compromise on this issue that essentially splits the difference between my position in direct and the Company's position in their direct testimony. (I acknowledge a calculation error in my direct testimony and as a result the 12.5% that is set forth on ICC Staff Exhibit 8.0, p. 11, l. 207, should instead be 11.1%.) Mr. Bartlett's proposal is reasonable, but in the interest of advocating a gradual change regarding the implementation of the cycling requirement, I maintain my position in my direct testimony on this issue. That is to say, the Company currently has no cycling requirement and has provided transportation service for at least 15 years with no such provision in its tariffs, so it seems reasonable to me to initially apply a more modest penalty for noncompliance with such a significant change in the cycling requirement. Since this is a term and condition of transportation tariffs and does not directly affect revenue requirement, the Company can petition the Commission in the future for approval on 45 days notice should there be a need to increase the penalty for non-compliance.

Q. Please comment on Mr. Bartlett's rebuttal testimony regarding the proposed cycling requirement that transportation customers have all but 10% of their storage balances withdrawn from storage by April 1. (Nicor Gas Exhibit 24.0, pp. 19-20)

A. I opposed this proposal in my direct testimony and continue to oppose this requirement in my rebuttal. I still do not see the need for this requirement because it is not apparent that the level will not be met either from transportation customers on their own or through the Company using excess inventories in storage to meet system supplies prior to the injection season.

Uncollectible Expense

Q. Please respond to Dominion witness James Crist's direct testimony regarding the collection of uncollectible expense from Customer Select customers? (Dominion Retail Company Exhibit 1, pp. 17 – 18)

A. I agree with Mr. Crist's contention that Customer Select customers should not pay for the portion of uncollectible expense that is attributable to the gas commodity portion of the customer's bill. Every supplier incurs uncollectible expense or has risk for non-payment. When customers switch to Customer Select or any other transportation tariff they are essentially paying twice for uncollectible expense that is attributable to the gas commodity portion of the customer's bill through Nicor's recovery that is embedded in base rates and through the cost of non-payment that is incurred by their supplier. Thus, an alternative retail gas supplier must be able to absorb Nicor's cost of uncollectible that is attributable to the gas commodity portion of the customer's bill, in addition to its own, and still provide gas commodity at a competitive price to customers. In a market such as Customer Select, where margins are likely to be thin per customer and per customer acquisition costs high, this additional cost to suppliers may impair the development of competition. In addition, the recovery of the uncollectible expense that is attributable to the gas commodity portion of the customer's bill from any transportation customers is objectionable because the Company, by definition, does not provide gas supply to transportation customers. Although I do not agree with Mr. Crist's testimony that this portion of uncollectible expense should be recovered via Nicor's PGA, I agree that transportation customers should not pay for this cost that is attributable to the gas commodity portion of the customer's bill.

Q. What is your recommendation regarding the recovery of the portion of uncollectible expense associated with gas supply on the bill from transportation customers?

A. I recommend that this amount remain in base rates but that it be allocated only to sales customers. Staff witness Struck, in his direct testimony, recommends that uncollectible expense be set at $30,721,000. (ICC Staff Exhibit 1.0, Schedule 1.01) The Company proposes that 66.6% of uncollectible expense should be recovered only from sales customers. (Nicor Gas Exhibit 12.0, p. 28, l. 635) Thus, my proposal is that 66.6% of Staff's recommended uncollectible expense be recovered from sales customers only and the remaining uncollectible expense that is associated with the distribution portion of the bill be recovered from all customers.

Q. How would these amounts be allocated to sales and transportation customers?

A. Based upon therm sales by customer class, the actual adjustment is set forth in the cost study sponsored by Staff witness, Mike Luth. (ICC Staff Schedule 16.4)

~~Working Gas In Storage Capital Costs~~

~~Q. Please respond to Dominion's proposal that the capital cost recovery for working gas in storage should be recovered from sales customers through the PGA. (Dominion Retail Company Exhibit 1, p. 18)~~

~~A. Although I am not testifying as to the classification of working gas in storage capital costs as appropriate for recovery through the PGA, it is my experience at the Commission that Staff treats this cost as a rate base item and as an item not eligible for recovery through the PGA. Nevertheless, I agree with Mr. Crist's contention that it is not appropriate to recover these costs from Customer Select~~

~~customers. Working gas in storage is gas that is inventoried by the Company for later use by sales customers. Customer Select customers provide their own gas to Nicor for storage purposes and bear the burden of capital costs associated with it. (Customer Select customers are the only transportation customers currently allocated a portion of the capital costs from working gas in storage.) In order to address this issue in a manner consistent with Staff's treatment of the cost as a rate base item, I recommend that the cost no longer be allocated to Customer Select customers and that the full amount be recovered from sales customers via base rates. This requires that the allocation of the capital costs for working gas in storage be made only to sales customers in the embedded cost of service study. The actual adjustment should be made according to customer class share of therms and is set forth in the testimony of Staff witness Luth. (ICC Staff Schedule 16.5)~~

Customer Select Sign-Up Issues

Q. Please comment on Dominion's proposal that Customer Select suppliers should be required to obtain only the customer's meter number, instead of both the meter and account number on the application that authorizes a customer's switch. (Dominion Retail Company Exhibit 1, pp. 19-20)

A. Dominion proposes that the customer meter number be used instead of both the meter number and account number to authorize a customer switch. (This is not all of the information required to authorize a switch but just 2 items that appear redundant.) I agree with Dominion's concern that requiring both the account and meter numbers is redundant, may be confusing to customers and thus may increase customer acquisition costs, but I disagree with their proposal to use the meter number. It is possible that meter numbers may be located in areas that are accessible to the general public and thus could be obtained by suppliers to authorize the switch of a customer without the customer's knowledge. If retail suppliers employ door-to-door representatives to solicit business, then it is possible that they can gain access to a customer's meter number without their knowledge. In order to protect against the unauthorized use of a customer's meter number to switch a customer, to eliminate the apparent redundancy of information, minimize customer confusion, and to reduce customer acquisition costs, I recommend that the Company require only the customer account number instead of both the customer account and meter number.

Energy Efficiency

Q. Please comment on the Direct testimony of Martin G. Kushler on behalf of the Environmental Law and Policy Center ("ELPC") regarding energy efficiency expenditures and programs.

A. The ELPC proposes that the Commission order Nicor to spend $38 million per year over five years for energy efficiency programs. The ELPC's 2nd best position is that Nicor spend not less than $10 million per year (presumably over a five year period) on energy efficiency programs. Mr. Kushler also proposes that a collaborative process commence whereby a portfolio of energy efficiency programs can be designed and that the Commission provide over sight, approval, monitoring, and evaluation of these programs. (ELPC Testimony, pp. 10-11) I agree with Company witness, Mr. Al Harms, that Mr. Kushler's testimony on this issue lacks the detail required to implement the cost recovery contemplated. (Nicor Gas Exhibit No. 32.0, p. 43) If the Commission determines that energy efficiency programs are warranted, then I recommend that the Commission commence a collaborative process to determine the programs and details needed for implementation and the amount of money that is cost justified to spend.

Hub Services

Q. Please summarize your concerns regarding Hub transactions?

A. I remain opposed to the Company's proposal to provide Hub loans beyond the 120 day restriction that is currently in place and I remain opposed to the Company's proposal to remove the one year term limitation on Hub contracts. The Company has withdrawn its proposal to provide firm service through the Hub, (Nicor Gas Exhibit 24.0, p. 9), so there is no longer a difference between me and the Company on this issue.

Q. Do you agree with Company witness, Mr. Bartlett's claim that neither Staff nor any intervenor questions whether increasing Hub efficiency or

increasing revenues that can be flowed through the PGA is a benefit to customers? (Nicor Gas Exhibit 24.0, p. 9)

A. I wish that I could share in Mr. Bartlett's certainty regarding Hub transactions and their potential to benefit customers and unequivocally answer "Yes", but the Hub transactions are themselves difficult to follow and it is difficult to understand their total dollar effect on sales customers. In fact, from the Company's response to Staff data request DB 2.01, the Company expressly states that it does not calculate the effect of individual Hub transactions on the cost of gas to sales customers. The difficulty in this stems from the timing of the transactions and the cost of the gas to the Company at the time that the loan is made when compared to the expected or future price for gas at the time of delivery (at the time that the loan is made), and the cost of the gas when it is actually repaid to the Company. Although I agree with the Company's proposal to flow Hub revenues through the PGA because they address my concerns in part, I recognize that it is still possible for Hub loans to result in higher gas costs for sales customers and so I am opposed to expanding the terms and conditions for Hub services.

Q. Do you agree with Mr. Bartlett's claim that removing the 120 day limitation on Hub loans and the one year limitation on Hub transactions will result in migration from FERC jurisdictional Hub services to Commission

jurisdictional Hub services, thus increasing revenues that are credited to the PGA? (Nicor Gas Exhibit 24.0, pp. 9 – 12)

A. No. I disagree with Mr. Bartlett's claim because the underlying assumption is that revenues from FERC jurisdictional Hub services will not be credited to the PGA. It is my understanding of Mr. Bartlett's direct testimony, that he recommends that all net Hub revenues be credited to sales customers through the PGA, including those generated through FERC jurisdictional transactions. (Nicor Gas Exhibit 8.0, p. 12) It is my understanding that this is supported by the testimony of Company witness Mr. Gerald P. O'Connor. (Nicor Gas Exhibit 12.0, pp. 15-16). If my understanding is correct, then there is no basis for Mr. Bartlett's argument in rebuttal that migration from FERC jurisdictional to Commission jurisdictional Hub services will provide greater revenues to credit through the PGA because it all goes through the PGA regardless of the regulatory jurisdiction. If my understanding is incorrect, then the question is where do the revenues from FERC jurisdictional Hub services go because it appears that the Company is removing them from base rates (where they currently reside)?

Q. Assume that revenues from FERC jurisdictional Hub services are removed from base rates but are NOT credited through the PGA, what happens to those revenues?

A. It is likely that they are treated below the line and go directly to shareholders. It is possible that I do not fully understand Mr. Bartlett's remarks in his rebuttal and I request that this issue be clarified in his surrebuttal testimony. (It is possible that Mr. Bartlett's discussion refers to a qualitative difference between the FERC and Commission jurisdictional Hub services that relates to interstate and intrastate deliveries, but even this does not seem plausible to me because it implies circumventing the current restrictions on Nicor's Rate 21 that prohibit redelivery to interstate pipelines.) In any event, if it is the Company's position that FERC jurisdictional Hub revenues should remain in base rates or be removed from base rates and NOT credited to the PGA so that they go directly to shareholders, then I oppose the Company's position(s). If this is the Company's position, then it should be rejected and the Commission should order that all Hub net revenues, regardless of their source, be credited to sales customers through the PGA.

Q. If all Hub net revenues are credited to sales customers through the PGA, regardless of the jurisdictional source of the transaction, does it matter whether the terms and conditions between FERC and Commission jurisdictional Hub services are the same?

A. No, at least not in terms of the benefit to sales customers and the 120 day term restriction on Hub loans and a one year term restriction on other Hub contracts would not cost sales customers lost revenues through the PGA as implied by Mr. Bartlett's rebuttal testimony.

Q. Does this conclude your rebuttal testimony?

A. Yes.

Staff's Proposal Regarding Weather Sensitive Daily Withdrawals from Storage for Customer Select Suppliers:

X_i = total Pool withdrawals for a day in month i
ΣX_i = actual Pool withdrawals in month i
C = system storage withdrawal per heating degree-day deviation from normal
W_i = planned Pool withdrawals for month i
W_{dpi} = planned Pool withdrawals for a day in month i
W_{dd} = planned system withdrawals on a design day
W_{jan} = planned system withdrawals on an average January day
HDD_i = total heating degree days under normal weather during month i
HDD_{dni} = average heating degree days per day under normal weather in month i
HDD_a = daily forecasted heating degree days for a given day at O'Hare International Airport
HDD_{jan} = average heating degree days per day under normal weather in January
HDD_{dd} = heating degree days on a design day
HDD_{dev} = difference between daily forecasted and average heating degree-days
MDQ_p = Pool maximum daily quantity
MDQ_s = system peak demand
P = storage balance to be prorated over remaining months in withdrawal period

$W_{dpi} = W_i$ / # of days in month i
$HDD_{dni} = HDD_i$ / # of days in month i
$HDD_{dev} = HDD_a - HDD_{dni}$

$C = (W_{dd} - W_{jan}) / (HDD_{dd} - HDD_{jan})$

$X_i = W_{dpi} + (C * HDD_{dev}) * (MDQ_p / MDQ_s)$

$P = W_i - \Sigma X_i$

STAFF'S PROPOSED MDCQ CALCULATION FOR SBS

Docket No. 04-0779
ICC Staff Schedule 17.2

(A) Year	(B) CP Storage Withdrawals BCF	(C) 3 Year Moving Average BCF CP Storage Withdrawals	(D) 5 Year Moving Average BCF CP Storage Withdrawals	(E) 10 Year Average BCF CP Storage Withdrawals	(F) 3 Year Moving Average MDCQ: (C) / (I)	(G) 5 Year Moving Average MDCQ: (D) / (I)	(H) 10 Year Average MDCQ: (E) / (I)	(I) Peak Day Send out BCF
1995	128.97							
1996	131.32							
1997	137.57	132.62			25.2			
1998	139.21	136.03			25.9			
1999	142.03	139.60	135.82		26.6	25.8		
2000	143.78	141.67	138.78		26.9	26.4		
2001	150.89	145.57	142.70		27.7	27.1		
2002	145.77	146.82	144.34		27.9	27.5		
2003	144.45	147.04	145.39		28.0	27.7		
2004	131.96	140.73	143.37	139.60	26.8	27.3	26.5	5.258