

Q. Please provide a detailed breakdown of professional services costs by year for the period 2004 to 2010 forecast. Please separately show such costs attributable to this General Rate Application.

A. Table 1 provides a breakdown of professional services costs which the Company accounts for under the Other Company Fees breakdown by year for 2004 to 2006.

Table 1
Professional Services Costs
2004 – 2006

	2004	2005	2006
Audit Fees	\$ 114,973	\$ 113,868	\$ 146,532
CEA - Membership & Research	79,065	137,447	89,380
Consultant Fees	262,926	382,353	316,849
Legal Fees	267,356	253,778	172,630
Credit & Collection Fees	160,816	155,660	192,193
Oil Testing Fees	100,134	123,375	90,007
IS Maintenance/Support	55,227	201,021	75,420
Other Professional Service Fees	146,861	69,205	186,066
Other Company Fees	246,281	260,667	336,202
Total	\$ 1,433,639	\$1,697,374	\$ 1,605,279

Table 2 provides a breakdown of professional services costs which the Company accounts for under the Other Company Fees breakdown by year for 2007 to 2010F.

Table 2
Professional Services Costs
2007 – 2010F

	2007	2008	2009F	2010F
Audit Fees	\$ 142,984	\$ 150,000	\$ 156,000	\$ 162,000
CEA - Membership & Research	68,806	128,422	100,000	100,000
Consultant Fees	199,550	135,232	350,000	170,000
Legal Fees	232,724	149,593	325,000	349,000
Credit & Collection Fees	122,673	133,462	325,000	338,000
Oil Testing Fees	134,486	153,810	150,000	150,000
IS Maintenance/Support	89,758	84,352	85,000	75,000
Other Professional Service Fees	228,231	184,131	151,000	208,000
Other Company Fees	324,783	350,090	358,000	352,000
Total	\$1,543,995	\$ 1,469,092	\$2,000,000	\$ 1,904,000

Table 3 shows the portion of costs from 2009F above attributable to this hearing:

Table 3
Portion of Costs
from 2009F

Cost of Capital Consultant	150,000
Legal Fees	175,000