Request No. AG 2-3:
To the extent that workpapers and other supporting materials were produced using spreadsheet software, please provide electronic versions of these materials (working models with all related and referenced spreadsheet models and data) related to Mr. Harrison's embedded cost of service study (electric) in Excel or Lotus 123 format. The electronic versions must contain all formulae and permit the recalculation of Mr. Harrison's results. Describe of how each model/spreadsheet was constructed and operates (identify key variables, inputs and outputs).

Response:
In the course of performing the accounting cost of service study, numerous files in Excel or Lotus format which were used in whole or part. All of this information is enclosed on a compact diskette. The attached spreadsheets are self documenting including rudimentary calculations and considerable data input all of which are self evident. In order to gather adequate information to perform the accounting and marginal cost studies for the gas and electric divisions, MAC distributed four data requests and received numerous responses from the Company. In some instances the Company provided partial information and then provided multiple submissions. Often electric and gas information was intermingled and provided at the same time, similarly accounting and marginal information was sent intermingled. MAC considered all of this information in the conduct of its studies. To be certain that no information has been inadvertently omitted, the attached CD contains all of the electric files used in the conduct accounting cost study, except for proprietary spreadsheet models that are provided in response to other questions.

Person Responsible: James L. Harrison