

23. [RRWF] Please update the Revenue Requirement Work Form to account for any changes since the filing of the update application, including as a result of the interrogatory process. Please provide a corresponding list of changes and their individual revenue requirement impact.

LUI's RESPONSE: (Amended March 27 2012)

LUI has included as Appendix A the updated RRWF to include any and all changes since the filing of the Application as required as a result of the interrogatory process.

These changes relate to the following:

Accounting for the new Account 1575 – which include a change in depreciation for 2012 Test Year;

Change to the PILS account 1562 balance, which is reflected in the rate riders;

The reduction (change) to reflect the 50% recovery/refundable portion of the Account 1592, ITC portion;

The removal of subaccount 1595 (2009) rate for disposition.