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| **DESCRIPTION** |
| Workpaper 12, Exhibit JD-32 |
| Layne Demas Table 1, LD-1T, p. 4 |
| Staff Response to Company DR-13 |
| Staff Response to Company DR-1, TG-131794, 1/22/14,  2009 Rate Case Staff Workpapers Attachment |
| Staff Response to Company DR-18 |
| Initial Brief of Staff, p. 6 |
| Staff Response to Company DR-10, TG 131794,  Staff Response to Company DR-4, TG-140560 |
| Order 05, page 9 |
| Order 10, page 6 |
| Exhibit JD-42 |
| Exhibit MC-1T, page 57 |
| Staff General Rate Memo, 1/28/10, TG-091653 |
| Exhibit of Workpapers from Staff from November 2013 in TG-131794 |

Cross Examination Witness: Staff Auditor, Melissa Cheesman

Time Estimate: 2-3 hours