



Table of Contents

I. Introduction and Qualifications	2
II. Summary of Testimony	4
III. Discussion of Permanent Rate Request	5
IV. Discussion of Prudence and Staff's Standard of Review	8
V. Findings: Review of Sample Capital Projects and Related Cost Overruns	18
VI. Conclusions and Recommendations	29
Attachments	
Attachment JED 2-1	
Attachment JED 2-2	
Attachment JED 2-3	
Attachment JED 2-4	
Attachment JED 2-5	
Attachment JED 2-6	
Attachment JED 2-7a	
Attachment JED 2-7b	
Attachment JED 2-8	
Attachment JED 2-9	
Attachment JED 2-10a	
Attachment JED 2-10b	
Attachment JED 2-11	