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MISS. PUBLIC SERVICE
COMMISSION

BEFORE THE MISSISSIPPI PUBLIC SERVICE COMMISSION

MISSISSIPPI PUBLIC SERVICE COMMISSION

DOCKET NO. 2017-AD-112

IN RE: ENCOURAGE STIPULATION OF MATTERS IN CONNECTION WITH
THE KEMPER COUNTY IGCC PROJECT

RESPONSE TO MOTION TO STRIKE

COMES NOW, the Public Utilities Staff ("Staff") and pursuant to RP 12 of the Mississippi Public Service Commission ("Commission") Rules of Practice and Procedure, files the response to the Mississippi Power Company ("MPC") Motion to Strike certain testimony filed on behalf of the Staff.

MPC seeks to strike substantial parts of Staff's testimony, arguing principally that this testimony is irrelevant to the issues set for consideration in this docket.¹ As will be shown, the portions of testimony at issue directly address: (i) the Commission's request for testimony supporting the reasonableness of Staff's most recent proposed stipulation offer and in opposition to filings by others,² (ii) statements made by MPC in its August 21 Settlement Rate filing or (iii) MPC's argument and evidence in its Supplemental Filing on October 23, 2017.

**1. RELEVANT EVIDENCE IS NOT LIMITED TO EVIDENCE
PRESENTED DURING NEGOTIATIONS**

MPC wrongly seeks to confine Staff's testimony to a replay of the discussions and rationales presented at the negotiation table,³ impugning any other evidence as "post hoc."⁴ The

¹ Motion to Strike ¶ 6.

² *In Re: Encouraging Stipulation of Matters in Connection with the Kemper County IGCC Project*, Order Setting Hearing and Scheduling Order, Docket No. 2017-AD-112 ("September 12 Order") at 3; *In Re: Encouraging Stipulation of Matters in Connection with the Kemper County IGCC Project*, Order Denying Motion for Reconsideration, Docket No. 2017-AD-112 ("October 5 Order") at ¶ 19.

³ See Motion to Strike ¶ 12 (seeking to strike testimony as "beyond the scope of these proceedings in that it was not relied upon by the Staff during negotiations").

⁴ *Id.* ¶¶ 13-14.

Commission order framing this proceeding contains no such limitation. To the contrary, it invites parties to (1) give any and all evidence that supports their own proposals and/or counters the proposals and supporting testimony of others, whether or not that evidence was presented at the negotiating table, and (2) expressly invites any other relevant testimony.⁵ The Commission also made it clear that it “will treat these proceeding as a contested matter to resolve all outstanding Kemper Project issues” and that it “must review the proposed stipulation and the entire record in the proceeding.”⁶ This broad scope is necessary and appropriate, given that the ultimate purpose of this proceeding is to find a resolution that is just and reasonable and in the public interest.⁷

Confining the record as MPC seeks would result in a dangerous, stifling precedent that would doom future negotiations to failure. It is universally accepted that no party is bound by what is discussed in settlement discussions unless and until a settlement is actually achieved. No party would ever enter settlement negotiations if they were told that they would be bound by offers presented but that were never accepted. Moreover, during the negotiation period, Staff was more focused on reviewing the substance of MPC’s offers, and on determining and presenting the substance of its own offers, than on elaborating the explanations for why Staff proposed what it did. Staff responded in good faith to the Company’s requests for explanations of the basis for Staff’s proposals, but did so in the reasonable belief that the point of that exercise was to ensure that MPC understood what Staff was proposing, not to define the parameters of a litigation case. If the scope of testimony in litigation following a failure to reach a negotiated

⁵ The September 12 Order states that parties may “file direct testimony, specifically including, but not limited to, testimony in support of the terms of its most recent proposed stipulation offer and why it opposes the most recent rejected stipulation from each other party....”

⁶ October 5 Order, ¶ 22.

⁷ *Id.*

agreement were confined to information presented at the negotiating table, the time during which parties should be focused on seeking agreement would be consumed with posturing and preparation for litigation. The negotiation atmosphere would be poisoned and parties' efforts would be diverted from the search for common ground. Instead of serving as a backstop to negotiations, a litigated resolution would become all but inevitable.

MPC makes this argument while, at the same time, continuing to assert that the only option for the Commission is to either accept or reject MPC's August 21, 2017 or October 23, 2017 filings.⁸ MPC wants an up/down vote, while limiting the information provided for the Commission to consider in making the up/down vote. MPC already made this argument for constraining the Commission in its assessment of the public interest, and the Commission clearly rejected that argument in its Order Denying Motion for Reconsideration.

II. DR. DAVID E. DISMUKES' TESTIMONY IS RELEVANT AND SHOULD NOT BE STRUCK

MPC's request to strike Dr. Dismukes' rate comparisons and economic impacts analysis is premised principally on the erroneous ground discussed in Part I above.⁹ But Dr. Dismukes' rate analysis is relevant to address, *inter alia*, MPC's testimonial assertions that MPC's proposed stipulation provides the minimum level of rates necessary to continue providing safe, reliable service to its customers,¹⁰ and is necessary to demonstrate a positive regulatory environment to support MPC's credit rating.¹¹ Among other points of relevance, Dr. Dismukes' rate analysis counters these claims by indicating that MPC has opportunities for cost saving that would

⁸ Motion to Strike ¶ 27.

⁹ See *id.* ¶¶ 12-14, 19.

¹⁰ Direct Testimony of Mr. Moses Feagin, pp. 22, 37 (August 21, 2017).

¹¹ Direct Testimony of Mr. Steven Fetter, pp. 12-22 (August 21, 2017).

provide it increased cash flow even if the large rate base increase sought by MPC were to be trimmed, and that MPC already enjoys favorable rate regulation even before any of that increase. Dr. Dismukes' comparison of the economic impacts of the Staff and MPC proposals is likewise relevant. It goes both to the timing of regulatory asset amortizations—one of the respects in which the MPC and Staff proposals materially differ—and to the ultimate issue of whether the respective proposals are in the public interest.

In contesting the relevance of economic impacts and comparisons of its costs and rates to those of other utilities, MPC stands in contradiction to the evidence MPC itself is presenting. In its Supplemental Filing, MPC argues that it “has repeatedly demonstrated through its testimony and discovery responses the offers received from the Staff and intervenors would not enable MPC to operate successfully, maintain its financial integrity, attract capital, and compensate its investors for the risk assumed.”¹² To this end, MPC presents testimony asserting that the Commission should approve the MPC's proposed Stipulation in part as a “first step toward stabilizing and improving its credit ratings.”¹³ But Moody's, a leading credit rating agency, has made clear that in rating MPC's credit, it views as significant context “Mississippi Power's high customer rates (approximately 40% higher than Entergy Mississippi's retail residential rates), in a service territory with below average economic demographics.”¹⁴ As rate comparisons and economic impacts are relevant to Moody's, they also should be relevant to the Commission.

MPC makes four arguments for striking Dr. Dismukes' analyses, none of which withstands scrutiny.

¹² Supplemental Filing, ¶ 21, f.n. 10.

¹³ Supplemental Direct Testimony of Steven M. Fetter at 5.

¹⁴ See Direct Testimony of David E. Dismukes at 22.

First, MPC seeks to limit Staff's evidence to analyses conducted prior to either August 21, 2017 or at the latest September 8, 2017, on the ground that "Staff could not have relied upon [subsequent analyses] ... to support its positions during settlement negotiations."¹⁵ As discussed above, the proper scope of testimony is not limited to analyses presented or relied upon at the negotiating table. In any case, Staff did conduct rate impact analysis during the negotiation period, and it provided that analysis to MPC in discovery.¹⁶ Once the Commission set the matter for hearing, Staff refined that analysis, culminating in the analysis submitted by Dr. Dismukes. It would be improper to preclude the evidentiary submission of such further analysis. Moreover, had that been the Commission's intent, instead of encouraging good-faith negotiations, it would have directed the parties to exchange pre-filed testimony.

Second, MPC alleges that Staff withheld Dr. Dismukes' analysis during discovery, making it improper to submit that analysis through testimony.¹⁷ The calendar refutes MPC's allegation. Staff received Data Request No. MPC-MPUS 2-20 on October 12, 2017, which resulted in a response deadline of October 23, 2017. Staff was under no obligation to provide its response earlier. MPC then received the requested analysis on its October 23, 2017 due date, as it was included in Staff's testimony. MPC received Dr. Dismukes' work papers in native format the next day, October 24, 2017, consistent with MPC's agreement to a one day extension in responding to MPC's Second Set of Data Requests.

Third, MPC alleges that in objecting to that data request before answering it, Staff conceded that electric utility benchmarking was irrelevant.¹⁸ Staff did no such thing. Staff's

¹⁵ Motion to Strike ¶ 13.

¹⁶ See Exhibit A which includes two of the attachments provided in response to 1-19 titled Southeastern US Investor Owned Utility Comparison – 2016 Cost Comparison and StateResCostPerKWHytdJuly-17.

¹⁷ Motion to Strike ¶¶ 13-15, 20-23.

¹⁸ Motion to Strike ¶¶ 15, 20-23.

objection was to the overbroad scope of MPC's data request, which sought "*any and all* electric utility cost benchmarking analyses conducted by or for the Staff *during the last five years*." In presenting its threshold objection to MPC's broad request, Staff maintained that *some* such analyses might be irrelevant, not that *every* analysis within that scope was necessarily irrelevant. For example, an analysis from 2013, while within the scope of MPC's request, would not be relevant to this proceeding. But Dr. Dismukes' analysis is a current, 2017 analysis. Given MPC's statements in this proceeding that its proposed revenue requirement level is imperative to properly fund continued service and attract capital, Dr. Dismukes' 2017 analysis is relevant.

Fourth, MPC asserts that Dr. Dismukes' rate analyses and economic impacts assessments are "speculative."¹⁹ However, as an expert witness, Dr. Dismukes should be allowed to elucidate the consequences of MPC's present proposal, as it would apply over time in the context of other impending rate filings. The Commission is the body that assigns the weight and credibility of any testimony. MPC will have ample opportunities—on rebuttal, at hearing, and through post-hearing briefing—to present its view that this analysis is too speculative to matter. Moreover, Dr. Dismukes' testimony goes to issues at the heart of this case. As discussed in Ralph Smith and Mark Dady's direct testimony, the primary disagreement between MPC and Staff is the amount of the Kemper CC to be included in rate base because the cost will affect Mississippi ratepayers for the life of the Kemper CC.²⁰ Specifically,

Adding \$247 million or some other large amount to the cost of the CC (as the Company has proposed to do) will cause Mississippi ratepayers, over the years, multiples of that amount. Thus, while the differences between Staff and MPC regarding the 2018 revenue requirement for the Kemper CC may appear to be relatively small (a few million dollars), in the larger context of impacts on Mississippi ratepayers over the intermediate and long term, the cost of the CC and

¹⁹ Motion to Strike ¶¶ 16-17.

²⁰ Direct Testimony of Ralph Smith and Mark Dady at pp. 25.

the level of net regulatory assets (as well as the amortization period for the regulatory assets) are issues of significant importance in this proceeding.²¹

Dr. Dismukes' economic impact is one way to depict the impact of this disagreement.

III. DR. CRAIG R. ROACH'S TESTIMONY IS RELEVANT AND SHOULD NOT BE STRUCK

MPC seeks to strike all portions of Dr. Roach's testimony which lay out precise options for cost recovery for the Kemper CC. Through his presentation of options, Dr. Roach addresses the issues at the heart of this proceeding: How can the Commission assure that Mississippi ratepayers do not pay for the gasifier and related assets? Should the 15% SMEPA share be paid for by ratepayers? And so on.

MPC specifically seeks to strike , "from page 19, line 15 through page 24, line 7" as well as all of Section IV on the basis that testimony in this proceeding is confined to a recitation of offers made by Staff and MPC during settlement discussions.²² As shown in Part I above, MPC's view of the proper scope of this proceeding is in error.

Further, what Dr. Roach has presented is no different from what MPC has done in its August 21, 2017 filing. In that filing, MPC asserts that it was entitled to at least \$209 million revenue requirement under traditional principles.²³ MPC did this as a basis to support its settlement proposal and demonstrate it negotiated in good faith.²⁴ The proposals by Dr. Roach show what, in his expert opinion, the Company should be entitled to if the Order on Remand is strictly enforced. Dr. Roach's analysis serves, among other things, to support Staff's settlement proposals and demonstrate that Staff negotiated in good faith.

²¹ *Id.*

²² Motion to Strike ¶¶ 25-26.

²³ Direct Testimony of Mr. Moses Feagin, pp. 8-10 (August 21, 2017).

²⁴ *Id.*

In addition, MPC asks that Dr. Roach's discussion of five on-point case precedents on prudence and cost recovery (Appendix A of his testimony) be struck, despite the fact that MPC itself presented an extensive discussion of such case precedents in its submission on October 23, 2017.²⁵ MPC's flimsy defense of its hypocrisy is that "judgments of 'prudence' and 'cost recovery' are governed by legal standards rather than policy standards—as addressed in MPC's Supplementary Filing."²⁶ MPC is saying it can argue about prudence and cost recovery precedents because its lawyers wrote the paragraphs – but that Staff cannot, because it asked Dr. Roach, a uniquely qualified expert due to his participation in both the Kemper Certificate proceeding and this proceeding, to do so from a policy perspective.²⁷ Meanwhile, MPC witness Feagin—who is an accountant, not an attorney—is testifying that the costs that MPC wrote off within the allowed "cost cap" were "recoverable prudently incurred costs."²⁸ That testimony is necessarily based on Mr. Feagin's understanding, as an accountant, of prudence and cost recovery standards. It was not improper for Dr. Roach to explicate his expert understanding of those standards.

Finally, MPC seeks to strike Appendix B of his testimony by alleging that Dr. Roach attempts to "re-litigate the certificate case" which is "now final."²⁹ Dr. Roach has no interest in re-litigating anything. His Appendix B is a straightforward account of the risk MPC explicitly took on by proceeding under the Order on Remand. Its purpose is to rebut MPC's claim that it has suffered enough and should not be asked to write-off any more costs. It addresses an

²⁵ Motion to Strike ¶¶ 24, 26

²⁶ *Id.* at 24.

²⁷ Staff intends to provide a response to the legal arguments asserted in MPC's Supplemental Filing.

²⁸ Supplemental Direct Testimony of Moses H. Feagin at 9.

²⁹ Motion to Strike ¶¶ 28.

argument that MPC made multiple times in this proceeding. Also, the Kemper Certificate case is not over – MPC is seeking to amend the Kemper Certificate in this proceeding.

WHEREFORE, PREMISES CONSIDERED, the Staff respectfully requests that the Commission deny MPC's Request to Strike portions of Staff's testimony.

Respectfully submitted on this, the 3rd day of November, 2017.

Mississippi Public Utilities Staff



Chad J. Reynolds
General Counsel

CERTIFICATE OF SERVICE

I, Chad Reynolds, General Counsel for the Mississippi Public Utilities Staff, hereby certify that I have this date caused to be served by email a true and correct copy of this, Response to Motion to Strike, on the following:

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MISSISSIPPI PUBLIC UTILITIES STAFF
SUPPLEMENTAL RESPONSES TO FIRST SET OF DATA REQUESTS
ENCOURAGING STIPULATION OF MATTERS IN
CONNECTION WITH THE KEMPER COUNTY IGCC PROJECT
DOCKET NUMBER 2017-AD-112
OCTOBER 13, 2017

Responding Party: Mississippi Public Utilities Staff
Requesting Party: Mississippi Power Company

Question No.: MPC-MPUS 1-19

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Question

Please identify and provide any analyses conducted by the Staff or any of its consultants or testifying experts of MPC's bills or bill quotes since 2008 (i.e., beginning in 2009). For each analysis identified, please indicate whether MPC's rates were higher or lower than they had been when the Kemper Project's certificate case began in 2009, and by how much MPC's bills had increased or decreased.

Response

Objection: Staff objects to this question to the extent that "any analyses" is undefined, vague, ambiguous, overbroad, and relates to a nearly 10 year period. The question, as phrased, could encompass every analysis from casual conversation to formal written studies. Staff objects to the question to the extent that it seeks public information in that the rates of public utilities are public. Staff objects to this question because it seeks Privileged Information.

Response: Without waiving said objection, please find various rate analysis included as Attachment A.

Prepared by: Counsel (Objection) and Carey McCoy (Response)

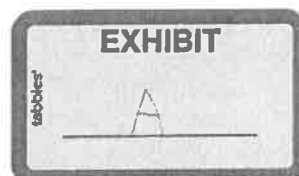
Date: September 28, 2017

Supplemental Response

Objection: Staff objects to this question to the extent that "any analyses" is undefined, vague, ambiguous, overbroad, and relates to a nearly 10 year period. The question, as phrased, could encompass every analysis from casual conversation to formal written studies. Staff objects to the question to the extent that it seeks public information in that the rates of public utilities are public. Staff objects to this question because it seeks Privileged Information.

Supplemental Response: Without waiving said objection, please find rate analyses included as Attachment A.

Prepared by: Counsel (Objection) and Carey McCoy (Response)



Date: October 13, 2017

Southeastern US Investor Owned Utility Comparison
2016 Cost Comparison (Cents per KWH)
Ranked from Lowest to Highest (by Residential)

	<u>Company</u>	<u>State</u>	<u>Residential</u>	<u>Cents per KWH</u>	
				<u>Commercial</u>	<u>Industrial</u>
1	Oklahoma Gas & Electric	AR	8.12	7.14	5.52
2	Entergy Mississippi	MS	8.16	7.74	5.37
3	Kingsport Power	TN	8.49	8.72	5.73
4	Entergy Louisiana	LA	8.59	8.06	4.71
5	Duke Energy Kentucky	KY	8.86	7.70	6.61
6	Southwestern Electric Power	AR	9.09	7.41	5.80
7	Southwestern Electric Power	TX	9.52	7.60	5.99
8	Entergy Texas	TX	9.68	7.33	5.08
9	Southwestern Electric Power	LA	9.80	8.54	6.66
10	Kentucky Utilities	KY	9.87	9.35	6.13
11	Carolina Power & Light	SC	10.01	8.81	5.47
12	Southwestern Public Service	TX	10.03	6.92	4.25
13	Entergy New Orleans	LA	10.10	8.78	7.30
14	Florida Power & Light	FL	10.17	8.25	6.11
15	Entergy Arkansas	AR	10.27	8.19	6.50
16	Louisville Gas & Electric	KY	10.41	9.28	6.69
17	Duke Energy Carolinas	NC	10.42	7.86	5.98
18	Virginia Electric & Power	VA	10.47	7.57	6.00
19	Carolina Power & Light	NC	10.78	8.57	6.44
20	Virginia Electric & Power	NC	10.78	8.82	5.60
21	Duke Energy Carolinas	SC	11.01	8.60	5.40
22	Appalachian Power	VA	11.05	9.03	6.77
23	Tampa Electric	FL	11.22	9.77	8.35
24	Cleco Power	LA	11.58	10.46	7.50
25	Kentucky Power	KY	11.94	11.95	6.65
26	Florida Power Corp	FL	11.97	8.73	7.58
27	Georgia Power	GA	12.03	9.34	5.44
28	El Paso Electric	TX	12.24	9.48	5.69
29	Alabama Power	AL	12.66	11.55	6.35
30	Mississippi Power	MS	12.70	9.82	6.38
31	Gulf Power	FL	13.36	10.60	8.31
32	South Carolina Electric & Gas	SC	14.56	11.25	6.91
Southeastern US Mean			10.62	8.85	6.23

Source: S&P Global Market Intelligence Report dated May 31, 2017; source of pricing data is the U.S. Energy Information Administration (EIA)

Residential Cost per KWH Analysis
Various Southeastern States (Ranked Lowest to Highest)
January - July 2017

9/28/2017

<u>State</u>	<u>Residential Cents per KWH</u>							<u>YTD</u> <u>July</u>
	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	
Louisiana	7.71	9.57	9.46	9.35	9.88	10.19	9.99	9.45
Arkansas	9.18	9.84	9.85	10.40	10.49	10.73	10.67	10.17
Kentucky	10.26	10.59	10.48	10.76	10.66	10.68	10.64	10.58
Tennessee	10.42	10.52	10.63	10.68	10.74	10.93	10.83	10.68
North Carolina	10.49	11.19	11.00	11.43	11.27	11.07	11.20	11.09
Texas	10.84	11.41	11.31	11.27	11.17	11.16	11.04	11.17
Mississippi								
Entergy Mississippi (EMI)	8.56	9.66	9.94	10.02	9.89	9.41	8.97	9.41
Mississippi Power (MPC)	13.18	13.10	13.36	13.99	14.07	13.91	13.55	13.60
Municipalities/Cooperatives	11.04	11.69	11.95	11.97	12.08	11.74	11.66	11.75
Mississippi (Total)*	10.57	11.27	11.53	11.64	11.68	11.40	11.10	11.31
Virginia	10.58	11.09	11.46	11.50	11.88	11.91	12.41	11.55
Florida	11.54	11.95	11.76	11.58	11.38	12.02	11.93	11.74
Georgia	10.86	11.62	11.73	11.49	11.70	12.53	12.59	11.79
Alabama	12.11	12.97	12.82	12.71	12.73	12.79	12.53	12.67
South Carolina	12.14	12.93	12.64	13.13	12.99	13.07	12.79	12.81
 Southeastern Average	 10.56	 11.25	 11.22	 11.33	 11.38	 11.54	 11.48	 11.25
United States Average	12.22	12.82	12.90	12.70	13.02	13.22	13.12	12.86
 MPC % Above EMI	 54.0%	 35.6%	 34.4%	 39.6%	 42.3%	 47.8%	 51.1%	 44.5%
MPC % Above SE Avge	24.8%	16.5%	19.0%	23.5%	23.6%	20.5%	18.1%	20.9%
EMI % Below SE Avge	-18.9%	-14.1%	-11.4%	-11.5%	-13.1%	-18.5%	-21.8%	-16.4%

* EMI serves approximately 29.4% of Mississippi residential customers; MPC serves approximately 12.1%, leaving 58.5% of residents served by municipalities/cooperatives

Source: Energy Information Administration (EIA); July-2017 is the latest data currently available

StateResCostPerKWHytdJuly-17