Exhibit 18

No. 3

2-8) Please refer to page 8 of the direct testimony of Mr. Roger Schiffman. Mr. Schiffman states, "In some jurisdictions, resources are developed and selected by utilities as a result of competitive RFP and resource solicitation processes. In cases bid prices submitted through the RFP process may be deemed as representative of the utility's avoided cost and in compliance with PURPA."

b) Would Juhl Energy agree to a competitive RFP process to establish the appropriate rate for approximately 60 MW of wind? Please explain.

Juhl has followed the process for PURPA implementation that we understand to be in place in South Dakota. It is our opinion that changing the process to a competitive RFP approach would likely cause substantial delay, and would unfairly increase project development costs and timelines.