

PUBLIC SERVICE COMMISSION OF UTAH

Docket No. 20-035-04 and Docket No. 18-035036

HEARING

November 03, 2020

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1 BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

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3 Application of Rocky)
4 Mountain Power for the)Docket No. 20-035-04 and
5 Authority to Increase its)Docket No. 18-035-36
6 Retail Electric Utility)
7 Service Rates in Utah and)
8 for Approval of its Proposed))
9 Electric Service Schedules)
10 and Electric Service)
11 Regulations;)
12)
13 Application of Rocky)
14 Mountain Power for Authority))
15 to Change its Depreciation)
16 Rates Effective January 1,)
17 2021.)

13 VIDEO CONFERENCED HEARING

14 Taken on Tuesday, November 3, 2020
15 at 9:00 A.M.

18 Taken through Public Service Commission of Utah

19 Via Google Meet

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1 November 3, 2020 9:00 A.M.

P R O C E E D I N G S

2

3 COMMISSIONER LEVAR: Good morning. It is
4 Tuesday, November 3, 2020, and we are here for the
5 revenue requirement hearing in two Public Service
6 Commission dockets. We have Dockets 20-35-4 and
7 18-35-36. I will read the names of those dockets, even
8 though they are long.

9 Application of Rocky Mountain Power for
10 authority to increase its retail electric utility service
11 rates in Utah and for approval of its proposed electric
12 service schedules and electric service regulations.

13 And the second docket: Application of Rocky
14 Mountain Power for authority to change its depreciation
15 rates effective January 1, 2021.

16 My name is Thad LeVar, and we also have two
17 other commissioners, Commissioner Ron Allen and
18 Commissioner David Clark here with us on this video
19 conference.

20 We took appearances in the first phase of
21 this hearing, the cost of capital, but I think we have
22 enough change in participants that we should go ahead and
23 do appearances again for this phase of the rate case.

24 So why don't we start with the utility, if
25 anyone is here to make an appearance for Rocky Mountain

1 Power.

2 And, Mr. Moscon, you are still muted.

3 MR. MOSCON: Can you hear me now?

4 COMMISSIONER LEVAR: Yes, but there is a
5 strong echo.

6 MR. MOSCON: Hopefully, we don't have a
7 repeat of last week. Can you hear me now?

8 COMMISSIONER LEVAR: Yes, and the echo has
9 stopped.

10 MR. MOSCON: Okay.

11 COMMISSIONER LEVAR: So the sound quality is
12 very good right now.

13 MR. MOSCON: All right. Thank you. So, just
14 so we don't attempt fate by muting and un-muting too many
15 computers, I will indicate that I will be appearing in
16 this phase again, together with my colleague, Cameron
17 Sabin, that was joined last week as well. Also my
18 colleague, Lauren Shurman, will be both directing and
19 cross-examining some witnesses during this phase of the
20 proceeding.

21 I don't recall in the cast of last week if we
22 noted that both Mr. Dick Garlish and Emily Wegener,
23 in-house counsel of Rocky Mountain Power, are present and
24 have been participating as well, though they won't be
25 directing any witnesses in this phase of the hearing.

1 Thank you.

2 COMMISSIONER LEVAR: Okay. Thank you,
3 Mr. Moscon.

4 We will go next to the Division of Public
5 Utilities.

6 MR. JETTER: Good morning. This is Justin
7 Jetter, with the Utah Attorney General's Office. And
8 Patricia Schmid and I, together, will be representing the
9 Division of Public Utilities in this phase of the
10 hearing.

11 And I would like to give a little bit of
12 notice to other parties. The Division, I believe, has
13 seven witnesses to present in this order, and we've
14 pre-filed testimony in consecutive numerical order with
15 our witnesses.

16 So, for example, Brenda Salter was Witness 3
17 for the Division, and I'd just like to let parties know
18 that we are going to call them a little bit out of order.
19 We intend to move Joni Zenger's testimony to be the final
20 witness for the Division, which will be not in the
21 numerical order that they had been filed in previously.

22 COMMISSIONER LEVAR: Thank you, Mr. Jetter.
23 We will go to the Office of Consumer
24 Services.

25 MR. SNARR: Good morning, this is Steve

1 Snarr. I will be appearing on behalf of the office, as
2 will Robert Moore. We are both assistant attorney
3 generals for the State of Utah.

4 Also appearing on behalf of the Office in
5 this phase of the proceeding are witnesses Alyson
6 Anderson, Donna Ramas and Phil Hayet.

7 COMMISSIONER LEVAR: Thank you, Mr. Snarr.
8 Utah Association of Energy Users?

9 MR. RUSSELL: Yes. Good morning, Phillip
10 Russell, appearing on behalf of the Utah Association of
11 Energy Users. I'm also representing the University of
12 Utah and U.S. Magnesium in this proceeding.

13 In this phase of the proceeding, only one of
14 those parties has a witness to present, and that is Kevin
15 Higgins, on behalf of UAE.

16 COMMISSIONER LEVAR: Thank you, Mr. Russell.
17 From Utah Clean Energy?

18 MR. HOLMAN: Good morning, Chair LeVar.
19 Hunter Holman, on behalf of Utah Clean Energy, and Sarah
20 Wright will be appearing for us in this proceeding.
21 She's prepared a summary of her statement -- or
22 testimony, excuse me.

23 COMMISSIONER LEVAR: Okay. Thank you,
24 Mr. Holman.
25 Stadion, LLC?

1 MR. SANGER: Thank you, Chair. This is Irion
2 Sanger, appearing for Stadion, LLC. And Joni Sliger, my
3 associate, may also appear.

4 We have one witness, Brian Dickman, who we
5 will be calling and will be presenting a short statement
6 and available for cross-examination.

7 COMMISSIONER LEVAR: Okay. Thank you,
8 Mr. Zenger.

9 I will go through the remaining interveners
10 who did not file testimony in this phase, but just to see
11 if you are here and intending to participate in the
12 hearing.

13 Salt Lake City Corporation, is there someone
14 here from Salt Lake City Corporation? Okay. I'm not
15 seeing or hearing a response.

16 ChargePoint, Inc.?

17 The Kroger Company?

18 MR. BOEHM: Good morning, Your Honor. Kurt
19 Boehm, appearing on behalf of the Kroger Company.

20 COMMISSIONER LEVAR: Okay. Thank you,
21 Mr. Boehm.

22 Western Resource Advocates?

23 Nucor Steel Utah?

24 Walmart, Inc.?

25 Okay. To my knowledge, that completes all of

1 the interveners in this docket.

2 So with that, we will go to Rocky Mountain
3 Power for your first witness.

4 MR. MOSCON: Sorry. If I might, I have a
5 couple of other preliminary matters, if it's all right,
6 Mr. Commissioner, that I could -- like to address, if
7 possible.

8 COMMISSIONER LEVAR: Please go ahead.

9 MR. MOSCON: So the first thing I thought
10 would help in addressing -- well, actually, for the
11 benefit of the court reporter and the Commission, one
12 thing that we are going to try today that may be slightly
13 different is we have a designated witness computer that
14 we are going to be using, rather than having 20 floating
15 heads or people constantly joining and leaving the
16 session.

17 Now when I say, "a designated witness
18 computer," that's for those witnesses that are live in
19 Salt Lake City. That, of course, would not apply to any
20 witnesses that are appearing from out of state. And so
21 there may be a little disruption while people go to that
22 computer, but we thought, on balance, that may be
23 preferable to having -- there are more than 20 witnesses
24 in this phase of the case and to have that many separate
25 appearances...

1 So if you see the thing that says,
2 "PacifiCorp, Salt Lake City," that is the designated
3 witness station. And, of course, at the beginning, they
4 will state their identity, but I thought I would let the
5 parties and Commission know that that's how we intend to
6 proceed technologically.

7 One thing as far as the witnesses go, after
8 reviewing the surrebuttal testimony and the testimony of
9 all the parties filed, Rocky Mountain Power has decided
10 that it is going to withdraw its application regarding
11 subscriber solar in this proceeding.

12 The proposed treatment of that will be
13 addressed more by Ms. Steward in her summary, when she is
14 presented, but I thought I would let the parties know,
15 because that means that as far as the Company goes, the
16 testimony of Mr. Comeau and Mr. Moore will not need to be
17 presented, and there are, at least, three intervention
18 witnesses that filed testimony related solely to
19 subscriber solar.

20 And so that may change the dynamic or timing
21 of the case a little bit, and we just wanted to make sure
22 that the parties and the Commission were aware of that.
23 And, again, I will leave to Ms. Steward to describe that
24 in more detail or if the Commission has any questions on
25 that.

1 As to the next point, that we wanted to give
2 both the Commission and parties chance to consider
3 something, and rather than springing this on everyone at
4 the conclusion of the last witness, on the last day of
5 the last phase, we wanted to address a proposal that we
6 had.

7 As the Commission, I'm sure has seen, the
8 parties have seen in this case, there is a lot of
9 testimony that is really in the form of legal argument,
10 and it spans many topics. It spans what is used and
11 useful, whether there's requirements to get pre-approval,
12 if there is a difference in standard of prudence,
13 depending on whether you are under the general rate case
14 statute or whether you are under a pre-approval statute
15 and so on.

16 And we've all seen the questions that
17 attorneys try and politely ask witnesses before they
18 begin, "We know you are not an attorney, but," and then
19 they go in to ask legal questions. Because there is so
20 much of that, we have thought about whether it would be
21 useful to the Commission to have either post-hearing
22 briefs or oral argument or summation at the end.

23 Only because I assume the Commission does not
24 want to get 15 briefs of 50 pages of each on this, I'll
25 recommend that, if it's all the same to the parties, that

1 the Commission allow the parties a specified amount of
2 time. And, of course, this would be volunteer, not be
3 required, but an amount of time for closing argument or
4 statements.

5 Because we think that there is enough
6 information that should be presented to the Commission
7 that is largely legal, and it is not appropriate for any
8 of the individual witnesses that we don't want to be
9 deprived of making to the Commission. If the Commission
10 prefers briefs, that is fine. We are happy to do that as
11 well.

12 A question comes up as to timing, as to when
13 we would do this, and we realize that parties are going
14 to need time to prepare, whether it's an oral argument or
15 brief. So, again, that's one of the reasons for raising
16 it now. We don't expect, again, on the last day of the
17 hearing, to go straight to it, and we won't presume to
18 know what the Commission's schedule is.

19 But we would suggest that, perhaps, the last
20 week of November or first week of December, that the
21 Court -- or excuse me, the Commission can either identify
22 a deadline for a brief, or if there is going to be a day
23 of oral argument, that the Commission say that whoever
24 wants to appear on December 3rd, or whatever date works
25 for the Commission, that each party gets 60 minutes or

1 less, or whatever the Commission thinks is appropriate.

2 We just think that there is enough
3 information that could be both summarized and legal
4 argument that could be made that that would be, I know,
5 helpful for my client and, we believe, helpful to the
6 Commission. So that's something that we wanted to get on
7 the record now so that it wasn't, you know, something
8 that catches people off guard on the last day.

9 The last thing that's a preliminary matter
10 that I was going to cover, just to try and help people
11 roadmap this phase of the hearing, is to identify the
12 sequence that the Company intends to call witnesses in.
13 Before I give that, I'm going to note that, at least, one
14 of the witnesses is in the middle of kind of a family
15 emergency that we're hopeful resolves without any
16 problem, and so we may ask for accommodation if we vary
17 from this schedule slightly.

18 And I will note that some of the Company
19 witnesses, we anticipate, will be short because they may
20 address only one issue and there was no opposition of
21 that issue, and so they could be moved just, kind of, for
22 a timing, you know, to fill in a spot.

23 But that said, the general order that we
24 intend to proceed would be as follows: We will begin
25 today with Ms. Joelle Steward, then move to Rick --

1 Mr. Rick Vail, James Owen, Tim Hemstreet, Bob Van
2 Engelenhoven, Dave Webb, Dana Ralston, we will go to
3 Ms. Notting [sic], Ms. Lewis, Mr. Mansfield, Mr. Link,
4 Ms. Koblaha, and finally Mr. McDougal.

5 So, hopefully, that is helpful to the parties
6 to just have a general sense of when a particular witness
7 may come along in terms of the hearing, of course,
8 subject to any change.

9 So with that, I'll ask the Commission if it
10 has any questions of all the things I put forward before
11 I would turn to our first witness.

12 COMMISSIONER LEVAR: Thank you, Mr. Moscon.
13 I will address a couple of those, but first, can I ask
14 you to read the list again? I lost track of you right
15 around Mr. Ralston, and I assume others may have also.
16 So I'm trying to make sure I have the order.

17 Would you just --

18 MR. MOSCON: Okay.

19 COMMISSIONER LEVAR: Would you read it one
20 more time?

21 MR. MOSCON: Sure. Steward, Vail, Owen,
22 Hemstreet, Van Engelenhoven, Webb, Ralston,
23 Notting -- Nottingham, excuse me, Lewis, Mansfield, Link
24 Koblaha, and McDougal.

25 COMMISSIONER LEVAR: Okay. Thank you,

1 Mr. Moscon. I will comment on your proposal for either
2 post-hearing briefs or oral argument. As you note, the
3 time frame following this hearing for an order is fairly
4 short. So with -- either option would probably need to
5 be within the time frame you suggested.

6 I'll suggest that this is probably an issue
7 we should try to wrap up by the conclusion of this phase
8 of the hearing, rather than waiting for Phase II in two
9 weeks. So I will ask parties to try to be prepared to
10 discuss your thoughts, your preferences on this issue as
11 we approach the end of the hearing this week, if there is
12 no opposition to proceeding that way. I don't think we
13 should try to wrap this up today, but this week might be
14 reasonable to try and get some direction on what we plan
15 to do.

16 And then with respect to subscriber solar, I
17 will just ask if any parties have any comment at this
18 point regarding Rocky Mountain Power's proposal to
19 withdraw this portion of their request to this docket.
20 If anyone -- if any other party wants to speak to that,
21 please unmute yourself and indicate your statement.

22 And I'm not seeing or hearing anyone else
23 wanting to weigh in, and I haven't heard any other
24 comments regarding post-hearing briefs or oral arguments,
25 so I think we will just plan to try to get some direction

1 on that before the end of this week.

2 And with that, Mr. Moscon, if you want to
3 move forward with your first witness.

4 MR. MOSCON: Okay. Thank you.

5 The Company's first witness is Ms. Joelle
6 Steward.

7 COMMISSIONER LEVAR: Good morning,
8 Ms. Steward, do you swear to tell the truth?

9 MS. STEWARD: Yes.

10 COMMISSIONER LEVAR: Okay. Thank you.

11 DIRECT EXAMINATION

12 BY MR. MOSCON:

13 Q. Ms. Steward, would you please state your full
14 name for the record?

15 A. My name is Joelle Steward.

16 Q. And what is your position at the Company?

17 A. I am the vice president of regulation for
18 Rocky Mountain Power.

19 Q. Okay. And have you caused to be filed in
20 this proceeding any testimony?

21 A. Yes, I have.

22 Q. Would you please identify the testimony that
23 was filed?

24 A. I filed direct testimony, as well as
25 surrebuttal testimony in this phase.

1 Q. Okay. And are you aware of any inaccuracies
2 that need to be corrected in your testimony?

3 A. I say -- I correct that. I filed rebuttal
4 testimony, not surrebuttal testimony.

5 Q. And do you have any corrections that need to
6 be made to that testimony?

7 A. No.

8 Q. Okay. So if I were to ask you the same
9 questions that are set forth in your pre-filed testimony,
10 your answers would be the same today as they are in the
11 recorded materials?

12 A. Yes.

13 Q. Okay. And you did not have any exhibits to
14 your testimony, I don't believe; is that correct?

15 A. That is correct.

16 MR. MOSCON: Okay. I would move for the
17 admission of the pre-filed testimony of Ms. Joelle
18 Steward, to which there were no exhibits attached.

19 COMMISSIONER LEVAR: If any party objects to
20 that motion, please unmute yourself and state your
21 objection.

22 I'm not seeing or hearing any, so the motion
23 is granted. Thank you.

24 (The pre-filed testimony of
25 Ms. Steward was admitted.)

1 BY MR. MOSCON:

2 Q. Okay. Ms. Steward, have you had an
3 opportunity to prepare a summary of your testimony?

4 A. Yes, I have.

5 Q. Would you please present that for us?

6 A. Yes. Good morning, Chairman LeVar,
7 Commissioner Clark and Commissioner Allen, and all of the
8 parties participating in this phase of the case.

9 My testimony provides an overview of Rocky
10 Mountain Power's request in this revenue requirement
11 phase of the general rate case. As our president and
12 CEO, Gary Hoogeveen, testified last week, Rocky Mountain
13 Power is proud to provide safe, reliable and low-cost
14 energy to customers in Utah.

15 Our request in this case reflects and
16 enhances that ongoing commitment to our customers. We
17 have tried to be responsive to the parties by modifying a
18 number of items in our case through the course of this
19 proceeding. Ultimately, our goal is to have rates that
20 fairly look like are cost, allow us to earn our
21 authorized rate of return, and minimize bill impact on
22 customers.

23 This is our first rate case in six years.
24 The timing for this case was largely driven by two
25 things: New resource investment for wind and

1 transmission, which are all going into service soon or
2 are already in service now; and new depreciation rates
3 that were approved by the Commission earlier this year
4 and go into effect on January 1st.

5 Our -- as modified in our rebuttal testimony,
6 the Company is requesting an increase in revenue
7 requirement of \$72 million, which is a 3.6 percent
8 increase in these rates. The Company is requesting to
9 implement the base rate increase through two rate changes
10 in 2021; one on January 1st and another on July 1, which
11 I will discuss in a moment.

12 The Company has reflected several rate
13 mitigation proposals in the filings, which have
14 effectively cut in half the amount of the increase needed
15 in base rates. The specific mitigation efforts reflected
16 or proposed in the filing are: One, the use of the
17 regulatory liability account created by the sustainable
18 transportation and energy plan or step to buy down
19 un-depreciated plant balance of certain coal-fired units.

20 This buy-down was agreed to by parties in
21 Docket 17-035-69, which was the proceeding the Commission
22 held on the tax cuts and job act, or TCJA.

23 Second, we use a portion of the TCJA deferred
24 tax benefits to pay off certain regulatory assets and
25 further depreciate the Dave Johnston Plant balance. This

1 reduces expense levels in this case.

2 Third, we defer depreciation expense to a
3 regulatory asset to extend the recovery for Jim Bridger
4 Units 1 and 2, to reduce depreciation expense until new
5 step funds are accumulated, which will enable the full
6 buy-down of the -- when those units are retired. All
7 together, these mitigation efforts reduce the Company's
8 request by \$71 million and help provide longer term rate
9 stability for our customers.

10 We are also proposing to refund the remaining
11 portion of the TCJA savings, which is approximately \$62.7
12 million, to customers through a rate credit over the next
13 two years, which will offset the base rate increase, in
14 part, and allow us to effectively phase in the increase
15 over three years.

16 Under the Company's proposal filed in
17 rebuttal, this would result in a 1.1 percent increase in
18 2021, another 1.1 percent increase in 2022, and a 1.1
19 percent increase in 2023, when the credit has been fully
20 refunded.

21 As I previously noted, the Company is
22 proposing to implement the base rate increase in 2021
23 through two rate changes. An increase of \$49.5 million
24 on January 1st and an increase of 22.5 million on July
25 1st. The second increase proposed for July 1st is to

1 recover the cost of the TB Flats and Pryor Mountain wind
2 resources.

3 Portions of these projects are projected to
4 be delayed as a result of supplier and contractor claims
5 that the global supply chain has been disrupted by the
6 current COVID-19 pandemic. Tim Hamstreet and Bob Van
7 Engelenhoven will discuss these projects in more detail.

8 The Company will provide notification to the
9 Commission when these resources are in service before the
10 second separate change would go into effect. The Company
11 also proposes to align the TCJA credit with the two-step
12 base rate change in 2021, such that the credit would be
13 increased in the latter half of the year, concurrent with
14 the second base rate change in order to fully offset it.
15 So customers would effectively see only one modest bill
16 increase in 2021.

17 The second step rate change will allow us to
18 better match the cost and benefits in rates on an ongoing
19 basis. UAE opposes the Company's annualized revenue
20 requirement treatment that would provide full cost
21 recovery for the Company to align with the full
22 pass-through of benefits to customers in the energy
23 balances account or EBA.

24 The Company disagrees with UAE's position on
25 this because absent approval of the second step rate

1 change as we've proposed, the Company would file a major
2 plant addition case immediately following this case in
3 order to obtain recovery of those costs.

4 UAE's proposal is effectively just creating
5 administrative inefficiency, adding additional cost and
6 unnecessary workload on the Commission and parties to
7 arrive, essentially, at the same place we are right now,
8 since no party actually opposes getting the Company's
9 cost recovery for TB Flats. Therefore, UAE's position on
10 the revenue requirement treatment for the second step
11 rate change should be rejected.

12 As we all know, a general rate case includes
13 a number of elements, and I'm going to briefly walk
14 through our key requests in this case -- in this phase of
15 the case, actually.

16 First, the Company asks the Commission to
17 approve the rates to recover an overall Utah revenue
18 requirement of \$2.073 billion, which as I've already
19 noted is a \$72 million increase.

20 The Company's revised increase reflect a
21 number of updates and compromises in response to
22 interveners' positions in the direct testimony, including
23 the Company's reduction to the requested return on
24 equity, or ROE, from 10.2 percent to 9.8 percent, our
25 current authorized ROE. It also reflects the rate

1 mitigation proposals I discussed previously, most of
2 which have not been contested by parties. Steve McDougal
3 will provide more detail about revenue requirement.

4 Second, the Company requests that the
5 Commission approve a refund of \$62.7 million in remaining
6 TCJA deferred tax savings through Schedule 197, the
7 Federal Tax Act Adjustments. The Company recommends that
8 the refund be applied in a manner that mitigates the bill
9 impact from revenue requirement increase and effectively
10 phases in the base rate increase.

11 Third, approve as prudent the Company's
12 request to include the incremental additions to the
13 Company's rate base of approximately \$7.7 billion since
14 the last rate case. These include the re-powered and new
15 wind projects and transmission investments that were
16 included in our Energy Vision 2020 project and are not
17 opposed in the filing, the re-powering of Leaning Juniper
18 and Foote Creek I, which no party opposes in this filing;
19 the Pryor Mountain wind project, which is opposed in this
20 filing and which I will return to momentarily; the
21 installation of selected catalytic reduction retrofits on
22 our units at Craig and Hayden power plants, cost recovery
23 of which is not opposed.

24 However, UAE recommends a reduction in the
25 return on rate base for the Craig investment. The

1 Company's opposition to this adjustment is discussed by
2 Steve McDougal. The conversion of Naughton Unit 3 to
3 natural gas, which no party opposes; and lastly, the Utah
4 Advanced Meter Infrastructure project, or AMI, as updated
5 in our rebuttal filing.

6 Certain parties oppose including the AMI
7 project costs and rates in this case, in part, on the
8 basis that the benefits won't be fully realized
9 until -- that some of the benefits won't be fully
10 realized until the project is completed in 2023.

11 However, as Curtis Mansfield will discuss, the Company
12 has properly reflected costs that are used and useful
13 during the test period and beyond which provide customer
14 service benefits to customers prior to the full project
15 completion.

16 Now returning to Pryor Mountain, several
17 parties argue that the cost of the project should be
18 disallowed or, in the case of UAE, treated as a
19 qualifying facility and effectively disallow a portion of
20 the cost. Bob Van Engelenhoven and Rick Link will
21 respond to many criticisms of the project. However, I
22 respond to the accusation that the Company was improper
23 in not pursuing pre-approval in the regulatory arena.

24 The office goes to great lengths and
25 testimony to criticize the Company for this fact and

1 implies a different standard for prudence should
2 therefore apply, although it is not articulated what that
3 standard should be or the legal basis for applying a
4 different standard for prudence. The fact of the matter
5 is that pre-approval for renewable resources under 300
6 megawatts is voluntary.

7 While the Company has sought voluntary
8 pre-approval for other resource decisions in the past and
9 expects to do so again in the future, the fact that the
10 Company did not seek pre-approval in this instance has no
11 implications on the standard for prudence of this
12 resource decision. Prudence requires that the Commission
13 consider the reasonable known facts and circumstances at
14 the time of the decision.

15 As the Company has demonstrated in this
16 application, the decision to build Pryor Mountain was a
17 time limited but economic decision that will provide net
18 benefits to customers, both as a zero fuel cost resource
19 and by qualifying for the full 100 percent rate for
20 production tax credits, as well as through the revenue
21 from the renewable energy credits sales agreement.

22 Although not in my pre-filed testimony, I
23 would also like to briefly respond to the DPU's new
24 conditions proposed for Pryor Mountain, which were raised
25 in their surrebuttal after the Company filed their

1 testimony.

2 In her surrebuttal, Dr. Zenger argues that if
3 the Commission finds that Pryor Mountain is a prudently
4 incurred investment, the Commission, nevertheless, should
5 order that; one, project costs should be capped at the
6 Company's original filed cost projection; that the
7 Company -- and two, that the Company must provide a
8 guarantee that the project qualifies for and receives 100
9 percent of the PTCs; and three, the Company guarantee the
10 projected net capacity factor. The Company opposes these
11 conditions.

12 Dr. Zenger's proposal begins with the premise
13 that the guarantees be put in place after a finding of
14 prudence. If the Commission finds the Pryor Mountain is
15 a prudent resource, which it should, then Pryor Mountain
16 should be treated no differently than any other
17 generation resource.

18 The Commission should rightfully consider
19 whether the decision was prudent at the time the decision
20 was made and based on the information that was available
21 to the Company at that time. But if the Commission makes
22 the conclusion -- but if the Commission makes that
23 conclusion, it would be improper, unprecedented and
24 without statutory support to require the Company to,
25 nevertheless, guarantee any particular result, even when

1 results could be influenced by factors outside of the
2 Company's control.

3 The Company strongly believes that each of
4 the factors outlined by Dr. Zenger will resolve favorably
5 for customers, but the Company rejects the notion that it
6 must treat this generation resource different than any
7 other resource that is prudently required.

8 Now moving back to my list of our requests in
9 this case, the Company requests that the Commission
10 approve the base energy balancing account, or EBA, cost
11 of 1.075 billion on a total Company basis and 467.3
12 million on the Utah allocated basis, which is reflected
13 in our overall revenue requirement.

14 We also request a true-up of PTCs in the EBA.
15 Including PTCs in the EBA will properly match
16 output -- the energy output of those resources with the
17 actual PTCs that are incurred. This is discussed in the
18 testimony of Dave Webb.

19 The Company is seeking approval of the
20 creation of a regulatory asset for recovery of
21 unrecovered costs of -- after closure of Cholla Unit 4,
22 which the Company is retiring at the end of this year.
23 Mr. McDougal responds to the adjustments proposed on
24 this -- to this request.

25 The Company has proposed the wildland fire

1 mitigation balancing account, the creation of which is
2 supported by the wildland fire planning and cost recovery
3 bill, or House Bill 66, which was passed by the
4 Legislature earlier this year. The balancing account
5 will track the cost incurred to implement the wildland
6 fire mitigation plans that the Commission will approve,
7 or as approved by the Commission. The balancing account
8 mechanism and the baseline cost included in this case are
9 not opposed by parties.

10 Next in the case includes an update to
11 certain customer service charges on Schedule 300 and a
12 proposal for a 50 cent bill credit for customers who opt
13 out of receiving a paper bill. None of these charges are
14 opposed for a credit are opposed by parties.

15 Lastly, the Company's application sought
16 approval of a new program structure for the subscriber
17 solar program. This voluntary program allows customers
18 to cover parts or all of electric energy use from a solar
19 resource procured specifically for that program.

20 This program proved to be very popular with
21 customers and that have been fully subscribed since 2017.
22 In light of popularity, the Company has been eager to
23 expand the program and opted to include it in this case
24 in order to align a new program structure with the rate
25 design that we were contemplating, including in this case

1 since that affects the overall program design.

2 With the new program structure, if it was
3 known, the Company was hopeful it would then be able to
4 require a new resource to expand the program and then
5 seek recovery of those specific rates on a more timelier
6 basis after the case.

7 However, in response to the concerns raised
8 by parties in their direct and surrebuttal testimonies,
9 and their apparent support that the program redesign can
10 be addressed outside of the general rate case, the
11 Company is withdrawing its request for approval of this
12 new structure in this case.

13 The Company will schedule a meeting with
14 parties to informally discuss the program design after
15 this case, and soon, thereafter, are hopeful to re-file
16 the program for Commission approval. Because we are
17 eager to move forward with the expansion of the program,
18 the Company is hopeful that the Commission will consider
19 a schedule that enables resolution in the first half of
20 2021 for the separate proceeding.

21 Now, in addition to myself, there are 12
22 witnesses in this phase of the proceeding for Rocky
23 Mountain Power. Rick Vail, vice president of
24 transmission services, testifies on the major new
25 transmission projects put into service since the last

1 rate case.

2 James Owens, director environmental, supports
3 the installation of selected catalatic reduction retrofit
4 projects of the Company's jointly owned Craig and Hayden
5 plants.

6 Tim Hemstreet, managing director of renewable
7 energy development, covers the wind re-powering and
8 Energy Vision 2020 new wind projects.

9 Bob Van Engelenhoven, resource development
10 director, responds to intervener testimony regarding the
11 Pryor Mountain wind projects. Mr. Van Engelenhoven will
12 also provide a more recent late-breaking update on the
13 status of Pryor Mountain.

14 Rick Link, vice president of resource
15 planning and acquisition, provides the Company's economic
16 analysis in support of the Pryor Mountain wind project,
17 along with the economic analysis for the re-powering of
18 Foote Creek 1, Leaning Juniper and the closure of Cholla
19 Unit 4.

20 Dave Webb, manager of net power cost,
21 supports the net power cost calculation and the inclusion
22 of PTCs in the EBA.

23 Dana Ralston, senior vice president of
24 thermal generation and mining, addresses intervener
25 testimony regarding the outages at Lakeside Unit 2 and

1 Blundell.

2 Melissa Nottingham, manager of customer
3 advocacy, supports the updates to customer service fees
4 and the bill credits for electronic billing.

5 Julie Lewis, vice president of people,
6 responds to intervener adjustments to the Company's wage
7 and labor expenses.

8 Curtis Mansfield, vice president of
9 transmission and distribution operations, testifies to
10 the Company's wildland fire mitigation costs and responds
11 to intervener testimony regarding the Company's AMI
12 project in Utah. Mr. Mansfield will also be appearing at
13 the hearing on the pricing and cost of service phase in
14 two weeks. His AMI was also addressed in that phase.

15 Nikki Kobliha, vice president and CFO and
16 treasurer, responds to intervener testimony regarding
17 pension settlement losses and net prepaid pension and
18 other post-retirement assets.

19 Lastly, Steve McDougal, our director of
20 revenue requirement, presents the revenue requirement and
21 responds to various adjustments by parties. He will also
22 offer up or discuss a ratemaking proposal to hold
23 customers harmless for any delays in the new wind
24 projects that are included in Schedule 1 -- or included
25 in the January 1 base rate change, since we are dealing

1 with a rather dynamic situation in light of the current
2 circumstances we are all living under.

3 And so in summary, the Company requests that
4 the Commission approve rates reflecting the updated
5 revenue requirement as proposed and set forth in the
6 Company's rebuttal case, with the two-step base rate
7 change in 2021, along with the credits to customers for
8 the TCJA deferred tax benefits to offset and phase in the
9 base rate change over the next two years.

10 And that concludes my summary.

11 **Q. Thank you, Ms. Steward.**

12 MR. MOSCON: Chairman, Ms. Steward is
13 available for any questions or cross-examination.

14 COMMISSIONER LEVAR: Thank you.

15 I'll go to the Division of Public Utilities.
16 Mr. Jetter or Ms. Schmid, do you have questions for
17 Ms. Steward? Mr. Jetter or Ms. Schmid, do either of you
18 have questions for Ms. Steward?

19 MR. JETTER: I believe the Division has no
20 questions for Ms. Steward. Thank you.

21 COMMISSIONER LEVAR: Okay. Thank you,
22 Mr. Jetter.

23 Mr. Snarr or Mr. Moore, do either of you have
24 questions for Ms. Steward?

25 MR. SNARR: Yes. This is Mr. Snarr, and I

1 have just a few questions.

2 CROSS-EXAMINATION

3 BY MR. SNARR:

4 Q. Good morning, Ms. Steward. How are you this
5 morning?

6 A. Good morning. I'm good.

7 Q. I have just a few questions. They relate to
8 the Pryor Mountain wind project.

9 In your rebuttal testimony, you provided the
10 Commission -- or the Company's rationale for not seeking
11 pre-approval or the Pryor Mountain wind project; isn't
12 that correct?

13 A. Yes.

14 Q. Okay. Now as you seek recovery of the costs
15 associated with the Pryor Mountain wind project in this
16 rate case proceeding, you agree that the Company bears
17 the burden of proof to demonstrate that the costs
18 associated with that project were prudently incurred;
19 isn't that correct?

20 A. Yes.

21 Q. And just to be clear, the cost associated
22 with that wind project would include any cost increases
23 or budget overruns from the costs that were originally
24 used to justify the Company's decision to move forward;
25 isn't that correct?

1 A. Yes. What we were seeking are the costs we
2 reflected in our rebuttal testimony. To the extent there
3 are further costs incurred that go beyond that, that is
4 not reflected in this case, and those would be subject to
5 a later determination and probably the next general rate
6 case.

7 Q. Well, let's just focus on that. I'm focusing
8 on, I guess, with your help, three different points in
9 time where we can look at the costs of Pryor Mountain.
10 One point in time is before you commenced the project, at
11 the time you made a decision to move forward with the
12 project, and there is a certain cost level associated
13 with that decision.

14 Do you agree with me on that?

15 A. Yes, we had an estimated cost at that time.
16 Yes.

17 Q. Right. And then as you filed this rate case,
18 you have a certain amount of reality that has occurred,
19 including some overruns to the original assumptions;
20 isn't that right?

21 A. I don't -- I don't actually know if the costs
22 are different from the time of the decision last year to
23 the filed case. Mr. Van Engelenhoven is much more
24 familiar with the -- any changes in the costs.

25 Q. Well, let me just pose it a different way.

1 If there are any cost overruns, as you are now seeking
2 recovery of some level of costs in this rate case, then
3 you certainly want to show that any of those additional
4 costs are prudent so that you can get rate recovery of
5 them now in this rate case.

6 Would you agree with me with that?

7 A. Yes.

8 Q. All right. And you pose another question
9 that, perhaps, before it is all over and completed and
10 done, there might be additional costs, but you recognize
11 that they might be pushed off to another rate case for
12 recovery; is that right?

13 A. Yes.

14 Q. Okay. Thank you.

15 You -- let's see, the project also involved
16 underlying transaction with affiliate, Berkshire Hathaway
17 Energy. You understand that there is a presumption that
18 regulated utility must affirmatively show that it acted
19 prudently in seeking recovery of costs in a rate
20 proceeding when an affiliate is involved; isn't that
21 correct?

22 A. Yes.

23 Q. And isn't it also true that one of the
24 principles that regulators sometimes rely on in
25 scrutinizing the level of cost that they might authorize

1 for recovery in rates when dealing with an affiliate is
2 to look to see what the amount of the costs are based on
3 a lower of book costs or market pricing for equipment and
4 services.

5 You are familiar with that concept, are you
6 not?

7 A. Yes.

8 Q. Okay. I have no other questions. Thank you.

9 COMMISSIONER LEVAR: Thank you, Mr. Snarr.

10 I will go to Mr. Russell next. Mr. Russell,
11 do you have any questions for Ms. Steward?

12 MR. RUSSEL: Thank you, Chairman. Yes, I do.

13 CROSS-EXAMINATION

14 By MR. RUSSEL:

15 Q. Ms. Steward, in your summary, you spoke a bit
16 about the TB Flats project and the delays associated with
17 that project and the Company's revenue requirement
18 requests associated with that delayed portion of the TB
19 Flats project.

20 You recall that, I assume?

21 A. Yeah.

22 Q. I want to talk with you just a bit about the
23 Company's position there. You've indicated that the
24 Company seeks in its Step 2 rate increase that it seeks
25 to impose in the middle portion of 2021. \$22.5 million,

1 I believe, associated with the delayed portion of TB
2 Flats and Pryor Mountain. Right?

3 A. Correct.

4 Q. And that increase corresponds with a full
5 year's worth of recovery for the delayed portions of
6 those two projects. Right?

7 A. Yes.

8 Q. Okay. And the -- in the Company, in its
9 rebuttal testimony on the revenue requirement side of
10 this case throughout several witnesses, none of whom are
11 you, I don't think, removed from the revenue requirement
12 testimony, some of the PTC and REC benefits and NPC
13 benefits associated with those projects because they
14 would not be in service until the middle of the year; is
15 that correct?

16 A. I believe so, yes. Mr. McDougal would be the
17 witness to address that, and that is because for PTCs in
18 particular, we have also proposed to flow those through
19 the EBA. So there would be -- customers are fully held
20 harmless by that.

21 Q. Okay. And so the revenue requirement
22 associated -- and let's just focus for a second on the TB
23 Flats project because that one that you focused some of
24 your comments on.

25 You have indicated that you are seeking a

1 full year cost recovery for that project, despite the
2 fact that it come into service sometime around the middle
3 of the test period. Right?

4 A. Yes.

5 Q. Okay.

6 A. Yes.

7 Q. And the Company is also seeking cost recovery
8 of various other projects that will come into service
9 during the year in 2021. Right?

10 A. Yes, we are. Mr. McDougal is much more
11 familiar with those and the revenue requirement
12 calculations. But yes, it is a forecast test period.

13 Q. Yes. And I'm not going to ask you specific
14 questions about any of those others. I'm just wondering
15 if you can tell me what type of rate treatments the
16 Company is expecting or is requesting with respect to
17 those, in terms of whether you're requesting a full
18 year's worth of revenue requirements for other projects,
19 other than TB Flats and Pryor Mountain, that come into
20 service during the course of the test year.

21 A. Yes, for those other projects, we are
22 requesting the traditional 13-month average calculation
23 for rate base. For these two projects in particular,
24 because they are very sizable, because the circumstances
25 of this delay is outside of our control due to the

1 pandemic, we are seeking a different treatment because
2 absent this, we would be in for a major plan addition.
3 It would qualify for major plan addition case next year.

4 **Q. And can you tell me -- do you know, sitting**
5 **here today, when the TB Flats project is expected to go**
6 **into service?**

7 A. The end of second quarter. So I believe, and
8 Mr. Van Engelenhoven can give you the exact day or
9 correct me, but I believe it's June 30th.

10 **Q. Okay. And so to get to a full year's worth**
11 **of inservice for that project, you have to reach out into**
12 **the middle of 2022. Right?**

13 A. It's the full annualized revenue requirement,
14 yes.

15 **Q. Yes. And that is outside of the 20 months**
16 **from the date that the Company filed its application in**
17 **this docket. Right?**

18 A. 2022 is, yes.

19 **Q. Okay. That's all I had. Thank you.**

20 COMMISSIONER LEVAR: Thank you, Mr. Russell.
21 Mr. Holman, do you have any questions for
22 Ms. Steward?

23 MR. HOLMAN: I have no questions. Thank you,
24 Chair LeVar.

25 COMMISSIONER LEVAR: Thank you, Mr. Holman.

1 Mr. Sanger?

2 MR. SANGER: I have no questions, Chairman.

3 COMMISSIONER LEVAR: Thank you, Mr. Sanger.

4 Mr. Boehm, do you have any questions for
5 Ms. Steward? Mr. Boehm, it looks like you are still
6 muted.

7 Okay. I'm not hearing any response, so I
8 will move back to any redirect.

9 Mr. Moscon, do you have any redirect
10 questions for Ms. Steward?

11 MR. MOSCON: No questions. Thank you very
12 much.

13 COMMISSIONER LEVAR: Thank you, Mr. Moscon.

14 Commissioner Clark, do you have any questions
15 for Ms. Steward?

16 COMMISSIONER CLARK: I have no questions,
17 thank you.

18 COMMISSIONER LEVAR: Commissioner Allen?

19 COMMISSIONER ALLEN: No questions, thank you.

20 COMMISSIONER LEVAR: I don't have any more
21 either. So thank you for your testimony, Ms. Steward.

22 And we will go back to Rocky Mountain Power
23 for your next witness.

24 MR. MOSCON: Thank you. The Company's second
25 witness will be Mr. Richard Vail.

1 COMMISSIONER LEVAR: Good morning, Mr. Vail.
2 Do you swear to tell the truth?

3 MR. VAIL: Yes, I do.

4 COMMISSIONER LEVAR: Okay. Go ahead.

5 MR. MOSCON: Thank you.

6 DIRECT EXAMINATION

7 BY MR. MOSCON:

8 Q. Mr. Vail, will you please state your name and
9 position for the record?

10 A. Yes. It's Rick Vail, and I'm vice president
11 of transmission for PacifiCorp.

12 Q. Okay. And did you cause to be filed any
13 testimony in this phase of the proceeding?

14 A. Yes, I filed direct testimony.

15 Q. Okay. And if I'm not mistaken, that had five
16 exhibits labeled RAV-1 through RAV-5; is that correct?

17 A. That is correct. Yes.

18 Q. Okay. Are you aware of any inaccuracies or
19 mistakes that would need to be corrected in that
20 testimony?

21 A. No, I'm not.

22 Q. Meaning, if I were to ask you the same
23 questions as listed in the testimony, your answers would
24 be the same as has been filed?

25 A. Yes, that's correct.

1 MR. MOSCON: Rocky Mountain Power moves for
2 the admission of the testimony of Mr. Rick Vail, together
3 with Exhibits RAV-1 through RAV-5.

4 COMMISSIONER LEVAR: If anyone objects to
5 that motion, please indicate your objection.

6 I'm not seeing or hearing any objection to,
7 so the motion is granted.

8 (Testimony of Mr. Vail, with
9 attachments, were admitted.)

10 MR. MOSCON: Thank you.

11 BY MR. MOSCON:

12 **Q. Mr. Vail, do you have a summary of your**
13 **testimony that you could share?**

14 A. Yes, I do.

15 **Q. Please proceed.**

16 A. Okay. Thank you, Chairman LeVar and
17 Commissioner Clark and Commissioner Allen, for the
18 opportunity to testify this morning.

19 I am here today to provide a summary of the
20 testimony that I filed in the Utah general rate case.
21 The testimony describes PacifiCorp's transmission system
22 and the benefits that it provides to Utah customers.

23 PacifiCorp owns and operates approximately
24 16,500 miles of transmission lines that range in voltages
25 from 46 kV to 500 kV across multiple western states.

1 PacifiCorp's transmission system is designed
2 to reliably transfer electric energy from a broad array
3 of generation resources to PacifiCorp's load.

4 PacifiCorp's interconnection to other balancing authority
5 areas and its participation in the energy and balance
6 market provide access to markets and promote affordable
7 and reliable service to PacifiCorp's customers.

8 Further, all transmission system
9 generation -- excuse me, all transmission system capacity
10 increases provide benefits to customers by increasing
11 reliability and allowing more generation to interconnect
12 to serve customer load, as well as allowing PacifiCorp
13 flexibility in designating generation resources for
14 reserve capacity to comply with mandatory reliable
15 standards.

16 There are several drivers that do inform
17 PacifiCorp on how to build and when to build new
18 transmission facilities, including mandated reliability
19 standards, PacifiCorp's open access transmission tariff,
20 or OATT, increased demand for transmission capacity,
21 request for transmission service, and the age and the
22 condition of existing transmission facilities.

23 PacifiCorp's obligated under its OATT to plan
24 its transmission system for the open access of all
25 transmission customers. In addition, to these more

1 general requirements, PacifiCorp must also comply with
2 specific requirements of the NERC mandated NERC
3 reliability standards.

4 The transmission projects outlined in my
5 testimony were necessary to insure that the Company
6 maintains compliance with required reliability standards
7 to serve increased load and will provide benefits to the
8 Company's customers.

9 I would like to provide a few details on some
10 of the major projects that were included in my testimony.
11 First off, I describe the status of PacifiCorp's
12 construction of the Aeolus-to-Bridger/Anticline 500 kV
13 line, and the additional 230 kV network upgrades that are
14 associated with interconnection projects of the Energy
15 Vision 2020 wind projects.

16 Specifically, I also address the current
17 timeline and cost estimates of these projects, and I will
18 note, a pretty exciting time right now. As of today, we
19 have the 345 kV line from Jim Bridger over to Anticline
20 is energized and in service, and we are actively working
21 on getting the 500 kV line in service in the next day or
22 so as well. All of the projects, including the 230 kV
23 network upgrades will be included by the end of this
24 week.

25 In addition to the Energy Vision 2020

1 transmission projects, I also have a number of other
2 major capital investment projects that are included in
3 this rate case. Specifically, it's the Wallula to McNary
4 230 kV transmission line; the Snow Goose 500/230 kV
5 substation, which is located in Oregon; the
6 Vantage/Pomona transmission line. That's a 230 kV line
7 in Washington.

8 Then we have two different projects in the
9 Goshen, Idaho area. We have the Goshen-Sugarmill-Rigby
10 161 kV transmission line. And then we also have a large
11 transformer at the Goshen substation that is included in
12 this rate case as well.

13 Throughout my testimony, the testimony
14 demonstrates that the Company's made prudent decisions
15 related to these projects, and that these investments
16 result in immediate benefit to PacifiCorp's customers and
17 to our customers in Utah.

18 I recommend that the Utah Public Service
19 Commission find these investments prudent and in the
20 public interest. Thank you.

21 COMMISSIONER LEVAR: Mr. Moscon, we are not
22 hearing you.

23 MR. MOSCON: Sorry, I think -- yes, I
24 apologize for that.

25 Mr. Vail is available for any

1 cross-examination or question to parties.

2 COMMISSIONER LEVAR: Okay. Thank you,
3 Mr. Moscon.

4 Mr. Jetter or Ms. Schmid?

5 MR. JETTER: No questions from the Division.
6 Thank you, Mr. Chairman.

7 COMMISSIONER LEVAR: Okay. Thank you.

8 Mr. Snarr or Mr. Moore?

9 MR. SNARR: This is Mr. Snarr. We have no
10 questions of Mr. Vail.

11 COMMISSIONER LEVAR: Thank you.

12 Mr. Russell?

13 MR. RUSSEL: Just a couple of quick
14 questions.

15 CROSS-EXAMINATION

16 BY MR. RUSSELL:

17 **Q. Mr. Vail, can you turn to Table 1 of your**
18 **direct testimony?**

19 A. Yes. Do you know which page that is on?

20 **Q. Page 9.**

21 A. Thank you. I'm there.

22 **Q. So I have a couple of questions about the**
23 **transmission investments in that table associated with**
24 **the TB Flats I and Cedar Springs I projects. And let's**
25 **start with the TB Flats I.**

1 **Can you tell me what the nature of those**
2 **transmission investments are associated with that**
3 **project?**

4 A. Yes. So for the TB Flats, it's a 230 kV
5 transmission line, I believe, that goes from Shirley
6 Basin to Aeolus.

7 **Q. Is that what is wrapped up in that cost**
8 **figure in that column in the middle of this table?**

9 A. Yes. And give me just a sec. I'm trying to
10 see if I have the actual exhibit for that one, and I
11 don't. Bear with me for one second here.

12 **Q. Sure.**

13 A. I just want to make sure I'm getting the
14 network upgrades appropriately associated with each of
15 the projects.

16 So yes, that is correct. It is the Shirley
17 Basin to Aeolus transmission line for that project.

18 **Q. Okay. And are those costs associated with**
19 **interconnecting that project, or is it -- is it**
20 **interconnection service or is it some other service**
21 **that --**

22 A. This is --

23 **Q. Go ahead.**

24 A. Yes, it is interconnection service. When you
25 have a generation interconnect, usually you have two sets

1 of costs: One is the direct assigned costs, which are
2 the costs that go straight to the generator; and then we
3 even we have what we call our point of interconnection.
4 And then from the point of interconnection on would be
5 what we call a network upgrade cost. These are network
6 upgrade costs associated with interconnection agreement
7 of that facility.

8 **Q. Okay. Thank you very much. And I'm going to**
9 **ask, essentially, the same set of questions related to**
10 **Cedar Springs wind 1.**

11 **Is that answer basically the same, other than**
12 **the specific transmission line associated?**

13 A. The's correct. It is the Aeolus to Freezeout
14 transmission line that is associated with the Cedar
15 Springs line. And you are correct, that that is the
16 network upgrade associated with interconnecting that
17 facility to the system.

18 **Q. Okay. That's all I had. Thank you.**

19 COMMISSIONER LEVAR: Thank you, Mr. Russell.

20 Mr. Holman, do you have any questions?

21 MR. HOLMAN: No questions, Mr. Chair.

22 COMMISSIONER LEVAR: Thank you.

23 Mr. Sanger?

24 MR. SANGER: No questions, Chair.

25 COMMISSIONER LEVAR: Thank you.

1 Mr. Boehm?

2 Okay. I will go back to Mr. Moscon. Do you
3 have any redirect for this witness?

4 MR. MOSCON: No redirect. Thank you.

5 COMMISSIONER LEVAR: Commissioner Allen, do
6 you have any questions?

7 COMMISSIONER ALLEN: No questions. Thank
8 you.

9 COMMISSIONER LEVAR: Commissioner Clark?

10 COMMISSIONER CLARK: I also have no
11 questions. Thank you.

12 COMMISSIONER LEVAR: And I don't either, so
13 thank you for your testimony this morning, Mr. Vail.

14 THE WITNESS: Thank you.

15 COMMISSIONER LEVAR: And we will go back to
16 Rocky Mountain Power for your next witness.

17 MR. MOSCON: Thank you. Our next witness is
18 going to be Mr. James Owen. All right.

19 COMMISSIONER LEVAR: Good morning, Mr. Owen.
20 Do you swear to tell the truth?

21 MR. OWEN: Good morning. I do.

22 COMMISSIONER LEVAR: Okay. Go ahead.

23 MR. MOSCON: Thank you.

24 DIRECT EXAMINATION

25 BY MR. MOSCON:

1 Q. Mr. Owen, can you please state your name and
2 position on the record?

3 A. My name is James C. Owen. I currently serve
4 as the director of environmental for Rocky Mountain
5 Power.

6 Q. Okay. And would you please identify any
7 testimony that you filed in this phase of the proceeding?

8 A. I filed direct testimony in this phase of the
9 proceeding.

10 Q. Okay. Are you aware of any inaccuracies in
11 that testimony that would need to be corrected today?

12 A. No, I'm not.

13 Q. So if we were to ask you the same questions
14 that are listed on the -- in your testimony, your answers
15 would be the same?

16 A. Yes, that is correct.

17 Q. Okay. And you had no exhibits to your
18 testimony; is that correct?

19 A. I did not.

20 MR. MOSCON: Rocky Mountain Power moves for
21 the admission of the direct testimony of James Owen.

22 COMMISSIONER LEVAR: If anyone objects to
23 that motion, please state your objection.

24 I'm not seeing or hearing any, so the motion
25 is granted.

1 MR. MOSCON: Thank you.

2 (Direct testimony of Mr. Owen
3 was admitted.)

4 BY MR. MOSCON:

5 Q. Mr. Owen, do you have a summary of your
6 testimony that you can share?

7 A. I do.

8 Q. Please proceed.

9 A. Thank you. Good morning, Mr. Chairman and
10 members of the Commission, my testimony in this case
11 supports the prudence of certain selective catalytic
12 reduction, or SCR, retrofit project installed since the
13 Company's last general rate case.

14 Specifically, my testimony supports the SCR
15 projects at Craig Unit 2 and Hayden Unit 2, which have
16 been in service since December 2017 and August 2016,
17 respectfully. The SCRs at both facilities were installed
18 in accordance with state and federal environmental
19 compliance requirements for the individual unit, as well
20 as for continued, safe, reliable and cost-effective
21 operation of the facilities. No parties in this case
22 have contested the SCR retrofit project.

23 The SCR retrofit project for Craig Unit 2,
24 which costs \$37.8 million on a total Company basis, and
25 Hayden Unit 2, which costs \$9.7 million on a total

1 Company basis, were prudent and in the public interest.

2 The projects were required to comply with
3 environmental law; namely, the Regional Haze rule,
4 established pursuant to the Clean Air Act by U.S.
5 Environmental Protection Agency, or EPA, and administered
6 by respective state agencies in which the units are
7 located. In this case, the state of Colorado.

8 The Craig Unit 2 SCR was required to be
9 installed by January 30, 2018, under the Regional Haze
10 rule and the associated Colorado Regional Haze state
11 implementation plan, or SIP. PacifiCorp is a joint owner
12 in Craig Unit 2.

13 The terms and conditions of joint ownership
14 in the unit are governed by a participation agreement
15 called the Craig Participation Agreement. The Craig
16 Participation Agreement mandates the installation of
17 capital improvements that are required by applicable law.
18 The Craig Participation Agreement also places an
19 independent obligation on Tri-State Generation and
20 Transmission Association, Inc., as operating agents to
21 operate Craig Unit 2 in accordance with applicable law.

22 Although the Company voted against the Craig
23 Unit 2 SCR project in favor of accelerated closure, as a
24 minority owner, the Company recognized that its vote
25 alone would not change the outcome. The other joint

1 owners voted yes on the project, and the Company remained
2 obligated to pay its share of the Craig Unit 2 SCR.

3 The Hayden Unit 2 SCR, also required by
4 Colorado's Regional Haze SIP, to be installed no later
5 than December 31, 2016. The EPA published its approval
6 of the Colorado Regional Haze SIP in the federal register
7 on December 31, 2012. EPA's final approval made these
8 emission reduction compliance requirements at Hayden Unit
9 2 federally enforceable, in addition to being enforceable
10 under state law.

11 As with the Craig Participation Agreement,
12 the terms and conditions of joint ownership in Hayden
13 Unit 2 are governed by a participation agreement called
14 the Hayden Participation Agreement, which, likewise,
15 mandates the installation of capital improvements that
16 are required by applicable law. The Hayden Participation
17 Agreement also places an independent obligation on the
18 Public Service Company of Colorado as operating agent to
19 operate Hayden Unit 2 in accordance with applicable law.

20 The emissions control retrofit projects
21 included in this proceeding were required to continue
22 operations in Colorado, in accordance with state and
23 federal and environmental compliance requirements. These
24 environmental compliance projects have allowed the
25 retrofitted facilities to continue to operate as low-cost

1 generation resources for the benefit of the Company's
2 customers.

3 Therefore, I recommend that the Commission
4 approve each of these projects described in my testimony
5 for inclusion in rates.

6 This concludes my summary. Thank you.

7 **Q. Thank you, Mr. Owen.**

8 MR. MOSCON: Mr. Owen is available for any
9 questions or cross-examination.

10 COMMISSIONER LEVAR: Mr. Jetter or
11 Ms. Schmid, any questions for Mr. Owen?

12 MR. JETTER: No questions from the Division.
13 Thank you.

14 COMMISSIONER LEVAR: Thank you.
15 Mr. Snarr or Mr. Moore?

16 MR. SNARR: We have no questions on behalf of
17 the Office.

18 COMMISSIONER LEVAR: Mr. Russell?

19 MR. RUSSEL: Just a couple.

20 CROSS-EXAMINATION

21 BY MR. RUSSEL:

22 **Q. And if I can direct your attention, Mr. Owen,**
23 **to line 89 of your direct testimony.**

24 A. I'm on 89.

25 **Q. Great. This is the portion of your direct**

1 testimony that you refer to in your summary, related to
2 the Company's independent assessment of the Craig 2 Unit
3 around the decision to install the SCR. Right?

4 A. That's correct.

5 Q. Okay. You indicate in this portion of your
6 testimony that the Company independently assessed the
7 benefits associated with the Craig Unit 2 SCR project
8 against the hypothetical scenario that assumed the
9 Company could unilaterally effectuate an accelerated
10 shutdown of the unit.

11 Can you tell me what assume -- what year the
12 Company assumed in that assessment, that the unit would
13 shut down?

14 A. I would have to defer to Mr. Link for
15 verification, but I think that, typically, when these
16 analyses are completed, you would evaluate a comparison
17 of a shutdown in this hypothetical scenario against the
18 timeline that you would be required to install SCR.

19 Q. Okay. So it would be the same -- rather than
20 install it in whatever year X, you would just shut it
21 down in that year?

22 A. That's correct.

23 Q. Okay. All right. That's helpful.

24 You indicate that that independent assessment
25 was done in July of 2013. When was the SIP ruling

1 associated with -- the Regional Haze SIP ruling
2 associated with that project that you assert and
3 necessitated the SCR? When was that done?

4 A. So that was published in the federal register
5 by the EPA on December 31st of 2012, and that became
6 effective on January 30th of 2013.

7 Q. Do you know whether PacifiCorp involved
8 itself or participated in the decision that was issued by
9 the EPA on that SIP related to the Craig Unit 2?

10 A. Can you clarify what you mean by
11 "participated in the decision"?

12 Q. Yes. I am just wondering if any of this type
13 of economic assessment associated with the early closure
14 of Craig Unit 2 was presented to the EPA in the context
15 of its decision-making process associated with that SIP.

16 A. I do not believe so, but that is subject to
17 check.

18 Q. Okay. Thank you. That is all I have.

19 COMMISSIONER LEVAR: Thank you, Mr. Russell.

20 Mr. Holman, do you have any questions?

21 MR. HOLMAN: No questions. Thank you, Chair.

22 COMMISSIONER LEVAR: Thank you.

23 Mr. Sanger?

24 MR. SANGER: No questions, Chair. Thank you.

25 COMMISSIONER LEVAR: Thank you, Mr. Sanger.

1 Mr. Boehm? I'm not hearing any desire for
2 questions.

3 So Mr. Moscon, do you have any redirect?

4 MR. MOSCON: No redirect questions.

5 COMMISSIONER LEVAR: Okay. Thank you.

6 Commissioner Allen, do you have any
7 questions?

8 COMMISSIONER ALLEN: No questions. Thank
9 you.

10 COMMISSIONER LEVAR: Commissioner Clark?

11 COMMISSIONER CLARK: No questions. Thank
12 you.

13 COMMISSIONER LEVAR: I don't either, so thank
14 you for your testimony this morning, Mr. Owen.

15 And we will go back to Rocky Mountain Power
16 for your next witness.

17 MR. MOSCON: Thank you. I'm going to turn
18 the steering wheel over to my colleague, Ms. Lauren
19 Shurman, who is going to lead Mr. Hemstreet in the
20 presentation of his testimony and summary.

21 MS. SHURMAN: Okay. Good morning,
22 Commissioners, Mr. Chairman, and it look like
23 Mr. Hemstreet is with us as our next witness.

24 COMMISSIONER LEVAR: Good morning,
25 Ms. Shurman and Mr. Hemstreet.

1 Mr. Hemstreet, do you swear to tell the
2 truth?

3 MR. HEMSTREET: I do.

4 COMMISSIONER LEVAR: Okay. Go ahead.

5 MS. SHURMAN: Okay. Thank you.

6 DIRECT EXAMINATION

7 BY MS. SHURMAN:

8 Q. Good morning, Mr. Hemstreet. Would you
9 please state and spell your name for the record?

10 A. Timothy Hemstreet, T-I-M-O-T-H-Y, Hemstreet,
11 H-E-M-S-T-R-E-E-T.

12 Q. Okay. And will you please state your
13 employer and your position with the Company?

14 A. My position is managing director of renewable
15 energy development.

16 Q. Did you cause to be filed direct testimony in
17 this proceeding?

18 A. Yes, I did, as well as rebuttal testimony.

19 Q. Okay. And your direct testimony included
20 Exhibits TJH-1 through 4; is that correct?

21 A. Yes.

22 Q. Okay. And your rebuttal testimony, that
23 included TJH-1 to your rebuttal; is that correct?

24 A. Correct.

25 Q. Okay. Do you have any changes to that

1 pre-filed testimony that you would like to make?

2 A. No, I do not.

3 Q. Okay. So if I were to ask you the same
4 questions set forth in your pre-filed testimony, your
5 answers today would be the same as set forth therein?

6 A. Yes, they would.

7 MS. SHURMAN: Okay. Mr. Chairman, I would
8 move to admit the direct and rebuttal testimony of
9 Mr. Hemstreet, including Exhibits -- Direct Exhibits TJH
10 1 through 4, and Rebuttal Exhibit TJH-1.

11 COMMISSIONER LEVAR: Does anyone object to
12 that motion please state your objection?

13 I'm not seeing or hearing any, so the motion
14 is granted. Thank you.

15 (Direct and rebuttal testimony of
16 Mr. Hemstreet, with attachments,
17 were admitted.)

18 BY MS. SHURMAN:

19 Q. Okay. Mr. Hemstreet, have you prepared a
20 summary of your testimony?

21 A. Yes, I have.

22 Q. Okay. Please proceed.

23 A. Good morning, my testimony demonstrates that
24 the Company had prudentially managed the development and
25 construction of the Energy Vision 2020 wind re-powering

1 and new wind projects, which will provide significant
2 customer benefits to Utah customers over the next several
3 decades.

4 Re-powering the existing Company-owned wind
5 fleet was approved by the Public Service Commission of
6 Utah, in Docket No. 17-035-39, and the new wind projects
7 were approved by the Commission in Docket No. 17-035-40.

8 As noted in my testimony, all the wind
9 re-powering projects that were preapproved by the
10 Commission are now in service and are benefiting
11 customers, and the total cost of these projects is less
12 than the amount that was preapproved by the Commission.

13 In addition to these preapproved projects,
14 the Company also re-powered the Leaning Juniper project
15 after improving its cost and performance so the project
16 delivered customer benefits on par with the re-powering
17 projects that were preapproved.

18 Additionally, the Company moves forward with
19 re-powering the Foote Creek 1 facility, its oldest wind
20 facility, and this project is anticipated to deliver
21 benefits that are greater than 9 of 12 of the re-powering
22 projects that were preapproved.

23 Because the Leaning Juniper and Foote Creek 1
24 re-powering projects provide benefits to customers that
25 match or exceed the benefits of the re-powering projects

1 that were preapproved by the Commission, the Company
2 should be allowed to recover the costs of these
3 additional beneficial re-powering projects.

4 With respect to the new wind projects that
5 were preapproved in Docket No. 17-035-40 and the Foote
6 Creek 1 re-powering project that is now in construction,
7 the Company has prudently managed the implementation of
8 the projects in the face of extraordinarily challenging
9 conditions resulting from COVID-19 pandemic. The Company
10 had worked diligently with its suppliers and contractors
11 to mitigate the impacts of equipment delivery delays and
12 to keep workers and the public safe.

13 These efforts are aimed at bringing these
14 beneficial projects online as soon as practicable, while
15 managing cost impacts associated with an extended
16 construction schedule. Given the one-year extension and
17 the deadline for bringing the projects online to qualify
18 for the full value of the federal production tax credit,
19 there is no threat to the ability of the projects to
20 deliver the full PTC benefits.

21 But given the construction delays, the
22 Company will bring the TB Flats project online in a
23 phased manner. This will allow customers to begin
24 receiving the benefits of a portion of the project as
25 soon as possible in 2020, with the entire project

1 completing construction in 2021.

2 I respectfully request that the Commission
3 allow the Company to recover its cost for these
4 beneficial wind re-powering and new wind projects
5 requested in this proceeding to assist the Company in
6 meeting the future energy needs of our Utah customers.
7 Thank you.

8 MS. SHURMAN: And Mr. Hemstreet is available
9 for cross-examination or questions.

10 COMMISSIONER LEVAR: Thank you.

11 Mr. Jetter or Ms. Schmid, do you have any
12 questions for Mr. Hemstreet?

13 MS. SCHMID: The Division has a few questions
14 for Mr. Hemstreet.

15 CROSS-EXAMINATION

16 BY MS. SCHMID:

17 Q. Good morning. How are you?

18 A. Good morning. I'm fine.

19 Q. In your testimony, you gave some status
20 updates with regard to particular projects. Your
21 rebuttal testimony was filed on October 6th, and today is
22 November 3rd, so I would like to ask you for some
23 additional updates.

24 Could you please talk about the status and
25 expenses associated with TB Flats 1 and 2?

1 A. Sure. The project, the TB Flats, we have
2 about all the equipment delivered that's planned to be
3 installed this year, so that equipment is now on-site and
4 being erected. We're about, I think, 40 percent
5 complete, in terms of mechanical completion of the
6 project of the ones that will be in service this year.

7 And at this time, we have no further updates
8 on the cost of the project. We anticipate those are
9 still in line with my rebuttal testimony.

10 **Q. When will all of the project elements be in**
11 **commercial operation for TB Flats 1 and 2?**

12 A. For both phases, by the end of June 2021, is
13 what we've projected at this time.

14 **Q. Okay. And I had the same questions with**
15 **regard to Ekola Flats?**

16 A. Yes, Ekola Flats, that project is still
17 anticipated to be fully online by the end of this year.
18 And also no new updates in terms of cost on that project.

19 **Q. For Cedar Springs?**

20 A. That project also expects to be online in
21 December of this year, and no changes to the cost as
22 well.

23 **Q. For Dunlap -- if I heard you correctly, I**
24 **think you said Dunlap was in service?**

25 A. Correct. Dunlap achieved commercial

1 operation on September 7th.

2 **Q. Okay. And for Foote Creek?**

3 A. Foote Creek also anticipated to be online at
4 the end of this year.

5 **Q. Those are all my questions. Thank you very**
6 **much.**

7 A. Thank you.

8 COMMISSIONER LEVAR: Thank you, Ms. Schmid.

9 Mr. Snarr, do you have any questions for
10 Mr. Hemstreet?

11 MR. SNARR: No questions from the Office.

12 COMMISSIONER LEVAR: Thank you.

13 Mr. Russell?

14 MR. RUSSEL: Yes, I have a few questions.

15 CROSS-EXAMINATION

16 BY MR. RUSSEL:

17 **Q. Good morning, Mr. Hemstreet.**

18 A. Good morning.

19 **Q. So I've got questions that relate to the**
20 **re-powering projects. Can you just give me a general**
21 **timeline of when -- for the re-powering projects, when**
22 **the assets associated with the previous iteration of**
23 **these projects were retired?**

24 A. Well, for each project, you know, the
25 projects that went into service last year, I mean,

1 construction started at various times. I mean,
2 generally, the duration of those projects was about three
3 months, so we started taking off the first term in a
4 particular project, typically, about three months before
5 it achieved commercial operation.

6 And then, you know, turbines were retired
7 over the course of construction period. Some were
8 retired, you know, and then just replaced the new
9 turbine, you know, say 11 days or so after that turbine
10 was removed from service.

11 **Q. And can you give me, sort of, a time frame on**
12 **a calendar when that started in -- you know, through what**
13 **dates it has been continuing?**

14 A. Well, I mean, our first project we started
15 was the Glenrock site. You know, I think -- I think, if
16 I recall, I think about April 1st or so was the first
17 turbine down there.

18 **Q. Was that this year? My apologies.**

19 A. That was last year, no.

20 **Q. Last year? Thank you.**

21 A. Yes. And the Dunlap project, I'm more
22 familiar with this year. We took the first turbine down
23 on June 1st, and that project was in commercial operation
24 September 7th.

25 **Q. Okay. Thank you. I want to switch gears a**

1 little bit to ask a couple questions about the production
2 tax credits. You mentioned in your summary that
3 the -- that congress's extension of the PTCs to allow
4 recovery for five years after the start allows you to
5 recover the full PTCs for those projects that are being
6 delayed into 2021; is that right?

7 A. Correct.

8 Q. I'm paraphrasing. I'm not trying to put
9 words in your mouth.

10 A. Sure.

11 Q. I'm just trying to set up the question.

12 I'm curious whether the Company has done any
13 assessment of when it expects the PTCs associated with
14 those two projects, TB Flats 2 and Pryor Mountain, when
15 it expects the PTCs to run out. When -- does the delay
16 associated with those projects extend the PTC period at
17 all?

18 A. Well, once a turbine is commissioned -- so
19 the PTCs are awarded, essentially, on a
20 turbine-by-turbine basis, and so you get ten years after
21 a turbine is commissioned for that to claim tax benefits
22 for that turbine.

23 Q. Okay. So it's not on a project-by-project
24 basis. It is based on each turbine?

25 A. I mean, it can go either way. The IRS

1 definition can be as precise as a particular turbine.
2 So, you know, the extension -- the delay of the
3 construction of these projects doesn't mean that, oh,
4 gosh, we're only going to get nine and a half years of
5 PTCs. Because we claim the PTCs from the commercial
6 operation of that turbine or that circuit or whenever we
7 put it in commercial operation, we get ten years of PTCs
8 after.

9 **Q. Okay. That's what I had. Thank you.**

10 **A. Sure.**

11 COMMISSIONER LEVAR: Thank you, Mr. Russell.

12 Mr. Holman, do you have any questions for
13 this witness?

14 MR. HOLMAN: No questions. Thank you, Chair.

15 COMMISSIONER LEVAR: Okay. Thank you.

16 Mr. Sanger?

17 MR. SANGER: No questions, Chair. Thank you.

18 COMMISSIONER LEVAR: Thank you.

19 Mr. Boehm?

20 Ms. Shurman, any redirect?

21 MS. SHURMAN: No redirect.

22 COMMISSIONER LEVAR: Okay. Commissioner
23 Allen, do you have any questions?

24 COMMISSIONER ALLEN: No questions. Thank
25 you.

1 COMMISSIONER LEVAR: Commissioner Clark?

2 COMMISSIONER CLARK: No questions. Thank you
3 very much.

4 COMMISSIONER LEVAR: I also do not have any
5 questions. So Mr. Hemstreet, thank you for your
6 testimony this morning.

7 THE WITNESS: Thank you.

8 COMMISSIONER LEVAR: And we will take a short
9 recess right now. Why don't we take a 15-minute recess,
10 and then we will return for Rocky Mountain Power's next
11 witness.

12 (Whereupon, a break was taken.)

13 COMMISSIONER LEVAR: We will move to Rocky
14 Mountain Power for your next witness.

15 MS. SHURMAN: Thank you. Rocky Mountain
16 Power calls Robert Van Engelenhoven. Will you please
17 swear the witness?

18 COMMISSIONER LEVAR: Thank you.

19 Mr. Van Engelenhoven, do you swear to tell
20 the truth?

21 MR. VAN ENGELENHOVEN: I do.

22 COMMISSIONER LEVAR: Okay. Thank you. Go
23 ahead.

24 DIRECT EXAMINATION

25 BY MS. SHURMAN:

1 Q. Good morning, Mr. Van Engelenhoven.

2 MS. SHURMAN: Go ahead. Thank you.

3 BY MS. SHURMAN:

4 Q. Mr. Van Engelenhoven, will you please state
5 and spell your name for the record?

6 A. My name is Robert Van Engelenhoven, spelled
7 R-O-B-E-R-T, space, capital V A-N, space, capital E
8 N-G-E-L-E-N-H-O-V-E-N.

9 Q. Thank you. And would you please state your
10 employer and your position with the Company?

11 A. I am with PacifiCorp, and I am the resource
12 development director.

13 Q. And would you please briefly describe your
14 job responsibilities as the resource director?

15 A. I've worked for PacifiCorp for 27 years
16 managing large capital projects and PacifiCorp's
17 generation business, including numerous large retrofits
18 of existing coal units and the development and the
19 construction of each of its four gas-fired generating
20 facilities and also the decommissioning and demolition of
21 carbon plant.

22 I have also worked in the transmission and
23 distribution business unit on the development and
24 construction of their large capital projects as well.

25 Q. Okay. And Mr. Van Engelenhoven, did you

1 cause direct testimony to be filed in the depreciation
2 docket in this matter, which is Docket 18-35-36?

3 A. I did.

4 Q. And that included Exhibit RV-1; is that
5 correct?

6 A. Yes. That's correct.

7 Q. Okay. And do you have any changes to that
8 testimony?

9 A. No.

10 Q. Okay. If I were to ask you the same
11 questions in your depreciation testimony, today your
12 answers would be the same as those set forth in your
13 rebuttal testimony?

14 A. They would.

15 Q. Okay.

16 MS. SHURMAN: Mr. Chairman, I would move to
17 admit the depreciation testimony from Mr. Van
18 Engelenhoven and Exhibit RV-1, thereto.

19 COMMISSIONER LEVAR: If anyone objects to
20 that motion, please state your objection.

21 I'm not seeing or hearing any, so the motion
22 is granted. Thank you.

23 (Depreciation testimony of Mr. Van
24 Engelenhoven, with attachments,
25 were admitted.)

1 MS. SHURMAN: Thank you.

2 BY MS. SHURMAN:

3 Q. And Mr. Van Engelenhoven, did you also cause
4 direct testimony to be filed in this proceeding,
5 including Exhibit RV-1, thereto?

6 A. Yes, I did.

7 Q. Okay. And did you also file rebuttal
8 testimony?

9 A. I did file rebuttal testimony, yes.

10 Q. Okay. And do you have any updates or
11 corrections to your pre-filed testimony?

12 A. Yes, I have one correction and one update. I
13 have one correction to my direct testimony. On page 6
14 line 20, the capacity factor in my testimony was shown
15 incorrectly and was corrected in an errata that was
16 issued on November 2nd. The corrected capacity factor
17 was only incorrect in my testimony, and the correct value
18 has been used for all calculations and assessments of
19 this project, that being the Pryor Mountain project.

20 In addition, I have a project update to my
21 rebuttal testimony, referencing -- referencing page 2,
22 lines 41 to 43. The Company has updated our forecasted
23 circuit inservice dates. Instead of forecasting circuits
24 1 through 8 in service in 2020 and the remainder
25 inservice by the end of second quarter of 2021, we now

1 forecast circuits 1 through 4, 80 megawatts, in service
2 in 2020, circuits 5 through 8, 80 megawatts in service
3 early in 2021, and circuits 9 through 12, 80 megawatts
4 remaining in service by the end of the second -- sorry,
5 remain in service by the end of second quarter 2021.

6 This updated forecast is the result of recent
7 developments over the past two weeks, specifically we
8 have experienced a delay in energizing our substation due
9 to late equipment deliveries, modification required to
10 our main power transformer, and we are working through
11 commissioning and -- issues.

12 We are continuing to assess these situations
13 and are working to increase the number of wind turbines
14 placed in service in 2020.

15 **Q. Thank you, Mr. Van Engelenhoven. Other than**
16 **those two edits that you mentioned, if I were to ask you**
17 **the same questions that are in your pre-filed testimony,**
18 **would your answers be the same sitting here today?**

19 A. Yes, they would be the same.

20 MS. SHURMAN: Okay. Mr. Chairman, I move to
21 admit the direct testimony of Mr. Van Engelenhoven and
22 Exhibit RV-1, and the rebuttal testimony, including the
23 errata that was filed yesterday and the correction or the
24 edit that Mr. Van Engelenhoven just made.

25 COMMISSIONER LEVAR: If anyone objects to

1 that motion, please indicate your objection?

2 I'm not seeing or hearing any, so the motion
3 is granted.

4 (Direct and rebuttal testimony of
5 Mr. Van Engelenhoven, with attachments,
6 were admitted.)

7 MS. SHURMAN: Thank you.

8 BY MS. SHURMAN:

9 **Q. Mr. Van Engelenhoven, have you prepared a**
10 **summary of your testimony?**

11 A. Yes, I have a summary.

12 **Q. Okay. Please proceed with that.**

13 A. Good morning, Chairman LeVar, Commissioner
14 Clark and Commissioner Allen.

15 In this rate case proceeding, I have provided
16 testimony regarding the Pryor Mountain wind project and
17 Naughton Unit 3 conversion to natural gas. In the
18 depreciation proceeding, I provided testimony supporting
19 the decommissioning studies filed in January and March
20 2020.

21 The Pryor Mountain wind project will be
22 located on a site in Carbon County, Montana, and will
23 have a nameplate capacity of 240 megawatts. The project
24 is comprised of 114 wind turbine generators and required
25 support facilities. The opportunity to capture customer

1 benefits resulting from the acquisition, development and
2 implementation of the project began in October 2018, and
3 the final terms of all material agreements were completed
4 by September 2019. In parallel negotiations of an Oregon
5 Schedule 272 REC purchase agreement with Vitesse, LLC,
6 for the sale of renewable energy credits, or RECs,
7 associated with the output of the project was finalized
8 in June 2019.

9 The original inservice date for the Pryor
10 Mountain wind project was December 2020, which made it
11 eligible for the full rate or 100 percent of the
12 production tax credits, or PTCs. Under prior Internal
13 Revenue Service guidance, the qualifying -- to qualify
14 for eligible PTCs, the Pryor Mountain project will deploy
15 safe harbor wind turbine equipment. However,
16 construction has been impacted by vendor notification of
17 the disruption of the worldwide supply chain due to the
18 COVID-19 pandemic.

19 Following notice of delayed deliveries of all
20 wind turbine components from our supplier, Vestas
21 American Wind Technology, Inc., the Company negotiated a
22 change order with Vestas to complete deliveries by
23 November 7, 2020. In order to place as many turbines in
24 service as possible by the end of 2020, the Company
25 developed a plan that includes utilizing wind turbine

1 pre-commissioning by the wind turbine supplier and
2 placing the project's 12 collector circuits in service
3 circuit-by-circuit instead of all at one time.

4 Through this effort, the Company, as I
5 previously indicated, has updated our forecast. While we
6 expect to complete construction on circuits 1 through 8
7 by the end of December 2020, as previously forecasted, we
8 planned to place circuits 1 through 4, or 80 megawatts,
9 in service in 2020, circuits 5 through 8, an additionally
10 80 megawatts, in service early in 2021, and circuits 9
11 through 12, 80 megawatts in service, as previously
12 planned by the end of the second quarter of 2021.

13 The entirety of the project continues to be
14 eligible for 100 percent PTCs. In May 2020, the Internal
15 Revenue Service issued revised guidance. Specifically,
16 the continuity safe harbor was extended to five calendar
17 years for projects that began construction in 2016 and
18 2017.

19 Pryor Mountain wind project has a 2016 start
20 of construction date. The continuity requirement will be
21 met if the project is placed in service by December 31,
22 2021, allowing it to qualify for 100 percent PTCs. Thus,
23 the OCS's concern that any delay in the project affects
24 the ability to qualify for the full value of the PTCs is
25 misplaced. The OCS incorrectly asserts that the

1 Company's acquisition and use of wind turbine generators
2 acquired from Berkshire Hathaway Energy Renewable, or
3 BHER, for the Pryor Mountain wind project was a way to
4 allow BHER to use such inventory before the PTCs started
5 phasing out and the inventory losing value.

6 The purchase of this equipment was
7 contemplated due to the limited availability and pricing
8 volatility of the wind turbine equipment that could be
9 installed in 2020 and the late-stage development and
10 time-limited nature of the project.

11 The purchase of these components provided the
12 Company the opportunity to require components already
13 manufactured and in storage from BHER at their cost,
14 which was the competitive market price at the time of
15 their purchase in 2016. The transaction ensured
16 qualification of the entire project for the full value of
17 the available federal wind energy production tax credits.

18 With respect to the Naughton Unit 3 -- I'm
19 sorry, with respect to Naughton Unit 3, the Company was
20 required to cease coal-fueled operation at Unit 3 on
21 January 30, 2019, to maintain compliance with certain
22 environmental regulations.

23 The Company converted Naughton Unit 3 to
24 natural gas fuel, which increased the unit's generating
25 capacity when fueled by natural gas from 35 megawatts to

1 247 megawatts. No intervener has contested the Company's
2 investment in the conversion of Naughton Unit 3 to
3 natural gas.

4 Finally, the decommissioning studies were
5 prepared by Kiewit Engineering Group, Inc., an
6 independent third-party contractor, with input from
7 independent specialized subcontractors, and contain the
8 cost estimates to decommission, decontaminate, demolish
9 and reclaim certain coal-fired generating units. The
10 decommissioning studies provided an association for the
11 advancement of cost engineers, or AACE, Class 3 estimate
12 for demolition, salvage and scrap cost for the facilities
13 studied, which has an expected accuracy of minus 20
14 percent to plus 30 percent.

15 This is an improvement over the previous
16 decommissioning cost estimates, which were extrapolated
17 from an AACE Class 5 estimate for the demolition of a
18 limited subset of PacifiCorp's owned and operated
19 coal-fueled facilities. The cost contained in the
20 decommissioning study are reasonable and uncontested.

21 In conclusion, the Company respectfully
22 requests the its prudently incurred investments in Pryor
23 Mountain wind project and the Naughton Unit 3 natural gas
24 conversion be approved. And also requests the Commission
25 approve the estimated costs contained in the

1 decommissioning study. Thank you.

2 **Q. Thank you.**

3 MS. SHURMAN: Mr. Van Engelenhoven is
4 available for cross and questions.

5 COMMISSIONER LEVAR: Thank you.

6 Ms. Shurman, do you have any questions for
7 Mr. Van Engelenhoven?

8 MS. SCHMID: Did you ask for Ms. Schmid? I'm
9 sorry. I couldn't hear.

10 COMMISSIONER LEVAR: I'm sorry if I was --

11 MS. SCHMID: You cut out, and I don't know if
12 it's my connection or something else.

13 COMMISSIONER LEVAR: Ms. Peterson, is my
14 volume coming through to you? I am seeing a nod. Okay.

15 Ms. Schmid, can you hear me?

16 MS. SCHMID: Yes, I can now. Thank you.

17 COMMISSIONER LEVAR: Okay. Do you have any
18 questions for Mr. Van Engelenhoven?

19 MS. SCHMID: Just a few. Thank you.

20 CROSS-EXAMINATION

21 BY MS. SCHMID:

22 **Q. Good morning, Mr. Van Engelenhoven.**

23 A. Good morning.

24 **Q. I have some questions about how the Company**
25 **is going to place groups of circuits in service.**

1 **With regard to circuits 1 -- 1 through 4,**
2 **will those circuits be connected and then disconnected**
3 **before the next group, 5 through 8, is connected?**

4 A. I'm sorry, are you talking -- connected, are
5 you talking about energized?

6 **Q. To meet the PTC inservice requirement.**

7 A. Right. Okay. Yes, they will be -- circuits
8 1 through 4 will be placed in service. We will do that
9 circuit by circuit. We will commission each wind turbine
10 separately, but we will place it in circuit -- or I'm
11 sorry, in service circuit by circuit.

12 1 through 4 by the end of 2020, and then 5
13 through 8 -- 1 through 4, if you are asking me -- it will
14 remain in service, and then we will place an additional
15 80 megawatts. The original planned 160 megawatts then
16 will be placed in service in early -- in January of 2021.

17 Did that -- did that respond to your
18 question?

19 **Q. It did. Thank you. That was very helpful.**

20 **Did the application costs include the cost of**
21 **doing the circuits in groups?**

22 A. Can you say the question again? The -- you
23 said the application costs?

24 **Q. Yes. I believe that the Company filed an**
25 **application for approval of Pryor Mountain; is that**

1 **right?**

2 A. I'm not sure what you're -- exactly what
3 you're referring to. Can you reference me a document
4 or --

5 **Q. No. Are the costs -- let me start again and**
6 **see if I can do better.**

7 **Are the costs of putting the circuits in, 1**
8 **through 4 and then 5 through 8 and 9 through 12, the same**
9 **as putting the costs -- for putting all the circuits, 1**
10 **through 12, in service at the same time?**

11 A. In the situation we currently are dealing
12 with, that is the delays due to COVID-19, yes, the costs
13 would be the same.

14 **Q. Thank you. Those are all my questions.**

15 COMMISSIONER LEVAR: Thank you, Ms. Schmid.
16 Mr. Snarr or Mr. Moore? Mr. Snarr, do you have questions
17 for Mr. Van Engelenhoven?

18 MR. SNARR: Yes, just a few questions, if I
19 might.

20 COMMISSIONER LEVAR: Go ahead.

21 CROSS-EXAMINATION

22 BY MR. SNARR:

23 **Q. Good morning.**

24 A. Good morning.

25 **Q. I would like to ask you just a few questions**

1 concerning the Pryor Mountain wind project that you have
2 addressed.

3 Turning to your direct testimony at pages 4
4 and 5, you describe sources for the wind turbine
5 generators to be incorporate into the Pryor Mountain wind
6 project; isn't that correct?

7 A. Can you give me just a minute to get there?
8 Page 4 and 5?

9 Q. Yes.

10 A. Okay. I'm at page 4 and 5 of my direct
11 testimony. Right?

12 Q. Yes, I believe that's right.

13 Is it accurate to say that the number of
14 Vestas wind turbine generators were acquired from
15 Berkshire Hathaway?

16 A. That a number of them were?

17 Q. Yes. How many were acquired?

18 A. 73.

19 Q. Okay. And those generators have been
20 purchased prior to the end of 2016; is that right?

21 A. Yes. They were purchased by Berkshire
22 Hathaway Energy Renewable, BHER, in 2016. That's
23 correct.

24 Q. Now, also in your direct testimony, I think
25 this is at lines 98 through 100, you indicated -- and I

1 will read this. You can check me if I'm right or wrong.
2 "The Company completed a competitive market solicitation
3 for the follow-on WTG equipment required to complete the
4 nominal 240 megawatt Pryor Mountain wind project."

5 Did I read that correctly?

6 A. Yes, that's correct.

7 Q. So these additional pieces of WTG follow-on
8 equipment were acquired from nonaffiliated competitive
9 sources; is that correct?

10 A. Was the -- yes, that's correct.

11 Q. Were there other wind turbines acquired in
12 addition to ones you purchased from Berkshire Hathaway?

13 A. Yes. Let me try and more fully explain that.
14 So we acquired -- we did not acquire complete wind
15 turbines from BHER. We acquired only the nacelles and
16 hubs. These are -- I'm going to use some component
17 names, jargon here, if you will, to try to keep that to a
18 minimum.

19 What we did then, because that contract
20 included all of the additional accessories and including
21 delivery, we rolled that into a single contract with
22 Vestas that included the competitively solicit additional
23 number of wind turbines required to build out the full
24 114 at the site.

25 And it also included then -- for the 73

1 nacelles and hubs that we purchased from BHER, it
2 included towers and blades, as well as, again, switch
3 gears and other accessories.

4 So that contract actually comprised the total
5 of 110 wind turbines.

6 **Q. And when was that contract executed?**

7 A. Subject to check, I believe it was either
8 August or September of 2019. I don't have the exact date
9 on the top of my head.

10 **Q. Now, much has been made of the safe harbor**
11 **aspect of this purchase of the WTGs that were apparently**
12 **owned or being warehoused by Berkshire Hathaway.**

13 **Is it true that the other Vestas wind**
14 **turbines acquired directly from Vestas did not have any**
15 **safe harbor attributes?**

16 A. That's correct. They are -- they have no
17 safe harbor attribute.

18 **Q. And --**

19 A. I'm sorry, as -- neither do the blades and
20 towers that we acquired. The additional equipment that
21 was acquired, that is anything that was not purchased in
22 2016, did not have a safe harbor attribute.

23 **Q. So what is the significance of the safe**
24 **harbor attribute if we've got just a major segment of the**
25 **wind turbines being purchased prior to 2016 and not**

1 necessarily all the equipment?

2 A. Maybe -- could you say your question again?
3 I'm not sure I'm tracking with you on that.

4 Q. Let me try to rephrase it. Thank you.

5 What's the PTC status of those aspects of the
6 Pryor Mountain project that are not associated with the
7 turbines being purchased from Berkshire Hathaway that
8 have that safe harbor attribute?

9 A. Okay. So the safe harbor continuity requires
10 essentially 5 percent of the project. If you put up 5
11 percent of the total project value, based on the 2016
12 attribute, safe harbor attribute, then the entire project
13 is essentially eligible then -- through that action is
14 eligible for 100 percent PTCs.

15 Q. Okay.

16 A. Did they respond, sir?

17 Q. That provides an appropriate clarification.
18 Thank you.

19 A. Okay.

20 Q. Now, with respect to the wind turbines
21 purchased from Berkshire Hathaway, have you examined the
22 total cost of the purchase made from Berkshire Hathaway
23 and considered how much more or less than 5 percent that
24 represents in the anticipated completed project for Pryor
25 Mountain?

1 A. Let me try -- let me try and answer that. So
2 to -- of the 73 nacelles and hubs that we purchased from
3 BHER, 21 of those are required to safe harbor the entire
4 project. And if my mental math is correct here, 52 then
5 are additional turbines that we acquired from them to
6 reduce the risk of the project.

7 Q. Okay. Let me ask some questions, and I'm not
8 trying to dig deep into confidential information, but I
9 think you can help me conceptually on this.

10 A. Okay.

11 Q. Of the 52 wind turbines, or parts as you have
12 described it, that you acquired from Berkshire
13 Hathaway -- and you acquired that and booked it through
14 at a book cost; is that right?

15 A. That's correct. It was acquired at their
16 cost.

17 Q. And have you compared that to the similar
18 components of what you were acquiring from Vestas
19 directly for the other non-safe harbored wind turbines?
20 What did you pay Vestas as compared to what you paid to
21 Berkshire Hathaway?

22 A. When we assembled that all into a single
23 contract, we got a per unit, essentially, a per wind
24 turbine price. It is actually listed in the contract,
25 which, I believe, we provided copies of. And that price

1 was market comparable at the time. That is, at the time
2 in 2019 when we were out in the market with the
3 competitive solicitation and with other suppliers.

4 **Q. And with the -- again, keeping it kind of on**
5 **a high level, was the market price with those wind**
6 **turbines you are acquiring directly from Vestas more or**
7 **less than the price, the book price, you were paying**
8 **Berkshire Hathaway?**

9 A. Well, they were -- the difference is, is
10 those were complete wind turbines. We purchased those as
11 complete wind turbines, and we purchased components from
12 BHER. So when we put the contract together with Vestas,
13 we had to purchase the additional towers and blades for
14 the 73 nacelles and hubs that we had acquired from BHER.

15 So on a -- there's not a cost breakdown of
16 component by component. That is, comparing one nacelle
17 to another nacelle, but on a per wind turbine basis,
18 again, looking at the entire contract for 110 wind
19 turbines, the per turbine price was comparable to what we
20 were seeing in the market, given the volatility at the
21 time.

22 **Q. Okay. So all the completed turbines, or the**
23 **part and pieces that go into a completed turbine, were**
24 **available when you were out in the marketplace in 2019;**
25 **is that right?**

1 A. There were -- there were limited availability
2 of components. There was limited availability of certain
3 sizes of wind turbines. So maybe -- can you help me with
4 what exactly you are looking for there -- or sorry.

5 **Q. Sure. Did you start with a given assumption**
6 **that you were going to use the 73 Vestas wind turbines**
7 **from Berkshire Hathaway, and then just went out to kind**
8 **of complete the rest of the pieces that were necessary,**
9 **including additional wind turbines?**

10 A. No. When we started the project -- I
11 actually came into the project in January of 2019. I had
12 some limited involvement in last quarter of 2018. But we
13 started, essentially, with a blank sheet of paper. We
14 started, as we always do, in the planning process. How
15 are we going to acquire -- how are we going to -- first
16 of all, how are we going to safe harbor? What is
17 available to us to do that? What makes the most sense?
18 What's the most economical?

19 We put together -- I don't -- I don't recall
20 the number we put together, though, a number of different
21 scenarios to be able to try and figure out the least cost
22 to move forward with that, the least cost and the lowest
23 risk.

24 **Q. You indicated that it would take, at least,**
25 **21 of those purchased wind turbines or components from**

1 **Berkshire Hathaway to ensure the safe harbor of the Pryor**
2 **Mountain project; is that right?**

3 A. That's correct. 21 of the -- 21 of the BHER
4 nacelles and hubs were required to safe harbor the
5 project.

6 Q. And I guess I'm asking about the ones beyond
7 that, the other 52. Were those parts and pieces, as you
8 acquired them from Berkshire Hathaway, did they cost more
9 or cost less than the ones that you were acquiring in the
10 marketplace at that time?

11 A. Well, again, the components on a stand-alone
12 basis, you can't just use a nacelle or a hub. You have
13 to have a tower and you have to have blades. So we put
14 that -- again, we assembled all 70 -- or I'm sorry, all
15 110 into a single contract. And, again, on a per wind
16 turbine basis, the cost per wind turbine was comparable
17 to what we were seeing in the market at that time.

18 Q. But in that -- so one contract for all the
19 parts and pieces you're going to need for all the wind
20 turbines that were Vestas made; is that right?

21 A. They were -- the -- okay. Sorry.

22 If you are asking me if they were already
23 manufactured, the 73 nacelles and hubs were all
24 manufactured and in storage, actually, in Colorado,
25 fairly close proximity to the wind project, which reduces

1 the transportation risk as well.

2 The remainder of the components, effectively,
3 all of the blades, all 110 blades, 110 towers and then
4 the -- again, trying to do the quick mental math here, 37
5 nacelles and hubs had to be manufactured.

6 **Q. And then were you able to get a discount from**
7 **Vestas for the fact that you were providing 73 nacelles**
8 **and hubs as part of the project?**

9 A. Well, the entire contract was a negotiated
10 contract, as is typical in buying major equipment.
11 It's -- we go through a number of iterations with the
12 supplier, trying to get the scope of work right, trying,
13 again, to reduce the risk, get the right terms in the
14 contract.

15 And so it was -- and the price is negotiated
16 along with that. It's not all just about price,
17 actually. Terms -- terms are often significant issues.
18 We include liquidated damages, for example, to try and
19 ensure, incentivize the supplier to look to what he has
20 committed to. Those are often heavily negotiated. The
21 caps on those are also heavily negotiated, along with the
22 price.

23 **Q. I believe one of the other witnesses in this**
24 **proceeding suggested that the wind turbine components**
25 **that you got from Berkshire Hathaway were, basically,**

1 worth zero unless you pulled them together and made them
2 part of your project.

3 Were you able to get a better deal from
4 Vestas and, basically, account for those pieces acquired
5 from Berkshire Hathaway as zero?

6 A. Well, first of all, the nacelles and hubs
7 that we acquired from Berkshire Hathaway did not have
8 zero value. I'm not sure what that -- or what you're
9 trying to get at there with -- by stating that.

10 That's -- I don't see that as correct.

11 And we -- you know, again, we package this up
12 into a single contract to get the best deal we could, and
13 we -- I mean, it was -- again, we didn't just sign a
14 contract. I mean, we worked for months on this, back and
15 forth negotiations, as we typically do with large
16 equipment purchases like this.

17 But I'm a little unclear as to what you are
18 referring to when you state that it has -- they have zero
19 value.

20 Q. Let me take just a minute and see if I can
21 get some clarity on that. Hang on. Let me ask the
22 question a different way.

23 You went out into the marketplace in 2019 and
24 were able to find some wind turbines and equipment that
25 were necessary for completion of your project that went

1 well beyond what you acquired from Berkshire Hathaway.
2 You have testified to that; is that right?

3 A. Yes, we acquired additional wind turbines and
4 wind turbine components from Vestas to fill out the 114
5 wind turbines for the project.

6 Q. And with respect to the additional equipment
7 that you were acquiring, those pieces of equipment not
8 from Berkshire Hathaway, none of that equipment came to
9 you with any kind of safe harbor attribute; is that
10 right?

11 A. None of -- none of the equipment that we
12 purchased -- the only -- the only -- the only equipment
13 that we purchased -- I'm sorry, the only equipment, the
14 only Vestas equipment that we have that has a safe harbor
15 attribute, we acquired from Berkshire Hathaway Energy
16 Renewables.

17 Q. Okay. That helps me clarify.

18 A. Does that -- is that your question? Okay.

19 Q. Yes, you have answered that.

20 And so at the time you were out getting the
21 equipment, and you had to acquire a significant amount of
22 equipment outside or from Vestas, there was a market for
23 wind turbines out there in the competitive marketplace;
24 isn't that correct?

25 A. Yes, there's -- yes, there's a -- yes, we did

1 that through a competitive solicitation through our
2 standard procurement process.

3 Q. Okay. And in the event that you had not had
4 a project ready to use the equipment that had already
5 been purchased by Berkshire Hathaway, isn't it true that
6 Berkshire Hathaway could enter the marketplace and sell
7 that equipment at some price in the marketplace, even
8 without a safe harbor attribute in the hands of another?

9 A. It had value. So it is a wind turbine
10 nacelle and it is a wind turbine hub, and there would,
11 likely -- it would have some value, yes, I believe.

12 Q. Okay. That's all the questions I have.
13 Thank you.

14 COMMISSIONER LEVAR: Thank you, Mr. Snarr.

15 I'll go to Mr. Russell next. Do you have any
16 questions for Mr. Van Engelenhoven?

17 MR. RUSSEL: I do. Thank you.

18 CROSS-EXAMINATION

19 BY MR. RUSSEL:

20 Q. Good morning, sir.

21 A. Good morning.

22 Q. I have a couple of follow-up questions to
23 some of the cross-examination questions that you've
24 received thus far.

25 In your conversation with Ms. Schmid from the

1 Division of Public Utilities, she had been asking you
2 some questions related to energizing each of the
3 circuits. And you made a statement to the effect that
4 the Company would commission each turbine separately; do
5 you recall that?

6 A. Yes.

7 Q. Okay. Can you just tell me what that means?
8 What's the significance of that statement?

9 A. Well, I was responding to Ms. Schmid's
10 question, but, in general, the wind turbines are
11 commissioned individually.

12 Q. And what does --

13 A. And you --

14 Q. Go ahead, sorry. I didn't mean to cut you
15 off. I thought you were done.

16 A. You assemble the wind turbine, you complete
17 the wiring, you align the generator, and then a crew
18 comes in and does the commissioning work. They check out
19 the wind turbine. They prove out the controls, the
20 electronics all work, all of the telemetry going back and
21 forth in the control center.

22 And then at some point, it is declared
23 capable of producing energy, and it is placed in service
24 at that point.

25 Q. Okay.

1 A. That was actually --

2 Q. Yes, I just wasn't sure what the term
3 "commission" meant in that context, so thank you for
4 that.

5 A. Yes. Sure.

6 Q. In your rebuttal testimony, I will ask you to
7 turn to page 3 of that testimony. I will note, while you
8 are getting there, that this page contains some
9 confidential information. I'm not going to ask you to
10 place that on the record, although I'm going to ask you
11 general question about it.

12 A. Okay.

13 Q. Starting at line 53, you identify -- running
14 through line 55, I guess, you identify the overall cost
15 of the Pryor Mountain project as initially stated and
16 then the updated or current projected costs in that line;
17 do you see that?

18 A. Yes, I do.

19 Q. Okay. And that was based on the updated
20 costs as of the date of the rebuttal testimony was
21 consistent with your understanding that you would be
22 placing, I gather, 8 of the circuits in service by the
23 end of 2020; is that right?

24 A. Yes, that's correct.

25 Q. Okay. And you stated in testimony today that

1 there will be a three-phase, rather than a two-phase
2 construction, where you will place 4 circuits in service
3 before the end of 2020, the second 4 in service sometime
4 in the first half of -- or the first part of 2021, and
5 then the third phase before the end of the second quarter
6 of 2021.

7 And my question to you is whether that change
8 in the construction schedule changes the number that
9 we've just looked at for the updated revenue requirement
10 number in your rebuttal testimony.

11 A. It does not change that number.

12 Q. Okay. Thank you. I also had some questions
13 related to some of the history of this project. In your
14 direct testimony, you identify this project as a
15 late-stage development or renewable project. I can point
16 you to the line, if you need it. Can you tell me what
17 you mean?

18 A. I am generally familiar with that phrase,
19 yes.

20 Q. Yes. What do you mean when you say
21 "late-stage development"?

22 A. We came into the project in October of '19,
23 so it was compressed. The development of the project was
24 compressed. We were actually completing the development
25 of the project and negotiating the contracts, the major

1 contracts, at the same time. So the schedule -- it was a
2 compressed schedule.

3 Q. Yes, I think my -- I think my question was
4 slightly different, but I want to see if I can, perhaps,
5 correct something you just said.

6 You said you came into the project in October
7 of '19. I think you meant '18, didn't you?

8 A. I'm sorry, yes, October of '18.

9 Q. Okay. So the question I was asking was
10 related to some of your direct testimony, indicating that
11 you had come into this project in October of 2018. And
12 at that time, it was a late -- late-stage renewables
13 development project. And I just wondered what meant by
14 that. And it is line 18 of your direct testimony if you
15 need it.

16 A. Let me just look at it so I don't get --

17 Q. Sure.

18 A. -- off on the wrong subject here. Yes, if we
19 were starting with our own development, the development
20 of a wind project takes a considerable amount of time. I
21 would even say years from the time you conceptually find
22 a location, transmission. There are a number of things
23 to be considered.

24 Late-stage, so the development that was
25 partially already done, so it was later in that -- it was

1 later in -- it was later in the development stage. So it
2 was -- then the phrase "late-stage development," if I'm
3 making sense there, in the development process.

4 So instead of years to go to do the full
5 development, we had a late stage -- it was just a few
6 things to finish up to complete the development.

7 **Q. Okay. Perhaps we can come at this a slightly**
8 **different way. And that does respond to my question, so**
9 **thank you.**

10 **The Company, you indicate, began its**
11 **involvement with this project in October of 2018. Can**
12 **you tell me what stage or, kind of, what had been done**
13 **with this project by that point?**

14 A. There had been some due diligence previously
15 done with the EverPower project, and there's kind of a
16 whole substantial history to that. It was -- the project
17 was acquired from EverPower from Innogy, and we actually
18 acquired the project from Innogy and, you know, was going
19 on at that time. I was -- I believe in '18 -- I don't
20 know if they had started talking about a REC deal at that
21 point. It was a little bit before I got heavily engaged
22 in the project.

23 **Q. Okay. So as of October of 2018, this project**
24 **had already gone through some stages of development. It**
25 **was being developed as a wind project on the same**

1 footprint that the Pryor Mountain project will exist.

2 Right?

3 A. It was in the same general area. The
4 footprint has changed a little bit.

5 Q. Okay. It was developed as -- isn't it true
6 that it had been developed as three separate 80 megawatt
7 qualifying facility projects?

8 A. That was the -- that was the EverPower -- I
9 believe that was the EverPower plan. I have -- I have
10 seen maps. I don't have detailed knowledge of what
11 EverPower -- the EverPower development. I didn't -- was
12 not engaged with the project at that time, but I'm aware
13 of general -- general items regarding the EverPower
14 project.

15 Q. Okay. Bear with me for just a moment.

16 A. Sure.

17 Q. So you came into the project in October of
18 2018, and my understanding is that the Company engaged or
19 acquired the development rights for this project in May
20 of 2019. Is that consistent with your understanding?

21 A. Yes. Again, we acquired it then from Innogy.

22 Q. Sure. And can you tell me what sort of
23 economic analysis the Company had done as of May of 2019
24 to acquire the development rights, or is that a better
25 question for Mr. Link?

1 A. I would actually refer you to Rick Link, or
2 if you can help me understand what you're, maybe, trying
3 to get to, I can -- I can see if I can respond.

4 Q. Well, I guess one question is whether the
5 development rights that were acquired were contingent on
6 the Company, ultimately, developing a project, and if you
7 know that, I would be interested.

8 A. There are -- can you ask me the question
9 again? I want to be sure I'm clear what you are asking,
10 so I --

11 Q. Sure. I think we have established that the
12 Company -- and I think this is consistent with Mr. Link's
13 testimony, that the Company acquired the development
14 rights associated with this project from Innogy in May of
15 2019. And the question I'm trying to ask right now is
16 whether those development rights that the Company
17 acquired were contingent on the Company, ultimately,
18 building the project?

19 A. We acquired the rights outright, and we own
20 them.

21 Q. Okay. So you paid money to Innogy in May of
22 2019, and that money was paid over, and Innogy -- Innogy
23 wasn't at risk of the project not being not built at that
24 point?

25 A. They -- I just would say we are going to get

1 into some confidential contractual information. If I can
2 have just a minute to try and think of a way to say that.

3 We purchased the development rights for a
4 specific P value, dollar value, and there is another
5 component of the project but it does not -- it does not
6 require us to proceed with the project if it is not
7 economical.

8 **Q. Understood.**

9 A. Did that -- did that address what you are
10 trying to get at, sir?

11 **Q. Yes, it did. And I appreciate your efforts**
12 **to try to skirt around some of the confidential**
13 **information. And I may need to ask some of that stuff,**
14 **and we may need to get into that.**

15 **Ultimately, what I'm trying to get at is:**
16 **When did the Company make the decision to build this**
17 **project? Was it when it acquired the development rights**
18 **in May of 2019?**

19 A. From my perspective, at least, excuse me, the
20 project is actually approved and authorized to proceed
21 when the appropriation requests are approved. The date
22 on that document was June 21, 2019. That is the date it
23 was prepared. I don't have the date that it was actually
24 approved here in front of me, but it would have been at
25 some point thereafter.

1 Q. And I don't have that document in front of me
2 either. Did that include the dollars associated with the
3 acquisition of the development rights?

4 A. Absolutely. It included the -- that number
5 that you directed me to earlier, the smaller of those two
6 numbers, that is where that number comes from.

7 Q. Okay. Fair enough. Bear with me for just a
8 moment.

9 A. Sure.

10 Q. Your testimony -- I want to switch gears a
11 little bit away from the history of the project to talk
12 about the renewable energy credits associated with this
13 project.

14 You state in your rebuttal testimony that
15 the -- and this is at line 65, if you need it. You state
16 that the full value of the PTCs, RECs and customer
17 benefits have been preserved. And I want to explore that
18 statement just a bit.

19 I spoke with Mr. Hemstreet a little earlier
20 about the PTCs, and so we will set that aside. When you
21 say that the full value of the PTCs, RECs and customer
22 benefits have been preserved, what time frame are you
23 talking about? Are you talking about over the life of
24 the project?

25 A. I would need to defer questions about the

1 REC -- the REC contract was prepared by and managed by
2 Mr. Rick Link. He would probably be in a better position
3 to respond to questions about that than I would, as far
4 as the values or the time frames and -- if that's where
5 the questions are going.

6 Q. It is, and so I will reserve those for
7 Mr. Link.

8 I don't think I have any other questions for
9 you, sir. Thank you for your time.

10 A. Thank you.

11 COMMISSIONER LEVAR: Thank you, Mr. Russell.

12 I will go to Mr. Holman next. Do you have
13 any questions for this witness?

14 MR. HOLMAN: No questions. Thank you, Chair.

15 COMMISSIONER LEVAR: Thank you.

16 Mr. Sanger?

17 MR. SANGER: No questions, Chairman. Thank
18 you.

19 COMMISSIONER LEVAR: Okay. Thank you.

20 Mr. Boehm?

21 Okay. Ms. Shurman, any redirect?

22 MS. SHURMAN: Very briefly, Mr. Chairman.

23 REDIRECT EXAMINATION

24 BY MS. SHURMAN:

25 Q. Mr. Van Engelenhoven, I would like to just

1 clarify a portion of your direct -- your testimony
2 regarding the nacelles and hubs acquired from Berkshire
3 Hathaway.

4 You mentioned that 21 were required to ensure
5 that that project would receive safe harbor protection.
6 And then you mentioned that 52 additional turbines that
7 were acquired were intended to reduce the risk of the
8 project; do you recall that testimony?

9 A. Yes, I do.

10 Q. Can you explain what you meant by reducing
11 the risk of the project? What risks were you talking
12 about?

13 A. The manufacturing risk. We were and the
14 Company was aware at the time there was a fair amount of
15 market pressure, as we stated repeatedly in the
16 testimony, situation of fairly high demand and limited
17 supply due to the expiration at that time, the expiration
18 of the PTCs at the end of 2020.

19 And to be able to have a 73 -- the nacelles
20 are actually, if you will, the heart of a wind turbine.
21 They contain the generator. They contain all the
22 controls. It is really kind of the major part of it to
23 have those already manufactured, in storage. And not
24 only in storage, but they were in storage in the U.S., in
25 the western U.S., in Colorado.

1 So, within, you know, just a couple day
2 transportation time, we felt that significantly reduced
3 the risk of -- or the situation in the market.

4 **Q. Okay. And you also mentioned in your**
5 **testimony that you were experiencing pricing volatility**
6 **in the market around this time. Do you recall that**
7 **testimony?**

8 A. Yes.

9 **Q. Can you just briefly describe that pricing**
10 **volatility?**

11 A. Yes. We were working with, essentially,
12 three suppliers: Vestas, General Electric and Siemens
13 Gamesa. They are probably the three leading companies as
14 far as wind turbine manufacturers.

15 And so we were -- at that time, we were
16 providing them layouts and, you know, requesting
17 performance information. We would request proposals, not
18 in -- just in an informal sense, so this is prior to any
19 procurement solicitation. We were asking them for
20 pricing, what we would get, would be -- they would
21 provide us a price.

22 It would have, like, a two week -- we would
23 have two weeks to decide whether to exercise or not, and
24 then it was kind of a start all over again. So we saw
25 prices changing on -- every couple weeks or whenever we

1 would go back for solicitation. We saw that moving
2 around. We had one of the suppliers actually indicate
3 that at one point, they were going to start requesting
4 customers place -- it's actually a real estate term, but,
5 like, earnest money on -- or put down a deposit, I guess,
6 is a better way to say it. They would put down -- they
7 would require a deposit to hold the position,
8 essentially, a nonrefundable deposit just to be able to
9 get them to give us a price and hold that price for a
10 period of time.

11 So we saw things like that. We saw limited
12 availability of certain sizes of machines, of wind
13 turbines, just -- clearly, that, you know, they just were
14 not available in the market at that point.

15 So there were a number of things that -- and
16 most of this transacted in email or phone conversations
17 with these three suppliers that I mentioned earlier.

18 **Q. Okay. And so did the acquisition of the 52**
19 **additional turbines from Berkshire Hathaway, in fact,**
20 **help you to mitigate that pricing volatility risk that**
21 **you just described?**

22 **A. Yes, I believe it did. That's absolutely why**
23 **we, you know, acquired the full 73, the additional 52.**

24 **Q. Okay. I want to turn really briefly to the**
25 **questions that you received about the commissioning of**

1 each turbine.

2 You mentioned that those are -- the turbines
3 will be commissioned individually. Is that the regular
4 procedure for commissioning turbines?

5 A. That is the industry standard. They -- they
6 are -- I don't know of any way -- so a commissioning crew
7 is, generally, two people. And they go into a tower,
8 they actually climb the tower, go up into the nacelle and
9 they do all of that work that I described previously
10 regarding checking out the electronics, controls, making
11 sure the alignments are done and everything like that.

12 And that's actually the only way that can be
13 done. There isn't a way to do it, and it has to be done
14 for each turbine in that -- in that way, with those two
15 individuals climbing the tower and going into the
16 nacelle.

17 Did that respond?

18 **Q. Yes, thank you. I have no further rebuttal**
19 **questions.**

20 COMMISSIONER LEVAR: Thank you, Ms. Shurman.

21 I'll ask the other attorneys participating in
22 this hearing to indicate to me if you have any recross
23 questions. Please unmute yourself and tell me if you
24 intend to ask recross.

25 Okay. I'm not seeing or hearing any

1 indication from anyone. So I will go to Commissioner
2 Clark next.

3 Commissioner Clark, do you have any questions
4 for this witness?

5 COMMISSIONER CLARK: I do. Thank you. Just
6 a couple.

7 EXAMINATION

8 BY COMMISSIONER CLARK:

9 Q. I'm going to refer you to page 7 of your
10 rebuttal testimony, about line 140 through 143.

11 A. Yes, sir.

12 Q. Thank you. And you just tell me if there is
13 another witness who is more on this topic than you,
14 Mr. Hemstreet might be one. But what I'm most interested
15 in is the representation that the cost that BHER paid for
16 the nacelles and hubs, I think that was in 2016. Right?
17 That's the date of their --

18 A. Yes, that's correct. They were purchased in
19 2016.

20 Q. Right. That was the -- that cost was the
21 competitive market price at that time for this -- for
22 these equipment elements.

23 And can you summarize for me the testimony or
24 evidence that you are presenting that supports that
25 statement?

1 A. I have not provided information regarding
2 that specific statement, and I don't -- I haven't looked
3 at all of the testimony to be able to say if someone else
4 had provided it or not, Commissioner. I'm sorry.

5 **Q. And have you -- have you provided any**
6 **evidence with respect to the price of that equipment in**
7 **2019, nacelles and hubs?**

8 A. We know --

9 **Q. By "price," I mean the market, the market**
10 **price.**

11 A. The price we paid for it?

12 **Q. No, the market, the market price for that**
13 **type of equipment.**

14 A. Oh, I'm not aware of that. But, again, I'm
15 not -- I don't know if someone else may have discussed
16 that in their testimony.

17 **Q. Okay. Thank you. That concludes my**
18 **questions.**

19 COMMISSIONER LEVAR: Thank you.

20 Commissioner Allen, do you have any
21 questions?

22 COMMISSIONER ALLEN: No questions. Thank
23 you.

24 COMMISSIONER LEVAR: And I don't have any
25 others, so thank you for your testimony this morning,

1 Mr. Engelenhove -- Mr. Van Engelenhoven, sorry.

2 THE WITNESS: Thank you.

3 COMMISSIONER LEVAR: I will go to Rocky
4 Mountain Power for your next witness.

5 MR. SABIN: Mr. Chairman, Rocky Mountain
6 Power calls David Webb as its next witness.

7 COMMISSIONER LEVAR: Good morning, Mr. Webb.
8 Do you swear to tell the truth?

9 MR. WEBB: I do.

10 COMMISSIONER LEVAR: Okay. Go ahead.

11 DIRECT EXAMINATION

12 BY MR. SABIN:

13 Q. Mr. Webb, could you state your full name for
14 the record, please?

15 A. David Webb.

16 Q. Mr. Webb, what is your position with
17 PacifiCorp?

18 A. I am the manager of net power costs.

19 Q. Okay. Did you cause to be filed or did you
20 file in this case both direct and rebuttal testimony?

21 A. Yes.

22 Q. And I show that your direct testimony was
23 submitted with one Exhibit, DGW-1, and that your rebuttal
24 testimony was also accompanied by one Exhibit, DGW -- or
25 DGWR -- well, DGW-1 I have as well, but is that correct?

1 A. DGW-1R. Correct.

2 Q. 1R, thank you. Yes, that is where I left the
3 R off. Is that correct for both direct and rebuttal
4 testimony?

5 A. Yes.

6 Q. Okay. Do you have any changes to either your
7 direct or your rebuttal testimony or any of the exhibits?

8 A. No.

9 Q. If we were to ask you the same questions in
10 the direct testimony and the rebuttal testimony you
11 submitted, would you provide the same answers today?

12 A. Yes.

13 MR. SABIN: Mr. Chairman, I move for the
14 admission of Mr. Webb's direct and rebuttal testimony,
15 with two Exhibit DGW-1 and DGW-1R.

16 COMMISSIONER LEVAR: If anyone objects to
17 that motion, please state your objection.

18 I am not seeing or hearing any objection, so
19 the motion is granted. Thank you.

20 (Direct and rebuttal testimony of
21 Mr. Webb, with attachments, were
22 admitted.)

23 MR. SABIN: Thank you.

24 BY MR. SABIN:

25 Q. Mr. Webb, did you prepare the summary of your

1 **direct and rebuttal testimony?**

2 A. Yes.

3 **Q. Would you go ahead and share that with us**
4 **now?**

5 A. Yes, thank you. Good morning, Chair LeVar,
6 Commissioner Clark and Commissioner Allen.

7 My testimony in this case supports the
8 reasonableness of the Company's net power cost forecast
9 for the 2021 test period. It includes describing
10 modeling changes made since the last general rate case as
11 well.

12 I also discussed the reduction in net power
13 costs from the Company's participation in the western
14 energy and balance market and proposed changes to the
15 energy balancing account mechanism, or EBA, to include
16 production tax credit or PTCs.

17 Finally, while a number of net power costs,
18 or NPC, issues have been discussed in this case. Most of
19 those issues have either been resolved or withdrawn. As
20 such, I respond to just three remaining issues raised by
21 parties in this case.

22 The proposed net power costs for the test
23 period are 1.431 billion, which is 622.6 million on a
24 Utah allocated basis. That figure represents a reduction
25 of 5.4 million when compared to the base net power cost

1 of 628 million in the previous general rate case.

2 This decrease is driven by lower coal fuel
3 expense, lower purchase power expense, lower wheeling
4 expense and increased zero fuel costs renewable
5 generation. It is partially offset by a reduction in
6 wholesale sales revenue and a small increase in natural
7 gas fuel expense.

8 Since its last rate case, the Company has
9 made modeling changes to its production cost model grid
10 which have improved its forecast. Specifically, the
11 Company updated the scaler method for the official
12 forward price curve, updated the regulating reserve
13 requirement based on the flexible reserve study in the
14 2019 integrated resource plan, including actual capacity
15 factors for owned and purchased wind powered plants, and
16 developed a solar hourly profile consistent with the wind
17 hourly profile. Parties have not opposed these changes.

18 The Company also implemented a day-ahead
19 realtime adjustment to reflect system balancing costs
20 that are not fully reflected in the Company's official
21 forward price curve or modeled in grid. While Mr. Hayet
22 raises some general concerns with the day-ahead realtime
23 adjustment process, he proposed no adjustments based on
24 his concerns.

25 Further, his concerns are not well taken.

1 The day-ahead realtime modeling adjustment is necessary
2 to account for the fact that the Company has historically
3 bought more power during higher-than-average prices and
4 sold more power during lower-than-average price periods.
5 I recommend the Commission accept the Company's day-ahead
6 realtime modeling adjustment.

7 Second, the Company has also proposed
8 including PTCs from its eligible wind resources into the
9 EBA. The net power cost forecast produced by the grid
10 model in this case forecasts the wind generation volumes
11 for 2021. The PTC dollar estimate in this case is
12 calculated directly from that model. The benefits
13 associated with PTCs are directly tied to the associated
14 wind generation forecast.

15 Therefore, I believe that PTCs in the EBA is
16 a better fit with the related variable net power costs
17 instead of including PTCs in base revenues.

18 Specifically, including the PTCs in the EBA allows
19 customers to receive the full benefits from these new
20 wind resources in the annual EBA, and it better matches
21 the costs with the benefits by trueing up costs and
22 benefits each year.

23 Finally, my testimony explains the net power
24 cost revision to align with the rebuttal adjustments for
25 the wind project changes explained by other Company

1 witnesses. That concludes my summary.

2 Q. Thank you, Mr. Webb.

3 MR. SABIN: Mr. Chairman, Mr. Webb is
4 available to the for questions or cross-examination.

5 COMMISSIONER LEVAR: Okay. Thank you.

6 Ms. Schmid or Mr. Jetter, do you have any
7 questions for Mr. Webb?

8 MR. JETTER: We do have a few questions.
9 Thank you, Mr. Chairman.

10 CROSS-EXAMINATION

11 BY MR. JETTER:

12 Q. Good morning -- or good afternoon, Mr. Webb.

13 A. Good afternoon.

14 Q. I guess I would like to just start out by
15 asking you a few questions about the proposal to include
16 the production tax credits in the energy balancing
17 account as compared to base rates.

18 Just as a little bit of foundation, would you
19 agree with me that it -- it would be -- it would be
20 possible for the Commission -- and the Company could have
21 requested that the include those PTCs and base rates; are
22 you aware of any reason that that is not a viable
23 alternative?

24 A. That's correct.

25 Q. Okay. And do you have knowledge of how the

1 production tax credit calculations were done, as far as
2 the estimation? I believe that's in your testimony, in
3 your direct testimony. And I don't need to necessarily
4 direct you to that, if it's available. I think you
5 covered it around page 15.

6 But is it accurate that you forecast the wind
7 generation and then calculated production tax credits as
8 a result of that?

9 A. Yes.

10 Q. And are you familiar with how those
11 calculations are performed or what goes into the modeling
12 of the forecasting of the wind generation in future
13 periods?

14 A. Yes.

15 Q. Okay. And so in those forecasts, are there
16 included factors for unexpected outages? So non-weather
17 or wind-related outages?

18 A. The forecasts are based on a capacity factor
19 that is for the new wind projects based on a
20 manufacturer's forecast.

21 Q. Okay. So do you know if those would include
22 any sort of a factor for an earthquake outage or a
23 turbine blade failure like MidAmerican saw at the Beaver
24 Creek wind farm recently?

25 A. I'm not aware of anything specific like that.

1 Q. Okay. And so is it fair to say that those
2 types of risks are asymmetrical in the sense that they
3 will take wind turbines offline, but there is no
4 corresponding unknown risk that will cause generation to
5 double, for example, during a period of time?

6 A. I am not sure I understand your question.
7 Could you repeat that?

8 Q. The risk of things like earthquakes or
9 turbine transmission failures or blade delamination,
10 those risks only affect on the downside. They
11 only -- they only stop generation. There is not a
12 comparable category of risks that increases generation
13 output, is there?

14 A. What I would say is not necessarily. The
15 percentage of time that the wind plant is in operation,
16 the capacity factor is based on information we received
17 from the manufacturer. There are times when the wind
18 generation is higher than what is forecasted. There are
19 times when it is lower. It's just dependent upon factors
20 such as weather and, as you stated, unexpected
21 maintenance.

22 Q. And so are you testifying that they have
23 built in those unexpected events into their modeling?

24 A. I am saying the capacity factor that we
25 receive from the manufacturers is what we use.

1 Q. Okay. And do you know what is in those
2 capacity factor calculations?

3 A. I don't know specifically.

4 Q. Okay. So you don't know if those risks would
5 be included in that or not?

6 A. I am unaware.

7 Q. Okay. And so let me ask you, I guess, a
8 hypothetical. If those type of risks are not included in
9 those calculations, that would potentially be an
10 asymmetrical risk to whoever is bearing the risk of the
11 production tax credits, in the sense that those events
12 occur, whoever is bearing the risk of the production tax
13 credit meeting the forecast would be responsible for the
14 affects of that event, in terms of either shareholders or
15 customers; is that correct?

16 A. Well, what I would say is the -- it's not
17 necessarily about the risk of customer or the Company
18 because the actual costs and the actual benefits are
19 trued up in the EBA for the generation of the wind. That
20 is how I would characterize that.

21 Q. Okay. Let me ask it maybe a different way.
22 If there is an earthquake that knocks one or more of
23 these wind turbine facilities offline for six months
24 during -- during the year 2021, and the production tax
25 credit is included in base rates, in that instance,

1 shareholders would recover less than if that production
2 tax credit were included in the energy balancing account;
3 is that accurate?

4 A. In that hypothetical situation, yes.

5 Q. Okay. And that's a risk that is different
6 from the risk of, for example, wind being higher during
7 that year versus lower than -- during that year; is that
8 accurate?

9 A. I am not sure I would characterize it as a
10 risk, but it is different, yes.

11 Q. Okay. And PacifiCorp -- is it accurate to
12 say that PacifiCorp as a company, the shareholders would
13 prefer not to assume the risk of the production tax
14 credits?

15 A. No, I would say that the reason that
16 PacifiCorp is coming to the Commission to present this
17 proposal of including production tax credits in the EBA
18 is so that customers will receive the full benefit and
19 the full cost and those are matched.

20 That's what this proposal is about. It's not
21 necessarily about transferring risk. Because everything
22 in the net power cost forecast, that forecast -- the wind
23 generation is trued up. So the wind generation is trued
24 up. And so truing up the production tax credits would
25 align those two, the benefits and the costs. That's how

1 I would characterize that.

2 Q. Okay. And so would you then testify, would
3 it be your testimony that customers cannot receive the
4 full benefits of the production tax credits if they are
5 in base rates?

6 A. If they are -- that is correct. If the
7 production tax credits are in base rates and they do not
8 fluctuate, if they are tied to the generation, then they
9 receive the full benefit for that year with the full
10 cost.

11 Q. If the forecasts are accurate and the
12 production tax credits are in base rates, that -- those
13 would all be the same, wouldn't it?

14 A. Well, I would say our forecasts are a
15 forecast. The forecasts are never going to be completely
16 accurate. But if our forecasts are accurate, they are
17 not going to be exactly what happens, I guess, is the
18 best way to state that. So --

19 Q. Okay.

20 A. -- if the forecasts -- we do our best to
21 forecast, and we have -- I think we have an accurate
22 forecast. But we are constantly improving our forecast.
23 But if the base rates include the production tax credits
24 and the generation from the wind is either higher or
25 lower, then that is not aligned with the net power cost

1 benefits.

2 If they are in the EBA, if the production tax
3 credits are in the EBA, then it would be aligned. And
4 customers would receive no more, no less than what they
5 are entitled to in the rates.

6 **Q. Okay. I think that is the end of my**
7 **cross-examination questions. Thank you for your time.**

8 COMMISSIONER LEVAR: Okay. Thank you,
9 Mr. Jetter.

10 Mr. Snarr or Mr. Moore, do you have any
11 questions for this witness?

12 MR. SNARR: We have no questions for this
13 witness.

14 COMMISSIONER LEVAR: Okay. Thank you.
15 Mr. Russell?

16 MR. RUSSEL: Just a couple of brief
17 questions.

18 CROSS-EXAMINATION

19 BY MR. RUSSEL:

20 **Q. Good morning, Mr. Webb.**

21 **A. Good morning.**

22 **Q. I will refer you to your rebuttal testimony**
23 **at line 34. In that portion of your testimony, you**
24 **explain the changes to the total company and Utah**
25 **allocated NPC. Right? And by "changes," I mean the**

1 changes from the -- those numbers that were included in
2 the application in the direct testimony; is that correct?

3 A. Yes.

4 Q. And you indicate that those changes were to
5 account for the delays associated with the Pryor Mountain
6 and TB Flats to wind projects. Right?

7 A. Yes, due to the new inservice dates.
8 Correct.

9 Q. Okay. And we've learned this morning that
10 the Pryor Mountain project has inservice dates that are
11 slightly different than what was discussed in the
12 rebuttal testimony.

13 Has the Company updated its NPC numbers to
14 account for those new inservice dates?

15 A. From the new wind and service dates that were
16 discussed this morning?

17 Q. Yes. It is my understanding that the Pryor
18 Mountain project will have 80 megawatts that are
19 installed by the end of 2020, and that an additional 80
20 megawatts will come online sometime in the first part of
21 2021, and that a third tranche of 80 megawatts will come
22 online by the end of June 2021.

23 That schedule is slightly different than what
24 was stated in the rebuttal testimony, and I'm just
25 wondering whether you or someone else at the Company has

1 updated the NPC numbers to account for that change in the
2 schedule.

3 A. No. What we have for Pryor Mountain is
4 approximately 160 megawatts will be online by the end of
5 December 2020 and approximately 80 megawatts by June of
6 2021.

7 Q. That is what's built into your NPC numbers?

8 A. That is what's built into our NPC numbers
9 that I filed with rebuttal testimony approximately a
10 month ago.

11 Q. And to the extent that the inservice dates
12 for Pryor Mountain change, then your NPC numbers would
13 need to be adjusted as well; is that right?

14 A. To the extent that they have changed
15 then -- I'm sorry, can you repeat that?

16 Q. Sure. To the extent that the inservice dates
17 for Pryor Mountain have changed, your NPC numbers would
18 also need to change to be accurate; is that correct?

19 A. For the -- for the rate case, if we update
20 them -- well, because -- because the EBA has 100 percent
21 true-up, the -- whatever dates end up with the wind
22 projects actually in service, the customers will get the
23 benefit of that based on that date, if that's -- if I
24 understand your question properly.

25 Q. Well, then the base NPC numbers are going to

1 **be off, won't they?**

2 A. The base -- the base numbers are based on the
3 information that we had approximately a month ago.

4 That's what --

5 **Q. Okay. And that information was based off of**
6 **inservice dates for all of the plant, and if some of**
7 **those inservice dates have changed, then those numbers**
8 **are no longer accurate; is that right?**

9 A. They are no longer using the most current
10 information. That's correct.

11 **Q. Okay. Fair enough. That's all I had.**

12 COMMISSIONER LEVAR: Okay. Thank you,
13 Mr. Russell.

14 Mr. Holman, do you have any questions for
15 Mr. Webb?

16 MR. HOLMAN: No questions. Thank you, Chair.

17 COMMISSIONER LEVAR: Okay. Thank you.

18 Mr. Sanger?

19 MR. SANGER: No questions. Thank you.

20 COMMISSIONER LEVAR: Okay. Thank you.

21 Mr. Boehm?

22 MR. BOEHM: No questions. Thank you.

23 COMMISSIONER LEVAR: Okay. I think then this
24 is probably a good time for a recess before we go back to
25 Rocky Mountain Power for redirect. So why don't we

1 recess for one hour, and we will return at 1 P.M.

2 (Whereupon, a break was taken.)

3 COMMISSIONER LEVAR: At this point, we are
4 ready to return to Ms. Shurman, if you have any redirect
5 for Mr. Webb.

6 MR. SABIN: We do have some redirect for
7 Mr. Webb. Thank you, Mr. Chairman.

8 COMMISSIONER LEVAR: I apologize, Mr. Sabin,
9 that I mixed up who was doing this witness. I'm sorry
10 for that error.

11 MR. SABIN: No apologies necessary at all.
12 Don't worry about it. It is hard to keep track of this
13 many people.

14 REDIRECT EXAMINATION

15 BY MR. SABIN:

16 Q. Mr. Webb, are you -- there you are.

17 A. Yes.

18 Q. Mr. Webb, you were asked some questions by
19 both Mr. Russell and others, and in particular,
20 Mr. Jetter, about what -- how this PTC would be handled
21 under the Company's proposal.

22 Can you tell me what is the relationship
23 between PTCs and generation, and how does that -- how
24 does that relationship work?

25 A. So the PTCs, the production tax credits, are

1 calculated based on the wind generation that is produced
2 out of our grid forecasting model. So the production tax
3 credits, the PTCs, are a function of the wind generation
4 which is set in the rate case and trued up every year in
5 the EBA.

6 And that's why I believe that the PTCs are a
7 better fit in the EBA because they are closely correlated
8 to that wind generation forecast that gets trued up every
9 year.

10 Q. Okay. So, for example, Mr. Jetter asked
11 you -- I guess I should clarify, PTCs are based upon
12 actual generation, not on forecasted generation. Right?

13 A. The production tax credits are based on the
14 wind that is actually produced, yes. That is why they
15 are called, "production tax credits." You're correct.

16 Q. Okay. So if we take Mr. Jetter's example,
17 and you have set a forecasted generation level but the
18 winds actually blows much stronger than that during the
19 12 months of a year -- do you follow me?

20 A. Yes.

21 Q. Under your scenario, the Company's proposal,
22 what would customers receive in that year where the
23 forecast was exceeded by the wind -- the actual wind
24 generation exceeded the forecasted wind generation?

25 A. When the actual wind generation exceeds the

1 forecast, there will be additional net power cost
2 benefits and there will be additional production tax
3 credit benefits, which will lower customers rates due to
4 the increased wind over the forecast.

5 **Q. And if these productions tax credits were not**
6 **addressed in the EBA and that same scenario happened,**
7 **what would customers receive?**

8 A. Customers would receive the base amount. If
9 the production tax credits are not in the EBA, that
10 production tax credit base level would not be trued up,
11 and the year that the actual generation is higher than
12 forecast, customers would not receive the benefit of
13 lower rates due to the additional production tax credits.

14 **Q. Okay. And the contrary is also true. If the**
15 **wind blows less than or if the wind generation is less**
16 **than forecasted, under your scenario, please explain how**
17 **that would be handled.**

18 A. The wind generation forecast, if the actual
19 wind is lower than the wind generation forecast set in
20 this rate case, then the net power costs would be higher
21 and the production tax credits would be lower, which
22 would increase rates.

23 **Q. Okay. And if -- and I will follow up again.**
24 **Under the current scenario, if that hypothetical**
25 **occurred, the winds blew less than was forecast, what**

1 would customers receive under the current system?

2 A. What do you mean by "current system"?

3 Q. Sorry. Under the manner in which you
4 currently handled production tax credits as opposed to
5 putting them in the EBA?

6 A. Right. Okay. Currently, the way that
7 the -- correct. So right now, under the current system,
8 as you said, production tax credits are in base revenues,
9 so they are set in the rate case and they don't change
10 until another rate case.

11 So if the forecasted generation is set in the
12 rate case and the actual generation is lower, then the
13 actual production tax credits remain the same as what was
14 in base.

15 Q. Right. So in that instance, customers would
16 receive a benefit that was actually not a benefit they
17 should have received?

18 A. That is correct. The benefit would be higher
19 than what lines up with the wind generation. That's
20 true. And there would not be a matching in that
21 circumstance of costs and benefits.

22 Q. Okay. So under the Company's proposal and
23 where PTCs are matched with generation, is it correct to
24 say that customers would receive each year exactly the
25 amount of PTCs that they would be entitled to based upon the

1 actual wind generation?

2 A. That is correct. The customers would receive
3 exactly what the wind generation production tax credits
4 are. No more no less.

5 Q. Okay. Mr. Jetter asked you if there
6 was -- do you remember his hypothetical about
7 earthquakes, if there was an earthquake that knocked out
8 a wind facility and it was not able to produce wind
9 during a period of time, that he was talking with you
10 about the risk of -- associated with that?

11 A. Yes, I remember that.

12 Q. I want to give you a different hypothetical.
13 Under the current system, if, let's say, Lakeside suffers
14 an outage, and there is one at issue here, if Lakeside
15 suffers an issue -- an outage, how does that impact
16 customers in the EBA?

17 A. The actual net power cost associated with
18 that outage and the replacement power for that flows
19 through the EBA, because the EBA is a 100 percent true-up
20 to actual costs and benefits.

21 Q. Okay.

22 A. So whether it's a wind plant or gas plant or
23 any other type of generation resource, it's the same.

24 Q. Okay. Thank you. And can PTC rates change
25 between rate cases? Can that value change over time?

1 A. Yes, the value changes over time according to
2 the IRS regulations. Right now, it's 2.5 cents per
3 kilowatt hour, I believe, and it goes up with an
4 inflation factor.

5 **Q. So under the current approach of dealing with**
6 **PTCs, not the company's proposal but the current**
7 **approach, what would happen if PTC rates changed between**
8 **rate cases? Would customers get any benefit or feel any**
9 **difference from rate case to rate case?**

10 A. No, they would not. The amount that is in
11 effect as of when we file would remain the same until the
12 next rate case. It would not be --

13 **Q. Under the Company -- thank you.**

14 **Under the Company's proposal to include PTCs**
15 **in the EBA, if PTC rates were increased, let's say, in**
16 **Year 2 after a rate case, how would that be handled under**
17 **the Company's proposal?**

18 A. Customers would receive lower rates if the
19 PTC amount goes up from, say, 2.5 to 2.6. That would be
20 trued up in the EBA, and customers would receive the
21 benefit of that higher production tax credit.

22 **Q. Okay. Thank you very much, Mr. Webb.**

23 MR. SABIN: Mr. Chairman, I don't have any
24 further redirect. Thank you.

25 COMMISSIONER LEVAR: If anyone has any

1 recross on those questions from Mr. Sabin and those
2 answers, please unmute yourself and indicate your
3 intention to ask recross questions.

4 MR. SNARR: Chairman LeVar, I have one
5 question that might provide clarity. May I ask it?

6 COMMISSIONER LEVAR: And it looks like
7 Mr. Jetter has some also.

8 Do you have some recross also, Mr. Jetter?

9 MR. JETTER: I do have a brief -- a little
10 bit of recross.

11 COMMISSIONER LEVAR: Okay. Why dont we go to
12 Mr. Snarr and then Mr. Jetter. Let me just -- let me
13 just give one more moment to see if anyone else has
14 recross. I'm not seeing any.

15 So Mr. Snarr, why don't you go ahead, and
16 then we will go to Mr. Jetter.

17 MR. SNARR: Sure.

18 CROSS-EXAMINATION

19 BY MR. SNARR:

20 Q. Mr. Webb, do you understand that Mr. Hayet
21 and the OCS has decided to embrace your proposal as it
22 was set out and to allow the PTCs to work through the
23 EBA?

24 A. I understand from the surrebuttal testimony
25 that was filed last week that Mr. Hayet no longer opposes

1 PacifiCorp's proposal. That's correct.

2 **Q. Thank you. That's all I have.**

3 COMMISSIONER LEVAR: Thank you, Mr. Snarr.

4 Mr. Jetter?

5 MR. JETTER: Thank you.

6 FURTHER CROSS-EXAMINATION

7 BY MR. JETTER:

8 **Q. Just briefly following up on some questions**
9 **you were asked in redirect here, would you agree with me**
10 **that if the forecasts are approximately in the middle of**
11 **the range of probabilities for output that over a course**
12 **of multiple yearly cycles, that the PTCs should average**
13 **out to, roughly, what the forecast would be?**

14 A. The forecast from the developers is what you
15 are referring to, should be an approximately 50 percent,
16 that is -- that is correct.

17 **Q. Okay. And so if the PTCs were included in**
18 **base rates over a series of multiple years, you would**
19 **expect that over that series of multiple years, the years**
20 **with excess generation and the years with less than**
21 **expected generation would average out?**

22 A. Over the course of the life of the plant,
23 that is the idea, but in any given year, it would be
24 different.

25 **Q. Okay. And so is it possible that customers**

1 then could receive the full benefit over -- over the long
2 run, even if those PTCs were not -- were not included in
3 the energy balancing account?

4 A. Not necessarily the particular customers in
5 any one given year unless you're a customer for the
6 entire life of the wind plant.

7 Q. Okay. But over a period of time, you would
8 expect those to be approximately equal?

9 A. Over a long period of time, that is correct.

10 Q. Okay. And you would also agree with me that
11 the risk of the earthquake would not follow that same
12 model. There is no positive benefit that would offset
13 the negative cost of the earthquake?

14 A. Okay. Let me see if I understand -- can you
15 repeat the question, please?

16 Q. Yes. Over a long number of cycles, no
17 offsetting positive benefit that would effectively cancel
18 out or zero out the risk of an earthquake?

19 COMMISSIONER LEVAR: Mr. Jetter, we had a
20 little bit of audio problem. Can you restate that from
21 the beginning?

22 MR. JETTER: Yes.

23 BY MR. JETTER:

24 Q. So what I'm asking is, over the same course
25 of the long run of those projects, there is no positive

1 inverse earthquake-type event that you know of that would
2 result in an average to zero over time for that risk, is
3 there?

4 A. So what I would say in response to that
5 question is the developers forecast that we use is a
6 normalized forecast. And so it picks up normal expected
7 outages and maintenance. It doesn't necessarily pick up
8 acts of God, as you were referring to in as earthquake.

9 Q. But you would agree with me that those
10 happen, earthquakes do happen, and hurricane force winds
11 happen and wind turbine blades come apart occasionally.
12 Those happen, don't they?

13 A. Sure. Yes.

14 Q. That's all my redirect -- or recross, excuse
15 me. Thank you.

16 COMMISSIONER LEVAR: Thank you, Mr. Jetter.

17 I will go to Commissioner Clark next. Do you
18 have any questions for Mr. Webb?

19 COMMISSIONER CLARK: I have no questions.

20 Thank you.

21 COMMISSIONER LEVAR: Okay. Thank you.

22 Commissioner Allen?

23 COMMISSIONER ALLEN: I have no questions.

24 Thank you.

25 COMMISSIONER LEVAR: And I don't have any

1 either. So thank you for your testimony this morning and
2 this afternoon, Mr. Webb.

3 THE WITNESS: Okay. Thank you.

4 COMMISSIONER LEVAR: We will go back to Rocky
5 Mountain Power for your next witness.

6 MR. SABIN: Mr. Chairman, Rocky Mountain
7 Power calls Dana Ralston as its next witness.

8 COMMISSIONER LEVAR: Good afternoon,
9 Mr. Ralston, do you swear to tell the truth?

10 MR. RALSTON: Yes, I do.

11 COMMISSIONER LEVAR: Okay. Thank you.

12 DIRECT EXAMINATION

13 BY MR. SABIN:

14 Q. Mr. Ralston, would you state your full name
15 for the record, please?

16 A. Dana Ralston.

17 Q. And, Mr. Ralston, what is your position with
18 PacifiCorp?

19 A. I am the senior vice president of thermal
20 generation and mining.

21 Q. And how long have you held that position?

22 A. About five years.

23 Q. Okay. And in your duration of your time at
24 PacifiCorp, what have you -- what has been your
25 involvement with the generation facilities with the

1 **Company?**

2 A. About 11 years ago, I came here to operate
3 the generation fleet and then added on to the partner
4 plants mining and environmental.

5 **Q. Okay. Mr. Ralston, I have that you have**
6 **submitted in this matter rebuttal testimony; is that**
7 **correct?**

8 A. That is correct.

9 **Q. Okay. And I have that the rebuttal testimony**
10 **also has with it two exhibits, DMR-1 and DMR-2; is that**
11 **correct?**

12 A. That is correct.

13 **Q. Do you have any changes to your testimony?**

14 A. No, I do not.

15 **Q. Okay. If we were to ask you the same**
16 **questions that are contained in your testimony, would the**
17 **answers be the same today?**

18 A. Yes, they would.

19 MR. SABIN: Mr. Chairman, I move for the
20 admission of Mr. Ralston's rebuttal testimony with
21 Exhibits DMR-1 and DMR-2.

22 COMMISSIONER LEVAR: If anyone objects to
23 that motion, please indicate your objection.

24 I'm not seeing or hearing any objection, so
25 the motion is granted.

1 MR. SABIN: Thank you.

2 (Rebuttal testimony of Mr. Ralston,
3 with attachments, were admitted.)

4 BY MR. SABIN:

5 Q. Mr. Ralston, have you prepared a summary of
6 your rebuttal testimony?

7 A. Yes, I have.

8 Q. Would you please share that with the
9 commissioners now?

10 A. Good afternoon, Chairman LeVar, Commissioner
11 Clark and Commissioner Allen.

12 I appreciate the opportunity to address you
13 in this case. Again, my name is Dana Ralston. I'm the
14 senior vice president of thermal generation and mining.
15 I filed rebuttal testimony in the revenue requirement
16 phase of this proceeding, responding to the testimony of
17 Mr. Philip Hayet on behalf of the Office of Consumer
18 Services, which was adopted by Ms. Brenda Salter for the
19 Division of Public Utilities in her surrebuttal.

20 Mr. Hayet originally raised two Rocky
21 Mountain Power thermal out-resource outage issues, the
22 first one on August 18, 2019, at the Lakeside 2 Unit 3
23 and the second one on December 26, 2018, at Rocky
24 Mountain Power's geothermal facility Blundell 2.

25 In his surrebuttal testimony, Mr. Hayet

1 withdrew his opposition to the Blundell outage, and the
2 Company's treatment of cost for those outages are now
3 unchallenged by any party in this proceeding. As to
4 Lakeside 2 Unit 3 outage, Mr. Hayet argues that the
5 Commission should deny any cost related to the repair of
6 that unit, both capital and expenses, and adjust the
7 associated net power cost.

8 I disagree with this conclusion. Mr. Hayet
9 offers no substantive basis for or support for his
10 position.

11 MR. SABIN: Mr. Ralston, I don't mean to
12 interrupt you.

13 Chairman, I forgot to raise one issue, and
14 that is, I think there is -- some of what Mr. Ralston has
15 to talk about in his summary and I suspect any questions
16 he gets will be confidential in nature because his
17 rebuttal testimony was entirely confidential and
18 the -- much of the testimony from interveners was
19 confidential in nature.

20 We tried to figure out if we could do it in a
21 way that wouldn't implicate confidential information, but
22 I don't know that there is a good way to do that. Is
23 there any objection to us moving briefly to a closed
24 session for just Mr. Ralston's testimony?

25 MR. SNARR: I have input on that, if you

1 would like, on behalf of OCS. We have a limited number
2 of questions which I intend to ask Mr. Ralston, and I
3 have fashioned them in a way that I don't believe it is
4 going to touch on any confidential information.

5 That is just my input on the issue. I will
6 leave it to Mr. Sabin and Rocky Mountain Power, how they
7 want to handle their summary or anything else with other
8 parties.

9 COMMISSIONER LEVAR: Thank you, Mr. Snarr.

10 Let me just add, Mr. Sabin, do you -- or
11 Mr. Ralston. Do you anticipate that Mr. Ralston's
12 summary will cover confidential information?

13 MR. SABIN: Yes. The reason I interrupted
14 him when I did is I was just alerted to the fact that a
15 portion of what he wants to or needs to say is marked
16 "confidential" in both sets of testimony, both his and
17 interveners, I mean by that.

18 COMMISSIONER LEVAR: Okay. Well, I will -- I
19 will take that as a motion from you, Mr. Sabin, to close
20 the hearing to the public at this point.

21 And let me just ask if anyone else -- if any
22 other attorneys representing parties has any thoughts on
23 closing the hearing to the public for, at least some or
24 all of Mr. Ralston's testimony.

25 MR. JETTER: This is Justin Jetter for the

1 Division. I don't have an objection to closing the
2 hearing at this point for a period of time for
3 Mr. Ralston. I, of course, don't know what he is going
4 to say, but I can take a little bit of a guess at it.

5 My cross-examination questions will be, I
6 think, limited and can probably be done in a public
7 hearing setting, so -- but I think it's utilities' claim
8 of confidential, and I assume that they are doing so in
9 good faith. I have no reason to challenge that.

10 COMMISSIONER LEVAR: Thank you, Mr. Jetter.

11 Mr. Snarr, I'm going to interpret your
12 previous statement as you didn't feel like there was a
13 need, but I didn't hear if you had any objection to what
14 Rocky Mountain Power asking.

15 MR. SNARR: I'm not taking a position on what
16 they are asking. I'm just providing information that, at
17 least, on behalf of OCS, we do not anticipate venturing
18 into the confidential information.

19 COMMISSIONER LEVAR: Okay. Does anyone else
20 have a position on concern about the motion?

21 Okay. Then I will turn to my colleagues.
22 Under Utah Code 54-3-21-4, the Commission has the
23 authority to close the hearing to the public or a portion
24 of the hearing to the public upon a finding that is in
25 the best interest of the public to do so.

1 So let me turn to Mr. -- Commissioner Clark
2 and Commissioner Allen for any thoughts on the issue.

3 COMMISSIONER CLARK: Thank you, Chair LeVar.
4 This is Commissioner Clark. And I wonder -- I think it
5 would help the record as we make this determination if
6 counsel for the utility would address the proprietary
7 nature of the information that the witness is going to
8 offer, its commercial value or whatever else is deemed by
9 the utility to require it to remain confidential in order
10 to protect the interest of the utility and its customers.

11 MR. SABIN: Sure. I appreciate that. So the
12 specific issue, because Blundell -- the Blundell outage,
13 I believe, is no longer an issue, we won't be addressing
14 that, so I will only address the Lakeside issue for now.
15 If Blundell comes up, I'm a happy to talk about that as
16 well.

17 The specific issue in Mr. Ralston's
18 testimony, as well as in the interveners that address the
19 issue he is speaking about, relates specifically to an
20 outage at Lakeside 2 Unit 3, and that outage specifically
21 relates to the generator that is -- was purchased by
22 Rocky Mountain Power and operated by Rocky Mountain Power
23 and a subsequent investigation.

24 There is a bit of an ongoing investigation
25 still into that issue, but the contract and the nature of

1 the relationship between Rocky Mountain Power and
2 its -- Siemens requires some degree of confidential, as
3 well as the matters at issue in the investigation, and
4 the results of the investigation are matters of
5 confidentiality because of the nature of the
6 investigation and because of the nature of the findings.

7 We want to be able to talk openly about those
8 in this proceeding and answer any questions openly about
9 those and don't -- I don't know whether Ralston, to feel
10 restrained either by the contractual relationship by
11 Siemens or the nature of the underlying investigation,
12 that he wouldn't be able to be completely -- to answer
13 the questions without hesitation that he's saying
14 something that violate either the contract or the nature
15 of the investigation that was done.

16 I hope that's helpful but that -- that's the
17 reason for -- it was marked confidential and the reason
18 it has been maintained confidential is there's a little
19 bit of ongoing nature investigation here, as well as an
20 underlying contract issue with Siemens.

21 So I'm happy to take any questions on that,
22 but I want Mr. Ralston to really feel unrestrained in his
23 ability to answer questions without worrying about that.

24 COMMISSIONER CLARK: Thank you. That's -- I
25 don't have any follow-up questions.

1 COMMISSIONER LEVAR: Okay. Thank you,
2 Commissioner Clark.

3 Commissioner Allen, anything further from
4 you?

5 COMMISSIONER ALLEN: Yes. This is
6 Commissioner Allen. I recall that pre-filed confidential
7 testimony and understanding that I can see why it would
8 probably be wise to go ahead and have this closed to the
9 public.

10 COMMISSIONER LEVAR: Okay. Well, then I'm
11 going to propose as a finding for the three of us that it
12 is in the best interest of the public to close this
13 hearing to the public, and I'm going to suggest that
14 while we generally want to keep as much as possible open
15 to the public, I think in the interest of efficiency, it
16 would make sense to simply close the hearing for all of
17 Mr. Ralston's testimony and cross-examination so that we
18 are not forced to go in and out of closed session for
19 this portion.

20 Is there any objection to that, Mr. Clark or
21 Mr. -- Commissioner Clark or Commissioner Allen?

22 COMMISSIONER CLARK: No objection from me.
23 This is Clark speaking.

24 COMMISSIONER ALLEN: Yes. No objection.

25 COMMISSIONER LEVAR: Okay. Well, with that,

1 we make that finding as described. I will ask
2 Ms. Paschal to disconnect the streaming for a moment
3 until we reconnect it. I will ask everyone just to look
4 at the list of participants. There should be a way to
5 pull up a participant list and just ensure that you don't
6 see any names that shouldn't be there.

7 The "unknown" at the bottom of the list, I
8 believe, is Mr. Snarr, and I'm not quickly seeing any
9 other connections that cause any concern. But please
10 take a moment or two and indicate to me if you see any
11 participants that you feel like should not be on for this
12 portion.

13 MR. SABIN: I'm not sure who Kellie Peterson
14 is.

15 MS. SHURMAN: The court reporter? Okay.

16 MR. SABIN: Sorry. I think with that
17 exception, Mr. Chairman, we don't see anybody else that
18 shouldn't be on.

19 COMMISSIONER LEVAR: Okay. We do have to
20 keep the court reporter on.

21 MR. SABIN: Yes, I know.

22 Sorry, Ms. Peterson. I wasn't trying --

23 (Beginning of Closed Session.)

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(Conclusion of closed session.)

COMMISSIONER LEVAR: Okay. Mr. Ralston,
thank you for your testimony this afternoon.

And we will go to Rocky Mountain Power for
their next witness.

1 MR. SABIN: Rocky Mountain Power calls
2 Melissa Nottingham as its next witness.

3 COMMISSIONER LEVAR: Good afternoon,
4 Ms. Nottingham, do you swear to tell the truth?

5 MS. NOTTINGHAM: Yes, I do.

6 COMMISSIONER LEVAR: Okay. Thank you.
7 Go ahead.

8 DIRECT EXAMINATION

9 BY MR. SABIN:

10 Q. Mr. Nottingham, could you state your full
11 name for the record, please?

12 A. Melissa Nottingham.

13 Q. Ms. Nottingham, what is your current position
14 with PacifiCorp?

15 A. I am a manager of customer advocacy and
16 tariff policy.

17 Q. Okay. And in this action, you have submitted
18 testimony; is that correct?

19 A. Yes, I have.

20 Q. And I show -- let me pull it up here. I show
21 that you have submitted direct testimony with one exhibit
22 marked MSN-1; is that correct?

23 A. Correct.

24 Q. And do you have any changes to your direct
25 testimony or that exhibit?

1 A. No, I do not.

2 Q. Okay. If we ask you the same questions
3 in -- that are contained in your direct testimony, would
4 you provide the same answers today?

5 A. Yes, I would.

6 Q. Okay.

7 MR. SABIN: Mr. Chair, I move for the
8 admission of Ms. Nottingham's direct testimony, with
9 Exhibit MSN-1.

10 COMMISSIONER LEVAR: If anyone objects to the
11 motion, please indicate your objection.

12 I'm not seeing or hearing any objection, so
13 the motion is granted.

14 (Direct testimony of Ms. Nottingham,
15 with attachments, were admitted.)

16 BY MR. SABIN:

17 Q. Okay. Ms. Nottingham, have you prepared a
18 summary of your testimony?

19 A. Yes, I have.

20 Q. Would you please share that with the group
21 now?

22 A. No problem. Good afternoon, Commissioners.

23 My testimony is to support four changes to
24 Rocky Mountain Power's Schedule 300. This schedule
25 represents charges associated with the corresponding

1 electric service regulation.

2 The proposed changes are: Decreasing the
3 return check charge from \$20 to \$12, increasing the pole
4 disconnect/reconnect charge from 150 to \$200, increasing
5 the temporary service charge from two charges of 85 or
6 150 to one charge of \$215, and adding a credit of 50
7 cents per customers enrolled in paperless billing.

8 These changes and the fees are due to changes
9 in the cost associated with the work and to pass the
10 savings of paperless billing directly back to the
11 customers participating in the program. No party objects
12 to those proposals or raised any challenges to my
13 testimony on these issues.

14 This concludes my summary.

15 **Q. Okay. Thank you, Ms. Nottingham.**

16 MR. SABIN: Mr. Chairman, Ms. Nottingham is
17 available for cross-examination or questions from the
18 Commission.

19 COMMISSIONER LEVAR: Okay. Thank you.

20 If any of the participating attorneys have
21 cross-examination for Ms. Nottingham, please indicate to
22 me that you do.

23 I'm not seeing any indication of
24 cross-examination questions, so I'll go to Commissioner
25 Clark.

1 Do you have any questions for Mr. Nottingham?
2 COMMISSIONER CLARK: No questions. Thank
3 you.

4 COMMISSIONER LEVAR: Thank you.
5 Commissioner Allen?

6 COMMISSIONER ALLEN: No questions. Thank
7 you.

8 COMMISSIONER LEVAR: Thank you. And I don't
9 either, so thank you for your testimony this afternoon.

10 THE WITNESS: Thank you very much.

11 MR. SABIN: Thank you, Ms. Nottingham.

12 COMMISSIONER LEVAR: Rocky Mountain Power,
13 your next witness.

14 MR. SABIN: The Company calls Julie Lewis as
15 its next witness.

16 COMMISSIONER LEVAR: Good afternoon,
17 Ms. Lewis. Do you swear to the tell the truth?

18 MS. LEWIS: I do.

19 COMMISSIONER LEVAR: Okay. Thank you.
20 Go ahead.

21 DIRECT EXAMINATION

22 BY MR. SABIN:

23 Q. Good afternoon, Ms. Lewis. Can you state
24 your full name for the record?

25 A. Julie Lewis.

1 Q. Okay. Ms. Lewis, what is your current
2 position with PacifiCorp?

3 A. I am the vice president of people.

4 Q. Okay. What does that mean?

5 A. It's another term for human resources. I'm
6 the vice president of human resources.

7 Q. Okay. Great. And, Ms. Lewis, have you
8 submitted testimony in this proceeding?

9 A. I have.

10 Q. Okay. I show that you've submitted -- let's
11 see, excuse me, I have -- I have that you submitted
12 direct testimony; is that correct?

13 A. Yes.

14 Q. And did you also submit rebuttal testimony?

15 A. I did.

16 Q. Okay. And I don't have any exhibits
17 associated with that testimony; is that right?

18 A. Correct.

19 Q. Okay. And in your direct and rebuttal
20 testimony, if we were to ask you the same questions that
21 you were asked in that testimony, would you provide the
22 same answers today?

23 A. Yes.

24 Q. Do you have any corrections to your
25 testimony?

1 A. No, I do not.

2 Q. Okay.

3 MR. SABIN: Mr. Chair, I move to admit into
4 evidence the direct and rebuttal testimony of Ms. Lewis.

5 COMMISSIONER LEVAR: If anyone objects to
6 that motion, please indicate your objection.

7 BY MR. SABIN:

8 Q. I think I -- I think I misled you, Ms. Lewis.
9 I think you just filed direct testimony, I'm sorry -- or
10 just rebuttal. I'm sorry, just rebuttal.

11 A. Rebuttal. Rebuttal, yes.

12 Q. I'm sorry.

13 MR. SABIN: So just -- Mr. Chair, we are just
14 moving for the admission of her rebuttal testimony. I'm
15 sorry, I misspoke.

16 COMMISSIONER LEVAR: Okay. Thank you,
17 Mr. Sabin.

18 Again, if anyone objects to the motion,
19 please indicate your objection.

20 I'm not seeing any objection, so the motion
21 the granted.

22 (Rebuttal Testimony of Ms. Lewis
23 was admitted.)

24 MR. SABIN: Okay. Great.

25 BY MR. SABIN:

1 Q. Ms. Lewis, have you prepared a summary of
2 your rebuttal testimony that you can share today?

3 A. I have.

4 Q. Okay. Why don't you go ahead and share that
5 now?

6 A. Good afternoon. My testimony response to the
7 Utah Association of Energy Users witness Kevin Higgins'
8 proposal to disallow a portion of the Company's annual
9 incentive plan, or AIP program, on the ground that it is
10 awarded based on a small part of the Company achieving
11 its financial strength goals.

12 The Commission should reject this adjustment
13 because employees' overall compensation, including their
14 AIP, is set at market, and customers benefit from a
15 company with a strong financial foundation and quality
16 workforce.

17 PacifiCorp's compensation philosophy aims to
18 recruit, retain and encourage employees to perform
19 efficiently and provide quality products and services.
20 Therefore, a certain percentage of each eligible
21 employee's market compensation is considered at risk.

22 Compensation is structured so that each
23 employee has the opportunity to receive total
24 compensation at the market medium, so long as that
25 employee performs at an acceptable level. If an employee

1 fails to earn the full guideline incentive, that
2 individual will, in fact, be paid less than the -- excuse
3 me, than the competitive total cash compensation in the
4 market place for that year.

5 Any reduction beyond the competitive target
6 incentive will place the Company in a position of not
7 being able to offer competitive pay levels and would
8 place operational and customer objectives at risk. It
9 would also impact the Company's ability to attract and
10 retain a strong workforce.

11 Financial strength benefits customers because
12 as explained in this Ms. Nikki Kobliha's testimony, in
13 the cost capital portion of this proceeding, the Company
14 is able to maintain its high credit rating and receive
15 favorable terms on long-term debt as a direct result of
16 its financial strength.

17 Importantly, in 2008, the Commission approved
18 the at-risk portion of the PacifiCorp compensation plan
19 on the grounds that the total compensation, including
20 both base and incentive compensation, was reasonable,
21 targeted to the -- excuse me, reasonable, targeted to the
22 market average of total compensation.

23 The at-risk portion of the compensation at
24 issue in this case was partially based on the financials
25 or on the Company's same six behavioral factors that are

1 the same -- that are at issue here, which include
2 financial strength.

3 Finally, it is worth noting the Company's
4 customers are not made worse off by the virtue of the
5 Company's compensation plan. Because the employees are
6 receiving the medium compensation paid in the market for
7 duties performed, even taking into account the incentive
8 pay, the Company is only recovering the same market cost
9 that would have been paid if no incentive plan were in
10 effect.

11 Put otherwise, ratepayers will not pay even
12 the Company's incentive plan, pay any more than what they
13 what the market would dictate for the employee services.

14 In conclusion, I recommend that the
15 Company -- or the Commission rejects UAE's proposed
16 disallowance of a portion of employees' at-risk pay
17 because the AIP incentive does not result in excessive
18 wages to employees, and there is a credibility link
19 between the Company's financial performance goals and
20 tangible benefits to the customers. Thank you.

21 **Q. Thank you, Ms. Lewis.**

22 MR. SABIN: Mr. Chair, Ms. Lewis is available
23 for cross-examination or Commission questions.

24 COMMISSIONER LEVAR: Thank you, Mr. Sabin.

25 Mr. Jetter or Ms. Schmid, any questions for

1 Mr. Lewis?

2 MR. JETTER: No questions from the Division.

3 Thank you.

4 COMMISSIONER LEVAR: Okay. Thank you.

5 Mr. Snarr or Mr. Moore?

6 MR. SNARR: No questions from the Office.

7 COMMISSIONER LEVAR: Thank you.

8 Mr. Russell?

9 MR. RUSSEL: Yes, just a couple of quick
10 questions designed to clarify what everybody's positions
11 are here.

12 CROSS-EXAMINATION

13 BY MR. RUSSEL:

14 Q. Good afternoon, Ms. Lewis.

15 A. Hi.

16 Q. You understand that Mr. Higgins is not -- his
17 recommendation is not that the Company not pay the
18 portion of the incentive plan tied to financial
19 performance. Right? He's just recommending that the
20 Commission disallow that in rates. Correct?

21 A. Correct.

22 Q. Okay.

23 A. I would like to add, though --

24 Q. Go ahead.

25 A. Okay. Can I add something, though?

1 I understand what he is trying to do. I
2 don't -- yes, I do get that. But what I also want the
3 Commission to understand is, is that we would pay -- we
4 would be asking for that anyway. Right? Because if we
5 didn't have the incentive plan at all, we still would be
6 paying people at market.

7 So they would be -- we would be asking for
8 the same amount, regardless that it's, you know,
9 part -- you know, part -- one of the goals that we have
10 in our pillars is financial strength. Because we pay at
11 market. So what we consider at market is our base pay
12 plus our at-risk.

13 If we didn't have the at-risk portion, we
14 would still have to pay at market, which would include
15 that amount. So we are going to pay it either way, which
16 is why we think we should -- you know, that portion
17 should be passed on to the customers.

18 **Q. I'm not entirely sure I understood what you**
19 **just said, and maybe it will help me to understand this**
20 **question.**

21 **Are you saying that the Company is**
22 **indifferent as to whether it is allowed to collect that**
23 **amount that is tied to financial performance in rates, or**
24 **are you saying the employees are indifferent? Maybe just**
25 **clarify that issue for me.**

1 A. Yes, I am not saying anybody is indifferent.
2 What I'm -- what I'm trying to point out is that we pay
3 at, at market. You know, we look at -- we target our
4 salaries at market.

5 What we have done is said, "Okay. Part -- to
6 get -- to get to market pay, our market -- you know, a
7 market level, we are going to have a portion of it be
8 base pay and a portion be at-risk."

9 Because a portion of that is at risk -- if we
10 didn't have that, if we didn't have the AIP program, we
11 would still be considered -- we would have to bring
12 salaries up to be at market. So we would be at -- we
13 would be asking for, you know, that to be in rates,
14 regardless.

15 I get -- I don't know if I'm explaining it,
16 you know, really --

17 Q. You are. I get you now. I get you now. I
18 understand what you are saying.

19 A. Okay.

20 Q. I think what I understand you saying, you
21 correct me if I -- if I get this wrong. What you are
22 saying, I think, is that if the employee's incentive plan
23 did not include this portion that was associated with
24 financial performance, you would have to increase
25 another -- other portion of the employee pay so that

1 you're paying your employee at market; is that your
2 point?

3 A. Well, if we got rid of the AIP program, we
4 would have to increase the base pay for it to be at
5 market. That's what I'm saying.

6 Q. Okay. And you understand that Mr. Higgins'
7 testimony on this point is not aimed at the entirety of
8 the AIP program. It's just that portion that is related
9 to financial performance. Right?

10 A. Right. Right.

11 Q. Okay.

12 A. Yes.

13 Q. Okay.

14 A. I am aware of that, yeah.

15 Q. Okay. All right.

16 All right. I think we are all on the same
17 page now. Thank you for that.

18 COMMISSIONER LEVAR: Thank you, Mr. Russell.
19 Is that all your questions?

20 MR. RUSSELL: Yes, it is. Thank you.

21 COMMISSIONER LEVAR: All right. Thank you.

22 Mr. Holman?

23 MR. HOLMAN: I have no questions. Thank you,
24 Chair.

25 COMMISSIONER LEVAR: Thank you.

1 Mr. Sanger?

2 MR. SANGER: I have no questions. Thank you.

3 COMMISSIONER LEVAR: Mr. Boehm?

4 MR. BOEHM: No questions, Your Honor. Thank
5 you.

6 COMMISSIONER LEVAR: Okay. Thank you.

7 Mr. Sabin, any redirect?

8 MR. SABIN: One question.

9 REDIRECT EXAMINATION

10 BY MR. SABIN:

11 Q. Ms. Lewis, is the -- are the pillars the
12 same -- these six pillars that you base your AIP on, the
13 same six pillars that have been in existence for many
14 years, including through the last several rate cases?

15 A. Yes.

16 Q. And those haven't changed at all?

17 A. No, the pillars have been the same.

18 Q. Okay.

19 MR. SABIN: I have no further questions,
20 Mr. Chair. Thanks.

21 COMMISSIONER LEVAR: Okay. Thank you.

22 MR. RUSSELL: I actually have one follow up
23 to that, if I may?

24 COMMISSIONER LEVAR: Mr. Russell, go ahead.

25 MR. RUSSEL: Yes.

1 RE CROSS EXAMINATION

2 BY MR. RUSSELL:

3 Q. In the portion of following up on Mr. Sabin's
4 question to you, the portion of the financial incentive,
5 or the AIP that is tied to financial performance that
6 you -- that you say has been included in rate -- in rate
7 cases previously, this Commission has not allowed those
8 portions to be included in rates in previous rate cases;
9 is that correct?

10 A. My understanding that in 2008, the AIP was
11 accepted.

12 Q. Okay. And what about the most recent rate
13 case, 2014?

14 A. I am not aware of that. I'm sorry, I don't
15 have that information.

16 Q. Okay. Thank you.

17 A. Uh-huh.

18 Q. That's all I had.

19 COMMISSIONER LEVAR: Okay. Thank you,
20 Mr. Russell.

21 I assume there is no recross from anyone else
22 because no one else had cross. If I'm wrong on that,
23 please let me know.

24 Okay. Otherwise, I will go to Commissioner
25 Clark next.

1 COMMISSIONER CLARK: Thank you. Sorry.
2 Clicking on the wrong mute button. I have a couple
3 questions.

4 EXAMINATION

5 BY COMMISSIONER CLARK:

6 **Q. First I just want to clarify my understanding**
7 **of the operation of the incentive portion of**
8 **compensation.**

9 **Within that portion, are there specific**
10 **dollars tied to each one of the pillars, or is -- are**
11 **dollars awarded on the basis of performance with respect**
12 **to all six in the aggregate?**

13 A. Well, dollar -- I mean, percentages are
14 looked at, so we have a scorecard, which are -- which is
15 our pillars. There are subsections in there. But if we
16 achieve those goals, then we get a certain percentage.
17 That would be, you know, pushed out to employees. So
18 there is a big pool, then we push it out to employees.

19 **Q. Looking at just one employee, for example,**
20 **for -- financial performance will, in some way, affect**
21 **the level of incentive compensation that the employee**
22 **receives. But what I'm wondering, is there specific**
23 **lineage between some amount of the incentive compensation**
24 **and the financial performance objective, discretely? So**
25 **is the -- in other words, is the incentive opportunity**

1 divided up into those six categories and certain amounts
2 of dollars tied to each of the -- each of the six?

3 A. All of the pillars are weighted the same. I
4 think that -- I think that is what you are asking, is
5 there is a bigger piece for one -- one pillar or --

6 Q. Right.

7 A. No. They are all weighted the same.

8 Q. Okay. And then when looking at market
9 compensation and particular dollar level for a particular
10 job classification, for example, is it -- is it a
11 one-for-one relationship, the relationship of the
12 incentive dollars, to the dollars that you would add to
13 base compensation if no incentives were going to be paid
14 and if the compensation was 100 percent based and none
15 at-risk?

16 A. When you look at, in your pricing, a certain
17 job, it gives you a range, a dollar range for base pay,
18 but then it also will tell us what the -- if there is
19 incentive, you know, tied to it, what that incentive
20 would be. Right?

21 So, and then that gives us a total
22 compensation. So I don't know if it is a one for one,
23 but we are -- we do have the ability to figure out if it
24 is a 50 percent, you know, what the total dollar amount
25 would be that we would have to pay that person in order

1 to be at market.

2 And we don't look at -- and we also don't pay
3 at a very high percentile. We decide -- we have decided
4 that market pay is at the 50th percentile, so we are not
5 at the 75 or 100. We are at the 50 for our compensation.

6 Q. Okay. Thank you. That concludes my
7 question.

8 A. Thank you.

9 Q. Thank you very much.

10 A. Uh-huh.

11 COMMISSIONER LEVAR: Thank you, Commissioner
12 Clark.

13 Commissioner Allen, any questions?

14 COMMISSIONER ALLEN: I do. I have one
15 question.

16 EXAMINATION

17 BY COMMISSIONER ALLEN:

18 Q. Ms. Lewis, I was just curious as you are out
19 hiring -- and, typically, I imagine you have to hire some
20 qualified people.

21 Have you had any difficulties recently in
22 finding trained employees, or does there seem to be a
23 good wellspring of talent out there?

24 A. Right now, as far as talent for the
25 administrative -- or the non-union group, we are able to

1 find -- we are able to find talent. We are having
2 problems, honestly, with finding linemen, but that is
3 because they can make more money being a contractor.

4 But linemen is where we are really struggling
5 right now. Which has nothing to do with the annual
6 percentage plan because they are not in it, but that's
7 where we are having problems, is the journeymen/linemen.

8 **Q. That's great. I just want to know what your**
9 **general hiring conditions right now -- I imagine they**
10 **change from year to year. Things always do --**

11 A. Yes.

12 **Q. -- in your business. Okay. Great.**

13 A. Yes.

14 **Q. Okay. Thank you. That was my question.**

15 A. Uh-huh.

16 COMMISSIONER LEVAR: Okay. Thank you,
17 Commissioner Allen.

18 And, Ms. Lewis, I do not have any further
19 questions for you, so thank you for your testimony this
20 afternoon.

21 THE WITNESS: Thank you.

22 COMMISSIONER LEVAR: And we will
23 go -- actually, why don't we take a ten-minute break, and
24 then we will turn for Rocky Mountain Power's next
25 witness.

1 (Whereupon, a break was taken.)

2 COMMISSIONER LEVAR: Good afternoon. We are
3 back on the record.

4 And we are will go to Rocky Mountain Power
5 for your next witness.

6 MR. MOSCON: Thank you, Mr. Chairman.

7 Rocky Mountain Power next calls Mr. Curtis
8 Mansfield.

9 COMMISSIONER LEVAR: Good afternoon,
10 Mr. Mansfield. Do you swear to tell the truth?

11 MR. MANSFIELD: I do.

12 COMMISSIONER LEVAR: Thank you.

13 DIRECT EXAMINATION

14 BY MR. MOSCON:

15 **Q. Mr. Mansfield, would you please state your**
16 **name and your position for the record?**

17 A. Curtis B. Mansfield, vice president of
18 transmission and distribution operations.

19 **Q. Okay. Now I understand that you filed**
20 **testimony both in this, the revenue requirement phase, as**
21 **well as the cost of service phase; is that correct?**

22 A. That is correct.

23 **Q. Okay. So everything that I am about to ask**
24 **you, I just want to clarify, pertains only to this**
25 **revenue requirement phase, because that's all we are**

1 going to put you forth for today. Okay?

2 A. Okay.

3 Q. Am I correct that you filed three sets of
4 testimony: Direct, rebuttal and surrebuttal testimony?

5 A. That is correct.

6 Q. And you had one exhibit to your direct,
7 CBM-1, and to your rebuttal, you had two exhibits, CBM-1
8 and CBM-2; is that correct?

9 A. That is correct.

10 Q. Okay. Are you aware of any inaccuracies in
11 any of those sets of testimony or exhibits?

12 A. I am not.

13 Q. So if we were to ask you the same questions
14 that are set forth in those documents, your answers would
15 be record as recorded therein?

16 A. Yes.

17 Q. Okay.

18 MR. MOSCON: Mr. Chairman, I move for the
19 admission of Mr. Mansfield's direct, rebuttal and
20 surrebuttal, together with all three exhibits attached
21 thereto.

22 COMMISSIONER LEVAR: If anyone objects to
23 that motion, please state your objection.

24 I'm not seeing or hearing any objection, so
25 the motion is granted.

1 (Direct, rebuttal and surrebuttal
2 testimony of Mr. Mansfield, with
3 attachments, were admitted.)

4 MR. MOSCON: Thank you.

5 BY MR. MOSCON:

6 Q. Mr. Mansfield, have you had an opportunity to
7 prepare a summary of your testimony that pertains to this
8 phase of the hearing?

9 A. I have.

10 Q. Would you please share that?

11 A. Yes. Good afternoon, Commissioner LeVar,
12 Commissioner Clark and Commissioner Allen. I appreciate
13 the opportunity to testify today.

14 My testimony in this proceeding supports two
15 main aspects of the Company's case. First, the costs
16 associated with the wildland fire protection plan; and
17 second, the Company's Utah advanced metering
18 infrastructure project, which is commonly referred to as
19 AMI.

20 Regarding the wildland fire protection plan,
21 my direct and rebuttal testimony filed in the revenue
22 requirement phase of this case presented the cost
23 associated with implementation of the plan that was
24 approved by the Commission on October 13, 2020, in Docket
25 20-035-28.

1 As discussed by Mr. McDougal in his rebuttal
2 testimony, filed on October 5, 2019, 2020 and 2021,
3 wildfire mitigation costs associated with the
4 Commission-approved plan are included in the rates
5 requested by the Company in this proceeding. No
6 intervening party expressed opposition to the cost
7 presented.

8 However, I am happy to address any question
9 the Commission may have regarding the Company's wildland
10 fire protection plan.

11 **Q. Okay. Thank you.**

12 MR. MOSCON: Mr. Mansfield is available for
13 cross-examination or question of the Commission.

14 COMMISSIONER LEVAR: Thank you.

15 Mr. Jetter or Ms. Schmid, any question for
16 Mr. Mansfield?

17 CROSS-EXAMINATION

18 BY MR. JETTER:

19 **Q. Good afternoon, Mr. Mansfield. I just have a**
20 **few questions for you today.**

21 Can -- do you have your rebuttal testimony
22 with you?

23 A. I do.

24 **Q. If you wouldn't mind, would you turn to**
25 **page -- looking at page 4 and page 5, let's go to page 5**

1 **first, and I'm looking at --**

2 (Technical difficulties.)

3 BY MR. JETTER:

4 **Q. I think we are getting a little bit of**
5 **feedback.**

6 A. Yes, I couldn't understand the question.
7 Could you repeat -- are you looking at line 90? Is that
8 where you are at, Mr. Jetter?

9 **Q. So I'm looking at lines 92 through 94, and**
10 **this is on page 5, and it is kind of in the first full**
11 **paragraph there.**

12 A. Is that on -- sorry, let me clarify your
13 question, Mr. Jetter. So that's on my rebuttal testimony
14 for wildfire?

15 **Q. Oh, no, that's on your --**

16 A. Or AMI.

17 **Q. AMI. Are you planning to --**

18 A. Sorry, I paused thinking that there might be
19 some questions on wildfire before I moved forward.

20 **Q. If you are -- if you are intending to give**
21 **another summary and address AMI separately, I will hold**
22 **these questions.**

23 MR. MOSCON: Mr. Chairman, I think it's
24 correct, Mr. Mansfield does have additional summary. And
25 I apologize, I didn't realize he also had additional

1 summary. So I'm the one that turned him over for
2 cross-examination. That's no one's fault but mine.

3 With the Commission's permission, I'm going
4 to turn the microphone back to Mr. Mansfield to finish
5 his summary, and then we will turn the microphone back
6 over, if that's okay with the Chair.

7 COMMISSIONER LEVAR: Thank you. Yes, that
8 sounds like the best way forward.

9 MR. MOSCON: Thank you.

10 DIRECT EXAMINATION

11 BY MR. MOSCON:

12 **Q. Mr. Mansfield, with my apologies, please**
13 **finish with the rest of your summary.**

14 A. Thank you. Turning to AMI project, parties
15 raise various concerns with the Company's AMI project,
16 some of which were raised in this phase of the proceeding
17 and others raised in the cost of service, a hearing that
18 will be held later this month.

19 To address the parties' concern in an
20 organized fashion, I will limit my testimony today to
21 issues that were raised in this phase of the proceeding
22 by the Office of Consumer Services' witness Mr. Amos
23 [sic], and the Division of Public Utilities' witness,
24 Mr. Orton only.

25 I will also be testifying on the cost of

1 hearing and will focus that testimony on issues raised by
2 Mr. Nelson, from the Office, Mr. Howe from WRA, and Ms.
3 Wright from UCE.

4 The Company began the Utah project, AMI
5 project, in 2018, which once complete, will consist of
6 construction and AMI field network, including devices
7 which enable remote reading of 790,000 existing AMI
8 meters and an on-site replacement of approximately
9 175,000 existing meters to smart meters.

10 The Utah AMI project will leverage existing
11 information technology infrastructure that is currently
12 being used for the Company's California and Oregon AMI
13 projects. This infrastructure will be modified and
14 expanded to support Utah specific functionality.

15 The Utah AMI project will fully automate and
16 retrieve hourly metering, reading data on a daily basis,
17 allowing Utah customers to access their usage data on
18 Rocky Mountain Power's energy website, and improve outage
19 management. In addition, the AMI project will enable
20 Rocky Mountain Power to remotely connect and disconnect
21 electric service through the smart meters.

22 This project will lay the foundation for
23 future smart grid investments, including distribution
24 automation, more advanced outage management, and customer
25 phasing energy efficient application and rate design. My

1 direct testimony provides additional descriptions of the
2 many aspects and benefits AMI has to offer Utah
3 customers.

4 Mr. Amos and Mr. Orton propose in their
5 direct and rebuttal testimonies, respectfully, to remove
6 the projects from the case entirely based on the fact
7 that it experienced some project delay. The Company
8 updated the time of the project in rebuttal testimony so
9 the revenue requirements presented by Mr. McDougal, which
10 based on the timing of the project, was approximately 1.4
11 million in revenue requirements as calculated by
12 Mr. McDougal.

13 While it is true that entire AMI project will
14 not be complete until 2022, the entire project does not
15 need to be completed before the assets placed in service
16 are used and useful in providing some of the benefits
17 that are outlined in my direct testimony. The
18 infrastructure technology and field network will be
19 substantially completed by the end of 2021, with advanced
20 meter installation beginning third quarter of 2021. And
21 the systems will begin reading existing automatic meter
22 readings soon after.

23 Neither Mr. Amos or Mr. Orton provide a solid
24 reason not to allow the Company to include this portion
25 of AMI project that is already in service or will be

1 placed in service during the test period of this case.

2 In conclusion, the Company's Utah AMI project
3 will provide significant benefits to Utah customers. Due
4 to the timing, only a small portion of the cost of the
5 project are included in this case, which I request the
6 Commission allow the Company to recover.

7 **Q. Okay. Thank you.**

8 MR. MOSCON: Now Mr. Mansfield is available
9 for cross-examination.

10 COMMISSIONER LEVAR: Thank you. Mr. Jetter,
11 we will go back to you.

12 MR. JETTER: Thank you.

13 CROSS-EXAMINATION

14 BY MR. JETTER:

15 **Q. Maybe we can jump back to where we left off**
16 **here.**

17 COMMISSIONER LEVAR: Mr. Jetter, I don't know
18 if it is something that can be dealt with at this point,
19 but it seem like your microphone is cutting in and out
20 for some reason.

21 MR. JETTER: Okay. Let me --

22 COMMISSIONER LEVAR: I didn't want to mention
23 that on the fly while you're questioning but --

24 MR. JETTER: If you will give me one minute,
25 I will switch over to a headset and see if that helps us

1 out.

2 COMMISSIONER LEVAR: That might help. Thank
3 you.

4 MR. JETTER: Okay. Are folks able to hear me
5 a little bit better now?

6 COMMISSIONER LEVAR: Okay. At this point, we
7 are not hearing anything from you. Yes, maybe it's best
8 to go back to what you were doing before because we are
9 not hearing anything from you now.

10 Okay. We are still not hearing you at all.
11 I'm sorry, I think I made things worse.

12 MR. JETTER: How does this sound?

13 COMMISSIONER LEVAR: This is back to where we
14 started, so why don't you go ahead. Thank you.

15 BY MR. JETTER:

16 Q. Let's see -- okay. So I will try to focus my
17 questions to limit them here.

18 Mr. Mansfield, the question I'm trying to get
19 to the heart at here is, you said that the installation
20 of the AMI meters will begin in the third quarter of
21 2021; is that accurate?

22 A. Portions of the AMI installation will be in
23 third quarter 2021.

24 Q. Okay. And during the 2021 calendar year, of
25 the eight listed benefits on page 4 of your rebuttal

1 **testimony, only the first -- the first three of those**
2 **will be available during the 2021 calendar year?**

3 A. Yes. Mr. Jetter, I provided three benefits.
4 These eight benefits that are listed are not all
5 inclusive, meaning there are other benefits that were not
6 necessarily provided in this testimony. So I can enhance
7 what the additional would be, but I can also directly
8 address your question on those three.

9 Q. Well, what I'm asking, I guess, here is, the
10 **benefits of numbers 4 through 8, is it also accurate that**
11 **those will not be available during 2021 or 2022, but**
12 **rather, those will become available in January of 2023?**

13 A. So not completely true. So let me, maybe,
14 back up and give you a little more detail. And if I
15 outline the system, I apologize if you are already aware
16 of this. So the -- the AMI network is made of three
17 basic components. It's the head-end system, which is
18 basically the computer the data comes into filling out
19 each management engineering services at our headquarters.
20 So the IT infrastructure portion of it.

21 Then the second major portion of the AMI
22 network is the field area network, which is made up of
23 the meters that actually talk to a collector site, and
24 the collector site then provides that information back to
25 the billing and what we call the head-end system.

1 Then there is the actual meter itself. And
2 so in this particular rollout of our project in 2021, we
3 will have almost all -- almost 90 percent of the IT
4 infrastructure will be done. I will give you the exact
5 numbers with our contacts we have in place, give me one
6 second. So the IT will be 88.5 percent completed in
7 2021.

8 The field area network, which is made up of
9 the collector sites and being able to put the information
10 and data back into our corporate headquarters, and then
11 that will be 82.3 percent.

12 And then the meters that you just spoke
13 about, will have 34,500 AMI meters installed in that
14 third quarter, fourth quarter period in 2021. For those
15 meters, all aspects of 1 through 8 will be available to
16 customers.

17 **Q. And so that is for 34,000 customers out of**
18 **about 800,000; is that right?**

19 A. Yeah. So there will be 175,000 AMI meters
20 that part of the project initially installed, out
21 of -- there's 976,619 meters in Utah. And then that
22 doesn't take into account -- and as part of my testimony
23 is, there's also, roughly, 22,000 new customers a year
24 that's connected, there's 5,000 meters that fail during
25 the course of the year, and then we're also, based on our

1 net metering tariff, we are installing, roughly, about
2 7,500 net meter -- net metering -- meters a year. So
3 those -- as we move into 2021, those will also be
4 installed. So we will be growing more than just that
5 34-5.

6 Q. Okay. And those are your current estimates,
7 and you recognized that the project has been delayed some
8 since the last, sort of, forecast of that. And so it's
9 possible that similar delays could push the installation
10 of those 34,000 meters into Quarter 4 or, potentially,
11 into 2022?

12 A. Mr. Jetter, it is possible but highly
13 unlikely. And I will tell you that I was the deciding
14 factor in delaying, the reason we delayed the project.
15 And that was because we want to put AMI meters in. Three
16 quarters of all meters in the U.S. are AMI. This is not
17 new technology, and our customers are a little behind the
18 eight ball but not having this in place at this point in
19 time.

20 The reason it was delayed was the fact that
21 we found -- we had a cyber security issue with a vendor
22 that we had, and we wasn't willing to take that risk of
23 exposing either to get into our system to control the
24 electrical network or the customer's data access.

25 So we made a decision to delay until that

1 specific issue was rectified. It has nothing to do with
2 the technology or the ability to put the network in or
3 contracts that we have signed currently to deliver it
4 by -- with our vendors to deliver this project by the end
5 of 2022.

6 Q. Okay. And just to make sure I'm clear, full
7 completion is expected January of 2023; is that right?

8 A. That's correct.

9 Q. Okay. Those are all the questions I have.
10 Thank you for your time.

11 COMMISSIONER LEVAR: Okay. Thank you,
12 Mr. Jetter.

13 Mr. Snarr?

14 MR. SNARR: We have no questions at this
15 time.

16 COMMISSIONER LEVAR: Okay. Thank you.
17 Mr. Russell?

18 MR. RUSSEL: No questions, Mr. Chairman.
19 Thank you.

20 COMMISSIONER LEVAR: Okay. Thank you.
21 Mr. Holman?

22 MR. HOLMAN: No questions. Thank you,
23 Mr. Chairman.

24 COMMISSIONER LEVAR: Mr. Sanger?

25 MR. SANGER: No questions. Thank you.

1 COMMISSIONER LEVAR: Mr. Boehm? Thank you.
2 Mr. Moscon, any redirect?

3 MR. MOSCON: Just very quickly, two
4 questions.

5 REDIRECT EXAMINATION

6 BY MR. MOSCON:

7 Q. Mr. Mansfield, I want to make sure I
8 understand a response that you gave to Mr. Jetter about
9 whether we are likely to have additional delays.

10 You had given him some statistics about where
11 we are going to be by the end of 2021, which is the test
12 period in this case, 82 percent, 88 percent, depending on
13 what we are talking about. Is -- are those numbers
14 arrived at by estimation, or are those based on
15 contract -- contracts that the Company has with outside
16 vendors?

17 A. They are based on contracts we have with
18 outside vendors.

19 Q. Okay. And then the dollars that are -- that
20 the Company is asking for in this case, is that the total
21 project price, or is that simply, are we asking customers
22 to only pay in this rate case for the actual application
23 and meters and facilities that are going to be installed
24 during the test period or that have already been
25 installed?

1 A. We are only asking to pay from the period of
2 time we started the project, in 2018 up through 2021.

3 **Q. Okay. Thank you. That is all the redirect I**
4 **have.**

5 COMMISSIONER LEVAR: Okay. Thank you,
6 Mr. Moscon.

7 Mr. Jetter, any recross?

8 MR. JETTER: No recross. Thank you,
9 Mr. Chairman.

10 COMMISSIONER LEVAR: Okay. Thank you.
11 Any recross from anyone else? If you do,
12 please indicate.

13 And I'm not seeing anything, so I will go to
14 Commissioner Allen. Do you have any questions for this
15 witness?

16 COMMISSIONER ALLEN: No, no questions. Thank
17 you.

18 COMMISSIONER LEVAR: Okay. Thank you.
19 Commissioner Clark?

20 COMMISSIONER CLARK: I have no questions.
21 Thank you very much.

22 COMMISSIONER LEVAR: Okay. Thank you. And I
23 don't have any questions either, so Mr. Mansfield, thank
24 you for your testimony this afternoon.

25 THE WITNESS: Thank you.

1 COMMISSIONER LEVAR: And Rocky Mountain
2 Power, we will go to you for your next witness.

3 MR. MOSCON: Thank you. I'm going to turn it
4 over to Mr. Sabin to introduce Ms. Kobliha.

5 MR. SABIN: So Rocky Mountain Power's next
6 witness is Nikki Kobliha.

7 COMMISSIONER LEVAR: Good afternoon,
8 Ms. Kobliha.

9 MS. KOBLIHA: Hello.

10 COMMISSIONER LEVAR: Do you swear to tell the
11 truth?

12 MS. KOBLIHA: I do.

13 COMMISSIONER LEVAR: Okay. Thank you.

14 DIRECT EXAMINATION

15 BY MR. SABIN:

16 Q. Ms. Kobliha, would you state your full name
17 for the record, please?

18 A. Nikki Kobliha.

19 Q. For the court reporter's benefit, would you
20 spell your last name?

21 A. K-O-B-L-I-H-A.

22 Q. Okay. Ms. Kobliha, what is your position
23 with PacifiCorp?

24 A. I'm chief financial officer and treasurer of
25 PacifiCorp.

1 Q. Okay. And have you submitted direct and
2 rebuttal testimony in this case?

3 A. Yes, I have.

4 Q. Okay. I have for this particular phase, the
5 revenue requirement phase, I have that you submitted
6 direct testimony, with Exhibits NLK-1 through NLK-6, and
7 then rebuttal testimony, with Exhibit NLK-1R; is that
8 right?

9 A. NLK-1RR was the exhibit.

10 Q. RR?

11 A. Yes.

12 Q. Thank you. Okay. And do you have any
13 corrections or changes to that testimony today?

14 A. No, I don't.

15 Q. Okay. And if you were asked the same
16 questions that are set forth in the direct and rebuttal
17 testimony, would you provide the same answers?

18 A. Yes, I would.

19 Q. Okay.

20 MR. SABIN: Mr. Chair, I move to admit
21 Mr. Koblaha's direct and rebuttal testimonies, with the
22 associated Exhibits NLK-1 through NLK-6 and then NLK-1RR.

23 COMMISSIONER LEVAR: If anyone objects to the
24 motion, please state your objection.

25 I'm not seeing or hearing any objection, so

1 the motion is granted.

2 (Direct and rebuttal testimony of
3 Ms. Kobliha, with attachments,
4 were admitted.)

5 BY MR. SABIN:

6 Q. Okay. Ms. Kobliha, have you prepared a
7 summary of your direct and rebuttal testimony that's
8 relevant to this second phase of the rate case?

9 A. Yes, I have.

10 Q. Okay. Would you please go ahead and share
11 that now?

12 A. Thank you. Good afternoon Commissioners, I'm
13 pleased to be here today to provide a summary of my
14 direct and rebuttal testimony.

15 My testimony provides an overview of the
16 Company's projected pension costs, specifically related
17 to an inclusion of an estimate for a pension settlement
18 loss in base rates and the inclusion of prepaid pension
19 balance in rate base.

20 My testimony also includes discussion around
21 the use of the reverse South Georgia method to amortize
22 protected excess deferred income taxes, which went
23 unopposed by all parties.

24 The Company operates a defined benefit
25 pension plan which covers current, former and retired

1 employees. Over the past several years, the Company has
2 been shifting the accrual of new benefits to its defined
3 contribution 401(k) plan, with the defined benefit
4 pension plan, ultimately frozen as of December 31, 2016.

5 Despite the plan being frozen, the Company
6 will continue to incur a net periodic benefit cost for
7 its defined benefit pension plan until all obligations
8 have been settled, which is anticipated to go several
9 years into the future.

10 Based on the accounting rules detailed in
11 Accounting Standards Codification 715, compensation,
12 retirement benefits, the Company has approximately 420
13 million of unrecognized net actuarial losses recorded as
14 a regulatory asset, which will generally be recognized as
15 pension expense over the average remaining life of
16 planned participants, which is approximately 21 years.

17 However, recent events have resulted in the
18 accelerated recognition of the unrecognized net actuarial
19 loss, causing what is referred to as a settlement loss.
20 A settlement loss of 22 million on a total Company basis
21 in 2018 was the subject of a deferral request in Docket
22 18-035-48, where the Commission concluded pension
23 settlement losses were not unforeseeable or extraordinary
24 enough to warrant deferred accounting in a deferred
25 accounting order.

1 As a result of the order in Docket 18-035-48,
2 the Company has evaluated its pension plan and concluded
3 a settlement loss is likely to occur in both 2020 and
4 2021, and therefore, has estimated an amount for
5 inclusion in base rates in this general rate case.

6 Similar to estimated net periodic benefit
7 costs, the estimation of a settlement loss involves
8 making several assumptions. These assumptions include
9 projected interest rate, the number of participants
10 expected to retire, and how many of those were optioned.
11 The Company working with its actuary has made its best
12 estimate for these assumptions using data available at
13 the time this cost was filed.

14 The Company has forecasted settlement
15 costs --

16 COMMISSIONER LEVAR: I'm sorry. We -- you
17 cut out very briefly there. Could you maybe repeat just
18 the last couple of sentences? I'm sorry to interrupt
19 you.

20 THE WITNESS: Sure. How about "These
21 assumptions"?

22 COMMISSIONER LEVAR: I'm sorry, I didn't
23 track exactly when you cut out but I think two or three
24 sentences should be enough. I should have kept better
25 track.

1 THE WITNESS: Okay.

2 BY MR. SABIN:

3 Q. Nikki, it's right before you were talking
4 about the factors that you would need to know to be able
5 to make the estimation, whatever sentence that was.

6 A. Okay. Now your -- you've cut out for me.

7 Q. Oh, sorry can you hear me?

8 A. I can go with -- now I can, yes.

9 Q. Okay. You cut out right before you were
10 talking about the factors you'd have to know in order to
11 make the assessments.

12 A. Okay. I will go with then, similar to
13 estimating net period benefit costs, the estimate of a
14 settlement loss involves making several assumptions.
15 These assumptions include projected interest rates, the
16 number of participants expected to retire, and how many
17 of those retirees will elect the lump sum payment option.

18 The Company, working with its actuary, has
19 made its best estimate for these assumptions using data
20 available at the time this case was filed. The Company
21 has forecasted settlement loss on a totally Company basis
22 of 11.9 million in 2021, the test period in this case.

23 Witnesses for OCS and UAE agree the Company
24 needs -- agree with the Company that something needs to
25 be done to include settlement loss -- settlement cost in

1 rates. OCS and UAE witnesses recommend deferring
2 settlement costs and amortizing them over approximately
3 20 years.

4 This is consistent with the Company's
5 proposal in Docket 18-035-48. However, the settlement
6 loss was the only item under consideration, whereas in
7 this case, total pension cost include an estimate for
8 settlement loss, is being considered, along with all
9 other revenue requirement items.

10 In this case, rather than requesting a
11 deferral and amortization of settlement costs alone, the
12 Company has provided an alternative recommendation to
13 establish a balancing account that would include all
14 pension and other post-retirement net periodic benefit
15 costs and settlement losses with an initial amount
16 reflected in base rates using the 11.9 million 2021
17 forecast settlement loss. This option was not available
18 in Docket 18-035-48 due to its limited scope.

19 Both OCS and UAE witnesses have testified
20 pension amounts deemed to be in rates have exceeded the
21 Company's actual pension cost. While the Company
22 disagrees with the characterization of what parties have
23 deemed to be determined as in rates, which I will discuss
24 a bit more later, we do recognize that there are several
25 assumptions when estimating pension costs that are

1 challenging to predict, causing forecasts of pension
2 costs to inevitably vary from the actual pension cost.

3 The Company believes the use of balancing
4 accounts should alleviate parties' concerns over the
5 variances between pension costs established during this
6 rate proceeding and actual incurred pension costs. Under
7 a balancing account option, if total pension costs
8 including settlement losses are lower than those forecast
9 in this case, a regulatory liability would be established
10 to return any over-collection to customers at some future
11 date.

12 This is not dissimilar to the Company's
13 current property insurance balancing account or even the
14 energy balancing account, where significant volatility
15 can occur making it difficult to accurately predict
16 actual costs. While using the balancing account would be
17 a departure from historical treatment, I believe we are
18 in a new environment related to our waning pension plan,
19 which warrants a new way of thinking to develop a
20 reasonable and balanced approach to recovery.

21 As it relates to net prepaid pension and
22 other post-retirement assets, the Company is proposing
23 inclusion of its cumulative net prepaid balances in rate
24 base with a return on those balances equal to the
25 Company's weighted average cost of capital. Net prepaid

1 pension and other post-retirement assets is equal to the
2 cumulative contributions made to the Company's defined
3 benefit plans in excess of the cumulative expense
4 recognize for accounting purposes.

5 While the Company recovers its net periodic
6 benefit costs through cost of service, the Company
7 finances any differences between the amounts contributed
8 to the plan and the amounts expensed for accounting
9 purposes with its blended capital. Inclusion of the net
10 prepaid pension in rate base would allow the Company to
11 recover its pension financing cost, along with all other
12 rate base items.

13 Use of any interest rate, such as the
14 expected return on plant assets used in determining net
15 periodic benefit costs included in rates does not
16 compensate the Company for its outlay of funds, which the
17 Company would have financed at its weighted average cost
18 of capital.

19 Other parties in this case suggest the
20 Company has not borne the cost of finance the net prepaid
21 based on the comparison of amounts deemed to be in rates.
22 That comparison is not appropriate, given the Commission
23 sets rates to recover an overall revenue requirement
24 based on estimates of forecast, which, inevitably, will
25 differ. To isolate net periodic benefit costs as in

1 rates disregards variances and other actual costs
2 compared to what was estimated in setting rates.
3 Witnesses for UAE and OCS both acknowledge this issue in
4 their analysis, seeming to agree with the Company's
5 position.

6 While the Company is currently in a prepaid
7 position, there were several years in the past when the
8 Company was in an accrued position, and yet it did not
9 include those amounts as an offset to rate base. This
10 oversight was highlighted in Docket 13-08 -- 035-184 by a
11 Mr. Stuber as unintentional and only discovered through
12 detailed reconciliation of financial return on equity
13 compared to regulatory return on equity. That took place
14 during 2011.

15 Docket 13-035-184 was settled without a final
16 resolution of this prepaid pension item, and therefore,
17 it is being considered again in this case, not simply
18 because the balance is in a prepaid position.

19 In the Company's proposal, if the net prepaid
20 were to now shift to a net accrued position, continued
21 inclusion in rate base would be appropriate with benefits
22 flowing to customers.

23 In my testimony, I provide further analysis
24 of the prepaid pension data and conclude customers have
25 not been harmed due to the oversight of not including the

1 pension balance in rate base while it was in an accrued
2 position.

3 As presented in Exhibit NLK-1RR, the
4 cumulative revenue requirement benefit owed to customers
5 through 2013 was approximately \$2 million, the time
6 period in which there were years when the pension amount
7 were in an accrued position. Since that time period, the
8 pension amounts have been in a prepaid position,
9 resulting in loss recovery of significant financing costs
10 or by the Company of approximately 448 million.

11 The Company is not seeking recovery of this
12 historical lost opportunity, but rather, looking to have
13 the cumulative balance included in rate base, with the
14 opportunity to earn a fair return on the Company's outlay
15 of cash, which would be at its weighted average cost of
16 capital.

17 In conclusion, I recommend the Company be
18 allowed to recover its net period benefit cost inclusive
19 of estimated pension settlement loss, as well as be
20 allowed to earn a return on its net prepaid pension at
21 the Company's weighted average cost of capital.

22 For recovery of the net period benefit cost,
23 I recommend the Commission authorize a balancing account
24 for all pension and other post retirement costs,
25 including events such as pension settlements, with the

1 initial amount based on the net periodic benefit costs
2 and settlement loss included in Company's test period in
3 this proceeding. That concludes my summary.

4 **Q. Thank you, Ms. Koblaha.**

5 MR. SABIN: Mr. Chairman, Ms. Koblaha is
6 available for cross-examination or Commission questions.

7 COMMISSIONER LEVAR: Thank you. I will go to
8 Ms. Schmid.

9 Do you have questions for Ms. Koblaha?

10 MR. JETTER: We have no questions from the
11 Division. Thank you.

12 COMMISSIONER LEVAR: Okay. Sorry.

13 Okay. Mr. Snarr?

14 MR. MOORE: This is Mr. Moore. I'll have a
15 couple questions from the Office.

16 COMMISSIONER LEVAR: Great.

17 CROSS-EXAMINATION

18 BY MR. MOORE:

19 **Q. Ms. Koblaha, concerning the issue of**
20 **settlement losses and regarding the OCS's position that**
21 **all settlement losses be deferred and amortized**
22 **consistent with the position that Rocky Mountain Power**
23 **took in Docket 18-035-48, may I direct your attention to**
24 **your rebuttal testimony, page 3 line 47?**

25 A. Yes, I'm there.

1 Q. If you look at the very end of that sentence,
2 the last sentence that begins with the word "if," can you
3 read that sentence into the record, please?

4 A. "If neither of these options are acceptable,
5 the Company's final option would be to, as it proposed in
6 Docket 18-035-48, which requested the ability to defer
7 and amortize all actual settlement losses going forward."

8 Q. Thank you.

9 MR. MOORE: The Office has no further
10 questions.

11 COMMISSIONER LEVAR: Thank you, Mr. Moore.

12 Mr. Russell, do you have any questions?

13 MR. RUSSEL: I have just a few.

14 CROSS-EXAMINATION

15 BY MR. RUSSELL:

16 Q. And good afternoon, Ms. Koblaha.

17 A. Hello.

18 Q. I want to make sure that I understand what
19 the -- what assumptions that the Company has to make on
20 its pension settlement losses or projected amount of
21 settlement losses.

22 You said it in your summary. In fact, we
23 made you say it twice. I just wanted to make sure I got
24 it because it wasn't -- it wasn't entirely clear to me.

25 One of the assumptions that the Company has

1 to make is, you need to make a -- you need to project an
2 interest rate that will be applicable during the test
3 period. Right?

4 A. Yes. I don't know if it is me or others, but
5 I have heard about every other word from you there.

6 Q. I'm sorry, I will try again.

7 COMMISSIONER LEVAR: I heard all of it, so I
8 wonder if it is a problem with your connection,
9 Ms. Koblaha.

10 But, Mr. Russell, why don't you repeat it and
11 see if we get any better result this time.

12 MR. RUSSEL: Okay. I will try again.

13 BY MR. RUSSELL:

14 Q. And my question relates to the projected
15 settlement losses.

16 It doesn't look like you are hearing me very
17 well.

18 A. (Witness shakes head.)

19 Q. Okay.

20 A. No. All I can do is ask if someone wants to
21 come in here and fix the computer because it's just
22 plugged in.

23 Q. Yes, I am hearing you just fine.

24 COMMISSIONER LEVAR: I will jump in. The
25 fallback is always connecting by the phone line for the

1 audio, if we can't -- if we can't fix it. Because there
2 is a phone line associated with this connection, but I
3 know that when we've tried that before, sometimes that's
4 created other issues with feedback.

5 Are you hearing me okay, Ms. Kobliha?

6 THE WITNESS: I am hearing you just fine.

7 COMMISSIONER LEVAR: Okay. Well, that's
8 confusing to me because I was hearing everything
9 Mr. Russell was saying, so I can't -- I imagine where the
10 problem is, but I'm not a tech person.

11 MR. RUSSELL: Yes, let's troubleshoot.

12 THE WITNESS: I hear you there.

13 COMMISSIONER LEVAR: Why don't we try one
14 more time, then see if we need to take a break and come
15 back?

16 MR. RUSSEL: Okay.

17 THE WITNESS: Okay.

18 MR. RUSSELL: I will try it again.

19 BY MR. RUSSELL:

20 Q. My question relates to the assumptions that
21 the Company needs to make to get to its projection or its
22 estimate of the pension settlement losses.

23 I think you said them during your summary,
24 but I want to make sure that it is clear. One of those
25 assumptions is that the Company needs to project an

1 **interest rate that will be applicable during the test**
2 **year; is that right?**

3 A. Yes. Interest rate, which ends up being the
4 better term, the discount rate, associated with pension
5 costs is one of the items. And it is noted in Table 8
6 that is in my direct testimony, a few of these items
7 anyway that are included in the projection.

8 And I think to your point, I would also
9 mention, you know, the number of employees who are going
10 to retire, the number of those employees who are going to
11 elect settlement. And so those bits of data -- you know,
12 we have a lot of information associated with our pension
13 plan that we look to in leverage. You know, we know
14 the -- all the participants in the plan, how old they
15 are, which, you know, gives us an indicator of when they
16 might retire.

17 We also have the history of how many
18 participants have elected a lump sum, and it varies
19 sometimes in years when -- when the segment rates drop,
20 which is another concept we can talk about if we need to,
21 we see sometimes a spike in people taking the settlements
22 position because it changes the value of the cash they
23 would receive.

24 **Q. And to get to the number that the Company is**
25 **proposing to include in base rates here, you had to**

1 project all of those numbers with all those variables
2 into the test year; is that right?

3 A. Correct. Similar to even the rest of the
4 pension costs, and not only the settlement loss but all
5 the pension costs, we did that same analysis for it. And
6 we actually do it every year, because every year we
7 remeasure our pension plan and come up with the estimate
8 for the next year, which is required under General
9 Accounting Principles.

10 Q. And in his -- in his testimony, Mr. Higgins
11 suggests that taking account of all of these factors into
12 a future test period is too speculative to include in
13 base rate. Right? I'm certainly not asking you to agree
14 with that. I'm just setting up the next question.

15 A. Yes, I understood that in his testimony.

16 Q. Okay. All right. And you note that -- and
17 starting at line 25 of your rebuttal testimony, that
18 "While it is" -- I guess it's line 30. "While it is
19 difficult to accurately project future pension settlement
20 losses, the Company based its projection on the best
21 available information from its actuaries to determine
22 there would be an estimated pension settlement loss in
23 the test period."

24 Do you see that?

25 A. Yes, I do. Yup.

1 **Q. And I guess my question to you is: How can**
2 **the Commission be sure that even with the best available**
3 **information, the amount that you are proposing to put in**
4 **rates isn't too attenuated on information that we just**
5 **don't have?**

6 A. Sure. You know, I think -- as I pointed to
7 the Table 8 where we had some of those assumptions laid
8 out, that, yes, we have made the best estimate based on
9 the information that's available to us, which,
10 inevitably, will be different.

11 And that actually is why I'm recommending the
12 balancing account to grab all of those costs, not only
13 the settlement but all pension costs. And under the
14 assumption that we will be wrong because of all these
15 varying factors, let's go ahead and balance it out.

16 And if we've overestimated any differences,
17 we will go back to customers for those totality of
18 pension costs, including -- including a settlement loss.

19 **Q. Okay. Thank you very much. That is all I**
20 **had.**

21 COMMISSIONER LEVAR: Okay. Thank you,
22 Mr. Russell.

23 Mr. Holman?

24 MR. HOLMAN: I have no questions. Thank you.

25 COMMISSIONER LEVAR: Okay. Mr. Sanger?

1 MR. SANGER: No questions. Thank you.

2 COMMISSIONER LEVAR: Thank you.

3 Mr. Boehm?

4 Okay. Any redirect from Rocky Mountain
5 Power?

6 MR. SABIN: Mr. Chairman, thank you. Just
7 quickly, thank you.

8 REDIRECT EXAMINATION

9 BY MR. SABIN:

10 Q. Ms. Koblaha, Mr. Moore asked you -- he had
11 you read a statement from your testimony, where you were
12 referencing the 2018 docket in which the Company
13 requested the deferred accounting order for purposes of
14 dealing with settlement losses.

15 And I heard you in your opening statement to
16 make a distinction there. I want to probe that
17 distinction. Why was --

18 A. Me again. I missed a lot of that, I'm sorry.

19 Q. Okay. I do see that your screen is the one
20 that is glitching, and I don't -- I think it's happening
21 on that end, but I don't know.

22 A. I can hear you now.

23 Q. We will try it.

24 A. Okay.

25 Q. Just stop me if you lose me. Okay?

1 A. Okay.

2 Q. So let me back up. Mr. Moore had pointed in
3 your testimony to a statement where you had indicated
4 that your third preferred alternative for dealing with
5 settlement losses, for pension settlement losses, would
6 be to have a deferred accounting order. Right?

7 Shoot, I think we froze up there again.

8 A. I lost you at -- yeah, I lost you at
9 "settlement losses."

10 Q. Okay. I will try it one more time. Can you
11 hear me okay now?

12 A. Right at this moment.

13 Q. Okay. All right. If this doesn't work, I
14 think we will try and call you and do it over the phone
15 or something. I know it is disruptive, but I'm sorry, I
16 want you to be able to hear.

17 Okay. I will try one more time. Do you
18 recall during Mr. Moore's questioning that he asked
19 you -- he opened your testimony and asked you to read a
20 statement about -- from your rebuttal that indicated that
21 the Company's third preferred alternative for dealing
22 with settlement losses, pension settlement losses, would
23 be to use a deferred accounting order; is that right?

24 A. Yes.

25 Q. Okay. What I want to -- what I wanted to ask

1 you is that during your opening statement, you made a
2 distinction about why it was appropriate for a deferred
3 accounting order when dealing with pension settlement
4 losses and why you think a balancing account is more
5 appropriate for the whole entirety of the pension
6 expenses and settlement losses.

7 Could you please explain why a deferred
8 accounting order for the pension settlement losses was
9 acceptable in 2018, but why it is not the preferred
10 option now?

11 A. Yes, as I -- I did hear you. As I noted in
12 my summary that -- you know, in that particular docket, I
13 referenced the deferred accounting docket. That was the
14 only item at issue, was the pension settlement loss that
15 we had in 2018.

16 And as we are now in this case, not only do
17 we have a settlement loss that we have, you know,
18 estimated and projected, but we have the entirety of
19 pension costs. And those pension costs were -- you know,
20 the rest of the costs were subject of that deferral
21 docket, where parties, you know, expressed significant
22 concern around the costs that were deemed in rates for
23 pension relative to the Company's actual costs.

24 So that is why when I look at a proposal for
25 a balancing account, we are now in this world where we

1 can scope all of those items in, in the bucket where they
2 all come together because they are all for the same
3 purpose, it's pension, and put those in rates. And to
4 the extent that the variability of that we will see in
5 our actual estimates are different, we can set up a, you
6 know, rate liability or rate asset, whichever direction
7 it goes, to make sure that customers aren't paying more
8 or less or all of those costs in totality.

9 If we were dealing with, perhaps, just a
10 settlement in the proceeding, like we were in the
11 deferral, that's where the 20 years made, you know, more
12 sense or amortization deferral and amortization made more
13 sense. But I think we are in the world where we can
14 capture all the pieces and bring them together. And a
15 balances account is, in my opinion, the best way to get
16 us there.

17 **Q. Okay.**

18 MR. SABIN: And I think that is it,
19 Mr. Chairman. That is all I wanted to focus on.

20 COMMISSIONER LEVAR: Okay. Thank you,
21 Mr. Sabin.

22 Mr. Moore, any recross?

23 MR. MOORE: No recross. Thank you.

24 COMMISSIONER LEVAR: Okay. Thank you.

25 Mr. Russell, any recross?

1 MR. RUSSEL: No, thank you.

2 COMMISSIONER LEVAR: Anyone else have any
3 recross? I'm not seeing or hearing any, so I will go to
4 Commission Clark next.

5 Do you have any questions for Ms. Kobliha?

6 COMMISSIONER CLARK: No questions. Thank
7 you.

8 COMMISSIONER LEVAR: Commissioner Allen?

9 COMMISSIONER ALLEN: Thank you. No questions
10 from me either.

11 COMMISSIONER LEVAR: I don't have any either,
12 so thank you for your testimony this afternoon, and thank
13 you for your patience with a few technical issues. I
14 think we made it through fine.

15 THE WITNESS: Yes, thank you.

16 COMMISSIONER LEVAR: We will go to Rocky
17 Mountain Power for your next witness.

18 MR. MOSCON: Mr. Chairman, at this point, the
19 Company has a request of the Commission. The Commission
20 will note from the list that we gave, with the removal of
21 the subscriber solar issue, we are down to only two
22 witnesses, who are Mr. Link and Mr. McDougal.

23 And it is the Company's hope and preference
24 that Mr. McDougal can be the concluding witness, as we've
25 already seen some witnesses have, it is common to kick

1 questions of what the ratemaking treatment to a
2 particular issue is to Mr. McDougal. So we think it
3 makes sense so that someone else doesn't go last and say,
4 "Oh, you should have asked that of Mr. McDougal."

5 And Mr. Link, unfortunately, has had a
6 relatively serious family matter, and we had hoped that
7 we would be able to have him on. But that has not
8 resolved today. And to be candid, we are nearly a full
9 day ahead of schedule, I think -- well, I won't speak for
10 everyone of where I anticipated we may be.

11 So with that, it is our request, if the
12 Commission please, that we conclude today, where we are
13 at, and let the Company put on its last two witnesses
14 tomorrow morning, unless there is a concern of the
15 Commission, and try to make alternate arrangements.

16 COMMISSIONER LEVAR: Thank you, Mr. Moscon.
17 And with the progress we have made today, I don't see
18 there would be any concern from our side.

19 Let me just ask any parties if there is any
20 concern from anyone else. If you have any, just please
21 unmute yourself and indicate that.

22 Okay. I'm not seeing any, so that seems to
23 be an appropriate way to move forward.

24 I will remind everyone, at 5 o'clock today,
25 we have the public witness hearing. Because of the

1 virtual nature, we requested that individuals wanting to
2 speak would sign up in advance, and at this point we have
3 one speaker who has signed up.

4 I will remind everyone that it does not have
5 the same connection information as this hearing. We
6 created a separate link and a separate video conference
7 for public witness hearing, so if you are intending to
8 join that, you have to have a different link than the one
9 we are using for the rest of the hearings in this
10 proceedings.

11 With that, we will be back at 5 o'clock, and
12 we are in recess until then.

13 (The hearing was concluded at 3:20 P.M.)

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REPORTER'S CERTIFICATE

State of Utah)
)
County of Salt Lake)

I hereby certify that the witnesses in the foregoing hearing were duly sworn to testify to the truth, the whole truth, and nothing but the truth in the within-entitled cause;

That said hearing was taken at the time and place herein named;

That the testimony of said witnesses were reported by me in stenotype and thereafter transcribed into typewritten form.

I further certify that I am not of kin or otherwise associated with any of the parties of said cause of action and that I am not interested in the events thereof.

IN WITNESS WHEREOF, I set my hand this 11th day of November, 2020.



Kellie Peterson, RPR

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