BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the)
Application of Questar Gas) Docket No. 15-057-17
company to Change the)
Infrastructure Rate)
Adjustment)
In the Matter of the) Docket No. 15-057-18
Application of Questar Gas)
Company to Amortize the)
Demand Side)
Management/Energy) HEARING
Efficiency Deferred Account)
Balance.)

November 30, 2015 10:02 a.m.

Location: Public Service Commission Hearing Room 403 160 East 300 South Salt Lake City, Utah 84111 Job No. 276581 Reporter: Teri Hansen Cronenwett Certified Realtime Reporter, Registered Merit Reporter

Page 2 1 APPEARANCES 2 Presiding Officer: Melanie Reif 3 4 For the Division of Patricia E. Schmid Public Utilities: Assistant Attorney General 160 East 300 South, Fifth Floor 5 Salt Lake City, Utah 84114 6 7 For Questar Gas Jennifer Nelson Clark Senior Corporate Counsel Company: 8 333 South State Street Salt Lake City, Utah 84145 9 10 11 12 INDEX Witness 13 Page 14 JORDAN STEPHENSON 15 Examination by Ms. Nelson Clark 4 16 ERIC ORTON 7 17 Direct Examination by Ms. Schmid Examination by Presiding Officer 9 18 KELLY B. MENDENHALL 19 Direct Examination by Ms. Nelson Clark 13 20 Cross-Examination by Ms. Schmid 17 17 Examination by Presiding Officer 21 CAROLYN ROLL 22 Direct Examination by Ms. Schmid 23 Examination by Presiding Officer 26 23 24 25

Page 3 November 30, 2015 10:02 a.m. 1 2 PROCEEDINGS 3 PRESIDING OFFICER: We are on the record. Good morning everyone. I'm Melanie Reif, the hearing 4 5 officer for this docket. Actually, we're hearing two dockets this morning, Docket 1505717 and 1505718. 6 7 These dockets are entitled In the Matter of 8 the Application of Questar Gas Company to Change the Infrastructure Rate Adjustments and In the Matter of the 9 10 Application of Questar Gas Company to Amortize the Demand Side Management Energy Efficiency Deferred 11 12 Account Balance. 13 Welcome, and we'll start by taking 14 appearances. 15 MS. NELSON CLARK: Jennifer Nelson Clark on behalf of Questar Gas Company, and I have two witnesses 16 17 with me, Jordan Stephenson and Kelly Mendenhall. PRESIDING OFFICER: Thank you. 18 MS. SCHMID: Patricia E. Schmid with the 19 attorney general's office on behalf of the Division of 20 Public Utilities, and with me we have Mr. Eric Orton, 21 who will be the division's witnesses in Docket No. 2.2 23 15057-17. And Carolyn Roll, who will be the division's witness in Docket No. 15057-18. 24 25 PRESIDING OFFICER: Okay. Thank you. And

Page 4 welcome everyone. I'll go ahead and take these in order 1 2 starting with the 17 docket. And just for ease of 3 clarity, I think I'll go ahead and have everyone sworn in at the same time. 4 5 So if you intend to give testimony today, if 6 you would kindly raise your right hand. And when you do 7 come up to testify, you can take a seat at the desk and 8 make sure the microphone is right up to you. 9 So do you swear to tell the truth? 10 WITNESSES: Yes. Yes. 11 PRESIDING OFFICER: Thank you. Ms. Nelson. 12 MS. NELSON CLARK: Thank you. The company calls Jordan Stephenson. 13 14 THE WITNESS: Do you want me at the desk 15 today? 16 PRESIDING OFFICER: Yes, please. 17 THE WITNESS: Okay. 18 PRESIDING OFFICER: And you have been sworn so 19 go ahead and take a seat. 20 THE WITNESS: Okay. 21 JORDAN STEPHENSON, 2.2 called as a witness at the instance of Questar Gas 23 Company, having been first duly sworn, was examined and testified as follows: 24 25 DIRECT EXAMINATION

Page 5 BY MS. NELSON CLARK: 1 2 0. Would you please state your name and business address for the record. 3 4 Α. Jordan Stephenson, 333 South State, Salt Lake 5 City, Utah. 6 Q. And who do you work for? 7 Questar Gas Company. Α. 8 Q. What position do you hold there? 9 I am the senior regulatory analyst. Α. 10 Q. Mr. Stephenson, did you prepare the 11 application in this matter, or was it prepared under your supervision? 12 13 Α. Yes. Do you adopt the contents of that application 14 Q. 15 as your testimony today? 16 Α. Yes. 17 MS. NELSON CLARK: Company moves for the admission of the application and attached exhibits. 18 19 PRESIDING OFFICER: Any objection? 20 MS. SCHMID: No objection. 21 PRESIDING OFFICER: They are admitted. 2.2 MS. NELSON CLARK: Thank you. 23 (By Ms. Nelson Clark) Mr. Stephenson, would Q. you please summarize the relief the company is seeking 24 with this application. 25

1	Page 6 A. Yes. In Docket No. 15057-17, the company
2	seeks to adjust the infrastructure tracker replacement
3	rate to include investment related to high pressure and
4	intermediate high pressure infrastructure replacement
5	projects that were in service as of October 31st, 2015.
6	The majority of the incremental investment since the
7	last tracker filing comings from the Feeder Line 6 and
8	24 projects.
9	The company's requesting a \$7.3 million
10	increase in annual revenue related to this investment,
11	resulting in a revenue requirement of \$12.7 million. If
12	approved, this would result in an increase of 5 dollars
13	and 71 cents per year or .8 percent paid by a typical
14	customer using 80 decatherms per year.
15	Q. Does that conclude your
16	A. And that concludes my summary. Yes.
17	MS. NELSON CLARK: Thank you. Mr. Stephenson
18	is available for further questioning.
19	PRESIDING OFFICER: Any questions, Ms. Schmid?
20	MS. SCHMID: No questions.
21	PRESIDING OFFICER: Thank you for your
22	testimony, Mr. Stephenson.
23	THE WITNESS: You're welcome. Is that it?
24	MS. NELSON CLARK: The company has no further
25	witnesses on the 17 docket. If you would prefer us to

Page 7 1 proceed and also have our witness speak on the 18, we 2 can do that or --3 PRESIDING OFFICER: Why don't we take them one by one, so we'll move to the division on the 17 docket. 4 5 MS. SCHMID: Thank you. The division would like to call Mr. Eric Orton as its witness. Mr. Eric 6 7 Orton has previously been sworn. 8 ERIC ORTON, called as a witness at the instance of the Division, 9 10 having been previously sworn, was examined and testified 11 as follows: 12 DIRECT EXAMINATION 13 BY MS. SCHMID: 14 Good morning. Q. 15 Α. Good morning. Could you please state your full name, 16 0. 17 employer and title for the record. My name is Eric Orton. I work for the 18 Α. Division of Public Utilities for the State of Utah. 19 20 And --21 Could you please provide the business address. Q. 2.2 Α. 160 East 300 South, Salt Lake. 23 Have you participated on behalf of the Q. division in this docket? 24 25 Α. I have.

Page 8 Did you participate in the preparation of the 1 0. 2 division memorandum entitled Action Request Response dated November 23rd, 2015, and filed in this docket? 3 Α. I did. 4 Do you adopt what is said therein as your 5 ο. 6 testimony today? 7 Α. I do. 8 0. Do you have a brief summary of the division's 9 position? 10 Α. I do. 11 Please proceed. 0. 12 Thanks. Company is requesting an increase in Α. their infrastructure of approximately \$7.3 million. 13 14 That's for an investment close as the end of October 15 2015. The division has reviewed the application, 16 17 spent time talking with company personnel, and believes that this application is compliant with the commission's 18 order and that the division recommends approval of the 19 20 proposed rates on an interim basis until an audit can be completed. At that time we will make a final 21 22 recommendation to the commission. 23 Do you believe approval on the interim basis 0. is just, reasonable and in the public interest? 24 25 Α. I do.

Page 9 1 Thank you. 0. 2 MS. SCHMID: The division would like to move for the admission of the memorandum dated November 23rd, 3 2015 and previously identified. 4 5 MS. NELSON CLARK: No objection. 6 PRESIDING OFFICER: Thank you. It will be 7 admitted. 8 MS. SCHMID: Thank you. Mr. Orton is now 9 available for questions. 10 MS. NELSON CLARK: The company has no 11 questions for Mr. Orton. 12 EXAMINATION BY THE PRESIDING OFFICER: 13 Mr. Orton, I have just a few things I wanted 14 Q. 15 to go over with you this morning. 16 Α. Sure. 17 And to help me do so and to help you track 0. what I am going over, if you have a copy of the 18 division's November 23rd action request response, that 19 20 might be helpful for you to have handy. 21 Α. I have it. 22 Okay, great. If you could turn to page 5 of Q. 23 that, and my first question relates to the first full 24 sentence in that -- on that page. 25 Α. Uh-huh.

Page 10 Where it states that in Exhibit 1.3 the 1 0. 2 company is demonstrating that the 7.3 million revenue increase is allocated according to the cost of service 3 percent ordered in the rate case. And then in parens it 4 5 states, "Post-bonus depreciation and the 72 percent setup pertaining to the IT customers." 6 7 It's not clear to me or to the commission what 8 the division is referring to when it's -- when it's referring to the 72 percent setup. Could you elaborate 9 10 on that, please. 11 Α. Yes. Thank you. That's a 72 percent step-up, 12 not setup. 13 0. Oh, I'm sorry, step-up. Yes, you're correct. 14 And so as we talked in the last filing, the Α. 15 bonus depreciation was an issue, and then the IT customers, according to the commission's order in the 16 last case, had a two-step increase. I just wanted to 17 make sure the commission was aware that these 18 calculations remained after that was figured into the --19 20 to the rates. So that's what I was trying to bring up. So is it consistent -- is your explanation 21 ο. 22 consistent then with interpreting the sentence to mean 23 that the rates reflect that the Step 2 rate change spread approved in the commission's June 6, 2014, report 24 25 and order, that those are the rates that are reflected?

Page 11 That would be accurate. 1 Yeah. Α. 2 0. Okay. In the following paragraph, the full -first full paragraph on page 5 at the very end. 3 Α. Uh-huh. 4 That paragraph ends with, "The division will 5 ο. audit the total spent in 2015 after the company books 6 7 are closed." Has the division audited the IT spend for 2013 and 2014? 8 I am not aware of that. I don't do the 9 Α. 10 auditing. I can't answer that. I don't know. 11 MS. SCHMID: Pardon me. Our witness who has 12 been sworn for the other docket, Ms. Roll, may have some information on the audit process if you would like her 13 14 to answer the question. 15 PRESIDING OFFICER: That would be helpful. 16 Thank you, Ms. Roll. 17 MS. ROLL: Certainly. The procedure that we go through, we have completed one audit which went 18 through 2012. And I am looking to company to make sure 19 20 they are agreeing with me. And then when we started after the previous rate case, then everything was zeroed 21 22 out. And now we are into the next phase. 23 So 2013, that was basically, all those moneys -- we will review them. But they were -- the 24 25 majority of those were included in the number that was

Page 12 1 approved in the rate case. So they don't start tracking 2 until that first amount is met. And so I will audit all of 2014 and '15 very soon because it needs to be done 3 before the next rate case. 4 5 So to answer your question, they have not been But they will be -- that audit will be completed 6 done. 7 before the next rate case. 8 PRESIDING OFFICER: Thank you, Ms. Roll. And to follow up on my question, how will the results of 9 10 those audits be communicated to the commission? MS. ROLL: We, we file a report to you. 11 12 PRESIDING OFFICER: Okay. 13 MS. ROLL: So this is new since -- the tracker 14 is new. So the commission has received one audit report 15 from the division. And those -- then those dollars were closed out in the previous rate case, and now we will be 16 doing a second one. And then, then that will also zero 17 out as it did before, with the new -- the rate case that 18 will be filed sometime in 2016. 19 20 PRESIDING OFFICER: Thank you. 21 MS. SCHMID: For clarity, Judge Reif, would 2.2 you like to have Ms. Roll sworn in this docket and have 23 her adopt the testimony she just provided? PRESIDING OFFICER: When all of the 24 25 individuals were sworn, it was assumed that they would

Page 13 be sworn for the entire day for both dockets. 1 So 2 Ms. Roll, rather than assuming, I understand that your 3 testimony is under -- for purposes of the 17 docket. Is 4 that yours as well? 5 MS. ROLL: Yes. 6 PRESIDING OFFICER: Okay. Thank you. 7 MS. SCHMID: Thank you for the clarification. 8 PRESIDING OFFICER: Thank you. Ms. Nelson, do 9 you have any follow-up with Ms. Roll? 10 MS. NELSON CLARK: I do not, thank you. 11 PRESIDING OFFICER: Or with Mr. Orton? 12 MS. NELSON CLARK: No, I don't. Thanks. PRESIDING OFFICER: Okay. I think we're ready 13 14 to move on to Docket 18. 15 MS. NELSON CLARK: The company will call Mr. Kelly B. Mendenhall. 16 17 PRESIDING OFFICER: Thank you. KELLY B. MENDENHALL, 18 19 called as a witness at the instance of Questar Gas 20 Company, having been first duly sworn, was examined and testified as follows: 21 2.2 DIRECT EXAMINATION 23 BY MS. NELSON CLARK: Mr. Mendenhall, would you please state your 24 Q. name and business address for the record. 25

Page 14 My name is Kelly B. Mendenhall. My business 1 Α. 2 address is 333 South State Street, Salt Lake City, Utah. Thank you. Would you please identify your 3 Q. 4 employer and what position you hold there. 5 I am the general manager of regulatory affairs Α. 6 for Questar Gas Company. 7 Mr. Mendenhall, was the application in this 0. 8 matter prepared by you or under your direction? 9 Yes, it was. Α. 10 Q. And I'd like to refer you to Questar Gas 11 Company's reply comments that were also filed in this 12 docket on the 25th of November. Were those reply comments also prepared by you or under your supervision? 13 14 Yes, they were. Α. 15 And do you adopt the contents of both of these 0. 16 documents and their attachments as your testimony today? 17 Α. Yes. 18 MS. NELSON CLARK: The company would move for the admission of the application and its attached 19 20 exhibits, as well as Questar Gas Company's reply 21 comments and the attached exhibits. 2.2 PRESIDING OFFICER: Thank you. Any objection? 23 MS. SCHMID: No objection. 24 PRESIDING OFFICER: Thank you. They are admitted. 25

Page 15 1 MS. NELSON CLARK: Thank you. 2 0. (By Ms. Nelson Clark) Mr. Mendenhall, can you please summarize the relief the company is seeking in 3 this docket. 4 5 Yes. In Docket No. 1505718, the application Α. of Questar Gas Company to amortize the demand side 6 7 management, energy efficiency deferred account balance, 8 the company proposes to continue to utilize the amortization rate currently approved by the commission. 9 The company took the balance in the account at 10 the time of the filing and estimated the costs would be 11 12 coming into the account and the amount of reimbursement 13 that would be coming back from customers if the 24 cent 14 amortization rate was continued through the test period. 15 Based on these estimates, the company believes it can collect the correct amount of revenue using the 16 17 existing rate, while at the same time keeping interest costs to a minimum. 18 The commission issued an action request in 19 20 this docket asking the division to investigate certain accounting differences between the filing and financial 21 22 statements. On November 25th, 2015, the company 23 prepared corrected exhibits and answers to the commissioner questions. 24 25 At quarter end the accountants make estimates

Page 16 1 for costs that are known but have not yet been accounted 2 for. An example of this would be a large vendor invoice 3 that is to be expected to be paid but has not been 4 received. These accruals are required by GAP accounting 5 principals, and the company makes these account -- these entries. But in this filing, we omitted a few of them 6 7 because they could not be categorized into any 8 particular DSM program.

9 Going forward, we are working with the 10 accounting department to make this process a little more 11 clear for -- for us for purposes of our filing, as well 12 as for them for the accounting rules they need to 13 follow.

14 There was one question in this filing about 15 whether our exhibits with discrepancies had any impact on interest expense, and the interest expense was 16 17 calculated correctly. It was just a matter of us omitting some entries on our filing and our exhibits. 18 So those have been corrected in the -- in the reply 19 20 comments. And now they should tie to the financial 21 statements.

22 So the company requests that the commission 23 authorize Questar Gas to continue to collect energy 24 efficiency costs using the current amortization rates, 25 and that concludes my comments.

Page 17 MS. NELSON CLARK: Mr. Mendenhall is available 1 2 for further questioning. 3 PRESIDING OFFICER: Thank you. Ms. Schmid, 4 any questions? 5 CROSS-EXAMINATION BY MS. SCHMID: 6 7 Just to make it clear, did the company's reply 0. 8 comments change the effect in this docket? 9 Α. Because as I mentioned earlier, we No. 10 feel -- we felt that by leaving the rate where it was 11 currently at, we would be able to collect the correct 12 amount without an impact on the interest expense. So really the, the exhibits were just for illustrative 13 14 purposes and had no impact on how the rate was 15 calculated. 16 MS. SCHMID: Thank you. That was all the 17 division's questions. PRESIDING OFFICER: Thank you, Ms. Schmid. 18 19 EXAMINATION 20 BY THE PRESIDING OFFICER: Mr. Mendenhall, I have some questions for you 21 ο. 22 as well. 23 Α. Okay. And I'd like to begin by addressing the 24 Q. 25 commission's request, the amended action request that

Page 18 was issued on the 30th of November. And I think that 1 2 this is in part related to the question that Ms. Schmid has asked, but in particular it relates to the last part 3 4 of the request involving Exhibit 1.3. And when looking at the electronic filing, it 5 appears that -- well, let me just ask you. 6 In looking 7 at the Exhibit 1.3, in particular cell C-5, is that 8 correct, Mr. Mendenhall? 9 Without knowing what is in cell C-5, I am --Α. 10 do you know what -- what number is in that cell? 11 Okay. Yes. 0. I have it printed out, but I don't know what 12 Α. the columns and rows are. 13 The C-5, my understanding is, C-5 is a 14 Q. Yes. 15 reflection of the forecast amortization volumes for December 15 through November 16. 16 17 Α. Yes. And it -- if it helps, in looking at the 18 0. information that was submitted in the shadow portion of 19 20 the exhibit below that information, it's not clear to the commission that the amount listed under the 21 22 amortization volumes in fact reflects December 15 23 through November 16. 24 Α. Okay. So I think I understand what you are 25 asking. So this number should be -- and I am assuming

Page 19 1 it's correct. I could be wrong. Those should be the 2 forecasted IRP volumes that, that we have -- that we 3 would normally use in pass-through filings or that we would have used in the feeder line tracker filing. Or 4 5 infrastructure replacement tracker filing, Docket 17. Okay. So just to make this easier for 6 ο. 7 everyone to understand --8 Α. Yes. 9 And perhaps if there is a correction that 0. 10 needs to be made. 11 Α. Yeah. 12 It appears that the number does not reflect Q. the 12 month volumes. Is that what you are agreeing 13 14 with? 15 Α. If, if the commission has reviewed those and compared them to the IRP volumes and they are not 16 17 matching them, subject to check I would agree that a correction needs to be made in this exhibit. 18 Okay. Do you have the exhibit handy? 19 ο. 20 Α. I have the -- yes. I have the hard copy of 21 the exhibit handy. 22 Okay. If it helps you, Mr. Mendenhall, and in ο. 23 part what I think would be helpful for the commission is if you do agree that there is a change that needs to be 24 25 made --

Page 20 1 Yes. Α. 2 0. -- if Questar would be willing to file a hard copy and an electronic -- amended hard copy and amended 3 4 hard copy. I think that would be helpful. 5 Α. Sure. But if it's helpful to you, in reviewing the 6 ο. 7 exhibit that was submitted, the information that's 8 listed under the amortization volumes for December 15 9 through December 16. 10 Α. Uh-huh. That amount there is listed at 91 thousand 11 0. 12 595,025. So I guess that's 91 million 925 and 25 dollars. 13 14 Α. Yes. 15 So the -- the shaded portion below that seems 0. to reflect a different time period. It appears that 16 17 it's January through December 6 -- it appears to be January 16 through December 16. 18 19 Α. Oh, okay. 20 But the amortization volume says December 15 Q. through November 16. So I think there's a slight --21 2.2 So we just need to shift those volumes. So Α. 23 what you are saying is, by month the volumes are 24 correct, but we are picking up the wrong 12 month period in the 91 million number above. 25

Page 21 1 0. It appears that way. But --2 Α. Okay. -- I wanted to confirm that with you. 3 ο. Is that, is there a discrepancy in either the amortization 4 volume month? Or is there possibly a discrepancy in how 5 6 the shaded portion is listed? 7 Α. It's probably a discrepancy in the test period 8 we chose. 9 0. Okay. 10 Α. But I would probably need to go double-check that, and if there is a discrepancy, I don't think the 11 company would have a problem of filing a corrected 12 version of this exhibit, as you mentioned in hard copy 13 and electronic. That wouldn't be a problem. 14 15 Q. Okay. 16 And we could do that today. Α. Thank you very much. That would be 17 0. Okay. very helpful. I have one other question for you if you 18 will give me one moment to --19 20 Α. Sure. 21 0. Okay. My next question relates to Exhibit 22 1.1. 23 Okay. Α. And this relates to the exhibit that's 24 Q. 25 attached to your most recent --

Page 22 1 Reply comments. Α. 2 0. -- reply on the 25th of November. 3 Α. Okay. There is an increase from the original 4 ο. 5 application to the reply comments in the category of the September 2015 accrual amounts. 6 7 Α. So we're comparing the original filing with 8 the corrected one? 9 Correct. And I was hoping you could help me 0. understand that. 10 11 Α. Sure. 12 Q. The in -- the difference is an increase of 13 269,000. 14 So that is, is an accrual, I believe. Α. Yes. 15 Let me pull up the amended action request just to make sure. Yeah. So because this is an end of -- end of 16 17 quarter, on September is the end of the third quarter, the difference there is that accrual amount. 18 So as I mentioned earlier, at the end of every 19 20 quarter, our accounting group likes to make an accrual for anticipated costs. And so what happened here is, we 21 22 did not pick that accrual up in the original filing. In 23 the corrected exhibit we have picked it up, and so the numbers in the corrected Exhibit 1.1 for September are 24 25 correct.

Page 23 1 0. Okay. 2 Α. And they should match the financial 3 statements. Thank you, Mr. Mendenhall. 4 ο. 5 So the original filing, we were just missing Α. 6 that accrual. 7 Q. Okay. 8 PRESIDING OFFICER: All right. Any follow-up for Mr. Mendenhall? 9 10 MS. NELSON CLARK: No, thank you. PRESIDING OFFICER: Ms. Schmid, I'm sorry. 11 12 Any cross? 13 MS. SCHMID: No. 14 PRESIDING OFFICER: Okay. Thank you, 15 Mr. Mendenhall. THE WITNESS: Yeah, thank you. 16 MS. SCHMID: The division would like to call 17 Ms. Carolyn Roll as its witness. 18 19 CAROLYN ROLL, 20 called as a witness at the instance of the Division, having been first duly sworn, was examined and testified 21 22 as follows: 23 DIRECT EXAMINATION BY MS. SCHMID: 24 25 Good morning. Q.

Page 24 1 Good morning. Α. 2 0. Could you please state your full name, employer and title for the record. 3 Carolyn Roll. I work for the Division of 4 Α. 5 Public Utilities. I am a technical consultant. Could you please provide a business address 6 ο. 7 for the division. 8 Α. 160 East 300 South, Salt Lake City, Utah. Have you participated in this Docket 150657-18 9 0. on behalf of the division? 10 11 Α. Yes. 12 Did you participate in the preparation of the Q. action request response filed with the commission on 13 14 November 23rd --15 Α. Yes. -- 2015? Do you adopt that as your testimony 16 0. 17 today? I do. 18 Α. MS. SCHMID: The division would like to move 19 20 for the admission of that amended -- sorry, of that 21 action request response. 2.2 MS. NELSON CLARK: No objection. 23 (By Ms. Schmid) Do you have a summary to 0. provide today? 24 25 Very brief. In reviewing this application Α.

Page 25 1 from the company, as Mr. Mendenhall stated, the company 2 is asking to maintain the current amortization rate. 3 And in doing that, for the energy efficiency, the rates 4 that are collected and the moneys that are spent are 5 estimated for the next year.

And it -- as you can see from the exhibit, the spending is very volatile. So after the winter season, we will look again at what has been spent to see if there needs to be an adjustment to the rate. But at this time the division agrees with the request from the company to maintain the current rate. And that is my summary.

13 Q. Have you had a chance to review the company's 14 reply comments?

15 Α. Yes. As Mr. Mendenhall stated, these don't affect what they are requesting in maintaining the 16 17 current rate. The division supports that these will be interim rates, and all of the entries that the company 18 makes in the energy efficiency account is reviewed 19 20 before -- by the division when they do their audit. And at that time the rates will be asked -- will be -- we 21 2.2 will request that the rates are final. 23 So all of those will be -- all of those

24 entries are reviewed as part of the audit. So
25 preliminarily we had looked at them and are in

Page 26 agreement. But they will be further reviewed when the 1 audit is complete. And it currently is -- 2014 is being 2 3 reviewed. 4 0. Is it your testimony that the rates, if implemented on an interim basis and subject to audit, 5 6 would result in rates that are just, reasonable and in 7 the public interest? 8 Α. Yes. 9 MS. SCHMID: Thank you. Ms. Roll is now 10 available for questions. 11 PRESIDING OFFICER: Thank you. 12 MS. NELSON CLARK: Company has no questions. 13 PRESIDING OFFICER: Thank you. 14 EXAMINATION 15 BY THE PRESIDING OFFICER: Ms. Roll, I have just a few things I wanted to 16 0. 17 follow up with you on. You were here, correct, when I asked Mr. Mendenhall for clarification? 18 19 Α. (Witness nods.) 20 Is there anything about the clarification Q. that's been provided that you have a concern with or are 21 22 in disagreement with? 23 Α. No. Okay. 24 Q. Thank you. One other thing is, one of 25 the goals in the method developed in 2014 and used to

Page 27 establish the DSM rate in this case is to minimize 1 2 interest expense. To some extent you might have addressed this in your discussion about audit, but I 3 just want to be absolutely sure that the commission and 4 I both understand this issue. 5 Has the division reviewed the data from the 6 7 last year to determine if the goal is being -- if this 8 goal is being achieved? We believe it is. They -- we looked at this 9 Α. 10 very closely the last -- at this time last year, and I 11 think the result shows that the company is doing a good job of maintaining a low amount of interest. I mean, 12 it's under a hundred thousand for the account, and so we 13 believe that they are doing a good job of maintaining 14 15 the balance in that account and having the amortization rate achieve that. 16 We know it will never be zero, but we feel 17 that they are doing a good job of managing the interest 18 19 that is charged in that account. 20 Thank you. And I assume this is an ongoing Q. review. 21 2.2 Absolutely. And that's why I mentioned Α. 23 earlier, with the energy efficiency account, you just never know what -- how the spending will -- will be over 24 the course of the year. And so that gives us another 25

Page 28 opportunity in the spring, if we feel like the rate 1 2 needs to be adjusted so that we can maintain that. 3 It's cyclical, as you can see in the exhibit. And there's months where it's -- the company owes rate 4 5 payers, if you will, and the opposite is true in other months. And so the goal is to try and have that kind of 6 7 balance out over the year. And if it was absolutely 8 perfect, then the interest would be at zero, so we feel like they are doing a good job. And yes, it will be 9 10 continued -- we will continue to monitor it. 11 Okay. And when you mention that the balance 0. is at a hundred thousand dollars, is that the result of 12 the audit? 13 14 That -- that's what they have booked so Α. No. 15 far into that account, and so then, yes, that will be part of the review as well that they are -- that they 16 are booking. It's based on what -- the monthly balance 17 in the account, so once the account is verified, then 18 19 that calculation is done, and then also verifying that 20 the correct rate is being used. That's all part of the audit review. 21 22 Okay. And is your audit review related to the ο. 23 DSM and prudency review? That is -- that is --24 Α. 25 Q. Okay.

Page 29 1 Α. Yeah. 2 0. Just wanted to make sure we were talking about exactly the same thing. Okay. 3 4 Α. Yes, you are. Okay. Very good. All right. Well, thank you 5 ο. very much, Ms. Roll. 6 7 PRESIDING OFFICER: Unless there are follow-up 8 questions. MS. SCHMID: Nothing from the division. 9 10 PRESIDING OFFICER: Okay. 11 MS. NELSON CLARK: The company does not have 12 any follow-up questions for Ms. Roll. 13 PRESIDING OFFICER: Okay. Thank you, 14 Ms. Roll. 15 THE WITNESS: Thank you. MS. NELSON CLARK: Mr. Mendenhall and I have 16 conferred briefly, and he believes he has reviewed the 17 exhibit you were questioning him about earlier and that 18 he can give some definitive answers that may eliminate a 19 20 need for filing an amended exhibit or an updated exhibit if you would indulge him for a moment. 21 2.2 PRESIDING OFFICER: Let's go off the record 23 for a moment. (Discussion off the record.) 24 25 PRESIDING OFFICER: We're back on the record.

Page 30 MS. NELSON CLARK: Thank you. After further 1 2 conferring with Mr. Mendenhall, we will submit updated exhibits as discussed -- 1.3, as discussed earlier in 3 this hearing. We're happy to do that. And given that, 4 5 it probably isn't necessary that he offer further testimony. 6 7 In addition, the company would request a bench order in both dockets if the commission has received 8 9 adequate evidence to support such. 10 PRESIDING OFFICER: Thank you. Before addressing that issue, Ms. Nelson, Ms. Schmid, do you 11 12 have anything to add? MS. SCHMID: The division would have no 13 14 objection to a bench order. 15 PRESIDING OFFICER: Okay. Very good. We'll be in recess for a few minutes and off the record. 16 (Recess from 10:39 a.m. to 10:44 a.m.) 17 PRESIDING OFFICER: We're back on the record. 18 It is the decision of the commission to grant the 19 20 request for a bench order today, and given that this 21 matter is uncontested and the division agrees that -- or doesn't object to a bench order, and there's been no 22 23 opposition filed in the docket, the commission grants the bench order in Docket 15057-17. 24 25 The bench order is approved and confirmed by

Page 31 the commission and will be issued in a written order 1 2 memorializing the bench order following this hearing. And to that extent, the application as filed, and as 3 further clarified today, will be approved. 4 Similarly, in 15057-18, it is the decision of 5 the commission to grant the bench order in light of 6 7 there being no opposition in this docket, and that the 8 division does not oppose issuing the bench ruling. The 9 bench ruling is approved and confirmed by the commission 10 and will be memorialized in a written order to follow 11 this hearing. 12 Are there any further questions? 13 MS. NELSON CLARK: No. Thank you. PRESIDING OFFICER: Okay. Thank you very 14 15 much. MS. SCHMID: Nothing from the division. Thank 16 17 you. 18 PRESIDING OFFICER: Thank you. Have a very 19 nice day. 20 MS. SCHMID: Thank you. 21 MS. NELSON CLARK: Thank you. 2.2 (The proceedings in this matter concluded at 23 10:45 a.m.) 24 25

1	Page 32 CERTIFICATE
2	STATE OF UTAH)
3	COUNTY OF SALT LAKE)
4	THIS IS TO CERTIFY that the foregoing proceedings
5	were taken before me, Teri Hansen Cronenwett, Certified
6	Realtime Reporter, Registered Merit Reporter and Notary
7	Public in and for the State of Utah.
8	That the proceedings were reported by me in
9	Stenotype, and thereafter transcribed by computer under
10	my supervision, and that a full, true, and correct
11	transcription is set forth in the foregoing pages,
12	Volume 2, numbered 3 through 31 inclusive.
13	I further certify that I am not of kin or otherwise
14	associated with any of the parties to said cause of
15	action, and that I am not interested in the event
16	thereof.
17	WITNESS MY HAND and official seal at Salt Lake
18	City, Utah, this 8th day of December, 2015.
19	Tei Hansen Cronenwett
20	Teri Hansen Cronenwett
21	License No. 91-109812-7801
22	My commission expires: January 19, 2019
23	
24	
25	

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