BEFORE THE

PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations	)))))))))	**Docket No. 10-035-124**

Direct Testimony of

Maurice Brubaker

on Test Period Selection

On behalf of

Utah Industrial Energy Consumers

Project 9424
March 9, 2011

BRUBAKER & ASSOCIATES, INC.
CHESTERFIELD, MO 63017

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In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations	**Docket No. 10-035-124**

<u>Direct Testimony of Maurice Brubaker</u>

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Maurice Brubaker. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q WHAT IS YOUR OCCUPATION?

A I am a consultant in the field of public utility regulation and president of Brubaker & Associates, Inc., energy, economic and regulatory consultants.

Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

A I am appearing on behalf of the Utah Industrial Energy Consumers ("UIEC"). Members of UIEC purchase substantial quantities of electricity from Rocky Mountain Power Company ("RMP") in Utah, and are vitally interested in the outcome of this proceeding.

Q PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A This information is included in Appendix A to my testimony.

Q WHAT SUBJECTS ARE ADDRESSED IN YOUR TESTIMONY?

A My testimony addresses the appropriate test year for this case.

Q WHAT IS YOUR POSITION ON AN APPROPRIATE TEST YEAR?

A My position is that the 12-month period ending December 31, 2011 is the appropriate test year for this proceeding. It is close in time and is less speculative and more accurate than the test year consisting of the 12 months ending June 30, 2012 proposed by RMP. This time period also provides a more reasonable synchronization with the new EBA process.

Q ARE CAPITAL ADDITIONS AS FAR OUT AS JUNE 2012 A CONCERN WITH RMP'S PROPOSED TEST YEAR?

A Yes. This is a major concern and I will discuss it later in my testimony.

Q ARE POWER COSTS A MAJOR DRIVER IN THIS CASE?

A Yes. According to RMP, approximately 64% of the amount of the requested increase is related to changes which RMP contends will occur in its net power costs. Many of the changes which RMP states will occur in net power costs are only sketchily presented in this case, and many of the changes are unknowable at this point in time. I will discuss this in more detail later.

Q DOES THE ADOPTION OF AN ENERGY BALANCING ACCOUNT ("EBA") BY THE COMMISSION IN ITS MARCH 3, 2011 CORRECTED REPORT AND ORDER IN DOCKET NO. 09-035-15 AFFECT THE NEED TO CONSIDER AN EXTENDED TEST YEAR IN THIS CASE?

A Absolutely. RMP has been given the right to implement an EBA tracking mechanism beginning with the Commission's Order and the effectiveness of rates in this case. Setting the rates and the base in the EBA using the 12 months ending December 31, 2011 has the benefit of using costs that are relatively current, and also provides a basis for tracking increases or decreases in the level of the included costs subsequent to the establishment of rates in this case. A calendar year test period also coordinates well with the Commission's declaration that reconciliations of actual costs to costs included in base rates should take place on a calendar year basis. A test year that is not on a calendar year basis invites potential problems of overlapping test years and difficulties in determining what costs were included in base rates, and what costs were not.

Indeed, one of the major factors that the Commission indicated led it to approve an EBA for RMP is the variability of net power costs and the concern over RMP's financial health on the one hand and fair rates to customers on the other hand. In its Corrected Report and Order, the Commission stated:

> "…the increasing magnitude of the difference between system forecast and actual net power cost and the underlying variability of these costs raise a concern regarding the Company's financial health and fair rates to customers going forward which we now have an opportunity to address.
>
> …We conclude this new mechanism, properly designed, can be targeted to mitigate potential financial harm to the Company and ***avoid unfair rates to customers resulting from setting rates through sole reliance on net power cost forecasts*** which do not

> adequately capture the underlying variability of the inputs to net power cost."[1] [Emphasis added.]

The Commission further noted:

> Currently, when using forecasted net power costs to set rates, both customers and shareholders face 100 percent of the risk that actual costs will differ detrimentally and substantially from forecasted costs. This is a zero sum game, where all benefits flow to one group (customers or shareholder) at the expense of the other.[2]

The existence of the EBA and the Commission's approval of its effectiveness beginning at the conclusion of this rate case makes it unnecessary to incorporate speculative future values into base rates, since the EBA will operate to true-up collections to actual costs, with interest on the over/under-collections. There no longer is any reason for either customers or shareholders to face 100 percent of the risk. Both customers and shareholders are benefitted to have the test year closer in time, like the 2011 calendar year. This protects both RMP and customers and avoids the need to forecast NPC levels far into the future.

Q DOES RMP ADMIT THAT IT HAS NOT DONE A GOOD JOB OF FORECASTING NET POWER COSTS?

A Yes. That theme was front and center throughout its testimony requesting that it be allowed to have an EBA. The Commission was persuaded, noting at page 65 of the Corrected Report and Order:

> "The Company demonstrates its ability to accurately forecast systemwide net power cost in future test periods, even one year ahead, is **QUESTIONABLE**."[3] [Emphasis added.]

[1]Docket No. 09-035-15, "In the Matter of the Application of Rocky Mountain Power for Approval of its Proposed Energy Cost Adjustment Mechanism," *Corrected Report and Order*, March 3, 2011, page 66.
[2]Ibid., page 70.
[3]Ibid., page 65.

Q HAS RMP INDICATED A PREFERENCE FOR AN EBA OVER A FORECAST OF NPC?

A Yes. In its request for an EBA in Docket No. 09-035-15, RMP's witness Duvall testified:

> "RMP has an interest in recovering its prudently incurred net power costs and is ***willing to abandon forecasts of net power costs*** in favor of allowing the Commission to determine if net power costs incurred by RMP are prudent. ... Determining prudence – unlike refereeing dueling power cost models – is a straightforward process which the Commission is well suited to address."[4] [Emphasis added.]

Furthermore, as the Commission noted, the Company and most parties agree that the prices of wholesale market transactions and output of wind are main contributors to the volatility of prices.[5] This volatility is primarily weather related and becomes less predictable, not more, the further out one forecasts.

Now that RMP has an EBA, the Commission can and should use a more reliable test year, namely a calendar 2011 test year.

Q DOES THE COMMISSION'S CHOICE OF AN EFFECTIVE DATE FOR THE EBA COMPORT WELL WITH A CALENDAR YEAR 2011 TEST PERIOD?

A Yes, it does. With reconciliations ordered to occur on a calendar year basis,[6] the initial reconciliation (which would occur in the spring of 2012) would be for a "stub" period consisting of the time between the effective date of the rates in this case and December 31, 2011. Assuming that the rates would go into effect in late September, this would be approximately a three-month reconciliation period. In the reconciliation, the forecasted values for October through December of 2011 would be compared to

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[4]Rebuttal Testimony of Gregory N. Duvall, Docket No. 09-035-15, December 10, 2009, page 3.

[5]Docket No. 09-035-15, "In the Matter of the Application of Rocky Mountain Power for Approval of its Proposed Energy Cost Adjustment Mechanism," *Corrected Report and Order*, March 3, 2011, page 65.

[6]Ibid., page 77.

the actual incurred costs for that period and the reconciliation factors would be implemented, either to collect or refund the difference over the recovery period. The subsequent (second) true-up would occur based on the actual experience in calendar year 2012 as compared to the test year 2011 (month by month) base rate values set for the EBA in this case. As long as the comparison is consistently between actual costs incurred in a particular month and the base net power costs set in the preceding rate case (and the over- and under-collections bear interest), this approach treats both RMP and customers fairly.

Q DO YOU HAVE ANY OTHER COMMENTS WITH RESPECT TO TEST PERIODS AND RECONCILIATIONS?

A Yes. RMP has announced that it plans to file rate cases on an annual basis for the next several years. These frequent cases can be dealt with much more confidently and expeditiously if RMP makes all of its filings on a calendar year test year basis. Not only does that comport well with the reconciliation framework specified by the Commission, but it provides parties with greater certainty and clarity about the fuel cost recovery process.

Test Years in General

Q IN A BROADER CONTEXT, WHAT IS THE PURPOSE OF A TEST YEAR?

A The purpose of a test year is to establish a framework in which consistent assumptions about revenues, expenses and investment can be coordinated to establish a revenue requirement for the utility. The information included in the test year should be accurate and there should be an internal consistency among the various components. As a part of the test year selection process, there must be a balancing of a need to have current cost data and the ability to verify the information presented.

The Commission initially adopted a future test year concept in order to reduce regulatory lag. Now, with the adoption of the EBA, we have the opportunity to address both net power costs and fixed costs. [Fixed costs associated with large capital additions are addressed through the operation of the major plant addition, or MPA, cases (UCA 54-7-13.4)].[7]

These new tools reduce the need for a future test year, and especially one as aggressive and incomplete as the one proposed by RMP, namely the 12 months ending June 2012.

A calendar year 2011 test year is reasonable in this case because it provides for current and near term projected information to be included in rates, with the end of the test year three months beyond the anticipated effective date of rates, five months beyond the hearing dates and six months beyond the date of filing of rebuttal testimony. This time frame for considering the results of discovery, modifications to the initial filing, and limited updates is more reasonable than RMP's proposed test year which ends nine months beyond the estimated effective date of rates, eleven months beyond the date of hearings and 12 months beyond the date of the filing of rebuttal testimony.

Q IS THE PROPOSED TEST YEAR THE SAME AS RMP REQUESTED IN THE PARALLEL WYOMING RATE CASE?

A No. RMP filed a general rate case in Wyoming just two months prior to filing its case in Utah. It argued in the Wyoming case that the cost drivers are the same as those

[7]In addition, there is an acquisition pre-approval process in UCA 54-17-302 and 402.

argued in the Utah case. Wyoming does not provide the Company the ability to recover for major plant additions in between rate cases, unlike Utah. Yet, in that case, RMP proposed a calendar year 2011 test year with a September 2011 rate effective date. Now that there is an EBA in Utah, there is no excuse for a forecast any further than calendar year 2011.

Q ARE YOU FAMILIAR WITH UCA 54-4-4(3)?

A Yes. I understand the purpose of UCA 54-4-4(3) to be to provide for utilization of the "best evidence." Based on my experience, the "best evidence" must pass the test of being reliable and not speculative, while being reasonably reflective of current circumstances. One of the key elements of reliability is that the data and the process permit adequate inquiry/testing by the Division, the Office and other participants in a rate proceeding. While the utility obviously would prefer to forecast as far into the future as it can, and while customers would prefer to use actual, verifiable historic data, the right answer lies in between with the balancing of the interests of all parties. In this case, I believe that the appropriate balance is reflected in a calendar year 2011 test year.

Q ARE YOU FAMILIAR WITH GUIDANCE PREVIOUSLY PROVIDED BY THE COMMISSION CONCERNING THE DETERMINATION OF TEST YEARS?

A Yes. I have reviewed and am familiar with the eight factors of guidance that the Commission provided in its Order in Docket No. 04-035-42.[8]

In that Order, on page 5, the Commission discussed concerns about a future test year, and expressed its reservation as follows:

[8]Docket No. 04-035-42, In the Matter of the Application of PacifiCorp for Approval of Its Proposed Electric Service Schedules and Electric Service Regulations, *Order Approving Test Period Stipulation*, October 20, 2004.

> "Our concerns with future test periods include the diminished economic examination and accountability, replacement of actual results of operations data with difficult-to-analyze projections, ability of parties to effectively analyze the Company's forecasts, dampening of the efficiency incentive of regulatory lag, playing to the Company's strength from control of critical information and shifting of the risks of the future to ratepayers."

At page 4 of its Order, the Commission set forth factors that need to be considered in selecting a test period. These are:

(1) The general level of inflation,

(2) Changes in the utility's investment, revenues or expenses,

(3) Changes in utility services,

(4) Availability and accuracy of data to the parties,

(5) Ability to synchronize the utility's investment, revenues and expenses,

(6) Whether the utility is in a cost increasing or cost declining status,

(7) Incentives to efficient management and operation, and

(8) The length of time the new rates are expected to be in effect.

Q ARE THERE OTHER POINTS OF RELEVANCE IN INTERPRETING THIS 2004 GUIDANCE?

A Yes. As previously noted, since 2004 utilities have been allowed to use single issue ratemaking for large capital additions (the MPA statute), have been given the opportunity for pre-approval of certain capital additions, and now RMP has been granted the right to use an EBA. These additional tools, which reduce regulatory lag and enhance a utility's ability to earn its authorized rate of return, reduce risk to RMP and should be taken into account in interpreting these 2004 guidelines.

Q TO THE EXTENT THESE FACTORS ARE STILL RELEVANT GIVEN THE NEW REGULATORY TOOLS THE COMMISSION HAS, HOW DO THESE FACTORS ILLUMINATE THE SELECTION OF THE TEST YEAR IN THIS CASE?

A With respect to the general level of inflation, Mr. McDougal admits at page 10 of his testimony that this is not a major driver in this case. Price inflation has recently been, and for the near term future is expected to continue to be, relatively modest. And, as RMP notes, its non-NPC O&M expenses are equal to those in the last general rate case on a per unit basis.

The second criteria is changes in utility investment, revenues and expenses. RMP recognizes that it has had the ability, through the MPA statute and two Commission orders since the last general rate case, to incorporate hundreds of millions of dollars of investment fully into the rates currently charged to customers. These include the Dave Johnston Unit 3 Scrubber, Dunlap I wind plant and the entirety of the Populus to Terminal transmission line and associated facilities. Although RMP alleges it has made significant other “smaller” capital additions since July 1, 2010 that are not included in customers’ rates, it makes no specific claim and offers no quantification of the amounts of these investments and their relative impact on rates through the end of either December 2011 or the end of its proposed June 30, 2012 test year.

As to the third factor, no changes in the utility services are anticipated, so this is really not relevant in this case.

The fourth factor listed is availability and accuracy of data to parties. As detailed previously in this testimony, there are major voids in the testimony, and in fact many important issues are not even addressed. Furthermore, a number of the changes that are taking place are not, cannot and will not fall into the “known and measurable" category at any time within a frame that would be realistic for adequate examination and consideration in this docket.

With respect to the fifth factor, synchronization of investment, revenues and expenses, it is noted that rates from this case are expected to become effective (absent a new tolling of the clock) on or about September 21, 2011. This is within the period of a 2011 test year, and clearly indicates that a 2011 test year would provide for the use of current revenues, expenses and rate base without engaging in excessive speculation as to the level of investments, expenses and revenues out to June 30, 2012. Of course, utilities always want to go as far into the future as possible because it allows them to make additional claims for expenses and investment, but we are not here talking about the difference between a completely historic test year without pro forma adjustments and a completely future test year. The issue at hand is what reasonably current period of time that is reflective of current conditions will allow the Division, Office and intervenors to have a realistic chance of dealing with the utility's data. That period is calendar year 2011.

As to the sixth factor, whether the utility is in a cost increasing or a cost declining status, Mr. McDougal admits at page 14 that this is not an issue.

With respect to the seventh factor, incentives to efficient management and operation, Mr. McDougal acknowledges at pages 14 and 15 of his testimony, the general view that regulatory lag provides an incentive for management efficiency because it forces management to prudently manage costs. Rather than address the merits of this position, he changes the subject and says the argument is dubious when a rate increase is sought to recover the cost of new investments. He argues that the incurrence of prudent costs cannot be reduced by management efficiency. Thus, Mr. McDougal is asking the Commission and the parties to believe that management has no control over the cost of capital additions … which is clearly not the case. If Mr. McDougal were correct, we might as well just allow RMP to put into rates whatever its accounting records show, and reduce the ROE to the cost of debt to recognize the lack of risk. Of course, that is not the purpose of regulation, that is not how it works, and having some regulatory lag is generally regarded as being a positive feature because it does cause the utility to pay more attention to its costs, to take steps to improve efficiencies and not to incur costs any higher than, or any sooner than, necessary to provide safe, adequate and reliable service to its customers … who must buy their electric requirements from RMP unless they are in a position to make electricity themselves. Furthermore, it is not as if the argument is about basing the rates on price levels that would be many months old when the rates go into effect, rather it is a case of whether it is more realistic to have a test year that ends three months after the rates become effective, or nine months after the rates become effective.

As to the last factor, the length of time new rates are expected to be in effect, even RMP admits it has not made any decision on the length of time new rates are expected to be in effect. Thus, this is not a factor that the Commission needs to consider in this instance.

Lack of Detail on Important Changes in Net Power Costs

Q HAVE YOU REVIEWED THE TESTIMONY OF RMP WITNESS DUVALL AND THE COMPANY'S CLAIMED NET POWER COSTS?

A Yes.

Q IN YOUR VIEW, HAS RMP EXPLAINED AND JUSTIFIED THE MAJOR CHANGES THAT IT IS PROJECTING?

A No. For example, on pages 4 and 5 of his direct testimony, RMP witness Duvall makes note of several purchased power contracts that are set to expire. These are just mentioned, and there is no discussion of how, when and with what RMP plans to replace this capacity. These resources appear to be significant, and RMP's failure to even discuss the replacement plans and to describe how the cost of such replacement resources might be included in the test year calculations is a material deficiency,

Another deficiency relates to the assumptions of zero payments to ExxonMobil, Kennecott, Tesoro and US Magnesium for QF purchases shown on page 3 of Exhibit GND-1. These values go to zero on January 1, 2012 and there is absolutely nothing in the testimony to explain the change in assumptions from 2011 to 2012. The failure to discuss this major change in assumptions is a material deficiency, and is further reason why a test year that includes any part of calendar year 2012 is inappropriate.

Another major problem with the test year is the anticipated change in the level of BPA wheeling charges beginning in October 2011. Although Mr. Duvall states that RMP will "update" these assumptions on rebuttal, that would leave parties only with a couple of weeks, at most, to do discovery and prepare for surrebuttal testimony … a circumstance which is most unsatisfactory for everyone except for RMP. And, even that update still may not incorporate the actual final BPA wheeling charges. This circumstance also argues in favor of a 2011 test year since the months that would contain new BPA estimates would be only three, as opposed to nine months in the case of RMP's proposed test year.

It should also be noted that RMP's approach here to "update" is contrary to the general commission practice of not allowing a utility to update its case unless there has been a calculation error or a similar problem. This practice recognizes the difficult position that parties other than the utility are put in when the utility is allowed to make "late in the game" updates to its case when other parties have little or no opportunity to challenge these claims. This is a particularly disturbing situation when the utility uses this tactic in an effort to push the test year further into the future, as appears to be the case here.

Other Test Year Concerns

Q ARE THERE OTHER CONCERNS ABOUT RMP'S PROPOSED TEST YEAR?

A Yes. I note that RMP has asserted that there are capital additions that have not been incorporated into rate base despite two substantial increases from MPA filings. However, there is no explanation as to what those projects are. With the proposed June 30, 2012 test year, the parties to the case would have to "trust" RMP's forecast of capital additions for a full 12 months beyond the date that rebuttal testimony will be filed in this case. There are many things that can happen in that length of time, and the parties and the Commission have no ability to determine with any reasonable degree of assurance whether or not the claimed capital additions and other changes actually will take place in that period of time. A test year ended December 31, 2011, while still requiring a forecast beyond the current date does reduce that forecast period to a more manageable six months. Thus, from the point of view of providing for the inclusion of current costs while at the same time balancing the need to provide information that is reliable, the December 31, 2011 test year is preferable.

Q **HAS THE NECESSARY INFORMATION FOR A 2011 CALENDAR TEST YEAR BEEN PROVIDED IN THIS CASE?**

A No. On February 17, 2011, UAE submitted a data request asking the Company to provide the necessary data, but the Company refused saying that the intervenors can try to construct their own test year and ask for whatever information they cannot construct on their own.

Q **IS THIS ADEQUATE?**

A No, because only the utility has ready access to all of the information necessary to construct a test year.

The test-year results cannot be compiled until a test period has been selected. Therefore, the Commission should order the Company to provide the test period results based on a 2011 calendar test year and restart the clock from the time such information has been filed.

Q **ARE THERE ISSUES WITH RESPECT TO IDENTIFYING THE BASE COSTS FOR SUBSEQUENT TRACKING IN THE EBA?**

A Yes. The Commission's EBA Order permitted some of RMP's claimed cost categories to be included in the EBA, but ruled that some should be included in base rates. In order to provide for an accurate tracking of EBA costs in the future, it is imperative that the test year EBA-eligible costs be identified on a monthly basis. Failure to do so will make it impossible to accurately track changes in cost categories against the test year numbers. This is another reason why it is important to take the time to develop a calendar year 2011 test year with these costs accurately identified.

Q DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A Yes, it does.

Qualifications of Maurice Brubaker

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Maurice Brubaker. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q PLEASE STATE YOUR OCCUPATION.

A I am a consultant in the field of public utility regulation and President of the firm of Brubaker & Associates, Inc. (BAI), energy, economic and regulatory consultants.

Q PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A I was graduated from the University of Missouri in 1965, with a Bachelor's Degree in Electrical Engineering. Subsequent to graduation I was employed by the Utilities Section of the Engineering and Technology Division of Esso Research and Engineering Corporation of Morristown, New Jersey, a subsidiary of Standard Oil of New Jersey.

In the Fall of 1965, I enrolled in the Graduate School of Business at Washington University in St. Louis, Missouri. I was graduated in June of 1967 with the Degree of Master of Business Administration. My major field was finance.

From March of 1966 until March of 1970, I was employed by Emerson Electric Company in St. Louis. During this time I pursued the Degree of Master of Science in Engineering at Washington University, which I received in June, 1970.

In March of 1970, I joined the firm of Drazen Associates, Inc., of St. Louis, Missouri. Since that time I have been engaged in the preparation of numerous studies relating to electric, gas, and water utilities. These studies have included analyses of the cost to serve various types of customers, the design of rates for utility services, cost forecasts, cogeneration rates and determinations of rate base and operating income. I have also addressed utility resource planning principles and plans, reviewed capacity additions to determine whether or not they were used and useful, addressed demand-side management issues independently and as part of least cost planning, and have reviewed utility determinations of the need for capacity additions and/or purchased power to determine the consistency of such plans with least cost planning principles. I have also testified about the prudency of the actions undertaken by utilities to meet the needs of their customers in the wholesale power markets and have recommended disallowances of costs where such actions were deemed imprudent.

I have testified before the Federal Energy Regulatory Commission (FERC), various courts and legislatures, and the state regulatory commissions of Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Guam, Hawaii, Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Missouri, Nevada, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, South Dakota, Texas, Utah, Virginia, West Virginia, Wisconsin and Wyoming.

The firm of Drazen-Brubaker & Associates, Inc. was incorporated in 1972 and assumed the utility rate and economic consulting activities of Drazen Associates, Inc., founded in 1937. In April, 1995 the firm of Brubaker & Associates, Inc. was formed. It includes most of the former DBA principals and staff. Our staff includes consultants with backgrounds in accounting, engineering, economics, mathematics, computer science and business.

Brubaker & Associates, Inc. and its predecessor firm has participated in over 700 major utility rate and other cases and statewide generic investigations before utility regulatory commissions in 40 states, involving electric, gas, water, and steam rates and other issues. Cases in which the firm has been involved have included more than 80 of the 100 largest electric utilities and over 30 gas distribution companies and pipelines.

An increasing portion of the firm's activities is concentrated in the areas of competitive procurement. While the firm has always assisted its clients in negotiating contracts for utility services in the regulated environment, increasingly there are opportunities for certain customers to acquire power on a competitive basis from a supplier other than its traditional electric utility. The firm assists clients in identifying and evaluating purchased power options, conducts RFPs and negotiates with suppliers for the acquisition and delivery of supplies. We have prepared option studies and/or conducted RFPs for competitive acquisition of power supply for industrial and other end-use customers throughout the Unites States and in Canada, involving total needs in excess of 3,000 megawatts. The firm is also an associate member of the Electric Reliability Council of Texas and a licensed electricity aggregator in the State of Texas.

In addition to our main office in St. Louis, the firm has branch offices in Phoenix, Arizona and Corpus Christi, Texas.

CERTIFICATE OF SERVICE

(Docket No. 10-035-124)

I hereby certify that on this 9th day of March 2011, I caused to be emailed, a true and correct copy of the foregoing **Direct Testimony of Maurice Brubaker on Test Period Selection on behalf of UIEC** to:

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