

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of: The Rocky) Docket No:
Mountain Power Proposed Schedule) 11-035-T10
94, Energy Balancing Account)
(EBA) Pilot Program Tariff.)

TRANSCRIPT OF HEARING PROCEEDINGS

TAKEN AT: Public Service Commission
160 East 300 South
Salt Lake City, Utah

DATE: April 24, 2012

TIME: 9:05 a.m.

REPORTED BY: Kelly L. Wilburn, CSR, RPR

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Ric Campbell
Ron Allen

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were prefiled and are part of the PSC record
and filed with the Commission.)

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1 APRIL 24, 2012 9:05 A.M.

2 P R O C E E D I N G S

3 CHAIRMAN BOYER: This is the time and place
4 duly noticed for the hearing in Docket No. 11-035-T10,
5 which is captioned: In the Matter of the Rocky
6 Mountain Power Proposed Schedule 94, Energy Balancing
7 Account (EBA) Pilot Program Tariff.

8 I guess what we'll do is we'll just go party
9 by party then. We'll start out with the Company, move
10 to the Division, the Office, UAE, and UIEC, in that
11 order. Let's take appearances, starting with Rocky
12 Mountain Power.

13 MS. HOGLE: Good morning Commissioners.
14 Yvonne Hogle, counsel for Rocky Mountain Power. With
15 me here today are Mr. Dave Taylor, Mr. Steve McDougal,
16 and Mr. Bill Griffith for Rocky Mountain Power.

17 CHAIRMAN BOYER: Thank you and welcome.
18 Ms. Schmid?

19 MS. SCHMID: Good morning. Patricia E.
20 Schmid, with the Attorney General's Office, for the
21 Division. And with me also with the Attorney
22 General's Office is Wesley Felix. The Division
23 witnesses will be Dr. William (Artie) Powell, and
24 Mr. Matt Croft.

25 CHAIRMAN BOYER: Okay, thank you. Welcome.

1 Mr. Proctor.

2 MR. PROCTOR: Paul Proctor on behalf of the
3 Office. Mr. Gimble will be the witness today.

4 CHAIRMAN BOYER: Mr. Dodge?

5 MR. DODGE: Gary Dodge on behalf of UAE. And
6 Kevin Higgins is our witness today. If he shows up.

7 CHAIRMAN BOYER: Okay.

8 MR. EVANS: And William Evans for the Utah
9 Industrial Energy Consumers. Our witness, Maurice
10 Brubaker, is here this morning.

11 CHAIRMAN BOYER: Okay. And I think all the
12 witnesses are present. Shall we just swear all of the
13 witnesses in one fell swoop? Get that out of the way.

14 Would you please stand and raise your right
15 hand, those of you who are gonna testify today. Is
16 Mr. Higgins not here yet?

17 MR. DODGE: No.

18 CHAIRMAN BOYER: Well, we'll swear him when
19 he arrives.

20 (The witnesses were duly sworn.)

21 CHAIRMAN BOYER: All have indicated in the
22 affirmative, so thank you.

23 Well with that then, Ms. Hogle, why don't we
24 proceed with Rocky Mountain Power's witnesses.

25 MS. HOGLE: The Company would call Mr. Dave

1 Taylor to the stand.

2 DAVID L. TAYLOR,

3 called as a witness, having been duly sworn,

4 was examined and testified as follows:

5 DIRECT EXAMINATION

6 BY MS. HOGLE:

7 Q. Good morning Mr. Taylor.

8 A. Morning.

9 Q. Can you please state your name and place of
10 employment for the record?

11 A. My name is David L. Taylor. I'm employed by
12 Rocky Mountain Power as the manager of regulatory
13 affairs for the State of Utah.

14 Q. And in that capacity did you prepare Rebuttal
15 Testimony of Dave Taylor filed with the Commission
16 March 15, 2012?

17 A. I did.

18 Q. And do you have any changes to that
19 testimony?

20 A. I do not.

21 Q. So if I were to ask you the questions and the
22 testimony here today would your answers be the same?

23 A. They would.

24 MS. HOGLE: I would like to move for the
25 admission of Mr. -- the rebuttal testimony of David L.

1 Taylor's for the Commission here today.

2 CHAIRMAN BOYER: Are there any objections to
3 the admission of Mr. Taylor's rebuttal testimony
4 that's been prefiled, together with exhibits, if any?

5 MS. SCHMID: None.

6 CHAIRMAN BOYER: Very well, they are
7 admitted. Thank you.

8 (Mr. Taylor's testimony was admitted.)

9 MS. HOGLE: Thank you Commissioner.

10 Q. (By Ms. Hogle) Mr. Taylor, have you prepared
11 a summary for the Commission?

12 A. Yes, I have.

13 Q. Please proceed.

14 A. All right, thank you. First of all, I
15 apologize. I have a bit of a cold today so if I break
16 into a coughing fit it's, it's just gonna happen.

17 In addition to filing rebuttal testimony in
18 this case I was also the principal author of the EBA
19 Balancing Account Tariff Electric Service Schedule
20 No. 94. And before I give a summary of my, my
21 rebuttal testimony I'd like to just give a brief
22 overview of how that tariff was developed and a little
23 bit of the history that led us here today.

24 In its September 13, 2011, order in the 2011
25 general rate case and other dockets the Utah

1 Commission directed Rocky Mountain Power to file the
2 EBA tariff within 30 days.

3 Prior to formally filing that tariff the
4 Company circulated a draft of the tariff to -- among
5 the parties in this case for their review, edits, and
6 comments. And the Company incorporated many of those
7 suggestions into the version of the tariff that was
8 filed in October of last year.

9 After that tariff was filed two technical
10 conferences were held where, among other issues,
11 additional comments, and edits, and proposed changes
12 to that tariff were further discussed and reviewed.
13 And that led to a filing of a revised tariff on the
14 12th of December of last year that incorporated many
15 of those proposed edits.

16 In each of these filings Rocky Mountain Power
17 has tried to prepare this tariff so that it reflects
18 the provisions of the Commission's order in its docket
19 approving the EBA, and any subsequent dockets that may
20 have had relevance to the EBA and the tariff.

21 We've worked with the parties to try to make
22 the language as clear as possible and understandable
23 as possible. Hopefully we've been able to do that.
24 Clearly there are some disagreements among the parties
25 about how much level of detail needs to be in that

1 tariff, and I suspect that's one of the primary
2 reasons that we're here today.

3 So that was just kind of the history that led
4 to the tariff that's before the Commission. In my
5 rebuttal testimony I address several issues that were
6 raised by the parties in this case.

7 Let me initially say that the Company agrees
8 with the position of the DPU in their testimony where
9 they suggested that the process for approving the EBA
10 and its policies should be kept as simple and -- as
11 reasonably possible. And that complexity can be added
12 later as we gain experience with the process.

13 And complexity should be added to the tariff
14 in the process only if it can demonstrate that there
15 is an improvement to the process by adding that
16 additional complexity.

17 In response to the Office's recommendation
18 that filing requirements be developed through a formal
19 rulemaking process the Company responded that we're
20 certainly agreeable that reasonable filing
21 requirements can be developed. We believe they can be
22 developed through a less-formal process than the
23 rulemaking. And I believe the Office agreed that a
24 less-formal process could work in subsequent versions
25 of their testimony.

1 Also, that process for developing the filing
2 requirements has already begun. The DPU has prepared
3 a report with the recommended list of filing
4 requirements. Rocky Mountain Power and other parties
5 participated with the DPU in developing those
6 requirements. And the first annual EBA filing that
7 was made last month incorporated those filing
8 requirements as recommended by the DPU.

9 In my testimony I also recommended that it
10 would probably be more useful to look at clarifying or
11 expanding those requirements after we'd gone through
12 this first cycle of the EBA, when we have a better
13 sense of what information would be most useful in
14 determining and approving the EBA filings.

15 Now, several parties have proposed that the
16 tariff contain more detail. Rocky Mountain Power is
17 certainly not opposed to including more detail in the
18 tariff, as long as it makes the tariff easier for our
19 customers to use and understand. But the Company
20 doesn't believe that the tariff needs to include all
21 of the administrative details of the regulatory
22 process that's laid out for setting a new rate.

23 On the topic of the rate spread of the EBA
24 surcharge or credit, in my rebuttal testimony I
25 reiterated the Company's view that spreading the EBA

1 surcharge on the basis of how base EBA costs are
2 allocated in the cost-of-service study, or the
3 composite NPC factor as the Office has identified
4 that, is conceptually correct and should be used in
5 future cases.

6 However, as discussed by Mr. Griffith, that
7 approach is probably not appropriate for this first
8 change for a couple of reasons, and he addresses those
9 in his testimony.

10 I disagreed with the UIEC witness,
11 Mr. Maurice Brubaker, on his recommendation that costs
12 be allocated monthly to rate schedules. And that
13 after that, that then the transmission level customers
14 should be billed based upon those things on a monthly
15 basis. I believe that's inconsistent with the
16 Commission's order in the EBA docket.

17 And I also disagreed with Mr. Brubaker that
18 the EBA tariff should exclude special contract
19 customers. I believe the language in the tariff as it
20 relates to special contracts is both clear and
21 necessary. That language does not preclude the EBA to
22 be applied to special contract customers, but it makes
23 it clear that it can only be applied to a special
24 contract under the terms of that customer's current
25 contract. And that concludes my summary.

1 MS. HOGLE: The witness is available for
2 cross-examination.

3 CHAIRMAN BOYER: Okay, thank you.

4 Ms. Schmid, do you wish to cross-examine
5 Mr. Taylor?

6 MS. SCHMID: No.

7 CHAIRMAN BOYER: Mr. Proctor?

8 MR. PROCTOR: No questions.

9 CHAIRMAN BOYER: Mr. Dodge?

10 MR. DODGE: No questions.

11 CHAIRMAN BOYER: No? Mr. Evans?

12 MR. EVANS: Yes.

13 CROSS-EXAMINATION

14 BY MR. EVANS:

15 Q. Almost got a clear pass on that, Mr. Taylor.
16 Just a couple questions for you. Can you see me okay?

17 A. I can.

18 Q. I hate to make you wiggle around in that
19 chair. In referring to your rebuttal testimony on
20 page 2, I guess, and the summary that you just gave is
21 dealing with the process of filing, and reviewing, and
22 approving it.

23 And you say that initial policies and
24 procedures should be kept as simple as reasonably
25 possible. Complexity can be added later as we gain

1 experience, right? At what, at what point have we
2 gained enough experience to add complexity?

3 A. Well, I think certainly we've gone -- we go
4 through a first cycle, we filed last month. That
5 those interim rates will go into effect in June. And
6 then there'll be a longer formal review by the
7 Division. And at some point those rates will become
8 final, perhaps with adjustments as proposed.

9 So I think once we've gone through that first
10 cycle then we will have a better sense of what
11 information is really useful in making that
12 determination.

13 Q. So, so do you envision that there could be
14 adjustments to the tariff next year after we -- when
15 the Company files its 2013 reconciliation?

16 A. Either to the tariff or to the filing
17 requirements associated with the tariff.

18 Q. Okay. But you're not seeing this as locked
19 in for, forever in the Schedule 94s that you've
20 proposed?

21 A. No.

22 Q. Okay. And then you respond to Mr. Brubaker's
23 suggestion that costs should be allocated to rate
24 schedules on a monthly basis, right?

25 A. Yes, I did.

1 Q. I understand that the Commission has
2 indicated in their earlier order that they declined to
3 accept that because -- for the sake of simplicity. Is
4 that the way you understand it?

5 A. I believe they said for simplicity we would
6 do it on an annual basis, not on a monthly basis, yes.

7 Q. Right. And is that one of those cases where
8 we're sacrificing some accuracy for simplicity?

9 A. I don't know if we're sacrificing accuracy,
10 because in the end you're going to take the annual
11 level of costs and appropriate them to customer
12 classes. So whether doing it monthly is more accurate
13 or not I guess is subjective.

14 Q. Yes. But you understand that for my clients
15 the -- their monthly usage varies widely. Some of
16 them aren't even on the system during some summer
17 months. You understand that, right?

18 A. I understand that, yes.

19 Q. And so for those customers do you agree it
20 would make a significant difference to allocate these
21 costs to classes monthly?

22 A. I don't know if it would make a significant
23 difference. It may.

24 Q. Well, if you're -- okay.

25 A. Because their, their lower -- the usage

1 levels in those months would be reflected in the
2 annual allocation.

3 Q. Yes, but they might not -- but the costs in
4 those months may also be higher than any other months
5 in which they're using?

6 A. The differences in those months could be
7 either higher or lower than the base rates, yeah, that
8 is correct.

9 Q. Right, but you in fact don't know how
10 significant it would be?

11 A. I don't, no.

12 Q. Okay. Let me ask you about the reference in
13 the tariff to special contract customers. This
14 language isn't the language that's in the statute, is
15 it?

16 A. I would defer to you to what the statute
17 says.

18 Q. I will represent that this language is not
19 the same language that's in the statute. And do you
20 know whether, whether there's any legal significance
21 in the difference between the language that's in
22 Schedule 94 and the language that's in the statute?

23 MS. HOGLE: Objection, calls for a legal
24 conclusion.

25 MR. EVANS: No, I --

1 MS. HOGLE: The witness is not an attorney.

2 MR. EVANS: I'm asking if he knows whether
3 there's any legal significance. So then the answer.

4 CHAIRMAN BOYER: You may answer that.
5 Overruled.

6 THE WITNESS: I don't know if there's any
7 legal significance between the language in the statute
8 and the -- and how we described how the EBA can be
9 applied to special contracts within the tariff.

10 What I do know is that that language was
11 reviewed by many more people than just me, including
12 the attorney for UAE who also represents special
13 contract customers. And that language was actually
14 recommended by, by them, so they obviously are
15 comfortable that it complies with the statute.

16 Q. But you understand that we filed testimony
17 that we're not comfortable with it, correct?

18 A. I understand that you disagree with that,
19 yes.

20 Q. And is the language meant to convey some
21 different meaning than the language of the statute?

22 A. It's meant to convey that if a current
23 contract allows for the -- for EBA or other
24 surcharges, then it will be applied to that contract.
25 If the contract specifically precludes it, then it

1 won't be.

2 Q. Well, that wasn't exactly my question. The
3 question is whether this language is intended to have
4 different meaning than the language in the statute.

5 A. No, I don't believe so.

6 Q. Then would you have any objection to
7 substituting the language in Schedule 94 with the
8 language from the statute directly?

9 A. I don't have a particular objection to that
10 as long as it's clear that, that special contracts are
11 not explicitly excluded from the EBA. If the contract
12 allows it, then it will be applied.

13 Q. But even if it's not clear to you, the
14 statute says what it says, doesn't it?

15 A. The statute says what it says.

16 Q. And does the statute override the tariff?

17 A. I don't know the answer to that question.

18 Q. Okay. We'll let it rest there, then. Do you
19 have any objection to removing it altogether?

20 A. Yes, I do.

21 Q. Okay.

22 MR. EVANS: I have no more questions, thank
23 you.

24 CHAIRMAN BOYER: Okay. Thank you, Mr. Evans.
25 Let's turn now to the Commissioners.

1 Commissioner Allen, have you any questions for
2 Mr. Taylor?

3 COMMISSIONER ALLEN: Yes, Mr. Chairman. Yes,
4 I have one question. It's kind of a 40,000-foot
5 question, but as I reviewed the testimony I'm not sure
6 I came across this explicitly.

7 At this point in the tariff then, Mr. Taylor,
8 are you comfortable that the tariff has promoted and
9 preserved principles of cost causation?

10 THE WITNESS: I do. It's -- we've tried, as
11 I said, to reflect the Commission's orders as best we
12 could in the tariff. So yes, I do.

13 COMMISSIONER ALLEN: Okay. Thank you.

14 CHAIRMAN BOYER: I just have one question,
15 Mr. Taylor. It's -- and I admit that it's more
16 appropriately directed at the Division and the Office,
17 but I'd like to get your take on this as well.

18 In terms of the \$60 million deferred net
19 power costs in Docket 10-035-124 --

20 (The reporter asked the Chairman to speak up.)

21 CHAIRMAN BOYER: I said earlier this is
22 probably more appropriately directed at the witnesses
23 for the Office and DPU. But with respect to the
24 \$60 million in deferred net power costs approved in
25 Docket 10-035-124 there seems to be some dispute as to

1 how those should be spread, with the first 20 million
2 spread according to the revenue requirement in that
3 stipulated case and then the remaining 40 in some
4 other fashion.

5 What's your take on that? Or are you -- do
6 you understand that issue that the Division and the
7 Office teed up?

8 THE WITNESS: Yes. I, I believe that the
9 parties in that stipulation agreed to allocate each of
10 the three installments on the 60 million according to
11 the rate spread in that rate case. That's my
12 understanding.

13 CHAIRMAN BOYER: Okay, thank you.

14 Ms. Hogle, any redirect for Mr. Taylor?

15 MS. HOGLE: I have none.

16 CHAIRMAN BOYER: Okay, thank you. You are
17 excused, Mr. Taylor.

18 Your next witness, Ms. Hogle?

19 MS. HOGLE: We call Mr. Steve McDougal.

20 STEVEN R. McDOUGAL,

21 called as a witness, having been duly sworn,
22 was examined and testified as follows:

23 DIRECT EXAMINATION

24 BY MS. HOGLE:

25 Q. Good morning Mr. McDougal.

1 A. Good morning.

2 Q. Can you please state your name and place of
3 employment for the record?

4 A. Yes. My name is Steven McDougal. I am
5 employed by Rocky Mountain Power.

6 Q. And on behalf of Rocky Mountain Power did you
7 prepare and file with the Commission Direct Testimony
8 of Steve R. McDougal and Rebuttal Testimony of Steve
9 R. McDougal on February 23, 2012, and February --
10 excuse me, and March 15, 2012, respectively?

11 A. Yes, I did.

12 Q. And do you have any changes to either of
13 those pieces of testimony?

14 A. No, I do not.

15 Q. So if I were to ask you the questions in that
16 testimony again today would your answers be the same?

17 A. Yes, they would.

18 MS. HOGLE: Rocky Mountain Power moves for
19 the admission into the record of the Direct Testimony
20 of Steven R. McDougal filed February 23, 2012, and the
21 Rebuttal Testimony of Steven R. McDougal filed with
22 the Commission March 15, 2012.

23 CHAIRMAN BOYER: Are there any objections to
24 the admission of Mr. McDougal's prefiled direct and
25 rebuttal testimony? Seeing none, they are admitted.

1 (Mr. McDougal's testimony was admitted.)

2 Q. (By Ms. Hogle) Mr. McDougal, do you have a
3 summary that you would like to read to the Commission
4 today?

5 A. Yes, I do.

6 Q. Please proceed.

7 A. My testimony addresses two main issues: One,
8 that the carrying charge included in the tariff is
9 correct and is consistent with the Commission's EBA
10 order. And two, that the EBA tariff includes
11 sufficient details regarding the accounts to be used
12 in the EBA tariff.

13 First regarding the carrying charge. The
14 Commission in its January 20, 2012, prehearing order
15 in this docket stated that one of the items to be
16 examined is whether the tariff's treatment of carrying
17 charges is consistent with the carrying charge
18 provisions of the EBA order.

19 As pointed out in my testimony, the formula
20 included in the EBA order and the test -- and the
21 formula included in the EBA tariff are identical. The
22 only difference between the two tariffs is that in the
23 tariff we broke out net power cost deferral into two
24 components: The deferral, and the recovery of
25 revenues. That is the only difference, therefore I

1 think that the two formulas are definitely consistent.

2 There -- the only issue that I am aware of
3 that's been raised regarding the carrying charge is
4 Mr. Maurice Brubaker is raising the issue of trying to
5 change the formula, rather than to address the issue
6 as raised in the prehearing order about whether it's
7 consistent with the tariff and the order.

8 The Company is opposed to making the changes
9 to the formula for a few reasons, and I'd like to
10 identify those reasons. First, the Commission has the
11 formula correct in the EBA order and the Company is
12 using the same formula in the tariff. There has been
13 no evidence presented showing that the EBA tariff
14 formula is inconsistent or is wrong. We don't see any
15 reason to make a change.

16 Second reason is all other carrying charges I
17 am aware of are calculated consistent with the formula
18 as identified in both the EBA order and the EBA
19 tariff. That's true of the way we're doing the REC
20 sales, as far as deferring those in calculating a
21 carrying charge, and any other items where we have had
22 a separate carrying charge identified.

23 I believe the only thing that Mr. Brubaker's
24 changes would accomplish would be making the carrying
25 charge more complex and harder to administer. He

1 proposing moving to cash collections. Cash
2 collections impact both sides. When the Company
3 incurs a payment we pay cash later. When we bill a
4 customer the customers pay later. There is no reason
5 to make the change. Everything should be based on the
6 accounting deferrals.

7 The second issue I address is the level of
8 detail in the EBA tariff regarding the accounts. In
9 the order the Commission indicated that the level of
10 account detail was to be consistent with that provided
11 in the Questar order.

12 Mr. Croft states that the account list in the
13 EBA tariff is similar with Questar and is consistent
14 with the EBA order, other than not quoting the
15 definitions from the Federal Code of Regulations.
16 Instead, we elected in the tariff to just refer to the
17 Federal Code of Regulations and state that the
18 definitions to be used will be consistent with those
19 as defined by the Federal Code of Regulations. Other
20 than that, we have the same level of detail.

21 In addition, Mr. Croft pointed out in his
22 direct testimony that, I quote:

23 "The Division will be monitoring the
24 SAP account detail on a monthly basis
25 and will easily be able to spot changes

1 in accounts."

2 Because of this monthly review and because it
3 will, in Mr. Croft's words, be easy to -- "for the
4 Division to spot changes," I fail to see the necessity
5 of adding additional accounts. The Company is not
6 opposed to it, I just don't see the value that it
7 would add. And I think all it will do is force us to
8 change the tariff or the account definitions every
9 year.

10 The additional level of account detail is not
11 necessary and will not enhance the oversight of the
12 EBA tariff. All of the information requested is
13 already being provided in monthly information and in
14 annual information so everybody can analyze that data.

15 In conclusion, the Company believes the
16 carrying charges formu -- the carrying charge formula
17 in the EBA tariff is correct and is consistent with
18 the EBA order. In addition, we believe that the
19 tariff contains sufficient account-level detail to
20 administer the program. That ends my summary.

21 MS. HOGLE: The witness is available for
22 cross-examination.

23 CHAIRMAN BOYER: Thank you Mr. McDougal.

24 Ms. Schmid, any cross-examination for
25 Mr. McDougal?

1 MS. SCHMID: Yes, thank you.

2 CROSS-EXAMINATION

3 BY MS. SCHMID:

4 Q. Mr. McDougal, in your summary you referenced
5 the EBA order and Questar Gas's balancing account
6 tariff. Am I correct that you said that they needed
7 to be -- that the Rocky Mountain Power balancing
8 tariff and the Questar Gas Company balancing account
9 tariff needed to be identical?

10 A. No.

11 Q. Could you explain then?

12 A. I believe in the order it said that they
13 should be in similar levels of detail.

14 Q. Thank you very much.

15 CHAIRMAN BOYER: Mr. Proctor?

16 Mr. Dodge, any cross-examination?

17 MR. DODGE: No questions.

18 CHAIRMAN BOYER: Mr. Evans? Yes, I can tell
19 by your smile that you do.

20 MR. EVANS: Just a couple. Thank you,
21 Mr. Chairman.

22 CROSS-EXAMINATION

23 BY MR. EVANS:

24 Q. Mr. McDougal, sorry to make you turn around
25 to see me this way.

1 A. That's okay.

2 Q. Is the calculation of carrying charges done
3 every month? Is it a monthly calculation that this
4 formula is meant to?

5 A. Yes, it is.

6 Q. And they begin to accrue in the first month
7 of the period of the EBA, right?

8 A. Correct --

9 Q. When do they begin to accrue?

10 A. Every month we look at the actual energy
11 costs, as defined in the EBA tariff, and we look at
12 the EBA amount that's included in base rates. We take
13 that difference and that amount is accrued into the
14 balancing account.

15 Q. And when do you bill customers for that
16 amount that's accrued?

17 A. We bill for it the next year. We -- so in
18 other words we file the interim -- well, we made the
19 EBA filing last month. We will have interim rates
20 going into effect June 1st.

21 Q. And so you're carrying -- the customers are
22 carrying that for a year if -- if the charges start to
23 accrue in January, for a year and-a-half before you
24 start cost recovery, right?

25 A. That is correct.

1 Q. And when does -- if the Company has fuel and
2 purchased power expenditures in January when does the
3 Company actually pay out for that? Is it January or
4 is it -- are you on -- is it net 30 or 60 days, or
5 when are those payments made?

6 A. Each of the contracts are different, but
7 generally they're paid within 30 days.

8 Q. What are the long ones?

9 A. I really don't know.

10 Q. Okay, so 30 days. So it could be that the
11 Company has made no payments in January and not billed
12 customers in January, but it's still accruing the
13 carrying charge for January's fuel and purchased
14 power, right?

15 A. That's correct. Because some of the accounts
16 and some of the invoices are paid within a week, some
17 might go up to 30 days. They could be that -- so for
18 January some of the charges from energy balancing and
19 other things in the first week would have definitely
20 been paid. But there's others that would be paid on a
21 monthly basis.

22 Q. Okay. But the carrying charges could start
23 accruing before the Company has paid for the fuel and
24 purchased power and before customers have been billed
25 for it, right?

1 A. Yes. Just, just like on the tail end, like I
2 said --

3 Q. Well --

4 A. -- we are gonna -- you then record it when
5 you bill customers. But customers don't pay the exact
6 date they're billed.

7 Q. Right. No, I understand.

8 A. It happens on both sides.

9 Q. But if I, if I go make a purchase -- you're
10 charging customers interest before the customers have
11 purchased or before the Company has paid for it?

12 MS. HOGLE: Objection. The Commission has --

13 Q. (By Mr. Evans) I'm just trying to clarify.
14 Isn't that how the interest is accruing?

15 A. Right. It's just --

16 CHAIRMAN BOYER: Well, let's hear, let's hear
17 the objection.

18 MS. HOGLE: The objection is that the
19 Commission has already decided how carrying charges
20 are to be calculated. So Mr. Evans' line of
21 questioning is irrelevant, and in my opinion beyond
22 the scope of this proceeding.

23 MR. EVANS: Well.

24 CHAIRMAN BOYER: Well, I'm going to overrule,
25 but we may not go too far down this path. But --

1 MR. EVANS: Okay.

2 CHAIRMAN BOYER: -- go ahead, Mr. Evans.

3 Q. (By Mr. Evans) I might have made the point
4 already, but let me ask you one more question along
5 this line. The principal amount upon which the
6 carrying charge is assessed, say for the month of
7 January, how do you come up with that?

8 A. The principal amount that we're coming up
9 with is derived in the same way we're coming up with,
10 an example would be the REC deferral amount. Where
11 for both the RECs and the net power costs we are
12 looking at what the Company, in effect, incurred that
13 month. What was expensed or what was revenue in the
14 sense of the REC revenues.

15 And we are starting the carrying charge on
16 the net power cost mechanism, just like we are on the
17 RECs, in that month. The net power cost mechanism it
18 could be the cash is paid the next month. There is
19 always some lead lag, and the lead lag is included in
20 our general rate cases.

21 Likewise on the RECs we are including that
22 money to customers. And we're starting to accrue
23 interest to customers on the date that the revenue is
24 recorded, even though we don't get revenue for our
25 RECs on the same date.

1 And so we're using that exact same accounting
2 principle in this formula as what we are using in the
3 REC formula and for all other carrying charges I am
4 aware of.

5 Q. But the question is, is it the principal
6 amount upon which the carrying charge accrues is the
7 amount of the EBA deferral?

8 A. Yes. It is the amount that is deferred each
9 month.

10 Q. Okay. But you know what that is because
11 you're gonna assess a carrying charge on it?

12 A. Yes.

13 Q. Would it be possible to bill customers the
14 same estimated amount and then have them pay an
15 estimated amount to avoid that carrying charge?

16 A. If the Commission wanted to change the EBA
17 mechanism and have us collect amounts on a monthly
18 basis, yes. The easiest way to do that and to
19 administer that such that there is no carrying charge
20 would be to build -- or to ensure that we build into
21 base rates the appropriate level of net power costs.
22 And --

23 Q. Well.

24 A. Because we are only incurring a carrying
25 charge -- which can go both ways -- to the extent that

1 the actual net power costs are different from the
2 base. So to the extent the base is set correctly,
3 there won't be anything. If there is, could there be
4 a shortened billing cycle? Yes. Would it be complex?
5 Yes. But we could change rates every month or every
6 two months.

7 Q. And you could bill an estimated bill and have
8 customers avoid that carrying charge entirely, right?

9 A. It would be very complex to change rates
10 every month, but it, it could be done.

11 Q. Well --

12 A. I think it would be very confusing to
13 customers. But theoretically, yes.

14 Q. But it's a small amount we're talking about.
15 It's not a huge impact on anybody's bill compared to
16 their power costs?

17 A. True.

18 Q. Okay.

19 A. It's true. And so we could put a, we could
20 put a minor rider and we could try to change that
21 every month.

22 Q. Okay. So let's go back to January. What
23 we're doing, what the proposal is, is to commence
24 accruing carrying charges in January. Not bill the
25 customer. Let the Company accrue those for a year,

1 through March, when they come in for a reconciliation
2 case to ask the Commission to make rates effective on
3 June 1, right?

4 A. Right.

5 Q. So by then we've been carrying those January
6 excess-power costs for 18 months?

7 A. Correct. For the --

8 Q. And the customers have not had an opportunity
9 to pay that bill or to avoid them, right?

10 A. Correct.

11 Q. And then --

12 A. And like I said, it could go either way. It
13 all depends on how close the base rates are to what
14 actuals are. So I think it can be corrected --

15 Q. No, I understand.

16 A. -- if we try to, you know. You're assuming
17 here that base rates are always set lower than actual
18 costs are going to be.

19 Q. Yes, I am. But regardless of which way it
20 goes, either the Company's crediting or the customers
21 are paying for 18 months when it seems unnecessary to
22 me to have them carry for that long.

23 Let me ask you one more question. In June 1,
24 when those rates are set to recover the EBA balance
25 from that year, over what period of time are we paying

1 carrying charges while we're amortizing those costs?

2 A. You're paying the carrying charge on any of
3 the uncollected amount. So when we're collecting that
4 amount if we collect it over 12 months there will be a
5 carrying charge for the 12 months.

6 Q. So we add 12 to 18, I got 30 months now that
7 we're paying carrying charges on January's net power
8 costs instead of billing them on the estimated bill
9 and paying them off in January, right?

10 A. Well, your 30 months seems quite overstated.

11 Q. That's just, that's just -- well, explain to
12 me how it's not 30 months to amortize those.

13 A. What you're assuming is that the first month
14 that we accrue is the last month to be paid. Because
15 in effect you've got calendar year 20 --

16 Q. Right.

17 A. -- 10 that you're recovering over 12 months.

18 Q. Right. It's a rolling --

19 A. So on --

20 Q. It rolls, right?

21 A. Right. So on average it's closer to
22 17 months.

23 Q. Okay.

24 A. And so to say 30 you're making some
25 assumptions.

1 Q. Right. But we're not out from under that for
2 at least 17 or 18 months from January, right?

3 A. That's true, because the carrying charge and
4 the deferral amount is being absorbed by the Company
5 and it's going to be recorded on the Company's books
6 for 17 months.

7 MR. EVANS: Thank you, no more questions.

8 CHAIRMAN BOYER: Thank you.

9 Commissioner Allen? Commissioner Campbell?

10 COMMISSIONER CAMPBELL: I noticed when you
11 talked about carrying charges you didn't respond to
12 Mr. Brubaker's objection with the 6 percent. And let
13 me just ask this as a policy matter. Do you know --
14 and I realize the Commission has used I believe
15 6 percent as a carrying charge in about every tariff
16 in the last couple decades that I'm aware of.

17 Do you -- are you aware of the basis of that
18 6 percent number in the tariffs? Or is it just based
19 on tradition?

20 THE WITNESS: I really don't know. I know
21 it's in the EBA order. I do not know how the
22 Commission came up with that percentage. I know it's
23 pretty close to our long-term costs of debt, but I
24 don't know if there's a correlation or not.

25 CHAIRMAN BOYER: That's the -- actually the

1 question I was going to ask. During the period of
2 deferral customers that -- customers are not paying
3 for those excess energy costs. They've had the time
4 value of money, correct?

5 THE WITNESS: That is correct.

6 CHAIRMAN BOYER: So -- yeah. My question
7 was, what about the 6 percent? You say it's close to
8 the cost of debt.

9 THE WITNESS: It is close to our long-term
10 cost of debt. It's significantly less than what our
11 weighted average cost of capital is. So I always took
12 it as a nice compromise, you know.

13 CHAIRMAN BOYER: Okay, thank you.

14 Commissioner Campbell?

15 COMMISSIONER CAMPBELL: Maybe I'll ask this
16 to the Division when you get up and maybe give you a
17 chance to start thinking about it. But we --

18 DR. POWELL: Thank you.

19 COMMISSIONER CAMPBELL: -- we've always used
20 6 percent. And I think this issue was raised because
21 of the cost of money, perhaps, for large customers who
22 are significantly involved in this, this account is
23 different than the cost of money for residential
24 customers who many of the other accounts are related
25 to.

1 And so it kind of raises an interesting
2 policy question that maybe we need to consider during
3 the pilot order next year.

4 CHAIRMAN BOYER: Any redirect, Ms. Hogle?

5 MS. HOGLE: I do have one question.

6 REDIRECT EXAMINATION

7 BY MS. HOGLE:

8 Q. Mr. McDougal, could the carrying charges also
9 accrue to customers if actual net power costs are
10 lower than base net power costs?

11 A. Yes. As I mentioned with Mr. Evans, this is
12 meant to go both directions. And it all depends on
13 how the base is set.

14 MS. HOGLE: I have no further questions.

15 CHAIRMAN BOYER: Okay. Thank you,
16 Mr. McDougal, you are excused.

17 Your next witness, Ms. Hogle?

18 MS. HOGLE: The Company calls Mr. Bill
19 Griffith.

20 WILLIAM R. GRIFFITH,
21 called as a witness, having been duly sworn,
22 was examined and testified as follows:

23 DIRECT EXAMINATION

24 BY MS. HOGLE:

25 Q. Mr. Griffith, can you please state your name

1 and your place of employment for the record?

2 A. My name is William R. Griffith. My place of
3 employment is PacifiCorp, 825 Northeast Multnomah,
4 Portland, Oregon 97232.

5 Q. And on behalf of Rocky Mountain Power did you
6 file Direct Testimony of William R. Griffith for the
7 Commission February 23, 2012?

8 A. Yes, I did.

9 Q. And do you have any changes to that
10 testimony?

11 A. No, I do not.

12 Q. So if I were to ask you the questions in the
13 testimony again here today would your answers be the
14 same?

15 A. Yes, they would.

16 MS. HOGLE: I move for the admission into the
17 record of Mr. William R. Griffith's Direct Testimony,
18 February 23, 2012. And in addition, since he is our
19 last witness, I'll also move for the admission of the
20 Proposed Schedule 94 filed with the Commission
21 October 11, 2011, a Revised Proposed Electric Service
22 Schedule 94 filed December 12, 2011, and the Company's
23 Issues List.

24 CHAIRMAN BOYER: Is there any objection to
25 the admission of Mr. Griffith's prefiled direct

1 testimony, or the Proposed Schedule 94 the Revised
2 Proposed Schedule 94, or the Issues List?

3 Seeing none, they are admitted into evidence.

4 (Mr. Griffith's testimony and Exhibit Nos.

5 COMPL_RMP-5 through 7 were admitted.)

6 MS. HOGLE: Thank you Commissioner.

7 Q. (By Ms. Hogle) Mr. Griffith, do you have a
8 summary for the Commission today?

9 A. Yes, I have a short summary. My testimony
10 is -- addresses the revenue spread in this docket and
11 responds to the Commission's prehearing order in the,
12 in the Company in the -- in this docket.

13 We thought that the proposed revenue spread
14 requirement was fairly clear. It indicated that the
15 spread of deferred EBA amounts to rate schedules must
16 be consistent with the approved spread of the base EBA
17 cost to rate schedules in the general rate case.

18 And I think there's probably two parts to
19 this question: One part is what should the revenue
20 spread be for the June 1, 2012, EBA costs. And then
21 the second question is, what should be the revenue
22 spread going forward and beyond that time for the
23 next -- for the following year.

24 As I indicated in my testimony, we believe
25 that the EBA surcharge for June 1, 2012, should be

1 allocated to rate schedules in the same manner that
2 the revenue increase was allocated to rate schedules
3 in the Company's last general rate case.

4 The spread in the June 1, 2012, is really
5 made up of two parts: One is -- and Chairman Boyer,
6 you asked Mr. Taylor about this. The \$60 million
7 amount which is going to be recovered annually through
8 a \$20 million surcharge, we thought that was very
9 clear that that amount and that surcharge component
10 would be allocated to rate schedules relying on the,
11 the cost-of-service stipulation in the general rate
12 case.

13 And so that part would be spread in the same
14 way, for three years, as the revenue spread of the
15 general rate case.

16 Then the additional amount, which is
17 approximately \$9.3 million this year, would be also
18 spread in that way since there was no finding in the
19 general rate case concerning the cost-of-service study
20 and those components and there was no determination of
21 what EBA costs were. So that same spread method would
22 be utilized for that amount.

23 Then going forward, step two. In the future,
24 EBA surcharges should be allocated based on the
25 allocation of EBA costs as determined by the

1 Commission in a general rate case. If -- and
2 Mr. Gimble has referenced his NPC allocator, which
3 could be one, one way of determining those EBA costs
4 going forward.

5 If those were not determined in a general
6 rate case then the next -- then the Company proposed
7 we would use functionalized generation costs, which
8 come from the cost-of-service study, as a simple
9 approach to allocate the spread of EBA costs in the
10 following years.

11 And then if that were not -- if neither of
12 those were determined in a general rate case, then my
13 guess is at that point we'd use the same rate spread
14 method as the general rate case.

15 MS. HOGLE: Does that conclude your summary?

16 THE WITNESS: Yes.

17 MS. HOGLE: The witness is available for
18 cross-examination.

19 CHAIRMAN BOYER: Thank you, Mr. Griffith.

20 Ms. Schmid, any cross-examination for this
21 witness?

22 MS. SCHMID: None.

23 CHAIRMAN BOYER: Mr. Proctor, questions for
24 Mr. Griffith?

25 MR. PROCTOR: Yes, thank you.

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CROSS-EXAMINATION

BY MR. PROCTOR:

Q. Mr. Griffith, first of all let's talk about the \$9.3 million, which that is the EBA adjustment amount for what period of time?

A. It's for the amount that will go into effect on June 1, 2012. I believe it's through December 31, 2011.

Q. And that would have been beginning in approximately September through -- October 2011 through December 2011. So a period of three months, correct?

A. Okay, yes.

Q. Is -- do you agree with that, or?

A. Correct. I think so, yes.

Q. Okay. And your suggestion that the general rate case spread, based upon the cost-of-service stipulation in the last general rate case, should govern the spread of that \$9.3 million, correct?

A. Yes, my interpretation is what -- that's what the Commission ordered.

Q. But in your summary you said that you're suggesting that the GRC spread apply because there was an absence of any findings with respect to the \$9.3 million.

1 A. There was the absence of any findings with
2 respect to the cost-of-service results in the last
3 general rate case.

4 Q. And the \$9.3 million was the EBA adjustment
5 that occurred after the general rate case was final,
6 correct?

7 A. Correct.

8 Q. You also stated that the NPC allocator,
9 composite allocator, which the Office has recommended,
10 would be appropriate, in the Company's view, if the
11 components of that allocator were determined in a
12 general rate case; is that correct?

13 A. Yes.

14 Q. So this Commission could readily order that
15 in every general rate case, at least with respect to
16 those NPC elements, there would always be a
17 determination, correct?

18 A. Yes. The Commission could certainly make a
19 determination in each general rate case. I'm just
20 saying that it had not in the last general rate case.

21 Q. But it certainly could. And if it did then
22 there would be no risk of the -- and I don't like this
23 term personally, but the black box settlement, where
24 no one knows really what the rate components are.
25 That would be eliminated by such an order from the

1 Commission?

2 A. Yes. Clearly if the Commission made a
3 determine, then those costs would be determined.

4 Q. So in every case in which there is a
5 determination, whether as a result of the litigation
6 or upon the Commission order, the Company believes
7 that the Office's recommendation for the NPC composite
8 allocator would be an appropriate way to apply the
9 rate spread?

10 A. We believe that could be an appropriate way,
11 yes.

12 MR. PROCTOR: Thank you Mr. Griffith.

13 CHAIRMAN BOYER: Mr. Dodge?

14 MR. DODGE: Thank you.

15 CROSS-EXAMINATION

16 BY MR. DODGE:

17 Q. Mr. Griffith, I just want to explore for a
18 moment the difference between how net power costs were
19 spread in the rate case and how the Company's
20 cost-of-service study allocated net power costs in the
21 rate case.

22 Focussing on those two items, which one do
23 you understand the Commission to be saying net power
24 cost deviation should be framed? Is it on the way net
25 power costs were spread, or the way they were

1 identified in the Company's cost-of-service study?

2 A. It's on the way that they were spread.

3 Q. In your experience is there often
4 disagreement on cost-of-service issues in rate cases?

5 A. Always.

6 Q. And in your experience is there often a
7 settlement that may not get down to final approval of
8 a formal cost-of-service study?

9 A. Yes.

10 Q. And is that what happened in the last general
11 rate case?

12 A. Yes. There was, it was paragraph 6 in the
13 settlement indicated that the parties agreed to
14 withdraw and not contest any cost-of-service issues in
15 the case.

16 Q. And going forward even if a formal
17 cost-of-service resolution was made by the Commission,
18 in other words if they said, We approve this
19 cost-of-service approach, the Commission can,
20 notwithstanding the official cost of service that it
21 adopts, apply other principles to spread all costs or
22 net power costs on a basis other than net cost of
23 service then, can it not?

24 A. Certainly. The Commission has the ultimate
25 determination.

1 Q. And in your view is it appropriate if factors
2 cause the Commission to spread costs, including net
3 power costs, on a basis other than a specific
4 cost-of-service study? Is it appropriate that the net
5 power costs going forward, the deviations from the
6 projected net power costs also be spread taking into
7 consideration those same factors?

8 A. Certainly.

9 MR. DODGE: Thank you. No further questions.

10 CHAIRMAN BOYER: Thank you Mr. Dodge.

11 Mr. Evans?

12 MR. EVANS: No questions, thank you. I think
13 it's been covered.

14 CHAIRMAN BOYER: Commissioner Allen? And I
15 have no questions.

16 Any redirect, Ms. Hogle?

17 MS. HOGLE: I have no redirect.

18 CHAIRMAN BOYER: Okay. Thank you,
19 Mr. Griffith, you are excused.

20 Let's proceed now to the Division's first
21 witness. Ms. Schmid, our intention will be to go till
22 about 10:30, then we'll take a short 10-or-15-minute
23 break to give our reporter a break.

24 MS. SCHMID: The Division would like to call
25 Dr. William Powell as its witness.

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DR. WILLIAM POWELL,

called as a witness, having been duly sworn,
was examined and testified as follows:

DIRECT EXAMINATION

BY MS. SCHMID:

Q. Good morning.

A. Good morning.

Q. Could you please state your full name,
business address, for whom you work, and title?

A. My name is William, or Artie, Powell,
A-r-t-i-e. My business address is here in the Heber
Wells Building in Salt Lake City. And I am the
manager of the energy section for the Division of
Public Utilities.

Q. In your capacity as manager of the energy
section have you participated on behalf of the
Division in this docket?

A. Yes, I have.

Q. Did you participate in the review that
culminated in the filing of the direct, rebuttal,
surrebuttal with exhibits testimony of Mr. Charles
Peterson?

A. Yes, I did.

Q. Are you appearing today as the Division's
witness in lieu of Mr. Peterson?

1 A. Yes.

2 Q. Are you adopting his testimony?

3 A. Yes, I am.

4 Q. Do you have any changes or corrections to
5 that testimony?

6 A. No.

7 Q. If I were to ask you the same questions today
8 as are asked and answered in the testimonies would
9 your responses be substantially the same?

10 A. Yes, they would.

11 MS. SCHMID: With that, the Division requests
12 that the direct, rebuttal, and surrebuttal of
13 Mr. Charles Peterson, along with accompanying
14 exhibits, be admitted into evidence.

15 CHAIRMAN BOYER: Is there any objection to
16 the admission of Mr. Peterson's direct, rebuttal, and
17 surrebuttal testimony, together with exhibits, as
18 adopted by Dr. Powell?

19 MS. HOGLE: No objection.

20 CHAIRMAN BOYER: Seeing none, they are
21 admitted.

22 (Mr. Peterson's testimony was admitted.)

23 MS. SCHMID: Thank you.

24 Q. (By Ms. Schmid) Do you have a summary you
25 would like to give today?

1 A. Yes, I do.

2 Q. Please proceed.

3 A. Okay. Let me just say good morning, and
4 thank you for this opportunity to address just a few
5 brief comments and summarize the Division's position
6 on several issues.

7 Mr. Taylor talked a little bit about the
8 Division's proposed changes to the tariff. I would
9 say with one minor language change which the Company
10 agreed to in its rebuttal testimony, and limited added
11 details on the FERC accounts which you heard from
12 Mr. McDougal they don't necessarily agree with but
13 nevertheless the Division still believes that those
14 changes need to be made in the tariff, the Division
15 believes that the Company's proposed tariff
16 substantially complies with the Commission's orders in
17 this matter.

18 Division witness Mr. Croft will address the
19 Division's recommendations regarding the FERC account
20 detail to be listed in the tariff.

21 With regard to specific issues of the
22 allocation of Utah's net power costs and the eventual
23 spread of the EBA cost, the Division's overarching
24 principle in its position is the importance of
25 consistency between the last or the previous general

1 rate case and the EBA case.

2 The Division recommends that the
3 methodologies or procedures employed in the rate case
4 in establishing the level of net power costs in base
5 rates and the spreading of those costs to the various
6 rate classes be the methodologies and procedures used
7 in establishing the EBA monthly accruals, annual true
8 ups, and the eventual class spread.

9 During the EBA actual period or accrual
10 period, typically a calendar year, the available
11 allocation factors, or factor values, will be those
12 developed and approved by the Commission in the prior
13 rate case. For consistency these same values should
14 be used to estimate both the monthly allocation of
15 Utah's actual net power costs and the monthly EBA
16 accruals.

17 For the Company's annual filing in order to
18 determine Utah's actual net power costs the factor
19 values used should be updated to reflect the actual
20 conditions during the EBA accrual period. These
21 dynamic values can be used to true up any missed
22 estimates that occurred in the monthly EBA accruals,
23 including trueing up any interest or carrying charges.

24 The trued-up EBA accrual should then be
25 spread to the various rate schedules in a manner

1 consistent with the spread ordered by the Commission
2 in the prior rate case. This may require updating
3 billing determinants or other aspects of the
4 Commission's approved rate spread from the prior rate
5 case.

6 In order to implement these procedures the
7 Division notes that it will be necessary to call out
8 the respective procedures and methodologies employed
9 in determining Utah's annual and monthly based net
10 power costs and the class spread of those costs.

11 This can be done through the Commission's
12 order, or in the -- as in the case for the last rate
13 case, the settlement, this can be done in settlement
14 documents. For example, in the most recent rate case,
15 a settlement stipulation which was approved by the
16 Commission, adopted what was known as the "scalar
17 method" to establish the Utah monthly net power costs
18 in base rates. And those rates were spread -- or
19 those costs were spread based on a general revenue
20 requirement allocation, as Mr. Griffith was
21 discussing.

22 The Division believes, and will recommend for
23 consistency, that these same methodologies should be
24 used in the Company's request to recover the EBA costs
25 in the current docket, Docket No. 12 -035-67.

1 Finally, to the extent that parties have
2 advocated in this proceeding different timing of
3 accruals, billings, carrying charges, calculations of
4 those carrying charges, or the development of monthly
5 jurisdictional or class-level allocation factors, the
6 Division believes these issues are beyond the scope of
7 this docket.

8 And that concludes my summary remarks. Thank
9 you.

10 MS. SCHMID: Dr. Powell is available for
11 cross-examination and questions from the Commission.

12 CHAIRMAN BOYER: Okay. Thank you,
13 Dr. Powell.

14 Ms. Hogle, any cross-examination of this
15 witness?

16 MS. HOGLE: I have none.

17 CHAIRMAN BOYER: Mr. Proctor?

18 MR. PROCTOR: Yes. Thank you, Commissioner.

19 CROSS-EXAMINATION

20 BY MR. PROCTOR:

21 Q. Dr. Powell, my question comes from
22 Mr. Peterson's surrebuttal testimony. Page 2 it -- a
23 question that is on line 42. And the answer on
24 lines 43 and 44.

25 A. Okay, I'm there.

1 Q. He was -- the question was: Do you have
2 comments on the rebuttal testimony from Mr. Gimble?

3 And the substance of the answer is: The
4 Division agrees that the rate spread in the EBA should
5 be done on the same basis as net power costs in the
6 general rate case.

7 That answer is referring to the future EBA
8 adjustments, correct?

9 A. No, I don't believe so.

10 Q. Do you believe that it refers to the
11 \$60 million that Mr. Griffith was talking about, and
12 the \$9.3 million that Mr. Griffith was talking about?

13 A. With respect to the 60 million, I believe
14 that the stipulation specified that that would be
15 spread over the next three years using the revenue
16 spread from the rate case, Docket No. 124. So with,
17 with respect to the 9.3 million that's the subject of
18 the current request by the Company, what this is
19 saying is is that also should be spread based on that
20 revenue spread.

21 Q. The 124 docket?

22 A. The 124 docket, yes, sir.

23 Q. Now with respect to the rate spread for the
24 EBA adjustment after this one, the one pending, the
25 reference here is to -- that that rate spread should

1 be on the same basis as net power costs in the general
2 rate case?

3 A. It would be whatever the rate spread was on
4 the rate case preceding that EBA docket. So for
5 instance we have the 200 rate case currently open
6 before the Commission. Whatever the outcome is on the
7 spread from that particular docket then would govern
8 the March 2013, I think it would be, the EBA case.

9 Q. Okay. So am I correct that by this statement
10 on lines 43 and 44 the Division's position, as
11 expressed by Mr. Peterson, was that the Division
12 agrees to use the composite NPC allocator that
13 Mr. Gimble described in his series of testimony?

14 A. No, that's not correct.

15 Q. What, then, is this suggesting as --

16 A. For the current, for the current rate case --
17 and I've tried to summarize this in my summary
18 statement too -- was is that the rate spread from the
19 prior rate case for any EBA case would govern the
20 spread of the EBA costs.

21 Q. So the rate spread that occurs from the
22 current 200 docket rate case, general rate case rate
23 spread, would apply then to the EBA rate spread that
24 would be in effect in June of 2013? Is that your
25 testimony?

1 A. Correct.

2 Q. And if that rate spread was just a general
3 even perc -- equal percentage across the board, that
4 would then govern the two -- June 2013 adjustment?

5 A. If that's what the Commission ordered, then
6 yes, that would be correct.

7 Q. Is that the position of the Division then,
8 that it should always follow the general rate case?

9 A. Yes. For, for example, if I can elaborate on
10 that.

11 Q. Let me ask one more question then.

12 A. Okay.

13 MS. SCHMID: Pardon the objection. Could the
14 witness please finish his statement?

15 MR. PROCTOR: Let me ask my question please,
16 Mr. Commissioner.

17 CHAIRMAN BOYER: Well --

18 THE WITNESS: I'll make --

19 MR. PROCTOR: I'm sure you'll have an
20 opportunity at redirect to say.

21 CHAIRMAN BOYER: Okay.

22 Q. (By Mr. Proctor) Dr. Powell, now the general
23 rate case, however, may or may not segregate the net
24 power cost components in -- as to a different rate
25 spread treatment, correct?

1 A. Yes, that's correct.

2 Q. So the rate spread may be based upon any
3 number of other distribution, cost elements, a whole
4 myriad of examples, correct?

5 A. And -- that, that is correct. And it may be
6 also based on other principles other than just a
7 simple cost-of-service study.

8 Q. And other principles other than the purpose
9 of adjusting net power costs?

10 A. That may be correct.

11 Q. And it could also be subject to a general
12 undefined or ill-defined stipulation settlement, if
13 you will, adopted of course by the Commission, that
14 contains no detailed guidance as to how the rate
15 spread was calculated?

16 A. That, that is -- well.

17 Q. The black box?

18 A. It, it may be. I take objection to your
19 terminology of "ill-defined." But casting that aside,
20 yes, you're, you're correct.

21 Q. Well, it may be defined with respect to each
22 particular party, but isn't the standard boilerplate
23 in such a settlement that there is no agreement as to
24 how it should be done, there's only agreement as to
25 the conclusion?

1 A. That's, that is correct. And the last rate
2 case stipulation is a very good example of that. The
3 rate case stipulation in the last case actually
4 settled, I think it was five dockets. The net power
5 cost was only one component of that. But the
6 Commission determined that that settlement would,
7 would lead to just and reasonable rates.

8 And that's, that's the point that I think the
9 Division is trying to make, is that the inconsistency
10 of the spread going forward for the EBA costs is
11 important because you preserve, then, the basis upon
12 which those just and reasonable rates were determined.

13 Q. Could you turn to page 12 of Mr. Peterson's
14 rebuttal testimony?

15 A. Sure.

16 Q. At line 278 is the question. Tell me when
17 you have it.

18 A. Which line was it, 278 did you say?

19 Q. The question is 278.

20 A. Okay.

21 Q. And as you know, we sometimes have problems
22 with the line numbers. "Does the Division have an
23 opinion regarding the Office's proposed use of the
24 CNA?" That's the question I'm looking for.

25 A. That -- I'm at the same spot, yes.

1 Q. Okay. And the CNA is defined up above, on
2 line 270, as the composite NPC allocator that
3 Mr. Gimble proposed, correct?

4 A. That's right.

5 Q. And in answer to the question does the
6 Division have opinion, on line 279 Mr. Peterson said:

7 "Yes, the Division believes that his
8 recommendation appears to be
9 appropriate."

10 Correct?

11 A. That's what the testimony says, yes.

12 Q. And on line 281, the last sentence of that
13 answer: The Division also believes that Mr. Gimble is
14 correct that the CNA, or composite NPC allocator,
15 would more closely match cost causation in the EBA
16 than the general state allocation factor, correct?

17 A. Correct, that's what it says.

18 Q. And that is the description of the Division's
19 opinion in this case, is it not?

20 A. As modified in our surrebuttal testimony, and
21 as I just tried to explain in answer to your previous
22 question. Let me just elaborate on this particular
23 question and answer here. The Division does believe
24 or agrees with the Office that the -- what Mr. Gimble
25 causes -- calls the "composite net allocator" will

1 closely align with cost causation.

2 But as I explained in my answers to your
3 previous questions, that's not necessarily the only
4 factor in setting rates in or determining a rate
5 spread. Again, for example, in the last rate case the
6 settlement stipulation that led to the spread in the
7 cost-of-service stipulation was settling five -- I
8 believe it was five dockets.

9 The stipulation of the parties testified
10 that -- at least the Division testified that when you
11 take the package as a whole, that will lead to just
12 and reasonable rates. So while we may agree that the
13 composite net allocator will reflect cost causation as
14 determined in a cost-of-service study, that may not be
15 the way the Commission orders the spread of net power
16 costs in the rate case.

17 Q. So you believe it would be appropriate, as to
18 the EBA, to compare the base rate and the actual
19 rate -- or excuse me, NPC costs, and then spread
20 those, because there was a compromise of five separate
21 cases that may or may not be related to net power
22 costs; is that your testimony?

23 A. If that's what the Commission orders, yes.

24 Q. Now, going back to surrebuttal -- strike
25 that. Sorry.

1 So is it the Division's position that cost
2 causation would be the primary determinant of how EBA
3 adjustments should be spread across customer classes?

4 A. Not necessarily.

5 Q. So you would be -- pardon me. So you would
6 be leaving that particular issue to be decided on a
7 case-by-case basis now in perpetuity as long as the
8 EBA exists?

9 A. The issue being?

10 Q. Of rate spread. It's gonna be done on a
11 case-by-case basis?

12 A. Yes.

13 Q. Not only based upon the difference between
14 base rate -- base net power costs and actual net power
15 costs, but also based upon any other factor that may
16 arise in a general rate case or related dockets?

17 A. I'm not sure. You'll have to explain the
18 nexus between the spread and the calculation of the
19 monthly accrual which you alluded to in your question.

20 Q. Well --

21 A. In other words, I don't understand the
22 question. If you could restate it.

23 MR. PROCTOR: I have no further questions.

24 CHAIRMAN BOYER: Okay. Mr. Dodge, any
25 cross-examination for this witness?

1 MR. DODGE: No, I have no questions. Thank
2 you.

3 CHAIRMAN BOYER: Mr. Evans?

4 MR. EVANS: Yes, thank you Mr. Chairman.

5 CROSS-EXAMINATION

6 BY MR. EVANS:

7 Q. Good morning Dr. Powell.

8 A. Good morning.

9 Q. You've adopted all of Mr. Peterson's
10 testimony in this docket?

11 A. Yes. Yes, that is correct.

12 Q. Let me ask you first about a question that
13 I've asked other witnesses this morning, and that is
14 the language addressing special contracts in the
15 Proposed Schedule 94. Is the Division agreeable to
16 substituting that language with the language directly
17 out of the statute?

18 A. We wouldn't be opposed to that. I think in
19 testimony in response to Mr. Brubaker we did indicate
20 if there was some confusion that we were willing to
21 consider editing that language.

22 Q. So you don't have any staunch objection to
23 just substituting that straight out?

24 A. No, I don't.

25 Q. Thank you. I want to ask you a question

1 from -- do you have a copy of Mr. Peterson's testimony
2 in front of you?

3 A. Yes.

4 Q. I'm curious about a response on page 11 of
5 Mr. Peterson's direct where at line 233 the question
6 is posed:

7 "Could there be more accurate
8 methods to estimate and adjust the
9 estimated monthly Utah NPC?"

10 A. Hang on one second. What line did you
11 indicate again?

12 Q. It's on page 11 of the direct. At line 233
13 is where the question is posed.

14 A. Okay, I'm there.

15 Q. Could there be -- the question is:

16 "Could there be more accurate
17 methods to estimate and adjust the
18 estimated monthly Utah NPC?"

19 And then could you read that response,
20 please?

21 A. The answer:

22 "Possibly. The Commission held a
23 series of technical conferences to
24 discuss a suggestion by the Commission
25 staff to establish the monthly Utah net

1 power costs. This suggested method
2 appears more -- much more complex than
3 the stipulation scalar method and is
4 difficult to explain to a layperson."

5 Q. Do you agree that this proposed method may
6 have yielded a more accurate estimate of monthly Utah
7 NPCs?

8 A. As the answer says here, it's possible.
9 The -- paraphrasing the Commission's order from what
10 my understanding is, is that going forward over the
11 pilot program the Commission ordered the Division and
12 the Company to keep track of both methods and, and
13 compare -- and report on the comparisons of those two.

14 Q. So --

15 A. So at this point I don't know whether one is
16 more accurate than the other. That's why we said
17 "possibly" here.

18 Q. I see. Is the Division going to look at that
19 or do the study to implement that method of estimating
20 monthly Utah NPC? Not implementing, but are you gonna
21 study it?

22 A. We will study what the Commission ordered us
23 to study. And that was a comparison of using the
24 scalar method and what is essentially using the system
25 annual SG factor, SE factor, as applied to individual

1 months. That's what the Commission asked the Division
2 or ordered the Division to study. And we will do
3 that.

4 Q. Okay. What relevance is it that it's
5 difficult to explain to a layperson? I'm curious.

6 A. It -- the spreadsheet that the Commission
7 staff developed is fairly complex, and I, I would be
8 hard pressed to try to explain exactly all the details
9 in there.

10 The, the spreadsheet broke out for net power
11 costs. It broke the net power costs into both demand
12 and energy components. And, like I was mentioning,
13 applied the SG -- the annual SG and SE factors to
14 system monthly numbers to come up with estimates of
15 Utah's monthly net power costs.

16 And then, and then did some simulations in
17 terms of comparing that on how the EBA costs or the
18 EBA tariff would work.

19 Q. And is that a comparison that will be under
20 consideration when the EBA comes around next year?
21 What are you gonna do with this comparison?

22 A. I, I don't remember the details on the -- off
23 the top of my head what the Commission said in terms
24 of filing a report. But I'm assuming between now and
25 next March, or March of 2013, that the Division will

1 have some information and we will file a, a
2 comparison. But the time -- I'm not sure of the
3 timing on that.

4 Q. But if -- okay. All right, thank you. Let's
5 look at rebuttal. At line 181 to 191 there's a series
6 of questions there I'd like to ask you about.

7 A. Okay, I see line 181.

8 Q. It asks you about Mr. Brubaker's spread
9 proposal. Do you see that?

10 A. Yes.

11 Q. And it says in the response at line 184 --
12 I'm sorry. Let me have you read that whole response,
13 if you would, because I think there's some confusion
14 about what the UIEC is proposing.

15 A. Okay.

16 Q. At line 182.

17 A. Do you want the question also?

18 Q. If you would.

19 A. Okay.

20 "Question: What does Mr. Brubaker
21 have to say about rate spread?

22 "Answer: Mr. Brubaker recommends
23 that the last GRC rate spread is
24 followed." This is found in Item No. 7,
25 page 2. "However, this agreement is

1 just for this first EBA filing. Going
2 forward on page 15, lines 327 through
3 335, he appears to want to implement
4 what the Commission appears to have
5 already rejected, that is, that there be
6 specific rate spreads within the EBA
7 itself."

8 Q. Do you understand Mr. Brubaker to be
9 advocating implementation of that for this, this year?

10 A. Could you repeat that?

11 Q. Do you understand that Mr. -- do you
12 understand Mr. Brubaker to be advocating
13 implementation of that for this year?

14 A. No. I believe in his surrebuttal testimony
15 he explained that he was not advocating any of those
16 positions with regards to spread, but that he thought
17 they should be things that should be studied or
18 evaluated over the pilot program. That's kind of
19 paraphrasing.

20 Q. Thank you, yes. And would you accept -- and
21 I had this little exchange with I think Mr. Taylor
22 this morning. Would you accept that there are
23 transmission-level customers who have wide seasonal
24 variations in their loads?

25 A. Yes, I heard that exchange.

1 Q. Would you accept that that is the case?

2 A. That you had the exchange, or that?

3 Q. No.

4 A. I'm not trying to be difficult, but I just.

5 Q. That it is the case that some transmission-
6 level customers have wide seasonal variations in their
7 loads?

8 A. Yes, I believe that's the case.

9 Q. All right. Would you also accept that it is
10 the case that there may be wide variations in the
11 seasonal price of power?

12 A. Yes.

13 Q. And that those seasonal variations are lost
14 in the Proposed Schedule 94 because of the annual
15 average allocation to classes?

16 A. Could you elaborate or explain what you mean
17 by "lost"?

18 Q. I mean they're not picked up in the -- they
19 are only picked up to the extent that they are
20 collected by a percentage increase to the rate.
21 They're not really looked at as to who causes the cost
22 in the month that the excess power is used.

23 A. I believe, I believe the class annual
24 allocation factors take into account the seasonal
25 variation in a customer's load. Or a cus -- or a

1 class load, put it that way.

2 Q. And how is that done?

3 A. In the way the class allocation factors are
4 calculated the seasonal variation in the loads are
5 taken into account.

6 Q. Okay, we've --

7 A. In other words, that class is allocated a
8 smaller share of whatever those costs are. Or larger
9 share, I guess, depending on what their load shape
10 reflects.

11 Q. It doesn't really follow cost causation to
12 the actual month, though, does it?

13 A. No. The -- I would characterize the
14 allocation factors both at the interjurisdictional
15 level and at the class level as being composites or
16 averages of what takes place over the course of the
17 year.

18 Q. Okay. And you --

19 A. Or the test period.

20 Q. And you're aware, you are aware that since
21 the beginning of the EBA these -- my clients have been
22 complaining about that. That that does not adequately
23 capture the seasonality in their loads. You're aware
24 of that, aren't you?

25 A. Yes, I am.

1 Q. What, what would it -- and you're aware that
2 the method proposed by Mr. Brubaker is to allocate
3 monthly power costs to rate schedules, right?

4 A. Yes.

5 Q. Is that something that the Division intends
6 to study over this next pilot period?

7 A. No.

8 Q. And why is that?

9 A. The -- there -- as I understand it, there are
10 no monthly allocation factors to accomplish what
11 Mr. Brubaker has proposed. In other words, the -- if
12 we look at the interjurisdictional allocation factors,
13 they're annual factors. They're based on a test
14 period or a 12-month total of what loads, costs,
15 *et cetera*, might be.

16 The stipulation in the last rate case used
17 the scalar method. The scalar itself is an annual
18 allocation factor that then was applied as an estimate
19 on a month-by-month basis. I'm not aware of any way
20 of disaggregating the -- either the class cost-of-
21 service allocators or the interjurisdictional
22 allocators to come up with a monthly allocator that
23 then would be consistent over that 12 months with the
24 annual allocation factor.

25 So no, the Division is not voluntarily gonna

1 take on the development of monthly allocation factors
2 to accomplish what Mr. Brubaker has proposed.

3 Q. And is the Division requesting information
4 from the Company so that some other party can
5 undertake that study?

6 A. No, we have not. And I'm not sure what
7 information you would have to ask for.

8 Q. Well, you -- okay. Maybe we can have
9 Mr. Brubaker explain that, but I think it has been.

10 So, so that you are not even requesting the
11 information that would make it possible to do the
12 study that Mr. Brubaker has proposed, right?

13 A. No. Since testimony has been filed in this
14 docket I have been trying to figure out how you would
15 go about developing a monthly allocator to accomplish
16 a monthly allocation and billing to -- both to bring
17 the net power costs from the interjurisdictional level
18 to Utah, and also then to spread that to the rate
19 classes on a monthly basis.

20 Q. And you --

21 A. And I have not been able to do that. I would
22 remind the Commission of the struggle that takes place
23 at the interjurisdictional level when it comes to
24 defining even annual allocation factors. We would
25 have a -- in a sense what we would develop or have to

1 develop is an MSP-type instate process to develop
2 those monthly allocators.

3 Q. Okay. But what you don't have is monthly
4 load information, right?

5 A. No, I believe that we do have the monthly
6 load information. It's the in -- it's the Utah
7 monthly net power costs that we do not have.

8 Q. So that would have to be estimated?

9 A. Exactly. And that's exactly --

10 Q. But --

11 A. That's what the Commission staff has proposed
12 in their spreadsheet is one way of doing that
13 estimation. The stipulation adopted a different way
14 of making that estimation on a monthly basis. But
15 again, that was applying an annual allocator to the
16 monthly system data or information.

17 Q. Right. But it's, but it's an estimate that
18 could be trued up later as well?

19 A. And it will have to be trued up based on the
20 annual numbers.

21 Q. But it could be done?

22 A. The true up?

23 Q. Yeah. The true up on the monthly allocation
24 could be done on actual numbers later. Trued up.
25 Estimated monthly, trued up at the end of the year?

1 A. You're assuming that the monthly allocation
2 could take place on something other than an annual
3 allocation factor. So no, I disagree with your
4 question.

5 Q. No, that it would be estimated based on the
6 annual allocation factor.

7 A. As is being done right now, yes. The, the --
8 using annual allocation factors you can estimate
9 monthly allocations, and then that would be tried up
10 once the actual annual numbers are known.

11 Q. All right. So it is possible, if you had
12 that information, that you could allocate monthly
13 excess net power costs to classes, right, inside the
14 EBA?

15 A. At this point I don't know how that would be
16 done.

17 Q. It's possible to do it?

18 A. And almost anything is possible.

19 MR. EVANS: All right. No more questions,
20 thank you.

21 CHAIRMAN BOYER: Commissioner Allen?
22 Commissioner Campbell? And I have no questions.

23 Ms. Schmid, any redirect?

24 MS. SCHMID: None.

25 CHAIRMAN BOYER: Okay. Thank you,

1 Dr. Powell, you are excused.

2 Let's take a 15-minute recess. I think this
3 clock is a little bit fast, but we'll go off of it
4 anyway and reconvene in about 15 minutes. Thank you.

5 (A recess was taken from 10:30 to 10:48 a.m.)

6 CHAIRMAN BOYER: Ms. Schmid, your next
7 witness.

8 MS. SCHMID: Thank you. The Division would
9 like to call Mr. Matthew Croft as its witness.

10 CHAIRMAN BOYER: And I'm sorry, I know your
11 name is Schmid, but I always say "Schmidt" and I don't
12 know why. I think it's because I called your dad that
13 when I was in his real property classes. But I will
14 try to do better.

15 MS. SCHMID: You are not alone in adding the
16 "t."

17 MATTHEW A. CROFT,

18 called as a witness, having been duly sworn,

19 was examined and testified as follows:

20 DIRECT EXAMINATION

21 BY MS. SCHMID:

22 Q. Good morning Matt.

23 A. Morning.

24 Q. Could you please state your full name,
25 business address, position, and employer for the

1 record?

2 A. Yes. My name is Matthew Allen Croft. I'm
3 employed as a utility analyst for the Division of
4 Public Utilities. My business address is 300 South
5 160 East, Salt Lake City, 84111.

6 Q. Thank you. Have you participated on behalf
7 of the Division in this docket?

8 A. Yes, I have.

9 Q. And did you prepare what has been filed as
10 your direct, rebuttal, and surrebuttal testimony?

11 A. Yes.

12 Q. Do you have any changes or corrections to
13 that testimony?

14 A. I do not.

15 MS. SCHMID: The Division would like to move
16 the admission of Mr. Croft's direct, rebuttal, and
17 surrebuttal, along with accompanying exhibits.

18 CHAIRMAN BOYER: Are there any objections to
19 the admission of Mr. Croft's direct, rebuttal, and
20 surrebuttal testimony that's been prefiled in this
21 case?

22 There are none, so those are admitted into
23 evidence.

24 (Mr. Croft's testimony was admitted.)

25 MS. SCHMID: Also at this time the Division

1 would like to move for admission its Issues List filed
2 in this docket.

3 CHAIRMAN BOYER: Is there any objection to
4 the admission of the DPU admissions -- Issues List?

5 MR. PROCTOR: Yes, Commissioner. The Issues
6 List is an issues list, it's not evidence.

7 CHAIRMAN BOYER: Right, but -- so there's no
8 harm one way or another, so we'll let it in.

9 Q. (By Ms. Schmid) Mr. Croft, do you have a
10 summary you would like to present today?

11 A. Yes, I do.

12 Q. Please proceed.

13 A. Good morning Commissioners, and thank you for
14 this opportunity to summarize the Division's position
15 with regards to the FERC account inclusions and
16 exclusions associated with the EBA.

17 In my direct testimony I propose modifying
18 the FERC account detail included in the Company's
19 proposed tariff. The Division specifically favors the
20 medium level of detail that I proposed, which can be
21 seen in DPU Exhibit 2.6D.

22 Although I said that the Division in general
23 is open to any of the levels I created, I believe the
24 medium level to be the most appropriate. I feel the
25 Company's proposed detail is not detailed enough to

1 provide sufficient usefulness to the Division analyst
2 or any other analyst wishing to evaluate whether or
3 not the EBA includes the appropriate costs and
4 revenues.

5 I believe the Commission also wanted the
6 Company to specify adjustments that the Company
7 intends to make to the actual book costs to the
8 Commission-approved EBA FERC accounts. The medium
9 level of detail provides meaningful detail concerning
10 these adjustments and is recommended by the Division.

11 As I pointed out in my testimony -- in my
12 surrebuttal testimony, the FERC accounts approved by
13 the Commission are not, in and of themselves, net
14 power cost or energy balancing account cost accounts.
15 Net power costs and energy balancing account costs
16 are, are actually a subset of those FERC accounts.

17 Thus, adequate guidelines need to be in place
18 that show how the FERC accounts are adjusted to arrive
19 at the costs that flow through to the EBA
20 calculations.

21 The Company has raised concern that my medium
22 detail may be difficult for customers to understand.
23 I recognize that my detail does provide more for the
24 customers to understand, and that's why in my
25 surrebuttal testimony I propose that the Company can

1 include their proposed detail as they filed it, but
2 with a reference to the medium level of detail that I
3 have proposed which would be included at the end of
4 the tariff.

5 I believe that the medium level of detail
6 that I have proposed and the solution that I proposed
7 in my surrebuttal testimony will solve both the
8 Company's concern over the understandability for
9 customers, and my concern of usefulness for the
10 analysts. And that concludes my summary.

11 MS. SCHMID: Mr. Croft is now available for
12 cross-examination and questions from the Commission.

13 CHAIRMAN BOYER: Okay. Thank you, Mr. Croft.
14 Ms. Hogle, any questions for Mr. Croft?

15 MS. HOGLE: I just have a few.

16 CROSS-EXAMINATION

17 BY MS. HOGLE:

18 Q. Hi Mr. Croft. Would you agree with me that
19 the Company will be providing and has already
20 provided, as part of its first EBA filing, to the
21 Division and/or to other parties hundreds of pages of
22 information on a monthly basis, and with the annual
23 filing application, as I said, and in response to
24 discovery, and in response to filing requirements?

25 A. The Div -- or excuse me, the Company has

1 provided that information, yes.

2 Q. And isn't it true that most of the
3 information that you are proposing the Company to
4 provide as part of its tariff will already be provided
5 in some shape or form within the documents that I just
6 mentioned?

7 A. It will be provided. The key is that the
8 tariff needs to have a set of guidelines in which
9 analysts can use to evaluate that information that is
10 filed.

11 Q. But you just agreed with me that analysts,
12 such as the Division and other parties, will already
13 be provided that information as part of the filing, as
14 part of the monthly information that the Company
15 provides, in response to debtor requests, and in
16 response to filing requirements, correct?

17 A. The information will be provided -- well, I
18 guess I should be more clear. There's a lot of
19 information that is provided. And the key is that we
20 need something with which to evaluate what the Company
21 has filed.

22 Yes, the Company will say in the information
23 they've provided, This is included, this is excluded,
24 and whatnot. Okay, we need something from which to
25 evaluate that.

1 Q. So given that the Division will already have
2 most of the information, if not all of the
3 information, from a multitude of documents that the
4 Company will already be providing, isn't the tariff
5 then really for the group of people who will gain the
6 most benefit from reading the tariff, and that is our
7 customers?

8 Wouldn't that be the group of people who have
9 not been included in all of the other information that
10 everybody else -- the parties, the auditors, the
11 analysts -- and wouldn't the tariff be mostly for the
12 benefit of our customers?

13 A. Well, as I, as I said in my surrebuttal
14 testimony, I believe the tariff is -- serves a dual
15 purpose. It serves the customer, but it also serves
16 the analysts and the regulators to determine whether
17 the Company is compliant or not.

18 MS. HOGLE: Thank you Mr. Croft.

19 CHAIRMAN BOYER: None Mr. Proctor?

20 MR. PROCTOR: No.

21 CHAIRMAN BOYER: Okay. No cross-examination
22 by Mr. Proctor. Mr. Dodge?

23 MR. DODGE: No questions.

24 CHAIRMAN BOYER: No questions. Mr. Evans?

25 MR. EVANS: Just one quick one.

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CROSS-EXAMINATION

BY MR. EVANS:

Q. Good morning Mr. Croft. Are you getting the results of the Company's load research in the documents that are provided?

A. Are you referring to what's -- was filed in the March 15th filing?

Q. No, I'm referring to documents that you anticipate collecting from the Company to evaluate the EBA. Are you getting their load research data?

A. There is some load data provided in the Company's filing. I'm not sure which particular load data you're referring to, but.

Q. Is there, is there load data from which a monthly, a monthly Utah peak could be determined; do you know that?

A. I, I don't know. I can tell you that I know that there's data -- load data provided that show how allocation factors are calculated. I wouldn't be able to tell you to go into great detail.

Q. Allocation factors to determine the Utah jurisdiction of net power costs?

A. Yes.

Q. Okay. But you don't know whether you're getting load research data that would allow you to

1 calculate a monthly peak?

2 A. I, I don't know if it's there, but I'm really
3 not sure.

4 MR. EVANS: Thank you.

5 CHAIRMAN BOYER: Commissioner Allen?

6 COMMISSIONER ALLEN: Thank you Mr. Chair.

7 One quick question.

8 Mr. Croft, when you're getting data in
9 response to your requests, I'm curious, are you able
10 to get information at the granular level? Are you
11 able to see, for instance, out-of-period adjustments
12 or inter-account corrections? How much information
13 are you getting?

14 THE WITNESS: Yes, we are able to see
15 adjustments to accounts that -- yeah, transfers that
16 are made from one account to another, that is
17 provided. And remind me of the other.

18 COMMISSIONER ALLEN: Such as if there were an
19 out-of-period adjustment, would you see that in the
20 data that you're getting?

21 THE WITNESS: Yes, we'll see that there -- in
22 the data that we have received there is out-of-period
23 adjustments there.

24 COMMISSIONER ALLEN: Okay, thank you.

25 CHAIRMAN BOYER: Commissioner Campbell?

1 Let me, Mr. Croft, just follow up on
2 Ms. Hogle's line of questioning. You mentioned
3 "guidance" and "guidelines" I think a couple of times
4 in your testimony on the tariff.

5 Specifically what is it that you would like
6 included in the tariff that is not there to make it
7 come up to your medium level of detail? Are you
8 asking for the identification of specific FERC
9 accounts, or? I'm not clear on what it is you would
10 like to see in the tariff.

11 THE WITNESS: Okay. The medium detail that I
12 have provided is, is what I would like to see in the
13 tariff. And what that document provides is it
14 provides FERC accounts, FERC sub-accounts, sub-sub-
15 accounts, which I refer to as "SAP" accounts.

16 And it refers to specific SAP accounts that
17 are included and excluded from the EBA. And there's a
18 lot of them, and so that's why I've included them
19 there.

20 CHAIRMAN BOYER: And how did you come up with
21 that list?

22 THE WITNESS: The -- I came up with that list
23 based on information that the Company had provided in
24 answers to, to a data request. Make a long story
25 short, I basically started with what the Company had

1 originally filed in some of their original tariffs.

2 Started with that, and then looked at the
3 detail that they provided and saw that there was a big
4 difference between the two. And so that's why I went
5 about creating a medium level of detail that calls out
6 all these adjustments to the actual booked costs to
7 the FERC accounts.

8 CHAIRMAN BOYER: And do you have concerns
9 that the tariff might become overly complicated, TMI
10 for ratepayers like myself?

11 THE WITNESS: Well, I think that in my
12 surrebuttal testimony I address this issue. If, if
13 the Company believes what they filed is sufficient for
14 customers, then they can certainly refer to that. But
15 if there's a reference to the detail that I've
16 provided at the end of the tariff that can be used by
17 the analysts and other regulators, then I think that
18 meets both purposes.

19 CHAIRMAN BOYER: Okay, thank you.

20 Ms. Schmid, any redirect?

21 MS. SCHMID: None.

22 CHAIRMAN BOYER: Okay. Thank you, Mr. Croft,
23 you are excused.

24 Let's now hear from the Office witness,
25 Mr. Gimble.

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DANIEL E. GIMBLE,

called as a witness, having been duly sworn,
was examined and testified as follows:

DIRECT EXAMINATION

BY MR. PROCTOR:

Q. Mr. Gimble, you're appearing here today on behalf of the Office of Consumer Services. And in that same capacity you filed testimony consisting of direct, a direct errata, rebuttal, and surrebuttal; is that correct?

A. That's correct.

Q. Do you have any corrections in particular to the direct testimony?

A. I do. If you turn to page 6 of my direct, line 167. "Allocator" should have an "s" on it. Allo -- it should be "allocators."

Q. Do you have any other corrections to your testimony?

A. No, I don't.

Q. And does this testimony represent the Office of Consumer Services' position today as it did when the testimony was first filed?

A. It does.

MR. PROCTOR: The Office would move for the admission of the testimony as described on the exhibit

1 list which has been provided to the Commission and for
2 the record.

3 CHAIRMAN BOYER: Is there any objection to
4 the admission of Mr. Gimble's prefiled direct
5 testimony, the errata thereto, rebuttal, surrebuttal,
6 as corrected today?

7 Seeing none, they are admitted.

8 (Mr. Gimble's testimony was admitted.)

9 Q. (By Mr. Proctor) Mr. Gimble, I understand
10 you have a brief statement summarizing your testimony.
11 Would you please provide that?

12 A. I'd like to start out with -- good morning --
13 the EBA rate spread. A prominent issue in this
14 proceeding is: Determine a rate spread method that
15 results in a fair and cost-based spread of EBA
16 accruals to customers.

17 In terms of the Office's recommendation, we
18 think the best method for meeting fairness and cost
19 causation criteria is a composite NPC allocator which
20 is used to spread NPC to the rate schedule in the
21 Company's class cost-of-service model in general rate
22 cases.

23 The Office proposes using the same allocator
24 to spread EBA accruals, and submits it is in the
25 public interest to do so. Just to talk about support

1 for the allocator, this allocator best complies with
2 the clarification provided in, in your most recent
3 order in the EBA case, the January 20, 2012,
4 implementation order. Where you stated:

5 "The spread of deferred EBA amounts
6 to rate schedules must be consistent
7 with the approved spread of the base EBA
8 cost to rate schedules in a general rate
9 case."

10 You said the base EBA cost to rate schedules
11 in the general rate case. In general rate cases the
12 composite NPC allocator is used to spread the base NPC
13 to rate schedules. And that's why we're proposing it.

14 I want to touch on a couple other points
15 related to why we support the composite NPC allocator.
16 First the, this allocator properly reflects both
17 energy and demand components. In NPC the energy
18 demand weighting will change as the composition of
19 base NPC components -- your fuel expense, your
20 purchase power expense, *et cetera* -- varies from one
21 general rate case to the next.

22 Next, this allocator specifically targets the
23 distinct NPC components of rates that are included in
24 the EBA. Whereas broad allocators proposed by some
25 parties, for example a general rate case spread-type

1 allocator -- which we've called a total revenue
2 requirement allocator in my testimony -- these broad
3 allocators relate to the spread of the entire revenue
4 requirement and not the distinct cost element that's
5 gonna be in the EBA, which is net power costs.

6 Next, compared to other proposed methods this
7 allocator results in a more fair and reasonable
8 outcome for customer classes, especially the
9 residential class. And if you recall my Table 1 in
10 errata direct, there's a 9.3 percentage point
11 difference between the GRC rate spread in the last
12 case and the composite NPC allocator in terms of
13 impact on one class, the residential class.

14 And lastly, this allocator is supported by
15 the Company as the long-term method for spreading EBA
16 accruals.

17 To, to go to Commissioner Boyer -- Chairman
18 Boyer's question on the spread of the 29.3 million.
19 You had a question on the spread of the 20 million,
20 which is the first installment of the \$60 million
21 deferred EBA?

22 The \$20 million first installment of past EBA
23 deferrals should be spread to rate schedules according
24 to the settlement terms in Docket 09-035-15, which was
25 settled as part of the, you know, comprehensive

1 settlement in 10-035-124 that you referenced.

2 So, you know, I don't think there's any
3 dispute among parties on the spread of, you know, the
4 first \$20 million installment, or the subsequent
5 second and third installments.

6 Turning next to the current EBA filing and
7 \$9.3 million in current EBA deferral since
8 October 1st -- it was October 1, 2011, through
9 December 31, 2011, we believe those should be spread
10 using the composite NPC allocator. That's consistent
11 with how base NPC was spread to rate schedules in the
12 Company's last general rate case.

13 Additional recommendations. We addressed a
14 host of other issues. Our recommendations on some of
15 these other issue are -- I'll just summarize them
16 quickly. In terms of finality of EBA rates, final EBA
17 rates should not be established until you hold a
18 hearing to consider any issues raised by parties
19 regarding the accuracy or prudence of EBA costs.

20 We have a little bit different recommendation
21 than UIEC on how long parties should have to review
22 the Division's EBA report. We think we should have
23 45 days to do disco -- you know, review the report, do
24 our analysis, submit the discovery if we need to, and
25 then submit recommendations to the Commission. I

1 think UIEC proposes 30 days.

2 Turning to EBA filing requirements. EBA
3 filing requirements should be developed for EBA
4 filings to ensure complete -- completeness of
5 information, minimize discovery, *et cetera*. The
6 Commission could either use the process underway in
7 Docket 09-035-15 to establish filing requirements, or
8 it could open a rulemaking docket. So, you know, I
9 think you have an option there.

10 These filing requirements should be completed
11 prior to March 2013. And we believe they should be
12 attached to the public -- or published EBA tariff for
13 transparency.

14 In terms of costs recorded in the EBA, the
15 Office supports the Division's proposal to set
16 information requirements at a medium level of detail.
17 These requirements should be evaluated after the first
18 complete EBA cycle to determine if they should be
19 adjusted upward or lowered.

20 And specific information that should be
21 supplied by the Company, at least in the Office's
22 view, is listed on -- in my testimony on lines 258 to
23 258 -- or 250 to 258 of my rebuttal testimony.

24 Turning to dynamic versus static allocation
25 principles, that's had some discussion on that subject

1 today by other witnesses already. We believe -- and I
2 think the Commission supported a preference for that
3 in your, your January 20th -- for dynamic principles,
4 if you will, allocation principles in your
5 January 20th EBA implementation order.

6 We support that. We think dynamic allocation
7 principles should guide the allocation of total EBA
8 costs in Utah.

9 And now to respond to a couple I guess UIEC
10 issues. Contract customers, UIEC proposed to
11 eliminate any reference in the EBA tariff sheets to
12 special contract customers. We think that proposal
13 should be rejected.

14 We simply think that the statutory language,
15 I think it's UCA 54 -- well, it's UCA 54-7-13.5(2)(f),
16 that should be used in the tariff sheets. And that
17 states that the collection of EBA costs from contract
18 customers is to be governed by the terms of the
19 individual contracts.

20 So I think if you just use the tariff
21 language -- or the statutory language for tariff
22 purposes, that would be fine.

23 Terms of frequency of billing, there's been
24 some discussion on that issue already. UIEC's billing
25 proposal, it relates, as I understand it, to

1 transmission voltage customers. We don't think it's a
2 good idea to extend that, if you did adopt it, to
3 residential, small commercial, and irrigation
4 customers.

5 We think it would complicate the billing
6 process and mix price -- possibly send mixed price
7 signals to customers if there's a true up later on.
8 And it's contrary to your initial order where you
9 discussed a smoothing of EBA costs over a 12-month
10 period.

11 If do you approve the billing proposal for
12 the transmission voltage customers, which would be
13 Schedule 9, the Office recommends that all associated
14 administrative costs be directly assigned to those
15 customers.

16 And that concludes my summary.

17 MR. PROCTOR: Mr. Gimble is available for
18 cross.

19 CHAIRMAN BOYER: Thank you Mr. Gimble.

20 Ms. Hogle, any cross-examination of this
21 witness?

22 MS. HOGLE: I have none.

23 CHAIRMAN BOYER: Ms. Schmid, any
24 cross-examination of this witness?

25 MS. SCHMID: None.

1 CHAIRMAN BOYER: Mr. Dodge.

2 MR. DODGE: Thank you Mr. Chairman.

3 CROSS-EXAMINATION

4 BY MR. DODGE:

5 Q. Mr. Gimble, couple quick questions. You
6 accept, do you not, that in the last general rate case
7 the Commission did not approve any cost-of-service
8 study?

9 A. That's correct.

10 Q. Nor did the Commission -- nor did the
11 settlement or the Commission order adopting the
12 settlement call out specifically how net power costs
13 agreed to in that rate case were to be spread to
14 customer classes?

15 A. Well, there, there's where maybe there's a
16 difference. Because in terms of the Company's class
17 cost-of-service study the base NPC, which was about, I
18 think it was over \$600 million on Utah basis, was
19 spread by the composite NPC allocator.

20 Q. In the cost-of-service study.

21 A. Yes.

22 Q. I'm saying in the Commission order or in the
23 stipulation was the spread of net power costs called
24 out and identified?

25 A. Was the spread --

1 Q. Was the --

2 A. -- of NPC?

3 Q. Separate from all other costs. Was it called
4 out and identified how net power costs would be
5 spread, as opposed to total revenue requirements?

6 A. In terms of the delta, which was \$15 million,
7 it wasn't called out.

8 Q. In terms of any of the net power costs was it
9 called out how rates would be spread, other than based
10 upon the percentages agreed to in the cost-of-service
11 stipulation?

12 A. It wasn't called out, but the Commission
13 accepted the way that it was allo -- the base was
14 allocated.

15 Q. You say they accepted. The base was
16 allocated in some manner --

17 A. Right.

18 Q. -- but the Commission never determined that
19 manner, did they? They didn't say what manner it was
20 allocated in?

21 Well, let me back up -- I'll withdraw that
22 question. Let me back up. Your composite NPC
23 allocator uses strictly the Company's cost-of-service
24 model, correct?

25 A. That's the starting point.

1 Q. Well, but for your purposes that was the
2 ending point for this docket, correct?

3 A. It was.

4 Q. Did the, did the Office accept the Company's
5 cost-of-service study and all its particulars in the
6 last rate case?

7 A. I'm going back. We didn't accept it all in
8 its entirety.

9 Q. And yet you're proposing to use the Company's
10 cost-of-service study alone for purposes of the
11 allocator you propose to use for the first EBA true
12 up, correct?

13 A. Correct.

14 Q. You, you criticize the revenue spread
15 allocator advocated by UAE, and I believe by
16 Mr. Powell today on the stand. You agreed to that in
17 connection with the \$60 million. You agreed to use a
18 revenue-based allocator as opposed to a strict
19 cost-of-service-based allocator, did you not?

20 MR. PROCTOR: Objection --

21 Q. (By Mr. Dodge) Has the Office?

22 MR. PROCTOR: Pardon me, Mr. Dodge, I'm
23 sorry. Objection on the grounds that I believe the
24 question goes to what was accepted by a settlement
25 agreement, which of course reserved out the

1 recognition that the parties disagreed in that
2 settlement in particular.

3 And so the ultimate order reflects the gross
4 settlement, but not the particulars of any
5 particular -- of any party's position. So I believe
6 that you're now infringing upon that settlement
7 confidentiality, which is statutory.

8 MR. DODGE: And I don't mean at all,
9 Mr. Chairman, to delve into what was discussed in
10 confidential settlement discussions, nor have I asked
11 that. I asked whether the stipu -- I can break it
12 into two parts:

13 Does the stipulation accept an allocator
14 based upon revenue as opposed to cost of service? And
15 secondly, did the Office sign that stipulation? That
16 certainly doesn't infringe upon any confidential
17 settlement discussions.

18 CHAIRMAN BOYER: All right. Let's restate
19 the question that way in two parts.

20 Q. (By Mr. Dodge) So I'll start with the first
21 one. To your understanding did the stipulation that
22 was reached in the last general rate case and other
23 dockets use a revenue-based allocator for all
24 increased costs in that docket? In the general rate
25 case docket.

1 A. That's my understanding.

2 Q. And secondly, did the Office accept that?
3 Did it sign that stipulation?

4 A. The Office signed that stipulation.

5 Q. And lest there be any confusion, the Office
6 still agrees that the \$60 million, not just the first
7 \$20 million component, but the 60 million to be
8 recovered over three years all will be allocated based
9 upon that revenue allocator that was agreed to in the
10 stipulation, correct?

11 A. Yes, there aren't differences among the
12 parties on that. That was part of the comprehensive
13 settlement.

14 Q. And then just finally you accept, do you not,
15 that the Com -- that the Commission's clarification of
16 its intent in how EBA true-up costs would be allocated
17 focuses on the spread of base net power costs, as
18 opposed to solely on any particular cost-of-service
19 analysis of net power costs, do you not?

20 A. Can you restate, please?

21 Q. I'm asking you to distinguish between on the
22 one hand any particular party's or even a Commission-
23 adopted cost-of-service analysis in terms of how it
24 spreads net power costs on the one hand, and how the
25 Commission may ultimately spread those costs in its

1 ultimate spread order on the other hand.

2 Do you accept that the Commission's
3 clarifying order focuses on how the base net power
4 costs will spread in the general rate case, as opposed
5 to any particular cost-of-service analysis of the
6 allocation of those costs?

7 A. Yeah, it's focused on the spread. I mean, it
8 plainly is focused on the spread of the base NPC in
9 the last general rate case.

10 Q. And you accept that factors other than purely
11 costs can go into the Commission's ultimate spread
12 determination of all costs, correct?

13 A. Well, cost causation, in fairness, are
14 fundamental cornerstones in terms of cost-of-service
15 principles, but there are other factors.

16 MR. DODGE: Thank you. No further questions.

17 CHAIRMAN BOYER: Thank you Mr. Dodge.

18 Mr. Evans?

19 MR. EVANS: No questions, thank you.

20 CHAIRMAN BOYER: Commissioner Allen?

21 Commissioner Campbell? And I have no questions.

22 Mr. Proctor, no redirect?

23 Okay. Well, thank you Mr. Gimble, you are
24 excused.

25 Let's move now to Mr. Dodge and his witness.

1 MR. DODGE: Thank you Mr. Chairman. We'll
2 call Kevin Higgins.

3 Mr. Higgins needs to be sworn, Mr. Chairman.

4 CHAIRMAN BOYER: Yes, I recall that.

5 (Mr. Higgins was duly sworn.)

6 KEVIN C. HIGGINS,

7 called as a witness, having been duly sworn,

8 was examined and testified as follows:

9 DIRECT EXAMINATION

10 BY MR. DODGE:

11 Q. Mr. Higgins, would you identify yourself and
12 for whom you're testifying?

13 A. My name is Kevin C. Higgins. I'm testifying
14 on behalf of UAE.

15 (The reporter asked the witness to speak up.)

16 THE WITNESS: My name is Kevin Higgins, and
17 I'm testifying on behalf of UAE.

18 Q. (By Mr. Dodge) And in this docket,
19 Mr. Higgins, did you cause to be prepared and filed
20 under your name your direct testimony, which was
21 labelled UAE Exhibit 1D, your rebuttal testimony,
22 which was list -- identified as UAE Exhibit 1R, your
23 rebuttal Exhibit KCH-1, which is designated as UAE
24 Exhibit 1R.1, and supplemental rebuttal testimony
25 identified as UAE Exhibit 1RS?

1 A. Yes.

2 Q. And does that testimony, collectively,
3 represent your testimony in this docket this morning?

4 A. Yes, it does.

5 MR. DODGE: Mr. Chairman, I'd move the
6 admission of the exhibits I just identified.

7 CHAIRMAN BOYER: Are there any objections to
8 the admission of Mr. Higgins' direct, rebuttal, and
9 supplemental rebuttal, together with exhibits as
10 prefiled?

11 Seeing none, they are admitted.

12 (Mr. Higgins' testimony was admitted.)

13 MR. DODGE: Thank you.

14 Q. (By Mr. Dodge) Mr. Higgins, could you
15 please provide a brief summary of your testimony?

16 A. Yes, thank you. Good morning. My testimony
17 addresses whether Rocky Mountain Power's proposed
18 treatment of rate spread included in its proposed
19 Tariff Sheet 94.5, filed at the outset of this docket,
20 complies with the Commission's Phase II EBA order on
21 this subject.

22 My conclusion is that it does. The Company's
23 proposed language ties directly back to the rate
24 spread approved by the Commission in the last general
25 rate case. This issue turns on the plain statement in

1 the Commission's Phase II order that the Commission
2 will rely on its most recent general rate case revenue
3 spread and rate design decisions for the spread of the
4 deferred EBA balance to rate schedules and to rate
5 elements.

6 Although cost of service is an input into
7 rate spread, we all know that cost of service and rate
8 spread do not mean the same thing. Rate spread takes
9 additional factors into account other than class cost
10 allocation.

11 It appears to me that attempts to apply an
12 EBA spread based on a narrow cost metric are
13 inconsistent with the Commission's Phase II order
14 plainly stating that the Commission will rely on the
15 rate spread in the most recent general rate case.

16 In particular, the proposal made by
17 Mr. Gimble on behalf of the Office to use a composite
18 net power cost allocator is inconsistent with this
19 provision. Moreover, Mr. Gimble's proposal is simply
20 a variation of what Rocky Mountain Power had initially
21 proposed in its initial Phase II filing and will
22 produce results that are not substantially different
23 from what Rocky Mountain Power had recommended.

24 As the Company's proposal was discussed in
25 the Phase II order and was neither accepted nor

1 modified by the Commission, it appears to me that
2 Mr. Gimble's proposal lies outside the boundaries of
3 the Commission's admonition that this proceeding is
4 not intended to be a forum for relitigating the EBA
5 Phase II proceeding.

6 Finally, I wish to call special attention to
7 the spread of the \$20 million per year for three years
8 in deferred net power costs that are included as part
9 of the settlement stipulation in Docket
10 No. 10-035-124. A specific formulaic spread of those
11 costs was an integral part of stipulation approved in
12 that docket, upon which the parties relied in agreeing
13 to that comprehensive and complex settlement.

14 It would be fundamentally unfair to parties
15 who negotiated that agreement in good faith to alter
16 the rate spread of these specific dollars on an
17 after-the-fact basis. And from what I can tell based
18 on listening to the other parties in this proceeding
19 to this point, there seems to be some consensus around
20 that, around that principle.

21 And that, that concludes my summary.

22 MR. DODGE: Mr. Higgins is available for
23 cross.

24 CHAIRMAN BOYER: Okay. Thank you
25 Mr. Higgins.

1 Ms. Hogle, any cross-examination?

2 MS. HOGLE: I have none.

3 CHAIRMAN BOYER: Ms. Schmid?

4 MS. SCHMID: None.

5 CHAIRMAN BOYER: Mr. Proctor?

6 MR. PROCTOR: Yes, thank you.

7 CROSS-EXAMINATION

8 BY MR. PROCTOR:

9 Q. Mr. Higgins, what was the date of the
10 Phase II order that you referred to as determining the
11 rate spread of the EBA?

12 A. I believe it was March 3, 2001.

13 Q. Did not this Commission issue an order on
14 January --

15 A. Oh, 2011, sorry. 2011, pardon me.

16 CHAIRMAN BOYER: Time flies, doesn't it?

17 THE WITNESS: It flies, you know. When you
18 have your head to the -- nose to the grindstone it
19 just passes like.

20 MR. PROCTOR: Or when you're getting old it
21 just.

22 Q. (By Mr. Proctor) Are you aware that the
23 Commission issued a January 20, 2012, implementation
24 order, and in that order it referenced how EBA --
25 deferred EBA amounts to -- must be consistent with the

1 approved spread of base EBA costs to rate schedules?

2 A. Yes.

3 Q. Does that language in the January 20, 2012,
4 implementation order, is it different than the
5 language that you saw quoted from the Phase II order
6 of March 2011?

7 A. In substance, no. Because the, the updated
8 language still refers back to the concept of rate
9 spread. And rate spread, even if it's the spread of
10 EBA-related costs, is distinct from allocation of
11 costs.

12 Allocation of costs takes place in the
13 cost-of-service study. Spread of rates takes that
14 information and other information and is applied to
15 the final determination of rates that customer classes
16 are required to recover.

17 Q. So your reference to them to be in substance
18 the same is based upon your interpretation of what was
19 intended by the March 11, 2012, versus the January 20,
20 two thou -- or excuse me, 2011, versus the January 20,
21 2012, implementation order?

22 A. Yes. I did, I did not see -- the Commission
23 retained the nexus to spread in its updated order on
24 this subject. And so it simply referenced
25 specifically the EBA spread, but, but it was spread,

1 nonetheless, as distinct from allocation of costs.

2 Q. Only in the January 20, 2012, order did they
3 reference, as you just noted, the base EBA costs,
4 correct?

5 A. Yes.

6 MR. PROCTOR: Thank you Mr. Higgins.

7 CHAIRMAN BOYER: Mr. Evans, any
8 cross-examination of this witness?

9 MR. EVANS: No, thank you.

10 CHAIRMAN BOYER: Okay, thank you.

11 Commissioner Allen? Commissioner Campbell?

12 I have no questions.

13 Any redirect, Mr. Dodge?

14 MR. DODGE: No, thank you.

15 CHAIRMAN BOYER: Well, thank you Mr. Higgins,
16 you are excused.

17 THE WITNESS: Thank you.

18 CHAIRMAN BOYER: Let's proceed now, I think
19 we have time. We'll proceed now to hear from the UIEC
20 and their witness, Mr. Brubaker.

21 ***

22 ***

23 MAURICE BRUBAKER,

24 called as a witness, having been duly sworn,

25 was examined and testified as follows:

DIRECT EXAMINATION

1
2 BY MR. EVANS:

3 Q. Good morning Mr. Brubaker.

4 A. Morning.

5 Q. Would you state your name and occupation,
6 please?

7 A. Maurice Brubaker. I'm a consultant with
8 Brubaker & Associates.

9 Q. And are your qualifications attached as
10 Appendix A to your direct testimony?

11 A. Yes.

12 Q. You're the same Maurice Brubaker that filed
13 direct testimony with exhibits, prefiled errata to
14 direct with an exhibit, prefiled rebuttal, and
15 prefiled surrebuttal in this docket?

16 A. I am.

17 Q. And if I were to ask you the questions
18 appearing in that testimony today would your answers
19 be the same as in your prefiled written testimony?

20 A. They would.

21 Q. Do you have any corrections or additions to
22 make?

23 A. I don't.

24 MR. EVANS: Mr. Chairman, we move for the
25 admission of Mr. Brubaker's testimony as listed on the

1 UIEC exhibit list in this docket, which has been
2 submitted to the Commission and the parties.

3 CHAIRMAN BOYER: Is there any objection to
4 the admission of Mr. Brubaker's direct, rebuttal,
5 surrebuttal, the exhibits, and errata as filed?

6 They are admitted.

7 (Mr. Brubaker's testimony was admitted.)

8 MR. EVANS: Thank you.

9 Q. (By Mr. Evans) Mr. Brubaker, do you have a
10 summary of your testimony that you can present to us
11 at this time?

12 A. I do, thank you. I would like to present
13 just a brief summary touching on some of the major
14 points in my testimonies.

15 First with respect to the monthly costs, of
16 which there's already been a lot of discussion this
17 morning. I think we all recognize that EBA costs vary
18 monthly to a substantial extent, and that the
19 reconciliations of EBA costs monthly are varying quite
20 substantially by month. So to me it makes sense, both
21 from a cost causation standpoint and for the purpose
22 of conveying proper price signals to customers, to
23 look at doing a reconciliation on a monthly basis.

24 And just as an example I looked at the
25 Company's first filing, which covers the months of

1 October through December of 2011 for their
2 reconciliation. And I noted that the amount per
3 kilowatt hour in the reconciliation for the months of
4 November and December were each about four times the
5 amount per kilowatt hour in the reconciliation for
6 October.

7 And I've not seen any other months but it's
8 not surprising, those levels of differences, and so
9 we'd like to look more closely and examine how we
10 might better reflect those differences in the tariffs
11 as we go forward.

12 And as I said in my surrebuttal testimony and
13 was pointed out earlier today, we're not asking you to
14 do that right now. We're not asking you to change
15 what you've already done for the first cycle. But
16 given that this is a pilot and this is the first
17 experience all of the Utah parties have had with an
18 EBA, we think it's important to take the time to look
19 at some of these different aspects of allocation and
20 reconciliation to try and see if we can't come to
21 some, some approach that better reflects cost
22 causation across the season and across customer
23 classes.

24 It you don't ever collect the information or,
25 or look at it you don't have any basis to evaluate

1 whether there's a better way or not. So that
2 essentially is what we're saying. We realize it could
3 be -- it would be more complex and more complicated
4 than, than what we're doing now, but sometimes that's
5 just a necessity if you want to improve the accuracy
6 of what you're doing.

7 We don't think that simplicity should be
8 allowed to trump the approach or concept of trying to
9 implement rates that are as reasonable and cost based
10 as we can.

11 As part of that we also talked about the
12 customer -- or the carrying charges that we have
13 related to the monthly billing. And recommend looking
14 at increasing the frequency of monthly billing -- or
15 increasing the frequency to monthly billing, or every
16 other month, or some other reasonable pattern. As
17 opposed to waiting an average of 17 months, I think,
18 to true up the over/unders with the customer.

19 If the customers were allowed to pay more
20 frequently, even they're estimated amounts subject to
21 true up, you could clear those balances more quickly.
22 The Company would have their money or the customers
23 would have their money back. And we don't have, you
24 know, the circumstance of a lot of carrying charges
25 piling up.

1 Second point I make on carrying charges is
2 when you look at the, look at the cash flow, on
3 average the Company is paying its fuel and
4 purchase power bills 20 days after the end of the
5 month. So to me it made sense to consider not
6 starting the carrying charges until the Company is out
7 of pocket some amount of money, and then it can flow
8 on through to the ultimate collection with interest
9 all the way, all the way down to that end.

10 I note in my testimony that the 6 percent
11 rate is, I think, pretty high in today's markets.
12 Commissioner Campbell, I think, raised the issue is
13 this a policy question. And I think maybe at least in
14 part, in part it's a policy question. And we would
15 urge you to, to look at that.

16 I noted that the Company in January of 2012
17 floated 10-year first mortgage bonds at a rate of
18 2.95 percent for that 10-year obligation. And also
19 reported in its 10-K that its short-term borrowing
20 rate was 1/2 of 1 percent, not per year but on a
21 monthly -- I'm sorry, not per month but on an annual
22 basis. Which is equivalent to what the 6 percent is
23 on a monthly basis.

24 So given the current economic circumstances
25 we think that the 6 percent is worthy of at least

1 another look. And maybe the -- maybe there is a
2 reason for a policy change, for these kinds of things
3 that tend to be short-term and can go both ways, to
4 focus more on short-term borrowing rates or something
5 like that as opposed to a hard number that's not
6 particularly dynamic, let's say.

7 The third question that I addressed or want
8 to highlight is the detail of information. And I
9 guess I would characterize it this way: Some parties
10 say, Let's start with not a whole lot, or a small
11 amount of information, and build up to more if we need
12 it. My point would be, unless you look at the
13 detailed information you don't know whether you can
14 ignore it or not.

15 You know, there can be a lot of -- you can
16 look at high-level account details and numbers and it
17 looks fine but, you know, unless you raise the hood
18 and look underneath it you may not detect potential
19 problems or issues.

20 And it's not a matter of people trying to do
21 the wrong thing or to hide things, it's just these are
22 very complex transactions and recordkeepings. The
23 Company keeps records in a number of forms, like most
24 corporations. And we just want to be sure we get the
25 right numbers.

1 And so, yeah, maybe it takes, maybe it takes
2 more labor on the front end, but we need to look at it
3 in enough detail to find out what do we really need.
4 And if there's detail that doesn't need to be
5 provided, then you can avoid doing that. But unless
6 you, unless you know what's there I think it's hard
7 to, hard to make a good decision about that.

8 The tariff itself ought to be pretty complete
9 as to what's to be included. And we're not saying
10 everything has to be in the tariff. Mr. Croft's level
11 of medium or high-level detail we think would be
12 appropriate. But there could also be other documents.
13 If they're official documents, Commission orders, or
14 agreed-upon manuals for implementation of EBA that
15 could be referred to, that would be fine.

16 The point is, when the Division or others are
17 evaluating what the Company gives it you have to have
18 some guidepost to go back to and say, What is it they
19 were supposed to put in here? What is it they were
20 supposed to leave out? And did they do that? And if
21 you're very general in the tariff, it's difficult.

22 And I have, unfortunately, been in more than
23 one proceeding where there were conflicts and
24 differences of viewpoint about the language of the
25 tariff and what it permitted, or required, or what it

1 disallowed. And so I think it makes sense to try to
2 tie this down as much as possible. And so that's why
3 we opt for a higher level of detail here on the front
4 end.

5 On, on contracts, I think the UIEC position
6 has been laid out pretty well. We're -- we would be
7 fine, I think, with just putting the statute language
8 into the, the tariffs. So that would conclude my
9 summary.

10 MR. EVANS: Thank you. Mr. Brubaker is
11 available for cross.

12 CHAIRMAN BOYER: Thank you Mr. Brubaker.
13 Ms. Hogle, do you have cross-examination?

14 MS. HOGLE: I do. A few questions.

15 CROSS-EXAMINATION

16 BY MS. HOGLE:

17 Q. Good morning Mr. Brubaker.

18 A. Morning.

19 Q. Are you familiar with the Commission's
20 corrected report and order in Docket 09-035-15, the
21 ECAM approval docket, that they issued I believe
22 March 3, 2011?

23 A. I haven't -- I've read it. I haven't
24 committed it to memory, but I've read it.

25 MS. HOGLE: Okay. May I approach the

1 witness, Commissioner?

2 CHAIRMAN BOYER: You may.

3 Q. (By Ms. Hogle) Have you had an opportunity
4 to review what I've just handed to you?

5 A. I just kind of walked through the pages. I
6 didn't know what you wanted to ask me, so I didn't --

7 Q. Okay.

8 A. -- put focus on anything in particular.

9 Q. Subject to check, and while you're still
10 looking through that, will you agree with me that the
11 document consists of the first two pages and page 76
12 of the Commission's March 3, 2011, order? First
13 document that I gave to you.

14 A. That's the cover, the first two pages behind
15 the cover, and page 1, 70 -- page 76 and page 77 of
16 that article.

17 MS. HOGLE: Mr. Chairman, I'd like the
18 Commission to take administrative notice of this
19 March 3, 2011, Corrected Report and Order in
20 Docket 09-035-15.

21 CHAIRMAN BOYER: Okay, we shall.

22 Q. (By Ms. Hogle) Can you turn to page 76,
23 Mr. Brubaker?

24 A. I have it.

25 Q. Will you agree with me that the formula on

1 top of page 76 is the Commission-approved formula for
2 the calculation of carrying charges for the EBA?

3 A. I would.

4 Q. And if you would can you please turn to
5 page 3, lines 53 to 58 of your rebuttal testimony?

6 A. I will do that. I'm pausing here because I'm
7 thinking that there was a typo there in the .005
8 percent carrying charge rate that the Company may have
9 corrected later. But subject to that, this is the --
10 what the Commission put out as its order.

11 Q. And I believe it was corrected in
12 Mr. McDougal's testimony.

13 A. I'm sorry, I'll ask my testimony reference
14 that you asked me to turn to.

15 Q. Oh. Page 3 of your rebuttal testimony,
16 lines 53 to 58.

17 A. Yes.

18 Q. And can you start reading where it says: "As
19 I indicated in my direct testimony," and then ending
20 with "enjoys" on line 57? Can you read that, please?

21 A. Okay. Page -- lines 53 through 57 basically
22 is I think what you're asking me to read?

23 Q. To read, if you will.

24 A. Yeah.

25 "As I indicated in my direct

1 testimony, RMP enjoys certain payment
2 lags, which means that application of
3 carrying charges should not commence at
4 the end of a calendar month, but rather
5 should commence to be applied 20 days
6 following the end of the calendar month
7 in order properly to account for the
8 lags in payment that RMP enjoys."

9 Q. Thank you. Now can you go back to that
10 formula that you were looking at a minute ago, page 76
11 of the Commission order?

12 A. Yes.

13 Q. Do you see any reference in that formula, the
14 Commission-approved formula, for a 20-day carrying
15 charge delay to account for payment lag?

16 A. No, I don't.

17 Q. So you're raising a new issue in this
18 compliance docket; isn't that right?

19 A. I think, yeah, it's an issue that wasn't
20 considered in developing this particular tariff. I
21 would, I would agree with that.

22 Q. One that you could have raised in the ECAM
23 approval docket, 09-035-15; is that right?

24 A. Possibly, if I have been testifying at the
25 time.

1 Q. Or one that your client, UIEC, could have
2 raised?

3 A. I think that's right.

4 Q. Okay. Are you familiar with the Commission's
5 prehearing order in Docket 11-035-T10 --

6 A. Yes.

7 Q. -- issued January -- okay. I believe you
8 have a copy of it in front of you.

9 A. Yes, I do.

10 Q. Or a copy of part of it in front of you.
11 What I've handed to you are pages 2 and 5, in addition
12 to the cover page of that prehearing order. Will you
13 agree with me that that's --

14 A. Yes, I will.

15 Q. Okay.

16 MS. HOGLE: Mr. Chairman, I'd like the
17 Commission to take administrative notice of its
18 prehearing order in Docket 11-035-T10, issued
19 January 20, 2012.

20 CHAIRMAN BOYER: Okay, so noted.

21 Q. (By Ms. Hogle) Okay. So can you page to
22 turn 2 (sic) of that prehearing order and begin
23 reading, after the discussion section, the second
24 sentence and the third sentence for me, please?

25 (The reporter asked the witness to speak up.)

1 THE WITNESS: All right. Which page again,
2 please?

3 Q. (By Ms. Hogle) Page 2 of that prehearing
4 order. The second sentence after the discussion
5 section. Or in that discussion section.

6 A. "As such, our inquiry in this docket
7 is limited to questions regarding the
8 proposed tariff's compliance with
9 pertinent statutes and our prior
10 orders."

11 Q. Can you continue with the third sentence?

12 A. "It is not a forum for relitigating
13 positions presented (or that should have
14 been presented) in the prior proceedings
15 which produced the EPA and -- EBA and
16 determined the EBA-related costs that
17 are currently in rates."

18 Q. And then can you turn to page 5 and read the
19 second sentence after the three questions?

20 A. "Also, in the event any party
21 identifies an aspect of the EBA
22 implementation upon which our prior
23 orders are silent, and which requires
24 resolution in order to begin
25 implementation of the mechanism, we will

1 consider proposals to supply the needed
2 information."

3 Q. Isn't it true that the Commission could begin
4 implementation of the mechanism without incorporating
5 your proposal that you cite in your testimony
6 regarding carrying charges and application of a 20-day
7 delay accounting for payment lag?

8 A. Yes, they could. And I think that's what we
9 said in our surrebuttal testimony. That these were
10 things to be looked at in the deferral period
11 properly, and we're not asking the Commission to
12 change anything it's already done at this point.

13 MS. HOGLE: Thank you Mr. Brubaker. I have
14 no further questions.

15 CHAIRMAN BOYER: Okay, thank you Ms. Hogle.
16 Ms. Schmid, any questions of this witness?

17 MS. SCHMID: No questions.

18 CHAIRMAN BOYER: Mr. Proctor, any
19 cross-examination?

20 MR. PROCTOR: No.

21 CHAIRMAN BOYER: Mr. Dodge?

22 MR. DODGE: No questions.

23 CHAIRMAN BOYER: Okay. Commissioner Allen?
24 Commissioner Campbell?

25 COMMISSIONER CAMPBELL: I guess just one

1 question. I mean, you argue that your position is
2 based on cost causation and that's an important
3 factor. And I'm just trying to reconcile your
4 position on the monthly versus the Office's allocator,
5 which is argued that it also is more cost causative
6 than what we currently have before us.

7 THE WITNESS: Surely. I think there are
8 different, different aspects of cost causation.
9 Certainly the method that you use in a cost-of-service
10 study and might or might not adopt in an order is one
11 view of cost causation.

12 On a less complex level, seasonal variations
13 in costs can be recognized without adopting an
14 explicit cost-of-service methodology. We have rates
15 now that reflect cost differences by season-based
16 tariff to do that. This is just another aspect of
17 trying to capture those changes as to the
18 reconciliation part of the EBA laws.

19 CHAIRMAN BOYER: Thank you.

20 Mr. Evans, is there any redirect?

21 MR. EVANS: No, Mr. Chairman. Thank you.

22 CHAIRMAN BOYER: Okay. Thank you,
23 Mr. Brubaker, you may be excused.

24 THE WITNESS: Thank you.

25 CHAIRMAN BOYER: Is there anything further we

1 should hear this morning?

2 All right. With that we'll conclude this
3 hearing. We will take this matter under advisement
4 and get an order out as soon as humanly possible.
5 Thank you all for your participation.

6 (The hearing was concluded at 11:47 a.m.)

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C E R T I F I C A T E

STATE OF UTAH)
) ss.
COUNTY OF SALT LAKE)

This is to certify that the foregoing proceedings were taken before me, KELLY L. WILBURN, a Certified Shorthand Reporter and Registered Professional Reporter in and for the State of Utah.

That the proceedings were reported by me in stenotype and thereafter caused by me to be transcribed into typewriting. And that a full, true, and correct transcription of said proceedings so taken and transcribed is set forth in the foregoing pages, numbered 1 through 121, inclusive.

I further certify that I am not of kin or otherwise associated with any of the parties to said cause of action, and that I am not interested in the event thereof.

SIGNED ON THIS 29th DAY OF April, 2012.

Kelly L. Wilburn, CSR, RPR
Utah CSR No. 109582-7801

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