

**BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH**

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|                                   |   |  |
|-----------------------------------|---|--|
|                                   | ) | <b>DOCKET NO. 14-035-31</b>            |
| <b>IN THE MATTER OF THE</b>       | ) |  |
| <b>APPLICATION OF ROCKY</b>       | ) |  |
| <b>MOUNTAIN POWER TO INCREASE</b> | ) | <b>Exhibit No. DPU 1.0ER</b>           |
| <b>THE DEFERRED EBA RATE</b>      | ) |  |
| <b>THROUGH THE ENERGY</b>         | ) | <b>Errata</b>                          |
| <b>BALANCING ACCOUNT</b>          | ) | <b>Rebuttal Testimony and Exhibits</b> |
| <b>MECHANISM.</b>                 | ) | <b>Matthew Croft</b>                   |
|                                   | ) |  |

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**FOR THE DIVISION OF PUBLIC UTILITIES  
DEPARTMENT OF COMMERCE  
STATE OF UTAH**

**Errata Rebuttal Testimony of**

**Matthew Croft**

**October 1, 2014**

1 **Q. Please state your name and occupation?**

2 A. My name is Matthew Allen Croft. I am employed by the Utah Division of Public Utilities  
3 (“Division”) as a Utility Technical Consultant.

4 **Q. Did you previously provide testimony in this docket?**

5 A. Yes. I previously provided direct and rebuttal testimony in this docket.

6 **Q. What is the purpose of the errata rebuttal testimony you are now filing?**

7 A. The purpose of my errata rebuttal testimony is to update three of my rebuttal exhibits for a  
8 correction made in the errata rebuttal testimony of Division witness Mr. Hahn. The exhibits  
9 needing the update are DPU Exhibit 1.7R, 1.8R, and 1.9R. The revised versions of these  
10 exhibits are included with this testimony.

11 **Q. What is the impact of this correction on Utah’s EBA deferral balance?**

12 A. This correction reduces the Black Hills Damages adjustment from \$99,630 to \$17,741. This  
13 correction also slightly changes the Scalar/Factor Update adjustment. With this correction,  
14 the Division recommends specific adjustments resulting in a \$6,960,880 reduction to the  
15 original \$28,339,553 requested by the Company. A revised table of the Division’s  
16 adjustments is shown on the next page.

## DPU and La Capra EBA Adjustments

|      |  | NPC           | UT<br>EBA Deferral<br>Adjustment |
|------|--|---------------|----------------------------------|
| Line | <b>ADJUSTED ACTUAL NPC - As Filed</b>      |               |                                  |
| 1    | Sales for Resale - 447                     | (289,215,427) |                                  |
| 2    | Purchased Power - 555                      | 645,884,836   |                                  |
| 3    | Wheeling Expense - 565                     | 139,021,802   |                                  |
| 4    | Fuel - Coal - 501                          | 781,070,177   |                                  |
| 5    | Fuel - Natural Gas - 547                   | 338,957,536   |                                  |
| 6    | Other Generation - 503                     | 3,816,173     |                                  |
| 7    | Total Adjusted Actual NPC - As Filed       | 1,619,535,097 |                                  |
| 8    | <b>DPU &amp; LA CAPRA ADJUSTMENTS</b>      |               |                                  |
| 9    | DPU Jim Bridger Aerial Survey Adjustment   | 1             | 11,233                           |
| 10   | DPU Deal 1127544 - GF - Trade Purpose      | (485,300)     | (157,002)                        |
| 11   | DPU Deal 697009 - PF - Trade Purpose       | (574,236)     | (195,721)                        |
| 12   | DPU Deal 697030 - PF - Trade Purpose       | (615,816)     | (209,909)                        |
| 13   | DPU Deal 696714 - PF - Trade Purpose       | (1,200,832)   | (409,308)                        |
| 14   | DPU Deal 697068 - PF - Trade Purpose       | (612,736)     | (208,858)                        |
| 15   | DPU Deal 697109 - PF - Trade Purpose       | (574,236)     | (195,721)                        |
| 16   | DPU Deal 697110 - PF - Trade Purpose       | (574,236)     | (195,721)                        |
| 17   | DPU Deal 674556 - GF - Improper Approval   | (1,914,411)   | (588,747)                        |
| 18   | DPU Deal 674806 - GF - Improper Approval   | (2,520,000)   | (859,091)                        |
| 19   | DPU Black Cap Solar - unsupported          | (144,799)     | (47,663)                         |
| 20   | DPU Buy-throughs - unsupported             | (606,986)     | (199,590)                        |
| 21   | LCA Deal 1128158 - GF -split deal          | (473,000)     | (157,349)                        |
| 22   | LCA Deal 1128159 - GF-split deal           | (374,600)     | (124,433)                        |
| 23   | LCA Deal 674809 - GF -Trade Purpose        | (1,962,600)   | (635,517)                        |
| 24   | LCA Deal 772398 - GF - Trade Purpose       | (3,291,500)   | (1,065,826)                      |
| 25   | LCA Deal 1235914 -GP- Trade Purpose        | (94,550)      | (32,848)                         |
| 26   | LCA Deal 697015 -PF-Trade Purpose          | (558,836)     | (190,465)                        |
| 27   | LCA Deal 1352677 - PP -Unjustified Damages | (56,809)      | (17,741)                         |
| 28   | LCA Craig Unit 1 Outage replacement power  | (3,086,810)   | (972,915)                        |
| 29   | LCA Chehalis Outages replacement power     | (1,863,177)   | (570,143)                        |
| 30   | Total DPU and La Capra Adjustments         | (21,585,469)  | (7,023,336)                      |
| 31   | Scalar/Factor Update                       |               | 62,456                           |
| 32   | Total DPU and La Capra Adjustments         |               | (6,960,880)                      |

Notes: GF = Gas Financial, GP =Gas Physical, PF = Power Financial, PP = Power Physical. AFR = Additional Filing Requirement. This table is included as a tab in the excel file called "DPU Exhibit 1.7 ER to 1.9ER - DPU Adj Summary and Calculations\_CONF." The Scalar/Factor Update includes the impacts of the revised SE and SG factors from Mr. Dickman's response testimony and the Division's NPC adjustments shown in the table above.

18 **Q. Does this conclude your errata rebuttal testimony?**

19 A. Yes.