BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

IN THE MATTER OF THE APPLICATION OF ROCKY MOUNTAIN POWER TO INCREASE THE DEFERRED EBA RATE THROUGH THE ENERGY BALANCING ACCOUNT MECHANISM.	))))))))	**DOCKET NO. 17-035-01** **Exhibit DPU 2.0 R** **Testimony and Exhibits** **Philip DiDomenico and Dan F. Koehler**

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

Rebuttal Testimony of

Philip DiDomenico
and
Dan F. Koehler

January 11, 2018

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I. Introduction

Q: Please state your name, business address and title.

A: My name is Philip DiDomenico. I am employed by Daymark Energy Advisors, Inc ("Daymark") as a Managing Consultant. My business address is 370 Main Street, Suite 325, Worcester, Massachusetts, 01608.

My name is Dan F. Koehler. I am employed by Daymark as a Consultant. My business address is 370 Main Street, Suite 325, Worcester, Massachusetts, 01608.

Q: On whose behalf are you testifying?

A: We are jointly testifying on behalf of the Division of Public Utilities of the State of Utah (the "Division").

Q: Have you previously filed testimony in this proceeding?

A: Our direct testimony in this proceeding was filed on November 15, 2017.

Q: What is the purpose of your rebuttal testimony?

A: The purpose of our rebuttal testimony is to respond to the response testimony of PacifiCorp d/b/a Rocky Mountain Power ("RMP" or "the Company") witnesses Dana M. Ralston and Michael Wilding. We respond to certain issues raised by those witnesses, but a lack of response to any particular issue raised by Company witnesses or other parties should not be construed as agreement on that issue.

II. Ralston Response Testimony

Q: To what issues raised in Mr. Ralston's response testimony do you wish to respond?

A: In our direct testimony, we recommended that two specific adjustments be made to the Company's requested Utah-allocated EBA deferral amount. We found that the loss of the Joy longwall at Jim Bridger mine was a result of imprudent management of the Bridger

Mine. We recommended that the $12.5 million Joy longwall abandonment expense and $7.6 million in recovery cost be removed from Company-wide actual net power costs ("NPC"), resulting in a reduction of the requested EBA deferral amount by $8,420,710. We also recommended that $517,618 in net replacement power costs related to 14 imprudent outages be removed from Company-wide actual NPC, resulting in a reduction of the EBA deferral amount by $210,486. Mr. Ralston's response testimony disputes that the Company acted imprudently in any of these instances, and asserts that no adjustment to EBA amounts is necessary.

Joy Longwall

Q: How do you respond to Mr. Ralston's testimony on the Joy longwall?

A: Mr. Ralston's testimony states the majority of the items discussed in the "Methods to Prevent a Reoccurrence" section of the Root Cause Analysis ("RCA") report emphasize a need to improve existing practices and/or procedures as opposed to an absence of procedures. We fundamentally disagree and repeat for the record the specific recommendations from the RCA report.

1. [redacted].

2. [redacted].

3. [redacted]

4. [redacted]

5. [redacted]

6. [redacted]

7. [redacted]

8. [redacted][1]

[1] Confidential Attachment DPU 15.7, Joy Longwall 14th Right Investigation – FINAL Report of Investigation (October 13,201).

Q: How do you interpret these "Methods to Prevent a Reoccurrence"?

A: In our view this is not a list of recommendations for improvement. This is a list of major deficiencies and lack of control.

Q: Do any of the further details on these eight items provided in Mr. Ralston's testimony change your interpretation?

A: No. Many of the details Mr. Ralston provides are simply describing measures the Company has taken since the Joy longwall abandonment to address its failures, including the formalization of written standards in August 2017. These steps are necessary and important, but they have no bearing on the imprudent management and operation of the Joy longwall that led to its loss.

Q: Why do you believe the Company was imprudent in its Management and Operation of the Joy longwall?

A: The concepts of written standards, site-specific training, regular communications, formal documentation and the availability of critical spare parts are by no means unique to the coal mining industry. They are fundamental in any operational environment. The fact that these fundamentals were not already sufficiently in place was likely a major contributor to the events that ultimately led to the Joy longwall abandonment. Further, as Mr. Ralston states in his testimony the Company was well aware of the challenging geological conditions present at this mine. This foreknowledge combined with the operational and managerial deficiencies identified in their own RCA leads us to a finding of imprudence.

Q: Does the Company's Response Testimony cause you to change your recommendation with regard to Joy longwall costs in the EBA?

A: No. We continue to recommend that EBA costs should be adjusted to remove the $12.5 million Joy longwall abandonment expense and $7.6 million in recovery cost on a Company-wide basis, resulting in a reduction of the EBA deferral amount by $8,420,710. These amounts are unchanged from our original EBA audit report.

Colstrip Unit 3 Outage

Q: How do you respond to Mr. Ralston's testimony on the Colstrip Unit 3 outage?

A: Mr. Ralston's testimony asserts that the Colstrip Unit 3 outage was the result of material failure and not the absence of prudent procedures and practices. He states that any known deficiencies were corrected as timely and prudently as possible. The economizer issues discovered during the 2011 inspection led the operator of the Colstrip plant to develop a plan to address these issues and re-inspect the area in 2014 during the next schedule outage. It was also anticipated that an additional project would be needed in 2017 because of erosion in various areas of the economizer. The tube where the failure occurred was inspected in 2014 and the tube's wall thickness was deemed acceptable. A re-inspection was planned for 2017 where any tubes lacking the proper wall thickness would be replaced. We maintain that there was a lack of urgency on the part of the Company to address the problem area that lead to the outage. While the economizer issues were identified in 2011, the Company was willing to wait until 2017 to replace any faulty tubes. Additionally, if a more complete repair had occurred in 2014, this particular outage could have been avoided. Nothing offered in Mr. Ralston's testimony changes our position that the Company acted imprudently since the outage could have been avoided if the economizer problem area was properly addressed in 2014. Furthermore, Mr. Ralston contends that the Boiler Circulating Water Pump failure that extended the outage was the

result of equipment failure and not imprudence on the part of the Company. Overall, only 84 hours out of the 209 hour duration of the outage were related to the boiler tube leak, and the remainder was related to the water pump failure during startup of the unit after the tube leak repair was complete. We accept the Company's position that the last 125 hours of the outage were related to an equipment failure and not the imprudent action discussed above regarding the tube leak issue. Therefore, as discussed in our response to Mr. Wilding's testimony below, we recommend Company-wide replacement power costs of $1,274 associated with the first 84 hours of this outage be disallowed in the EBA.

Colstrip Unit 4 Outage

Q: How do you respond to Mr. Ralston's testimony on the Colstrip Unit 4 outage?

A: Mr. Ralston states that the #11 bearing leak that caused the outage was the result of equipment failure and not procedural failure by the Company and therefore no adjustment of EBA cost should be granted. He explains that the leak occurred from a one inch valve that was put in place for the oil flush where a pipe cap originally existed. The valve was closed and not removed after the oil flush had been completed. Mr. Ralston argues that the subsequent leak that occurred from the valve was due to the malfunction of the equipment and not a procedural failure by the Company. We believe that the Company has provided contradictory information regarding the cause of the #11 bearing leak. The original event report attributed the leak to [redacted].[2] However, in subsequent data requests, the Company has claimed that the leak was not caused by [redacted]. Mr. Ralston's

[2] Confidential Attachment DPU 1.6-4 "2017.10.27 U4 LO Leak."

testimony now explains that the cause of the leak was a one inch valve that was closed and left in place after the oil flush. The Company has not provided a consistent, straightforward explanation of why the original event report for the outage states that [redacted] if that was not the case. Until the Company can satisfactorily explain the inconsistencies in its event reports and demonstrate that the original event report is inaccurate, we maintain that the Company acted imprudently and recommend an adjustment of Company-wide EBA cost for the replacement power cost of $27,193.

Dave Johnston Unit 4 Outage

Q: How do you respond to Mr. Ralston's testimony on the Dave Johnston Unit 4 outage?

A: Mr. Ralston explains in his testimony that the outage was the result of equipment failure and not procedural failure on the part of the Company. He states that condenser tube sheet room temperature vulcanization (RTV) repair was effective from 1988 to June 2009, with only small RTV repairs occurring during this period. After several leaks occurred in 2009, 2010, and 2014, the Company determined that a protective tube sheet coating installed in 1987 had significantly deteriorated which prevented proper adhesion of RTV to the tube sheet, making additional RTV repairs difficult. Before the end of 2014, the Company had considered and reviewed potential solutions, determining that epoxy cladding the tube sheet was the most economical solution. The epoxy cladding installation was slated for 2017 during a planned unit overhaul. A leak occurring in March 2016 led to the epoxy cladding being installed in one side of the condenser with the other side being completed during the scheduled overhaul that began in March 2017. We believe that the Company acted imprudently by failing to replace the RTV sealant

until 2016. In the root cause analysis (RCA) for this outage, the Company explained that [redacted].[3] Because the Company has acknowledged that the RTV sealant [redacted], the Company acted imprudently by leaving in place [redacted] for over 25 years. A more permanent solution, such as the epoxy cladding, should have been considered and installed many years before, particularly when leaks began appearing in 2009 and thereafter. The imprudence displayed by the Company for failing to replace the temporary RTV sealant before 2016 warrants an adjustment to Company-wide EBA costs in the amount of the net replacement power cost for this outage, which is $117,201.

Gadsby Units 4, 5 and 6 Outages

Q: How do you respond to Mr. Ralston's testimony on the Gadsby pipeline outages?

A: Mr. Ralston's testimony states that the Company's response to the Gadsby gas pipeline outage was prudent. The Company tested the cathodic protection of the pipeline in 2014 and 2015 with no indication of system issues. When the leak occurred in March 2016, the pipe was found to be in very good condition along the majority of sections including where the cathodic protection was connected. However, the elbows and joints where the pipe had been wrapped or coated in the field after installation showed corrosion and pitting. After pressure testing the pipe with nitrogen and exposing 50 percent of the pipe, no definitive leak had been found. Therefore, the Company decided that the most prudent action would be to replace the pipe with above ground piping due to the unknown location of the leak and premature pitting found along different areas of the pipe. Nothing

[3] Confidential Attachment DPU 1.6-4 "SER-DVJ4-032516-Condenser tube leak."

in Mr. Ralston's testimony changes our original conclusion that the lack of appropriate planned maintenance of the pipeline led to this outage. In particular, regular maintenance of the cathodic protection of this pipe needed to be carried out earlier than 2014 when the Company implemented such a maintenance plan. Additional evidence that the system was not properly monitored or maintained was [redacted] The lack of proper planned maintenance constitutes imprudence leading to the six separate Gadsby Unit 4-6 outages. Therefore, an adjustment to EBA cost for this outage is justified. As discussed in our response to Mr. Wilding's testimony, the Company-wide NPC associated with replacement power costs for these outages total $53,811.

Gadsby Unit 6 Outage

Q: How do you respond to Mr. Ralston's testimony on the Gadsby Unit 6 outage?

A: Mr. Ralston states in his testimony that the Company prudently responded to the coil failures that caused this outage by methodically testing components until it was discovered that the exciter was the root cause. After the exciter was determined to be the root cause, the manufacturer and installer of the exciter, NEC, was promptly engaged in the repair. While the Company may have responded in an appropriate and timely manner regarding the investigation of the coil failure and repair of the exciter, we believe that the imbalance in the three phase resistance caused by the exciter, which led to the failure of the stationary coil, was the result of imprudent action by the contractor NEC. In the RCA for this outage, the Company identifies the cause of this outage as [redacted]

[redacted].[4] Regardless of whether the fault is that of the Company or the contractor, such a failure to follow industry standards warrants a finding of imprudence. Therefore, we recommend an adjustment of EBA costs to remove net replacement power cost associated with this outage. As discussed in our response to Mr. Wilding's testimony, the Company-wide NPC associated with replacement power costs for this outage is $65,717.

Hermiston Unit 1 Outages

Q: How do you respond to Mr. Ralston's testimony on the Hermiston Unit 1 outages?

A: Mr. Ralston states in his testimony that the outage of September 18th, 2016 was due to failed equipment and not imprudent operations by the Company. He explains that the operator of the plant, Hermiston Generating Company (HGC), properly enlisted experts, General Electric (GE), to determining the root cause of the combustion can failure that led to the outage. On August 2, 2016, Hermiston Unit 1 tripped offline because of a #11 failed combustion can. GE believed this failure to be caused by a lack of purge air and additional investigation found that the purge air valve was shut. It was believed that the shut valve was inadvertently shut by a contractor. When the unit tripped offline again on September 18th, 2016 due to the same issue, investigations by GE and HGC found that the purge air valve had closed again. Since no contractors were on site during the time of this outage, it was determined after plant personnel interviews that high vibration from the combustion turbine had caused the valve to shut close. [redacted].[5] Based on the additional explanation provided by Mr.

[4] Confidential Attachment DPU 20.10 "RCA GAD6-070916 Exciter Coil RCAT Report."
[5] Confidential Response to DPU 20.11.

Ralston, we accept the Company's position that these outages were caused by equipment failure and not by failure to follow industry practices. We recommend no adjustment to EBA cost related to these two outages. However, the Company should not [redacted] as a permanent solution.

Naughton Unit 2 May 2016 Outage

Q: How do you respond to Mr. Ralston's testimony on the Naughton Unit 2 May 2016 outage?

A: Mr. Ralston's testimony states that the outage was caused by inappropriate actions of hired third parties and was not the result of imprudent actions by the Company. The contractor, GE, involved with the bearing was the original manufacturer of the equipment. Mr. Ralston states that the Company prudently selects qualified vendors through a competitive bidding structure and by following industry standards. He explains that the project manager specifically discussed bearing clearances with the contractor to avoid the type of problem that eventually occurred during this outage. Because the replacement of the bearings was under warranty through the contract, the repairs were carried out at no cost. However, Mr. Ralston states that contracts do not typically cover replacement power costs since they involve a wide array of circumstances and damages that are hard to identify and quantify. Further, "the actions the Company takes when procuring services is prudent, within industry practices and in the best interests of the customer (Ralston Response, lines 616-618)."

Q: Is it your position that the GE service contract was imprudently procured or outside of industry practices?

A: No. We have no reason to dispute the Company's claim that the GE service contract was prudently procured and within industry practice.

Q: Can the Company be held responsible for an imprudent outage if the outage was caused by inappropriate action of a third-party contractor or vendor under a prudently-procured contract?

A: Yes. PacifiCorp recovers the cost of its investment in owned and jointly owned generation resources, and earns a return or profit on that investment. As an owner, the Company is responsible for the performance of that asset, and cannot and does not absolve itself of that responsibility simply because it has delegated the operation or repair of that asset to another entity. Certainly, as between the Company and its ratepayers, the Company is in a much better position to influence the operation of plants where it is not the operator. If the Company operated in a regulatory system without an EBA the Company would not recover any of the replacement power costs related to the forced outage.

Q: Mr. Ralston's testimony states that your original report characterizes the Company's involvement with third-party contractors and vendors as "casual". Is this accurate?

A: No, this statement has no basis in our report or in our position on recovering additional net power costs related to third-party imprudence. The Company acknowledged that this characterization is not found in our report in its response to DPU Data Request 25.5.

Q: What is your recommendation with regard to the Naughton Unit 2 May 2016 outage?

A: The imprudent action leading to this outage is not in dispute. The Company has not provided any information to change our position that it should not be allowed to recover additional costs incurred due to this imprudent outage, regardless of the third-party culpability. We still recommend an adjustment to Company-wide EBA cost for the replacement power cost amount of $47,949.

Naughton Unit 2 June 2016 Outage

Q: How do you respond to Mr. Ralston's testimony on the Naughton Unit 2 June 2016 outage?

A: Mr. Ralston states in his testimony that the Company's response to the fire was appropriate and that the plant and fan company personnel could not identify a definite root cause of the fire during the subsequent investigation. It was speculated that based on the proximity of the coal pile, that coal dust could have been the cause of the fire. However, Mr. Ralston states that it was not known prior to the fire that the area might have been prone to coal dust accumulation. Therefore, any preventative measures to mitigate coal dust buildup could not have been carried out beforehand since the buildup problem was not known until after the fire. We maintain that the Company should have carried out a more rigorous investigation since a fire should trigger more concern than what was demonstrated by the Company. Furthermore, since Mr. Ralston acknowledges that the Company recognizes coal dust as a hazard that requires diligent mitigation, the Company failed to adequately prevent the buildup of coal dust in the affected area, regardless if the possible link between the fire and coal dust accumulation was made after the outage. We still recommend an adjustment of Company-wide EBA cost for the replacement power cost of $136,570.

III. Wilding Response Testimony

Q: To what issues raised in Mr. Wilding's response testimony do you wish to respond?

A: We respond to Mr. Wilding's alternative calculation of the replacement power cost calculation related to the contested outages at Gadsby Units 4 - 6. We also accept his recommended adjustments to replacement power calculations for contested outages at Hermiston 1, Dave Johnston 4 and Colstrip 3.

Gadsby Units 4-6

Q: What are Mr. Wilding's suggestions related to the outage replacement power cost estimation?

A: Mr. Wilding accepts the calculation methodology we used to estimate replacement power costs for the Gadsby 4-6 outages but suggests three "corrections" to the inputs used in the calculation. Mr. Wilding suggests the following changes in inputs to the calculation: 1) the modeled price of replacement power should be based on PowerDex hourly market prices at the 4-Corners market hub rather than California Independent System Operator's ("CAISO") day-ahead market ("DAM") locational marginal prices ("LMP"); 2) variable operating and maintenance ("VOM") costs should be modeled as $[redacted]; and 3) modeled heat rates should be based on actual average heat rates.

Q: How do you respond to Mr. Wilding's suggested changes to inputs in the replacement power cost calculation?

A: We accept Mr. Wilding's proposed inputs for market power prices and VOM but reject his proposal to use actual average heat rates.

Q: Explain your response to Mr. Wilding's suggestion to use PowerDex hourly market prices.

A: At the time of our analysis, we did not have access to proprietary PowerDex hourly market prices. We maintain that there is no "perfect" market price index to use and that CAISO DAM LMPs are an appropriate publicly available data source for this analysis, which requires hourly granularity. Mr. Wilding notes that PacifiCorp balances Gadsby output at the 4-Corners market hub, and PowerDex provides hourly index pricing at this market hub. We accept for the purposes of the Gadsby outages analysis the use of PowerDex hourly prices, as suggested by the Company.

Q: Explain your response to Mr. Wilding's suggestion to use actual VOM costs.

A: We accept the actual VOM provided by the Company. In response to DPU Data Request 25.1(c), the Company stated that the actual VOM value provided is the value used when modeling generation dispatch.

Q: Explain why you reject Mr. Wilding's suggestion to use actual average heat rates in the replacement power analysis.

A: Actual average heat rates reflect total fuel burned divided by net generation. This may or may not be consistent with the incremental heat rate for the next unit of output that is the appropriate signal for dispatch decisions. For instance, consider an available generator that been dispatched minimally for some period. The plant would still burn some fuel to provide station load, but it would provide little to no net generation output. Such a unit could have an actual average heat rate several multiples of any operating heat rate, or it could even be negative. Such a heat rate is nonsensical if used to model dispatch, which is based on the marginal cost of the next increment or decrement of power.

Q: Does the Company use actual average heat rates in its own dispatch modeling?

A: No. In response to DPU Data Request 25.2 the Company provided the heat rate curves used in its own dispatch modeling. The heat rate used in modeling dispatch reflect discrete points on the curve, with average heat rates for specific operating levels ranging from [redacted]. The Gadsby units are more efficient at higher operating levels, so full load heat rates are significantly lower (meaning less fuel is required to produce each MW of generation) than partial load heat rates.

Q: Did you revise the heat rate assumptions in the simplified dispatch modeling used to estimate replacement power costs?

A: Yes. In addition to the two input changes suggested by the Company, we also adjusted our replacement power cost analysis to use heat rate inputs consistent with heat rate curves used in Company modeling, as provided in Confidential Attachment DPU 25.2. Our replacement power cost methodology is a simplified dispatch model based on a single point estimate of each unit's heat rate. Rather than use the full load average heat rate for each unit (ranging from [redacted] to [redacted] BTU/kWh for each of the Gadsby Units 4-6), we conservatively used the partial (20 MW) load average heat rates, ranging from [redacted] to [redacted] BTU/kWh.

Q: How did the input adjustments affect your estimate of replacement power costs associated with the Gadsby Unit 4-6 outages?

A: Our revised analysis using PowerDex hourly prices, actual VOM, and heat rates from the Company's dispatch modeling assumptions, as described above, results in a revised estimate of $119,528 in Company-wide replacement power costs associated with the seven imprudent outages at Gadsby Units 4-6. These replacement power costs were used

to calculate our revised adjustment to the EBA deferral amount, as shown in Table 1 below.

Q: How do you respond to Mr. Wilding's testimony on the computation of Hermiston Unit 1 and Dave Johnston Unit 4 replacement power costs?

A: Mr. Wilding noted a small error in the calculation of first-day or last-day peak and off-peak outage hours for Hermiston Unit 1 and Dave Johnston Unit 4. We accept this correction. The Company-wide replacement power costs associated with the Dave Johnston Unit 4 outage are $117,201, a reduction of $281 from our direct testimony. We are no longer recommending the Hermiston Unit 1 outage for disallowance, rendering the Hermiston correction moot.

Q: How do you respond to Mr. Wilding's testimony on the computation of Colstrip Unit 3 replacement power costs?

A: Mr. Wilding asserts that only 84 of the 209 outage hours were directly related to the economizer tube leak issue subject to our finding of imprudence. The Company's position is that the second outage, related to a boiler water pump that failed upon attempted restart of the unit after resolving the tube leak issue, should not be subject to the same finding of imprudence, and should therefore not contribute to replacement power cost disallowance in the EBA. As discussed in our response to Mr. Ralston's testimony, we accept the Company's position in this instance. As a result, the Company-wide replacement power costs recommended for disallowance in the EBA is reduced from $2,923 to $1,274.

Q: What other changes to outage-related disallowances are you recommending?

A: As discussed above in our response to Mr. Ralston's testimony, we are not recommending an adjustment to EBA deferral based on either Hermiston outage.

Q: Please summarize your recommended outage-related reductions in Company-wide NPC.

A: After considering new information provided by the Company in Response Testimony and in responses to follow-up data requests, we have made some adjustments to our calculation of replacement power costs, and we have withdrawn recommended disallowance associated with two outages. Still, nothing in the Company's response testimony changes our conclusion that 12 outages demonstrated sufficient imprudence that we recommend reducing EBA costs to reflect net replacement power costs related to the outages. The total reduction in Company-wide NPC for these outages is $449,715, as shown in Table 1 below. Division Witness David Thomson discusses the impact of this Company-wide NPC reduction on RMP's requested EBA deferral amount. The Utah-allocated EBA deferral adjustment related to imprudent outage replacement power costs is $176,069.

Table 1 – Outage Summary

Outage	Start Date	Estimated Replacement Power Cost	Recommended Disallowance - Company NPC
Gadsby 4	3/30/2016	$ 5,284	$ 5,284
Gadsby 4	4/8/2016	$ 12,420	$ 12,420
Gadsby 5	3/30/2016	$ 6,780	$ 6,780
Gadsby 5	4/8/2016	$ 9,472	$ 9,472
Gadsby 6	3/30/2016	$ 9,055	$ 9,055
Gadsby 6	4/8/2016	$ 10,800	$ 10,800
Gadsby 6	7/19/2016	$ 65,717	$ 65,717
Gadsby Outages Subtotal		*$ 119,528*	*$ 119,528*
Colstrip 3	5/13/2016	$ 1,274	$ 1,274
Colstrip 4	10/27/2016	$ 27,193	$ 27,193
Dave Johnston 4	3/25/2016	$ 117,201	$ 117,201
Hermiston 1	8/2/2016	$ 80,835	$ -
Hermiston 1	9/18/2016	$ 7,113	$ -
Naughton 2	6/6/2016	$ 136,570	$ 136,570
Naughton 2	5/28/2016	$ 47,949	$ 47,949
GRAND TOTAL		**$ 537,663**	**$ 449,715**

IV. Revised Adjustments to the EBA

Q: Based upon your review of the Company's response testimony and your rebuttal testimony, what adjustments do you now propose to calendar year 2016 EBA costs?

A; Based upon the discussion above, we continue to recommend that the EBA deferral request be adjusted to remove the $12.5 million Joy longwall abandonment expense and $7.6 million in recovery cost included in Company-wide NPC. The Utah-allocated EBA deferral adjustment related to Joy longwall costs is $8,420,710. We also recommend adjusting Company-wide EBAC for the replacement power cost related to 12 of the 16 outages discussed in our direct testimony and EBA Audit report. The total reduction in Company-wide NPC for these outages is $449,715, resulting in a Utah-allocated EBA deferral adjustment of $176,069. Our revised recommended adjustments increase the

proposed refund to Utah customers by $8,596,779. The calculation of Utah allocated amounts with carrying charges is presented in the rebuttal testimony of DPU Witness Thomson.

Q: Does this conclude your testimony?

A: Yes.