The Public Service Commission of Utah (PSC) approves a decrease to the 2018 Energy Balancing Account (EBA) representing the unopposed FAS 106 adjustment and three imprudent unplanned outages. With these adjustments applied to the 2019 EBA, the PSC approves the interim rates set in this docket as final.

A. BACKGROUND AND PROCEDURAL HISTORY

On March 15, 2018, PacifiCorp filed an application (Application) with the PSC for authority to increase rates in Electric Service Schedule No. 94 (Schedule 94), Energy Balancing Account Pilot Program, by $2.767 million on an interim basis (Interim Increase) effective May 1, 2018. Pursuant to Utah Code Ann. § 54-7-13.5, the PSC approved use of the EBA to set rates in Docket No. 09-035-15.1

On April 27, 2018, the PSC issued an Order in this docket approving PacifiCorp’s Interim Increase, pending the final results of the Division of Public Utilities’ (DPU) audit.

Pursuant to the PSC’s March 29, 2018 Scheduling Order, Notice of Hearings, and Tariff Status (Scheduling Order), on November 15, 2018, the DPU filed the results of its audit and accompanying exhibits and direct testimony, along with the audit report of its consultant Daymark Energy Advisors (Daymark Report). Thereafter, PacifiCorp filed response testimony, the DPU filed rebuttal testimony, and PacifiCorp filed surrebuttal testimony.

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The PSC held a hearing to consider the DPU’s filing, at which counsel for PacifiCorp, the DPU, and the Utah Association of Energy Users (UAE) appeared. Witnesses from the DPU and PacifiCorp presented evidence. On March 1, 2019, PacifiCorp, the DPU, UAE, and the Office of Consumer Services filed legal briefs.

B. CONCLUSIONS OF LAW GENERALLY APPLICABLE TO PACIFICORP’S EBA

After reviewing the legal briefs filed in this docket, we make the following conclusions of law that are generally applicable to any EBA filing by PacifiCorp.

1. PacifiCorp bears the burden of proof to establish, by substantial evidence, the prudence of each expense in the EBA. The degree to which other parties dispute an expense is relevant to the evaluation of the evidence provided by PacifiCorp, but no party has a burden to prove imprudence. Rather, we consider evidence suggestive of imprudence in our case-by-case analysis of whether PacifiCorp has met its burden to establish prudence.

2. A prudence determination is heavily dependent on the facts that must be evaluated on a case-by-case basis and judged as of the time the action was taken.

3. When evaluating the prudence of an expense caused by human error:
   a. human error is a relevant factor; and
   b. PacifiCorp bears the burden to establish, by substantial evidence, that the expense was prudent notwithstanding the human error.

4. When evaluating the prudence of an expense where PacifiCorp is the minority owner of a facility, relevant factors include, without limitation:
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a. the reasonableness and due diligence of PacifiCorp in entering into the minority ownership relationship;

b. the level and effectiveness of PacifiCorp’s ongoing management of the relationship, including administration, monitoring, and any necessary oversight; and

c. the propriety of the majority owner’s actions.

5. When evaluating the prudence of an expense where PacifiCorp procured a contractor to perform work for PacifiCorp, relevant factors include, without limitation:

a. the reasonableness and due diligence of PacifiCorp in entering the contractual relationship, including PacifiCorp’s procurement process;

b. the level and effectiveness of PacifiCorp’s ongoing management of the relationship, including administration, monitoring, and any necessary oversight; and

c. the propriety of the contractor’s actions.

C. THE DPU’S AUDIT AND UNOPPOSED ADJUSTMENTS

a. Positions of the Parties

The DPU concludes the costs presented in the EBA are accurate and tie to PacifiCorp’s supporting information, with the exception of its FAS 106-related adjustment discussed below. In addition, the DPU states there is no reason to challenge the California Independent System Operator’s Energy Imbalance Market (EIM) participant benefit estimation method and amount, but notes that the usefulness of continuing to estimate EIM benefits against a hypothetical alternative is rapidly diminishing.
Based on its audit, the DPU recommends a reduction of approximately $0.912 million, on a Utah-allocated basis, to the Interim Increase consisting of: 1) correction of the allocation factor associated with the incremental non-fuel FAS 106 savings, representing a reduction of $0.026 million (FAS 106 Adjustment)\(^2\); and 2) replacement power costs and associated interest for seven outages the DPU deems imprudent, representing a reduction of $0.886 million (Outage Adjustments)\(^3\). If approved, these adjustments would reduce the $2.767 Interim Increase to $1.855 million. The DPU also recommends PacifiCorp modify its Energy Risk Management (ERM) Policy to prevent trades being entered by traders who do not have the appropriate authority.

PacifiCorp agrees with the DPU’s FAS 106 Adjustment. PacifiCorp commits to work with the DPU to adopt, in its ERM Policy, language similar to that proposed in the DPU’s audit.

b. Findings of Fact, Conclusions of Law, and Decision

We find the DPU’s recommended FAS 106 reduction of $25,742, as agreed to by PacifiCorp, is necessary to correct an allocation factor error; therefore, we adopt and approve this adjustment. Based on the DPU’s audit, and in the absence of any opposition, we find the costs presented in the EBA, other than the FAS 106 Adjustment, are accurate. We agree with the DPU’s concern about continuing to evaluate EIM benefits against a hypothetical alternative that is increasingly losing relevance, and we encourage PacifiCorp to address this concern in future EBA filings.

\(^2\) The FAS 106 Adjustment is comprised of reduced cost recovery of $24,487 plus an interest adjustment of $1,255 for a total reduction of $25,742.

\(^3\) The Outage Adjustments consists of a reduced Utah-allocated net power cost of $840,267 plus an interest adjustment of $45,998 for a total reduction of $886,265.
D. DISPUTED OUTAGE ADJUSTMENTS

The DPU investigated 29 significant forced, maintenance, and extended planned outages at PacifiCorp’s thermal plants that it believes were avoidable. Of these outages, the DPU recommends reducing system-wide EBA costs by $1.955 million for the seven outages discussed below. The proposed adjustments reflect the DPU’s calculation of replacement power costs related to each outage. PacifiCorp disagrees with all seven adjustments, but PacifiCorp does not disagree with the DPU’s method of calculating replacement power costs. The disputed outages are presented below along with the date the outage commenced and the recommended system-wide net power cost adjustment without interest.

1. Craig Unit 2; May 23, 2017; $21,384

Event: Unit shutdown due to a hydrogen leak near the unit’s collector bell end.

a. Positions of the Parties

The DPU asserts this event was likely caused by a missing ¼-inch plug that had not been reinstalled according to procedure. Further, the DPU states Tri-State, the unit’s operator and co-owner, did not conduct a root cause analysis (RCA) or take any corrective actions following this incident. According to the DPU, at the time of the outage, Tri-State did not have internal procedural requirements to document outage events or a policy regarding when to perform an RCA. The DPU believes Tri-State’s general lack of concern with avoiding a repeat event is unacceptable and cause for a disallowance. The DPU also asserts PacifiCorp should be held accountable for avoidable outages at third-party-operated facilities. In addition, the DPU believes

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4 The DPU defines a significant outage as one greater than 72 hours in duration.
PacifiCorp is responsible for ensuring its partners have polices or measures in place to account for mistakes, and argues replacement power costs related to uninvestigated outages should not be the responsibility of the customer.

PacifiCorp testifies General Electric (GE), the unit’s original equipment manufacturer, reinstalled the plug according to GE’s own procedure. As part of that procedure, GE conducted a 24-hour post-installation pressure test and no leaks were observed. However, after the test and unit’s return to service, a hydrogen leak developed when the plug apparently vibrated out. PacifiCorp argues the DPU provided no evidence that an imprudent act by PacifiCorp caused the leak. PacifiCorp states Tri-State has agreed to implement an outage reporting procedure by January 31, 2019.

b. Findings of Fact, Conclusions of Law, and Decision

We find that Tri-State acted reasonably in selecting GE to perform the plug installations, and that GE acted according to its established procedures when it performed a pressure test prior to operating the unit. But PacifiCorp offers no explanation for the plug failure and related hydrogen leak just a few hours after operations began. We find that this scenario leaves too many unanswered questions. Was the plug defective? Was it not tightened down properly? Should a torque standard be implemented for this type of installation? Was the seal defective for some other reason? As the DPU testified, PacifiCorp is unable to provide answers to these questions because Tri-State, the unit’s co-owner and operator, did not conduct an RCA.

Our finding for this outage does not mean we expect a utility to conduct an RCA for every unplanned outage. A reasonable evaluation of an unplanned outage will depend on specific facts and circumstances. One particularly relevant fact here is how quickly the failure occurred
after installation of the plug.\footnote{This fact is particularly relevant in distinguishing our decision related to this outage from our decision related to the October 13, 2017 outage at Jim Bridger Unit 3.} Given that timing and the other facts and circumstances of this outage, we find that a reasonable utility would have put more effort into determining the cause. Accordingly, we find PacifiCorp has failed to meet its burden to establish the prudence of the expenses related to this unplanned outage because it has not provided enough information about the cause of the outage for us to determine that the pressure test was adequate, or that other appropriate procedures were properly carried out.

We conclude that PacifiCorp has failed to meet its burden to prove the $21,384 associated with the May 23, 2017 outage at Craig Unit 2 was prudently incurred. Consequently, we conclude that the replacement power costs associated with this event should be removed from the EBA.

2. **Dave Johnston Unit 3; April 25, 2017; $265,673**

**Event:** Unit 3 was brought offline due to several tubing weld failures along the leading edge of the reheat superheater.

**a. Positions of the Parties**

The DPU refers to a report produced by PacifiCorp’s metallurgist, IEC, which indicates the weld failures were caused by the use of incorrect tubing material in dissimilar metal welds (DMW). According to the report, SA-209 T1a tubing was installed where the plant assembly drawing called for SA-213 T11 tubing. The DPU believes PacifiCorp acted imprudently by not installing the proper tubing.
PacifiCorp states the non-conforming material replacement in question could have contributed to the failure. PacifiCorp claims the non-conforming tubing was installed over 20 years ago and has lasted well within acceptable operation expectations. PacifiCorp believes the DPU is holding PacifiCorp to an unreasonable standard and contends that while the specific facts involving the usage of the incorrect material are unknown, its use may have been the right decision at that moment to get the unit back online.

At hearing, PacifiCorp described its historical record-keeping practices and stated the timing and rationale of the substitution of non-conforming tubing is unknown. PacifiCorp also provided testimony that if the installation of non-conforming tubing was intentional, the installed non-conforming tubing should have been scheduled for replacement with the proper material in a subsequent planned outage.

b. Findings of Fact, Conclusions of Law, and Decision

PacifiCorp does not dispute that non-conforming tubing was installed and agrees the tubing leak could have been the result of using non-conforming tubing. Further, PacifiCorp testified at hearing that standard practice for replacement of non-conforming tubing would be to schedule its replacement at a subsequent planned outage. We find that at the time of the installation of the non-conforming tubing, appropriate industry practice required PacifiCorp to have documented the reason for the non-conforming installation and to have scheduled its replacement. Accordingly, we conclude that PacifiCorp has not met its burden to show that the undocumented installation of the non-conforming tubing, with no replacement during a future planned outage, was prudent. We conclude that the $265,673 associated with the April 25, 2017
outage at Dave Johnston Unit 3 was not prudently incurred and the replacement power costs associated with this event should be removed from the EBA.

3. Dave Johnston Unit 3; September 19, 2017; $705,475

Event: Unit shutdown due to several tube leaks in the reheat superheater that were identified by PacifiCorp’s metallurgist IEC as being related to PacifiCorp’s practice of explosive deslagging.

a. Positions of the Parties

The DPU believes the tube leaks were the result of repetitive events caused by PacifiCorp’s failure to change its deslagging practices, as recommended by IEC. According to the DPU, the repeat nature of the outage event combined with PacifiCorp’s lack of attention to modifying its deslagging practices is unacceptable, avoidable, and a cause for disallowance.

PacifiCorp explains that explosive deslagging is used to provide a safe work environment and is the safest and most effective way to remove slag from a unit. PacifiCorp argues the DPU lacks an understanding of explosive deslagging practices and their possible impacts to the units. PacifiCorp provides that the degree of damage from explosive deslagging will be dependent on the high strain rate loading to the tube material, as generated by the explosive, and the degree of temper embrittlement of the tube material. PacifiCorp contends that since neither of these characteristics can be fully defined at the time the event occurs, the degree of damage cannot be quantified. PacifiCorp concludes it is not possible to attribute this failure to any specific explosive deslagging event and that the blasting procedures currently in place will have little to no impact on remaining tube life.

PacifiCorp argues the IEC statement to use less aggressive detonation practices the DPU relies on was made to ensure that if PacifiCorp were not already using the lowest velocity
detonation cord that it consider doing so. PacifiCorp testifies it already uses the lowest velocity
detonation cord available and has done so since 2011.

b. Findings of Fact, Conclusions of Law, and Decision

At hearing, both PacifiCorp’s and the DPU’s witness provided support for use of
explosive deslagging as an industry standard for worker safety. The basis of the DPU’s
recommended imprudence finding was its belief PacifiCorp was continuing a deslagging practice
in conflict with IEC’s recommendation. Given PacifiCorp’s undisputed clarification in its
surrebuttal testimony and again at hearing that it has been practicing deslagging in conformance
with IEC’s recommendation since 2011, we find that PacifiCorp has met its evidentiary burden
to establish that its deslagging practice is prudent. We conclude that the $705,475 associated
with the September 19, 2017 outage at Dave Johnston Unit 3 was prudently incurred and the
replacement power costs associated with this event should be included in the EBA.

4. Huntington Unit 1; May 3, 2017; $80,391

Event: Huntington Unit 1 was taken offline due to a boiler leak.

a. Positions of the Parties

According to the DPU, DMWs are a well-known problem in the industry. The DPU states
this was the fourth failure of this type on this unit since 2008 and that PacifiCorp plans to replace
the DMWs and terminal tubes during an overhaul in 2022. The DPU believes PacifiCorp’s lack
of attention to a known industry issue is unacceptable and that waiting until 2018 to take steps to

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determine the extent of the problem and until 2022 to correct an issue first identified in 2008 is not prudent.

In response, PacifiCorp does not dispute the DPU’s claims that this is a known potential issue. However, PacifiCorp argues the DPU’s assertion that waiting fourteen years and multiple overhaul cycles to address a known industry problem warrants a disallowance is not reasonable. PacifiCorp notes there are over 600 of these welds in the outlet of the reheater and the costs to review each weld to check for this issue would largely outweigh the benefits. PacifiCorp contends weld failures are a product of time and temperature and that the four failures noted by the DPU represent a failure rate of less than one percent.

PacifiCorp states it is not prudent to make an expensive full replacement decision based on a less than one percent failure rate. PacifiCorp asserts it must balance the need to remedy the issue with its fiduciary responsibility to customers to optimize the utilization of its assets, including appropriate scheduling of replacements. Accordingly, PacifiCorp asserts that the issue in this docket was the utility’s decision not to replace the welds during the 2014 planned outage for this plant, and that the decision not to replace the welds during the 2018 planned outage is not relevant to the May 3, 2017 unplanned outage.

b. Findings of Fact, Conclusions of Law, and Decision

Given DMW failures are a result of time and temperature, we find PacifiCorp exercised sound judgment in monitoring and maximizing the operational life of those welds, based on its observation of a less than one percent failure rate. We find PacifiCorp met its evidentiary burden to demonstrate that it reasonably balanced those issues against the costs associated with replacing over 600 welds. We clarify that this order relates only to PacifiCorp’s decision not to
replace the welds during the 2014 planned outage. We find that decision to be prudent; we do not have either the opportunity or the evidence in this docket to evaluate whether PacifiCorp’s decision not to replace the welds during the 2018 planned outage was prudent. Accordingly, we conclude that the $80,391 associated with the May 3, 2017 outage at Huntington Unit 1 was prudently incurred and the replacement power costs associated with this event should be included in the EBA.

5. **Jim Bridger Unit 2; January 17, 2017; $132,375**

**Event:** An outage occurred due to water freezing in the water-cooled spacer tubing.

**a. Positions of the Parties**

According to the DPU, the water-cooled spacer tubing failed in various places due to a flow blockage caused by ice. The DPU asserts that despite PacifiCorp having processes in place, it failed to determine the associated heat trace equipment was inoperable. The DPU maintains having such voids or gaps in processes is not prudent. The DPU asserts customers have no choice but to depend on the expertise of PacifiCorp to ensure its processes fully address operational needs.

At hearing, PacifiCorp testified it had a process in place to inspect the heat trace system to verify operation. In this instance, however, even though voltage and current information identifying the problem was collected by a PacifiCorp technician, PacifiCorp did not act on the information. PacifiCorp states it has changed the process to avoid a reoccurrence. PacifiCorp claims it acted prudently because it had a process in place to verify heat trace operation even though the outage resulted from a void/gap in the process. PacifiCorp asserts gaps are an ongoing
risk within any organization and it acted prudently because it implemented adequate corrective actions.

b. Findings of Fact, Conclusions of Law, and Decision

After PacifiCorp’s technician completed the process of verifying the heat trace equipment’s voltage and current readings, PacifiCorp possessed information that identified a problem with the heat trace system. PacifiCorp did not act on that information. We conclude that a deficiency in a utility’s processes is not always imprudent and must be evaluated on a case-by-case basis. In this instance, we find that detecting the problem and failing to act was not prudent. The decision not to act was not a calculated decision based on an evaluation of costs or other factors. The mistake of the technician in taking no action was compounded by the absence of a clear procedure prescribing remedial action and the failure of the technician’s superiors to note the need for remedial action revealed in the technician’s report. We find that considering the combination of both human errors and procedural deficiencies, PacifiCorp has failed to meet its evidentiary burden to establish that the costs associated with this unplanned outage were prudently incurred. We conclude that the $132,375 associated with the January 17, 2017 outage at Jim Bridger Unit 2 was not prudently incurred and the replacement power costs associated with this event should be removed from the EBA.
6. Jim Bridger Unit 3; October 13, 2017; $21,505

Event: Ground faults precipitated by vault flooding caused Unit 3 circulating water pumps to trip off.

a. Positions of the Parties

According to the DPU, PacifiCorp indicated in a data request response the outage was caused by cables damaged during initial installation more than 40 years ago. The DPU asserts that the damage to the cables during the installation process was avoidable and therefore warrants a disallowance. The DPU argues PacifiCorp should have performed some amount of periodic testing on this cable. The DPU rejects PacifiCorp’s contention that the passage of time negates its responsibility to have correctly constructed the plant, maintaining the question is prudence, not timing.

PacifiCorp disagrees with the DPU and believes a disallowance would be unreasonable and unrealistic. PacifiCorp maintains there were no operational signs that warranted investigation of the cable prior to the event, so even though subsequent removal revealed the damage to the cabling to be the root cause, there was no reason for PacifiCorp to have tested this cable’s functionality since its installation. Further, PacifiCorp notes the analysis also showed that age-related deterioration could have been an additional factor in the ground fault.

b. Findings of Fact, Conclusions of Law, and Decision

We find that the proper functioning of the cable for 40 years is evidence of adequate installation. We recognize the absence of further evidence regarding the initial installation, but we do not find any reason to expect a prudent utility to have maintained such records absent a condition such as the known installation of nonconforming parts, which was not the case here.
Additionally, absent any reduction in function or other indication that a problem existed, we find that PacifiCorp did not possess information that would lead it, or any prudent utility, to engage in a testing program. The evidence suggests that absent such information, regular testing of this kind of cable simply is not appropriate or cost efficient. Accordingly, we conclude that the $21,505 associated with the October 13, 2017 outage at Jim Bridger Unit 3 was prudently incurred and the replacement power costs associated with this event should be included in the EBA.

7. Dave Johnston Unit 4; April 22, 2017; $728,023

Event: A planned outage was extended due to the installation of an incorrect control rotor main oil pump impeller.

a. Positions of the Parties

The DPU argues installation of the wrong impeller is indicative of a procedural failure and that the incident was avoidable. The DPU claims the error was the admitted fault of a contractor who accepted work for which it wasn’t properly staffed to complete. The DPU maintains it is PacifiCorp’s responsibility to ensure that its contractors follow prudent practices. Further, PacifiCorp should be held responsible for the imprudent actions of its contractor who lacked the proper procedures to prevent such errors from occurring.

PacifiCorp disagrees with the DPU, arguing that its RCA of this event identifies it was the result of human error and not due to imprudence. PacifiCorp claims that the contractor performing the work, Mechanical Dynamics and Analysis (MD&A), determined that the error’s root cause was a result of its increased work capacity and insufficient staffing levels. PacifiCorp acknowledges MD&A has taken responsibility for the incident and has corrected known
deficiencies in a timely manner. PacifiCorp argues it acted prudently in managing this incident and avoided the potential of greater loss. In addition, PacifiCorp testifies that it collected liquidated damages from MD&A because of the delays associated with the incident.

b. Findings of Fact, Conclusions of Law, and Decision

We find that PacifiCorp demonstrated that it acted reasonably in selecting MD&A as a contractor. We find that PacifiCorp prudently managed its contractual relationship with MD&A because it took appropriate actions to promptly resolve the incident and to hold MD&A accountable for its failure to meet those deadlines by imposing liquidated damages. In this instance, we decline to hold PacifiCorp to a standard where we would have expected it to have discovered the error by MD&A sooner; such a standard might require expenses and personnel across a multitude of contractual relationships, potentially increasing costs in ways that are impossible for us to predict or calculate in this docket.

Regarding the quality of the services provided by MD&A, we find that the installation of the wrong impeller was human error. We consider that human error balanced against the actions of MD&A both in discovering the mistake quickly and in participating in an RCA to avoid future similar problems. While human error by MD&A was the direct cause of the unplanned outage, when considering the totality of MD&A’s conduct, PacifiCorp’s reasons for contracting with MD&A, and PacifiCorp’s level of care in both the procurement process and its ongoing management of MD&A, including the enforcement of the liquidated damages provision, we find

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7 PacifiCorp testifies that the proceeds from the liquidated damages will flow back to ratepayers as reduced capital costs.
PacifiCorp has established the prudence of the expense associated with the outage in question. Accordingly, the $728,023 associated with the April 22, 2017 outage at Dave Johnston Unit 4 should be included in the EBA.

E. ORDER

Based on the findings of fact and conclusions of law expressed above,

1) We approve the DPU’s proposed FAS 106 reduction of $0.026 million on a Utah-allocated basis.

2) We approve the DPU’s proposed outage adjustment for the May 23, 2017 event at Craig Unit 2.

3) We approve the DPU’s proposed outage adjustment for the April 25, 2017 event at Dave Johnston Unit 3.

4) We approve the DPU’s proposed outage adjustment for the January 17, 2017 event at Jim Bridger Unit 2.

5) PacifiCorp shall include these adjustments in its 2019 EBA filing, or in an amendment to it, including the appropriate interest.

6) With these adjustments, we approve the interim EBA rates proposed by PacifiCorp in this docket as final rates.
Notice of Opportunity for Agency Review or Rehearing

Pursuant to §§ 63G-4-301 and 54-7-15 of the Utah Code, an aggrieved party may request agency review or rehearing of this Order by filing a written request with the PSC within 30 days after the issuance of this Order. Responses to a request for agency review or rehearing must be filed within 15 days of the filing of the request for review or rehearing. If the PSC does not grant a request for review or rehearing within 20 days after the filing of the request, it is deemed denied. Judicial review of the PSC’s final agency action may be obtained by filing a petition for review with the Utah Supreme Court within 30 days after final agency action. Any petition for review must comply with the requirements of §§ 63G-4-401 and 63G-4-403 of the Utah Code and Utah Rules of Appellate Procedure.
CERTIFICATE OF SERVICE

I CERTIFY that on March 12, 2019, a true and correct copy of the foregoing was delivered upon the following as indicated below:

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DOCKET NO. 18-035-01

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