

APPLICATION OF ROCKY MOUNTAIN POWER

Docket No. 21-035-42

PUBLIC HEARING

November 30, 2021

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PUBLIC HEARING DOCKET NO. 21-035-42
APPLICATION OF ROCKY MOUNTAIN POWER FOR ALTERNATIVE COST
RECOVERY FOR MAJOR PLANT ADDITIONS OF THE PRYOR MOUNTAIN
AND TB FLATS wind PROJECTS

Hearing dated November 30, 2021
From 9:01 a.m. to 1:23 p.m.

Public Service Commission of Utah
Heber Wells Building
160 East 300 South
Salt Lake City, Utah 84111

Reported by: Deirdre Rand, RPR, CSR, CCR

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Public Service Commission:

CHAIR THAD LEVAR
COMMISSIONER DAVID R. CLARK
COMMISSIONER RON ALLEN
MELISSA PASCHAL

Rocky Mountain Power:
EMILY L. WEGENER

Division of Public Utilities:
JUSTIN JETTER

Office of Consumer Services:
ROBERT MOORE

Utah Association of Energy Users:
PHILLIP RUSSELL

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P R O C E E D I N G S

CHAIR LEVAR: We'll be on the record.

And good morning, we're here for a Public Service Commission hearing in Docket 21-035-42, Rocky Mountain Power's Application for an Alternative Cost Recovery for Major Plant Additions of the Pryor Mountain and TB Flats Wind Projects.

Participating for the Commission today is myself, Thad LeVar, Commissioner David Clark, and Commissioner Ron Allen. And we will go to appearances next, and we'll start with Rocky Mountain Power.

MS. WEGENER: Good morning. This is Emily Wegener appearing on behalf of Rocky Mountain Power. With me in the room I have Company witnesses Joelle Steward, Steve McDougal, Robert Van Engelenhoven, Robert Meredith, and with me joining remotely, is Nikki Kobliha and Tim Hemstreet.

Thank you.

CHAIR LEVAR: Okay. Thank you.

For the Division of Public Facilities?

MR. JETTER: And good morning. My name is Justin Jetter, and I'm an attorney with the Utah Attorney General's Office. I'm here today representing the Utah Division of Public Utilities. And the Division

1 intends to present four witnesses today, Joni Zenger,
2 Trevor Jones, Gary Smith, and Dr. William Powell. And
3 all of them are present in the hearing this morning,
4 I believe.

5 CHAIR LEVAR: Okay. Thank you, Mr. Jetter.
6 Mr. Moore?

7 MR. MOORE: Robert Moore, I'm with the
8 Attorney General's Office representing the Office of
9 Consumer Services. The Office's witness today will be
10 Director Michele Beck.

11 CHAIR LEVAR: Okay. Thank you, Mr. Moore.
12 Mr. Russell?

13 MR. RUSSELL: Thank you. Phil Russell on
14 behalf of the Utah Association of Energy Users. UAE
15 will be presenting two witnesses today, Justin Bieber
16 and Kevin Higgins. Neither of whom are currently here,
17 but will be here when necessary.

18 CHAIR LEVAR: Okay. Thank you, Mr. Russell.

19 Rocky Mountain Power filed a motion requesting
20 permission to have two of its witnesses participate
21 remotely. They indicated in their motion that no party
22 objected, so I'll just confirm that. If anyone has any
23 objection to the motion, indicate it now.

24 And I'm not seeing any, so that motion is
25 granted.

1 Hopefully the video will work, but if it
2 doesn't, we can always fall back to audio.

3 Any other matters before we go to the first
4 witness?

5 Okay. Ms. Wegener?

6 MS. WEGENER: The Company calls Joelle
7 Steward.

8 CHAIR LEVAR: Good morning, Ms. Steward.
9 Do you swear to tell the truth?

10 MS. STEWARD: I do.

11 CHAIR LEVAR: Thank you.

12 MS. STEWARD: Do you have a preference if
13 leave the mask on or off?

14 CHAIR LEVAR: No preference. I'm leaving mine
15 on.

16 JOELLE STEWARD

17 DIRECT EXAMINATION

18 BY MS. WEGENER:

19 **Q. Good morning, Ms. Steward. Can you please**
20 **state and spell your name for the record?**

21 A. My name is Joelle Steward. It's J-o-e-l-l-e,
22 S-t-e-w-a-r-d.

23 **Q. What's your position with Rocky Mountain**
24 **Power?**

25 A. I'm the senior vice president of regulation

1 for PacifiCorp.

2 **Q. And did you submit direct and rebuttal**
3 **testimony in this matter?**

4 A. I did.

5 **Q. Do you have any corrections to that testimony?**

6 A. I do not.

7 **Q. If I asked you the questions in that testimony**
8 **today, would your answers be the same?**

9 A. Yes.

10 MS. WEGENER: Move to admit the direct and
11 rebuttal testimony of Joelle Steward.

12 CHAIR LEVAR: Thank you. If anyone objects to
13 that motion, please indicate your objection.

14 I'm not seeing any, so the motion is granted.

15 BY MS. WEGENER:

16 **Q. Ms. Steward, can you please provide a summary**
17 **of your testimony?**

18 A. Yes, I can.

19 Thank you. Good morning, Chairman LeVar,
20 Commissioner Clark, and Commissioner Allen.
21 My testimony provides an overview of Rocky Mountain
22 Power's application for alternative cost recovery for
23 the remaining cost of the Pryor Mountain and TB Flats
24 wind projects that are not currently in rates following
25 the 2020 general rate case.

1 Before I provide more detail on the Company's
2 request, I will first provide some background on the two
3 projects included in this case.

4 TB Flats was approved by the Commission in
5 Docket 17-035-40 as part of the Company's Energy Vision
6 2020 project. And Pryor Mountain was found to be
7 prudent in the 2020 general rate case.

8 When the Company submitted its 2020 general
9 rate case application in May of 2020, both projects had
10 planned in-service dates near the end of 2020. By the
11 time the Company submitted its rebuttal testimony in
12 October of 2020, the in-service for the full commercial
13 operation of the projects had been pushed to 2021 as a
14 result of delays caused by the COVID-19 pandemic.

15 My rebuttal testimony in the 2020 rate case
16 proposed a two-step rate change to recover the full
17 revenue requirement of the portion of TB Flats and Pryor
18 Mountain that were projected to be in service in 2021.

19 Ultimately, the Commission determined that
20 Utah law governing test periods in general rate cases
21 precluded their ability to approve the adjustment for
22 the delayed portion of the projects and based the
23 revenue requirement upon an average of test period for
24 calendar year 2021.

25 With that background, with this -- in this

1 application, Utah Code, specifically Section 54-7-13.4,
2 which I'll refer to as the major plant addition statute,
3 authorizes the Commission to approve alternative cost
4 recovery for these major plant additions that have been
5 found to be prudent.

6 The Company is requesting the 6.7 million in
7 annual revenue requirement for the investment in these
8 plants to be included in rates. This amount is not for
9 incremental additions to Pryor Mountain and TB Flats,
10 rather it reflects the capital cost of the projects not
11 currently in rates. Since customers will receive the
12 full benefits of the projects through the energy
13 balancing account, the Company is seeking recovery of
14 the capital cost of the projects to match costs and
15 benefits.

16 Additionally, the application reflects an
17 update to base EBA to reflect the projects' savings on a
18 consistent timeline as the costs. The costs and
19 benefits together result in a net rate decrease of
20 \$4.2 million, or 0.2 percent, effective January 1, 2022.

21 The Division of Public Utilities, the Office
22 of Consumer Services, and the Utah Association of Energy
23 Users have argued in their testimony, and through a
24 motion for summary judgment, that Utah Code does not
25 apply in this case, and that the Company is

1 circumventing the normal results of rate making.
2 Clearly, the Company disagrees.

3 This statute defines a major plant addition as
4 any single capital project -- any single capital
5 investment project of an electrical corporation that in
6 total exceeds one percent of the electrical
7 corporation's rate base.

8 The cost the Company is seeking recovery of in
9 this case are for the single capital investments of
10 TB Flats and Pryor Mountain, and the cost of each exceed
11 that threshold. The statute allows the Company to file
12 for cost recovery of major plant addition if the
13 Commission has entered a final order in a general rate
14 case within 18 months of the in-service date of the
15 major plant.

16 Again, both TB Flats and Pryor Mountain
17 projects qualify since the in-service dates and the
18 filing in this case were made within 18 months of the
19 final order in the 2020 rate case.

20 Dr. Powell argues that only additional costs
21 should be considered when defining any major plant
22 additions, since this case could create a precedent
23 where any incremental addition to the large project
24 would meet the threshold.

25 However in this case, the Company is not

1 seeking recovery of an incremental addition, but it is
2 instead seeking recovery of full costs necessary to
3 support the resource decisions that were already found
4 to be prudent by the Commission.

5 In other words, the Company has not added any
6 additional portion to the projects, as they were defined
7 and approved in a prior proceeding. Instead, the
8 Company is seeking recovery of a material amount of the
9 investment for these projects that is not currently in
10 rates.

11 UAE witness Mr. Higgins argues that these
12 projects are entirely included in the rate base because
13 they were included in the average of period test year in
14 the 2020 rate case, and we are therefore trying to
15 circumvent normal rate making.

16 Similarly, OCS witness Ms. Beck states that
17 the Company's request subverts the test year policy.
18 However, the MPA statute and the test year rules
19 in general rate cases are not in conflict with each
20 other. On the contrary, the Company's major plant
21 addition request is an example of applying the statute
22 as it was intended to provide timely recovery of
23 investment without the need for back-to-back general
24 rate cases.

25 The 18-month qualification in the MPA statute

1 helps to balance rate case timing with in-service dates
2 for major capital investments.

3 Furthermore, average of period rate making
4 treatment in the -- used in the general rate case should
5 not be conflated with the actual capital cost of the
6 investments that are incurred to produce the benefits
7 that will flow to the customers in the EBA.

8 The fact of the matter is that rates do not
9 reflect the full capital cost. The Company is seeking
10 nothing more than a fair outcome of obtaining full cost
11 recovery for the TB Flats and Pryor Mountain wind
12 projects, as customers are receiving the full net power
13 costs and production tax benefits.

14 And that concludes my summary.

15 **Q. Thank you.**

16 MS. WEGENER: Thank you. I have nothing
17 further for this witness, and she's available for
18 cross-examination and questions from the Commission.

19 CHAIR LEVAR: Thank you, Ms. Wegener.

20 Mr. Jetter, do you have any questions for
21 Ms. Steward?

22 MR. JETTER: I have no questions. Thank you.

23 CHAIR LEVAR: Thank you, Mr. Jetter.

24 Mr. Moore?

25 MR. MOORE: Just a few questions.

CROSS-EXAMINATION

BY MR. MOORE:

Q. Good morning, Ms. Steward. Can I direct your attention to the question and answer on line 19 through 33 of your rebuttal testimony, and ask you to read that portion of your testimony to yourself?

A. I'm sorry, could you repeat the cite?

Q. Yes. Your rebuttal testimony.

A. Yes.

Q. Line 19 through 33.

A. And you want me to read?

Q. Just read that to yourself.

A. Oh, okay.

(Witness reviews testimony.) Okay.

Q. In this testimony, you provide your understanding of the major plant addition statute, Utah Code Section 54-7-13.4. Isn't that correct?

A. Yes.

Q. Do you agree with me that in reading this statute, a reader should assume that the legislature uses each word of the statute advisedly?

A. I believe so.

Q. Regarding your reading of the major plant addition statute, how does your construction give meaning to the word "addition" in Section

1 54-7-13.4(1)(c)? I believe that's the definition of
2 major plant addition.

3 A. I didn't quite catch the beginning of your
4 question.

5 Q. How does your construction give meaning to the
6 term "addition?"

7 A. The word "addition?" Well, a major plant is
8 an addition to our rate base. It's a new resource.

9 Q. And that resource is it worth -- is it more
10 than one percent -- in your application, the resources
11 are worth more than one percent -- the additional
12 resources are worth more than one percent of your rate
13 base; isn't that correct?

14 A. The total project is more than one percent of
15 our rate base.

16 Q. But the addition is not?

17 A. We were considering the entire project to be
18 the addition. That was how the cost and benefits of the
19 entire project were evaluated for prudence.

20 Q. Do you agree with me that the term "major
21 plant addition statute" should be used consistently
22 throughout the statute?

23 A. I believe so.

24 Q. I'm going to direct your attention to another
25 part of your rebuttal testimony, lines 50 to 52.

1 Will you please --

2 A. Okay.

3 Q. Could you please read the sentence containing
4 those lines, starting with the words "moreover," and
5 ending with the words "proceeding into the record?"

6 A. "Moreover, the concern that the Company could
7 merely rely on these project costs to seek recovery of
8 any incremental addition in the future is a red herring,
9 as that is not a circumstance before the Commission in
10 this proceeding."

11 Q. Now, Ms. Steward, could I direct your
12 attention to the lines 150 to 152 of your rebuttal
13 testimony? Could you please read the sentence starting
14 with the word "parties'," and ending with the word
15 "proceeding?"

16 A. I'm sorry, the line 150?

17 Q. To 152, yes.

18 A. Oh. "Parties' speculation about the result of
19 allowing recovery here are not based on circumstances
20 before the Commission in this proceeding."

21 Q. In the sentence you just read, you take the
22 position that the Commission's order granting -- that a
23 Commission order granting your application would not set
24 a precedent for future cases; isn't that correct?

25 A. I imagine any order sets some sort of

1 precedent for future cases. But the context of how
2 that's applied is probably what is important there.

3 **Q. What material facts are unique to the incident**
4 **case that will not be repeated in future cases dealing**
5 **with incremental costs being added to an investment**
6 **already included in rates?**

7 A. Yeah. I'm not sure, given what future cases
8 may look like. But the circumstances of this case are
9 merely costs associated with a project that was
10 approved, that is a significant project providing
11 benefits to customers.

12 **Q. Do you agree with me under those factual**
13 **circumstances the -- this -- the Commission order**
14 **granting your application would result in a precedent**
15 **regarding that situation where you have costs already**
16 **included in rates, adding incremental cost to the...**

17 A. Potentially, yes. It would also govern, you
18 know, treatment going forward. Yes.

19 **Q. In Rocky Mountain Power's 220 [verbatim] rate**
20 **case you testified that if the public -- I'm going to a**
21 **different position now. In Rocky Mountain --**

22 A. Could you possibly move your microphone a
23 little bit closer. I'm having...

24 **Q. How is this?**

25 A. That is much better. Thank you.

1 Q. In Rocky Mountain Power's 220 [verbatim]
2 general rate case you testified that if the Commission
3 did not accept the proposal with a two-step rate
4 increase, the Commission could consider an alternative
5 recommendation proposed by Rocky Mountain Power; isn't
6 that correct?

7 A. I'm sorry, could you repeat the question?
8 I don't think I followed it.

9 Q. In your testimony in the recent general rate
10 case --

11 A. Yes.

12 Q. -- you testified that if the Commission did
13 not accept your proposal for a two-step rate increase in
14 connection with the Rocky Mountain Flats and the Pryor
15 Mountain Wind Project the Commission should consider an
16 alternative recommendation proposed by Rocky Mountain
17 Power; isn't that correct?

18 A. I mean, we proposed the two-step rate change.
19 That was our proposal in the case. And I stated in that
20 testimony that if it wasn't approved, we would seek
21 major plant addition filing for those costs.

22 Q. Ms. Steward, I'm going to hand you a document
23 marked as OCS Cross Exhibit 1 and represent to you that
24 it is a portion of your rebuttal testimony from the last
25 general rate case.

1 **May I approach?**

2 CHAIR LEVAR: Yes.

3 BY MR. MOORE:

4 **Q. Now, may I direct your attention to lines 231**
5 **and 233 of the exhibit?**

6 A. Oh, yes.

7 **Q. I believe you testified, "If the Company's**
8 **proposed two-step rate change is not accepted, the**
9 **Company should be able to make adjustments to the EBA**
10 **and retain the portion of benefits associated with**
11 **capital not in rates." [As read.] Did I read that**
12 **correctly?**

13 A. Yes.

14 **Q. Isn't it correct that the Public Service**
15 **Commission did not accept your proposal of the two-step**
16 **rate increase, nor did the Public Service Commission**
17 **approve the Company's alternative prorationing of**
18 **benefits approach?**

19 A. I don't believe the Commission made any
20 determination in the rate case order on that
21 alternative.

22 **Q. They didn't grant it.**

23 A. They didn't grant it. We also haven't filed
24 the EBA that would be applicable.

25 **Q. But they didn't grant it in the general rate**

1 **case?**

2 A. They did not address it in the rate case
3 order.

4 Q. And Rocky Mountain Power didn't appeal the
5 Commission's decision on prorationing, nor did it even
6 file a petition to reconsider on that issue; isn't that
7 correct?

8 A. We did not.

9 MR. MOORE: I have no further questions.
10 Thank you.

11 CHAIR LEVAR: Thank you, Mr. Moore.

12 Mr. Russell?

13 MR. RUSSELL: I have a couple.

14 CROSS-EXAMINATION

15 BY MR. RUSSELL:

16 Q. Ms. Steward, in your summary you indicated
17 that the Company in this docket is seeking an increase
18 to -- I think it was total plant -- annual total plant
19 revenue requirement of \$6.7 million; is that right?

20 A. Yes.

21 Q. And that's made up of two separate components,
22 the way I see it. One, is there's an adjustment or a
23 change to the manner in which -- for the measurement
24 period for the average rate base for each project,
25 correct?

1 A. It's an annualized revenue requirement, so
2 it's for 12 months from the date of in-service.

3 Q. Right. And that -- and that's different from
4 the way that those -- the capital costs of those
5 projects were measured in the rate case, right?

6 A. Correct.

7 Q. Okay.

8 And then in this docket, you've also updated
9 the projected cost of each project with TB -- well, I'll
10 just -- you've updated the projected cost for these
11 projects, right?

12 A. Correct.

13 Q. And the result of that update is that the
14 projected cost for -- I think it's TB Flats, is slightly
15 higher and the projected cost for Pryor Mountain is
16 slightly lower than was in the projections in the
17 general rate case, right?

18 A. I will say subject to check. I know our other
19 witnesses, Mr. McDougal, Mr. Hemstreet, Mr. Van
20 Engelenhoven, are more familiar with the specific cost
21 changes, yes.

22 Q. Sure. Okay.

23 And I want to focus on that last -- on that
24 second bit of the change that we're talking about, which
25 is the update to projected costs.

1 You've submitted some testimony regarding the
2 Company's view of how the major plant addition statute
3 works.

4 Is it the Company's view that for a project
5 that is in a rate case fully in service prior to the
6 test period, but that there are increased costs, or the
7 projected costs of that project increase after the rate
8 case order, that the Company can file a -- for cost
9 recovery under the statute for those increased -- for
10 the increase in the projected costs?

11 A. I don't know that we would. I think it
12 would -- we would have to take into account the specific
13 circumstances here. Because a material portion of the
14 costs were not included in rates, we sought a major
15 plant addition filing.

16 Q. Yeah, the response you gave is slightly
17 different than my question. The question -- the
18 response was -- your response was whether you would, and
19 my question was really whether you think you could.

20 A. I think yes.

21 Q. Thank you.

22 I would like you to turn in your rebuttal
23 testimony to line 117.

24 A. Okay.

25 Q. You beat me to it.

1 Starting on line 117 -- or at line 117, you
2 offer some testimony related to your position about
3 changing the EBA, the base EBA, in this docket, right?

4 A. Yes.

5 Q. And I'll -- we can read this into the record
6 if necessary, it's already in. But your -- generally
7 speaking, your position is that the Commission ought to
8 change the base EBA. Assuming it approves the -- your
9 request for cost recovery, the Commission ought to
10 change the base EBA in this docket to match benefits and
11 costs, correct?

12 A. Correct.

13 Q. Okay. And that matching would occur on a Utah
14 jurisdictional basis, right?

15 A. Yes.

16 Q. Utah's share of the system base is all I'm
17 trying to get at.

18 A. Yes, all of our costs are on the Utah basis --
19 or rates, yes.

20 Q. Sure.

21 Now, that doesn't necessarily result in a
22 matching for each of the rate classes, though, right?
23 That would depend on the manner in which cost and
24 benefits are allocated to those rate classes, right?

25 A. I mean, I think it should. I'm not sure

1 that -- what you're looking for there.

2 Q. Well, I'm going to have a conversation with
3 Mr. Meredith later, hopefully this morning, related to
4 a -- the manner in which the Company is proposing to
5 allocate costs and benefits versus spread the rates.
6 And I guess my question to you is, does changing the
7 base EBA -- does it create a uniform allocation if
8 you're changing the manner in which rates are spread
9 from the rate case to this docket?

10 A. I mean, I believe it should. Mr. Meredith can
11 probably go into more detail or even Mr. McDougal on the
12 allocations of the cost.

13 Q. And perhaps -- and perhaps I'll just talk to
14 Mr. Meredith about this, but if you've got a -- your
15 stated concern here is that the actual benefits of these
16 projects would flow through the EBA otherwise, right?
17 If the base EBA isn't changed, right?

18 A. Correct. Absent any other adjustment, yes.

19 Q. Sure.

20 And they would be allocated however they get
21 allocated in the EBA, but it would be based on the rates
22 that are currently charged to customers, right? The
23 costs that are allocated among the rate class would be
24 based on the current rates, right?

25 A. Yes.

1 **Q. And to the extent that you are changing the**
2 **rates for each rate class, it will -- and bringing**
3 **forward the benefits, it will change the way that those**
4 **benefits are allocated to the various rate classes,**
5 **right? Just as a general proposition?**

6 A. Generally, it could. I don't know that it
7 would be any material amount.

8 **Q. Okay. Fair enough. Thank you.**

9 MR. RUSSELL: That's all I have.

10 CHAIR LEVAR: Thank you, Mr. Russell.

11 Ms. Wegener, any redirect?

12 MS. WEGENER: No redirect. Thank you.

13 CHAIR LEVAR: Okay. Thank you.

14 Commissioner Allen, do you have any questions
15 for Ms. Steward?

16 COMMISSIONER ALLEN: No questions. Thank you.

17 CHAIR LEVAR: Commissioner Clark?

18 COMMISSIONER CLARK: I have no questions.

19 Thank you.

20 CHAIR LEVAR: I have maybe one.

21 DIRECT EXAMINATION BY THE COMMISSION

22 BY CHAIR LEVAR:

23 **Q. If you'll indulge a hypothetical.**

24 A. Okay.

25 **Q. So my hypothetical is, Rocky Mountain Power**

1 completes a wind generation project that qualifies for
2 PTCs and comes in service 20 months following the most
3 recent general rate case order, and Rocky Mountain Power
4 does not file a general rate case for the next couple
5 years after that in-service date. How should those PTCs
6 be treated in the EBA?

7 A. I'd have to look back at our EBA testimony --
8 or our rate case testimony, but I believe the way we
9 phrased it in our case, that the PTC should flow back
10 and consistent with the costs that are included in the
11 case -- in rates.

12 Q. Thank you.

13 That answers my question. I don't have
14 anything further. Thank you for your testimony this
15 morning.

16 MS. STEWARD: Okay. Thanks.

17 CHAIR LEVAR: Ms. Wegener?

18 MS. WEGENER: The Company calls Nikki Kobliha.

19 MS. KOBLIHA: Okay. Hopefully you can both
20 hear me and see me.

21 CHAIR LEVAR: Ms. Kobliha, we can see you.
22 At this point, the volume in this room is pretty low.
23 Is there a way we can try to increase that?

24 MS. KOBLIHA: If I talk louder, does that
25 help? Or is it somehow pulling from my computer and not

1 the headset?

2 CHAIR LEVAR: Okay. We're adjusting the
3 microphone, and I think we have it solved. We might get
4 feedback.

5 MS. KOBLIHA: Okay.

6 CHAIR LEVAR: Can you hear us clearly?

7 MS. KOBLIHA: Yes, I can.

8 CHAIR LEVAR: Okay. Ms. Koblaha, do you swear
9 to tell the truth?

10 MS. KOBLIHA: I do.

11 CHAIR LEVAR: Okay. Go ahead.

12 NIKKI KOBLIHA

13 DIRECT EXAMINATION

14 BY MS. WEGENER:

15 **Q. Good morning, Ms. Koblaha. Could you please**
16 **state and spell your name for the record?**

17 A. Nikki Koblaha. N-i-k-k-i, K-o-b-l-i-h-a.

18 **Q. What's your position with the Company?**

19 A. I'm the chief financial officer and treasurer
20 of PacifiCorp.

21 THE REPORTER: I'm sorry, treasurer of the
22 what?

23 CHAIR LEVAR: I think the microphone turned
24 off.

25 If you could just start over your answer to

1 that question?

2 MS. KOBLIHA: Chief financial officer and
3 treasurer of PacifiCorp.

4 BY MS. WEGENER:

5 Q. Thank you.

6 Did you submit direct testimony and exhibits
7 in this proceeding?

8 A. Yes, I did.

9 Q. Do you have any corrections to that testimony?

10 A. No, I do not.

11 Q. If I asked you the same questions in your
12 testimony today, would your answers be the same?

13 A. Yes, they would.

14 MS. WEGENER: I move to admit the testimony
15 and exhibits submitted by Nikki Kobliha.

16 CHAIR LEVAR: Thank you.

17 If anyone objects to that motion, indicate
18 your objection.

19 I'm not seeing any, so the motion is granted.

20 BY MS. WEGENER:

21 Q. Ms. Kobliha, could you please provide a
22 summary of your testimony?

23 A. Yes, I can.

24 Good morning, Commissioners. Thank you for
25 the opportunity to provide a summary of my testimony in

1 this case.

2 My testimony discusses how the Company
3 financed the construction of Pryor Mountain and TB Flats
4 facilities through a blend of capital, including
5 operating cash flows, and the issue of new long-term and
6 short-term debt. In addition, my testimony indicates
7 the capital investment plan for these facilities was
8 noted in rating agency presentations, and disclosed in
9 the Company's December 31, 2020 Form 10-K. That
10 concludes my summary.

11 **Q. Thank you.**

12 MS. WEGENER: I have nothing further for this
13 witness and she's available for cross-examination and
14 questions from the Commission.

15 CHAIR LEVAR: Thank you, Ms. Wegener.

16 Mr. Jetter, do you have any questions for
17 Ms. Kobliha?

18 MR. JETTER: I do not have any questions.
19 Thank you.

20 CHAIR LEVAR: Thank you.

21 Mr. Moore?

22 MR. MOORE: No questions from the Office.
23 Thank you.

24 CHAIR LEVAR: Thanks.

25 Mr. Russell?

1 MR. RUSSELL: No questions. Thank you.

2 CHAIR LEVAR: Commissioner Allen?

3 COMMISSIONER ALLEN: No questions.

4 CHAIR LEVAR: Thank you.

5 Commissioner Clark?

6 COMMISSIONER CLARK: No questions. Thank you.

7 CHAIR LEVAR: I don't have any either, so
8 thank you for your testimony this morning, Ms. Koblaha.

9 MS. KOBLIHA: Thank you.

10 CHAIR LEVAR: Ms. Wegener?

11 MS. WEGENER: The Company calls Timothy
12 Hemstreet.

13 CHAIR LEVAR: Mr. Hemstreet, we can see you.
14 Can you hear us?

15 MR. HEMSTREET: Yes, I can.

16 CHAIR LEVAR: Okay. Do you swear to tell the
17 truth?

18 MR. HEMSTREET: Yes, I do.

19 CHAIR LEVAR: Thank you.

20 TIMOTHY HEMSTREET

21 DIRECT EXAMINATION

22 BY MS. WEGENER:

23 **Q. Good morning, Mr. Hemstreet. Can you please**
24 **state and spell your name for the record?**

25 A. Timothy Hemstreet. T-i-m-o-t-h-y, Hemstreet,

1 H-e-m as in Mary, s-t-r-e-e-t.

2 **Q. What's your position with the Company?**

3 A. Managing director of renewable energy
4 development.

5 **Q. Did you submit direct and rebuttal testimony**
6 **in this matter?**

7 A. Yes, I did.

8 **Q. Do you have any corrections to that testimony?**

9 A. No, I do not.

10 **Q. If I asked you the questions in that testimony**
11 **today, would your answers be the same?**

12 A. Yes, they would.

13 MS. WEGENER: I move to admit the direct and
14 rebuttal testimony of Timothy Hemstreet.

15 CHAIR LEVAR: If anyone objects to that
16 motion, indicate your objection.

17 I'm not seeing any, so the motion is granted.

18 BY MS. WEGENER:

19 **Q. Mr. Hemstreet, can you please provide a**
20 **summary of your testimony?**

21 A. Yes.

22 Good morning. My testimony demonstrates that
23 the Company has prudently managed the construction of
24 the TB Flats wind energy project, and that all costs
25 accrued by the Company for the project are reasonable.

1 TB Flats is a 500 megawatt wind generation facility and
2 associated infrastructure located in Carbon and Albany
3 counties, Wyoming.

4 The Public Service Commission of Utah
5 preapproved TB Flats in Docket 17-035-40 as part of the
6 Company's new wind projects included in its overall
7 Energy Vision 2020 project.

8 The Company originally planned to complete the
9 project in November 2020. However, due to the COVID-19
10 pandemic, 28 of 132 wind turbines were unable to be
11 delivered during the construction season in time to
12 allow for their erection in 2020, prior to the onset of
13 winter weather conditions. Delivery of the remaining
14 turbines was completed in May 2021, and the project was
15 fully placed in service on July 26, 2021.

16 During the Company's 2020 general rate case in
17 Docket No. 20-035-04, the Commission approved total
18 projected -- total costs for TB Flats although only a
19 portion of this was included in rates. The slight
20 increase in project costs is due to construction and
21 other delays caused by the COVID-19 pandemic.

22 In his rebuttal testimony, Mr. Jones initially
23 raised concerns regarding the increase in costs.
24 Specifically, he was concerned about the portion of the
25 increase that was due to the contractor markup.

1 However, the Company explained that the markup is
2 included in the contract as an allowance for the
3 contractor's administrative and general costs associated
4 with change orders, which in this case, were wholly
5 related to the pandemic.

6 Following the Company's explanation, Mr. Jones
7 stated in surrebuttal that his concerns had been
8 addressed, and he now recommends that the costs for
9 TB Flats be approved.

10 The Company has prudently managed the
11 implementation of the project in the face of the
12 challenging conditions caused by the COVID-19 pandemic.
13 I respectfully request that the Commission allow the
14 Company to recover its costs associated with the
15 TB Flats wind project. Thank you.

16 **Q. Thank you.**

17 MS. WEGENER: I have nothing further for this
18 witness, and he's available for cross-examination and
19 questions from the Commission.

20 CHAIR LEVAR: Thank you, Ms. Wegener.

21 Mr. Jetter?

22 MR. JETTER: No questions. Thank you.

23 CHAIR LEVAR: Mr. Moore?

24 MR. MOORE: No questions. Thank you.

25 CHAIR LEVAR: Mr. Russell?

1 MR. RUSSELL: No questions. Thank you.

2 CHAIR LEVAR: Commissioner Clark?

3 COMMISSIONER CLARK: No questions. Thank you.

4 CHAIR LEVAR: Thank you.

5 Commissioner Allen?

6 COMMISSIONER ALLEN: No questions. Thank you.

7 CHAIR LEVAR: I don't have any either, so
8 thank you for participating in our hearing this morning
9 Mr. Hemstreet.

10 MR. HEMSTREET: Thank you.

11 CHAIR LEVAR: Ms. Wegener?

12 MS. WEGENER: The Company calls Robert Van
13 Engelenhoven.

14 CHAIR LEVAR: Good morning, Mr. Van
15 Engelenhoven. Do you swear to tell the truth?

16 MR. VAN ENGELENHOVEN: I do.

17 CHAIR LEVAR: Thank you.

18 ROBERT VAN ENGELENHOVEN

19 DIRECT EXAMINATION

20 BY MS. WEGENER:

21 **Q. Good morning, Mr. Van Engelenhoven. Can you**
22 **please state and spell your name for the record?**

23 A. My name is Robert Van Engelenhoven,
24 R-o-b-e-r-t, space, capital V-a-n, space, capital
25 E-n-g-e-l-e-n-h-o-v-e-n.

1 CHAIR LEVAR: And I'm not sure the microphone
2 is picking you up, which only matters for the streaming,
3 but we want to make sure that you're audible there.

4 MR. VAN ENGELENHOVEN: Is that better?

5 CHAIR LEVAR: I think so, yes.

6 MR. VAN ENGELENHOVEN: Okay.

7 BY MS. WEGENER:

8 **Q. What is your position with Rocky Mountain**
9 **Power?**

10 A. I'm the resource development director for
11 Rocky Mountain Power.

12 **Q. Did you submit direct and rebuttal testimony**
13 **in this matter?**

14 A. I did.

15 **Q. Aside from the correction noted in your**
16 **rebuttal testimony, do you have any corrections to that**
17 **testimony?**

18 A. I do not.

19 **Q. If I asked you the questions in your testimony**
20 **today, would your answers be the same?**

21 A. They would.

22 MS. WEGENER: Move to admit the direct and
23 rebuttal testimony of Robert Van Engelenhoven.

24 CHAIR LEVAR: Thank you.

25 If anyone objects to that motion, please

1 indicate your objection.

2 I'm not seeing any, so the motion is granted.

3 BY MS. WEGENER:

4 **Q. Mr. Engelenhoven, can you please provide a**
5 **summary of your testimony?**

6 A. Yes.

7 Good morning, Commissioners and parties. The
8 purpose of my testimony is to provide information
9 regarding the Company's Pryor Mountain Wind project.
10 Specifically, I discuss the details of the project, the
11 costs associated with the project, and the current
12 status of the project.

13 The Pryor Mountain wind project is located
14 approximately 60 miles south of Billings, Montana in
15 Carbon County. It consists of 114 wind turbines with a
16 main plate capacity of 240 megawatts.

17 Site activities for the project, such as
18 construction of some of the access roads and material
19 lay-down area, began in 2019 before winter weather
20 halted construction. In March of 2020, construction
21 began again.

22 Due to the COVID-19 pandemic, the Company
23 received numerous force majeure and excusable event
24 notices from contractors, and construction was not
25 completed until December of 2020.

1 Ten wind turbines were placed in service on
2 December 31, 2020, and all remaining turbines were
3 placed in service by March 31, 2021. The completed
4 project was placed in commercial operation on April 1,
5 2021.

6 I'd also like to note that DPU witness
7 Dr. Joni Zenger initially raised some concerns regarding
8 affiliate transactions covering the equipment used at
9 Pryor Mountain. However, in her surrebuttal testimony
10 she indicated that the Company had resolved her concerns
11 with the answers provided in data responses in my
12 rebuttal testimony.

13 It is my understanding that the Division has
14 no further questions regarding any affiliate
15 transactions associated with Pryor Mountain.

16 In this major plant addition case, the Company
17 is seeking recovery of the total forecasted project
18 costs, which is lower than was forecasted and approved
19 in the Company's 2020 general rate case.

20 That concludes my testimony -- my summary,
21 sorry.

22 **Q. Thank you, Mr. Van Engelenhoven.**

23 MS. WEGENER: I have nothing further for this
24 witness, and he is available for cross-examination and
25 questions from the Commission.

1 CHAIR LEVAR: Thank you.

2 Mr. Jetter, do you have any questions?

3 MR. JETTER: No questions. Thank you.

4 CHAIR LEVAR: Thank you.

5 Mr. Moore?

6 MR. MOORE: No questions from the Office.

7 Thank you.

8 CHAIR LEVAR: Mr. Russell?

9 MR. RUSSELL: No questions. Thank you.

10 CHAIR LEVAR: Commissioner Allen?

11 COMMISSIONER ALLEN: No questions. Thank

12 you.

13 CHAIR LEVAR: Commissioner Clark?

14 COMMISSIONER CLARK: No questions. Thank

15 you.

16 CHAIR LEVAR: I don't either, so thank you for
17 your testimony this morning, Mr. Van Engelenhoven.

18 MR. VAN ENGELENHOVEN: Thank you.

19 CHAIR LEVAR: Ms. Wegener?

20 MS. WEGENER: The Company calls Steve
21 McDougal.

22 CHAIR LEVAR: Good morning, Mr. McDougal.

23 Do you swear to tell the truth?

24 MR. MCDUGAL: I do.

25 CHAIR LEVAR: Thank you.

1 STEVEN MCDOUGAL

2 DIRECT EXAMINATION

3 BY MS. WEGENER:

4 Q. Good morning, Mr. McDougal. Can you please
5 state and spell your name?

6 A. Yes. My name is Steven McDougal.
7 S-t-e-v-e-n, M-c-D-o-u-g-a-l.

8 Q. What's your position with Rocky Mountain
9 Power?

10 A. I am the managing director of revenue
11 requirements.

12 Q. Did you submit testimony direct, rebuttal, and
13 surrebuttal, as well as exhibits in this matter?

14 A. Yes, I did.

15 Q. Do you have any corrections to that testimony?

16 A. No, I do not.

17 Q. If I asked you the questions in your testimony
18 today, would your answers be the same?

19 A. Yes, they would.

20 MS. WEGENER: I move to admit the direct,
21 rebuttal, and surrebuttal testimony and associated
22 exhibits of Mr. Steve McDougal.

23 CHAIR LEVAR: Thank you.

24 If anyone objects to that motion, please
25 indicate your objection.

1 I'm not seeing any, so the motion is granted.

2 BY MS. WEGENER:

3 Q. Mr. McDougal, can you please provide a summary
4 of your testimony?

5 A. Yes.

6 As mentioned, I provided direct, rebuttal, and
7 surrebuttal testimony. My direct testimony supports the
8 Company's application to recover the remaining costs for
9 the Pryor Mountain and TB Flats Wind projects that are
10 not included in customer rates for the Company's 2020
11 general rate case, Docket No. 20-035-04, which I refer
12 to as the 2020 GRC or general rate case.

13 As described in the testimony of Ms. Steward,
14 the Company requested approval for the full annualized
15 revenue requirement related to the Pryor Mountain and
16 TB Flats wind projects in the 2020 GRC through a
17 two-step increase.

18 The Commission denied the Company's two-step
19 approach and instead included the Pryor Mountain and
20 TB Flats wind projects using a 13-month average. This
21 treatment does not allow for the full capital cost to be
22 included in customer rates.

23 The Company is now requesting in this docket
24 a rate change associated with the unrecovered portions
25 of the Pryor Mountain and TB Flats. In order to fairly

1 match cost recovery with the pass back of benefits, the
2 Company is requesting a net reduction of \$4.2 million in
3 customer rates.

4 Table 1 on page 4 of my testimony summarizes
5 the requested incremental revenue requirement. There
6 are three components to the requested price change.
7 First, an increase of approximately \$6.7 million for the
8 total plant revenue requirement. Second, savings of
9 approximately 6.8 million related to production tax
10 credits, or PTCs. And third, savings related to net
11 power costs of approximately 4.2 million.

12 Although the 2020 GRC appropriately matches
13 the cost and benefits of these wind projects in calendar
14 year 2021, it fails to appropriately match the cost and
15 benefits starting in 2022. That is because the partial
16 prorated capital and depreciation costs of the Pryor
17 Mountain and TB Flats wind projects will remain embedded
18 in customer rates until the next general rate case,
19 while the net power cost and PTC benefits are tracked
20 and trued up through the EBA, and absent any changes
21 will be included at a full, annualized level.

22 My rebuttal testimony recaps and explains the
23 Company's request in this case compared to the revenue
24 requirement approved in the 2020 GRC. I describe how
25 because of the use of the 13-month average rate base,

1 customers are not paying the full capital cost of the
2 project. I also describe the impact of the requested
3 change to net power cost and reaffirm the prudence of
4 the Company's request.

5 Lastly, I describe how an adjustment could be
6 made to the EBA to match benefits and costs, as first
7 discussed in the Company's 2020 GRC rebuttal testimony.

8 Using Table 2 in my rebuttal testimony, the
9 Company would include approximately 86 percent of the
10 Pryor Mountain PTCs and net power cost benefits in the
11 EBA, and approximately 83.4 percent of the TB Flats
12 benefits.

13 My surrebuttal testimony more fully describes
14 a potential option of changing the PTC and net power
15 costs in the EBA to match the percent of TB Flats and
16 Pryor Mountain capital included in rate base. This is
17 similar to other adjustments that are already made in
18 the EBA.

19 In conclusion, the revenue reduction of
20 4.2 million proposed by the Company is fair, just, and
21 reasonable, and should be approved by this Commission.
22 Thank you.

23 **Q. Thank you, Mr. McDougal.**

24 MS. WEGENER: I have nothing further for this
25 witness, and he is available for cross-examination and

1 questions from the Commission.

2 CHAIR LEVAR: Thank you.

3 Mr. Jetter, do you have any questions for
4 Mr. McDougal?

5 MR. JETTER: Just a few brief questions.

6 CROSS-EXAMINATION

7 BY MR. JETTER:

8 Q. Good morning, Mr. McDougal.

9 A. Good morning.

10 Q. You mentioned in your opening statement -- and
11 I think this is also -- sorry, I'm bumping into my chair
12 -- consistent with the testimony you've prefiled, that
13 in the general rate case the Commission takes a forward
14 test year and then they set rates based on that forward
15 test year, and in a typical sense, without a change,
16 those rates would remain throughout whatever rate
17 effective period there is until the next general rate
18 case. Is that correct?

19 A. As a general rule, absent a major plant
20 addition or other filing like this.

21 Q. That's right. And so one of the ways to
22 adjust that in the interim period would be a major plant
23 addition; isn't that correct?

24 A. That's correct.

25 Q. And otherwise, such a change is typically

1 prohibited by this concept of single issue rate making;
2 would you agree with me on that?

3 A. Typically. There's always changes that are
4 made, for instance, a tax law, and other changes where
5 things are changed that are material.

6 Q. Okay. And you mentioned the materiality --
7 the materiality threshold exists so that only certain --
8 certain categories or sizes of changes that are material
9 are allowed to be made, and would you agree with me
10 that the one percent threshold in the major plant
11 addition statute is that type of a materiality
12 threshold?

13 A. It is a threshold that's mentioned by statute,
14 yes.

15 Q. Okay. And I think you would agree with me
16 that the incremental addition from this major plant
17 addition case for each of the two different projects is
18 less than one percent of the Company's rate base?

19 A. I consider the incremental the cost of the
20 project, and the cost of each project was over that
21 threshold.

22 Q. But you're not asking in this -- you -- and by
23 you, I mean Rocky Mountain Power in this application is
24 not requesting an increase to the rate base that will
25 make an adjustment to customer rates of the full project

1 **cost, is it?**

2 A. No, as outlined in my direct testimony, I show
3 that here is the total project revenue requirement,
4 here's what's already included in rates, so here's the
5 difference that we're currently seeking.

6 **Q. And the difference you're currently seeking is**
7 **less than one percent; is that correct?**

8 A. It's -- yes, it's less than one percent.
9 It's the part that is not in rates of that original
10 project cost.

11 **Q. Thank you.**

12 MR. JETTER: Those are all my questions.
13 Thank you.

14 CHAIR LEVAR: Thank you, Mr. Jetter.

15 Mr. Moore?

16 MR. MOORE: Just a few questions.

17 CROSS-EXAMINATION

18 BY MR. MOORE:

19 **Q. Mr. McDougal, may I direct your attention to**
20 **your November 18th surrebuttal testimony and ask you to**
21 **read line 7 through 11 to yourself?**

22 A. (Witness reviews testimony.) Okay.

23 **Q. In those lines, you stated the purpose of your**
24 **surrebuttal is to respond to the OCS's treatment of**
25 **production tax credits and net power cost benefits;**

1 **isn't that correct?**

2 A. Okay. I actually was reading the wrong piece
3 of testimony. I'm sorry, let me...

4 **Q. That's line 7 through 11.**

5 A. Yeah. I was looking at the rebuttal instead
6 of the surrebuttal.

7 **Q. All right. Well, let's get straightened out.**

8 A. Yeah. (Witness reviews testimony.) Okay.
9 Yes.

10 **Q. On lines 28 and 30 of your surrebuttal**
11 **testimony, you stated, quote, "If the Commission rejects**
12 **the Company's proposal, the cost and benefits of the**
13 **projects should be matched, which would require an**
14 **adjustment to the EBA."**

15 **Did I read that correctly?**

16 A. Correct. "After 2021," I would just point
17 that qualifier.

18 **Q. Thank you.**

19 **Isn't it true that the calculation of adjusted**
20 **benefits of net power costs or the prorationing of net**
21 **power costs benefits, would be significantly more**
22 **complex than simply prorating production tax credits?**

23 A. Not really.

24 **Q. How would you propose to calculate and model**
25 **the adjustment in net power cost benefits?**

1 A. Well, currently, in the EBA we already model
2 net power cost benefits associated with Subscriber
3 Solar, and we do adjustments associated with some
4 special contracts and other items.

5 So in doing those, we look at the market
6 prices every hour and the output. So this would be no
7 different. You would just take a percentage of the
8 output in those hours and you would apply a market
9 price, just like what we do in Subscriber Solar. So
10 I don't think it's overly complex.

11 **Q. Isn't it true that you haven't provided**
12 **calculations or even a model in this docket to determine**
13 **how to calculate the net power cost benefits?**

14 A. We have not provided a model. I state in my
15 rebuttal testimony -- I have the table that shows the
16 percentage of each plant that we would use, which was a
17 percentage that was already in service.

18 And then for the calculations, that was not
19 our primary recommendation, so no, we have not provided
20 the model. But like I said, I would think it would be
21 identical to the way we do the Subscriber Solar program
22 here in Utah.

23 MR. MOORE: I have no further questions.

24 CHAIR LEVAR: Okay. Thank you, Mr. Moore.

25 Mr. Russell?

1 MR. RUSSELL: I do -- excuse me, I do have two
2 questions.

3 CROSS-EXAMINATION

4 BY MR. RUSSELL:

5 Q. Mr. McDougal, in your summary, you indicated a
6 percentage of the costs of each project, which are
7 already included in the rates. That percentage that you
8 gave comes from table 2 on page 4 of your rebuttal
9 testimony, does it not?

10 A. That is correct.

11 Q. And just to -- just to make clear, the
12 percentages are not considered to be confidential,
13 right?

14 A. Correct.

15 Q. Okay. So you've indicated that the percentage
16 of the costs of Pryor Mountain that the Company
17 considers to be in rates to be 86 percent, and the
18 percentage of the costs of TB Flats that the Company
19 considers to be in rates is 83.4 percent, right?

20 A. That is correct.

21 Q. Okay. And tell me how you measured those
22 percentages.

23 A. If you look at the table, what we did is we
24 calculated the prorated amount that is currently in
25 rates. The 20 -- well, the prorate amount we're

1 proposing, that's really the amount that the total
2 project is.

3 Then we looked at the 2021 GRC project costs.
4 So that's the second column. Then we took the
5 difference, and then did a simple percentage of that
6 difference divided by the project costs.

7 **Q. And when you -- okay. Thank you for that.**

8 **And to address -- so there's -- as**
9 **I mentioned -- or as I discussed with Ms. Steward**
10 **earlier today, there's really two components to the**
11 **addition to total plant revenue requirement, right?**
12 **There's the change in the manner in which rate base is**
13 **measured for these projects, and there's also a change**
14 **in the projected cost of the projects, right?**

15 A. Right. As mentioned earlier by both
16 Mr. Hemstreet and Mr. Van Engelenhoven, there are slight
17 changes in the project costs. But also, there are
18 changes in the way we calculate because we are now
19 looking at the total project costs, not the 13-month
20 average for 2021, where the projects were not in service
21 at the beginning of the year.

22 **Q. And do you calculate a -- when you calculate**
23 **an annualized 13-month average that includes what you**
24 **consider to be the full amount of the costs, what year**
25 **do you use?**

1 A. We used a year from -- we actually used
2 calendar year 2022, if you look at the sheets.

3 **Q. Sure. At this point --**

4 A. The reason was if we don't look -- we've got
5 to appropriately match the accumulated depreciation.
6 So...

7 **Q. Right. And your -- the request here is to --**
8 **for a change in rates beginning January 1 of 2022 as**
9 **well, right?**

10 A. Correct.

11 **Q. And I'd like you to turn at this point in**
12 **your -- to the exhibit attached to your direct**
13 **testimony. It's Exhibit SRM-1. And in that exhibit you**
14 **have a series of pages that are kind of associated with**
15 **your calculations for TB Flats, and a separate series of**
16 **pages that are associated with your calculations for**
17 **Pryor Mountain.**

18 **What I'd like to do is to have you walk me**
19 **through how we're intended to read these so we can**
20 **understand your calculations. And I'd like to start**
21 **at -- it's page 6 of 15, of this exhibit.**

22 MS. WEGENER: Excuse me, are we going to be
23 discussing confidential numbers on this?

24 MR. RUSSELL: I don't intend to ask about the
25 numbers. If it makes the conversation easier, I'm happy

1 to -- to go into confidential session. That may be up
2 to your witness.

3 MR. MCDOUGAL: I think we can describe what
4 you just asked without going into confidential session.

5 What we have here, is -- you will notice, we
6 have the net rate base for 2021. And on the first page
7 that you're talking about, page 6, on the top part,
8 January through June of 2021, the amount in rates. Then
9 from January 2022 to June of 2022, we have the actual
10 in-service amounts. The next page does the next months,
11 so it does July through December of 2021 and 2022.

12 BY MR. RUSSELL:

13 Q. Right.

14 Just to back up for a moment, the numbers --
15 looking at that line 1, for capital investment under
16 plant revenue requirement, there's a number that appears
17 for January through May of 2021. Can you tell me what
18 that number corresponds to?

19 A. That amount on line 1 is the amount that is in
20 the general rate case in the calculation of the 13-month
21 average.

22 Q. And there's a different number that appears
23 from June through December of 2021. Can you tell me
24 what that number is and why it's different from the
25 numbers that we just looked at?

1 A. It is different because in the general rate
2 case we had a second capital addition, a second phase
3 coming in, in June.

4 Q. Okay. Thank you.

5 And then by June of 2021 in that average of
6 2021 test period that was used in the rate case, do we
7 have a hundred percent of the costs that were projected
8 in the rate case in -- as of that month of June?

9 A. Yes.

10 Q. Okay.

11 And then we have a different number on line 7
12 for each -- between -- if you compare the number of
13 June of 2021 to the number for each month in 2022, can
14 you tell me what the difference between those two
15 numbers is? Or why they're different?

16 A. The January of 2022 through June of 2022
17 reflects the actual in-service amount. So that's the
18 amount that was actually placed in service.

19 Q. And that uses the updated projected cost of
20 this project, right?

21 A. Yes.

22 Q. Okay.

23 And while we're -- while we're here, lines 13
24 through 16 contain a similar comparison of the PTCs that
25 were projected for the portions of the projects and the

1 actuals that you're projecting now, right?

2 A. That is correct.

3 Q. Okay. So just to -- just to follow that
4 thread, line 13 is -- well, why don't you just tell me
5 what line 13 represents.

6 A. Line 13, as it's labeled, is the megawatt
7 hours in the general rate case.

8 Q. And how did you derive that number?

9 A. We went to the net power cost group and asked
10 them what the output of, in this case, TB Flats was
11 within the grid model runs that were used in the general
12 rate case.

13 Q. Okay. And do you have an understanding as to
14 how they calculated that number?

15 A. I know they calculated it within their model,
16 but how their model exactly calculates it, I do not
17 know.

18 Q. Okay.

19 What I'm trying to understand is the
20 difference -- how you -- how the Company calculated the
21 difference between the number that shows up there in
22 line 13 versus the number that shows up in line 15.

23 A. In line 15 we went back to the exact same net
24 power cost group and asked them, based upon the megawatt
25 capability of the project as in service in January of

1 2022, what is their projection of the output for those
2 plants.

3 Q. Okay. Thank you.

4 So you understand the numbers in each of those
5 lines to be based off of the megawatt capability that
6 was in service at the time, right?

7 A. Yes.

8 Q. Okay. So the number there for January of
9 2021, line 13, is what the net power cost group tells
10 you is the capability of that project based on the
11 number of megawatts of that project that were in service
12 in January of 2021, just to put a finer point on it?

13 A. Yes.

14 Q. Okay. And we see when we turn to the next
15 page that the numbers in line 13 and 15 are all the
16 same, right?

17 A. Right, because the project is fully in service
18 in both of the grid runs, both of the -- both scenarios.

19 Q. Okay. And I'm going to ask you to turn back
20 one page, because I've got a question about that.

21 We talked about how in June of 2021 the
22 assumption was that all of the megawatts were in place,
23 but it appears that there's a difference between the
24 megawatt hour output in that month in line 13 than there
25 is in line 15. Do you know why that is different?

1 A. Yes. Basically, when we were talking about
2 plant in service, we're doing a 13-month average. You
3 start with the beginning number, which is December of
4 2020, and then you use the end of each month.

5 So when you're talking plant in service, your
6 June number means that the total plant was in service by
7 the end of June. So that's the way the 13-month average
8 is calculated, is looking at the end of December through
9 the beginning and end of each month.

10 So the total was in service by the end of
11 June, not the beginning of June, and hence the numbers
12 are different.

13 **Q. Okay. Thank you. I wasn't sure whether the**
14 **months that ran across the top corresponded with the**
15 **beginning or the end of the month.**

16 A. Right.

17 **Q. So that does make sense to me.**

18 A. Okay.

19 **Q. Thank you.**

20 **Can you tell me -- well, before I leave that,**
21 **so the production tax credit benefits have some**
22 **seasonality to them, right?**

23 A. Yes, they match the megawatt hour output of
24 the unit, and the megawatt hour output varies based upon
25 the wind in each month.

1 Q. Sure. So if the benefits of these projects
2 are greater in the first six months than they are in the
3 second six months, then, you know, the benefits that are
4 associated with taking out portions of the projects in
5 either of those periods would be greater or lesser,
6 right?

7 A. That is correct.

8 Q. Okay. And in these circumstances we had a
9 portion of the projects that were not placed in service
10 until -- during the first six months of the year, right?

11 A. Correct.

12 Q. Okay. So the benefits that are associated
13 with these projects in this docket are associated with
14 PTCs -- are more closely correlated with PTCs that are
15 generated in the first six months and not the second six
16 months, right?

17 A. I'm not sure I quite follow that.

18 Q. That's because it was a terribly asked
19 question and I'll try it again.

20 Sure, the PTC benefits that you're calculating
21 in this docket are associated with PTCs that are
22 generated in the first six months and not the second six
23 months, right?

24 A. That is correct. In the second six months,
25 as we noted, they are the same.

1 Q. And that's -- I could do this same exercise
2 with Pryor Mountain. That's the same with Pryor
3 Mountain, right?

4 A. I believe so.

5 Q. Okay. I believe so, too.

6 Can you tell me how the net power cost
7 benefits were calculated, just sort of on a high level,
8 and we'll see how much we need to drill down?

9 A. Basically, we talked to the net power cost
10 group. They looked at two different grid runs, two
11 different power cost outputs, with and without these new
12 winds, and they gave us what the change was that they
13 were estimating for the additional wind, once the
14 projects were complete.

15 Q. And was that exercise from the net power cost
16 group similar to what we just talked about for the PTCs,
17 where portions of the projects were assumed to be not in
18 service for the first roughly six months of the year,
19 and fully in service for the second six months of the
20 year?

21 A. Yes.

22 Q. Okay. So there is some seasonality to the NPC
23 benefits as well?

24 A. Yes. And the seasonality to the NPC benefits
25 is actually at times greater, because you have both the

1 change in output by month and you also have changes in
2 market prices by month, where with the PTCs, you have a
3 set dollar amount value by month, so it's only one of
4 the two variables, but the net power cost varies by
5 both.

6 Q. Sure. And do you know whether -- when the net
7 power cost group ran their calculations, whether they
8 were using assumptions based on 2022 market prices?

9 A. I do not recall that.

10 Q. Okay. But in any event, it was based on an
11 assumption that the projects -- at least one of the runs
12 would be based on an assumption that the projects would
13 be fully in service for each month as they were in 2022,
14 right?

15 A. Correct.

16 Q. Okay.

17 Bear with me for just a moment.

18 MR. RUSSELL: I think that's all I have.

19 Thank you.

20 CHAIR LEVAR: Thank you, Mr. Russell.

21 Ms. Wegener, any redirect?

22 MS. WEGENER: No redirect. Thank you.

23 CHAIR LEVAR: Okay. Thank you.

24 Commissioner Clark, do you have any questions
25 for Mr. McDougal?

1 COMMISSIONER CLARK: No questions. Thank you.

2 CHAIR LEVAR: Commissioner Allen?

3 COMMISSIONER ALLEN: No questions. Thank you.

4 CHAIR LEVAR: And I don't have any either, so
5 thank you for your testimony, Mr. McDougal.

6 MR. MCDUGAL: Thank you.

7 CHAIR LEVAR: Why don't we take a 15-minute
8 break and we'll come back at 10:20 on that clock.

9 (Whereupon a short break was taken.)

10 CHAIR LEVAR: We'll go back on the record.
11 I'll just note that the Division of Public Utilities
12 distributed a witness and testimony list during the
13 break.

14 And with that, I'll go back to Ms. Wegener.

15 MS. WEGENER: The Company calls Robert
16 Meredith.

17 CHAIR LEVAR: Good morning, Mr. Meredith.
18 Do you swear to tell the truth?

19 MR. MEREDITH: Good morning. I do.

20 CHAIR LEVAR: Thank you.

21 ROBERT MEREDITH

22 DIRECT EXAMINATION

23 BY MS. WEGENER:

24 **Q. Good morning, Mr. Meredith. Can you please**
25 **state and spell your name?**

1 A. Yes. Robert Meredith. R-o-b-e-r-t,
2 M-e-r-e-d-i-t-h.

3 **Q. What's your position with the Company?**

4 A. I'm the director of pricing and costs of
5 service for PacifiCorp.

6 **Q. Did you submit direct and rebuttal testimony**
7 **in this matter?**

8 A. I did.

9 **Q. Do you have any corrections to that?**

10 A. No, I do not.

11 **Q. If I asked you the same questions in your**
12 **testimony today, would your answers be the same?**

13 A. Yes, they would.

14 MS. WEGENER: I move to admit the direct and
15 rebuttal testimony of Robert Meredith.

16 CHAIR LEVAR: Thank you. If anyone objects to
17 that motion, please indicate your objection.

18 I'm not seeing any, so the motion is granted.

19 BY MS. WEGENER:

20 **Q. Can you please provide a summary of your**
21 **testimony?**

22 A. Yes.

23 Good morning, Chair LeVar, Commissioner Clark,
24 and Commissioner Allen. In this major plant addition
25 proceeding, the Company has proposed a rate spread and

1 rate design that has been largely uncontroversial with
2 the one exception of proposed pricing for Schedule 32,
3 service from renewable energy facilities.

4 The Utah Association of Energy Users disagrees
5 with the Company's proposed Schedule 32 pricing because
6 the Company did not include renewable procurement costs
7 in the revenue requirement percentage exchange.

8 In this summary, I will first describe why the
9 Company has proposed this particular rate spread per
10 Schedule 32 in the major plant addition, and then I will
11 address UAE's specific criticisms for it.

12 In the Company's last general rate case,
13 Docket No. 20-035-04, prices for Schedule 32 were set
14 such that the combination of delivery facilities charges
15 and daily power charges recover the same level of costs
16 as facilities and power charges for full requirements
17 customers. A modest adjustment was then made to bring
18 the overall percentage increase for all Schedule 32
19 revenue, including revenue associated with renewable
20 procurement costs, to the same percentage increase as
21 for Schedule 9 customers.

22 The inclusion of renewable procurement costs
23 in this rate spread decision became a contested issue
24 for reconsideration.

25 Moving on to the major plant addition before

1 us today, the Company requested a rate spread where the
2 same percentage price change as Schedule 9 was applied
3 to Schedule 32.

4 The Company proposed only applying the price
5 change to Schedule 32 revenue, excluding revenue for
6 renewable procurement costs, the rationale being that
7 since only recovery of two wind projects was being
8 considered in this proceeding, it made sense for any
9 price change to only apply to the portion of
10 Schedule 32's revenue that was for service from Company
11 resources.

12 The logic of applying the change to only
13 revenue associated with service from Company resources
14 is reasonable and sound, whether the rate change is an
15 increase or a decrease.

16 Should the Company happen to have another
17 major plant addition between now and its next general
18 rate case, I would recommend this same logic, regardless
19 if the sign of the price change be a decrease or an
20 increase.

21 UAE has disputed this rate spread logic for
22 Schedule 32 because it believes that it is unreasonable
23 and inconsistent with the 2020 rate case order.

24 UAE first recommends that daily power charges
25 be set such that in combination with the delivery

1 facility charges they would recover the same level of
2 costs as facilities and power charges that are
3 applicable to full requirements customers.

4 Effectively, this would be a resetting of the
5 overall demand-based cost recovery for Schedule 32, a
6 task which would be more appropriate to accomplish in a
7 general rate case proceeding than in this more limited
8 venue that we have today.

9 Per Mr. Bieber's direct testimony, this would
10 result in summer daily power charge decreasing from 71
11 cents to 68 cents and the winter power charge decreasing
12 from 61 cents to 59 cents, which for summer and winter
13 daily power charges would be a 4.2 percent and a 3.3
14 percent decrease to the prices, respectively. This
15 compares to the overall 0.2 percent decrease being
16 requested by the Company.

17 I disagree with this recommendation because
18 the major plant addition is not an appropriate
19 proceeding to reset demand-based charges.

20 UAE's second alternative recommendation, which
21 yields the same Schedule 32 prices for transmission
22 voltage daily power charges as its first recommendation,
23 would apply the percentage price change to all revenue
24 for Schedule 32, including the revenue associated with
25 renewable procurement costs.

1 I disagree with this proposal because this
2 major plant addition is limited to the recovery of two
3 wind plants. It is therefore reasonable to limit this
4 change to Schedule 32's revenue that is related to
5 service from Company resources.

6 In the general rate case, \$34,000 out of the
7 total \$350,000 overall increase for Schedule 32, was
8 related to adjusting Schedule 32's increase in revenue,
9 including revenue associated with renewable procurement
10 to the overall Schedule 9 percentage increase.

11 My point here is not that it was small from a
12 customer impact perspective, but rather that in the rate
13 case, the rate spread logic itself was of secondary
14 importance relative to the larger portion of the
15 increase being related to the increases in demand-based
16 costs.

17 Before the Commission right now is a more
18 limited major plant addition filing with a 0.2 percent
19 decrease. Applying this decrease to Schedule 32's
20 revenue, excluding revenue associated with renewable
21 procurement costs, is reasonable and not inconsistent
22 with the general rate case order.

23 I recommend the Commission approve the
24 Company's proposed rate spread and rate design for the
25 major plant addition.

1 Thank you for your consideration. This
2 concludes my summary.

3 MS. WEGENER: Thank you. I have nothing
4 further for this witness, and he's available for
5 cross-examination and questions from the Commission.

6 CHAIR LEVAR: Thank you, Ms. Wegener.

7 Mr. Jetter, do you have any questions for
8 Mr. Meredith?

9 MR. JETTER: I have no questions. Thank you.

10 CHAIR LEVAR: Mr. Moore?

11 MR. MOORE: No questions. Thank you.

12 CHAIR LEVAR: Thank you. Mr. Russell?

13 MR. RUSSELL: I do have some questions. Thank
14 you.

15 CROSS-EXAMINATION

16 BY MR. RUSSELL:

17 Q. Mr. Meredith, before we start, let's maybe
18 make sure we're all talking about the same thing.

19 In your summary and in your testimony, and in
20 Mr. Bieber's testimony, there was a fair bit of
21 discussion about the renewal procurement costs or
22 revenues. Let's just make sure that everybody
23 understands what that is, if you would.

24 A. Sure. What that is, is there's revenue that
25 effectively a Schedule 32 customer pays the Company, and

1 then the Company then uses that revenue to purchase, for
2 example, a PPA, a purchase power agreement for that
3 particular renewable resource and the output of it.
4 And that's what I mean by those renewable procurement
5 costs.

6 **Q. So it attains those dollars from the**
7 **Schedule 32 customer and turns around and gives them to**
8 **the developer, right?**

9 A. In that sense, it -- yeah.

10 **Q. Okay.**

11 **Let's take a look at where that appears.**
12 **I think maybe the best place to start would be**
13 **Exhibit RMM-3 in your direct testimony. Pages 18 and 19**
14 **is where the Schedule 32 revenues show up.**

15 A. RMM-3, I think, is my --

16 **Q. Oh, I'm sorry, RMM-2, I apologize. Pages 18**
17 **and 19 of that.**

18 A. Okay, I'm there.

19 **Q. And can you just tell us what this exhibit**
20 **reflects, just generally?**

21 A. Yes. This is the exhibit that shows the
22 billing determinants and the proposed prices for the
23 major plant addition.

24 **Q. Sure. Okay. And so on page -- let's turn to**
25 **page 19.**

1 A. Okay.

2 Q. The top column there is actually a
3 continuation of the billing determinants and pricing for
4 Schedule 32 customers, right?

5 A. Yes.

6 Q. In -- what we're looking at here shows the
7 supplemental portion of that bill, but also shows the
8 total aggregate, which is what I want to talk about.
9 And the present revenue dollars shows an amount of
10 \$13,353,130, right?

11 A. Yes, it does.

12 Q. Okay. And so that 13.4 million is the present
13 revenue dollars for all of Schedule 32, right?

14 A. Correct.

15 Q. Okay. And if we turn back over to page 18,
16 we'll see one line up from the bottom there is the
17 renewable energy PPA dollars, right?

18 A. Yes, I see that.

19 Q. Okay. And that amount is approximately --
20 well, it's 9,885,000 and change, right?

21 A. That's correct.

22 Q. Okay. So of that 13.4 million, approximately
23 9.9 million approximately comes from that renewable
24 energy PPA, right?

25 A. That is correct.

1 Q. Okay. And that's not an amount that changes
2 when the Company's revenue requirement changes, right?

3 A. It does not.

4 Q. Okay. And the Company considers that
5 approximately \$9.9 million to be Company revenue; does
6 it not?

7 A. Yes. It is part of -- technically speaking,
8 it's part of the Company's revenue for this customer
9 since it collects that from the customer, and per the
10 way that we account for it, it's considered revenue for
11 the Company.

12 Q. And you considered it revenue to the Company
13 in the general rate case, yes?

14 A. Yes, we did.

15 Q. Okay. And you included it in the chart in the
16 general rate case so it looks just like this one?

17 A. Right. It's -- yeah, very similar billing
18 determinants. It's all the same billing determinants,
19 different prices and different present revenue.

20 Q. Sure. Right.

21 And let's then turn to -- let's take a look at
22 how that -- the rate spread that you're proposing here
23 plays out. I think I'd have you turn to RMM-1.

24 A. Okay.

25 Q. Page 3.

1 And the Schedule 32 is on line number 17
2 there, right?

3 A. Yes.

4 Q. Okay. And maybe you could just tell us
5 generally what page 3 here shows.

6 A. Yes. Page 3 is showing the difference between
7 the present revenues and the proposed revenues, the
8 particular allocation factors that were being used for
9 the major plant addition. And then it shows the
10 difference between that and expresses that in both
11 dollars and in percentage terms.

12 Q. Okay. And so for Schedule 32, as you said in
13 your testimony, you propose to apply the same percentage
14 change as Schedule 9 for all Schedule 32 revenue except
15 that portion of the revenue that is that renewable
16 energy PPA, right?

17 A. Correct.

18 Q. Okay. And so it's easier to see in your work
19 papers, but for purposes of generating the change here
20 on line 17, you start with that approximately 13 point
21 -- well, 13,353 number there, under present revenues,
22 right?

23 A. Yes.

24 Q. Then you subtract out that approximately
25 \$9.9 million, right?

1 A. Yes.

2 Q. And then you multiply that by the percentage
3 change for general service high voltage Schedule 9
4 customers, right?

5 A. Yes.

6 Q. And that yields this -- going back to line 17,
7 this change of \$11,000 for Schedule 32 customers, right?

8 A. Yes.

9 Q. Okay. And if you did not exclude that
10 approximately 19 -- excuse me, \$9.9 million, then
11 that -- the number that shows up there where the 11,000
12 is would be higher, just generally speaking, right?

13 A. That's correct.

14 Q. Okay.

15 A. It would be -- well, it would be lower -- it
16 would be a higher negative value.

17 Q. Yeah. Thanks. You beat me to it.

18 So we'll come back to target revenues in a
19 moment, but let's talk pricing.

20 There's been some discussion in your testimony
21 about the fact that this method yields -- well, I guess
22 I'll start over.

23 You have proposed even price changes across
24 various billing components, right?

25 A. Yes. Even price changes across billing

1 components for particular rate schedules.

2 Q. Sure. If you look at your direct testimony,
3 line 60 to 62, you state that "The Company proposes to
4 change all back-up power, daily power, excess power,
5 base power and energy charges for each schedule in
6 each" -- "in equal proportions to achieve each class's
7 revenue allocation." Right?

8 A. That's correct.

9 Q. Okay. And so when you spread that negative
10 \$11,000 target revenue out equally among those billing
11 components that apply to Schedule 32, you end up
12 reducing them, at least some of them, by fractions of a
13 cent, right?

14 A. Right. I think when we're talking about
15 Schedule 32, there's two components with it. There is
16 the actual charges that are on Schedule 32, and then
17 there's the supplemental service that has charges that
18 rely upon Schedule 9. And so those -- both of those
19 components change. The component that is supplemental
20 is directly tied to Schedule 9 rates themselves.

21 Q. Right. In fact, the Schedule 32 tariff talks
22 about the supplemental charges and it just says go look
23 at the full rate requirement schedule for that, right?

24 A. That's correct.

25 Q. Okay. And so when you spread this \$11,000

1 target revenue reduction out equally among the billing
2 components that you mentioned, those billing components
3 that are specific to Schedule 32 that are not based on
4 the full requirements schedule, those don't actually
5 result in any sort of price change here, do they?

6 A. They do not, because the price change is so
7 small that it doesn't round to the nearest penny. For
8 that component that is on Schedule 32 itself, part of
9 that is since the daily power charges are expressed in
10 cents per kilowatt per day, it just ends up -- the math
11 of it ends up rounding to the same penny amount.

12 Q. Okay.

13 Now I'm going to ask you to turn back to
14 RMM-2.

15 A. Okay.

16 Q. And we can see the -- so if we wanted to
17 calculate the sort of target price change for the daily
18 power charges for Schedule 32, where would we look?

19 I'm looking at the bottom of page 18 of RMM-2.

20 A. Can you ask that question again?

21 Q. Yeah. So you've proposed spreading this
22 \$11,000 reduction in revenue requirement across various
23 billing components. I'm just trying to see what you're
24 targeting for that reduction for the daily power charges
25 for Schedule 32.

1 A. Sure. And so what we're doing here -- the
2 price change itself is not going to all billing
3 components, as Mr. Russell said here, it's going to,
4 specifically, energy and power charges. It's not going
5 to facilities charges and customer service charges,
6 since what we're looking at is specifically the recovery
7 of cost from Company resources, not delivery-related
8 costs.

9 For this particular customer, the spread is
10 happening -- or the math is intended to happen on the
11 daily power charges, which are the only component that
12 is a power or energy charge for Schedule 32. As you can
13 note, there is no actual change in those prices for the
14 Schedule 32 prices themselves, just because the rounding
15 of it ends up being to the same penny.

16 **Q. Great. So if we're looking at the bottom of**
17 **page 18, the lines immediately above Renewable Energy**
18 **PPA where we see the On-Peak Transmission Voltage**
19 **charges, all the way off to the right, there is -- if**
20 **you compared that number for Proposed Revenue Dollars to**
21 **the numbers in the column under Present Revenue Dollars,**
22 **there is a change reflected there. But because the**
23 **prices aren't going to change, that change in Proposed**
24 **Revenue Dollars will not change, correct?**

25 A. That is true. It won't change, again because

1 this spreadsheet -- what's happening here is the
2 spreadsheet carries it out, and so it does end up
3 showing a change in the dollars. But really for that
4 component that's not supplemental service, there
5 wouldn't be a change in dollars because of the rounding
6 here.

7 **Q. Okay. So a portion of the \$11,000 target**
8 **revenue reduction for Schedule 32, the pricing that you**
9 **propose is not going to capture that, right?**

10 A. Yes. It won't be \$11,000, it looks like.

11 Yeah.

12 **Q. And I will tell you, I calculated the amount**
13 **that is attributable to the sort of proposed incremental**
14 **change to these daily power charges to be approximately**
15 **\$6,000. Does that -- subject to check, does that sound**
16 **in the ballpark?**

17 A. I wouldn't be able to confirm or deny that.

18 **Q. I mean, all you'd have to do is just see the**
19 **difference between the numbers in the revenue dollars**
20 **proposed versus the numbers in the revenue dollars**
21 **present, right?**

22 A. I think if I'd look at the supplemental
23 component there, just looking on page 19, again, there
24 may be some rounding here as well that might be
25 affecting that total dollar amount. I believe in the

1 Excel spreadsheet itself these prices go out some
2 decimal places that are cut off, I think is what's
3 happening here.

4 So I think it's harder to say exactly with
5 this right before us, but I think it could be \$6,000.
6 I think that sounds right to me.

7 Q. Okay. And you got there by also looking at
8 the -- turning to page 19, the portion of the
9 Schedule 32 customer's rate that goes through the full
10 rate requirement schedule, right?

11 A. Yes.

12 Q. Okay. And this is a part where the prices
13 actually will change?

14 A. Yes.

15 Q. Okay. And so is it the Company's position
16 that this reduction in revenue actually will happen?

17 A. Yes. They will be different. You can see on
18 page 19 at the top in the supplemental revenues that
19 there are different prices for power charges, as well as
20 energy charges, that are based upon Schedule 9, the full
21 requirements tariff.

22 Q. Right. But for a little bit more than half of
23 the target revenue requirement reduction for
24 Schedule 32, you are actually not going to achieve that,
25 right?

1 A. That is correct.

2 **Q. Okay.**

3 **Would it be appropriate for the Commission to**
4 **make a modest change to ensure that we do achieve a**
5 **reduction in target revenues like this one?**

6 A. You know, I was actually thinking about that.
7 I think there could be something of a modest change to
8 this. I was thinking about this as I was going over my
9 testimony. You know, one option would be that you could
10 round down the amounts when you do that calculation.
11 That might be one way to get something closer. It's
12 difficult when you're dealing with a very small price
13 change, and then also dealing with a component like this
14 that's expressed in daily power charges. So it's
15 difficult to get that same precision level.

16 One alternative that I thought of is that you
17 could, instead of, for example, having a round function,
18 you could do a round down function that would, you know,
19 bring it down by a cent. For example, on the daily
20 power charges, I think it would produce something more
21 than \$11,000. But that could be a reasonable
22 alternative.

23 **Q. Okay. Thank you.**

24 **Let's talk -- I think that's all the questions**
25 **I have about pricing, but let's go talk about the rate**

1 spread itself, which we started with.

2 You have indicated that you think it's
3 reasonable in this docket to exclude those Company
4 revenues associated with the renewable PPA, because all
5 we are dealing with here are Company resources, right?
6 I don't mean to put words in your mouth. You can say it
7 however you need to.

8 A. I think that's a fair summarization.

9 Q. Right. And I will point you to -- it's your
10 rebuttal testimony, lines 26 to 32. The last sentence
11 of that question and answer says, "Therefore, it is
12 reasonable for the price change from these two projects
13 to be limited to the proportion of Schedule 32's revenue
14 that is related to service supplied from Company
15 resources."

16 A. Yes, that's what I said.

17 Q. Yeah. I guess I'm curious why -- if it's
18 Company revenue, as the Company has indicated that it
19 is, why it's not associated or related to service
20 supplied by Company resources?

21 A. I think what we're looking at here -- I think
22 there's a couple of things that's happening. First of
23 all, what we're looking at here is not looking back at
24 the general rate case and all the different costs
25 associated with service, including delivery costs.

1 I think when we look at the general rate case,
2 there was something of a significant shift in cost per
3 Schedule 32 to bring that demand-based recovery to be in
4 alignment with Schedule 9, which was also having some
5 changes, particularly looking at the demand-based and
6 energy-based relationship for Schedule 9. That was a
7 fairly significant shift.

8 There was also a modest adjustment to just
9 have a uniform rate spread for Schedule 9.

10 When we think about the major plant addition
11 itself, we're looking at a very limited cost, and
12 I think that it makes sense to not think about kind of
13 a larger reshuffling of demand-related costs, but think
14 about what are we particularly examining here, which is
15 cost recovery for these wind projects.

16 So I think that it makes sense just in the
17 same way that we're limiting the recovery for power
18 charges and energy charges, not customer service charge,
19 not for the facilities charge, it makes sense for
20 Schedule 32 to limit this particular price change to the
21 revenue that is not related to the renewable procurement
22 costs.

23 And I think that -- you know, just thinking
24 about it, I think that it's reasonable and fair, and
25 I think that if we were in a different circumstance and

1 this were, you know, an increase instead of a decrease,
2 I think that it might be a very different conversation
3 with UAE. And so I think that this is what I believe to
4 be the principal way to allocate these costs.

5 Q. There was a lot there, and I'm going to follow
6 up on a fair bit of it.

7 You referenced the general rate case and how
8 there were a number of costs associated with that we
9 just don't have here, right?

10 A. Sure.

11 Q. But we do have -- we did have some costs in
12 the general rate case that we do have here, or at least
13 we have projects that were associated with the revenue
14 requirement request in the general rate case that we're
15 also talking about here, right?

16 Parts of the revenue requirement associated
17 with the projects at issue here were included in the
18 rate case, yes?

19 A. A portion of the wind projects were in the
20 general rate case, yes.

21 Q. Right. So by proposing to change the manner
22 in which rates associated with revenue requirement from
23 the general rate case to here, proposing to change that
24 rate spread changes the allocation of costs and benefits
25 for these projects, right? Even if it's a small change,

1 it will change, won't it?

2 A. Could you restate that question?

3 Q. Sure.

4 There was one rate spread that was used in the
5 general rate case, and that rate spread allocated costs
6 and benefits of everything that was in the rate case,
7 including these two projects, right?

8 A. Right, there was, although I would note again
9 with Schedule 32 that if we look at that \$350,000
10 increase, it was a smaller component of that that was
11 related to adjusting to the Schedule 9 overall revenue
12 increase.

13 A larger portion of it was a -- setting those
14 demand-related costs to be at the same level as
15 Schedule 9.

16 Q. And we're going to get to the tying together
17 of the demand costs here in a moment, but just as a
18 general matter, one rate spread was used in the rate
19 case, which included the revenues associated with these
20 two projects, right?

21 A. Yes.

22 Q. Okay. And we had two projects that are at
23 issue in this docket that were also at issue in the
24 general rate case, yes?

25 A. Yes.

1 Q. Okay. And you're proposing to use a different
2 rate spread here than was used in the general rate case,
3 right?

4 A. I am, because of the purpose of the docket.

5 Q. Understood. But what we then have is, you've
6 got rate spread for whatever portion of the revenue
7 requirement increase in the general rate case that is
8 associated with these two projects being handled one
9 way, and rate spread in this case being handled a
10 different way, right?

11 A. It is being handled a little bit differently
12 for Schedule 32, but they are different proceedings.
13 And again, I think one of the reasons why this is
14 reasonable from the Company's perspective is because the
15 larger component of that increase for Schedule 32 was
16 not related to that rate spread adjustment itself, but
17 rather to that adjustment to the demand-related cost for
18 Schedule 9.

19 Q. We're going to get to that Schedule 9 in just
20 a moment. But I believe you were in the hearing room
21 when I had my conversation with Mr. McDougal about the
22 seasonality of some of the benefits associated with
23 these projects, right?

24 A. Yes.

25 Q. Okay. And Mr. McDougal testified that PTCs

1 are not generated evenly every month of the year, and
2 the same goes with net power costs. The benefits
3 associated with the portions of the projects that we're
4 talking about in this docket are all front-loading,
5 meaning they're all in the first six months. Do you
6 recall that?

7 A. I do recall that.

8 Q. Okay. So if the benefits in the first six
9 months are not equal to the benefits generated in the
10 second six months, aren't we distributing benefits
11 associated with these projects differently by changing
12 the rate spread from the general rate case to this
13 docket?

14 A. I don't know that we are, just because in the
15 general rate case, again that particular proceeding was
16 not limited just to those few wind projects. It was
17 looking at a lot of different costs and looking at
18 really the totality of the Company's costs and applying
19 those to Schedule 32. So I think that it's hard to say
20 that they have to be an identical rate spread, since
21 we're looking at two very different things.

22 Q. Well, but you acknowledge that the costs
23 associated with these two projects and the benefits
24 associated with these two projects were distributed in
25 one way in the rate case, and you're proposing to

1 distribute them differently here, and if the benefits
2 are seasonal, that may affect whether the -- you know,
3 the Schedule 32 customers get the same deal that all the
4 other customers get, right?

5 A. I don't know that I would totally agree with
6 that, because again, looking at the rate case, it is the
7 totality of the costs that are being considered. And
8 while that totality does include these two wind
9 projects, I think there's a lot more going on in the
10 rate case than what's happening here in this major plant
11 addition filing where we're specifically honing in on
12 two wind projects and looking at what is the appropriate
13 cost recovery for this particular major plant addition.

14 Q. Okay. I promised that we were going to talk
15 about the demand-based recovery alignment between
16 Schedule 39 -- Schedule 32 and Schedule 9. So let's
17 talk about that.

18 In the general rate case, the Company and UAE
19 and others were all in alignment that we -- in agreement
20 that we should try to align the demand-based costs, the
21 combination of the facilities charges and the daily
22 power charges and monthly power charges for those rate
23 schedules, right?

24 A. I think there was some agreement on -- there
25 was a particular part in the general rate case where

1 there was a formula that looked at, yes, the alignment
2 of full requirements, demand-related charges, and the
3 Schedule 32 demand-related charges. And there was some
4 agreement that that calculation itself should occur in
5 that way. However, there was quite a bit of
6 disagreement in terms of how much should be the delivery
7 facilities' charges versus the daily power charges.

8 But yes, that formula itself, there was
9 agreement between UAE, University of Utah, and the
10 Company on that particular formula.

11 **Q. Agreed.**

12 **The rate spread proposal that the Company has**
13 **made in this case would reduce the monthly power charges**
14 **for Schedule 9, right?**

15 A. Yes.

16 **Q. Okay. But there is the reduction to the daily**
17 **power charges for Schedule 32, right? In part because**
18 **you've decided to exclude the renewable PPA revenues**
19 **from the rate spread calculation, yes?**

20 A. Yes, in part because of that, and then just
21 then that rounding then ends up to go down and not go to
22 that next cent -- or go up and not to go down to that
23 next cent down, that next step.

24 **Q. Okay. So the Company's rate spread proposal**
25 **in this docket no longer tries to keep that demand-based**

1 **recovery in alignment between those two -- those two**
2 **rate classes, right?**

3 A. It does not, and I think it's because the
4 Company's position here is that the rate case was the
5 time to set those demand-related costs and to look at an
6 alignment with Schedule 9. And it wasn't completely
7 aligned, because there was that -- that adjustment that
8 was of secondary importance to the larger change to
9 bring it to the overall price change for Schedule 9.

10 So there were two components there. So it --
11 really effectively, if we do apply this same percentage
12 price change to all the costs, it effectively actually
13 gets us back to something very close to what would have
14 been UAE's recommendation had they, you know, won in
15 reconsideration. And so it effectively negates that
16 sort of adjustment that happened in the general rate
17 case.

18 Q. I want to go back to this concept that you've
19 included in your testimony and we've talked a little bit
20 about here, about your sort of justification for why you
21 think the renewable PPA revenues ought to be excluded
22 from the rate spread calculation. And you stated that
23 it's because it's -- you want to limit the rate spread
24 to what is related to service supply from Company
25 resources.

1 I'm trying to understand what -- where that
2 might take us outside of this docket. How else would we
3 apply that in other circumstances in which you offer
4 rate spread testimony in various circumstances?

5 A. You know, I think one analogy maybe perhaps is
6 if we look at this major plant addition, we did not
7 propose an equal change across all charging components.
8 As I mentioned earlier, customer service charge,
9 facilities charge, those are charges that typically tend
10 to be more related to the delivery of power, to
11 distribution costs, for example.

12 I think that this is an example where because
13 we had a limited scope in this major plant addition,
14 we're not looking at changing all charging components,
15 but really just the energy charge and the demand charge
16 components themselves.

17 Q. But what you were just talking about is how
18 you impose on the pricing the change that you're
19 proposing for each rate class, but what we're talking
20 about here is how you measure the amount of change that
21 will be attributed to the class before you ever get to
22 changing the pricing, right?

23 A. The rate spread.

24 Q. Yeah. Sure.

25 A. Yeah.

1 **Q. So how do you decide what Company revenues**
2 **should be included or excluded based on whether you**
3 **think it's related to service supplied by the Company**
4 **or not? I guess I'm trying to figure out where that**
5 **takes us.**

6 A. I think that what we have before us is a major
7 plant addition, and it's looking at the recovery of two
8 wind projects. And so I think it's reasonable just to
9 look at that proportion of revenue that's not paying for
10 that renewable procurement cost.

11 **Q. In a rate case, would it be appropriate to**
12 **exclude these PPA revenues from rate spread calculation**
13 **that deals with Company generation resources, for**
14 **instance?**

15 A. That isn't what ended up being the
16 Commission's ordered rate spread. I think that was
17 reasonable. Again, though, I think it was a minor
18 adjustment that was made. When I say minor, I don't
19 mean minor from a customer impact perspective. I mean
20 it was a modest change relative to the much larger
21 change that was happening for the demand-based sort of
22 reshuffling that happened to get that at the same level
23 as Schedule 9 for requirements demand charges.

24 **Q. You say you cite what happened in the 2020**
25 **rate case where you have to grapple with rate spread for**

1 Schedule 32 customers at some point in the future at
2 another general rate case.

3 Would it be appropriate to exclude the
4 renewable energy, renewable PPA revenues, from a rate
5 spread calculation that you can cordon off, I guess, the
6 portion of Company revenue requirements associated with
7 generation resources, for instance?

8 A. You know, looking at the general rate case,
9 I actually don't have that strong of an opinion about
10 whether those renewable PPA prices were excluded or not
11 in that rate spread adjustment that happened. I know
12 the Company argued for that in the reconsideration.
13 I think our concern there was just the timeliness of it
14 mostly.

15 And when that happened, I think you could make
16 pretty good arguments either way for that. I think --
17 fortunately in the next general rate case, I think --
18 well, we will have 12 months of data so we can do a
19 cost of service study on Schedule 32 customers, which
20 I think is far more appropriate than looking at, for
21 example, Schedule 9 as a proxy in setting a rate spread
22 on that.

23 I think that will -- I think then largely this
24 will not be an issue that we'll be having to contend
25 with because we can look at those particular cost of

1 service results and make some sort of a rate spread
2 decision based upon that.

3 **Q. Well, and we may or may not have enough**
4 **Schedule 32 customers next time we get to a rate case to**
5 **do a meaningful cost of service study though, right?**

6 A. Well, we do already have cost of service
7 classes for some special customers where there's a
8 single customer on a class. I don't know, it's possible
9 that in the next rate case we'll only have one, but
10 I think it's probably likely we'll have more than one,
11 based upon the interest and some of the activity that
12 I think is happening around Schedule 32.

13 MR. RUSSELL: Thank you. I have no further
14 questions.

15 CHAIR LEVAR: Ms. Wegener, any redirect?

16 MS. WEGENER: No redirect. Thank you.

17 CHAIR LEVAR: Commissioner Clark, any
18 questions?

19 COMMISSIONER CLARK: No questions. Thank you.

20 CHAIR LEVAR: Commissioner Allen?

21 COMMISSIONER ALLEN: No questions. Thank you.

22 CHAIR LEVAR: I don't have any. Thank you for
23 your testimony this morning, Mr. Meredith.

24 MR. MEREDITH: Thank you.

25 CHAIR LEVAR: Anything else, Ms. Wegener?

1 MS. WEGENER: I have nothing further from the
2 Company at this time.

3 CHAIR LEVAR: I think I will go to the Office
4 of Consumer Services next. Mr. Moore?

5 MR. MOORE: Unfortunately, Director Beck is
6 not in the courtroom right now. Maybe if you give me
7 two minutes I can get her up here.

8 CHAIR LEVAR: Yeah, I think rather than trying
9 to shuffle things in the afternoon, I think it would be
10 more efficient to do that. But if it takes -- if it's
11 more than a minute or two, maybe we can just go on to
12 the Division.

13 MR. MOORE: I doubt that it will be more than
14 a minute or two.

15 CHAIR LEVAR: Okay. Well, why don't we just
16 take five and we can reconvene at 11:05. And if it
17 takes longer, we'll just move on with the Division's
18 witnesses.

19 (Whereupon a short break was taken.)

20 CHAIR LEVAR: Back on the record. Mr. Moore?

21 MR. MOORE: Yes, the Office calls Michele Beck
22 to the stand and ask that she be sworn.

23 CHAIR LEVAR: Good morning, Ms. Beck. Do you
24 swear to tell the truth?

25 MS. BECK: Yes.

1 MICHELE BECK

2 DIRECT EXAMINATION

3 BY MR. MOORE:

4 Q. Will you please state your name, occupation,
5 and business address for the record?

6 A. Yes, my name is Michele, M-i-c-h-e-l-e, Beck,
7 B-e-c-k, and I am the director of the Office of Consumer
8 Services.

9 Q. In your capacity as director of the Office of
10 Consumer Services, have you viewed the application,
11 testimony, and filing in this docket?

12 A. Yes, I have.

13 Q. Did you prepare and cause to be filed direct
14 testimony on October 6, 2021 and surrebuttal testimony
15 November 18, 2021?

16 A. Yes. And also rebuttal testimony.

17 Q. Do you have any changes you'd like to make to
18 this testimony at this time?

19 A. No, I do not.

20 Q. If I asked of you the same questions that are
21 contained in your written testimony, would your answers
22 be the same?

23 A. Yes, they would.

24 MR. MOORE: We move to admit the testimony of
25 Michele Beck.

1 CHAIR LEVAR: If anyone objects to that
2 motion, please indicate your objection.

3 I'm not seeing any, so the motion is granted.

4 BY MR. MOORE:

5 **Q. Have you prepared a summary of the Office's**
6 **position?**

7 A. Yes, I have.

8 **Q. Please proceed.**

9 A. In my opinion, Rocky Mountain Power's request
10 does not meet the statutory requirements for a major
11 plant addition. Our view is clear in this testimony
12 that this request is for the incremental revenue
13 requirement associated with two plants which are not
14 additions because the majority of the associated revenue
15 requirement is already in rates.

16 Further, the incremental request is well below
17 the one percent statutory threshold. The joint motion
18 for summary judgment of the OCS, DPU, and UAE details
19 the legal arguments supporting this position.

20 In addition to the legal arguments, my testimony, as
21 well as testimony presented by the DPU and UAE
22 demonstrate that RMP's request should be denied for
23 policy reasons.

24 Rocky Mountain Power has many regulatory
25 processes available to it and made its own decision of

1 how to request cost recovery for Pryor Mountain and
2 TB Flats, presumably considering all potential benefits
3 and risks.

4 In particular, these two projects could have
5 been removed from the rate case and filed as NPAs at a
6 later time. If the PSC now approves this request, it
7 would set a bad precedent that would surely result in
8 multiple similar cases and undermine the concept of test
9 periods.

10 I also recommend that if the PSC denies Rocky
11 Mountain Power's petition for cost recovery, it should
12 also reject any prorationing of the NPC benefits of
13 Pryor Mountain and TB Flats. Rejecting prorationing
14 would be consistent with the order in the last GRC
15 Docket 20-035-04 in which the PSC denied Rocky Mountain
16 Power's request for a two-part rate increase and also
17 declined to implement any prorationing of benefits.

18 Rocky Mountain Power did not appeal that
19 order, nor did it provide any new support for the
20 prorationing of benefits of explanation of how it be
21 accomplished in this case. In fact, Rocky Mountain
22 Power simply supported a statement from the DPU's direct
23 testimony that may have been misunderstood and has since
24 been clarified by the DPU to not represent their
25 position.

1 At this point in the proceeding, RMP is the
2 only party supporting the concept of prorationing, and
3 it should be rejected by the Commission.

4 That concludes my summary.

5 MR. MOORE: Director Beck is available for
6 cross and questions from the Commission.

7 CHAIR LEVAR: Thank you, Mr. Moore.

8 Mr. Jetter, do you have any questions for
9 Director Beck?

10 MR. JETTER: No, thank you.

11 CHAIR LEVAR: Mr. Russell?

12 MR. RUSSELL: No, thank you.

13 CHAIR LEVAR: Ms. Wegener?

14 MS. WEGENER: I also have no questions.
15 Thank you.

16 CHAIR LEVAR: Commissioner Allen?

17 COMMISSIONER ALLEN: No questions. Thank you.

18 CHAIR LEVAR: Commissioner Clark.

19 COMMISSIONER CLARK: I also have no questions.
20 Thank you.

21 CHAIR LEVAR: I have one.

22 DIRECT EXAMINATION BY THE COMMISSION
23 BY CHAIR LEVAR:

24 **Q. It's a hypothetical, and I presented it**
25 **earlier to Ms. Steward.**

1 So presume that Rocky Mountain Power completed
2 a wind project that qualified for PTCs 20 months
3 following the most recent GRC order, and then they did
4 not file a future GRC for the next couple of years, how
5 should the PTCs from that hypothetical wind project be
6 treated in the EBA? Presume there is PTC revenue.

7 A. So If I understand your hypothetical, the
8 plant is not in rate base at all?

9 Q. Because it was -- yeah --

10 A. Because it was not in a rate case and it was
11 not in a subsequent MPA case.

12 Q. Yes.

13 A. To me, I don't think that those PTCs need to
14 flow through the EBA at all.

15 Q. Okay. Thank you.

16 CHAIR LEVAR: No more questions. So thank you
17 for your testimony this morning.

18 MS. BECK: Thank you for accommodating me.

19 CHAIR LEVAR: Anything else, Mr. Moore?

20 MR. MOORE: The OCS has nothing further.
21 However, I neglected to move to admit OCS Cross
22 Exhibit 1. May I move to admit that now? That was just
23 the testimony of Joelle Steward from the general rate
24 case.

25 CHAIR LEVAR: Okay. Any objections to

1 entering this OCS Cross Exhibit 1?

2 I'm not seeing any objection, so the motion is
3 granted.

4 MR. MOORE: The Office has nothing more.
5 Thank you.

6 CHAIR LEVAR: Okay. Thank you.

7 Mr. Jetter?

8 MR. JETTER: Thank you. The Division would
9 like to call and have sworn its first witness, Joni
10 Zenger.

11 CHAIR LEVAR: Good morning, Dr. Zenger.
12 Do you swear to tell the truth?

13 DR. ZENGER: Yes, I do.

14 CHAIR LEVAR: Thank you.

15 JONI ZENGER

16 DIRECT EXAMINATION

17 BY MR. JETTER:

18 **Q. Good morning. Would you please state your**
19 **name and occupation for the record?**

20 A. Yes. Dr. Joni, J-o-n-i, S. Zenger,
21 Z-e-n-g-e-r, technical consultant for the Division of
22 Public Utilities.

23 **Q. Thank you. And in the course of your**
24 **employment with the Division, did you create and cause**
25 **to be filed prefiled direct testimonies -- and they're**

1 labeled direct and surrebuttal -- along with
2 confidential and redacted exhibits that were attached to
3 those prefiled testimonies?

4 A. Yes, I did.

5 Q. If you were asked the same questions in your
6 prefiled written testimony today, would your answers
7 remain the same?

8 A. Yes. I do have a couple of corrections.

9 Q. Okay. Please go ahead.

10 A. I just have two minor corrections to my
11 surrebuttal that I would like to request.

12 And for state of confusion, on the cover page
13 of my surrebuttal testimony, it says it's surrebuttal in
14 the middle of the page, but in the caption it says
15 direct. This should be changed to surrebuttal.

16 There's one other small correction on page 5
17 of my surrebuttal on lines 106 and 107, it says, "These
18 activities include site view, mobilization, and
19 restoration." And then where it -- the next three
20 words, "permit closeout activities," those should be
21 deleted. They were repeated later in the paragraph.
22 Thank you for letting me read those.

23 Q. Thank you.

24 And Dr. Zenger, have you prepared a brief
25 summary of your testimony?

1 A. Yes, I have.

2 **Q. Please go ahead.**

3 A. Good morning, Commissioners. Nice to see you
4 all in person. As the Division's first witness, I will
5 summarize the Division's findings and recommendations to
6 the Commission in these proceedings.

7 I'll also introduce the Division's other
8 witnesses, each of whom have provided analysis and
9 testimony in this case.

10 In summary, the Division's primary position
11 throughout this proceeding has remained uncharged. The
12 Commission should deny the Company's request because
13 the investments in Pryor Mountain and TB Flats do not
14 satisfy the statutory requirements for alternative cost
15 recovery under Utah Code Section 54-7-13.4.

16 Since that application does not satisfy the
17 one percent threshold rate base requirement, the
18 Commission should deny the Company's application in
19 whole.

20 The Division also notes, and this has been
21 brought up by other witnesses this morning, that other
22 intervening parties to this case, each with different
23 missions and purposes, independently arrived at the same
24 overall conclusion in their respective direct
25 testimonies.

1 Should the Commission determine that the one
2 percent threshold is satisfied and incremental additions
3 may be added to rates, the individual Division witnesses
4 address the following issues in their own respective
5 testimonies.

6 My testimony focuses on the analysis of the
7 COVID-19 related delayed project costs for delayed plant
8 for the Pryor Mountain wind project.

9 Division witness Mr. Trevor Jones will testify
10 about costs for delayed plant for TB Flats project.

11 Division witness Mr. Gary Smith will provide a
12 review of the Company's proposed request to modify the
13 base net power costs and base production tax credit in
14 the energy bill account.

15 And Division witness Dr. William Artie Powell
16 will testify that the projects separately or together do
17 not satisfy the one percent capital addition threshold
18 required by Utah Code Section 54-7-13.4.

19 Dr. Powell also addresses the treatment of
20 production tax credits and other net power cost benefits
21 if the Commission rejects the application.

22 As I previously stated, the focus of my
23 analysis investigation in this proceeding has been on
24 delayed plant for the Pryor Mountain wind project.
25 Pryor Mountain was placed in commercial operation on

1 April 1, 2021, but was anticipated to be in service in
2 December of 2020.

3 I verified that the cause for the in-service
4 delays were due to the COVID-19 pandemic, in particular,
5 the delayed delivery of major equipment like wind
6 turbine generators and other large components.

7 As part of my review of delayed plant for
8 Pryor Mountain, I looked at force majeure claims, change
9 orders, wind turbine supply agreements, vendor notices,
10 and contingency costs that I obtained through discovery.

11 I also investigated the purchase,
12 substitution, and affiliate transactions related to
13 Pryor Mountain wind turbine components.

14 My concern about potential cost increases due
15 to the substitution and purchase of wind turbine
16 components has been resolved. I found that no
17 additional project costs were ascribed at Pryor Mountain
18 because of the Company's supply changes to various wind
19 turbine components. I concluded that the Company's
20 decisions with respect to the wind turbine components
21 were prudent and had no adverse impact on delayed plant
22 for Pryor Mountain.

23 If the Commission does approve the
24 application, I recommend that the total project costs
25 for Pryor Mountain be approved at the amount contained

1 in the confidential rebuttal testimony of Mr. Robert Van
2 Engelenhoven, page 2, on lines 30 to 31. The Division
3 has determined the project costs in this amount were
4 prudently incurred.

5 A small portion of the final costs remain for
6 the settlement of contractual delay claims with
7 contractors and for final completion activities, which
8 can typically take about 9 to 12 months after
9 commissioning to complete.

10 If the total project costs exceed the
11 identified amounts when final project costs are known,
12 the Company may request additional recovery in a future
13 rate case proceeding.

14 This completes the summary of my testimony and
15 the Division's positions and recommendations to the
16 Commission. Thank you.

17 CHAIR LEVAR: Thank you, Dr. Zenger.

18 MR. JETTER: Thank you. I have no further
19 questions, and Dr. Zenger is available for
20 cross-examination and questions from the Commission.

21 CHAIR LEVAR: Thank you. I'm not sure we have
22 admitted her testimony, though.

23 MR. JETTER: Thank you, Mr. Chairman. If you
24 allow me, I would like to make a motion to admit the
25 prefiled testimony, along with the prefiled exhibits

1 that were attached to Dr. Zenger's testimonies. Thank
2 you.

3 CHAIR LEVAR: If anyone objects to that
4 motion, please indicate it.

5 Not seeing any, the motion is granted.

6 MR. JETTER: Thank you. And I will re-tender
7 Dr. Zenger for cross and questions from the Commission.

8 CHAIR LEVAR: Thank you.

9 Mr. Moore?

10 MR. MOORE: No questions. Thank you.

11 CHAIR LEVAR: Mr. Russell?

12 MR. RUSSELL: No questions. Thank you.

13 CHAIR LEVAR: Ms. Wegener?

14 MS. WEGENER: No questions. Thank you.

15 CHAIR LEVAR: Commissioner Clark?

16 COMMISSIONER CLARK: I have no questions.

17 Thank you.

18 CHAIR LEVAR: Commissioner Allen?

19 COMMISSIONER ALLEN: Also no questions. Thank
20 you.

21 CHAIR LEVAR: I don't either. So thank you
22 for your testimony this morning, Dr. Zenger.

23 DR. ZENGER: Okay. Thank you.

24 CHAIR LEVAR: Mr. Jetter?

25 MR. JETTER: The Division would -- the

1 Division would like next to call and have sworn in
2 Division witness Trevor Jones.

3 CHAIR LEVAR: Good morning, Mr. Jones.

4 Do you swear to tell the truth?

5 MR. JONES: I do.

6 CHAIR LEVAR: Thank you.

7 TREVOR JONES

8 DIRECT EXAMINATION

9 BY MR. JETTER:

10 Q. Good morning, Mr. Jones. Would you please
11 state your name and occupation for the record.

12 A. Trevor Jones. T-r-e-v-o-r, J-o-n-e-s.
13 Utilities analyst for the Division.

14 Q. Thank you. And in the course of your
15 employment with the Division of Public Utilities, did
16 you create and cause to be filed with the Commission in
17 this docket direct and surrebuttal testimonies along
18 with a few exhibits attached to those?

19 A. Yes.

20 Q. And do you have any corrections or changes
21 you'd like to make to either of those prefiled
22 testimonies?

23 A. No.

24 Q. If you were asked the same questions contained
25 in those prefiled testimonies today, would your answers

1 **be the same?**

2 A. Yes.

3 MR. JETTER: I'd like to move at this point to
4 enter into the record the prefiled direct and
5 surrebuttal testimony along with the attached exhibits
6 of Division witness Trevor Jones.

7 CHAIR LEVAR: Thank you.

8 If anyone objects, please indicate your
9 objection.

10 I'm not seeing any, so the motion is granted.

11 MR. JETTER: Thank you.

12 BY MR. JETTER:

13 **Q. Mr. Jones, have you prepared a brief summary**
14 **of your testimony?**

15 A. Yes.

16 **Q. Please go ahead.**

17 A. To summarize my testimony, I analyzed the
18 increased costs related to TB Flats, which occurred
19 because of the COVID-19 pandemic. The values are
20 confidential and can be found in my testimony. There is
21 one small adjustment to the values that now differs from
22 the application because of a negotiated contract.

23 If the application is accepted, I recommend
24 the increased cost for TB Flats be approved.

25 Thank you.

1 **Q. Thank you.**

2 MR. JETTER: And I have no further questions
3 for Mr. Jones. He's available for cross-examination and
4 questions from the Commission.

5 CHAIR LEVAR: Thank you.

6 Mr. Moore?

7 MR. MOORE: No questions. Thank you.

8 CHAIR LEVAR: Mr. Russell?

9 MR. RUSSELL: No questions. Thank you.

10 CHAIR LEVAR: Ms. Wegener?

11 MS. WEGENER: No questions. Thank you.

12 CHAIR LEVAR: Commissioner Allen?

13 COMMISSIONER ALLEN: No questions. Thank you.

14 CHAIR LEVAR: Commissioner Clark?

15 COMMISSIONER CLARK: No questions. Thank you.

16 CHAIR LEVAR: I don't have any either, so
17 thank you for your testimony this morning, Mr. Jones.

18 MR. JONES: Thank you.

19 CHAIR LEVAR: Mr. Jetter?

20 MR. JETTER: The Division would next like to
21 call its third witness, Gary Smith.

22 CHAIR LEVAR: Good morning, Mr. Smith.

23 Do you swear to tell the truth?

24 MR. SMITH: I do.

25 CHAIR LEVAR: Thank you.

1 GARY SMITH

2 DIRECT EXAMINATION

3 BY MR. JETTER:

4 Q. Mr. Smith, would you please state your name
5 and occupation for the record?

6 A. My name is Gary Smith. I'm the technical
7 consultant for the Division of Public Utilities and have
8 participated in this docket on behalf of the Division.

9 Q. Thank you.

10 And in the course of your participation in
11 this docket, did you create and cause to be filed with
12 the Commission direct and surrebuttal testimony?

13 A. Yes.

14 Q. And do you have any corrections or changes
15 you'd like to make to either of those?

16 A. I do not.

17 Q. If you were asked the same questions contained
18 in each of those two identified prefiled direct and
19 surrebuttal testimonies, would your answers be the same?

20 A. Yes, they would.

21 MR. JETTER: I'd like to move at this point to
22 enter into the record the direct and surrebuttal
23 prefiled testimonies of DPU witness Gary Smith along
24 with the attached exhibits to each of those.

25 CHAIR LEVAR: Thank you.

1 Please indicate if there's any objection.
2 I'm not seeing any, so the motion is granted.
3 MR. JETTER: Thank you.

4 BY MR. JETTER:

5 **Q. Mr. Smith, have you prepared a brief summary**
6 **of your testimony?**

7 A. I have.

8 **Q. Please go ahead.**

9 A. Thank you.

10 Good morning, Commissioners. Thank you for
11 the opportunity to address the Company's request to
12 adjust the base energy balancing account in this filing.

13 The Commission's ongoing duty to order rates
14 that are just and reasonable must be considered even if
15 a single item adjustment is generally permitted.

16 Power costs, actual results thus far in 2021,
17 suggest the Commission needs to be -- suggests the
18 Commission needs more evidence before determining that a
19 single item adjustment would be in the public interest.

20 These actual results show that the current
21 base EBA set in the 2020 general rate case deviates
22 significantly from the actual results experienced so far
23 in 2021.

24 The Division found that the net power cost was
25 much higher, wind generation and the resulting

1 production tax credits were much lower, creating an
2 actual loss of over \$3 million in production tax credits
3 for the months of January through August.

4 Adjusting the base EBA, as the Company has
5 requested, would create an even wider deviation from
6 actual results creating a larger loss in PTCs that will
7 eventually be trued up to the Company resulting in a
8 future rate increase to customers.

9 The Company has not provided meaningful
10 support -- supporting evidence indicating that the
11 current trends creating a large EBA deferral in 2021
12 will not continue into the near future and beyond.
13 There is insufficient evidence to conclude that the
14 Company's proposed adjustment to the base EBA rate
15 results in a just and reasonable rate.

16 That electric Schedule 94 may contemplate the
17 possibility of adjusting base EBA side of a general rate
18 case is not sufficient alarm without the evaluation of
19 the entirety of the rate to be changed. Changes to base
20 EBA have historically occurred during a general rate
21 case.

22 Adjusting base EBA to accommodate a single
23 project in isolation without consideration of the actual
24 results and the accuracy of the existing base EBA may be
25 warranted in some circumstances but not when the

1 experience of the actual test year deviates so markedly
2 from what it is in rates, and the proposal would
3 exasperate that difference.

4 The mere fact that a periodic change may be
5 made to an element of rates does not remove the duty to
6 consider the entirety of that rate, its effect, and its
7 reasonableness.

8 Under the facts on record, adjusting the base
9 EBA in this case would result in a rate that is most
10 likely to be inaccurate and not just and reasonable.

11 The public interest will better served by
12 leaving the base EBA as set in the 2020 general rate
13 case until a fuller record presented in an appropriate
14 proceeding allows formulation of a better rate or
15 explains why 2021's costs are anomalous.

16 That concludes my summary.

17 **Q. Thank you.**

18 MR. JETTER: I have no further questions. And
19 Mr. Smith is available for cross-examination and
20 Commission questions.

21 CHAIR LEVAR: Thank you.

22 Mr. Moore?

23 MR. MOORE: No questions. Thank you.

24 CHAIR LEVAR: Mr. Russell?

25 MR. RUSSELL: No questions. Thank you.

1 CHAIR LEVAR: Ms. Wegener?

2 MS. WEGENER: I just have a few.

3 CROSS-EXAMINATION

4 BY MS. WEGENER:

5 Q. Good morning, Mr. Smith.

6 A. Good morning.

7 Q. In the Company's 2020 general rate case, did
8 the Division argue that there should be higher base net
9 power costs?

10 A. Did the Division --

11 Q. Did they -- did they want a higher base net
12 power cost number?

13 A. I don't recall. I'd have to, you know, check
14 that.

15 Q. Okay. Thank you.

16 If I had said that there wasn't a significant
17 dispute about that number for base net power costs,
18 would you say that at the time the Company's forecast --
19 there was no reason to believe that the Company's
20 forecast in the 2020 GRC was going to be inaccurate?

21 A. At the time I don't think that we thought that
22 it would not be accurate.

23 Q. Okay. And so your position now is that the
24 base EBA should not be changed because that forecast
25 turned out to be wrong so far in 2021?

1 A. Yeah, I mean, if you look and see what
2 happened in 2021, and the deviation is significant to
3 warrant, you know, thinking about that as you address
4 changes to the base now.

5 **Q. But you'd agree with me that absent this**
6 **proceeding, there wouldn't be an opportunity to change**
7 **that base EBA based on changes to the actual and net**
8 **power cost numbers, correct?**

9 A. So the question is can the Commission adjust
10 base EBA rates outside of this proceeding?

11 **Q. Or outside of a proceeding do they typically,**
12 **I guess is my --**

13 A. Do they typically? Generally, it's in a rate
14 case, although it doesn't exclude the opportunity for
15 the Commission to adjust as it sees is needed.

16 **Q. And you would agree with me that the net power**
17 **cost benefits from TB and Pryor Mountain don't have a**
18 **significant effect on the deviation -- the difference**
19 **between the forecast and the actual for 2021; would you**
20 **agree with me?**

21 A. Would I -- can you restate that, please?

22 **Q. Yeah.**

23 **Would you agree with me that the TB Flats and**
24 **Pryor Mountain projects don't -- they aren't one of the**
25 **significant factors that is affecting the difference**

1 **between the forecast and the -- and the actuals?**

2 A. Yeah, generally speaking, all -- wind
3 production generation is an issue. I mean, if you look
4 at the overall Company's -- I address that in my
5 surrebuttal. There is a significant deviation from
6 actual to what was proposed in the general rate case.

7 **Q. If the Commission granted the Company's**
8 **application but did not modify the base EBA, that would**
9 **be an inaccurate reflection of those specific benefits**
10 **to customers through the EBA, right?**

11 A. I -- like I said before and in all my
12 testimony so far, you can't do it in isolation. The
13 mere fact that you can do something doesn't mean you
14 should do something. And if it -- it puts it into a
15 situation where it places that base further away from
16 what the actual results are, I think you need to
17 reevaluate that and consider that.

18 **Q. Thank you.**

19 MS. WEGENER: I have no further questions.

20 CHAIR LEVAR: Thank you.

21 Any redirect, Mr. Jetter?

22 MR. JETTER: No redirect. Thank you.

23 CHAIR LEVAR: Thank you.

24 Commissioner Clark, any questions?

25 COMMISSIONER CLARK: No questions. Thank you.

1 CHAIR LEVAR: Commissioner Allen?

2 COMMISSIONER ALLEN: No questions.

3 CHAIR LEVAR: And I don't have any, so thank
4 you for your testimony this morning, Mr. Smith.

5 MR. SMITH: Thank you.

6 CHAIR LEVAR: Mr. Jetter?

7 MR. JETTER: The Division would like to call
8 its final witness, Dr. William Powell.

9 CHAIR LEVAR: Good morning, Dr. Powell.

10 Do you swear to the tell truth?

11 DR. POWELL: Yes, I do.

12 CHAIR LEVAR: Thank you.

13 DR. WILLIAM ARTIE POWELL

14 DIRECT EXAMINATION

15 BY MR. JETTER:

16 **Q. Dr. Powell, would you please state your name**
17 **and occupation for the record?**

18 A. My name is Artie Powell, and I am the manager
19 of the -- in the Division of Public Utilities.

20 **Q. Thank you.**

21 **And in the course of your employment with the**
22 **Division and participation in this case, did you create**
23 **and cause to be filed with the Commission direct and**
24 **surrebuttal testimonies?**

25 A. Yes.

1 **Q. And do you have any corrections or changes you**
2 **would like to make to those?**

3 A. No.

4 **Q. If you were asked the same questions that are**
5 **contained in those two prefiled testimonies today, would**
6 **your answers remain the same?**

7 A. If the questions were asked in the same
8 sequence as in the testimony, yes, they would be.

9 **Q. Thank you.**

10 MR. JETTER: I'd like to move at this time to
11 enter into the record of this hearing the direct and
12 surrebuttal testimonies identified just previously,
13 along with -- I believe there's one exhibit that was --
14 oh, I'm going to take that back, there were no attached
15 exhibits to those.

16 CHAIR LEVAR: Thank you.

17 Please indicate if you have any objection to
18 that motion.

19 I'm not seeing any objections, so the motion
20 is granted.

21 MR. JETTER: Thank you.

22 BY MR. JETTER:

23 **Q. Have you prepared a brief summary of your**
24 **testimony?**

25 A. Yes, I have.

1 **Q. Please go ahead.**

2 A. Good morning, Commissioners. And I am
3 surprised it's still morning.

4 Thank you for the opportunity to present here
5 today on behalf of the Division of Public Utilities.
6 I will keep my summary brief.

7 The Company is requesting to recover costs for
8 two wind projects, TB Flats and Pryor Mountain, that are
9 not currently in customer rates. I've referred to
10 this -- these costs as additional costs in my testimony.

11 While the entire cost of the two plants were
12 considered in setting customer rates in the last general
13 rate case, the costs were treated on an
14 average-of-period basis reflecting the fact that the
15 plants were only on line for part of the test year.

16 The total additional costs, the costs not
17 already in customer rates, that the Company seeks to
18 recover in this case does not meet the statutory
19 requirement of one percent of rate base, therefore the
20 Division recommends that the application be denied.

21 The Division also recommends that the base net
22 power costs not be adjusted in this case, and that the
23 production tax credits and other net power cost benefits
24 flow through the energy balancing account and be trued
25 up in future filings of the EBA.

1 That concludes my summary statement.

2 **Q. Thank you.**

3 MR. JETTER: I have no further questions for
4 Dr. Powell, and he is available for cross-examination or
5 Commission -- and/or Commission questions.

6 CHAIR LEVAR: Thank you.

7 Mr. Moore?

8 MR. MOORE: No questions. Thank you.

9 CHAIR LEVAR: Thank you.

10 Mr. Russell?

11 MR. RUSSELL: No questions. Thank you.

12 CHAIR LEVAR: Ms. Wegener?

13 MS. WEGENER: Yeah, just a few.

14 CROSS-EXAMINATION

15 BY MS. WEGENER:

16 **Q. Good morning, Dr. Powell.**

17 A. Morning.

18 **Q. I just want to confirm, you would -- you**
19 **would agree with me that the Company's EBA tariff allows**
20 **changes to base EBA during this proceeding, right?**

21 A. It does contemplate that that's allowable,
22 yes.

23 **Q. Okay. But it's your position, and I think**
24 **that your testimony says -- and we don't need to go**
25 **there, but I'm looking at lines 237 and 238, that it --**

1 that base EBA should not be changed unless there are
2 clearly demonstrable ratepayer benefits; is that right?

3 A. I think outside of a rate case, that's --
4 I think that was my point.

5 Q. Okay. And so you would include this
6 proceeding as -- as a time when the Company should have
7 to demonstrate clear ratepayer benefits?

8 A. Right.

9 Q. And that's just your opinion about the policy;
10 it's not found in a statute or a Commission order or
11 anything like that, right?

12 A. That's correct. I would agree with that.

13 Q. You would agree that a change to the base EBA
14 affects only the timing of the recovery of the costs
15 that the Company incurs and not the amount, right?

16 A. I think that's correct.

17 Q. Okay. And if the Company's application is
18 granted -- and I understand it's your position that it
19 should not be, but if it's granted and the cost of
20 TB Flats and Pryor Mountain are incorporated into rates,
21 then the timing of the recovery or the -- of the
22 benefits, giving the benefits to customers through the
23 EBA, would better match the costs if the base EBA were
24 changed to reflect the benefits?

25 A. I'm not sure what you mean by better. The

1 timing would be different, but I'm not sure I would
2 characterize it as being better or worse.

3 Q. Well, if the timing changed along -- at the
4 same time as the increase for the cost recovery, the
5 benefits of the project, then those benefits would flow
6 through the EBA at the same time that customers are
7 paying the cost of the project; isn't that right?

8 A. I would agree with that.

9 Q. Okay. And doesn't matching the timing of cost
10 recovery with the benefits, doesn't that benefit
11 customers to have -- have those costs and benefits
12 matched?

13 A. It may. But I don't believe there's a
14 matching issue here that needs to be addressed by the
15 Commission in that regard.

16 I would also point out that the amount of the
17 net benefit here to customers is fairly small,
18 \$4.2 million, and that benefit could be -- could go away
19 with variations in production from the wind plants
20 themselves.

21 Q. Thank you.

22 I want to turn to your direct testimony, lines
23 267 through 273. And I want you to read them, but
24 there's a confidential number that you can skip because
25 the -- the confidential portion isn't important. But

1 I'd like to just read 267 to 273 to set a baseline for a
2 couple of questions that I have.

3 A. "Absent approval"?

4 Q. Uh-huh. Yeah, right there.

5 A. Is that the line you want to start? Okay.

6 Q. Yeah, and then end on "plants" in line 273.

7 A. Okay.

8 "Absent approval of the recovery of additional
9 costs, 'the pro-rated capital and depreciation costs of
10 the Pryor Mountain and TB Flats wind projects will
11 remain embedded in customer rates until the next general
12 rate case,' (Mr. McDougal, Direct Testimony, line 49).
13 If the PTCs and other net power cost benefits associated
14 with the additional costs are allowed to flow through
15 the EBA, then ratepayers will receive through a future
16 EBA filing an approximate" confidential benefit "without
17 the offsetting commensurate additional costs from the
18 two plants."

19 Q. So you agree and acknowledge that if the
20 Company's application is denied, and the benefits of
21 Pryor Mountain and TB Flats flow through the EBA, the
22 customers will receive the benefits of the projects
23 without paying the full project costs, right?

24 A. Correct.

25 Q. And your position is just that you're okay

1 **with this mismatch if it goes in customers' favor?**

2 A. No, I'm not. That's not our position, and
3 I don't remember talking about customers' favor or
4 disfavor anyplace in my testimony.

5 Our position is, is that the EBA is designed
6 to compare actual net power costs to embedded net power
7 costs that's being embedded in customer rates. And
8 that's exactly the way the EBA is designed to operate.

9 **Q. But you acknowledge that only part of the**
10 **costs of TB Flats and Pryor Mountain are embedded in**
11 **customer rates absent the Commission granting the**
12 **Company's application here?**

13 A. Correct.

14 **Q. Thank you.**

15 MS. WEGENER: That's all the questions I have.

16 CHAIR LEVAR: Thank you, Ms. Wegener.

17 Mr. Jetter, any redirect?

18 MR. JETTER: No redirect. Thank you.

19 CHAIR LEVAR: Thank you.

20 Commissioner Allen?

21 COMMISSIONER ALLEN: No questions. Thank
22 you.

23 CHAIR LEVAR: Commissioner Clark?

24 COMMISSIONER CLARK: No questions. Thank
25 you.

1 DIRECT EXAMINATION BY THE COMMISSION

2 BY CHAIR LEVAR:

3 Q. Okay. I'd like to ask your opinion of a
4 hypothetical that I've asked a couple witnesses today,
5 Dr. Powell.

6 So presume that the utility completed a wind
7 facility that qualified for PTCs, and they completed it
8 20 months after the most recent general rate case, and
9 then for the next two years, there -- two or so years,
10 there wasn't a general rate case filed.

11 How should the PTCs -- and I think when
12 I asked before I just referred to PTCs, but I'm also
13 talking about, you know, net power cost benefits. How
14 should those be addressed in the EBA in that situation
15 where none of the plants is in a rate case?

16 A. It would be the Division's position that those
17 PTCs and other benefits should flow through the EBA and
18 be trued up as a part of actual net power costs compared
19 to what they raise in rates in future EBA filings.

20 Let me go back a little bit in history on the
21 EBA, and in particular production tax credits. The
22 Company proposed and argued that the production tax
23 credits should be included in the EBA.

24 The Division took the position that the
25 production tax credits were not really a net power cost

1 and should not be included in the EBA or balancing
2 account and the adjustments that take place there. The
3 Commission, however, ordered that those PTCs be included
4 in net power costs and in the EBA.

5 And so those net power -- that's why the
6 Division says, consistent with past Commission orders,
7 those PTCs should flow through the EBA despite the fact
8 that those costs for those two -- that wind plant in
9 your hypothetical is not in cost.

10 I would also add that several years ago, again
11 in one of the EBA filings, the Comm- -- or the Company
12 filed making some adjustments in the EBA, which the
13 Division considered to be out-of-period adjustments.
14 In prior years of the EBA the Company had included
15 estimates of net power cost components. And after those
16 EBA filings were closed, in other words those rates
17 became final, the Company in a subsequent filing made
18 adjustments to those prior period components in the net
19 power costs and the EBA filing.

20 The Division took the position that since they
21 were out-of-period adjustments, and that those costs
22 are -- excuse me, those rates were already final, that
23 those adjustments were improper.

24 The Commission again ruled against the
25 Division and said that since those were actual net power

1 costs, the Company was entitled to recover those.

2 So I think that's what we're talking about
3 here in your hypothetical is that these PTCs and other
4 net power cost benefits are part of actual net power
5 costs. And the statute and the tariff contemplate
6 comparing those actual net power costs to what's
7 embedded in the rates. And therefore, again, those PTCs
8 should flow through the EBA and be trued up.

9 **Q. Okay. Thank you.**

10 **Just one follow-up question to that then. On**
11 **line 49 of your direct -- I don't think there's any**
12 **confidential information in this -- you refer to "an**
13 **average or prorated basis" for PTCs and NPC benefits.**
14 **Do you have a suggestion for a formula or methodology if**
15 **we were -- if we were in this situation -- again, this**
16 **depends on other decisions we might make in this docket,**
17 **but how would you suggest we implement that average or**
18 **prorated basis that you referred to in line 49 of your**
19 **direct?**

20 A. So if -- let me make sure I'm understanding
21 what you're asking. If you grant the -- if you deny the
22 application, how should you adjust the PTCs if you were
23 going to do that? Is that what you're asking?

24 **Q. That's a cleaner way of asking the question**
25 **I asked.**

1 A. Okay. Luckily I'm not an accountant, and so
2 I'm not sure I have a direct answer. I know that the
3 Company has proposed a method where you would look at a
4 percentage of the costs that are embedded in rates
5 versus that which is not being recovered and simply
6 apply that to the PTCs and other benefits.

7 I'm not sure that's an appropriate method to
8 use because the production tax credits are a result of
9 the production or the energy that's generated from the
10 wind plants. And that's going to vary. I think we
11 heard testimony earlier today that there's seasonal
12 components to that.

13 And so it seems to be that just simply
14 applying a percentage to the total benefits that are
15 coming from those wind plants would be inappropriate.
16 You're not taking into account the production
17 characteristics that took place over that deferral
18 period.

19 So I know that's not a positive answer to your
20 question, but it -- to me, it would be difficult to
21 figure out and separate all those components and just
22 simply attribute as a percentage to costs embedded in
23 rates.

24 **Q. But your testimony is that we should attempt**
25 **to do so if we deny the primary application?**

1 A. No. Our position is -- and this goes from my
2 direct testimony to my surrebuttal testimony. After
3 reviewing Commission orders, the tariff and the statute,
4 the Division's position is, is that there should be no
5 prorating of those PTCs in the EBA.

6 The total PTCs and other benefits should flow
7 through the energy balancing account and be trued up as
8 the EBA was designed to.

9 CHAIR LEVAR: Thank you. That's all the
10 questions I had. Thank you for your testimony,
11 Dr. Powell.

12 DR. POWELL: Thank you.

13 CHAIR LEVAR: I think it's probably
14 appropriate to go ahead and take a lunch break and
15 reconvene at one o'clock, unless there's any objection
16 from anyone to that.

17 Okay. We are in recess until 1:00 p.m.

18 (Whereupon a lunch break was taken.)

19 CHAIR LEVAR: Okay. Good afternoon,
20 everyone. We'll go back on the record.

21 And now go to Mr. Russell.

22 MR. RUSSELL: Thank you. UAE calls
23 Justin Bieber to the stand.

24 CHAIR LEVAR: Good afternoon, Mr. Bieber.
25 Do you swear to tell the truth?

1 MR. BIEBER: Yes.

2 CHAIR LEVAR: Thank you.

3 JUSTIN BIEBER

4 DIRECT EXAMINATION

5 BY MR. RUSSELL:

6 Q. Can you state and spell your name for the
7 record, please?

8 A. Yes. My name is Justin Bieber, J-u-s-t-i-n,
9 B-i-e-b-e-r.

10 Q. And can you tell us who you work for and on
11 whose behalf you offer testimony?

12 A. Yes. I work for Energy Strategies, and I'm
13 offering testimony on behalf of the Utah Association of
14 Energy Users.

15 Q. And you are -- you have prefiled -- or have
16 you prefiled direct and surrebuttal testimony in this
17 proceeding?

18 A. Yes, that's correct.

19 Q. And specifically you prefiled direct testimony
20 that's been labeled as UAE Exhibit 2.0 along with
21 associated Exhibits 2.1, 2.2, and 2.3, and surrebuttal
22 testimony that's been labeled as UAE Exhibit 4.0 and the
23 associated exhibit, UAE Exhibit 4.1?

24 A. Yes, I have.

25 Q. Okay. With respect to your prefiled

1 **testimony, do you have any corrections to make?**

2 A. No, I do not.

3 **Q. And you if were asked the same questions today**
4 **that were posed in your prefiled testimony, would you**
5 **provide the same answers?**

6 A. Yes, I would.

7 MR. RUSSELL: At this point, I'll move for the
8 admission of Mr. Bieber's prefiled testimony.

9 CHAIR LEVAR: Thank you.

10 If anyone objects to that motion, please
11 indicate.

12 I'm not seeing any objection, so the motion is
13 granted.

14 BY MR. RUSSELL:

15 **Q. Have you prepared a summary of your testimony**
16 **for us today?**

17 A. Yes, I have.

18 **Q. Please proceed with that.**

19 A. Good afternoon. I recommend that the
20 Commission should reject the Company's proposal to
21 adjust base rates in this proceeding as described in
22 detail by my colleague Kevin Higgins.

23 However, to the extent that the Commission
24 does determine that it is appropriate to revise base
25 rates in this proceeding, I recommend that the

1 Schedule 32 daily power charges should be set at a level
2 that, in combination with the delivery facilities'
3 charges, would recover the same level of cost as the
4 facilities and power charges that are applicable to full
5 requirements customers.

6 The Company proposed to calculate Schedule 32
7 rates in this manner in the Company's 2020 general rate
8 case, Docket No. 20-035-04. Both UAE and the University
9 of Utah agreed with the Company's proposed method.

10 If the Commission determines it is appropriate
11 to revise base rates in this proceeding but does not
12 approve my recommendation to calculate the Schedule 32
13 daily power charges rates as I have described, then
14 I recommend that the Schedule 32 daily power charges be
15 calculated in the same manner ordered and approved by
16 the Commission in the Company's 2020 rate case.

17 In the 2020 rate case, the Commission ordered
18 that the Schedule 32 rates for transmission voltage
19 customers should be calculated to result in a rate
20 increase that was equal to a rate -- that was equal to
21 the rate increase for Schedule 9 inclusive of the
22 portion of Schedule 32 revenue that is related to the
23 renewable procurement contract.

24 Since the revenue related to the renewable
25 procurement contract makes up the majority of

1 Schedule 32 revenue, this resulted in an increase that
2 was substantially larger than the increase that would
3 have been calculated if renewable procurement revenues
4 were excluded from the calculation, all else being
5 equal.

6 The Company's proposal in this case is to
7 calculate Schedule 32 rates that would result -- that
8 would result in a base rate decrease that is equal to
9 the Schedule 9 base rate decrease excluding the portion
10 of revenue related to the renewable procurement
11 contract.

12 All else being equal, this results in a base
13 rate decrease that is substantially less than the base
14 rate decrease that would be calculated if the same
15 method ordered by the Commission in the 2020 rate case
16 were utilized to set Schedule 32 base rates in this
17 proceeding. In fact, due to rounding, it results in a
18 zero base rate decrease for Schedule 32 as calculated by
19 the Company.

20 The cost increase allocated to Schedule 32 in
21 the 2020 rate case included the revenue requirement for
22 the two wind projects at issue in this proceeding.

23 While I do not necessarily agree that revenues
24 associated with the Schedule 32 customers' power
25 purchase agreement should be considered the Company's --

1 as the Company's retail revenue for the purpose of
2 determining rate spread, given the Commission's order to
3 include the revenue related to the renewable procurement
4 to determine the Schedule 32 rate spread in the 2020
5 rate case, it would not be consistent or reasonable to
6 exclude those revenues in determining the Schedule 32
7 rate spread for the requirement associated with those
8 same wind plants in this proceeding.

9 This concludes my summary.

10 **Q. Thank you.**

11 MR. RUSSELL: Mr. Bieber is available for
12 cross-examination and Commission questions.

13 CHAIR LEVAR: Thank you, Mr. Russell.

14 I'll go to Mr. Moore first. Do you have any
15 questions for Mr. Bieber?

16 MR. MOORE: No questions. Thank you.

17 CHAIR LEVAR: Thank you.

18 Mr. Jetter?

19 MR. JETTER: I have no questions. Thank you.

20 CHAIR LEVAR: Ms. Wegener?

21 MS. WEGENER: Just -- just a short line.

22 CROSS-EXAMINATION

23 BY MS. WEGENER:

24 **Q. Good afternoon, Mr. Bieber.**

25 A. Good afternoon.

1 Q. Do you -- have you reviewed the other
2 testimony filed in this -- in this proceeding?

3 A. Yes, I have.

4 Q. And do you understand that the DPU's position
5 is that the base EBA should not be modified as part of
6 the Company's application?

7 A. That's my understanding.

8 Q. And if that happens then the -- and the
9 Commission grants the Company's application, that
10 results in a rate increase, right?

11 A. Yes, that's also my understanding.

12 Q. Does that change your position at all about
13 the way that the Schedule 32 rate spread should be
14 implemented?

15 A. It might. You know, my concern -- so my
16 primary recommendation is that the rate design should be
17 designed so that the delivery -- the facilities and
18 power charges for Schedule 32 are set to recover the
19 same level of revenue as the delivery and facility
20 charges for Schedule 9. So that does not change.

21 However, if you are contemplating a result
22 where the revenue requirement for the wind facilities
23 is -- you know, if you're only increasing the result --
24 I'm sorry, if you're only increasing the revenue
25 requirement for the wind facilities, then you would

1 still have an inconsistency with the Company's proposed
2 method and the Commission's proposed method.

3 So it does not change my primary
4 recommendation. And it does not mitigate the
5 inconsistency that I have described between the two
6 methods.

7 **Q. Okay. Thank you.**

8 MS. WEGENER: That's all the questions I have.

9 CHAIR LEVAR: Thank you, Ms. Wegener.

10 Any redirect, Mr. Russell?

11 MR. RUSSELL: No. Thank you.

12 CHAIR LEVAR: Thank you.

13 Commissioner Clark?

14 COMMISSIONER CLARK: No questions. Thank you.

15 CHAIR LEVAR: Commissioner Allen?

16 COMMISSIONER ALLEN: No questions.

17 CHAIR LEVAR: I don't have any either.

18 Thank you for your testimony this afternoon,
19 Mr. Bieber.

20 MR. BIEBER: Thank you.

21 MR. RUSSELL: UAE next calls Kevin Higgins to
22 the stand.

23 CHAIR LEVAR: Good afternoon, Mr. Higgins.

24 MR. HIGGINS: Good afternoon.

25 CHAIR LEVAR: Do you swear to tell the truth?

1 MR. HIGGINS: I do.

2 CHAIR LEVAR: Thank you.

3 KEVIN HIGGINS

4 DIRECT EXAMINATION

5 BY MR. RUSSELL:

6 Q. Could you state and spell your name for the
7 record, please?

8 A. Kevin C. Higgins. K-e-v-i-n, middle
9 initial C, H-i-g-g-i-n-s.

10 Q. And can you tell us who you work for and on
11 whose behalf you offer testimony in this proceeding?

12 A. Yes. I'm a principal in the firm Energy
13 Strategies, and I'm here on behalf of the Utah
14 Association of Energy Users.

15 Q. And have you submitted prefiled direct and
16 surrebuttal testimony in this proceeding?

17 A. Yes, I have.

18 Q. Specifically, did you prepare and cause to be
19 filed direct testimony labeled UAE Exhibit 1.0 with
20 associated exhibits -- UAE Exhibits 1.1 and 1.2, and
21 surrebuttal testimony that was labeled UAE Exhibit 3.0?

22 A. Yes, I have.

23 Q. And with respect to your prefiled testimony in
24 this proceedings, do you have any corrections to make?

25 A. I have a typo to correct on -- in my

1 surrebuttal testimony. On line 109, the word there
2 should be "prefiled," not "prefled."

3 I have no other corrections.

4 **Q. Okay. And if you are asked the same questions**
5 **today that were posed in your prefiled testimony, would**
6 **you provide the same answers, except spell that word**
7 **correctly?**

8 A. Yes.

9 **Q. Okay.**

10 MR. RUSSELL: And at this point, I'll move for
11 the admission of Mr. Higgins' testimony.

12 CHAIR LEVAR: Please indicate if anyone
13 objects to that.

14 I don't see any, so the motion is granted.

15 BY MR. RUSSELL:

16 **Q. Have you prepared a summary of your testimony**
17 **for us today?**

18 A. Yes, I have.

19 **Q. Please proceed.**

20 A. Good afternoon, Commissioners. I recommend
21 that Rocky Mountain Power's request for approval of the
22 base revenue change for the TB Flats and Pryor Mountain
23 wind projects be rejected because the Company's
24 application does not reasonably meet the criteria for
25 approval of a major plant addition.

1 The application fails at two levels. First,
2 as a threshold matter, UAE opposes any designation of
3 the TB Flats and Pryor Mountain wind projects as plant
4 additions under the major plant addition statute as both
5 of these facilities are already included in rate base in
6 their entirety.

7 Specifically, the entire amount of the
8 TB Flats plant services, as projected by the Company in
9 that case -- in the rate case, was included in a rate
10 base starting in June 2021. And the entire amount of
11 the Pryor Mountain plant in-service as projected by the
12 Company in the rate case was included in a rate base
13 starting in July of 2021.

14 I acknowledge that the measurement of plant
15 in-service differs depending on whether it is measured
16 on an average of 2021 basis, as was done in the general
17 rate case, or an average of 2022 basis, as proposed in
18 the Company's major plant additions filing, and that the
19 measurement is somewhat greater using an average of 2022
20 basis.

21 But the fact remains that the rate making
22 treatment in the general rate case took account of the
23 full amount of plant brought into service. There is
24 no addition to plant in the major plant addition
25 filing that was not already in rate base in the general

1 rate case. And, logically, UAE maintains that the major
2 plant addition designation should be applicable only to
3 plant that is not already included in rate base.

4 Secondly, the application should also be
5 rejected even if these plants are construed to be
6 additions. To be considered a major plant addition
7 under the statute, the investment must exceed
8 one percent of the Company's rate base allocated to Utah
9 as determined in the Company's most recent rate case.

10 In a rate-making context, they could logically
11 only be considered to be additions on an incremental
12 basis; that is, one would have to examine whether the
13 incremental change in the measurement of plant
14 in-service for each plant exceeds one percent of Utah
15 rate base.

16 And as I demonstrated in my confidential
17 testimony, using Rocky Mountain Power's numbers, the
18 incremental measurement of plant in-service for the
19 TB Flats and Pryor Mountain projects relative to what is
20 already included in rate base fails to meet the one
21 percent threshold.

22 Rocky Mountain Power presents the application
23 as a reduction in Utah base revenue of \$4.1 million.
24 And while this is technically correct, the base revenue
25 reduction is caused by including incremental production

1 tax credit and incremental net power cost benefits in
2 base rates. However, 100 percent of these incremental
3 benefits would flow to customers anyway through the
4 energy balancing account if the Company's application
5 was not made, or if it was rejected by the Commission.

6 Thus, if the major plant addition were to be
7 approved, the actual net impact to customers would be an
8 increase to plant revenue requirement of \$6.7 million
9 per year; that is, this MPA filing represents a net rate
10 increase to Utah customers of around \$6.7 million, not a
11 net reduction of \$4.1 million.

12 That concludes my summary.

13 **Q. Thank you.**

14 MR. RUSSELL: Mr. Higgins is available for
15 cross-examination and Commission questions.

16 CHAIR LEVAR: Thank you, Mr. Russell.

17 Mr. Moore, do you have any questions for
18 Mr. Higgins?

19 MR. MOORE: No questions. Thank you.

20 CHAIR LEVAR: Mr. Jetter?

21 MR. JETTER: I have no questions. Thank you.

22 CHAIR LEVAR: Ms. Wegener?

23 MS. WEGENER: I also have no questions. Thank
24 you.

25 CHAIR LEVAR: Okay. Commissioner Clark?

1 COMMISSIONER CLARK: No questions. Thank you.

2 CHAIR LEVAR: Thank you.

3 Commissioner Allen?

4 COMMISSIONER ALLEN: No questions. Thank you.

5 DIRECT EXAMINATION BY THE COMMISSION

6 BY CHAIR LEVAR:

7 Q. Okay. My children tell me I repeat myself too
8 much, but I'm going to ask the same question I've asked
9 three other times because I'm just curious of your
10 opinion.

11 This is a hypothetical. Consider that if the
12 utility built a wind facility that qualified for PTCs,
13 and it came in service 20 months after the most recent
14 GRC, so it's not in rate base. A year or two go by
15 without another GRC being filed. What should be the
16 treatment of the PTCs and other net power cost benefits
17 in the EBA for a plant that is entirely out of rate
18 base?

19 A. First, let me say I appreciate you repeating
20 yourself. I appreciate the opportunity to address the
21 question.

22 Let me first mention that I believe there's
23 precedent for the situation you described, at least with
24 respect to net power costs. Because if we look at the
25 Company's EB 2020 investments, with the exception of

1 TB Flats, which came in after -- came in full after
2 January 1, 2021, and if we look the Company's repowering
3 investments that they made that came into service prior
4 to January 1, 2021, the net power cost benefits from
5 those investments did flow through the EBA, to the best
6 of my knowledge. And so -- and yet those plants were
7 not yet recognized in base rates.

8 Now, the PTC treatment was different because
9 at the time those plants came into service, the
10 production tax credits were treated in rate-making
11 context as a base revenue requirement item. And so
12 until the rate effective period of the last rate case,
13 that is until, you know, January 1, 2021, the Company
14 held the benefit -- received the benefits of the
15 production tax credits from those investments, but they
16 were reflected in rates going forward.

17 Now, with production tax credits also flowing
18 through the EBA, that would be a new situation. And my
19 answer to your question about what should happen would
20 be as follows. Unless the plant were declared to be a
21 merchant facility and not intended to serve Utah
22 customers, then I believe that the net power cost
23 benefits and the production tax credit benefits should
24 be recognized as benefits to Utah customers, but
25 deferred because the question would remain whether the

1 plant, under this hypothetical, would ultimately be
2 included or accepted as a prudent investment by the
3 Commission.

4 At such time that the investment were
5 determined to be a prudent investment, then I believe it
6 would be appropriate for the deferral to be recognized.

7 But my answer is generally, you know, similar
8 to what Dr. Powell said. I believe that we -- you know,
9 the Commission has adopted a number of mechanisms,
10 generally at the Company's request, whether it be the
11 EBA or whether it be the inclusion of production tax
12 credits in the EBA, and I believe it is hazardous to
13 begin to try to cherry-pick or color code the net power
14 cost benefits or the production tax credit benefits
15 depending on the prior rate making treatment of the --
16 of the plant that's generating these.

17 We have an integrated system. The plants are
18 operated. And if one were to just all of a sudden say,
19 "Well, we're not going to recognize the -- you know, the
20 net power cost benefits to -- you know, to customers or
21 the production tax credit benefits to customers from
22 these facilities," then you're really running sort of a
23 counter-factual analysis, I think, on what the -- what
24 occurs in the MPA case.

25 So I think the right balance to strike is to

1 recognize that these mechanisms are in place, largely
2 requested by the Company, and I think in the interest of
3 mitigating shareholder risk, I think the Company has to
4 take, you know, the pros and the cons. When they --
5 when they do that, I think the benefit should flow to
6 customers irrespective of whether the plants are in --
7 recognizing the revenue requirement in base rates, but
8 I think it would be appropriate to defer those benefits
9 subject to the ultimate disposition of the plant and the
10 general rate case.

11 Q. Okay. Thank you very much, Mr. Higgins.

12 Let me just clarify, your suggestion for a
13 deferral is only for the hypothetical where it has not
14 been a prudent determination, is that --

15 A. Exactly. Very limited situation where there
16 has not been a prudent determination, and there has not
17 been a prior approval sought by the Company. Simply
18 this hypothetical where they built the plant, it's
19 operating, but the Company hasn't sought any type of
20 revenue recognition, which makes it a novel hypothetical
21 in my experience, but still it could happen.

22 But nevertheless, I do think, yes, they would
23 be that limited circumstance of where I think a deferral
24 would be appropriate.

25 CHAIR LEVAR: Thank you. I don't have any

1 other questions. Thank you for your testimony this
2 afternoon.

3 MR. HIGGINS: Thank you.

4 CHAIR LEVAR: Anything else, Mr. Russell?

5 MR. RUSSELL: UAE has no additional witnesses.

6 CHAIR LEVAR: Okay. Anything else from
7 anyone?

8 MR. RUSSELL: Unless the Commission wants to
9 hear argument on the motion for summary judgment that
10 has been filed? I'm happy to provide it, but that's
11 subject to the Commission's desire to hear it.

12 CHAIR LEVAR: We didn't come to the hearing
13 prepared with questions we wanted to ask on that issue.
14 We're not opposed, but we're not -- I don't think we're
15 in a position where we're requesting that.

16 MR. RUSSELL: What I'll say here is that my --
17 my --

18 CHAIR LEVAR: And if I'm speaking differently
19 from how either of my colleagues feel, please jump in.

20 But we weren't planning -- I don't think we
21 were planning to request it, but we're not opposed to it
22 if the parties want to, if I'm saying that correctly.

23 MR. RUSSELL: Yeah, it's my position that if
24 you're -- if you're wanting to hear it, I'm happy to
25 give it. I don't -- I don't require that you sit here

1 and watch me talk at you.

2 My view is an oral argument is for the benefit
3 of the decision-maker here. And if you think you've
4 got -- if the Commission believes it has everything it
5 needs in the filed paperwork, then I'm satisfied.

6 CHAIR LEVAR: Okay. Well, I'll repeat myself
7 again I guess just to say we're not requesting it. If
8 any party wants to request it, please do so right now.

9 Not seeing any. I'm looking left and right to
10 see if we're in a good place. Okay.

11 Okay. Anything else from anyone?

12 Okay. We are aware of the statutory deadline
13 for issuing an order in this matter.

14 And with that, we're adjourned.

15 (Hearing adjourned at 1:23 p.m.)

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REPORTER'S CERTIFICATE

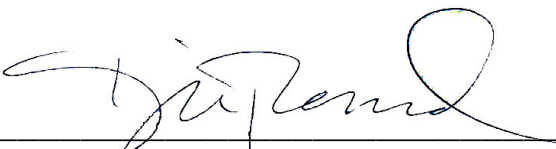
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)
COUNTY OF UTAH)

I, DEIRDRE RAND, a Certified Court Reporter and Registered Professional Reporter, hereby certify:

THAT the foregoing proceedings were taken before me at the time and place therein set forth, at which time the witnesses were placed under oath to tell the truth, the whole truth, and nothing but the truth; that the proceedings were taken down by me in shorthand and thereafter my notes were transcribed through computer-aided transcription; and the foregoing transcript constitutes a full, true, and accurate record of such testimony adduced and oral proceedings had, and of the whole thereof.

I further certify that I am not a relative or employee of any attorney of the parties, nor do I have a financial interest in the action.

I have subscribed my name on this 14th day of December, 2021.



DEIRDRE RAND, RPR, CSR, CCR

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