



STATE OF NORTH DAKOTA
BEFORE THE NORTH DAKOTA PUBLIC SERVICE COMMISSION

In the Matter of the Application of NORTHERN
STATES POWER COMPANY for authority to
Increase Rates for Electric Service in North Dakota

Case No. PU-12-813

**DIRECT TESTIMONY OF
SARA CARDWELL**

**Submitted on Behalf of the Advocacy
Staff of the North Dakota Public Service Commission**

July 22, 2013

1 **DIRECT TESTIMONY OF**

2 **SARA CARDWELL**

3 **QUALIFICATIONS**

4 **Q. PLEASE STATE YOUR NAME, POSITION AND BUSINESS ADDRESS.**

5 A. My name is Sara Cardwell. I am a Public Utility Analyst with the North Dakota Public
6 Service Commission. My business address is 12th Floor, 600 E. Boulevard Avenue,
7 Bismarck, ND 58505.

8 **Q. PLEASE SUMMARIZE YOUR QUALIFICATIONS AND EXPERIENCE.**

9 A. Yes. Exhibit A is a summary of my qualifications and experience which includes a
10 listing of my appearances as an expert witness before various state regulatory agencies.

11 **Q. FOR WHOM ARE YOU APPEARING IN THIS PROCEEDING?**

12 A. I am appearing on behalf of the advocacy staff of the North Dakota Public Service
13 Commission (NDPSC).

14 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

15 A. The NDPSC hired the firm of Snavelly King Majoros & Associates, Inc. (Snavelly King)
16 to analyze the Company's case and present specific evidence as to the appropriate cost of
17 capital, depreciation rates, revenue requirement, revenue allocation and rate designs.
18 Thus, specific recommendations are contained within the testimony of the four Snavelly
19 King witnesses. The purpose of my testimony is to provide an overview of the concerns
20 Advocacy Staff has in regards to the rate increase request of Northern States Power
21 Company ("NSP" or "the Company").

22 **Q. PLEASE ELABORATE ON WHAT YOUR CONCERNS ARE.**

23 A. This is the Company's third rate case in three years. We are concerned that the Company
24 is an out of control spending train that is speeding down the track without any brakes and
25 little thought of slowing down.

26 In the 2007 case settlement agreement it states:

1 “Prior to this rate application, the Company had not filed a general electric
 2 rate increase application since November 1992 (Case No. PU-400-92-399).
 3 During this period, Xcel Energy did implement two modest performance-
 4 based rate increases under the provisions of the "PLUS Plan." authorized in
 5 Case No. PU -400-00-195. Those increases were triggered by above-target
 6 operating and rate performance, and below-authorized earnings. In 2007,
 7 Xcel Energy's average residential electric rate was ranked as the lowest
 8 among investor-owned utilities in the states of North Dakota, Iowa,
 9 Minnesota, Montana, South Dakota, Wisconsin and Wyoming. This was the
 10 fourth year since 2001 in which the Company's North Dakota residential
 11 electric rates were the lowest in the region. With the increase contemplated
 12 in this Settlement Agreement, Xcel Energy's North Dakota residential rates
 13 are expected to remain within the top six of the thirty service territories
 14 comprising this regional comparison group. Moreover, even with the
 15 agreed-to increase, the Company's North Dakota rates will have averaged an
 16 annual increase of less than one percent since 1993, well under half the rate
 17 of inflation over the same period.”
 18

19 As a result of the above settlement agreement, the Company received a \$10.9 million
 20 revenue increase and agreed not to ask for another price increase effective prior to
 21 January 1, 2011. Following is a table of NSP’s recent rate increases:

NSP Rate Increase Request			Authorized
<u>Date</u>	<u>Amount</u>	<u>% Increase</u>	<u>Increase</u>
5/16/80	\$6,229,000	12.70%	6.68%
5/1/81	\$11,270,000	22.34%	13.83%
7/31/87	\$6,075,000	7.95%	2.50%
3/8/91	\$6,604,000	7.90%	4.25%
5/1/92	\$8,780,000	9.70%	5.30%
12/7/07	\$20,535,000	13.95%	7.40%
12/20/10	\$19,773,000	12.00%	8.37%
12/20/10	\$4,226,000	2.57%	1.23%
12/18/12	\$16,900,000	9.25%	Pending
	<u>\$100,392,000</u>	<u>98.36%</u>	

22
 23 In this case, the Company is asking for a significant rate increase coupled with a request
 24 to add a transmission rate rider. The Company already has a Fuel Cost Rider that allows
 25 for total cost of recovery for fuel with little risk currently to the Company of under
 26 recovery and no incentive to engage in any cost saving measures due to the automatic
 27 nature of the adjustment.

1 The Company is planning to file another rate increase in MN as soon as their currently
2 pending rate case is completed in that state. In South Dakota, they filed their 2012 case
3 (EL12-046) on June 29, 2012 and the final rates from the 2011 case (EL11-019) became
4 effective on August 1, 2012. Based on this pattern, it is highly likely that regardless of
5 the outcome in this case, the Company will be filing another ND rate case shortly after or
6 even before the final order is issued.

7 **Q. WHAT DO YOU BELIEVE TO BE THE CAUSES OF THE COMPANY'S RATE**
8 **INCREASES?**

9 A. While the Company must continue to maintain, replace and build new assets to provide
10 service, it must do so in a well-organized manner and slowly over time with much
11 thought given to how their spending affects ratepayers. Because of the size and cost of
12 generation and transmission assets, it is not possible to avoid some rate shock along the
13 way. However, it is possible to spread out the investments over longer periods. It is not
14 wise to try and replace 20% of your resources with wind in less than a decade. It is not
15 wise to spend money on solar and battery back-up power when the Sherco coal plant and
16 nuclear plants that generate nearly 50% of ratepayer needs are in need of upgrades and
17 improvements. It seems to me that NSP has budgeted for its capital investments
18 backwards. It is investing in wind generation, solar arrays, experimental battery storage,
19 and converting coal plants to gas plants as fast as it can while the workhorse engines of
20 coal and nuclear power plants need work.

21 In addition to moving too fast to incorporate renewables into its generation mix, the
22 Company also needs to consider the following:

- 23 1. Some investments will always cost more than originally planned.
- 24 2. Just because an investment may be a good price, it doesn't mean you should buy it if
25 you don't really need it.
- 26 3. If you are already doing 1 and 2, don't buy other things that you can live without.

27 **Q. CAN YOU PROVIDE AN EXAMPLE OF THE FIRST CONSIDERATION**
28 **LISTED ABOVE?**

1 A. Yes. Nuclear investments have historically turned out to be more expensive than
2 planned. The Company's uprate and steam generator replacement investments are
3 driving much of this rate increase but rather than recognizing this from a ratepayer
4 perspective, the Company is continuing to invest elsewhere as well. In some cases, they
5 are investing because they believe they are getting a good price and in other cases they
6 are investing in areas where they can either delay the investment or not invest at all to
7 help control rate increases.

8 **Q. WHAT THINGS ARE THEY BUYING BECAUSE THEY BELIEVE THEY ARE**
9 **A GOOD PRICE?**

10 A. The Company recently concluded an RFP for additional wind resources that are not
11 needed until 2020 and even then are merely needed to fulfill their MN requirements that
12 are three times the requirements of any of the other jurisdictions they serve. The
13 Company claims the wind projects will save customers \$180 million. But their analyses
14 doesn't seem to consider the effects of cycling baseload plants, MISO surpluses, negative
15 pricing for wind during off peak hours, and the need for other sources of generation when
16 the wind isn't blowing. Currently, the MISO system has 27.4% more generation capacity
17 than it needs, yet NSP is buying another wind project and entering into two additional
18 wind purchase power agreements because they believe the projects are a good price.

19 The NDPSC has yet to approve the Company's request to include the costs of the Prairie
20 Rose PPA in the Fuel Cost Rider. In the first five months of 2013, Customers have saved
21 over \$1.3 million as a result of this disallowance. Note that the Prairie Rose project is
22 another project that the Company signed a PPA for because the Company believed it was
23 a good price. However, based on this example, it is not clear that the additional 600 MW
24 of wind the Company is now acquiring will result in the cost savings that the Company
25 projects. One of the new wind projects is located in ND. While certainly it would be
26 nice to have generation in this state, we don't want generation just for the sake of
27 generation. We want to ensure that the projects benefit ND customers.

28 **Q. WHAT PROJECTS ARE FALLING INTO THE THIRD CATEGORY?**

1 A. The Company also has a competitive resource docket pending in MN that would add
2 approximately 500 MW of gas generation between 2017 and 2019. If the Company's
3 proposal ends up as the most cost effective project in this docket, it includes building two
4 simple cycle combustion turbines in North Dakota. But, once again, while we believe
5 that the Company should build resources in North Dakota, we are also realistic enough to
6 know that we don't want customer bills increasing just to have generation in the state.
7 Furthermore, because the Company has just acquired 600 more MW of wind generation
8 and is planning to file a resource plan in February 2014, it is not clear that this
9 competitive resource docket is even needed.

10 Adding further to costs, the Company is going to begin leasing a new \$50 to \$60 million
11 office building in downtown Minneapolis in 2016 that they claim will coincide with
12 leases running out on other buildings and that this will improve efficiency as a result.
13 According to CEO Ben Fowke "Downtown Minneapolis is our headquarters, and we plan
14 to remain here for the long term. Leasing space in this new building is a prudent, cost-
15 effective way to consolidate our operations, meet our future space requirements, and
16 create a great environment for our employees." Yet the majority of the Company's
17 executives actually live in Colorado, fly weekly to work in downtown Minneapolis and
18 also maintain executive offices in the Company's Denver office building that was
19 recently completed. According to the Denver papers: "In August of 2010, [Xcel Energy](#)
20 became the anchor tenant of 1800 Larimer, consolidating their 1,200 employees in 14
21 floors of the building, and reaffirming Downtown Denver as the location of their regional
22 headquarters. It was easy to get employees excited with amenities such as a fitness center,
23 a beautiful business center, 100% covered parking, a landscaped roof terrace, bicycle
24 parking and easy bus and light rail access."

25 **Q. DOES THE COMPANY CONSIDER COST EFFECTIVENESS WHEN MAKING**
26 **THEIR SPENDING DECISIONS?**

27 A. It is not clear that cost effectiveness is a criteria in the Company's decision making. For
28 example, when asked to provide the cost benefits of their 2011 reorganization, in
29 response to data request NDPSC-1-011, the Company stated it was done to better align
30 businesses and there were no objectives around cost savings. Thus, there are no

1 assurances that new office buildings save any money and more likely they will cost
2 ratepayers more money particularly because the old office buildings were owned and now
3 the Company has moved to leasing most of their office space.

4 **Q. ARE THERE ANY OTHER PROJECTS THAT THE COMPANY IS ENGAGED**
5 **IN THAT REQUIRE SIGNIFICANT CAPITAL OUTLAYS?**

6 A. Yes. The Company is also investing heavily in additional transmission lines. While
7 these lines may be needed, the point is that the Company does not appear to prioritize
8 projects, manage costs and delay projects to the extent possible in order to levelize their
9 spending. From all appearances, it appears that the Company doesn't consider the effect
10 of their actions on customers.

11 As another example, the Company has recently completed a Life Cycle Management
12 Study for its Sherco 1 and 2 coal units. While the conclusions of the study are to wait
13 until there is greater clarity on certainty of environmental regulations, the costs range
14 from \$400 million for additional environmental controls to \$1.7B for gas replacement
15 units. The Commission will be put in the difficult position of further increasing costs to
16 customers as a result of this project.

17 **Q. DOES THE ADVOCACY STAFF HAVE ANY RECOMMENDATIONS?**

18 A. Yes, we have the following recommendations for the Commission's consideration:

19 1. Exclude the Odell Wind Project from the Fuel Cost Rider and the Pleasant Valley
20 Wind Project from rate base until needed to meet ND's renewable energy objective.

21 2. Exclude all solar projects needed to meet the new MN mandate from the ND Fuel
22 Cost Rider and or, rate base.

23 3. Look at creating an incentive to ensure the Company is attempting to minimize costs
24 flowed through the Fuel Cost Rider.

25 4. Require a study to quantify the effects of wind on the system including the cost
26 impacts to other generating resources and the operational costs of wind generation.

1 5. Refund to ND customers the overpayments the Company has made to St. Paul
2 Cogeneration Contract based on the MN review of the contract.

3 6. Prepare and submit forecasted budgets demonstrating projects that the Company can
4 delay to help minimize future increases.

5 7. Reassess the need for the MN Competitive Resource Docket based on the wind
6 acquisitions just announced.

7 8. Consider capping future rate increases so that NSP has an incentive to not spend.

8 **Q. WHAT ARE THE ADVOCACY STAFF'S REASONS FOR EXCLUDING THE**
9 **ODELL WIND PROJECT PPA FROM THE FUEL COST RIDER AND THE**
10 **PLEASANT VALLEY WIND PROJECT FROM RATE BASE?**

11 A. As stated earlier, no additional wind projects are needed to meet ND's renewable energy
12 objective at this time. And, while these projects appear cost effective, we are concerned
13 that they may not be as cost effective as stated. We remain uneasy about additional
14 investments in wind when it is still unknown how wind generation affects traditional
15 generation facilities, whether additional wind generation is more likely to increase
16 negative pricing hours at wind interconnection nodes rather than add actual value, to what
17 extent customers will incur additional costs for generation sources to back up the wind
18 generation and what additional transmission investments/costs will be needed with the
19 ever increasing amounts of wind generation.

20 **Q. WHY DOES ADVOCACY STAFF RECOMMEND EXCLUDING ALL SOLAR**
21 **PROJECTS NEEDED TO MEET THE NEW MN MANDATE FROM THE ND**
22 **FUEL COST RIDER AND, OR RATE BASE?**

23 A. We do not believe that solar projects are cost effective. To date, the solar projects NSP
24 has PPAs for are not cost effective. Furthermore, NSP does not need any renewable
25 resources currently to meet the ND Renewable Objective. If the MN legislature believes
26 that the utilities in MN should participate in non-cost effective solar projects then MN
27 customers should pay for those projects. The Company's current jurisdictional allocation
28 process cannot continue to pass non-cost effective resource costs onto ND customers.

1 **Q. WHY SHOULD THERE BE AN INCENTIVE FOR COST SAVINGS IN THE**
2 **COMPANY'S FUEL COSTS AS FLOWED THROUGH THE FUEL COST**
3 **RIDER?**

4 A. This has been a topic in MN for quite some time. And, we agree with parties in MN that
5 there are no incentives presently that penalize or reward the Company for its resource and
6 fuel procurement costs. While the ND Commission has had the authority to investigate
7 the Fuel Cost Rider at any time, we have chosen to believe the Company will make the
8 most economical decisions. However, when there are approximately 17 non-cost
9 effective PPAs that ND customers are paying for, perhaps the Company needs a rate
10 mechanism or incentive to keep them on track.

11 **Q. WHY SHOULD THE COMMISSION REQUIRE THE COMPANY TO PREPARE**
12 **A STUDY TO QUANTIFY THE EFFECTS OF WIND ON THE SYSTEM**
13 **INCLUDING THE COST IMPACTS TO OTHER GENERATING RESOURCES**
14 **AS WELL AS THE LONG RUN OPERATING COSTS OF WIND TURBINES?**

15 A. The Advocacy Staff is concerned that while wind resources save traditional fuel costs
16 when operational, there may be unintended consequences from wind resources on
17 traditional plants, the need for additional transmission investments, backup generation
18 and additional research needed on how wind projects will hold up over time. In spite of
19 not having this knowledge, the Company continues to further its investments in wind and
20 if wind proves not to be cost effective in the long term, the customers will pay for it.

21 **Q. PLEASE EXPLAIN THE ST. PAUL COGENERATION CONTRACT ISSUE.**

22 A. The MN Commission ordered a refund of \$1.25 million to MN ratepayers as a result of
23 differences in the contract interpretation between the Department of Commerce and the
24 Company. When we asked the Company about this contract in this case (NDPSC-2-009),
25 the Company responded that it was a complicated contract and they believed that they
26 had calculated the costs right "but we are open to determining an appropriate adjustment
27 for North Dakota as part of this proceeding." First, this isn't a cost effective contract and
28 is one that we recommend the Commission deny further recovery of in ND. Secondly,
29 contracts should not be open to misinterpretation. So, while a Commission decision to

1 deny further recovery will help customers in the future, only the refund as a result of
2 interpretation differences can help reduce the overpayments the ND customers have
3 incurred in the past.

4 **Q. WHY SHOULD THE COMPANY PREPARE AND SUBMIT FORECASTED**
5 **BUDGETS TO THE COMMISSION DEMONSTRATING PROJECTS THE**
6 **COMPANY CAN DEFER TO MINIMIZE FUTURE RATE INCREASES?**

7 A. While it may be that the Company is looking out to the future and assessing how to
8 control costs, it is not evident by their actions. Therefore, we would like the Company to
9 file, as part of their ten year plans going forward, a demonstration of how they are
10 looking at the future and minimizing expenditures to allow for more gradual price
11 changes over time.

12 **Q. WHY SHOULD THE COMPANY REASSESS THE NEED FOR THE MN**
13 **COMPETITIVE RESOURCE DOCKET?**

14 While we believe that the Company should have generation assets located in ND, we
15 want to make sure that the Company's recent announcement of 600 MW of acquired
16 wind power has not changed the needs of the Company.

17 **Q. DOES THIS COMPLETE YOUR PREPARED DIRECT TESTIMONY?**

18 A. Yes. It does.

EXHIBIT A - PART 1

SARA CARDWELL, MBA, CPPM

715-977-1202 • sara.cardwell@me.com • <http://www.linkedin.com/in/scardwell>

Summary

- Utility Industry professional with over 15 years of management, legislative, regulatory, administrative and analytical experience.
- Known as a strategic thinker with the ability to manage and leverage details to enhance results.
- Drive process improvements to completion by utilizing logic to identify efficiencies and working effectively with cross-functional teams.
- Recognized for ability to engage, motivate and lead both internal and external teams.
- Demonstrated success in achieving project management goals through the ability to break down large projects into manageable steps and monitor progress.
- Consistently exceeds internal and external customer expectations by meeting tight timeframes and providing accurate and thorough information.

Professional Experience

North Dakota Public Service Commission, Bismarck, ND **February 2013 to Present**
Public Utility Analyst

- Review utility general rate case filings and prepare data requests, review responses and recommend courses of action to Commissioners.
- Review pipeline siting filings, prepare data requests, review responses, conduct hearings and prepare draft orders with recommended courses of action.
- Review utility rider filings, prepare data requests, review responses and recommend courses of action to Commissioners.
- Review third party damage complaints, investigate complaints, prepare consent orders or recommend hearings and prepare orders.

Xcel Energy, Minneapolis, MN **2007 to 2012**
Manager, Regulatory Administration

- Filed the 2007 and 2010 resource plans.
- Prepared and submitted proposals to add or change resources and add environmental controls to generation facilities with the MN Public Utilities Commission and MN Pollution Control Agency.
- Prepared and filed annual proposals to recover costs of renewable generation facilities, MERP and pollution control equipment with the MN Public Utilities Commission.
- Filed Certificate of Need filings and Site Permit filings with the MN Public Utilities Commission for both transmission and generation facilities.
- Filed Certificates of Public Convenience and Necessity and Advanced Determination of Prudency filings with the North Dakota Commission for both transmission and generation facilities.
- Filed Rider Recovery Filings, wrote rate case testimony and comments for miscellaneous filings in North and South Dakota.
- Reviewed contracts with renewable energy providers and filed for approval of the contracts with the MN Public Utilities Commission.
- Prepared and reviewed draft legislation and participated on cross functional teams to facilitate legislative approval processes.

City of Portland, Portland, OR**2006 to 2007**

Senior Economist

- Prepared long term and short term pricing analysis that resulted in revised prices for 2007 sewer service.
- Completed 2007 bond sales auction at a competitive interest rate.

Puget Sound Energy, Bellevue, WA**2005 to 2006**

Manager, Pricing & Tariffs

- Filed and received approval on advice filings to revise consumer prices with the WA Utilities and Transportation Commission.
- Prepared electric and natural gas consumer cost of service studies, pricing analysis, testimony and tariffs for a major rate case filed with the WA Utilities and Transportation Commission.
- Implemented a new electric and natural gas consumer cost of service study model to improve efficiency.
- Implemented new load research studies to update forecasts of consumers' usage of electricity and natural gas.
- Established strong working relationships with a cross segment of other areas of the Company to ensure adequate cross pollination of ideas and implementation of results.
- Supervised a staff of four.

Portland General Electric, Portland, OR**1995 to 2005**

Manager, Tariff Administration

- Filed and received approval on approximately 25 advice filings to revise consumer prices and, or rules and regulations pertaining to pricing as presented to OR Public Utility Commission per year.
- Prepared consumer cost of service studies, price designs, testimony and tariffs for major rate cases filed with the OR Public Utility Commission and improved upon the consumer cost of service study and price designs in each case.
- Worked on legislation to create direct access in the state of Oregon and the Company's implementation processes for direct access including the creation of tariffs and rules and regulations.
- Developed and received OR Public Utility approval of consumer satisfaction metrics regarding maximum call waiting times, number of complaints, and outages.
- Developed the Company's original OATT and filed generation interconnection tariffs with FERC.
- Prepared communication plans for all filings and met with interested parties such as the City of Portland, League of OR Cities and environmental groups to work on regulatory and legislative issues.
- Supervised a staff of four.

Additional Related Experience

Federal Affairs Specialist/Pricing Analyst, Portland General Electric Company, Portland, OR
Supervisor/Senior Pricing Analyst/Pricing Analyst/Clerk, Pacific Power and Light Company, Portland, OR

Education

Certified Professional Project Manager (CPPM), University of St. Thomas, Minneapolis, MN
MBA, University of Portland, Portland, OR
BS, University of Wisconsin-Stout, Menomonie, WI

Minnesota Filings

<u>Filing Date</u>	<u>Company</u>	<u>Type of Filing</u>
June 2007	NSP	Renewable Energy Standard Rider Petition
Dec. 2007	NSP	2007 Resource Plan
Dec. 2007	NSP	Sherco 3 Mercury Plan
Dec. 2007	NSP	King Mercury Plan
Dec. 2007	NSP	Sherco 1 and 2 Emissions Reduction Plan
August 2008	NSP	Renewable Energy Standard Rider Petition/Tracker Report
October 2008	NSP	MERP Rider Adjustment Filing
April 2009	NSP	Request to add costs of Wind2Battery Project to Renewable Energy Rider
July 2009	NSP	Mercury Cost Recovery Rider Petition
July 2009	NSP	Request to add Bay Front Project in Renewable Energy Rider
October 2009	NSP	MERP Rider Adjustment Filing
Dec. 2009	NSP	Mercury Reduction Plan for Sherco Units 1 & 2
June 2010	NSP	Big Blue Power Purchase Agreement
August 2010	NSP	2010 Resource Plan Filing
October 2010	NSP	Renewable Energy Standard Rider Petition/Tracker Report
October 2010	NSP	MERP Rider Adjustment Filing
October 2010	NSP	Mercury Cost Recovery Rider Petition
March 2011	NSP	Black Dog Repowering Project Certificate of Need Filing
April 2011	NSP	Black Dog Repowering Project Site Permit Filing
October 2011	NSP	MERP Rider Adjustment Filing

South Dakota Filings

<u>Filing Date</u>	<u>Company</u>	<u>Type of Filing</u>
June 2009	NSP	General Rate Increase Filing-Energy Supply Testimony

North Dakota Filings

<u>Filing Date</u>	<u>Company</u>	<u>Type of Filing</u>
Dec. 2008	NSP	Merricourt and Nobles ADP and PCN
June/Sept. 2009	NSP	Bay Front ADP
January 2012	NSP	Peace Garden Switching Station PCN
Dec. 2012	NDPSC	NSP 2012 General Rate Case
February 2013	NDPSC	Dakota Gasification Pipeline Corridor and Route Permit
February 2013	NDSPC	MDU Heskett Station Pipeline Corridor and Route Permit

Oregon Filings

<u>Filing Date</u>	<u>Company</u>	<u>Type of Filing</u>
October 1983	PacifiCorp	Tracker filing to increase prices to reflect changes in wholesale rates and plant additions
February 1984	PacifiCorp	General Rate Increase Filing

July 1984	PacifiCorp	Change in residential prices due to Pacific Northwest Power Planning & Conservation Act (Regional Act)
November 1984	PacifiCorp	Change in residential prices due to Regional Act benefit calculation change
May 1985	PacifiCorp	Tracker filing to reflect change in power costs and second phase of the Regional Act benefit calculation change
September 1985	PacifiCorp	Generic Pricing issue filing
June 1986	PacifiCorp	Single issue filing to add major plant addition*
December 1986	PacifiCorp	Filing to reflect first year benefit of the Tax Reform Act of 1986 (TRA) in prices*
September 1987	PacifiCorp	Tracker filing to reflect change in power costs and full year benefits of the TRA
March 1990	PGE	UE-79 - General Rate Increase Filing
Nov. 1993	PGE	UE-88-General Rate Increase Filing
Nov. 1996	PGE	UE-100-General Rate Decrease Filing
Sept. 1997	PGE	UE-102-Deregulation Filing*
October 2000	PGE	UE-115-Deregulation in accordance with new state statutes*
March 2005	PGE	UE-172-Resource Valuation Mechanism Filing
March 2006	PGE	UE-180 General Rate Case Filing

Washington Filings

Filing Date

Type of Filing

July 1984	PacifiCorp	Change in residential prices due to Pacific Northwest Power Planning & Conservation Act (Regional Act)
September 1984	PacifiCorp	General Rate Increase Filing
November 1984	PacifiCorp	Change in residential prices due to Regional Act benefit calculation change
May 1985	PacifiCorp	Second phase of the Regional Act benefit calculation change
December 1985	PacifiCorp	General Rate Increase Filing
March 1987	PacifiCorp	Filing to reflect first year benefit of the Tax Reform Act of 1986 (TRA) in prices and add major plant addition
October 1987	PacifiCorp	Tracker filing to reflect change in power costs and full year benefits of the TRA
September 1988	PacifiCorp	Based on agreement with Commission Staff, filed reduction to reflect overearnings*
April 1989	PacifiCorp	Tracker filing
January 2007	PSE	Combined gas and electric general rate increase filing
March 2007	PSE	Power Cost Adjustment Filing

Idaho Filings

Filing Date

Type of Filing

July 1983	PacifiCorp	General Rate Increase Filing*
February 1984	PacifiCorp	Power Cost Adjustment Filing

May 1984	PacifiCorp	Change in residential prices due to Pacific Northwest Power Planning & Conservation Act (Regional Act)
May 1984	PacifiCorp	General Rate Increase Filing*
November 1984	PacifiCorp	Change in residential prices due to Regional Act benefit calculation change
May 1985	PacifiCorp	Second phase of the Regional Act benefit calculation change
May 1985	PacifiCorp	General Rate Increase Filing*
Sept. 1986	PacifiCorp	General Rate Increase Filing*
Dec. 1987	PacifiCorp	Tracker filing *

Montana

Filings

Filing Date

Type of Filing

May 1983	PacifiCorp	General Rate Increase Filing
May 1984	PacifiCorp	Change in residential prices due to Pacific Northwest Power Planning & Conservation Act (Regional Act)
July 1984	PacifiCorp	General Rate Increase Filing
November 1984	PacifiCorp	Change in residential prices due to Regional Act benefit calculation change
May 1985	PacifiCorp	Second phase of the Regional Act benefit calculation change
October 1985	PacifiCorp	General Rate Increase Filing*
Dec. 1986	PacifiCorp	General Rate Increase Filing
Dec. 1987	PacifiCorp	Tracker filing *

Wyoming Filings

Filing Date

Type of Filing

July 1984	PacifiCorp	General Rate Increase Filing
October 1985	PacifiCorp	General Rate Increase Filing
Nov. 1986	PacifiCorp	General Rate Increase Filing

California Filings

Filing Date

Type of Filing

May 1983	PacifiCorp	General Rate Increase Filing
January 1984	PacifiCorp	Major Plant Additions Filing
October 1984	PacifiCorp	Attrition & Electric Revenue Adjustment Mechanism (ERAM) filing
May 1985	PacifiCorp	ERAM
October 1985	PacifiCorp	ERAM & Attrition
March 1986	PacifiCorp	General Rate Increase Filing*
October 1988	PacifiCorp	Proposed elimination of ERAM
April 1989	PacifiCorp	Low Income Rate Investigation*

*Signifies witness in the case

STATE OF NORTH DAKOTA
PUBLIC SERVICE COMMISSION

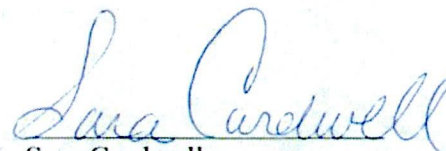
Northern States Power Company
2013 Electric Rate Increase
Application

Case No. PU-12-813

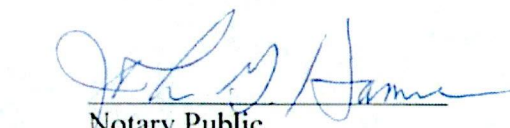
State of North Dakota)
) ss
County of Burleigh)

Affidavit of Sara Cardwell

I, the undersigned, being duly sworn, depose and say that the foregoing is the Direct Testimony of the undersigned, and that such Direct Testimony and the exhibits or schedules sponsored by me to the best of my knowledge, information and belief, are true, correct, accurate and complete, and I hereby adopt said testimony as if given by me in formal hearing, under oath.


Sara Cardwell

Subscribed and sworn to before me, this 22nd day of July, 2013


Notary Public

Seal

