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May 18, 2018

SENT BY EMAIL (ndpsc@nd.gov) and U.S. MAIL

Darrell Nitschke
Executive Secretary
North Dakota Public Service Commission
State Capitol
600 East Boulevard, Dept. 408
Bismarck, ND 58505-0480

Re: Docket No. PU-17-398

**IN THE MATTER OF the Application of Otter Tail Power Company for Authority
to Increase Rates for Electric Service in North Dakota**
GPNA File No. 05960.0070

Dear Mr. Nitschke:

Please find enclosed for filing the Direct Testimony and Exhibits of Steve W. Chriss on behalf of Walmart, Inc. An original and ten copies of Walmart, Inc.'s Direct Testimony are being sent via mail to you today. Please contact me at (605) 342-1078, or rmann@gpna.com should you have any questions or concerns with respect to this filing.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rebecca L. Mann', written in a cursive style.

Rebecca L. Mann

RLM:sls
Enclosures
Cc: Service List

100 PU-17-398 Filed 05/21/2018 Pages: 50
Prefiled Direct Testimony of Steve W. Chriss
Wal-Mart Stores, Inc - Intervenor
Rebecca L. Mann, GPNA

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**BEFORE THE NORTH DAKOTA PUBLIC SERVICE COMMISSION
STATE OF NORTH DAKOTA**

**IN THE MATTER OF THE APPLICATION OF OTTER TAIL POWER COMPANY
FOR AUTHORITY TO INCREASE RATES FOR ELECTRIC UTILITY
SERVICE IN NORTH DAKOTA**

**CASE NO. PU-17-398
OAH FILE NO. 20170622**

DIRECT TESTIMONY AND EXHIBITS OF

STEVE W. CHRISS

ON BEHALF OF

WALMART INC.

MAY 18, 2018

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Exhibit SWC-4: Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2009

1 **Introduction**

2 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND OCCUPATION.**

3 A. My name is Steve W. Chriss. My business address is 2001 SE 10th St., Bentonville,
4 AR 72716-0550. I am employed by Walmart Inc.¹ as Director, Energy and Strategy
5 Analysis.

6 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS DOCKET?**

7 A. I am testifying on behalf of Walmart Inc. (collectively, "Walmart").

8 **Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.**

9 A. In 2001, I completed a Master of Science in Agricultural Economics at Louisiana State
10 University. From 2001 to 2003, I was an Analyst and later a Senior Analyst at the
11 Houston office of Econ One Research, Inc., a Los Angeles-based consulting firm. My
12 duties included research and analysis on domestic and international energy and
13 regulatory issues. From 2003 to 2007, I was an Economist and later a Senior Utility
14 Analyst at the Public Utility Commission of Oregon in Salem, Oregon. My duties
15 included appearing as a witness for PUC Staff in electric, natural gas, and
16 telecommunications dockets. I joined the energy department at Walmart in July 2007
17 as Manager, State Rate Proceedings. I was promoted to Senior Manager, Energy
18 Regulatory Analysis, in June 2011. I was promoted to my current position in October,
19 2016. My Witness Qualifications Statement is attached as Exhibit SWC-1.

¹ Effective February 1, 2018, Wal-Mart Stores, Inc. changed its corporate legal name to Walmart Inc.

1 **Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE THE NORTH DAKOTA**
2 **PUBLIC SERVICE COMMISSION (“COMMISSION”)?**

3 A. No.

4 **Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE OTHER STATE**
5 **REGULATORY COMMISSIONS?**

6 A. Yes. I have submitted testimony in over 180 proceedings before 38 other utility
7 regulatory commissions. I have also submitted testimony before several Missouri
8 House and Senate Committees and the Kansas House Standing Committee on Utilities
9 and Telecommunications. My testimony has addressed topics including, but not
10 limited to, cost of service and rate design, return on equity (“ROE”), revenue
11 requirements, ratemaking policy, large customer renewable programs, qualifying
12 facility rates, telecommunications deregulation, resource certification, energy
13 efficiency/demand side management, fuel cost adjustment mechanisms, decoupling,
14 and the collection of cash earnings on construction work in progress (“CWIP”).

15 **Q. ARE YOU SPONSORING EXHIBITS IN YOUR TESTIMONY?**

16 A. Yes. I am sponsoring the exhibits listed in the Table of Contents.

17 **Q. PLEASE BRIEFLY DESCRIBE WALMART’S OPERATIONS IN NORTH DAKOTA.**

18 A. As shown on Walmart’s website, Walmart operates 17 retail units and employs over
19 4,700 associates in the North Dakota. In fiscal year ending 2017, Walmart purchased

1 \$38.7 million worth of goods and services from North Dakota-based suppliers,
2 supporting almost 4,800 supplier jobs.²

3 **Q. PLEASE BRIEFLY DESCRIBE WALMART'S OPERATIONS WITHIN THE COMPANY'S**
4 **SERVICE TERRITORY.**

5 A. Walmart has four stores that take electric service from Otter Tail Power Company
6 ("OTP" or "Company") in North Dakota, primarily on the Company's Large General
7 Service ("LGS") rate schedule.

8

9 **Purpose of Testimony and Summary of Recommendations**

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

11 A. The purpose of my testimony is to respond to OTP's rate case filing and to provide
12 recommendations to assist the Commission in its thorough and careful consideration
13 of the customer impact of the Company's proposed rate increase.

14 **Q. IN SETTING THE REVENUE REQUIREMENT, ROE, ALLOCATION, AND RATE DESIGN**
15 **CHANGES FOR THE COMPANY, SHOULD THE COMMISSION CONSIDER THE IMPACT**
16 **OF THE PROPOSED RATE INCREASE ON BUSINESS CUSTOMERS?**

17 A. Yes. Electricity is a significant operating cost for retailers such as Walmart. When
18 electric rates increase, the increased cost to retailers can put pressure on consumer
19 prices and on the other expenses required by a business to operate. The Commission

² <http://corporate.walmart.com/our-story/locations/united-states#/united-states/north-dakota>

1 should thoroughly and carefully consider the impact on customers in examining the
2 requested revenue requirement and ROE, in addition to all other facets of this case,
3 to ensure that any increase in the Company's rates is the minimum amount necessary
4 to provide safe, adequate, and reliable service, while also providing OTP the
5 opportunity to recover its reasonable and prudent costs and earn a reasonable return
6 on its investment.

7 **Q. PLEASE SUMMARIZE WALMART'S RECOMMENDATIONS TO THE COMMISSION.**

8 **A. Walmart's recommendations to the Commission are as follows:**

9 1) The Commission should closely examine the Company's proposed revenue
10 requirement increase and the associated proposed increase in ROE, especially
11 when viewed in light of:

- 12 a) The customer impact of the resulting revenue requirement increases;
- 13 b) The ability of the Company to implement an interim rate increase, which
14 has allowed the Company to increase rates and revenues by approximately
15 \$12.8 million (reduced to \$8.3 million to reflect federal tax changes) prior
16 to the full examination of their proposals in this docket (See Order on
17 Interim Rates, December 20, 2017 and Order on Interim Rates, February
18 27, 2017);
- 19 c) The use of a future test year, which reduces regulatory lag by allowing the
20 utility to include the most current information in its rates at the time they
21 will be in effect;

- 1 d) The proposed used of the Generation Cost Recovery Rider ("GCRR"), which
2 is a risk reducing structure for recovery of new generation plant costs;
- 3 e) Recent rate case ROEs approved by the Commission and the recently
4 approved ROE for OTP in Minnesota; and
- 5 f) Recent rate case ROEs and weighted equity costs approved by other
6 commissions nationwide.
- 7 2) The Commission should reject the Company's request to include current return on
8 investment during construction in the proposed GCRR. If the Commission
9 determines that it is appropriate to include current return on investment in the
10 proposed GCRR, the Commission, in its consideration of the appropriate ROE,
11 should recognize that including current recovery strongly favors the Company and
12 its investors by shifting risk onto customers and reducing uncertainty of cost
13 recovery and reduce the authorized ROE accordingly.
- 14 3) At the Company's proposed revenue requirement, Walmart does not oppose the
15 Company's proposed revenue allocation.
- 16 4) If the Commission determines that the appropriate revenue requirement is less
17 than that proposed by the Company, the Commission should start with the
18 movement towards cost proposed by the Company and from that point use the
19 reduction in revenue requirement to move each customer class even closer to its
20 respective cost of service.

1 5) For the purposes of this docket, Walmart does not oppose the Company's
2 proposed LGS rate design.

3 **Q. DOES THE FACT THAT YOU MAY NOT ADDRESS AN ISSUE OR POSITION ADVOCATED**
4 **BY THE COMPANY INDICATE WALMART'S SUPPORT?**

5 A. No. The fact that an issue is not addressed herein or in related filings should not be
6 construed as an endorsement of, agreement with, or consent to any filed position.

7
8 **Revenue Requirement and Cost of Capital**

9 **Q. WHAT IS YOUR UNDERSTANDING OF THE COMPANY'S INITIALLY PROPOSED**
10 **REVENUE REQUIREMENT INCREASE IN THIS DOCKET?**

11 A. My understanding is that the Company initially proposed a revenue requirement
12 increase of approximately \$13.1 million for the future test year ending December 31,
13 2018. The initially proposed revenue requirement includes proposals to change the
14 rates of return used to calculate the revenues recovered through the Renewable
15 Resource Adjustment Rider ("RRAR") and Environmental Cost Recovery Rider
16 ("ECRR") and to roll those revenues in to base rates.³ Without these adjustments, the
17 proposed increase in non-fuel base revenues is approximately \$15.7 million. OTP is
18 also proposing to transition approximately \$50.7 million of fuel and purchase power
19 costs that are currently recovered through base rates to the Energy Adjustment Rider

³ The Company has stated that a similar request for the Transmission Cost Recovery Rider is pending in Case No. PU-17-340.

1 ("EAR"). See Direct Testimony of Bruce Gerhardson, page 2, line 7 to line 27. The
2 Company's initially proposed increase was predicated on a proposed ROE of 10.3
3 percent and a capital structure of 52.5 percent equity and 47.5 percent debt. See
4 Direct Testimony of Kevin Moug, page 2, Table 1.

5 **Q. HAS THE COMPANY UPDATED ITS PROPOSED REVENUE REQUIREMENT?**

6 A. Yes. My understanding is that the Company has reduced its proposed revenue
7 requirement increase to approximately \$9.7 million. See Exhibit ___ (TAA-2),
8 Schedule 1. The proposed reduction is due to changes in federal tax law per the Tax
9 Cuts and Jobs Act ("TCJA") and a number of updates to different parts of the
10 Company's initial case. See Supplemental Direct of Bruce Gerhardson, page 2 to page
11 3.

12 **Q. ARE THE RATE REDUCTION IMPACTS OF THE TCJA RELEVANT TO THE COMMISSION'S**
13 **CONSIDERATION OF THE MERITS OF THE OTHER COMPONENTS OF THE COMPANY'S**
14 **PROPOSED REVENUE REQUIREMENT INCREASE?**

15 A. No. While reductions in revenue requirement resulting from the TCJA are beneficial
16 to customers and result in reduced revenue requirement, the Commission should not
17 use this reduction to modify its consideration of the merits of other components of
18 the Company's proposed revenue requirement increase. Tax liabilities are essentially
19 pass-through items and the reduced liabilities should accrue to the benefit of
20 customers regardless of the impact resulting from other issues in this case. Changes
21 in the non-tax based portion of the Company's costs recovered through base rates

1 should not be deemed any more or less reasonable due to contemporaneous changes
2 in the federal income tax rates applicable to the Company's earnings.

3 **Q. WHAT IS YOUR UNDERSTANDING OF THE COMPANY'S PROPOSED ROE IN THIS**
4 **DOCKET?**

5 A. My understanding is that the Company is proposing an ROE of 10.3 percent, based on
6 a range of 10.0 percent to 10.6 percent. See Direct Testimony of Robert Hevert, page
7 2, Line 6 to line 11. The Company's initially proposed weighted average cost of capital
8 ("WACC") was 7.97 percent. See Direct Testimony of Kevin Moug, page 2, Table 1. In
9 the Company's supplemental direct case, my understanding is that they have not
10 proposed a change in the ROE, but due to changes in debt cost the updated proposed
11 weighted average cost of capital is 7.92 percent. See Supplemental Direct Testimony
12 of Kevin Moug, page 4, Table 1.

13 **Q. IS WALMART CONCERNED ABOUT THE REASONABLENESS OF THE COMPANY'S**
14 **PROPOSED ROE?**

15 A. Yes, especially when viewed in light of:

- 16 1) The customer impact of the resulting revenue requirement increases;
- 17 2) The ability of the Company to implement an interim rate increase, which has
18 allowed the Company to increase rates and revenues by approximately \$12.8
19 million (reduced to \$8.3 million to reflect federal tax changes) prior to the full
20 examination of their proposals in this docket (See Order on Interim Rates,
21 December 20, 2017 and Order on Interim Rates, February 27, 2017);

- 1 3) The use of a future test year, which reduces regulatory lag by allowing the
2 utility to include the most current information in its rates at the time they will
3 be in effect;
- 4 4) The proposed used of the GCRR, which is a risk reducing structure for recovery
5 of new generation plant costs;
- 6 5) Recent rate case ROEs approved by the Commission and the recently approved
7 ROE for OTP in Minnesota; and
- 8 6) Recent rate case ROEs and weighted equity costs approved by other
9 commissions nationwide.
- 10

11 ***Generation Cost Recovery Rider***

12 **Q. WHAT IS YOUR UNDERSTANDING OF THE COMPANY'S PROPOSED GCRR REQUEST**
13 **IN THIS CASE?**

14 **A. My understanding is that OTP requests the GCRR to serve as the recovery mechanism**
15 **for costs related to the Company's proposed Astoria Project generation plant. The**
16 **Company proposes to include a tracker in the GCRR to track costs associated with the**
17 **plant. During construction, the Company proposes to recover the return on**
18 **investment through the rider in lieu of traditional Allowance for Funds Used During**
19 **Construction ("AFUDC") accounting. Once the plant is in service, until the first rate**
20 **case after the plant is in service, the Company proposes to recover investment costs**

1 in addition to the return on the investment through the rider. See Direct Testimony
2 of Stuart Tommerdahl, page 21, line 11 to page 22, line 26.

3 **Q. DOES THE COMPANY PROPOSE A GCRR RATE AT THIS TIME?**

4 A. No. The Company's request is only to establish the rider. *Id.*, page 22, line 29.

5 **Q. DOES WALMART HAVE A CONCERN WITH THE COMPANY'S GCRR PROPOSAL?**

6 A. Yes, as the Company seeks to recover a current return on investment during
7 construction of the generation plant, rather than traditional AFUDC treatment, in
8 which the Company does not recover any asset costs until the unit is used and useful
9 in the provision of service to customers.

10 **Q. WHY IS CURRENT RETURN TREATMENT A CONCERN?**

11 A. Charging customers for a return on investment during construction results in those
12 customers paying for assets that are not yet "*used and useful*" in providing electric
13 service. Under the Company's proposal, customers will pay for assets prior to
14 receiving any benefits from those assets. This violates the matching principle (*i.e.*,
15 customers should bear costs at the time they are receiving the corresponding
16 benefits).

17 The problem is compounded by changes in the number and mix of
18 customers that occur during the construction process, before the asset becomes used
19 and useful. For example, customers may pay for certain assets during the
20 construction phase, but leave the system before those assets become operational,

1 and thus receive no benefit for their portion of the cost of the assets for which they
2 paid.

3 **Q. ARE THERE OTHER CONCERNS WITH THE COMPANY'S PROPOSED TREATMENT THAT**
4 **THE COMMISSION SHOULD CONSIDER?**

5 A. Yes. First, current return treatment shifts risk onto customers that, traditionally, is
6 assumed by the utility's investors. Investors are compensated for bearing this risk
7 through the authorization of a return on the investment and the value of financing
8 the construction once the asset is placed in service. Including a return on investment
9 during construction places the risk on the utility's customers who receive no current
10 benefit for the use of their money. Second, if the Company encounters problems
11 during the construction of the plant resulting in stoppage of the construction, non-
12 completion of the project, and/or a substantial delay in the project's completion,
13 investors are not incentivized to rectify the delays and/or stoppages, and customers
14 have no recourse for recovering or mitigating the cost of financing the asset's
15 construction.

16
17 **Q. DOES THE COMPANY POINT TO A SIMILAR RIDER APPROVED BY THE COMMISSION**
18 **FOR MONTANA-DAKOTA UTILITIES?**

19 A. Yes. The Company points to the Commission's 2014 approval of Montana-Dakota
20 Utilities' Generation Resource Recovery Rider ("GRRR"). See Order on Settlement,
21 Case No. PU-14-108. While the approved GRRR tariff allows for recovery of current

1 return on investment during construction, it appears that the rider was requested to
2 go into effect when the plant entered service and was used and useful. See
3 Settlement Agreement page 2 and Generation Resource Recovery Rider Rate 56,
4 provision 1. The Commission did not provide any discussion of the applicability or
5 appropriateness of current return in the order. Additionally, the Settlement
6 Agreement approved by the Commission required Montana-Dakota Utilities to refund
7 50 percent of any return on equity in excess of 10.75 percent. *Id.*, page 5.

8 **Q. WHAT IS WALMART'S RECOMMENDATION TO THE COMMISSION ON THIS ISSUE?**

9 A. The Commission should reject the Company's request to include current return on
10 investment during construction in the proposed GCRR. If the Commission determines
11 that it is appropriate to include current return on investment in the proposed GCRR,
12 the Commission, in its consideration of the appropriate ROE, should recognize that
13 including current recovery strongly favors the Company and its investors by shifting
14 risk onto customers and reducing uncertainty of cost recovery and reduce the
15 authorized ROE accordingly.

16
17 ***ROEs Recently Approved by the Commission and the Otter Tail ROE Decision in Minnesota***

18 **Q. DOES THE COMPANY'S PROPOSED ROE EXCEED ROES RECENTLY APPROVED BY THE**
19 **COMMISSION?**

20 A. Yes. In Case No. PU-16-666, the Commission approved an ROE of 9.65 percent for
21 Montana-Dakota Utilities. See Findings of Fact, Conclusions of Law and Order, June

1 16, 2017. Prior to that decision, in 2014 the Commission approved a base ROE of 9.75
2 for Northern States Power Co. in the rate plan approved in Case No. PU-12-813. While
3 the rate plan approved in the Northern States Power Co. increased the ROE to 10.0
4 percent and then 10.25 percent, the plan also included earnings sharing above the
5 authorized ROE and limited the ROE for subsequent interim rates at 10 percent. See
6 Order Adopting Settlement, February 26, 2014. As such, the Company's proposal is
7 counter to ROEs recently approved by the Commission.

8 **Q. HAS THE MINNESOTA PUBLIC UTILITIES COMMISSION RECENTLY AUTHORIZED AN**
9 **ROE FOR OTP?**

10 A. Yes. The Minnesota Public Utilities Commission recently authorized an ROE of 9.41
11 percent for OTP. See Findings of Facts, Conclusions, and Order, Docket No. E-017/GR-
12 15-1033, May 1, 2017, page 56. Of note, the order states that the Minnesota
13 Commission considered factors unique to OTP in its determination, including the
14 Company's size, geographical dispersion, the scope of planned investments, and
15 history of operational effectiveness and customer service. *Id.*, page 55.

1 **National Utility Industry ROE and Weighted Equity Cost Trends**

2 Q. IS THE COMPANY'S PROPOSED ROE SIGNIFICANTLY HIGHER THAN THE ROES
3 APPROVED BY OTHER UTILITY REGULATORY COMMISSIONS IN 2015, 2016, 2017
4 AND SO FAR IN 2018?

5 A. Yes. According to data from SNL Financial, a financial news and reporting company,
6 the average of the 106 reported electric utility rate case ROEs authorized by
7 commissions for investor-owned utilities in 2015, 2016, 2017 and so far in 2018, is
8 9.62 percent. The range of reported authorized ROEs for the period is 8.4 percent to
9 11.95 percent, and the median authorized ROE is 9.60 percent. The average and
10 median values are significantly below the Company's proposed ROE of 10.3 percent.
11 See Exhibit SWC-2. As such, the Company's proposed 10.3 percent ROE is counter to
12 broader electric industry trends.

13 Q. SEVERAL OF THE REPORTED AUTHORIZED ROES ARE FOR DISTRIBUTION-ONLY
14 UTILITIES OR FOR ONLY A UTILITY'S DISTRIBUTION SERVICE RATES. WHAT IS THE
15 AVERAGE AUTHORIZED ROE IN THE REPORTED GROUP FOR VERTICALLY
16 INTEGRATED UTILITIES?

17 A. In the group reported by SNL Financial, the average ROE for vertically integrated
18 utilities authorized from 2015 through 2018 is 9.76 percent, and the trend in these
19 averages has been relatively stable from 2015 to 2018. The average ROE authorized
20 for vertically integrated utilities in 2015 was 9.75 percent, in 2016 it was 9.77 percent,
21 in 2017 it was 9.8 percent, and so far in 2018 it is 9.66 percent. *Id.* As such, the

1 **Q. WHAT IS THE REVENUE REQUIREMENT IMPACT OF THE DIFFERENCE BETWEEN THE**
2 **COMPANY'S PROPOSED 10.3 PERCENT ROE AND 9.76 PERCENT, WHICH IS THE**
3 **AVERAGE AUTHORIZED ROE FOR VERTICALLY INTEGRATED UTILITIES FROM 2015 TO**
4 **PRESENT?**

5 **A. The revenue requirement impact on the Company's rates of this difference in ROE is**
6 **approximately \$1.3 million, or 13.6 percent of the Company's requested increase in**
7 **this docket. See Exhibit SWC-3.**

8 **Q. WHAT IS YOUR UNDERSTANDING OF THE CURRENTLY APPROVED ROE FOR OTP?**

9 **A. My understanding is that the Company's currently approved ROE is 10.75 percent,**
10 **which was based on a 2007 test year. See Direct Testimony of Kevin Moug, page 2,**
11 **line 21 to line 25. While the Company's proposed ROE in this docket is technically a**
12 **reduction from 10.75 percent, the Commission, when determining the weight to**
13 **afford that value as a baseline, should view this in context of when the Company's**
14 **current ROE was approved.**

15 **Q. PLEASE EXPLAIN.**

16 **A. Simply put, the Company's current ROE is a product of the time in which it was**
17 **approved. In 2009, the average of the 38 reported electric utility rate case ROEs**
18 **authorized by commissions for investor-owned utilities was 10.52 percent. The range**
19 **of reported authorized ROEs for the period was 8.75 percent (which was the only**
20 **approved ROE below 10 percent during that year) to 11.5 percent, and the median**
21 **authorized ROE was 10.5 percent. See Exhibit SWC-4. The average of the ROEs**

1 authorized from 2015 to present is 90 basis points lower than the average of the ROEs
2 authorized in 2009.

3

4 **Conclusion**

5 **Q. WHAT IS YOUR RECOMMENDATION TO THE BOARD IN REGARDS TO THE COMPANY'S**
6 **PROPOSED ROE?**

7 **A. The Commission should closely examine the Company's proposed revenue requirement**
8 **increase and the associated proposed increase in ROE, especially when viewed in light of:**

- 9 1) The customer impact of the resulting revenue requirement increases;
- 10 2) The ability of the Company to implement an interim rate increase, which has
11 allowed the Company to increase rates and revenues by approximately \$12.8
12 million (reduced to \$8.3 million to reflect federal tax changes) prior to the full
13 examination of their proposals in this docket (See Order on Interim Rates,
14 December 20, 2017 and Order on Interim Rates, February 27, 2017);
- 15 3) The use of a future test year, which reduces regulatory lag by allowing the
16 utility to include the most current information in its rates at the time they will
17 be in effect;
- 18 4) The proposed used of the GCRR, which is a risk reducing structure for recovery
19 of new generation plant costs;
- 20 5) Recent rate case ROEs approved by the Commission and the recently approved
21 ROE for OTP in Minnesota; and

1 6) Recent rate case ROEs and weighted equity costs approved by other
2 commissions nationwide.

3 **Q. DOES WALMART RECOGNIZE THAT THE COMPANY HAS A UNIQUE SERVICE**
4 **TERRITORY AND CUSTOMER BASE?**

5 **A. Yes. My understanding is that the average community served by OTP in North Dakota**
6 **has a population of approximately 400 people and that over 60 percent of the**
7 **communities served system-wide have fewer than 200 people. See Direct Testimony**
8 **of Bruce Gerhardson, page 7, line 24 to page 8, line 3. To the extent that these factors**
9 **are considered and impact the final ROE, Walmart recommends that the Commission**
10 **state as much in its final order.**

11
12 **Revenue Allocation**

13 **Q. GENERALLY, WHAT IS WALMART'S POSITION ON SETTING RATES BASED ON THE**
14 **UTILITY'S COST OF SERVICE?**

15 **A. Walmart advocates that rates be set based on the utility's cost of service for each rate**
16 **class. This produces equitable rates that reflect cost causation, send proper price**
17 **signals, and minimize price distortions.**

1 **Q. HOW DOES THE COMPANY REPRESENT WHETHER RATES FOR A CUSTOMER CLASS**
2 **ACCURATELY REFLECT THE UNDERLYING COST CAUSATION?**

3 **A. The Company represents this relationship in their cost of service results through the**
4 **demonstration of cost responsibility per the class cost of service study (“CCOSS”)**
5 **results and the comparison of those values to the revenue responsibility from rate**
6 **recovery. Present revenue responsibility that exceeds cost responsibility means that**
7 **the rate class is paying rates in excess of the costs incurred to serve that class, while**
8 **present revenue responsibility that is less than cost responsibility means that the rate**
9 **class is paying rates less than the costs incurred to serve that class. As such, those**
10 **rate classes with a present revenue responsibility that exceeds cost responsibility are**
11 **subsidizing the classes with a present revenue responsibility less than their respective**
12 **cost responsibility.**

13 **Q. WHAT ARE THE COST AND PRESENT REVENUE RESPONSIBILITIES FOR EACH OF THE**
14 **CUSTOMER CLASSES AS CALCULATED BY THE COMPANY?**

15 **A. The cost responsibilities for each customer class are shown in Table 1.**
16

Table 1. Cost Responsibilities for Each Customer Class, OTP Proposed Cost of Service Study Results, and Present Revenue Responsibilities.

Customer Class	Cost Responsibility	Present Revenue Responsibility
Residential	35.93%	32.56%
Farms	2.09%	1.76%
General Service	24.04%	26.31%
Large General Service	25.68%	29.15%
Irrigation	0.07%	0.04%
Lighting	2.15%	1.94%
OPA	0.93%	0.81%
Controlled Service Water Heating	0.99%	0.73%
Controlled Service Interruptible	7.10%	5.67%
Controlled Service Deferred	1.01%	1.03%
Total ND Jurisdiction	100.0%	100.0%

Source: Direct Testimony of Gina Ice, page 11, Table 4.

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11

Q. WHAT IS YOUR UNDERSTANDING OF THE COMPANY'S PROPOSED REVENUE ALLOCATION?

A. My understanding is that the Company proposes to move all classes closer to, but not all the way to, their respective cost-based levels per the Company's proposed CCOS. See Direct Testimony of Gina Ice, page 12, line 16 to line 17. For example, the Company proposes to bring Large General Service approximately 18 percent closer to its cost-based revenue responsibility. *Id.*, page 13, Table 6.

Q. WHAT IS WALMART'S RECOMMENDATION TO THE COMMISSION ON THIS ISSUE?

A. At the Company's proposed revenue requirement, Walmart does not oppose the Company's proposed revenue allocation.

1 **Q. WHAT IS YOUR RECOMMENDATION TO THE COMMISSION IF IT DETERMINES THAT**
2 **A LOWER REVENUE REQUIREMENT IS APPROPRIATE?**

3 **A. If the Commission determines that the appropriate revenue requirement is less than**
4 **that proposed by the Company, the Commission should start with the movement**
5 **towards cost proposed by the Company and from that point use the reduction in**
6 **revenue requirement to move each customer class even closer to its respective cost**
7 **of service.**

8

9 **Large General Service Rate Design**

10 **Q. WHAT IS YOUR UNDERSTANDING OF THE CURRENT STRUCTURE OF THE LGS RATE**
11 **SCHEDULE?**

12 **A. My understanding of the current structure of the LGS rate schedule is that revenues**
13 **for the schedule are collected through the following charges:**

- 14 1) A \$/customer-month customer charge;
- 15 2) A declining block \$/kW facilities charge with a breakpoint at 1,000 kW. Billing
- 16 demand for this charge is set as the largest of the most recent 12 monthly
- 17 measured demands and no less than 80 kW;
- 18 3) Summer and winter \$/kW demand charges; and
- 19 4) Declining block summer and winter energy charges with a breakpoint at
- 20 700,000 kWh. See North Dakota, Section 10.03, Electric Rate Schedule, Large
- 21 General Service.

1 **Q. DOES OTP PROPOSE CHANGES TO THE LGS RATE STRUCTURE?**

2 **A. Yes.** OTP proposes to eliminate the declining block energy charge and replace it with
3 a single energy charge for all kWh sold. See Direct Testimony of David Prazak, page
4 34, line 9 to line 10.

5 **Q. HOW DOES OTP PROPOSE TO SET THE CHARGES FOR LGS?**

6 **A. OTP** proposes to set the customer and facilities charges at or close to marginal cost,
7 set seasonal energy charges above marginal cost, and set seasonal demand costs
8 below marginal cost. *Id.*, line 9 to line 20.

9 **Q. WHAT IS WALMART'S RECOMMENDATION ON THIS ISSUE?**

10 **A. For** the purposes of this docket, Walmart does not oppose the Company's proposed
11 LGS rate design.

12 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

13 **A. Yes.**

Steve W. Chriss

Walmart, Inc.

Business Address: 2001 SE 10th Street, Bentonville, AR, 72716-0550

EXPERIENCE

July 2007 – Present

Wal-Mart Stores, Inc., Bentonville, AR

Director, Energy and Strategy Analysis (October 2016 – Present)

Senior Manager, Energy Regulatory Analysis (June 2011 – October 2016)

Manager, State Rate Proceedings (July 2007 – June 2011)

June 2003 – July 2007

Public Utility Commission of Oregon, Salem, OR

Senior Utility Analyst (February 2006 – July 2007)

Economist (June 2003 – February 2006)

January 2003 - May 2003

North Harris College, Houston, TX

Adjunct Instructor, Microeconomics

June 2001 - March 2003

Econ One Research, Inc., Houston, TX

Senior Analyst (October 2002 – March 2003)

Analyst (June 2001 – October 2002)

EDUCATION

2001	Louisiana State University	M.S., Agricultural Economics
1997-1998	University of Florida	Graduate Coursework, Agricultural Education and Communication
1997	Texas A&M University	B.S., Agricultural Development B.S., Horticulture

TESTIMONY BEFORE REGULATORY COMMISSIONS

2018

Virginia Case No. PUR-2017-00179: Application of Appalachian Power Company for Approval of an 100 Percent Renewable Energy Rider Pursuant to § 56-577 A 5 of the Code of Virginia.

Missouri Case No. ET-2018-0063: In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Approval of 2017 Green Tariff.

New Mexico Case No. 17-00255-UT: In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Rates Under Advice Notice No. 272.

Virginia Case No. PUR-2017-00157: Application of Virginia Electric and Power Company for Approval of 100 Percent Renewable Energy Tariffs for Residential and Non-Residential Customers.

Kansas Docket No. 18-KCPE-095-MER: In the Matter of the Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Westar Energy, Inc. for Approval of the Merger of Westar Energy, Inc. and Great Plains Energy Incorporated.

North Carolina Docket No. E-7, Sub 1146: In the Matter of the Application of Duke Energy Carolinas, LLC for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

Louisiana Docket No. U-34619: In Re: Application for Expedited Certification and Approval of the Acquisition of Certain Renewable Resources and the Construction of a Generation Tie Pursuant to the 1983 and/or/1994 General Orders.

Missouri Case No. EM-2018-0012: In the Matter of the Application of Great Plains Energy Incorporated for Approval of its Merger with Westar Energy, Inc.

2017

Arkansas Docket No. 17-038-U: In the Matter of the Application of Southwestern Electric Power Company for Approval to Acquire a Wind Generating Facility and to Construct a Dedicated Generation Tie Line.

Texas Docket No. 47461: Application of Southwestern Electric Power Company for Certificate of Convenience and Necessity Authorization and Related Relief for the Wind Catcher Energy Connection Project.

Oklahoma Cause No. PUD 201700267: Application of Public Service Company of Oklahoma for Approval of the Cost Recovery of the Wind Catcher Energy Connection Project; A Determination There is Need for the Project; Approval for Future Inclusion in Base Rates Cost Recovery of Prudent Costs Incurred by PSO for the Project; Approval of a Temporary Cost Recovery Rider; Approval of Certain Accounting Procedures Regarding Federal Production Tax Credits; Waiver of OAC 165:35-38-5(E); And Such Other Relief the Commission Deems PSO is Entitled.

Nevada Docket No. 17-06003: In the Matter of the Application of Nevada Power Company, d/b/a NV Energy, Filed Pursuant to NRS 704.110(3) and (4), Addressing its Annual Revenue Requirement for General Rates Charged to All Classes of Customers.

North Carolina Docket No. E-2, Sub 1142: In the Matter of the Application of Duke Energy Progress, LLC for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

Oklahoma Cause No. PUD 201700151: Application of Public Service Company of Oklahoma, an Oklahoma Corporation, for an Adjustment in its Rates and Charges and the Electric Service Rules, Regulations and Conditions of Service for Electric Service in the State of Oklahoma.

Kentucky Case No. 2017-00179: Electronic Application of Kentucky Power Company for (1) a General Adjustment of its Rates for Electric Service; (2) an Order Approving its 2017 Environmental Compliance Plan; (3) an Order Approving its Tariffs and Riders; (4) an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities; and (5) an Order Granting All Other Requested Relief.

New York Case No. 17-E-0238: Proceeding on Motion of the Commission as to the Rates, Charges, Rules, and Regulations of Niagara Mohawk Power Corporation for Electric and Gas Service.

Virginia Case No. PUR-2017-00060: Application of Virginia Electric and Power Company for Approval of 100 Percent Renewable Energy Tariffs Pursuant to §§ 56-577 A 5 and 56-234 of the Code of Virginia.

New Jersey Docket No. ER17030308: In the Matter of the Petition of Atlantic City Electric Company for Approval of Amendments to its Tariff to Provide for an Increase in Rates and Charges for Electric Service

North Dakota Public Service Commission Case No. PU-17-398

Pursuant to N.J.S.A. 48:2-21 and N.J.S.A. 48:2-21.1, for Approval of a Grid Resiliency Initiative and Cost Recovery Related Thereto, and for Other Appropriate Relief.

Texas Docket No. 46831: Application of El Paso Electric Company to Change Rates.

Oregon Docket No. UE 319: In the Matter of Portland General Electric Company, Request for a General Rate Revision.

New Mexico Case No. 16-00276-UT: In the Matter of the Application of Public Service Company of New Mexico for Revision of its Retail Electric Rates Pursuant to Advice No. 533.

Minnesota Docket No. E015/GR-16-664: In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota.

Ohio Case No. 16-1852-EL-SSO: In the Matter of the Application of Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to §4928.143, Ohio Rev. Code, In the Form of an Electric Security Plan.

Texas Docket No. 46449: Application of Southwestern Electric Power Company for Authority to Change Rates.

Arkansas Docket No. 16-052-U: In the Matter of the Application of Oklahoma Gas and Electric Company for Approval of a General Change in Rates, Charges, and Tariffs.

Missouri Case No. EA-2016-0358: In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing it to Construct, Own, Operate, Control, Manage and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood-Montgomery 345 kV Transmission Line.

Florida Docket No. 160186-Ei: In Re: Petition for Increase in Rates by Gulf Power Company.

2016

Missouri Case No. ER-2016-0179: In the Matter of Union Electric Company d/b/a Ameren Missouri Tariffs to Increase its Revenues for Electric Service.

Kansas Docket No. 16-KCPE-593-ACQ: In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Westar Energy, Inc. for Approval of the Acquisition of Westar Energy, Inc. by Great Plains Energy Incorporated.

Missouri Case No. EA-2016-0208: In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Permission and Approval and a Certificate of Public Convenience and Necessity Authorizing it to Offer a Pilot Distributed Solar Program and File Associated Tariff.

Utah Docket No. 16-035-T09: In the Matter of Rocky Mountain Power's Proposed Electric Service Schedule No. 34, Renewable Energy Tariff.

Pennsylvania Public Utility Commission Docket No. R-2016-2537359: Pennsylvania Public Utility Commission v. West Penn Power Company.

Pennsylvania Public Utility Commission Docket No. R-2016-2537352: Pennsylvania Public Utility Commission v. Pennsylvania Electric Company.

Pennsylvania Public Utility Commission Docket No. R-2016-2537355: Pennsylvania Public Utility Commission v. Pennsylvania Power Company.

Pennsylvania Public Utility Commission Docket No. R-2016-2537349: Pennsylvania Public Utility Commission v. Metropolitan Edison Company.

Michigan Case No. U-17990: In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Relief.

Florida Docket No. 160021-EI: In Re: Petition for Rate Increase by Florida Power & Light Company.

Minnesota Docket No. E-002/GR-15-816: In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in the State of Minnesota.

Colorado Public Utilities Commission Docket No. 16AL-0048E: Re: In the Matter of Advice Letter No. 1712-Electric Filed by Public Service Company of Colorado to Replace Colorado PUC No.7-Electric Tariff with Colorado PUC No. 8-Electric Tariff.

Colorado Public Utilities Commission Docket No. 16A-0055E: Re: In the Matter of the Application of Public Service Company of Colorado for Approval of its Solar*Connect Program.

Missouri Public Service Commission Case No. ER-2016-0023: In the Matter of the Empire District Electric Company of Joplin, Missouri for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Missouri Service Area of the Company.

Georgia Public Service Commission Docket No. 40161: In Re: Georgia Power Company's 2016 Integrated Resource Plan and Application for Decertification of Plant Mitchell Units 3, 4A and 4B, Plant Kraft Unit 1 CT, and Intercession City CT.

Oklahoma Corporation Commission Cause No. PUD 201500273: In the Matter of Oklahoma Gas and Electric Company for an Order of the Commission Authorizing Applicant to Modify its Rates, Charges, and Tariffs for Retail Electric Service in Oklahoma.

New Mexico Case No. 15-00261-UT: In the Matter of the Application of Public Service Company of New Mexico for Revision of its Retail Electric Rates Pursuant to Advice Notice No. 513.

2015

Indiana Utility Regulatory Commission Cause No. 44688: Petition of Northern Indiana Public Service Company for Authority to Modify its Rates and Charges for Electric Utility Service and for Approval of: (1) Changes to its Electric Service Tariff Including a New Schedule of Rates and Charges and Changes to the General Rules and Regulations and Certain Riders; (2) Revised Depreciation Accrual Rates; (3) Inclusion in its Basic Rates and Charges of the Costs Associated with Certain Previously Approved Qualified Pollution Control Property, Clean Coal Technology, Clean Energy Projects and Federally Mandated Compliance Projects; and (4) Accounting Relief to Allow NIPSCO to Defer, as a Regulatory Asset or Liability, Certain Costs for Recovery in a Future Proceeding.

Public Utility Commission of Texas Docket No. 44941: Application of El Paso Electric Company to Change Rates.

North Dakota Public Service Commission Case No. PU-17-398

Arizona Corporation Commission Docket No. E-04204A-15-0142: In the matter of the Application of UNS Electric, Inc. for the Establishment of Just and Reasonable Rates and Charges Designed to Realized a Reasonable Rate of Return on the Fair Value of the Properties of UNS Electric, Inc. Devoted to its Operations Throughout the State of Arizona, and for Related Approvals.

Rhode Island Public Utilities Commission Docket No. 4568: In Re: National Grid's Rate Design Plan.

Oklahoma Corporation Commission Cause No. PUD 201500208: Application of Public Service Company of Oklahoma, an Oklahoma Corporation, for an Adjustment in its Rates and Charges and the Electric Service Rules, Regulations and Conditions of Service for Electric Service in the State of Oklahoma.

Public Service Commission of Wisconsin Docket No. 4220-UR-121: Application of Northern States Power Company, A Wisconsin Corporation, for Authority to Adjust Electric and Natural Gas Rates.

Arkansas Public Service Commission Docket No. 15-015-U: In the Matter of the Application of Entergy Arkansas, Inc. for Approval of Changes in Rates for Retail Electric Service.

New York Public Service Commission Case No. 15-E-0283: Proceeding on Motion of the Commission as to the Rates, Charges, Rules, and Regulations of New York State Electric & Gas Corporation for Electric Service.

New York Public Service Commission Case No. 15-G-0284: Proceeding on Motion of the Commission as to the Rates, Charges, Rules, and Regulations of New York State Electric & Gas Corporation for Gas Service.

New York Public Service Commission Case No. 15-E-0285: Proceeding on Motion of the Commission as to the Rates, Charges, Rules, and Regulations of Rochester Gas & Electric Corporation for Electric Service.

New York Public Service Commission Case No. 15-G-0286: Proceeding on Motion of the Commission as to the Rates, Charges, Rules, and Regulations of Rochester Gas & Electric Corporation for Gas Service.

Public Utilities Commission of Ohio Case No. 14-1693-EL-RDR: In the Matter of the Application Seeking Approval of Ohio Power Company's Proposal to Enter Into an Affiliate Power Purchase Agreement for Inclusion in the Power Purchase Agreement Rider.

Public Service Commission of Wisconsin Docket No. 6690-UR-124: Application of Wisconsin Public Service Corporation for Authority to Adjust Electric and Natural Gas Rates.

Arkansas Public Service Commission Docket No. 15-034-U: In the Matter of an Interim Rate Schedule of Oklahoma Gas and Electric Company Imposing a Surcharge to Recover All Investments and Expenses Incurred Through Compliance with Legislative or Administrative Rules, Regulations, or Requirements Relating to the Public Health, Safety or the Environment Under the Federal Clean Air Act for Certain of its Existing Generation Facilities.

Kansas Corporation Commission Docket No. 15-WSEE-115-RTS: In the Matter of the Application of Westar Energy, Inc. and Kansas Gas and Electric Company to Make Certain Changes in their Charges for Electric Service.

Michigan Public Service Commission Case No. U-17767: In the Matter of the Application of DTE Electric Company for Authority to Increase its Rates, Amend its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy, and for Miscellaneous Accounting Authority.

North Dakota Public Service Commission Case No. PU-17-398

Public Utility Commission of Texas Docket No. 43695: Application of Southwestern Public Service Company for Authority to Change Rates.

Kansas Corporation Commission Docket No. 15-KCPE-116-RTS: In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in its Charges for Electric Service.

Michigan Case No. U-17735: In the Matter of the Application of the Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Relief.

Kentucky Public Service Commission Case No. 2014-00396: Application of Kentucky Power Company for a General Adjustment of its Rates for Electric Service; (2) an Order Approving its 2014 Environmental Compliance Plan; (3) an Order Approving its Tariffs and Riders; and (4) an Order Granting All Other Required Approvals and Relief.

Kentucky Public Service Commission Case No. 2014-00371: In the Matter of the Application of Kentucky Utilities Company for an Adjustment of its Electric Rates.

Kentucky Public Service Commission Case No. 2014-00372: In the Matter of the Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates.

2014

Ohio Public Utilities Commission Case No. 14-1297-EL-SSO: In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and the Toledo Edison Company for Authority to Provide for a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan.

West Virginia Case No. 14-1152-E-42T: Appalachian Power Company and Wheeling Power Company, Both d/b/a American Electric Power, Joint Application for Rate Increases and Changes in Tariff Provisions.

Oklahoma Corporation Commission Cause No. PUD 201400229: In the Matter of the Application of Oklahoma Gas and Electric Company for Commission Authorization of a Plan to Comply with the Federal Clean Air Act and Cost Recovery; and for Approval of the Mustang Modernization Plan.

Missouri Public Service Commission Case No. ER-2014-0258: In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase its Revenues for Electric Service.

Pennsylvania Public Utility Commission Docket No. R-2014-2428742: Pennsylvania Public Utility Commission v. West Penn Power Company.

Pennsylvania Public Utility Commission Docket No. R-2014-2428743: Pennsylvania Public Utility Commission v. Pennsylvania Electric Company.

Pennsylvania Public Utility Commission Docket No. R-2014-2428744: Pennsylvania Public Utility Commission v. Pennsylvania Power Company.

Pennsylvania Public Utility Commission Docket No. R-2014-2428745: Pennsylvania Public Utility Commission v. Metropolitan Edison Company.

Washington Utilities and Transportation Commission Docket No. UE-141368: In the Matter of the Petition of Puget Sound Energy to Update Methodologies Used to Allocate Electric Cost of Service and For Electric Rate Design Purposes.

North Dakota Public Service Commission Case No. PU-17-398

Washington Utilities and Transportation Commission Docket No. UE-140762: 2014 Pacific Power & Light Company General Rate Case.

West Virginia Public Service Commission Case No. 14-0702-E-42T: Monongahela Power Company and the Potomac Edison Company Rule 42T Tariff Filing to Increase Rates and Charges.

Ohio Public Utilities Commission Case No. 14-841-EL-SSO: In the Matter of the Application of Duke Energy Ohio for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form of Case No. 14-841-EL-SSO an Electric Security Plan, Accounting Modifications and Tariffs for Generation Service.

Colorado Public Utilities Commission Docket No. 14AL-0660E: Re: In the Matter of the Advice Letter No. 1672-Electric Filed by Public Service Company of Colorado to Revise its Colorado PUC No. 7-Electric Tariff to Implement a General Rate Schedule Adjustment and Other Rate Changes Effective July 18, 2014.

Maryland Case No. 9355: In the Matter of the Application of Baltimore Gas and Electric Company for Authority to Increase Existing Rates and Charges for Electric and Gas Service.

Mississippi Public Service Commission Docket No. 2014-UN-132: In Re: Notice of Intent of Entergy Mississippi, Inc. to Modernize Rates to Support Economic Development, Power Procurement, and Continued Investment.

Nevada Public Utilities Commission Docket No. 14-05004: Application of Nevada Power Company d/b/a NV Energy for Authority to Increase its Annual Revenue Requirement for General Rates Charged to All Classes of Electric Customers and for Relief Properly Related Thereto.

Utah Public Service Commission Docket No. 14-035-T02: In the Matter of Rocky Mountain Power's Proposed Electric Service Schedule No. 32, Service From Renewable Energy Facilities.

Florida Public Service Commission Docket No. 140002-EG: In Re: Energy Conservation Cost Recovery Clause.

Public Service Commission of Wisconsin Docket No. 6690-UR-123: Application of Wisconsin Public Service Corporation for Authority to Adjust Electric and Natural Gas Rates.

Connecticut Docket No. 14-05-06: Application of the Connecticut Light and Power Company to Amend its Rate Schedules.

Virginia Corporation Commission Case No. PUE-2014-00026: Application of Appalachian Power Company for a 2014 Biennial Review for the Provision of Generation, Distribution and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Virginia Corporation Commission Case No. PUE-2014-00033: Application of Virginia Electric and Power Company to Revise its Fuel Factor Pursuant to Va. Code § 56-249.6.

Arizona Corporation Commission Docket No. E-01345A-11-0224 (Four Corners Phase): In the Matter of Arizona Public Service Company for a Hearing to Determine the Fair Value of Utility Property of the Company for Ratemaking Purposes, to Fix and Just and Reasonable Rate of Return Thereon, to Approve Rate Schedules Designed to Develop Such Return.

North Dakota Public Service Commission Case No. PU-17-398

Minnesota Public Utilities Commission Docket No. E-002/GR-13-868: In the Matter of the Application of Northern States Power Company, for Authority to Increase Rates for Electric Service in Minnesota.

Utah Public Service Commission Docket No. 13-035-184: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.

Missouri Public Service Commission Case No. EC-2014-0224: In the Matter of Noranda Aluminum, Inc.'s Request for Revisions to Union Electric Company d/b/a Ameren Missouri's Large Transmission Service Tariff to Decrease its Rate for Electric Service.

Oklahoma Corporation Commission Cause No. PUD 201300217: Application of Public Service Company of Oklahoma to be in Compliance with Order No. 591185 Issued in Cause No. PUD 201100106 Which Requires a Base Rate Case to be Filed by PSO and the Resulting Adjustment in its Rates and Charges and Terms and Conditions of Service for Electric Service in the State of Oklahoma.

Public Utilities Commission of Ohio Case No. 13-2386-EL-SSO: In the Matter of the Application of Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to §4928.143, Ohio Rev. Code, in the Form of an Electric Security Plan.

2013

Oklahoma Corporation Commission Cause No. PUD 201300201: Application of Public Service Company of Oklahoma for Commission Authorization of a Standby and Supplemental Service Rate Schedule.

Georgia Public Service Commission Docket No. 36989: Georgia Power's 2013 Rate Case.

Florida Public Service Commission Docket No. 130140-EI: Petition for Rate Increase by Gulf Power Company.

Public Utility Commission of Oregon Docket No. UE 267: In the Matter of PACIFICORP, dba PACIFIC POWER, Transition Adjustment, Five-Year Cost of Service Opt-Out.

Illinois Commerce Commission Docket No. 13-0387: Commonwealth Edison Company Tariff Filing to Present the Illinois Commerce Commission with an Opportunity to Consider Revenue Neutral Tariff Changes Related to Rate Design Authorized by Subsection 16-108.5 of the Public Utilities Act.

Iowa Utilities Board Docket No. RPU-2013-0004: In Re: MidAmerican Energy Company.

South Dakota Public Utilities Commission Docket No. EL12-061: In the Matter of the Application of Black Hills Power, Inc. for Authority to Increase its Electric Rates. (filed with confidential stipulation)

Kansas Corporation Commission Docket No. 13-WSEE-629-RTS: In the Matter of the Applications of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes in their Charges for Electric Service.

Public Utility Commission of Oregon Docket No. UE 263: In the Matter of PACIFICORP, dba PACIFIC POWER, Request for a General Rate Revision.

Arkansas Public Service Commission Docket No. 13-028-U: In the Matter of the Application of Entergy Arkansas, Inc. for Approval of Changes in Rates for Retail Electric Service.

North Dakota Public Service Commission Case No. PU-17-398

Virginia State Corporation Commission Docket No. PUE-2013-00020: Application of Virginia Electric and Power Company for a 2013 Biennial Review of the Rates, Terms, and Conditions for the Provision of Generation, Distribution, and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Florida Public Service Commission Docket No. 130040-EI: Petition for Rate Increase by Tampa Electric Company.

South Carolina Public Service Commission Docket No. 2013-59-E: Application of Duke Energy Carolinas, LLC, for Authority to Adjust and Increase Its Electric Rates and Charges.

Public Utility Commission of Oregon Docket No. UE 262: In the Matter of PORTLAND GENERAL ELECTRIC COMPANY, Request for a General Rate Revision.

New Jersey Board of Public Utilities Docket No. ER12111052: In the Matter of the Verified Petition of Jersey Central Power & Light Company For Review and Approval of Increases in and Other Adjustments to Its Rates and Charges For Electric Service, and For Approval of Other Proposed Tariff Revisions in Connection Therewith; and for Approval of an Accelerated Reliability Enhancement Program ("2012 Base Rate Filing")

North Carolina Utilities Commission Docket No. E-7, Sub 1026: In the Matter of the Application of Duke Energy Carolinas, LLC for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

Public Utility Commission of Oregon Docket No. UE 264: PACIFICORP, dba PACIFIC POWER, 2014 Transition Adjustment Mechanism.

Public Utilities Commission of California Docket No. 12-12-002: Application of Pacific Gas and Electric Company for 2013 Rate Design Window Proceeding.

Public Utilities Commission of Ohio Docket Nos. 12-426-EL-SSO, 12-427-EL-ATA, 12-428-EL-AAM, 12-429-EL-WVR, and 12-672-EL-RDR: In the Matter of the Application of the Dayton Power and Light Company Approval of its Market Offer.

Minnesota Public Utilities Commission Docket No. E-002/GR-12-961: In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota.

North Carolina Utilities Commission Docket E-2, Sub 1023: In the Matter of Application of Progress Energy Carolinas, Inc. For Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

2012

Public Utility Commission of Texas Docket No. 40443: Application of Southwestern Electric Power Company for Authority to Change Rates and Reconcile Fuel Costs.

South Carolina Public Service Commission Docket No. 2012-218-E: Application of South Carolina Electric & Gas Company for Increases and Adjustments in Electric Rate Schedules and Tariffs and Request for Mid-Period Reduction in Base Rates for Fuel.

Kansas Corporation Commission Docket No. 12-KCPE-764-RTS: In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in its Charges for Electric Service.

Kansas Corporation Commission Docket No. 12-GIMX-337-GIV: In the Matter of a General Investigation of Energy-Efficiency Policies for Utility Sponsored Energy Efficiency Programs.

Florida Public Service Commission Docket No. 120015-El: In Re: Petition for Rate Increase by Florida Power & Light Company.

California Public Utilities Commission Docket No. A.11-10-002: Application of San Diego Gas & Electric Company (U 902 E) for Authority to Update Marginal Costs, Cost Allocation, and Electric Rate Design.

Utah Public Service Commission Docket No. 11-035-200: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.

Virginia State Corporation Commission Case No. PUE-2012-00051: Application of Appalachian Power Company to Revise its Fuel Factor Pursuant to § 56-249.6 of the Code of Virginia.

Public Utilities Commission of Ohio Case Nos. 11-346-EL-SSO, 11-348-EL-SSO, 11-349-EL-AAM, and 11-350-EL-AAM: In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form on an Electric Security Plan and In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Approval of Certain Accounting Authority.

New Jersey Board of Public Utilities Docket No. ER11080469: In the Matter of the Petition of Atlantic City Electric for Approval of Amendments to Its Tariff to Provide for an Increase in Rates and Charges for Electric Service Pursuant to N.J.S.A. 48:2-21 and N.J.S.A. 48:2-21.1 and For Other Appropriate Relief.

Public Utility Commission of Texas Docket No. 39896: Application of Entergy Texas, Inc. for Authority to Change Rates and Reconcile Fuel Costs.

Missouri Public Service Commission Case No. EO-2012-0009: In the Matter of KCP&L Greater Missouri Operations: Notice of Intent to File an Application for Authority to Establish a Demand-Side Programs Investment Mechanism.

Colorado Public Utilities Commission Docket No. 11AL-947E: In the Matter of Advice Letter No. 1597-Electric Filed by Public Service Company of Colorado to Revise its Colorado PUC No. 7-Electric Tariff to Implement a General Rate Schedule Adjustment and Other Changes Effective December 23, 2011.

Illinois Commerce Commission Docket No. 11-0721: Commonwealth Edison Company Tariffs and Charges Submitted Pursuant to Section 16-108.5 of the Public Utilities Act.

Public Utility Commission of Texas Docket No. 38951: Application of Entergy Texas, Inc. for Approval of Competitive Generation Service tariff (Issues Severed from Docket No. 37744).

California Public Utilities Commission Docket No. A.11-06-007: Southern California Edison's General Rate Case, Phase 2.

2011

Arizona Corporation Commission Docket No. E-01345A-11-0224: In the Matter of Arizona Public Service Company for a Hearing to Determine the Fair Value of Utility Property of the Company for Rate-making Purposes, to Fix and Just and Reasonable Rate of Return Thereon, to Approve Rate Schedules Designed to Develop Such Return.

North Dakota Public Service Commission Case No. PU-17-398

Oklahoma Corporation Commission Cause No. PUD 201100087: In the Matter of the Application of Oklahoma Gas and Electric Company for an Order of the Commission Authorizing Applicant to Modify its Rates, Charges, and Tariffs for Retail Electric Service in Oklahoma.

South Carolina Public Service Commission Docket No. 2011-271-E: Application of Duke Energy Carolinas, LLC for Authority to Adjust and Increase its Electric Rates and Charges.

Pennsylvania Public Utility Commission Docket No. P-2011-2256365: Petition of PPL Electric Utilities Corporation for Approval to Implement Reconciliation Rider for Default Supply Service.

North Carolina Utilities Commission Docket No. E-7, Sub 989: In the Matter of Application of Duke Energy Carolinas, LLC for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

Florida Public Service Commission Docket No. 110138: In Re: Petition for Increase in Rates by Gulf Power Company.

Public Utilities Commission of Nevada Docket No. 11-06006: In the Matter of the Application of Nevada Power Company, filed pursuant to NRS 704.110(3) for authority to increase its annual revenue requirement for general rates charged to all classes of customers to recover the costs of constructing the Harry Allen Combined Cycle plant and other generating, transmission, and distribution plant additions, to reflect changes in the cost of capital, depreciation rates and cost of service, and for relief properly related thereto.

North Carolina Utilities Commission Docket Nos. E-2, Sub 998 and E-7, Sub 986: In the Matter of the Application of Duke Energy Corporation and Progress Energy, Inc., to Engage in a Business Combination Transaction and to Address Regulatory Conditions and Codes of Conduct.

Public Utilities Commission of Ohio Case Nos. 11-346-EL-SSO, 11-348-EL-SSO, 11-349-EL-AAM, and 11-350-EL-AAM: In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form on an Electric Security Plan and In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Approval of Certain Accounting Authority.

Virginia State Corporation Commission Case No. PUE-2011-00037: In the Matter of Appalachian Power Company for a 2011 Biennial Review of the Rates, Terms, and Conditions for the Provision of Generation, Distribution, and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Illinois Commerce Commission Docket No. 11-0279 and 11-0282 (cons.): Ameren Illinois Company Proposed General Increase in Electric Delivery Service and Ameren Illinois Company Proposed General Increase in Gas Delivery Service.

Virginia State Corporation Commission Case No. PUE-2011-00045: Application of Virginia Electric and Power Company to Revise its Fuel Factor Pursuant to § 56-249.6 of the Code of Virginia.

Utah Public Service Commission Docket No. 10-035-124: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.

Maryland Public Utilities Commission Case No. 9249: In the Matter of the Application of Delmarva Power & Light for an Increase in its Retail Rates for the Distribution of Electric Energy.

North Dakota Public Service Commission Case No. PU-17-398

Minnesota Public Utilities Commission Docket No. E002/GR-10-971: In the Matter of the Application of Northern States Power Company d/b/a Xcel Energy for Authority to Increase Rates for Electric Service in Minnesota.

Michigan Public Service Commission Case No. U-16472: In the Matter of the Detroit Edison Company for Authority to Increase its Rates, Amend its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy, and for Miscellaneous Accounting Authority.

2010

Public Utilities Commission of Ohio Docket No. 10-2586-EL-SSO: In the Matter of the Application of Duke Energy Ohio for Approval of a Market Rate Offer to Conduct a Competitive Bidding Process for Standard Service Offer Electric Generation Supply, Accounting Modifications, and Tariffs for Generation Service.

Colorado Public Utilities Commission Docket No. 10A-554EG: In the Matter of the Application of Public Service Company of Colorado for Approval of a Number of Strategic Issues Relating to its DSM Plan, Including Long-Term Electric Energy Savings Goals, and Incentives.

Public Service Commission of West Virginia Case No. 10-0699-E-42T: Appalachian Power Company and Wheeling Power Company Rule 42T Application to Increase Electric Rates.

Oklahoma Corporation Commission Cause No. PUD 201000050: Application of Public Service Company of Oklahoma, an Oklahoma Corporation, for an Adjustment in its Rates and Charges and Terms and Conditions of Service for Electric Service in the State of Oklahoma.

Georgia Public Service Commission Docket No. 31958-U: In Re: Georgia Power Company's 2010 Rate Case.

Washington Utilities and Transportation Commission Docket No. UE-100749: 2010 Pacific Power & Light Company General Rate Case.

Colorado Public Utilities Commission Docket No. 10M-254E: In the Matter of Commission Consideration of Black Hills Energy's Plan in Compliance with House Bill 10-1365, "Clean Air-Clean Jobs Act."

Colorado Public Utilities Commission Docket No. 10M-245E: In the Matter of Commission Consideration of Public Service Company of Colorado Plan in Compliance with House Bill 10-1365, "Clean Air-Clean Jobs Act."

Public Service Commission of Utah Docket No. 09-035-15 *Phase II*: In the Matter of the Application of Rocky Mountain Power for Approval of its Proposed Energy Cost Adjustment Mechanism.

Public Utility Commission of Oregon Docket No. UE 217: In the Matter of PACIFICORP, dba PACIFIC POWER Request for a General Rate Revision.

Mississippi Public Service Commission Docket No. 2010-AD-57: In Re: Proposal of the Mississippi Public Service Commission to Possibly Amend Certain Rules of Practice and Procedure.

Indiana Utility Regulatory Commission Cause No. 43374: Verified Petition of Duke Energy Indiana, Inc. Requesting the Indiana Utility Regulatory Commission to Approve an Alternative Regulatory Plan Pursuant to Ind. Code § 8-1-2.5-1, *ET SEQ.*, for the Offering of Energy Efficiency Conservation, Demand Response, and Demand-Side Management Programs and Associated Rate Treatment Including Incentives Pursuant to a Revised Standard Contract Rider No. 66 in Accordance with Ind. Code §§ 8-1-2.5-1 *ET SEQ.* and 8-1-2-42 (a); Authority to Defer Program Costs Associated with its Energy Efficiency Portfolio of Programs;

North Dakota Public Service Commission Case No. PU-17-398

Authority to Implement New and Enhanced Energy Efficiency Programs, Including the Powershare® Program in its Energy Efficiency Portfolio of Programs; and Approval of a Modification of the Fuel Adjustment Clause Earnings and Expense Tests.

Public Utility Commission of Texas Docket No. 37744: Application of Entergy Texas, Inc. for Authority to Change Rates and to Reconcile Fuel Costs.

South Carolina Public Service Commission Docket No. 2009-489-E: Application of South Carolina Electric & Gas Company for Adjustments and Increases in Electric Rate Schedules and Tariffs.

Kentucky Public Service Commission Case No. 2009-00459: In the Matter of General Adjustments in Electric Rates of Kentucky Power Company.

Virginia State Corporation Commission Case No. PUE-2009-00125: For acquisition of natural gas facilities Pursuant to § 56-265.4:5 B of the Virginia Code.

Arkansas Public Service Commission Docket No. 10-010-U: In the Matter of a Notice of Inquiry Into Energy Efficiency.

Connecticut Department of Public Utility Control Docket No. 09-12-05: Application of the Connecticut Light and Power Company to Amend its Rate Schedules.

Arkansas Public Service Commission Docket No. 09-084-U: In the Matter of the Application of Entergy Arkansas, Inc. For Approval of Changes in Rates for Retail Electric Service.

Missouri Public Service Commission Docket No. ER-2010-0036: In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area.

Public Service Commission of Delaware Docket No. 09-414: In the Matter of the Application of Delmarva Power & Light Company for an Increase in Electric Base Rates and Miscellaneous Tariff Charges.

2009

Virginia State Corporation Commission Case No. PUE-2009-00030: In the Matter of Appalachian Power Company for a Statutory Review of the Rates, Terms, and Conditions for the Provision of Generation, Distribution, and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Public Service Commission of Utah Docket No. 09-035-15 *Phase I*: In the Matter of the Application of Rocky Mountain Power for Approval of its Proposed Energy Cost Adjustment Mechanism.

Public Service Commission of Utah Docket No. 09-035-23: In the Matter of the Application of Rocky Mountain Power for Authority To Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.

Colorado Public Utilities Commission Docket No. 09AL-299E: Re: The Tariff Sheets Filed by Public Service Company of Colorado with Advice Letter No. 1535 – Electric.

Arkansas Public Service Commission Docket No. 09-008-U: In the Matter of the Application of Southwestern Electric Power Company for Approval of a General Change in Rates and Tariffs.

North Dakota Public Service Commission Case No. PU-17-398

Oklahoma Corporation Commission Docket No. PUD 200800398: In the Matter of the Application of Oklahoma Gas and Electric Company for an Order of the Commission Authorizing Applicant to Modify its Rates, Charges, and Tariffs for Retail Electric Service in Oklahoma.

Public Utilities Commission of Nevada Docket No. 08-12002: In the Matter of the Application by Nevada Power Company d/b/a NV Energy, filed pursuant to NRS §704.110(3) and NRS §704.110(4) for authority to increase its annual revenue requirement for general rates charged to all classes of customers, begin to recover the costs of acquiring the Bighorn Power Plant, constructing the Clark Peakers, Environmental Retrofits and other generating, transmission and distribution plant additions, to reflect changes in cost of service and for relief properly related thereto.

New Mexico Public Regulation Commission Case No. 08-00024-UT: In the Matter of a Rulemaking to Revise NMPRC Rule 17.7.2 NMAC to Implement the Efficient Use of Energy Act.

Indiana Utility Regulatory Commission Cause No. 43580: Investigation by the Indiana Utility Regulatory Commission, of Smart Grid Investments and Smart Grid Information Issues Contained in 111(d) of the Public Utility Regulatory Policies Act of 1978 (16 U.S.C. § 2621(d)), as Amended by the Energy Independence and Security Act of 2007.

Louisiana Public Service Commission Docket No. U-30192 *Phase II (February 2009)*: Ex Parte, Application of Entergy Louisiana, LLC for Approval to Repower Little Gypsy Unit 3 Electric Generating Facility and for Authority to Commence Construction and for Certain Cost Protection and Cost Recovery.

South Carolina Public Service Commission Docket No. 2008-251-E: In the Matter of Progress Energy Carolinas, Inc.'s Application For the Establishment of Procedures to Encourage Investment in Energy Efficient Technologies; Energy Conservation Programs; And Incentives and Cost Recovery for Such Programs.

2008

Colorado Public Utilities Commission Docket No. 08A-366EG: In the Matter of the Application of Public Service Company of Colorado for approval of its electric and natural gas demand-side management (DSM) plan for calendar years 2009 and 2010 and to change its electric and gas DSM cost adjustment rates effective January 1, 2009, and for related waivers and authorizations.

Public Service Commission of Utah Docket No. 07-035-93: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations, Consisting of a General Rate Increase of Approximately \$161.2 Million Per Year, and for Approval of a New Large Load Surcharge.

Indiana Utility Regulatory Commission Cause No. 43374: Petition of Duke Energy Indiana, Inc. Requesting the Indiana Utility Regulatory Commission Approve an Alternative Regulatory Plan for the Offering of Energy Efficiency, Conservation, Demand Response, and Demand-Side Management.

Public Utilities Commission of Nevada Docket No. 07-12001: In the Matter of the Application of Sierra Pacific Power Company for authority to increase its general rates charged to all classes of electric customers to reflect an increase in annual revenue requirement and for relief properly related thereto.

Louisiana Public Service Commission Docket No. U-30192 *Phase II*: Ex Parte, Application of Entergy Louisiana, LLC for Approval to Repower Little Gypsy Unit 3 Electric Generating Facility and for Authority to Commence Construction and for Certain Cost Protection and Cost Recovery.

Colorado Public Utilities Commission Docket No. 07A-420E: In the Matter of the Application of Public Service Company of Colorado For Authority to Implement and Enhanced Demand Side Management Cost Adjustment Mechanism to Include Current Cost Recovery and Incentives.

2007

Louisiana Public Service Commission Docket No. U-30192: Ex Parte, Application of Entergy Louisiana, LLC for Approval to Repower Little Gypsy Unit 3 Electric Generating Facility and for Authority to Commence Construction and for Certain Cost Protection and Cost Recovery.

Public Utility Commission of Oregon Docket No. UG 173: In the Matter of PUBLIC UTILITY COMMISSION OF OREGON Staff Request to Open an Investigation into the Earnings of Cascade Natural Gas.

2006

Public Utility Commission of Oregon Docket No. UE 180/UE 181/UE 184: In the Matter of PORTLAND GENERAL ELECTRIC COMPANY Request for a General Rate Revision.

Public Utility Commission of Oregon Docket No. UE 179: In the Matter of PACIFICORP, dba PACIFIC POWER AND LIGHT COMPANY Request for a general rate increase in the company's Oregon annual revenues.

Public Utility Commission of Oregon Docket No. UM 1129 *Phase II*: Investigation Related to Electric Utility Purchases From Qualifying Facilities.

2005

Public Utility Commission of Oregon Docket No. UM 1129 *Phase I Compliance*: Investigation Related to Electric Utility Purchases From Qualifying Facilities.

Public Utility Commission of Oregon Docket No. UX 29: In the Matter of QWEST CORPORATION Petition to Exempt from Regulation Qwest's Switched Business Services.

2004

Public Utility Commission of Oregon Docket No. UM 1129 *Phase I*: Investigation Related to Electric Utility Purchases From Qualifying Facilities.

TESTIMONY BEFORE LEGISLATIVE BODIES

2018

Regarding Missouri Senate Bill 564: Testimony before the Missouri Senate Committee on Commerce, Consumer Protection, Energy and the Environment, January 10, 2018.

2017

Regarding Missouri Senate Bill 190: Testimony before the Missouri Senate Committee on Commerce, Consumer Protection, Energy and the Environment, January 25, 2017.

2016

Regarding Missouri House Bill 1726: Testimony before the Missouri House Energy and Environment Committee, April 26, 2016.

2014

Regarding Kansas House Bill 2460: Testimony Before the Kansas House Standing Committee on Utilities and Telecommunications, February 12, 2014.

2012

Regarding Missouri House Bill 1488: Testimony Before the Missouri House Committee on Utilities, February 7, 2012.

2011

Regarding Missouri Senate Bills 50, 321, 359, and 406: Testimony Before the Missouri Senate Veterans' Affairs, Emerging Issues, Pensions, and Urban Affairs Committee, March 9, 2011.

AFFIDAVITS

2015

Supreme Court of Illinois, Docket No. 118129, Commonwealth Edison Company et al., respondents, v. Illinois Commerce Commission et al. (Illinois Competitive Energy Association et al., petitioners). Leave to appeal, Appellate Court, First District.

2011

Colorado Public Utilities Commission Docket No. 11M-951E: In the Matter of the Petition of Public Service Company of Colorado Pursuant to C.R.S. § 40-6-111(1)(d) for Interim Rate Relief Effective on or before January 21, 2012.

ENERGY INDUSTRY PUBLICATIONS AND PRESENTATIONS

Panelist, The Customer's Voice, Tennessee Valley Authority Distribution Marketplace Forum, Murfreesboro, Tennessee, April 3, 2018.

Panelist, Getting to Yes with Large Customers to Meet Sustainability Goals, The Edison Foundation Institute for Electric Innovation Powering the People, March 7, 2018.

Panelist, The Corporate Quest for Renewables, 2018 NARUC Winter Policy Summit, Washington, D.C., February 13, 2018.

Panelist, Solar and Renewables, Touchstone Energy Cooperatives NET Conference 2018, St. Petersburg, Florida, February 6, 2018.

Panelist, Missouri Public Service Commission November 20, 2017 Workshop in File No. EW-2017-0245.

Panelist, Energy and Climate Change, 2017-18 Arkansas Law Review Symposium: Environmental Sustainability and Private Governance, Fayetteville, Arkansas, October 27, 2017.

Panelist, Customer – Electric Company – Regulator Panel, Edison Electric Institute Fall National Key Accounts Workshop, National Harbor, Maryland, October 12, 2017.

Panelist, What Do C&I Buyers Want, Solar Power International, Las Vegas, Nevada, September 12, 2017.

Panelist, Partnerships for a Sustainable Future, American Public Power Association National Conference, Orlando, Florida, June 20, 2017.

Panelist, Corporate Renewable Energy Buyers in the Southeast, SEARUC 2017, Greensboro, Georgia, June 12, 2017.

Panelist, Transitioning Away from Traditional Utilities, Utah Association of Energy Users Annual Conference, Salt Lake City, Utah, May 18, 2017.

Panelist, Regulatory Approaches for Integrating and Facilitating DERs, New Mexico State University Center for Public Utilities Advisory Council Current Issues 2017, Santa Fe, New Mexico, April 25, 2017.

Presenter, Advancing Renewables in the Midwest, Columbia, Missouri, April 24, 2017.

Panelist, Leveraging New Energy Technologies to Improve Service and Reliability, Edison Electric Institute Spring National Key Accounts Workshop, Phoenix, Arizona, April 11, 2017.

Panelist, Private Sector Demand for Renewable Power, Vanderbilt Law School, Nashville, Tennessee, April 4, 2017.

Panelist, Expanding Solar Market Opportunities, 2017 Solar Power Colorado, Denver, Colorado, March 15, 2017.

Panelist, Renewables: Are Business Models Keeping Up?, Touchstone Energy Cooperatives NET Conference 2017, San Diego, California, January 30, 2017.

Panelist, The Business Case for Clean Energy, Minnesota Conservative Energy Forum, St. Paul, Minnesota, October 26, 2016.

Panelist, M-RETS Stakeholder Summit, Minneapolis, Minnesota, October 5, 2016.

Panelist, 40th Governor's Conference on Energy & the Environment, Kentucky Energy and Environment Cabinet, Lexington, Kentucky, September 21, 2016.

Panelist, Trends in Customer Expectations, Wisconsin Public Utility Institute, Madison, Wisconsin, September 6, 2016.

Panelist, The Governor's Utah Energy Development Summit 2015, May 21, 2015.

Mock Trial Expert Witness, The Energy Bar Association State Commission Practice and Regulation Committee and Young Lawyers Committee and Environment, Energy and Natural Resources Section of the D.C. Bar, Mastering Your First (or Next) State Public Utility Commission Hearing, February 13, 2014.

Panelist, Customer Panel, Virginia State Bar 29th National Regulatory Conference, Williamsburg, Virginia, May 19, 2011.

Chriss, S. (2006). "Regulatory Incentives and Natural Gas Purchasing – Lessons from the Oregon Natural Gas Procurement Study." Presented at the 19th Annual Western Conference, Center for Research in Regulated Industries Advanced Workshop in Regulation and Competition, Monterey, California, June 29, 2006.

Chriss, S. (2005). "Public Utility Commission of Oregon Natural Gas Procurement Study." Public Utility Commission of Oregon, Salem, OR. Report published in June, 2005. Presented to the Public Utility Commission of Oregon at a special public meeting on August 1, 2005.

Chriss, S. and M. Radler (2003). "Report from Houston: Conference on Energy Deregulation and Restructuring." USAEE Dialogue, Vol. 11, No. 1, March, 2003.

Chriss, S., M. Dwyer, and B. Pulliam (2002). "Impacts of Lifting the Ban on ANS Exports on West Coast Crude Oil Prices: A Reconsideration of the Evidence." Presented at the 22nd USAEE/IAEE North American Conference, Vancouver, BC, Canada, October 6-8, 2002.

Contributed to chapter on power marketing: "Power System Operations and Electricity Markets," Fred I. Denny and David E. Dismukes, authors. Published by CRC Press, June 2002.

Contributed to "Moving to the Front Lines: The Economic Impact of the Independent Power Plant Development in Louisiana," David E. Dismukes, author. Published by the Louisiana State University Center for Energy Studies, October 2001.

Dismukes, D.E., D.V. Mesyanzhinov, E.A. Downer, S. Chriss, and J.M. Burke (2001). "Alaska Natural Gas In-State Demand Study." Anchorage: Alaska Department of Natural Resources.

Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2015 to Present

State	Utility	Docket	Decision Date	Vertically Integrated (V)/Distribution (D)	Return on Equity (%)
Wyoming	PacifiCorp	20000-446-ER-14	1/23/2015	V	9.50%
Colorado	Public Service Co. of CO	14AL-0660E	2/24/2015	V	9.83%
New Jersey	Jersey Central Power & Light Co.	ER-12111052	3/18/2015	D	9.75%
Washington	PacifiCorp	UE-140762	3/25/2015	V	9.50%
Minnesota	Northern States Power Co.	E-002/GR-13-868	3/26/2015	V	9.72%
Michigan	Wisconsin Public Service Corp.	U-17669	4/23/2015	V	10.20%
Missouri	Union Electric Co.	ER-2014-0258	4/29/2015	V	9.53%
West Virginia	Appalachian Power Co.	14-1152-E-42-T	5/26/2015	V	9.75%
New York	Central Hudson Gas & Electric	14-E-0318	6/17/2015	D	9.00%
New York	Consolidated Edison Co. of NY	15-E-0050	6/17/2015	D	9.00%
Missouri	Kansas City Power & Light	ER-2014-0370	9/2/2015	V	9.50%
Kansas	Kansas City Power & Light	15-KCPE-116-RTS	9/10/2015	V	9.30%
New York	Orange & Rockland Utlts Inc.	14-E-0493	10/15/2015	D	9.00%
Michigan	Consumers Energy Co.	U-17735	11/19/2015	V	10.30%
Wisconsin	Wisconsin Public Service Corp.	6690-UR-124	11/19/2015	V	10.00%
Wisconsin	Northern States Power Co.	4220-UR-121	12/3/2015	V	10.00%
Illinois	Ameren Illinois	15-0305	12/9/2015	D	9.14%
Illinois	Commonwealth Edison Co.	15-0287	12/9/2015	D	9.14%
Michigan	DTE Electric Co.	U-17767	12/11/2015	V	10.30%
Oregon	Portland General Electric Co.	UE 294	12/15/2015	V	9.60%
Texas	Southwestern Public Service Co	43695	12/17/2015	V	9.70%
Idaho	Avista Corp.	AVU-E-15-05	12/18/2015	V	9.50%
Wyoming	PacifiCorp	20000-469-ER-15	12/30/2015	V	9.50%
Washington	Avista Corp.	UE-150204	1/6/2016	V	9.50%
Arkansas	Entergy Arkansas Inc.	15-015-U	2/13/2016	V	9.75%
Indiana	Indianapolis Power & Light Co.	44576	3/16/2016	V	9.85%
Massachusetts	Fitchburg Gas & Electric Light	15-80	4/29/2016	D	9.80%
Maryland	Baltimore Gas and Electric Co.	9406	6/3/2016	D	9.75%
New Mexico	El Paso Electric Co.	15-00127-UT	6/8/2016	V	9.48%
New York	NY State Electric & Gas Corp.	15-E-0283	6/15/2016	D	9.00%
New York	Rochester Gas & Electric Corp.	15-E-0285	6/15/2016	D	9.00%
Indiana	Northern Indiana Public Service Co.	44688	7/18/2016	V	9.98%
Tennessee	Kingsport Power Company	16-00001	8/9/2016	V	9.85%
Arizona	UNS Electric Inc.	E-04204A-15-0142	8/18/2016	V	9.50%
New Jersey	Atlantic City Electric Co.	ER-16030252	8/24/2016	D	9.75%
Washington	PacifiCorp	UE-152253	9/1/2016	V	9.50%
Michigan	Upper Peninsula Power Co.	U-17895	9/8/2016	V	10.00%
New Mexico	Public Service Co. of NM	15-00127-UT	9/28/2016	V	9.58%
Massachusetts	Massachusetts Electric Co.	15-155	9/30/2016	D	9.90%
Wisconsin	Madison Gas and Electric Co.	3270-UR-121	11/9/2016	V	9.80%
Oklahoma	Public Service Company of OK	PUD 201500208	11/10/2016	V	9.50%
Maryland	Potomac Electric Power Co.	9418	11/15/2016	D	9.55%
Wisconsin	Wisconsin Power and Light Co	6680-UR-120	11/18/2016	V	10.00%
Florida	Florida Power & Light Co.	160021-EI	11/29/2016	V	10.55%
California	Liberty Utilities CalPeco	A15-05-008	12/1/2016	V	10.00%
Illinois	Ameren Illinois	16-0262	12/6/2016	D	8.64%
Illinois	Commonwealth Edison Co.	16-0259	12/6/2016	D	8.64%
South Carolina	Duke Energy Progress Inc.	2016-227-E	12/7/2016	V	10.10%
New Jersey	Jersey Central Power & Light Co.	ER-16040383	12/12/2016	D	9.60%
Connecticut	United Illuminating Co.	16-06-04	12/14/2016	D	9.10%
Colorado	Black Hills Colorado Electric	16AL-0326E	12/19/2016	V	9.37%
Maine	Emera Maine	2015-00360	12/19/2016	D	9.00%

Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2015 to Present

State	Utility	Docket	Decision Date	Vertically Integrated (V)/Distribution (D)	Return on Equity (%)
North Carolina	Virginia Electric & Power Co.	E-22 Sub 532	12/22/2016	V	9.90%
Nevada	Sierra Pacific Power Co.	16-06006	12/22/2016	V	9.60%
Idaho	Avista Corp.	AVU-E-16-03	12/28/2016	V	9.50%
Wyoming	MDU Resources Group Inc.	2004-117-ER-16	1/18/2017	V	9.45%
New York	Consolidated Edison Co. of NY	16-E-0060	1/24/2017	D	9.00%
Michigan	DTE Electric Co.	U-18014	1/31/2017	V	10.10%
Maryland	Delmarva Power & Light Co.	9424	2/15/2017	D	9.60%
New Jersey	Rockland Electric Company	ER-16050428	2/22/2017	D	9.60%
Arizona	Tucson Electric Power Co.	E-01933A-15-0322	2/24/2017	V	9.75%
Michigan	Consumers Energy Co.	U-17990	2/28/2017	V	10.10%
Minnesota	Otter Tail Power Co.	E-017/GR-15-1033	3/2/2017	V	9.41%
Oklahoma	Oklahoma Gas & Electric Co.	PUD 201500273	3/20/2017	V	9.50%
Florida	Gulf Power Co.	160186-EI	4/4/2017	V	10.25%
New Hampshire	Liberty Utilities Granite St	DE-16-383	4/12/2017	D	9.40%
New Hampshire	Unitil Energy Systems Inc.	DE-16-384	4/20/2017	D	9.50%
Missouri	Kansas City Power & Light	ER-2016-0285	5/3/2017	V	9.50%
Minnesota	Northern States Power Co.	E-022/GR-15-826	5/11/2017	V	9.20%
Arkansas	Oklahoma Gas & Electric Co.	16-052-U	5/18/2017	V	9.50%
Delaware	Delmarva Power & Light Co.	16-0649	5/23/2017	D	9.70%
North Dakota	MDU Resources Group Inc.	PU-16-666	6/16/2017	V	9.65%
Kentucky	Kentucky Utilities Co.	2016-00370	6/22/2017	V	9.70%
Kentucky	Louisville Gas & Electric Co.	2016-00371	6/22/2017	V	9.70%
District of Columbia	Potomac Electric Power Co.	FC-1139	7/24/2017	D	9.50%
Arizona	Arizona Public Service Co.	E-01345A-16-0036	8/15/2017	V	10.00%
New Jersey	Atlantic City Electric Co.	D-ER-17030308	9/22/2017	D	9.60%
Texas	Oncor Electric Delivery Co.	45957	9/28/2017	D	9.80%
Maryland	Potomac Electric Power Co.	9443	10/20/2017	D	9.50%
California	Pacific Gas & Electric Co.	Advice No. 5148-E	10/26/2017	V	10.25%
California	San Diego Gas & Electric Co.	Advice No. 3120-E	10/26/2017	V	10.20%
California	Southern California Edison Co.	Advice No. 3665-E	10/26/2017	V	10.30%
Florida	Tampa Electric Co.	20170210-EI	11/6/2017	V	10.25%
Alaska	Alaska Electric Light Power	U-16-086	11/15/2017	V	11.95%
Massachusetts	NSTAR Electric Co.	17-05	11/30/2017	D	10.00%
Massachusetts	Western Massachusetts Electric	17-05	11/30/2017	D	10.00%
Washington	Puget Sound Energy Inc.	UE-170033	12/5/2017	V	9.50%
Illinois	Ameren Illinois	17-0197	12/6/2017	D	8.40%
Illinois	Commonwealth Edison Co.	17-0196	12/6/2017	D	8.40%
Wisconsin	Northern States Power Co. - WI	D-4220-UR-123	12/7/2017	V	9.80%
Texas	El Paso Electric Co.	46831	12/14/2017	V	9.65%
Texas	Southwestern Electric Power Co.	46449	12/14/2017	V	9.60%
Oregon	Portland General Electric Co.	UE 319	12/18/2017	V	9.50%
New Mexico	Public Service Co. of NM	16-00276-UT	12/20/2017	V	9.58%
Idaho	Avista Corp.	AVU-E-17-01	12/28/2017	V	9.50%
Nevada	Nevada Power Co.	17-06003	12/29/2017	V	9.40%
Vermont	Green Mountain Power Corp	17-3112-INV	12/21/2017	V	9.10%
Kentucky	Kentucky Power Co.	C-2017-00179	1/18/2018	V	9.70%
Oklahoma	Public Service Co. of OK	Ca-PUD201700151	1/31/2018	V	9.30%
Iowa	Interstate Power & Light Co.	D-RPU-2017-0001	2/2/2018	V	9.98%
North Carolina	Duke Energy Progress Inc.	D-E-2, Sub 1142	2/23/2018	V	9.90%
Minnesota	ALLETE (Minnesota Power)	D-E-015/GR-16-664	3/12/2018	V	9.25%
New York	Niagara Mohawk Power Corp.	C-17-E-0238	3/15/2018	D	9.00%
Michigan	Consumers Energy Co.	C-U-18322	3/29/2018	V	10.00%

Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2015 to Present

State	Utility	Docket	Decision Date	Vertically Integrated (V)/Distribution (D)	Return on Equity (%)
Connecticut	Connecticut Light and Power	D-17-10-46	4/18/2018	D	9.25%
Washington	Avista Corp.	D-UE-170485	4/26/2018	V	9.50%
Entire Period					
# of Decisions		106			
Average (All Utilities)					9.62%
Average (Distribution Only)					9.32%
Average (Vertically Integrated Only)					9.76%
Median					9.60%
Minimum					8.40%
Maximum					11.95%
2015					
# of Decisions		23			
Average (All Utilities)					9.60%
Average (Distribution Only)					9.17%
Average (Distribution Only, exc. IL FRP)					9.19%
Average (Vertically Integrated Only)					9.75%
2016					
# of Decisions		32			
Average (All Utilities)					9.60%
Average (Distribution Only)					9.31%
Average (Distribution Only, exc. IL FRP)					9.45%
Average (Vertically Integrated Only)					9.77%
2017					
# of Decisions		42			
Average (All Utilities)					9.68%
Average (Distribution Only)					9.43%
Average (Distribution Only, exc. IL FRP)					9.61%
Average (Vertically Integrated Only)					9.80%
2018					
# of Decisions		6			
Average (All Utilities)					9.54%
Average (Distribution Only)					9.13%
Average (Distribution Only, exc. IL FRP)					9.13%
Average (Vertically Integrated Only)					9.66%

Source: SNL Financial LC, April 10, 2018

Estimated Revenue Requirement Impact of Difference in ROE Between 9.76 Percent and 10.3 Percent

Line No.	Description	Amount
1	Proposed Jurisdictional Adjusted Rate Base, 2017 TY (\$000)	\$ 360,026,156
2	Return on Rate Base at 10.3 Percent ROE	7.92%
3	1 x 2 Jurisdictional Net Operating Income	\$ 28,514,072
4	Jurisdictional Adjusted Net Income	\$ 21,173,697
5	3 - 4 Net Operating Income Deficiency	\$ 7,340,375
6	Net Operating Income Multiplier	1.322837
7	5 x 6 Requested Revenue Requirement Increase	\$ 9,710,119
8	Page 2 WACC With ROE Equal to Vertically Integrated Average	7.64%
9	5 x 6 New Return on Rate Base	\$ 27,516,674
10	9 - 4 New Net Operating Income Deficiency	\$ 6,342,977
11	10 x 7 New Revenue Requirement Increase	\$ 8,390,724
12	11 - 6 Impact of Reduction of ROE	\$ (1,319,395)
13	12 / 6 Increase Due to Proposed Increase in ROE (%)	-13.6%

Sources:
 Exhibit ___ (TAA-2), Schedule 1
 Exhibit SWC-2

Line No.		Ratio	Cost Rate	Weighted Cost Rate
1	Long Term Debt	45.86%	5.35%	2.45%
2	Short Term Debt	1.64%	3.84%	0.06%
3	Common Equity	52.50%	9.76%	5.13%
4	Sum 1 to 3 Total	100%		7.64%

Source:
Moug Supplemental Direct, page 4, Table 1
Exhibit SWC-2

Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2009

State	Utility	Docket	Decision Date	Vertically Integrated (V)/Distribution (D)	Return on Equity (%)
Oklahoma	Public Service Co. of OK	PUD200800144	1/14/2009	V	10.50%
Ohio	Cleveland Elec Illuminating Co.	07-0551-EL-AIR	1/21/2009	D	10.50%
Ohio	Ohio Edison Co.	07-0551-EL-AIR	1/21/2009	D	10.50%
Ohio	Toledo Edison Co.	07-0551-EL-AIR	1/21/2009	D	10.50%
Missouri	Union Electric Co.	ER-2008-0318	1/27/2009	V	10.76%
Idaho	Idaho Power Co.	IPC-E-08-10	1/30/2009	V	10.50%
Connecticut	United Illuminating Co.	08-07-04	2/4/2009	D	8.75%
Indiana	Indiana Michigan Power Co.	43306	3/4/2009	V	10.50%
California	Southern California Edison Co.	07-11-011	3/12/2009	V	11.50%
Louisiana	Entergy New Orleans	UD-08-03	4/2/2009	V	11.10%
Utah	PacifiCorp	08-035-38	4/21/2009	V	10.61%
New York	Consolidated Edison Co. of NY	08-E-0539	4/24/2009	D	10.00%
Florida	Tampa Electric Co.	080317-EI	4/30/2009	V	11.25%
Minnesota	ALLETE (Minnesota Power)	E-015/GR-08-415	5/4/2009	V	10.74%
Arkansas	Oklahoma Gas and Electric Co.	08-103-U	5/20/2009	V	10.25%
New Mexico	Public Service Company of NM	08-00273-UT	5/28/2009	V	10.50%
New York	Central Hudson Gas & Electric	08-E-0887	6/22/2009	D	10.00%
Nevada	Nevada Power Co.	08-12002	6/24/2009	V	10.80%
Ohio	Duke Energy Ohio Inc.	08-0709-EL-AIR	7/8/2009	D	10.63%
Idaho	Avista Corp.	AVU-E-09-01	7/17/2009	V	10.50%
Texas	Oncor Electric Delivery Co.	35717	8/31/2009	D	10.25%
Louisiana	Cleco Power LLC	U-30689	10/14/2009	V	10.70%
Minnesota	Northern States Power Co. - MN	E-002/GR-08-1065	10/23/2009	V	10.88%
Michigan	Consumers Energy Co.	U-15645	11/2/2009	V	10.70%
California	Sierra Pacific Power Co.	08-08-004	11/3/2009	V	10.70%
Arkansas	Southwestern Electric Power Co.	09-008-U	11/24/2009	V	10.25%
North Dakota	Otter Tail Power Co.	PU-08-862	11/25/2009	V	10.75%
Massachusetts	Massachusetts Electric Co.	09-39	11/30/2009	D	10.35%
Colorado	Public Service Company of Colorado	09AL-299E	12/3/2009	V	10.50%
North Carolina	Duke Energy Carolinas LLC	E-7 Sub 909	12/7/2009	V	10.70%
Arizona	Arizona Public Service Co.	E-01345A-08-0172	12/16/2009	V	11.00%
Michigan	Upper Peninsula Power Co.	U-15988	12/16/2009	V	10.90%
Wisconsin	Wisconsin Electric Power Co.	05-UR-104	12/18/2009	V	10.40%
Wisconsin	Wisconsin Power and Light Co.	6680-UR-117	12/18/2009	V	10.40%
Washington	Avista Corp.	UE-090134	12/22/2009	V	10.20%
Wisconsin	Madison Gas and Electric Co.	3270-UR-116	12/22/2009	V	10.40%
Wisconsin	Northern States Power Co. - WI	4220-UR-116	12/22/2009	V	10.40%
Maryland	Delmarva Power & Light Co.	9192	12/30/2009	D	10.00%
Entire Period					
# of Decisions			38		
Average (All Utilities)					10.52%
Average (Distribution Only)					10.15%
Average (Vertically Integrated Only)					10.66%
Median					10.50%
Minimum					8.75%
Maximum					11.50%
Reduction in Average from 2007 to 2015-Present					0.90%

Source: SNL Financial LC, May 9, 2018

**STATE OF NORTH DAKOTA
BEFORE THE
NORTH DAKOTA PUBLIC SERVICE COMMISSION**

In the Matter of the Application of)
Otter Tail Power Company for)
Authority to Increase Rates for)
Electric Service in North Dakota)
)
)

Docket No. PU-17-398

CERTIFICATE OF SERVICE

Sheila L. Solano certifies that on the 18th day of May, 2018, she served a true and correct copy of the attached **DIRECT TESTIMONY AND EXHIBITS OF STEVE W. CHRISS ON BEHALF OF WALMART, INC.** by email and placing it in the United States mail with postage prepaid, addressed to the following individuals:

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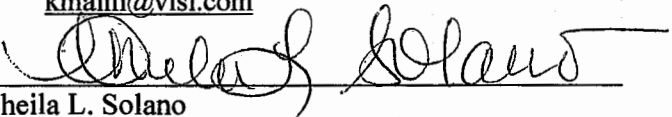
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Sheila L. Solano

Subscribed to and sworn to before me this 18th day of May, 2018.



Notary Public - South Dakota

My Commission Expires: 9/11/21