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September 15, 2020

VIA ELECTRONIC FILING

Attention: Filing Center
Public Utility Commission of Oregon
P.O. Box 1088
Salem, Oregon 97308-1088

Re: UM 2073 – Cascade Natural Gas Corporation, Petition to File Depreciation Study.

Attention Filing Center:

Attached for filing in the above-captioned docket is the Joint Testimony in Support of the Stipulation (CNGC-Staff-AWEC/100-103).

Please contact this office with any questions.

Sincerely,

Alisha Till
Paralegal

Attachments

BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON

DOCKET NO. UM 2073

Joint Testimony in Support of Stipulation

Stipulating Parties: Cascade Natural Gas Corporation, Public Utility
Commission of Oregon Staff, and the Alliance of Western Energy
Consumers

CNGC-STAFF-AWEC EXHIBIT 100

Joint Testimony of Michael Parvinen, Ming Peng, and Bradley Mullins

September 15, 2020

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I. INTRODUCTION AND SUMMARY

Q. Who is sponsoring this testimony?

A. This testimony is sponsored jointly by Cascade Natural Gas Corporation (“Cascade” or “Company”), Staff of the Public Utility Commission of Oregon (“Staff”), and the Alliance of Western Energy Consumers (“AWEC”) (collectively, the “Stipulating Parties”).

Q. Please provide your names, positions, and qualifications.

A. My name is Michael Parvinen, and I am employed by Cascade as the Director of Regulatory Affairs. In this capacity, I am responsible for the management of all economic regulatory functions at the Company. My qualifications are provided in Exhibit CNGC-Staff-AWEC/101.

My name is Ming Peng, and I am a Senior Econometrician (Utility Analyst 3) employed in the Energy Finance and Audit Division of the Public Utility Commission of Oregon (“Commission”). My qualifications are provided in Exhibit CNGC-Staff-AWEC/102.

My name is Bradley G. Mullins, and I am a Consultant for MW Analytics, an independent consulting firm representing utility customers before state public utility commissions in the Northwest and Intermountain West. My qualifications are provided in Exhibit CNGC-Staff-AWEC/103.

Q. What is the purpose of this Joint Testimony?

A. This Joint Testimony addresses the depreciation study Cascade filed with the Commission on March 26, 2020. The Commission docketed Cascade’s filing as Docket UM 2073. The purpose of this testimony is to describe and to support the Stipulation reached between the Stipulating Parties. The adjustments discussed in the Stipulation are reasonable and

1 will yield fair and equitable rates if adopted by the Commission in its final order in this
2 docket.

3 II. BACKGROUND

4 **Q. Why did Cascade file a new depreciation study?**

5 A. Pursuant to ORS 757.140, “Each public utility shall conform its depreciation accounts to
6 the rates so ascertained and determined by the commission.” As part of the Stipulation in
7 Cascade’s 2015 depreciation study docket, UM 1727, Cascade agreed to file a new
8 detailed depreciation study within five years of April 30, 2015.¹ In accordance with that
9 commitment, Cascade filed its new depreciation study with the Commission on March 26,
10 2020.

11 **Q. Please summarize the results of Cascade’s depreciation study.**

12 A. On March 26, 2020, Cascade initiated this proceeding, Docket UM 2073, by filing a petition
13 to file an updated depreciation study (the “study”) with the Commission (“Initial Filing”).
14 The study was performed by a third-party evaluator, Concentric Energy Advisors, and
15 updates the Company’s book depreciation on all gas plant in service as of December 31,
16 2018, in traditional FERC classification of transmission, distribution, and general plant
17 assets. The results of the study show that the Company’s current depreciation expense,
18 which is based on a depreciation study performed on plant in service as of January 1,
19 2015, should be increased by approximately \$1.2 million on a system basis. Cascade
20 proposed that the updated depreciation rates begin to be applied effective January 1,
21 2021.

22 **Q. Please describe the process to date in this docket.**

¹ *In the Matter of Cascade Natural Gas Corporation Depreciation Study on All Gas Plant as of December 31, 2013*, Docket UM 1727, Order No. 15-315 at 2 (Oct. 14, 2015).

1 A. Administrative Law Judge Traci Kirkpatrick convened a prehearing conference on May 8,
2 2020, and adopted a procedural schedule for this docket, which provided for a settlement
3 conference on August 13, 2020. In advance of the settlement conference Staff and AWEC
4 issued data requests and the Company responded to these requests. The parties met on
5 August 13, 2020, and engaged in settlement discussions, which included discussion of
6 the assumptions underlying the proposed service life and survivor curves, as well as
7 salvage values. After considerable discussion, the Stipulating Parties reached the final
8 agreement in settlement discussions as shown in the Tables 1-3 of the Stipulation (and in
9 this Joint Testimony). Additionally, following the settlement discussion on August 13,
10 2020, the parties subsequently exchanged additional information regarding the updated
11 depreciation rates based on the stipulated parameters, which are shown in Attachment 1
12 to the Stipulation. As a result of the settlement on August 13, 2020, and subsequent
13 exchange of information, the parties resolved all issues in this docket.

14 **III. TERMS OF STIPULATION**

15 **Q. Please describe the terms of the Stipulation regarding the survivor curve project**
16 **life parameters.**

17 A. The Stipulating Parties agree to the survivor curve project life parameters as shown in
18 Table 1, below.

19 **Table 1. Survivor Curve Project Life Parameters**

Distribution Plant	Account	Cascade Proposal	Stipulated Parameters
LAND RIGHTS	374.2	60-R3	60-R3
STRUCTURES AND IMPROVEMENTS	375.1	45-R3.5	47-R2.5
MAINS – STEEL	376.1	75-R4	75-R4
MAINS - HIGH PRESSURE	376.2	85-R2.5	80-R2.5

MAINS - PLASTIC (POLYETHYLENE)	376.3	45-R4	50-R3
COMPRESSOR STATION EQUIP.	377.0	35-R3	35-R3
MEAS & REG STATION EQUIP- GENERAL	378.0	65-R1.5	65-R1.5
SERVICES – STEEL	380.1	60-R4	60-R4
SERVICES - PLASTIC (POLYETHYLENE)	380.3	35-S4	43-R2
METERS & METER INSTALLATIONS	381.0	40-S0.5	40-S0.5
REGULATORS	383.0	42-R2	45-R2
INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	385.0	43-R2	43-R2

1 **Q. Why did the Stipulating Parties agree to the survivor curve project life parameters**
2 **shown in Table 1?**

3 A. Much of the data that formed the basis for Cascade’s depreciation study includes
4 projections for the aged data for each plant asset group, which requires interpretation and
5 judgment based on experience and opinion. Where there were differences of
6 interpretation of the data, the Stipulating Parties discussed their interpretations and
7 ultimately reached a reasonable agreement, with some give and take on both sides.

8 **Q. Please describe the terms of the Stipulation regarding the net salvage rates –**
9 **distribution plant.**

10 A. The Stipulating Parties agree to the net salvage rates for distribution plant as shown in
11 Table 2, below.

1

Table 2. Net Salvage Rates – Distribution Plant

Distribution Plant	Account	Cascade Proposal	Stipulated Salvage Rates
Land Rights	374.2	0	0
Structures And Improvements	375.1	-5	-5
Mains - Steel	376.1	-110	-105
Mains - High Pressure	376.2	-25	-23
Mains - Plastic (Polyethylene)	376.3	-35	-33
Compressor Station Equip.	377.0	-5	-5
Meas & Reg Station Equip-General	378.0	-40	-40
Services - Steel	380.1	-160	-160
Services - Plastic (Polyethylene)	380.3	-40	-40
Meters & Meter Installations	381.0	-5	0
Regulators	383.0	0	0
Industrial Meas. & Reg. Station Equipment	385.0	-5	0

2 **Q. Why did the Stipulating Parties agree to the net salvage rates – distribution plant**
 3 **shown in Table 2?**

4 A. Similar to the process for identifying the appropriate survivor curves and asset lives
 5 discussed above, the data surrounding historical salvage records must be interpreted to
 6 evaluate what would be reasonably expected to occur at the end of each plant asset's
 7 physical life, which is usually many years into the future. The use of trend analysis and
 8 the number of relevant years can influence the outcome. Again, where there were
 9 differences of interpretation, the Stipulating Parties discussed these differences and

1 ultimately reached a compromise resolving those differences. The results of this
 2 compromise provide a reasonable expectation of the future salvage values.

3 **Q. Please describe the terms of the Stipulation regarding the net salvage rates –**
 4 **general plant.**

5 A. The Stipulating Parties agree to the net salvage rates for general plant as shown in Table
 6 3, below.

7 **Table 3. Net Salvage Rates – General Plant**

General Plant	Account	Cascade Proposal	Stipulated Salvage Rates
Structures & Improvements	390.1	0	0
Leasehold Improvements	390.2	0	0
Computer Software	391.2	0	0
Computer Equipment - Server & Workstation	391.3	0	0
Office Equipment	391.4	0	0
Office Furniture & Fixtures	391.5	0	0
Transportation Equipment - Trailers	392.1	10	10
Transportation Equipment	392.2	20	20
Stores Equipment	393.0	0	0
Tools, Shop, & Garage Equipment	394.1	0	0
CNG Equipment	394.2	0	0
Laboratory Equipment	395.0	0	0
Work Equipment - Trailers	396.10	30	35
Power Operated Equipment	396.20	35	35
Radio Communication Equip. (Fixed)	397.1	0	0

Supervisory & Telemetry Equip.	397.2	0	0
Telephone & Telex Equip.	397.3	0	0
Radio Communication Equip. (Mobile)	397.4	0	0
Miscellaneous Equipment	398.0	0	0

1 **Q. Why did the Stipulating Parties agree to the net salvage rates – general plant shown**
2 **in Table 3?**

3 A. Similar to the approach discussed above regarding identifying the appropriate salvage
4 rates for distribution plant, the data surrounding historical salvage records for general plant
5 must be interpreted to evaluate what would be reasonably expected to occur at the end of
6 each plant asset's physical life which is usually many years into the future. The use of
7 trend analysis and the number of relevant years can influence the outcome. Again, where
8 there were differences of interpretation, the Stipulating Parties discussed these
9 differences and ultimately reached a compromise resolving those differences. The results
10 of this compromise provide a reasonable expectation of the future salvage values.

11 **Q. Did the Stipulating Parties reflect the stipulated depreciation parameters in revised**
12 **depreciation rates?**

13 A. Yes. The revised depreciation rates reflecting the stipulated depreciation parameters are
14 provided in Attachment 1 to the Stipulation.

15 **Q. What is the final impact on estimated depreciation expense due to settlement**
16 **discussions?**

17 A. The Stipulating Parties agree that the depreciation rates agreed to in the Stipulation will
18 result in annual depreciation expense of approximately \$30.8 million system-wide,
19 resulting in an approximate \$1.2 million decrease from the annual depreciation expense

1 proposed in the Depreciation Study.

2 **Q. Please summarize your recommendation to the Commission.**

3 A. The Stipulating Parties recommend that the Commission adopt the updated depreciation
4 rates outlined in the Stipulation. The revised depreciation rates would then become
5 effective for ratemaking purposes upon completion of Cascade's general rate case,
6 Docket UG 390.

7 **Q. Have Stipulating Parties agreed on the date for the next depreciation filing?**

8 A. Cascade will file its next depreciation study by the end of March 2025.

9 **IV. STIPULATING PARTIES' SUPPORT FOR THE STIPULATION**

10 **CASCADE**

11 **Q. Mr. Parvinen, does Cascade support the Stipulation which resolves all issues in this**
12 **docket related to the depreciation study and updated depreciation rates?**

13 A. Yes. The Stipulation is a compromise among differing interests, and Cascade believes
14 the Stipulation strikes a reasonable balance. As more life experience is reached regarding
15 the various plant accounts, the clearer the survival curves and salvage values will become.
16 In the meantime, the compromise positions provide a reasonable expectation for the next
17 five years.

18 **OPUC Staff**

19 **Q. Ms. Peng, please explain why Staff supports the Stipulation.**

20 A. Staff performed an independent review of CNG's depreciation statistics and
21 recommended depreciation parameters for the traditional FERC classification of
22 transmission, distribution, and general plant. On April 30, 2020, Staff had a team meeting
23 with the Company to discuss depreciation study questions so as to have better
24 understanding of the filing. Utility depreciation expense includes components for both the

1 recovery of the original cost of the asset and an estimate of net salvage costs (gross
2 salvage less cost of removal) at retirement. The depreciation rate utilized will ensure an
3 appropriate level of total cost allocation to the customers who benefit from the asset's
4 service, based upon the best estimate of useful service life. Staff proposed two types of
5 adjustments. The first type of adjustment concerns Iowa survivor curves and projected
6 average service lives. The second type of adjustment concerns net salvage rates. In
7 Staff's settlement proposal, Staff accepted most of CNG's proposals for its FERC 300
8 level accounts. The Staff positions that differed from CNG's filing were reasonably close
9 to those requested by CNG. Based on the prudent review, analysis, discussion, and an
10 understanding of the methods for all plant assets at existing facilities, Parties reached the
11 final agreement in settlement discussions.

12 Staff's support of the Stipulation is a result of extensive review of Iowa curves and
13 average service lives, as well as net salvage rates. Staff believes that assets such
14 as these in the stipulation have life and net salvage characteristics to justify the
15 depreciation parameters. Therefore, Staff believes that the settled depreciation
16 parameters are just and reasonable and they reasonably represent the Cascade's
17 plant retirement patterns and follow the industry expectations.

18 **AWEC**

19 **Q. Mr. Mullins, Please explain why AWEC supports the Stipulation.**

20 A. AWEC reviewed and conducted discovery on Cascade's study to ensure that the
21 study conformed with traditional FERC classification of transmission, distribution, and
22 general plant. AWEC and other parties met on August 13, 2020, and discussed the
23 study, including the useful life, survivor curves, and assumed salvage values. Based on
24 the adjustments to the study proposed by AWEC and Staff, AWEC believes that the

1 settled depreciation rates are fair, just and reasonable and recommend that the

2 Commission approve the Stipulation.

3 **Q. Does this conclude your testimony?**

4 A. Yes.

BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON
DOCKET NO. UM 2073
Cascade Natural Gas Corporation
Joint Testimony in Support of Stipulation

Michael Parvinen Qualifications
Exhibit CNGC-Staff-AWEC/101

September 15, 2020

WITNESS QUALIFICATIONS STATEMENT

NAME: Michael P. Parvinen
EMPLOYER: Cascade Natural Gas Corporation
TITLE: Director of Regulatory Affairs
ADDRESS: 8113 W. Grandridge Blvd.
Kennewick, Washington 99336-7166
EMAIL: michael.parvinen@cngc.com.

EDUCATION & TRAINING:

B.S. Business Administration (emphasis in Accounting)
Montana College of Mineral Science and Technology

RELEVANT EXPERIENCE:

- 9/2011 – Present, Cascade Natural Gas Corporation
- 1986–2011 – Washington Utilities and Transportation Commission. Roles included: Assistant Director of the Energy Section, Deputy Assistant Director, Regulatory Analyst

RECENT TESTIMONY BEFORE THE OPUC

- I have testified before the Public Utility Commission of Oregon (OPUC) on behalf of Cascade in the following dockets:
 - UM 2026
 - UG 347
 - UG 305
 - UG 287
 - UM 1633
 - UG 224

BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON
DOCKET NO. UM 2073
Cascade Natural Gas Corporation
Joint Testimony in Support of Stipulation

Ming Peng Qualifications
Exhibit CNGC-Staff-AWEC/102

September 15, 2020

WITNESS QUALIFICATIONS STATEMENT

NAME: Ming Peng (Ms.)
EMPLOYER: Public Utility Commission of Oregon
TITLE: Senior Econometrician
Energy Rates, Finance and Audit Division
ADDRESS: 201 High Street SE. Suite 100
Salem, OR. 97301

EDUCATION & TRAINING:

M.S. Applied Economics
University of Idaho, Moscow

B.S. Statistics
People's University of China, Beijing

CRRRA Certified Rate of Return Analyst in 2002
Society of Utility and Regulatory Financial Analysts

Depreciation studies – the Society of
Depreciation Professionals

NARUC Annual Regulatory Studies Program
Michigan State University, East Lansing

350+ credit hours on 30+ training topics in the public utility
industry

EXPERIENCE: 1/11/1999 – Present, Public Utility Commission of Oregon

I have been employed by the Public Utility Commission of Oregon (Commission)
for 21 years. My roles include:

**Expert Witness, Case Manager, Principal Analyst, Econometrician,
Economist, Utility Analyst, and Policy Analyst:**

I have testified in various formal state hearings and performed numerous
analyses including economic, financial, statistical, mathematical, marketing, and
policy analyses in public utility industry.

Principal Analyst & Case Manager, Settlement Lead/Negotiator for Depreciation Ratemaking:

I have served as a Principal Analyst and Case Manager for the determination of Energy Property Depreciation Rates (Oregon Revised Statute 757.140) for the past 12 years. In this role, I had a strong focus on Depreciation Rate Determination (fixed cost allocation, and capital recovery). I was also a Principal Analyst and Case Manager for the determination of Energy Property Depreciation Rates (Oregon Revised Statute 757.140) during this time period.

In this position, I investigated, analyzed, and calculated energy asset retirement cost and impact, as well as power plant decommissioning cost and impact, on customer rates. I reviewed, calculated, and analyzed fixed asset depreciation and proposed depreciation parameters for each of FERC accounts on Generation, Transmission, Distribution, General, and Coal Mining Plants. The energy sources I have worked on Steam/Coal, Hydraulic, Natural Gas, Wind, Solar, and Geothermal.

My analyses of “Power-Plant-Shutdown” activities (accelerated plant retirement, and decommissioning cost recovery) include the following cases:

1. PGE closes Boardman Coal-fired plant (UM 1679 & UE 215).
2. PacifiCorp closes Carbon Coal Plant in Utah (UE 246).
3. Multi-state PacifiCorp Klamath Hydro Dam Removal Cost recovery for (1) J. C. Boyle Dam, (2) Copco 1 Dam, (3) Copco 2 Dam, and (4) Iron Gate Dam removal under the ORS 757.734 – Recovery of investment in Klamath River dams in OPUC UE 219.
4. Idaho Power Valmy Coal-fired power plant Shutdown (UE 316).
5. PGE Colstrip Coal-fired power plant Shutdown (UM 1809).

I conduct case investigation and analysis on Utility’s filings, make rate adjustments, lead settlement negotiation, prepare testimony, and appear on behalf of the Commission. The energy companies I work with are: (1) PacifiCorp (serves 6 states), (2) PGE, (3) Northwest Natural Gas (NWN), (4) Idaho Power, (5) Avista Corp (Washington), and (6) Cascade Gas (CNG, Montana).

Lead Analyst and Case Manager on Financial Dockets:

Prior to my current position, I was a Lead Analyst and Case Manager for cost of debt capital for nine years. I reviewed market risks, derivatives and hedging, debt issuance, and stock flotation. My analysis directly informed utility and energy policy.

I advised the Commission on over 60 financial dockets. The Commission incorporated all of my recommendations into final orders.

I was certified by the Society of Utility and Regulatory Financial Analysts, as a Certified Rate of Return Analyst in 2002.

Public Utility & Policy Analyst:

Rulemaking: I have formulated energy regulation rules for utility performance incentives and cost-of-service regulation.

Energy Utility Merger & Acquisition: I have testified in formal state hearings involving utility mergers & acquisitions. I conducted Acquisition Premiums & Credit Risk Analysis and testified on behalf of the Commission in MidAmerican Energy Company's application to purchase PacifiCorp. I also reviewed Scottish Power's earlier purchase of PacifiCorp, and PGE's emergence from Enron after the Enron bankruptcy.

Integrated Resource Planning (IRP, Least Cost Planning): I provided comments on Boardman to Hemingway (B2H), a 500-kV transmission power line to the Commission for the decision-making, which included a cost and benefit list, a pros and cons list, alternatives, and the relevant legal risks. I also provided comments on utility's IRPs, such as total cost for power generation, power capacity (MW) replacement cost, avoided cost for free fuel, and emission trading cost.

Clean Energy – Dollar Impact on Customer Rates: I analyzed and calculated the rate impact and comparative advantage of clean energy. I built the portfolio optimization models to analyze the coal-fired generating capacity replacement.

General Rate Cases: I have been a part of almost every energy rate case since I joined the Oregon PUC on 1/11/1999. Historically, my review included fuel price forecasting, property sales, load forecasting, weather normalizations, cost of debt, and capital structures. Currently, my reviews are focused on depreciation and reserve, and AFUDC Capitalization Policy.

Survey Sampling Design: Results of my statistical sampling design and sampling procedures are incorporated into my revenue requirement testimony in Commission Docket No. UM 1288.

Auditing, Interest Rate, Late Payment: I audited cost of capital and financial components. My survey report and analyses are published annually for Oregon (UM 779).

Survey for Market Competition & Economic Policy: I conducted and wrote the report on Telecommunications, "Market Competition and Economic Policy Survey Analysis" for House Bill 2577. This report has been published on the OPUC web annually for 15 years.

Mentor in the ICER - International Confederation of Energy Regulators:

I was selected to act as a mentor in the ICER (International Confederation of Energy Regulators) Women in Energy (ICER WIE) pilot mentoring program. My "Mentoring Topics" focus on Incentive Regulation; Rate and Economic Impacts of "Cost-of-Service" regulation in the U.S. and "Price-Cap Performance Based Regulation" in Europe; Cost of Capital, Energy Demand and Price Forecasting Modeling; Least Cost Planning; Regulatory Policy; and Renewable Energy issues within regulated rate structures.

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DOCKET NO. UM 2073
Cascade Natural Gas Corporation
Joint Testimony in Support of Stipulation

Bradley G. Mullins Qualifications
Exhibit CNGC-Staff-AWEC/103

September 15, 2020

MW ANALYTICS

Energy & Utility Consulting

Brad Mullins

Principal Consultant
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brmullins@mwanalytics.com

ABOUT

MW Analytics is the professional consulting practice of Brad Mullins, a consultant and expert witness that represents utility customers in regulatory proceedings before state utility commissions throughout the Western United States. Brad has sponsored expert witness testimony in over 60 regulatory proceeding encompassing a variety of subject matters, including revenue requirement, regulatory accounting, rate development, and new resource additions. Brad has also assisted his clients through numerous informal regulatory, legislative and energy policy matters. In addition to providing regulatory services, MW Analytics also provides advisory, energy marketing and other energy consulting services.

PRACTICE AREAS

MW Analytics has experience representing customer interests in litigated and informal regulatory proceedings, including the following subject areas:

- Revenue Requirement
- Power Cost Modeling
- Tax Provisions and Tax Reform
- Capital Additions and Forecasting
- Regulatory Accounting
- Depreciation Studies
- Ratemaking Mechanisms
- Integrated Resource Planning
- Avoided Cost Calculations
- Utility Plant Retirements

EDUCATION AND WORK EXPERIENCE

Brad has a Master of Accounting degree from the University of Utah. After obtaining his master's degree, Brad worked at Deloitte Tax in San Jose, California, where he was responsible for preparing corporate tax returns for multinational corporate clients and partnership returns for hedge fund clients. Brad was later promoted to a Tax Senior position in a national tax practice specializing research and development tax credit studies. Following Deloitte, Brad worked at PacifiCorp Energy, as an analyst involved in power cost modeling and forecasting. At PacifiCorp Brad was responsible for preparing power cost forecasts and supporting testimony for regulatory filings, preparing annual power cost deferral filings, and developing qualifying facility avoided cost calculations.

REGULATORY APPEARANCES

Brad has sponsored expert witness testimony in the following regulatory proceedings:

Docket	Party	Topics
<u>In re the Application of Rocky Mountain Power for Authority to Increase Current Rates By \$7.4 Million to Recover Deferred Net Power Costs Under Tariff Schedule 95 Energy Cost Adjustment Mechanism and to Decrease Current Rates by \$604 Thousand Under Tariff Schedule 93, Rec and So2 Revenue Adjustment Mechanism, Wy.PSC Docket No. 20000-582-EM-20</u>	Wyoming Industrial Energy Consumers	Power Cost Deferral
<u>In re the Complaint of Willamette Falls Paper Company and West Linn Paper Company against Portland General Electric Company, Or.PUC Docket No. UM 2107</u>	Willamette Falls Paper Company	Consumer Direct Access, Tariff Dispute
<u>In re The Application of Rocky Mountain Power for Authority to Increase its Retail Electric Service Rates by Approximately \$7.1 Million Per Year or 1.1 Percent, to Revise the Energy Cost Adjustment Mechanism, and to Discontinue Operations at Cholla Unit 4, Wy.PSC Docket No. 20000-578-ER-20</u>	Wyoming Industrial Energy Consumers	Power Cost Modeling
<u>Avista Corporation 2021 General Rate Case, Or.PUC Docket No. UG 389</u>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<u>In re NW Natural Request for a General Rate Revision, Or.PUC Docket No. UG 388.</u>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<u>In re PacifiCorp, Request to Initiate an Investigation of Multi-Jurisdictional Issues and Approve an Inter-Jurisdictional Cost Allocation Protocol, Or.PUC, UM 1050.</u>	Alliance of Western Energy Consumers	Jurisdictional Allocation
<u>In re Puget Sound Energy 2019 General Rate Case, Wa.UTC Docket No. UE 190529.</u>	Alliance of Western Energy Consumers	Revenue Requirement, Coal Retirement Costs
<u>Avista Corporation 2020 General Rate Case, Wa.UTC Docket No. UE-190334 (Cons.)</u>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<u>In re Cascade Natural Gas Corporation Application for Approval of a Safety Cost Recovery Mechanism, Or. PUC Docket No. UM 2026</u>	Alliance of Western Energy Consumers	Ratemaking Policy
<u>In re Avista Corporation, Request for a General Rate Revision, Or.PUC Docket No. UG 366.</u>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<u>In re Portland General Electric, 2020 Annual Update Tariff (Schedule 125), Or.PUC Docket No UE 359.</u>	Alliance of Western Energy Consumers	Power Cost Modeling
<u>In re PacifiCorp 2020 Transition Adjustment Mechanism, Or.PUC Docket No. UE 356.</u>	Alliance of Western Energy Consumers	Power Cost Modeling
<u>In re PacifiCorp 2020 Renewable Adjustment Clause, Or.PUC Docket No. UE 352.</u>	Alliance of Western Energy Consumers	Single-issue Ratemaking
<u>2020 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration, Case No. BP-20</u>	Alliance of Western Energy Consumers	Revenue Requirement, Policy
<u>In the Matter of the Application of MSG Las Vegas, LLC for a Proposed Transaction with a Provider of New Electric Resources, PUC Nv. Docket No. 18-10034</u>	Madison Square Garden	Customer Direct Access
<u>Puget Sound Energy 2018 Expedited Rate Filing, Wa.UTC Dockets UE-180899/UG-180900 (Cons.)</u>	Alliance of Western Energy Consumers	Revenue Requirement, Settlement
<u>Georgia Pacific Gypsum LLC's Application to Purchase Energy, Capacity, and/or Ancillary Services from a Provider of New Electric Resources, PUC Nv. Docket No. 18-09015.</u>	Georgia Pacific	Customer Direct Access

<u>Joint Application of Nevada Power Company d/b/a NV Energy for approval of their 2018-2038 Triennial Integrated Resource Plan and 2019-2021 Energy Supply Plan, PUCN Docket No. 18-06003.</u>	Smart Energy Alliance	Resource Planning
<u>In re Cascade Natural Gas Corporation Request for a General Rate Revision, Or.PUC, Docket No. UE 347.</u>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<u>In re Portland General Electric Company Request for a General Rate Revision, Or.PUC Docket No UE 335.</u>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<u>In re Northwest Natural Gas Company, dba NW Natural, Request for a General Rate Revision, Or.PUC Docket No. UG 344.</u>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<u>In re Cascade Natural Gas Corporation Request for a General Rate Revision, Wa.UTC, Docket No. UE-170929.</u>	Northwest Industrial Gas Users	Revenue Requirement, Rate Design
<u>In the Matter of Hydro One Limited, Application for Authorization to Exercise Substantial Influence over the Policies and Actions of Avista Corporation, Or.PUC, Docket No. UM 1897.</u>	Alliance of Western Energy Consumers	Merger
<u>Application of Rocky Mountain Power for Approval of a Significant Energy Resource Decision and Voluntary Request for Approval of Resource Decision, Ut.PSC Docket No. 17-035-40</u>	Utah Industrial Energy Consumers, & Utah Associated Energy Users	New Resource Addition
<u>In re PacifiCorp, dba Rocky Mountain Power, for a CPCN and Binding Ratemaking Treatment for New Wind and Transmission Facilities, Id.PUC Case No. PAC-E-17-07</u>	PacifiCorp Idaho Industrial Customers	New Resource Addition
<u>In re PacifiCorp, dba Pacific Power, 2016 Power Cost Adjustment Mechanism, Or.PUC, Docket No. UE 327.</u>	Alliance of Western Energy Consumers	Power Cost Deferral
<u>In re PacifiCorp 2016 Power Cost Adjustment Mechanism, Wa.UTC Docket No. UE-170717</u>	Boise Whitepaper, LLC	Power Cost Deferral
<u>In re Avista Corporation 2018 General Rate Case, Wa.UTC Dockets UE-170485 and UG-170486 (Consolidated).</u>	Industrial Customers of Northwest Utilities, & Northwest Industrial Gas Users	Revenue Requirement, Rate Design
<u>Application of Nevada Power Company d/b/a NV Energy for authority to adjust its annual revenue requirement for general rates charged to all classes of electric customers and for relief properly related thereto, PUCN. Docket No. 17-06003.</u>	Smart Energy Alliance	Revenue Requirement
<u>In re the Application of Rocky Mountain Power for Authority to Decrease Current Rates by \$15.7 Million to Refund Deferred Net Power Costs Under Tariff Schedule 95 Energy Cost Adjustment Mechanism and to Decrease Current Rates By \$528 Thousand Under Tariff Schedule 93, REC and SO2 Revenue Adjustment Mechanism, Wy. PSC, Docket No. 20000-514-EA-17 (Record No. 14696).</u>	Wyoming Industrial Energy Consumers	Power Cost Deferral
<u>In re the 2018 General Rate Case of Puget Sound Energy, Wa.UTC, Docket No. UE-170033 (Cons.).</u>	Industrial Customers of Northwest Utilities, & Northwest Industrial Gas Users	Revenue Requirement, Rate Design
<u>In re PacifiCorp, dba Pacific Power, 2018 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 323.</u>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<u>In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC, Docket No. UE 319.</u>	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design
<u>In re Portland General Electric Company, Application for Transportation Electrification Programs, Or.PUC, UM 1811.</u>	Industrial Customers of Northwest Utilities	Electric Vehicle Charging
<u>In re Pacific Power & Light Company, Application for Transportation Electrification Programs, Or.PUC, Docket No. UM 1810.</u>	Industrial Customers of Northwest Utilities	Single-issue Ratemaking

<u>In re the Public Utility Commission of Oregon, Investigation to Examine PacifiCorp, dba Pacific Power's Non-Standard Avoided Cost Pricing, Or.PUC, Docket No. UM 1802.</u>	Industrial Customers of Northwest Utilities	Qualifying Facilities
<u>In re Pacific Power & Light Co., Revisions to Tariff WN U-75, Advice No. 16-05, to modify the Company's existing tariffs governing permanent disconnection and removal procedures, Wa.UTC, Docket No. UE-161204.</u>	Boise Whitepaper, LLC	Customer Direct Access
<u>In re Puget Sound Energy's Revisions to Tariff WN U-60, Adding Schedule 451, Implementing a New Retail Wheeling Service, Wa.UTC, Docket No. UE-161123.</u>	Industrial Customers of Northwest Utilities	Customer Direct Access
<u>2018 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration, Case No. BP-18.</u>	Industrial Customers of Northwest Utilities	Revenue Requirement, Policy
<u>In re Portland General Electric Company Application for Approval of Sale of Harborton Restoration Project Property, Or.PUC, Docket No. UP 334 (Cons.).</u>	Industrial Customers of Northwest Utilities	Environmental Deferral
<u>In re An Investigation of Policies Related to Renewable Distributed Electric Generation, Ar.PSC, Matter No. 16-028-U.</u>	Arkansas Electric Energy Consumers	Net Metering
<u>In re Net Metering and the Implementation of Act 827 of 2015, Ar.PSC, Matter No. 16-027-R.</u>	Arkansas Electric Energy Consumers	Net Metering
<u>In re the Application of Rocky Mountain Power for Approval of the 2016 Energy Balancing Account, Ut.PSC, Docket No. 16-035-01</u>	Utah Associated Energy Users	Power Cost Deferral
<u>In re Avista Corporation Request for a General Rate Revision, Wa.UTC, Docket No. UE-160228 (Cons.).</u>	Industrial Customers of Northwest Utilities, & Northwest Industrial Gas Users	Revenue Requirement, Rate Design
<u>In re the Application of Rocky Mountain Power to Decrease Current Rates by \$2.7 Million to Recover Deferred Net Power Costs Pursuant to Tariff Schedule 95 and to Increase Rates by \$50 Thousand Pursuant to Tariff Schedule 93, Wy.PSC, Docket No. 20000-292-EA-16.</u>	Wyoming Industrial Energy Consumers	Power Cost Deferral
<u>In re PacifiCorp, dba Pacific Power, 2017 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 307.</u>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<u>In re Portland General Electric Company, 2017 Annual Power Cost Update Tariff (Schedule 125), Or.PUC, Docket No. UE 308.</u>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<u>In re Pacific Power & Light Company, General rate increase for electric services, Wa.UTC, Docket No. UE-152253.</u>	Boise Whitepaper, LLC	Revenue Requirement, Rate Design
<u>In The Matter of the Application of Rocky Mountain Power for Authority of a General Rate Increase in Its Retail Electric Utility Service Rates in Wyoming of \$32.4 Million Per Year or 4.5 Percent, Wy.PSC, Docket No. 20000-469-ER-15.</u>	Wyoming Industrial Energy Consumers	Power Cost Modeling
<u>In re Avista Corporation, General Rate Increase for Electric Services, Wa.UTC, Docket No. UE-150204.</u>	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design
<u>In re the Application of Rocky Mountain Power to Decrease Rates by \$17.6 Million to Recover Deferred Net Power Costs Pursuant to Tariff Schedule 95 to Decrease Rates by \$4.7 Million Pursuant to Tariff Schedule 93, Wy.PSC, Docket No. 20000-472-EA-15.</u>	Wyoming Industrial Energy Consumers	Power Cost Deferral
<u>Formal complaint of The Walla Walla Country Club against Pacific Power & Light Company for refusal to provide disconnection under Commission-approved terms and fees, as mandated under Company tariff rules, Wa.UTC, Docket No. UE-143932.</u>	Columbia Rural Electric Association	Customer Direct Access / Customer Choice
<u>In re PacifiCorp, dba Pacific Power, 2016 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 296.</u>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<u>In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC, Docket No. UE 294.</u>	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design

<u>In re Portland General Electric Company and PacifiCorp dba Pacific Power, Request for Generic Power Cost Adjustment Mechanism Investigation</u> , Or.PUC, Docket No. UM 1662.	Industrial Customers of Northwest Utilities	Power Cost Deferral
<u>In re PacifiCorp, dba Pacific Power, Application for Approval of Deer Creek Mine Transaction</u> , Or.PUC, Docket No. UM 1712.	Industrial Customers of Northwest Utilities	Single-issue Ratemaking
<u>In re Public Utility Commission of Oregon, Investigation to Explore Issues Related to a Renewable Generator's Contribution to Capacity</u> , Or.PUC, Docket No. UM 1719.	Industrial Customers of Northwest Utilities	Resource Planning
<u>In re Portland General Electric Company, Application for Deferral Accounting of Excess Pension Costs and Carrying Costs on Cash Contributions</u> , Or.PUC, Docket No. UM 1623.	Industrial Customers of Northwest Utilities	Single-issue Ratemaking
<u>2016 Joint Power and Transmission Rate Proceeding</u> , Bonneville Power Administration, Case No. BP-16.	Industrial Customers of Northwest Utilities	Revenue Requirement, Policy
<u>In re Puget Sound Energy, Petition to Update Methodologies Used to Allocate Electric Cost of Service and for Electric Rate Design Purposes</u> , Wa.UTC, Docket No. UE-141368.	Industrial Customers of Northwest Utilities	Cost of Service
<u>In re Pacific Power & Light Company, Request for a General Rate Revision Resulting in an Overall Price Change of 8.5 Percent, or \$27.2 Million</u> , Wa.UTC, Docket No. UE-140762.	Boise Whitepaper, LLC	Revenue Requirement, Rate Design
<u>In re Puget Sound Energy, Revises the Power Cost Rate in WN U-60, Tariff G, Schedule 95, to reflect a decrease of \$9,554,847 in the Company's overall normalized power supply costs</u> , Wa.UTC, Docket No. UE-141141.	Industrial Customers of Northwest Utilities	Power Cost Modeling
<u>In re the Application of Rocky Mountain Power for Authority to Increase Its Retail Electric Utility Service Rates in Wyoming Approximately \$36.1 Million Per Year or 5.3 Percent</u> , Wy.PSC, Docket No. 20000-446-ER-14.	Wyoming Industrial Energy Consumers	Power Cost Modeling
<u>In re Avista Corporation, General Rate Increase for Electric Services, RE, Tariff WN U-28, Which Proposes an Overall Net Electric Billed Increase of 5.5 Percent Effective January 1, 2015</u> , Wa.UTC, Docket No. UE-140188.	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design, Power Costs
<u>In re PacifiCorp, dba Pacific Power, Application for Deferred Accounting and Prudence Determination Associated with the Energy Imbalance Market</u> , Or.PUC, Docket No. UM 1689.	Industrial Customers of Northwest Utilities	Single-issue Ratemaking
<u>In re PacifiCorp, dba Pacific Power, 2015 Transition Adjustment Mechanism</u> , Or.PUC, Docket No. UE 287.	Industrial Customers of Northwest Utilities	Power Cost Modeling
<u>In re Portland General Electric Company, Request for a General Rate Revision</u> , Or.PUC, Docket No. UE 283.	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design
<u>In re Portland General Electric Company's Net Variable Power Costs (NVPC) and Annual Power Cost Update (APCU)</u> , Or.PUC, Docket No. UE 286.	Industrial Customers of Northwest Utilities	Power Cost Modeling
<u>In re Portland General Electric Company 2014 Schedule 145 Boardman Power Plant Operating Adjustment</u> , Or.PUC, Docket No. UE 281.	Industrial Customers of Northwest Utilities	Coal Retirement
<u>In re PacifiCorp, dba Pacific Power, Transition Adjustment, Five-Year Cost of Service Opt-Out (adopting testimony of Donald W. Schoenbeck)</u> , Or.PUC, Docket No. UE 267.	Industrial Customers of Northwest Utilities	Customer Direct Access