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July 2, 2021

**VIA ELECTRONIC FILING**

Public Utility Commission of Oregon  
Attn: Filing Center  
201 High Street SE, Suite 100  
Salem, Oregon 97301-3398

**Re: UM 2132 - NW Natural's Application to Defer Start-Up Costs Associated with Horizon 1 Project; Comprehensive Stipulation and Supporting Joint Testimony**

Northwest Natural Gas Company, dba NW Natural, encloses for filing in this docket the following documents:

- A comprehensive Stipulation between NW Natural, Staff of the Public Utility Commission of Oregon, Oregon Citizens' Utility Board, and the Alliance of Western Energy Consumers.
- Joint Testimony in support of the Stipulation.
- Exhibit NWN-Staff-CUB-AWEC/101 detailing Mr. Bradley Mullins' qualifications.

Please address correspondence on this matter to me with copies to the following:

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NW Natural  
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If you have any questions, please contact me.

Sincerely,

*/s/ Eric W. Nelsen*

Eric W. Nelsen  
Senior Regulatory Attorney (OSB #192566)  
NW Natural

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 2132**

In the Matter of  
NW NATURAL GAS COMPANY D/B/A  
NW NATURAL

For Authorization to Defer Certain Start-  
Up Costs Associated with Horizon 1  
Pursuant to ORS 757.259.

**COMPREHENSIVE STIPULATION**

1

**INTRODUCTION**

2           The purpose of this Stipulation is to resolve all issues among NW Natural Gas  
3 Company d/b/a NW Natural (NW Natural or the Company), Staff of the Public Utility  
4 Commission of Oregon (Staff), Oregon Citizens' Utility Board (CUB), and the Alliance of  
5 Western Energy Consumers (AWEC) (collectively, the Stipulating Parties) in Docket UM  
6 2132, NW Natural's Deferral of Start-Up Costs Associated with Horizon 1. The Stipulating  
7 Parties are the only parties to this proceeding, and this Stipulation fully resolves all issues  
8 in this docket.

9

**BACKGROUND**

10           On November 30, 2020, NW Natural filed an application under ORS 757.259(2)(e)  
11 and OAR 860-027-0300 to defer for later ratemaking treatment operations and  
12 maintenance (“O&M”) start-up costs associated with developing and implementing the  
13 first phase of a major information technology and services (“IT&S”) project known as  
14 Horizon 1. Horizon 1’s central project involves upgrading the Company’s outdated

1 enterprise resource planning (“ERP”) platform. An ERP platform manages the  
2 Company’s key business functions, such as accounting, operations, human resources,  
3 asset management, and field management.

4 The Company filed an application to defer certain start-up costs associated with  
5 the Horizon 1 project that cannot be capitalized under accounting guidelines. Those start-  
6 up costs detailed in the Company’s Application for Deferred Accounting (Application)  
7 include costs that the Company expects to incur related to (a) pre-requisite projects to  
8 ensure that NW Natural has the necessary technical processes and policies in place to  
9 support the new ERP upgrade; (b) data conversion work to transition to the new ERP  
10 platform; (c) backfilling employees, and (d) the development and implementation of a  
11 robust change management process. NW Natural requests to defer such costs for future  
12 recovery because they represent incremental one-time expense as opposed to annual  
13 expense that would be expected to be recovered year after year as part of a normalized  
14 test year in a rate case. At the time of its Application, the Company estimated the  
15 incremental O&M start-up costs to be \$8.4 million on a system-wide basis (\$7.6 million  
16 on an Oregon-allocated basis). The Company’s current estimate of incremental O&M  
17 start-up costs is \$9.675 million on a system-wide basis (\$8.55 million on an Oregon-  
18 allocated basis). Horizon 1 is expected to be placed in service by October 2022.

19 The parties held a workshop to discuss the deferral application on April 6, 2021.  
20 On April 21, 2021, Administrative Law Judge Allison Lackey convened a prehearing  
21 conference, and the Stipulating Parties held a Settlement Conference on May 14, 2021.  
22 As a result of the settlement discussions, the Stipulating Parties reached a settlement of  
23 all issues in this case.

1 **TERMS OF AGREEMENT**

2 The Stipulating Parties resolve all issues in this proceeding by agreeing to recommend  
3 that the Commission approve NW Natural's application to defer for later ratemaking  
4 treatment Oregon-allocated O&M start-up costs associated with Horizon 1, subject to the  
5 following conditions:

- 6 1. Up to \$8.55 million of Oregon-allocated costs are eligible for full deferral.
- 7 2. Costs incurred in excess of \$8.55 million are eligible for deferral subject to the  
8 following cost sharing mechanism:
- 9 a. *First Sharing Band for Start-Up Costs Between \$8.55 Million and \$12*  
10 *Million.* NW Natural may defer for later amortization 80 percent of costs  
11 between \$8.55 million and \$12 million.
- 12 b. *Second Sharing Band for Start-Up Costs that Exceed \$12 Million.*  
13 NW Natural may defer for later amortization 50 percent of costs that exceed  
14 \$12 million.
- 15 3. Costs deferred under paragraphs 1 and 2 are eligible for amortization subject to  
16 a prudence review and earnings test as required under ORS 757.259(5).
- 17 4. Prior to any Commission order authorizing amortization, costs that NW Natural  
18 defers and that are eligible for rate recovery pursuant to Paragraphs 1 and 2 will  
19 accrue interest at the Company's authorized rate of return (AROR).
- 20 5. After the Commission issues an order authorizing amortization, costs that are to  
21 be amortized will accrue interest at the Modified Blended Treasury (MBT) rate  
22 plus 100 basis points.

- 1       6.    The Company will not recover interest on costs that are ineligible for deferral  
2            under paragraph 2.
- 3       7.    The deferred costs will be amortized over a period of not less than 5 years.
- 4       8.    Upon approval of this Stipulation by the Commission, CUB will submit a data  
5            request in this docket requesting NW Natural to notify the Stipulating Parties if  
6            and when the Company's budget of \$8.55 million in Oregon-allocated O&M  
7            start-up costs associated with Horizon 1 changes by 10 percent or more. NW  
8            Natural will notify the Stipulating Parties by providing an updated response to  
9            the data request that describes the change if and when it occurs.
- 10      9.    The Stipulating Parties agree that this Stipulation is in the public interest, and  
11            will result in rates that are fair, just and reasonable, consistent with the standard  
12            in ORS 756.040.
- 13      10. This Stipulation will be offered into the record as evidence pursuant to OAR 860-  
14            001-350(7). The Stipulating Parties agree to support this Stipulation throughout  
15            this proceeding and any appeal, provide witnesses to sponsor this Stipulation at  
16            hearing, and recommend that the Commission issue an order adopting this  
17            Stipulation. The Stipulating Parties also agree to cooperate in drafting and  
18            submitting joint testimony or a brief in support of this Stipulation in accordance  
19            with OAR 860-001-0350(7).
- 20      11. If this Stipulation is challenged, the Stipulating Parties agree that they will  
21            continue to support the Commission's adoption of the terms of this Stipulation.  
22            The Stipulating Parties agree to cooperate and put on such a case as they deem

1 appropriate to respond fully to the issues presented, which may include raising  
2 issues that are incorporated in the settlements embodied in this Stipulation.

3 12. The Stipulating Parties have negotiated this Stipulation as an integrated  
4 document. If the Commission rejects all or any material portion of this  
5 Stipulation or imposes additional material conditions in approving this  
6 Stipulation, any of the Stipulating Parties are entitled to withdraw from this  
7 Comprehensive Stipulation or exercise any other rights provided in OAR 860-  
8 001-0350(9).

9 13. By entering into this Stipulation, no Stipulating Party approves, admits, or  
10 consents to the facts, principles, methods, or theories employed by any other  
11 Stipulating Party in arriving at the terms of this Stipulation, other than those  
12 specifically identified in the body of this Stipulation. No Stipulating Party shall  
13 be deemed to have agreed that any provision of this Stipulation is appropriate  
14 for resolving issues in any other proceeding, except as specifically identified in  
15 this Stipulation.

16 14. The substantive terms of this Stipulation are not enforceable by any Stipulating  
17 Party unless and until adopted by the Commission in a final order. Each  
18 Stipulating Party avers that it is signing this Stipulation in good faith and that it  
19 intends to abide by the terms of this Stipulation unless and until this Stipulation  
20 is rejected or adopted only in part by the Commission. The Stipulating Parties  
21 agree that the Commission has exclusive jurisdiction to enforce or modify this  
22 Stipulation. If the Commission rejects or modifies this Stipulation, the Stipulating  
23 Parties reserve the right to seek reconsideration or rehearing of the Commission

1 order under ORS 756.561 and OAR 860-001-0720 or to appeal the Commission  
2 order under ORS 756.610.

3 15. This Stipulation may be executed in counterparts and each signed counterpart  
4 shall constitute an original document.

5 This Comprehensive Stipulation is entered into by each Stipulating Party on the date  
6 entered below such Stipulating Party's signature.

DATED this 2<sup>nd</sup> day of July 2021

NW NATURAL GAS COMPANY  
D/B/A NW NATURAL

STAFF OF PUBLIC UTILITY  
COMMISSION OF OREGON

By: /s/ Eric W. Nelson

By: \_\_\_\_\_

Date: July 2, 2021

Date: \_\_\_\_\_

OREGON CITIZENS' UTILITY  
BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

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6 entered below such Stipulating Party's signature.

DATED this 2<sup>nd</sup> day of July 2021

NW NATURAL GAS COMPANY  
D/B/A NW NATURAL

STAFF OF PUBLIC UTILITY  
COMMISSION OF OREGON

By: \_\_\_\_\_

By: Stephanie Andrus

Date: \_\_\_\_\_

Date: July 2, 2021

OREGON CITIZENS' UTILITY  
BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

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4 shall constitute an original document.

5 This Comprehensive Stipulation is entered into by each Stipulating Party on the date  
6 entered below such Stipulating Party's signature.

DATED this 2<sup>nd</sup> day of July 2021

NW NATURAL GAS COMPANY  
D/B/A NW NATURAL

STAFF OF PUBLIC UTILITY  
COMMISSION OF OREGON

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

OREGON CITIZENS' UTILITY  
BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By:  \_\_\_\_\_

By: \_\_\_\_\_

Date: 7/2/2021

Date: \_\_\_\_\_

1 order under ORS 756.561 and OAR 860-001-0720 or to appeal the Commission  
2 order under ORS 756.610.

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4 shall constitute an original document.

5 This Comprehensive Stipulation is entered into by each Stipulating Party on the date  
6 entered below such Stipulating Party's signature.

DATED this 2<sup>nd</sup> day of July 2021

NW NATURAL GAS COMPANY  
D/B/A NW NATURAL

STAFF OF PUBLIC UTILITY  
COMMISSION OF OREGON

By: Is/ Eric W. Nelsen

By: \_\_\_\_\_

Date: July 2, 2021

Date: \_\_\_\_\_

OREGON CITIZENS' UTILITY  
BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

By: 

Date: \_\_\_\_\_

Date: July 2, 2021

BEFORE THE  
PUBLIC UTILITY COMMISSION OF OREGON

**DOCKET NO. UM 2132**

Joint Testimony in Support of Comprehensive Stipulation

Stipulating Parties: NW Natural Gas Company d/b/a NW Natural, Public Utility  
Commission of Oregon Staff, the Oregon Citizens' Utility Board, and the Alliance of  
Western Energy Consumers

**NWN-STAFF-CUB-AWEC EXHIBIT 100**

**Joint Testimony of Kyle Walker, Mitchell Moore, William Gehrke,  
and Brad Mullins**

July 2, 2021

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1                                   **I.           INTRODUCTION AND SUMMARY**

2   **Q.   Who is sponsoring this testimony?**

3   A.   This testimony is sponsored jointly by NW Natural Gas Company d/b/a NW  
4       Natural (NW Natural or Company), Staff of the Public Utility Commission of  
5       Oregon (Staff), the Oregon Citizens' Utility Board (CUB), and Alliance of  
6       Western Energy Consumers (AWEC) (collectively, the Stipulating Parties).

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

8   A.   My name is Kyle Walker, and I am employed by NW Natural as the Manager  
9       of Rates and Regulatory Affairs. In this capacity, I am responsible for the  
10      management of all economic regulatory functions at the Company. I received  
11      a Bachelor of Science Degree in Business Administration with an emphasis in  
12      Finance from Oregon State University in 2005 and a Masters of Business  
13      Administration from Willamette University in 2010. In addition, I received an  
14      accounting certificate from the University of Washington and I am a licensed  
15      certified public accountant in the State of Oregon. Prior to my employment with  
16      NW Natural, I held positions at the Bonneville Power Administration ("BPA"),  
17      including Risk Analyst, Derivative Accountant, Internal Auditor and Finance  
18      Analyst. Prior to BPA, I was a Credit Manager for Wells Fargo. In early 2015,  
19      I started at NW Natural as a Rates/Regulatory Analyst and was later promoted  
20      to Manager.

21                   My name is Mitchell Moore, and I am a Senior Utility Analyst employed  
22                   in the Energy Rates, Finance and Audit Division of the Public Utility

1 Commission of Oregon (Commission). My business address is 201 High Street  
2 SE, Suite 100, Salem, Oregon 97301. I received a Bachelor of Arts in  
3 Journalism and Political Science at the University of Hawaii at Manoa in 1992.  
4 I have been employed by the Public Utility Commission of Oregon since 2009,  
5 with my current position being a Senior Utility Analyst.

6 My name is William Gehrke, and I am an Economist for CUB. As one of  
7 CUB's economists, my responsibilities include the review of utility and  
8 telecommunications filings in Oregon on behalf of residential customers. My  
9 business address is 610 SW Broadway, Suite 400, Portland, Oregon 97205. I  
10 received a BS in Economics and an MS in Applied Economics from Florida  
11 State University in Tallahassee, Florida.

12 My name is Bradley G. Mullins. I am a Consultant for MW Analytics, an  
13 independent consulting firm representing utility customers before state public  
14 utility commissions in the Northwest and Intermountain West. My qualifications  
15 are provided in NWN-Staff-CUB-AWEC/101.

16 **Q. What is the purpose of this Joint Testimony?**

17 A. This Joint Testimony addresses NW Natural's application to defer certain  
18 operations and maintenance (O&M) start-up costs associated with developing  
19 and implementing the first phase of a major information technology and  
20 services (IT&S) project known as Horizon 1 (Application). The purpose of this  
21 testimony is to describe and to support the stipulation (Stipulation) reached  
22 among NW Natural, Staff, CUB and AWEC (Stipulating Parties). In the

1 Stipulation, the Stipulating Parties agree that the Commission should allow NW  
2 Natural to defer Horizon 1 start-up costs, subject to a sharing framework  
3 designed to limit the costs that NW Natural's customers ultimately bear.  
4 Adoption of the Stipulation is consistent with the requirements of Oregon's  
5 deferral statute, ORS 757.259, and the Commission's policies. Moreover, the  
6 Stipulating Parties believe that adoption of the Stipulation will result in just and  
7 reasonable rates, and is in the public interest.

## 8 II. BACKGROUND

9 **Q. Please provide some background on Horizon 1 program.**

10 A. Horizon 1 is the first phase of a seven-year IT&S initiative that will provide  
11 necessary upgrades to NW Natural's outdated technology architecture. (There  
12 is a second phase referred to as Horizon 2.) Horizon 1's keystone project  
13 involves upgrading NW Natural's current outdated enterprise resource planning  
14 (ERP) platform, which manages the Company's key business functions, such  
15 as accounting, operations, human resources, asset management, and field  
16 management.

17 **Q. Please describe the start-up costs that NW Natural seeks to defer  
18 associated with the Horizon 1 program.**

19 A. The start-up costs detailed in the Company's Application include O&M costs  
20 related to (a) pre-requisite projects to ensure that NW Natural has the  
21 necessary technical processes and policies in place to support the new ERP  
22 upgrade; (b) data conversion work to transition to the new ERP platform; (c)

1 backfilling employees; and (d) the development and implementation of a robust  
2 change management process. At the time of its Application, the Company  
3 estimated the incremental O&M start-up costs to be \$8.4 million on a system-  
4 wide basis (\$7.6 million on an Oregon-allocated basis). The Company's current  
5 estimate of incremental O&M start-up costs is \$9.675 million on a system-wide  
6 basis (\$8.55 million on an Oregon-allocated basis). Horizon 1 is expected to  
7 be placed in service by October 2022.

8 **Q. What is the time period over which the Company has requested to defer**  
9 **these start-up costs?**

10 A. The Application was made for the 12-month period beginning November 30,  
11 2020 through November 29, 2021.

12 **Q. Why is NW Natural requesting to defer these costs?**

13 A. NW Natural requests to defer such costs for future recovery because they  
14 represent incremental one-time expense as opposed to annual expense that  
15 would be expected to be recovered year after year as part of a normalized test  
16 year in a rate case.

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

18 A. The parties held a workshop to discuss the deferral application on April 6, 2021.  
19 On April 21, 2021, Administrative Law Judge Allison Lackey convened a  
20 prehearing conference, and the Stipulating Parties held a Settlement  
21 Conference on May 14, 2021. As a result of the settlement discussions, the  
22 Stipulating Parties reached a settlement of all issues in this case.

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**III. TERMS OF STIPULATION**

**Q. Do the parties generally agree that the Horizon costs should be deferred for later ratemaking treatment?**

A. Yes. While the parties reserve their right to review the prudence of the start-up costs in a ratemaking proceeding, the Stipulating Parties recognize that not all of the costs of this project can be capitalized, and that NW Natural has provided the requisite information to the parties to better understand the startup costs, and how those start-up costs are connected to the successful development of the project.

**Q. Please describe the terms of the Stipulation.**

A. The Stipulating Parties have agreed that NW Natural’s Horizon 1 start-up costs should be approved for deferred accounting subject to a specific sharing mechanism that is designed to protect NW Natural’s customers by limiting the costs that may be deferred, based on NW Natural’s current estimates of expected costs. Specifically, the Stipulating Parties have agreed that costs incurred within NW Natural’s current estimates of expected costs may be fully deferred, while amounts in excess of current estimates are subject to sharing bands as follows:

- NW Natural’s Oregon-allocated Horizon 1 start-up costs up to \$8.55 million may be deferred in full.
- Start-up costs incurred in excess of \$8.55 million are eligible for deferral subject to the following sharing mechanism:

1           a.    *First Sharing Band for Start-Up Costs Between \$8.55 Million and*  
2                    *\$12 Million.* NW Natural may defer for later amortization 80 percent  
3                    of costs between \$8.55 million and \$12 million.

4           b.    *Second Sharing Band for Start-Up Costs that Exceed \$12 Million.*  
5                    NW Natural may defer for later amortization 50 percent of costs  
6                    that exceed \$12 million.

7   **Q.    Please explain the rationale for the sharing framework agreed to by the**  
8   **Stipulating Parties.**

9   A.    The sharing framework is intended to protect customers in two significant ways.  
10       First, it is intended to limit the amount of start-up costs that may be deferred  
11       and ultimately borne by customers by capping the amounts eligible for full  
12       deferral to those currently estimated by NW Natural.  Second, the sharing  
13       bands are intended to spread the risk of cost overruns between the Company  
14       and its customers, thus aligning the interests of the Company and its  
15       customers.

16   **Q.    Will the start-up costs deferred by NW Natural be subject to a prudence**  
17   **review before they can be amortized in customer rates?**

18   A.    Yes.  The Stipulating Parties agree that prior to their inclusion in rates, the  
19       deferred costs will be subject to a prudence review and earnings test by the  
20       Commission under ORS 757.259(5).  In other words, the parties' agreement  
21       that the start-up costs should be deferred under the sharing framework does  
22       not constitute an agreement that all such deferred costs are pre-judged to be

1 prudent. That is a decision that will be made by the Commission at a later date.

2 **Q. Did the Stipulation specify the amount of interest the deferred amounts**  
3 **should accrue?**

4 A. Yes. the Stipulating Parties agree to the interest rates that deferred amounts  
5 should accrue both prior to an order approving amortization, and after such  
6 order is issued. Specifically, consistent with Order No. 08-263,<sup>1</sup> the Stipulating  
7 Parties agree that prior to a Commission order authorizing amortization, costs  
8 that NW Natural defers pursuant to the sharing framework detailed above will  
9 accrue interest at the Company's authorized rate of return (AROR). After the  
10 Commission issues an order authorizing amortization, the Stipulating Parties  
11 agreed that costs deferred under the sharing framework above will accrue  
12 interest at the Modified Blended Treasury (MBT) rate plus 100 basis points.  
13 The Stipulating Parties agree that the Company should not recover interest on  
14 costs that are ineligible for deferral under the framework detailed above.

15 **Q. Do the Stipulating Parties agree to the period over which the deferred**  
16 **amounts should be amortized?**

17 A. Yes. The Stipulating Parties agree that any deferred amounts approved by the  
18 Commission for amortization should be amortized over a period of not less than  
19 5 years.

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<sup>1</sup> *In the Matter of Pub. Util. Comm'n of Oregon Staff Request to Open an Investigation Related to Deferred Accounting*, Docket UM 1147, Order No. 08-263 (May 22, 2008).

1 **Q. Why did the Stipulating Parties agree that after amortization deferred**  
2 **amounts should earn interest at the MBT plus 100 basis points?**

3 A. In Order No. 08-263, the Commission established a general policy that after  
4 amortization deferred accounts would earn interest at the Modified Blended  
5 Treasury Rate (MBT), which is a blended rate based on the average of annual  
6 rates for one, three, and five-year Treasury securities plus 100 basis points.  
7 However, the Commission also explicitly granted utilities the ability to receive a  
8 different (and presumably higher) interest rate where the amortization period  
9 would exceed three years.<sup>2</sup> In particular the Commission granted Idaho Power  
10 a higher interest rate for a lengthy deferral, responding to Staff and Idaho  
11 Power arguments that lengthier amortization periods impose more risk on the  
12 utility. In granting Idaho Power a higher interest rate than the MBT, the  
13 Commission explicitly observed that “[t]he Modified Blended Treasury Rate is  
14 intended to reflect the *short-term*, fixed nature of most amortized deferrals.”<sup>3</sup>  
15 In this case, because the amortization period for the Horizon 1 start-up costs  
16 will be at least five years, it is appropriate that NW Natural receive the MBT  
17 *plus* 100 basis points to account for the additional risk imposed by a longer  
18 recovery period.

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<sup>2</sup> *Id.*, at 16.

<sup>3</sup> *In the Matter of Pub. Util. Comm’n of Oregon Staff Request to Open an Investigation Related to Deferred Accounting*, Docket UM 1147, Order No.08-477, p.3 (emphasis added).

1 **Q. Does the Stipulation include any provisions that require NW Natural to**  
2 **keep the Stipulating Parties informed if and when start-up costs are**  
3 **expected to exceed the current estimate of \$8.55 million?**

4 A. Yes. The Stipulation specifies that, upon approval of this Stipulation by the  
5 Commission, CUB will submit a data request in this docket requesting NW  
6 Natural to notify the parties if and when the Company's budget of \$8.55 million  
7 in Oregon-allocated O&M start-up costs associated with Horizon I increases or  
8 decreases by 10 percent or more. In the event that the Company's budget  
9 increases or decreases by more than 10 percent, NW Natural will notify the  
10 Stipulating Parties by providing an updated response to the data request that  
11 describes the change.

12 **IV. STIPULATING PARTIES' SUPPORT FOR STIPULATION**

13 **Q. Why do the Stipulating Parties support the Stipulation?**

14 A. The Stipulating Parties support the Stipulation because it is consistent with  
15 ORS 757.259 and Commission policies implementing that statute, and  
16 because the sharing framework provides significant protections for NW  
17 Natural's customers.

18 **Q. Please explain your statement that the Stipulation is consistent with**  
19 **Oregon's deferral statute, ORS 757.259, and the Commission's policies**  
20 **implementing that statute.**

21 A. As described by the Commission, ORS 757.259 is a "statutorily authorized  
22 exception to the general prohibition against retroactive ratemaking" that allows

1 a “means to address utility expenses or revenues outside of the utility’s general  
2 rate case proceeding.”<sup>4</sup> As specifically relevant to this Application, ORS  
3 757.259(2)(e) grants the Commission discretion to authorize a deferral of  
4 “[i]dentifiable utility expenses or revenues, the recovery or refund of which the  
5 commission finds should be deferred in order to minimize the frequency of rate  
6 changes . . . or to match appropriately the costs borne by and benefits received  
7 by ratepayers.” The Commission applies “a flexible, fact-specific approach” to  
8 determining whether deferred accounting meets either prong of this two-part  
9 test.<sup>5</sup>

10 In determining whether to exercise its discretion and approve a deferred  
11 accounting application, this Commission considers (1) whether the expense  
12 was foreseeable and therefore could have been modeled in rates; and (2)  
13 whether the expense is “significan[t].”<sup>6</sup> Here, Horizon 1 was foreseen by and  
14 described in NW Natural’s last general rate case, but NW Natural did not  
15 request inclusion for Horizon 1’s start-up costs in base rates because  
16 implementation costs for the Horizon program “do not represent ongoing,  
17 annual expense that will be recovered year after year.”<sup>7</sup>

18 The Stipulating Parties agree that the start-up costs at issue in this case  
19 are significant and were appropriately not included in base rates in NW

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<sup>4</sup> Docket UM 1147, Order No. 05-1070 at 2 (Oct. 5, 2005).

<sup>5</sup> Order No. 05-1070 at 5.

<sup>6</sup> Order No. 05-1070 at 7 (stating that the utility seeking deferred accounting treatment “bears the burden of identifying the event [triggering the application] and showing its significance”).

<sup>7</sup> *In re Nw. Nat. Gas Co. dba NW Natural, Application for a Gen. Rate Revision*, Docket UG 388, NW Natural’s Direct Testimony, NW Natural/600, Downing/14 (Dec. 30, 2019).

1 Natural's last general rate case. Therefore, deferral of these costs, as outlined  
2 in the Stipulation, is consistent with ORS 757.259 and the Commission's  
3 policies implementing that statute.

4 **Q. Please explain your statement that the sharing framework protects NW**  
5 **Natural's customers.**

6 A. In addition to the assurance that all costs are prudent before including those  
7 costs in rates, the sharing framework for the deferral includes additional  
8 protections to NW Natural's customers, by imposing limits on the amounts that  
9 can be deferred, and therefore ultimately recovered from customers; and  
10 spreading the risk of cost increases between the Company and its customers,  
11 aligning their interests.

12 **Q. Do the Stipulating Parties believe that the Stipulation will result in fair and**  
13 **reasonable rates and is in the public interest?**

14 A. Yes-- for the reasons explained in our testimony.

15 **Q. Do the agreements in the Stipulation suggest that the Stipulating Parties**  
16 **agree with each other on all issues raised by NW Natural's Application?**

17 A. No. The Stipulation reflects a compromise of the parties' positions on the  
18 issues raised by NW Natural's Application. Accordingly, the Stipulation  
19 specifically provides that by entering into this Stipulation, no Stipulating Party  
20 approves, admits, or consents to the facts, principles, methods, or theories  
21 employed by any other Stipulating Party in arriving at the terms of this  
22 Stipulation, other than those specifically identified in the body of this Stipulation.

1           Moreover, no Stipulating Party should be deemed to have agreed that any  
2           provision of this Stipulation is appropriate for resolving issues in any other  
3           proceeding, except as specifically identified in this Stipulation.

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

5   A.    The Stipulating Parties recommend that the Commission approve NW Natural's  
6           application to defer for later ratemaking treatment Oregon-allocated O&M start-  
7           up costs associated with Horizon 1, subject to the conditions contained in the  
8           Stipulation and described further in the testimony above.

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

10 A.    Yes.

# **MW ANALYTICS**

Energy & Utility Consulting

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## **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 70 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:

<b>Docket</b>	<b>Party</b>	<b>Topics</b>
<u>In re Portland General Electric Company, 2022 Annual Power Cost Update Tariff</u> (Schedule 125), Or.PUC Docket No. UE 391	Alliance of Western Energy Consumers	Power Cost Modeling

<u>In re Joint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for approval of a regulatory asset account to recover costs relating to the development and implementation of their Joint Natural Disaster Protection Plan, PUC NV. Docket No. 21-03004</u>	Wynn Las Vegas, LLC; Smart Energy Alliance	Single-Issue Rate Filing
<u>In re PacifiCorp d.b.a. Pacific Power, 2022 Transition Adjustment Mechanism, Or.PUC Docket No. UE 390</u>	Alliance of Western Energy Consumers	Power Cost Modeling
<u>In re Avista 2020 General Rate Case, Wa.U.T.C. Docket No. UE-200900 (Cons.)</u>	Alliance of Western Energy Consumers	Revenue Requirement
<u>In re NV Energy's Fourth Amendment to Its 2018 Joint Integrated Resource Plan, PUC Nv. Docket No 20-07023</u>	Wynn Las Vegas, LLC; Smart Energy Alliance	Transmission Planning
<u>In Re Cascade Natural Gas Corporation, 2020 General Rate Case, Wa.U.T.C. Docket No. UG-200568</u>	Alliance of Western Energy Consumers	Revenue Requirement
<u>In re Cascade Natural Gas Corporation, Petition to File Depreciation Study, Or.PUC Docket No. UM 2073</u>	Alliance of Western Energy Consumers	Depreciation Rates
<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. 2000-578-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 Rate Filing
<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 &amp; 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 &amp; 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 &amp; 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 &amp; 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, Or.PUC, Docket No. UM 1662.</u>	Industrial Customers of Northwest Utilities	Power Cost Deferral
<u>In re PacifiCorp, dba Pacific Power, Application for Approval of Deer Creek Mine Transaction, Or.PUC, Docket No. UM 1712.</u>	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, Or.PUC, Docket No. UM 1719.</u>	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, Or.PUC, Docket No. UM 1623.</u>	Industrial Customers of Northwest Utilities	Single-issue Ratemaking
<u>2016 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration, Case No. BP-16.</u>	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, Wa.UTC, Docket No. UE-141368.</u>	Industrial Customers of Northwest Utilities	Cost of Service
<u>In re Pacific Power &amp; Light Company, Request for a General Rate Revision Resulting in an Overall Price Change of 8.5 Percent, or \$27.2 Million, Wa.UTC, Docket No. UE-140762.</u>	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, Wa.UTC, Docket No. UE-141141.</u>	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, Wy.PSC, Docket No. 20000-446-ER-14.</u>	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, Wa.UTC, Docket No. UE-140188.</u>	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, Or.PUC, Docket No. UM 1689.</u>	Industrial Customers of Northwest Utilities	Single-issue Ratemaking
<u>In re PacifiCorp, dba Pacific Power, 2015 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 287.</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 283.</u>	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), Or.PUC, Docket No. UE 286.</u>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<u>In re Portland General Electric Company 2014 Schedule 145 Boardman Power Plant Operating Adjustment, Or.PUC, Docket No. UE 281.</u>	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), Or.PUC, Docket No. UE 267.</u>	Industrial Customers of Northwest Utilities	Customer Direct Access