Small Business Utility Advocates
621 SW Morrison Street, Suite 1025
Portland, OR 97205
541-270-6001
www.utilityadvocates.org

February 14, 2022

Oregon Public Utility Commission
Attn: Filing Center
PO Box 1088
Salem, OR 97308-1088
puc.filingcenter@puc.oregon.gov

Re: UE 394 Portland General Electric Company Request for General Rate Revision
*Errata Rebuttal Testimony of Small Business Utility Advocates*

Greetings Filing Center:

Small Business Utility Advocates ("SBUA") files non-substantive corrections to its Rebuttal Testimony of Small Business Utility Advocates filed originally on January 13, 2022. These corrections are as follows:

- Exhibits labelled originally SBUA/200 and SBUA/300 are SBUA/102 and SBUA/103.
- An incomplete sentence "Revenue requirement is material to rate spread for the reason that xxx." is deleted. (Page Steele/12)
- The date the third partial stipulation was filed is corrected to read "January 18, 2022".

SBUA files the document corrected as referenced above, herein and ask that it be received and replace the document filed on January 13, 2022, and on February 9, 2022 with Motion of Small Business Utility Advocates to Admit Pre-Filed Testimony & Exhibits for inclusion in the Record in this matter. SBUA apologizes for any inconvenience.

Sincerely,
s/ Diane Henkels
Diane Henkels
Attorney for SBUA
diane@utilityadvocates.org

Enclosure

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UE 394

| | |
|---|---|
| In the Matter of<br>Portland General Electric Company<br>Request for a General Rate Revision | REBUTTAL TESTIMONY<br>AND EXHIBITS |

SBUA files the below documents in the above-referenced matter:

SBUA/100 Opening Testimony of William A. Steele

SBUA/101 Qualifications of William A. Steele

SBUA/102 Administrative Law Judge Bench Request of September 1, 2021

SBUA/103 Portland General Electric Company September 21, 2021 response to Bench Request

Submitted: January 13, 2022

SBUA
Small Business Utility Advocates

s/ Diane Henkels

Diane Henkels
Attorney, Small Business Utility Advocates
www.utilityadvocates.org
621 SW Morrison St. Ste 1025
Portland, OR 97205
541-270-6001 / diane@utilityadvocates.org

Docket No. UE 394
Exhibit SBUA/100
Steele/1

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UE 394

SMALL BUSINESS UTILITY ADVOCATES

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# REBUTTAL TESTIMONY AND EXHIBITS OF WILLIAM A. STEELE

**JANUARY 13, 2022**

## I. INTRODUCTION AND PURPOSE OF TESTIMONY

**Q. Please state your name and business address.**

A. My name is William A. Steele. My business address is 9554 Brentford Drive, Highlands Ranch, CO 80130.

**Q. What is your occupation?**

**A.** I am an independent consultant in the field of public utility regulation and president of Bill Steele and Associates LLC. A more detailed description of my qualifications is set forth in my Statement of Qualifications at the conclusion of my Rebuttal Testimony as Attachment WAS-1. I served as SBUA's expert for the entirety of a recent electric utility rate case UE 374 PacifiCorp d.b.a. Pacific Power Request for General Rate Revision, and have provided expert advice to SBUA with regard to COVID-19 impacts on small commercial customers.

**Q. On whose behalf are you testifying in this case?**

A. I am testifying on behalf of the Small Business Utility Advocates (SBUA).

**Q. Would you please describe who is SBUA?**

A. SBUA is a nonprofit 501(c)(3) organization that represents, protects, and promotes the interests of small business utility customers. SBUA has over 200 members, of which many are Oregon-based entities. Many Oregon SBUA members are customers of Portland General Electric Company ("Company"). SBUA provides information and assistance to small business with regard to utility matters. SBUA represents small

business community regarding proceedings before utility commissions and other public bodies, educates and provides advice to small businesses with respect to utility service.

**Q. Have you previously testified before a public utility commission?**

A. Yes. I have testified before the Colorado Public Utilities Commission ("Commission") on numerous occasions, and have also testified before the Nevada Public Utilities Commission and the Oregon Public Utilities Commission.

**Q. What other relevant experience have you had in utility regulation?**

A. Prior to becoming an independent utility consultant, I spent over 30 years as a rate/ financial analyst at the Colorado Public Utilities Commission ("CPUC") in the capacity as a witness for trial staff and later in my career as an advisor to the Commissioners. I have also been an instructor for over 20 years at the Center of Public Utilities ("CPU") at New Mexico State University, teaching at its semi-annual Basics of Regulation training conference as well as I serve on the CPU's Advisory Council. In addition to teaching at the CPU, I also teach a training course for an organization called EUCI in Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts ("USofA") accounting for electric and gas utilities and a course on Alternative Ratemaking Mechanisms.
In addition, I have provided in-house training service for some of the following organizations: the Colorado Public Utilities Commission, the Montana Public Service Commission, Otter Tail Power, Cobb MEC, the Colorado Office of Consumer Council and a consortium of executives from electric distribution utilities in Nigeria. Recently I was a panelist for the National Regulatory Research Institute ("NRRI")'s May 27, 2020

webinar on the impact of COVID-19 cost on ratemaking, where I discussed accounting methods. I also teach an Introduction to Utility Accounting course as part of NRRI's Regulatory Training Initiative.

**Q. What is your experience with small commercial customers and electric utilities?**

A. I have had experience dealing with issues with small commercial customers when I was a Principal Financial Analyst at the Colorado Public Utilities Commission. After I retired from the CPUC, I was asked by the Colorado Office of Consumer Counsel (OCC) if I would apply to be on their Utility Consumers' Board (UCB). The statutes creating the OCC required creation of an eleven-member Utility Consumers' Board (UCB). In accordance with legislation, seven of the members are appointed by the Governor of which at least one member of the seven appointments will be actively engaged in agriculture as a business, and at least two members of the seven appointments will be owners of small business with 100 or fewer employees. In January 1999, I was appointed by Governor Hickenlooper to the UCB to serve as one of the board members representing small business interests. In March 2020, I was reappointed to the UCB by Governor Polis to continue in my role as serving the interests of small businesses. In July of 1999 I was elected chairman of the UCB by my peers. I have also run my own business for nine years, that is, since May of 2012.

**Q. What are SBUA'S areas of interest in this proceeding?**

A. Per the Company's original proposal, the Company sought to increase rates of small commercial customers, that is, Schedule 32, by 7.8%, and this increase is one of the largest increases proposed. Given the percentage increase over other consumers, SBUA

has particular interest in rate spread to ensure that the portion that Schedule 32 is fair and reasonable to the forecasted 94,649 customers as expressed in PGE/1200 MacFarlane-Tang. In this particular rate case the rate spread rate design process has evolved differently than, for example, another rate case UE 374 recently before this Commission. In this docket, the Commission seeks a proposal of a process of deriving revenue requirement and rate spread. We monitor the docket to see how this process is evolving and where matters relate to rate spread and rate design and factors especially determinative of rate spread, we are weighing in.

**Q. Are there other particular areas of focus for SBUA?**

A. Yes, SBUA has been closely following the impacts of COVID-19 pandemic on small businesses and small commercial customers and where the rate case incorporates that issue, SBUA is paying close attention. That includes the area of deferrals generally. In addition, SBUA has focused review on the issues of decoupling and the costs of the Fee Free Credit Card payments for small commercial customers and how the costs of Fee Free Credit Card payments are allocated.

**Q. What is the purpose of your testimony and how is it organized in this proceeding?**

A. The purpose of this testimony is to lay background for SBUA's positions, and identify the explain the positions. My Rebuttal Testimony is organized as follows: Section I is the introduction and purpose and summary of my testimony. Section II summarizes the foundation of the current testimony as set forth in the previous stipulations already proposed in this docket including topics of cost of capital, cost of debt, adjustments, revenue requirement, and deferrals. Section III also includes the foundation and, to a

certain extent, SBUA's position in a proposed Third Partial Stipulation, and SBUA's position regarding COVID-19 deferrals. Section III discusses the remaining unsettled issues including Fee Free Credit Card costs.

**Q. Please summarize your recommendations.**

A. Based upon my analysis of the Company's filing and discovery responses, we support and I recommend the Commission approve the Third Partial Stipulation. We also look forward to the opportunity to address the remaining revenue requirement issues and other issues important to SBUA including rate spread and design.

## II. PARTIAL STIPULATIONS

**Q. When you first began work in this docket had the parties already reached agreement on certain subject areas?**

A. Yes, when SBUA intervened the parties had already filed a partial stipulation on or about September 30, 2021 which is referred to here as the "First Partial Stipulation." The First Partial Stipulation concerned the topics of cost of capital and debt.

**Q. What did you review to analyze the first partial stipulation of September 30, 2021?**

A. I reviewed PGE's initial testimony and exhibits filed in this docket, as well as the Partial Stipulation and the supporting Joint Testimony filed with the Partial Stipulation.

**Q. What was your overall conclusion of the partial stipulation?**

A. I concluded that the terms and conditions reached in the First Partial Stipulation fall within a zone of reasonableness.

**Q. What expertise do you have regarding your review of cost of capital?**

A. As delineated in my statement of qualification I was an Advisor at the Colorado Public Utilities Commission with one of my areas of expertise in cost of capital. I advised the Commissioners as well as the Administrative Law Judges in cost of capital matters. I currently an independent consultant providing my services across the county. I also teach at the Center for Public Utilities at New Mexico State University. In addition, I am chairman of the Utility Consumer Board in Colorado. All these activities put me in the position of knowing what is going on in the country on Cost of Capital Matters.

**Q. Please walk us through some of the aspects of the first partial stipulation and explain why you concluded they fell within a zone of reasonableness?**

A. The reasons I stated the First Partial Stipulation was in the zone of reasonableness was how the Return on Equity or "ROE" was established. The 9.5 percent ROE fell with a range established by the Cost of Capital witnesses for PGE and Staff. This is the standard regulatory practice of determining an ROE. The parties to the stipulation also validated the 9.05 ROE was an appropriate by citing to the Commission having granted 9.05 ROE to PacifiCorp in December 2020, as well as taking into consideration current market conditions.

**Q. What was another aspect of the first partial stipulation that allowed you to conclude the partial stipulation fell with in a zone of reasonableness?**

A. It was the establishment of the capital structure. Both the PGE and Staff recommended a notional Capital Structure of 50 percent Long-Term Debt and 50 percent Common Equity, Hence the partial stipulation capital structure did fall within a zone of reasonableness.

**Q. What are the aspects of the partial stipulation that allowed you to conclude the partial stipulation fell with in a zone of reasonableness?**

A. It was how the agreed-upon Cost of Long-Term Debt of 4.125 percent. According to the partial stipulation by taking Together, the actions of: 1) updating PGE's long-term debt with the details of its recent issuance; 2) adding back the debt PGE associates with the 2020 trading losses; and, 3) updating the coupon rate on the forecasted November 2022 issuance to 3.68 percent after looking at pertinent financial market data – without prorating, resulted in the agreed-upon Cost of Long-Term Debt of 4.125 percent.

**Q. What was SBUA'S position to the first partial stipulation?**

A. SBUA took no position.

**Q. Did you review the Second Partial Stipulation?**

A. Yes, I reviewed the Second Partial Stipulation which pertains to various rate case adjustments.

**Q. What did you review regarding the Second Partial Stipulation?**

A. I reviewed PGE's testimony and exhibits filed in the docket, the Second Partial Stipulation and supporting Joint Testimony.

**Q. What was your overall conclusion of the second partial stipulation of December 2, 2021?**

A. The terms and conditions reached in the Second Partial Stipulation fall within a zone of reasonableness.

**Q. What expertise to you regarding the resolved issues in the second partial stipulation?**

A. As delineated in my statement of qualifications I have over forty years of regulatory working in rates and accounting matters I also teach at the Center for Public Utilities at New Mexico State University. In addition, I am chairman of the Utility Consumer Board in Colorado. All these activities put me in the position of knowing what is the appropriate regulatory treatment of the issues in the Second Partial Stipulation because rate case adjustments are a regular part of my professional activity.

**Q. Please walk us through some of the aspects of the second partial stipulation and explain why you concluded they fell within a zone of reasonableness?**

A. Many of these settled issues are what I would categorize as rate case adjustments to what the Company proposed initially. Basically, only costs that benefit the ratepayer should be included in rates and those costs that do not benefit the ratepayer should be charged to the shareholders. The settled issues represent the balance of costs assigned to ratepayers and a portion of those costs assigned to the shareholders. Based on my professional experience, I would state the regulatory treatment settled in this partial settlement falls within a zone of reasonableness. For efficiency purposes I will list the as one group and not discuss each one individually since the base regulatory cost/disallowance principles are the same.

a. Integrated Operations Center (IOC), S-23 ($9m reduction)

b. Miscellaneous Directors' Expenses, A-07 & C-05

c. Membership Costs, CAISO Membership, Meals & Entertainment, S-08, S-09, S-10

d. Accumulated Deferred Income Taxes (ADIT) Incentives, A-18

e. Two Capital Projects, S-03, S-04, A-12

f. Three Rate Base Items, S-22, A-20, A-23 - Boardman and Colstrip

g. Directors' Deferred Compensation Plan, A-

h. Directors' and Officers' (D&O) Liability Insurance, A-06

**Q. Did SBUA take part in the second stipulation negotiation?**

A. SBUA took a very limited role in the negotiation of the Second Stipulation and took no position.

**Q. What are some of the other categories of adjustments you have concluded fall within a zone of reasonableness?**

A. Those adjustments that fall within the zone of reasonableness that will be addressed in another Commission proceeding such as adjustments that are deferrals, that is deferring to another day in the future recuperation of costs of an expense. Deferrals is an important discussion in this rate case.

**Q. Was there quite a bit still set for litigation after the First and Second Stipulations wasn't there?**

A. Yes, there was revenue requirement that had not been resolved, rate spread and rate design, decoupling, and several other issues.

**Q. Did SBUA engage in the negotiations leading up to proposed Third Partial Stipulation?**

A. Yes, the discussions leading to a Third Partial Stipulation took place over a span of about a month beginning in early December.

**Q. Did that Third Partial Stipulation resolve all or most of the remaining issues?**

A. No, that stipulation is resolving some issues, but several topics were identified as not resolvable in a Third Partial Stipulation.

**Q. Did you recommend in favor of the Third Partial Stipulation?**

A. Yes, my testimony supporting the Third Partial Stipulation is available in that document.

**Q. Were the SBUA concerns regarding rate spread, fee free credit card payments, COVID-19 related deferrals all part of the Third Partial Stipulation?**

A. Settlement negotiations are confidential and so I cannot share on that, however, I can say that revenue requirement is part of what is resolved in the Third Partial Stipulation. SBUA opines here more specifically on fee free credit card payments, ensuring that COVID-19 deferrals were not part of this rate case, and continued to follow the topic of rate spread.

**Q. What did you review to advise SBUA on the third partial stipulation of January 18, 2022?**

A. I reviewed PGE's testimony and exhibits filed in this docket, as well as the partial stipulation. Also, I have reviewed a large number of data requests and corresponding responses in the Huddle. Finally, I have been engaged in discussions and absorbed information in that manner.

**Q. What expertise do you have with regard to the resolved issues in the third partial stipulation?**

A. As delineated in my statement of qualifications I have over forty years of regulatory working in rates and accounting matters I also teach at the Center for Public Utilities at

New Mexico State University. In addition, I am chairman of the Utility Consumer Board in Colorado. All these activities put me in the position of knowing what is the appropriate regulatory treatment of the issues in the Third Partial Stipulation.

**Q. What was your overall conclusion of the partial stipulation of January 18, 2022?**

A. I recommended that SBUA sign on to the that Partial Stipulation because it falls within a zone of reasonableness.

**Q. Please walk us through some of the aspects of the partial stipulation and explain why you concluded they fell within a zone of reasonableness?**

A. The terms and conditions reached in the partial stipulation fall within a zone of reasonableness are bundled issues for a dollar amount of revenue requirement. I have found this is a common method for resolve a large number of issues, hence that is why I state this falls within a zone of reasonableness. Otherwise, the Joint Testimony sets forth my views on the Third Stipulation.

**Q. What settlement issues did you wish to comment on?**

A. I offer my comments on the issues of decoupling and also on deferrals.

**Q. What is decoupling?**

A. Basically, "Decoupling" is a regulatory mechanism that removes the pressure on utilities to sell as much energy as possible by eliminating the relationship between revenues and sales volume. A decoupling mechanism is designed to make up to the utility for what the utility loses in loss of sales due to decreased electricity consumption from energy conservation.

**Q. What did the partial stipulation state for decoupling?**

A. In testimony, Staff supported PGE's request to continue the current decoupling mechanism but did not agree to the modifications proposed by PGE. In testimony, CUB opposed PGE's modifications to the rate limiter for decoupling mechanism.

**Q. Drawing your attention to the SBUA / 200 Bench Request and SBUA / 300 PGE Response to Bench Request, do you agree with the Company's identification of which of these deferrals is typical to e included in a rate case?**

A. Yes.

**Q. Are there any deferrals that are of particular concern to SBUA?**

A. Yes, SBUA is concerned about the COVID-19 deferral. UE 394 / PGE / 2300 Tooman – Batzler / 2 and UE 394 / PGE / 2300 Tooman – Batzler / 6.

**Q. What is your concern regarding the COVID-19 deferral?**

A. With respect to COVID-19 deferral, the Commission should examine this issue by itself in a prudence review. This issue requires examination and a prudence review should be thorough in this regard in order to ensure that rate impacts from COVID-19 are fair and reasonable to small commercial customers. SBUA has maintained this stance in Oregon basically throughout the COVID-19 proceedings.

## IV. REMAINING UNSETTLED ISSUES

**Q. Regarding the issue of rate spread, how do you view the process by which the Commission is determining rate spread?**

A. From my review of rate spread in this case, rate spread is how the Company will spread the overall revenue requirement to each individual customer class. It is reasonable to

derive scenarios from the utility of rate spread for the Commission to examine once the revenue requirement is identified. An issue of paramount importance for SBUA is ensuring the small businesses, that is, the small commercial customers, and especially Schedule 32 customers, do not pay more than their fair share of any rates including rate increases. Schedule 32 is a customer class facing one of the largest rate increases among all the consumer classes in this rate case and so rate spread is a priority.

**Q. How is rate spread determined in this general rate case?**

A: In this rate case the Commission has requested the Company run scenarios on revenue requirement and rate spread. To date, rate spread remains an unresolved issue and SBUA looks forward to participating in the resolution.

**Q. What is your recommendation concerning fee free credit card payments?**

A. Information from our small businesses is that rarely do they have a utility cost of larger than $1,500 and many are far less.

**Q. In your opinion should one rate payer class pay the cost of credit card payments of another ratepayer class?**

A. I agree with the Company's position that each rate payer class would be assessed only for the fees assessed for its class. We agree with the UE 394 / PGE / 1700 Bekkedahl – McFarland / 10. Standard. ratemaking practices assigns each class of customers should pay their fair share of costs and, where possible, costs should be directly assigned.

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

A. Yes.

Docket No. UE 394
Exhibit SBUA/101
Witness: William A. Steele

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UE 394

SMALL BUSINESS UTILITY ADVOCATES

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**QUALIFICATIONS OF WILLIAM A. STEELE**

# Resume
# William (Bill) Steele

**Bill Steele and Associates LLC**
**9554 Brentford Drive**
**Highlands Ranch, CO 80130**
**(303) 921-3808**
**w.steele1@icloud.com**
**billsteeleandassociates.com**

## Summary of Qualifications

Mr. Steele has over 40 years of experience in public utility regulation in which he has acquired extensive knowledge of the electric, gas and telecommunications industries. His expertise in revenue requirement, cost-of-service, cost of capital and rate design has allowed him to serve his clients in utility accounting and financial matters. Mr. Steele offers his consulting services as an expert witness, regulatory advisor and a trainer in public utility matters. Prior to forming Bill Steele and Associates LLC, Mr. Steele spent 34 years with the Colorado Public Utilities Commission as an Advisor to the Commissioners and as an expert witness. Mr. Steele has also been an instructor at the Center for Public Utilities "Basics of Regulation" training course for the last 21 years.

## Professional Experience

### 2012 - Present President, Bill Steele and Associates, LLC

Following a 34-year career with the Colorado Public Utilities Commission, Mr. Steele formed a consulting practice in order to continue to provide his professional services in the area of regulatory policy development and rate regulation of public utilities. His expertise in revenue requirements, cost-of-service, cost of capital, and rate design allowed him to serve clients in the electric, gas and telecommunications industries.

Since forming Bill Steele and Associates LLC, Mr. Steele had provided expert witness and advisory services to some of the following clients: The Colorado Office of Consumer Counsel; The Alliance for Solar Choice (TSAC), Western Resource Advocates of Nevada, the Wired Group, Southwest Power Pool, Small Business Utility Advocates in Oregon, the Attorney General of the State of Vermont, Gegax consulting and Tahoe Economics. In addition, Mr. Steele had provided in house training service for some of the following organizations: the Colorado Public Utilities Commission, the Montana Public Service Commission, Otter Tail Power, Cobb MEC and a consortium of executives from electric distribution utilities serving the country of Nigerian.

Mr. Steele has also been an instructor at "Basics of Regulation" training course offered by the Center for Public Utilities (CPU) at New Mexico State University for over 20 years. The main topics which Mr. Steele teaches included revenue requirements, a hands-on revenue requirement problem, class cost-of-services studies and other regulatory topics as required. Mr. Steele In his role as an instructor at the CPU has trained numerous state commissioners, members of state commissions staff, as well as, members from industry and consumer advocate organizations. Besides being an instructor at the CPU, he also serves on the CPU's Advisory Council. In addition to teaching at the CPU, Mr. Steele also teaches a basic FERC accounting course and alternative ratemaking mechanisms course for the training firm EUCI.

On January 5, 2018, Colorado Governor Hickenlooper by Executive Order (A 2008 002) appointed Mr. Steele to serve as a representative for small businesses on the Utility Consumers Board (UCB). Mr. Steele as a board member of

UCB, provided to the Office of Consumer Counsel general policy guidance on matters that involve utility regulation and legislative matters. In November 2018. He was reappointed to the UCB by Governor Polis on March 5, 2020 and was elected its Chairman on July 14, 2020.

### 2004 -2012 Commission Advisor, Colorado Public Utilities Commission

Mr. Steele served as an advisor to the three Colorado Public Utilities Commissioners and the Commission's six Administrative Law Judges. Mr. Steele demonstrated his broad expertise in the areas of electricity and natural gas utility regulation, which included the areas of revenue requirements, cost-of-service analysis and rate design. He also served in the role as the Commission's subject matter expert in utility accounting and finance matters.

In addition, Mr. Steele's advisory responsibilities included the training of new Commissioners as well as conducting in-house training courses on various utility issues, such as how to apply traditional regulatory principles to emerging issues in public utility regulation.

### 1978 – 2004 Principal Financial Analyst, Colorado Public Utilities Commission

Mr. Steele served in various roles as a financial analyst from 1978 until his promotion to supervisor in 1987. Mr. Steele supervised the Financial Analysts' in the Commission's Fixed Utilities Section. His duties in that role included the training of new financial analysts as well as providing expert testimony in rate case proceedings as well as testimony on policy issues concerning accounting, financial and operational matters.

Mr. Steele and his Financial Analyst's also conducted special investigations and audits including the circumstances that lead to the Colorado-Ute Electric Association's bankruptcy, which at that time was the largest bankruptcy in the history of the United States.

Mr. Steele has presented testimony in over 50 cases before the Colorado Public Utilities Commission, Denver District Court and United States District Court on accounting, financial and management issues.

Because of Mr. Steele's vast experience and his ability to effectively train commission staff, the three Commissioners and the Director of the Commission asked Mr. Steele to accept a position with as an Advisory to the Commissioners.

## Degrees

Bachelor of Science degree in Business Administration from the University of Northern Colorado

Masters in Business Administration degree from the University of Phoenix.

## Selected Consulting Projects of Bill Steele and Associates LLC

UE-394 "In The Matter Of Portland General Electric Company Request For A General Rate Revision." In the proceeding, Mr. Steele provided consulting services to the Small Business Utility Advocates (SBUA) of Oregon regarding the full range of rate case matters including revenue requirements, rate spread, rate design and COVI-19 issues..

Mr. Steele was one of five independent experts chosen as the first Industry Expert Panel (IEP) for Southwest Power Pool (SPP). The purpose of the IEP was to evaluate and make recommendations to the SSP's Board of Directors concerning the competitive bids submitted for the construction of the Wolf Creek Black Berry transmission project. Mr. Steele's primary area of review and evaluation was the rate analysis section . In this section Mr. Steele examined each bid's cost to construct and operate the project based on a Net Present Value calculation over a 40 year time period. His secondary responsibility was to evaluate the financial viability and creditworthiness of the bidders. The IEP begin its work in November 2019 and completed its work in October 2021 (23 months).

"Advice No. 21-001/UE 374, In the Matter of PACIFICORP, dba PACIFIC POWER, Request for a General Rate Revision. In the proceeding, Mr. Steele filed testimony on behalf of the Small Business Utility Advocates of Oregon regarding cost allocation and rate design issues for the small commercial rate class.

"Before The Public Utilities Commission of the State of Colorado, Proceeding No. 20Al-0049G, Public Service of Colorado request to increase rates for all Natural Gas Sales. In the proceeding, Mr. Steele filed testimony on behalf of the Colorado Office Consumer Council regarding cost allocation and rate design issues for the residential and small commercial rate classes.

"Report to the State of Vermont Attorney General on Review and Analysis of the Department's Performance Under ACT 130 Standards For the Washington Electric Cooperative (WEC) Rate Case", submitted on December 31, 2019

"Application of Sierra Pacific 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 there to", Docket No. 16-06006. In this proceeding, Mr. Steele presented expert witness written and oral testimony on behalf of Nevadans for Clean Affordable Reliable Energy ("NCARE") on the issue of fixed cost recovery for residential and small commercial customer classes, and the issue of having separate rate classes for net metered residential and small commercial customers.

"Petition of Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid for approval by the Department of Public Utilities of its Grid Modernization Plan." D.P.U. 15-120. In this proceeding, Mr. Steele is a technical consultant with the Wired Group who has been retained by the Office of Ratepayer Advocacy, Massachusetts Office of The Attorney General. In this docket, Mr. Steele is leading the investigation into National Grid's proposed rate designs, cost recovery methods, and bill impact estimates as set forth in the Company's grid moderation plan.

"Petition of Fitchburg Gas and Electric Light Company d/b/a Unitil for approval by the Department of Public Utilities of its Grid Modernization." Plan. D.P.U. 15-121. In this proceeding, Mr. Steele is a technical consultant with the Wired Group who has been retained by the Office of Ratepayer Advocacy, Massachusetts Office of The Attorney General. In this docket, Mr. Steele is leading the investigation into Unitil's proposed rate designs, cost recovery methods, and bill impact estimates as set forth in the Company's grid moderation plan.

"Petition of NSTAR Electric Company and Western Massachusetts Electric Company, each d/b/a Eversource Energy, for approval by the Department of Public Utilities of their Grid Modernization Plan. "D.P.U. 15-122. In this proceeding, Mr. Steele is a technical consultant with the Wired Group who has been retained by the Office of Ratepayer Advocacy, Massachusetts Office of The Attorney General. In this docket, Mr. Steele is leading the investigation into Eversource's proposed rate designs, cost recovery methods, and bill impact estimates as set forth in the Company's grid moderation plan.

Mr. Steele was one of five independent experts chosen as the first Industry Expert Panel (IEP) for Southwest Power Pool (SPP). The purpose of the IEP was to evaluate and make recommendations to the SSP's Board of Directors concerning the competitive bids submitted for the construction of the Walkemeyer transmission project. Mr. Steele's primary area of review and evaluation was the financial viability and creditworthiness of the bidders as well as his secondary responsibility was to evaluate the bidder's proposed rate design. The IEP begin its work in November 2015 and completed its work in May 2016 (7 months).

"In The Matter Of The Application Of El Paso Electric Company Of New Mexico For Revision Of Its Retail Electric Rates Pursuant To Advice Notice No. 236," Case No. 15-00127-UT. In this proceeding, Mr. Steele filed expert witness written testimony on behalf of The Alliance for Solar Choice ("TASC") opposing El Paso Electric's proposal to place DG customers into a separate rate class.

## Recent Presentations

"The Basics of Utility Accounting and Ratemaking for Regulators" A course for the National Regulatory Research Institute's Regulatory Training Initiative, presented January 26-28, 2021

"Accounting Methods For The Interim Regulatory Treatment of COVID-19 Costs" presented at the National

Regulatory Research Institute's Webinar on May 27, 2020.

"Alternative Ratemaking Mechanisms" presented to the National Association of Regulatory Utility Commissioners Staff Subcommittee on Accounting & Finance-Spring 2019 Conference

"Price Cap Electric Ratemaking: Does it Merit Consideration?" Bill Steele and Paul Alvarez. Electricity Journal. In production for October, 2017 issue.

"Above the Line or Below the Line, Where Should the Cut Be?", presented to the National Association of Regulatory Utility Commissioners Staff Subcommittee on Gas-2014 Annual Meeting

"Incentive Mechanisms", presented to the National Association of Regulatory Utility Commissioners Staff Subcommittee on Accounting & Finance-Fall 2013 Conference

"Benchmarking", presented to the National Association of Regulatory Utility Commissioners Staff Subcommittee on Accounting & Finance-Spring 2013 Conference

## Electric Industry Training Presentations

"Alternative Ratemaking Regulation" in-house training for the Colorado Public Utilities Commission conducted on January 15-16, 2020.

"FERC Accounting 101 - The Basics of the Uniform System of Accounts (USofA) for electric and Gas Utilities." Conducted on behalf of EUCI. held at Costa Mesa, CA on ,January 22-23, 2020.

FERC Accounting 101 - The Basics of the Uniform System of Accounts (USofA) for rural electric utilities", in-house training for Cobb MEC, held on October 23, 2019.

"FERC Accounting 101 - The Basics of the Uniform System of Accounts (USofA) for electric and Gas Utilities." Conducted on behalf of EUCI. held at Houston, TX on ,July 19-20, 2019.

FERC Accounting 101 - The Basics of the Uniform System of Accounts (USofA) for electric utilities", in-house training for Otter Tail Power, held on June 19, 2019.

"Public Utility Accounting and Ratemaking Principles for Electric and Gas Utilities.", in-house training for the staff of the Montana Public Service Commission held on April3-4, 2019.

FERC Accounting 101 - The Basics of the Uniform System of Accounts (USofA) for electric and Gas Utilities." Conducted on behalf of EUCI. held at Denver, Co on ,January 17-18, 2019.

"Executive Training on Uniform System of Accounts (USoA), Principles, Practice, & Case Studies", for Nigerian Distribution Utilities on behalf of Stride Professional Services U.S.A.

## Electric Industry Presentations at the Center for Public Utilities

The Process for Determining the Revenue Requirement

Hands-on Revenue Requirement Problem

The Process for Determining a Class Cost of Service Study

Energy Efficiency Mandates

Integrated Resource Plans

Renewable Resource Programs

Demand Side Resource Programs

Determining the Financial Impact of Demand Side Resource Programs

Feed-in-Tariffs

Special Riders and Cost Recovery Mechanisms

Decoupling vs. Lost Revenue Adjustments

Renewable Energy, Distributed Generation (DG) & Net Metering

The Process and Procedures of a Rate Case

## Telecommunications Industry Presentations at the Center for Public Utilities

The Basics of Inter-carrier Compensation Cost Models

How to Test for Predatory Pricing

Federal Act of 1996 Pricing Methods – Total Element Long Run Incremental Cost (TELRIC)

Hands-on Problem for How to Calculate a TELRIC Price

The Process of Determining The Need For Additional Area Codes

How the E-911 System Operates

What Are N11 Codes?

The Relationship of Telecommunications Technology, Regulation and Pricing

## Other Regulatory Presentations of Mr. Steele

Methods for Determining The Cost of Equity

Cost of Capital Issues

Imputed Debt and Purchase Power Agreements

The Relationship of CWIP and AFUDC

The Revenue Requirement Process For Electric Utilities

The Class Cost of Service Study Process For Electric Utilities

The Revenue Requirement Process For Natural Gas Utilities

The Class Cost of Service Study Process For Natural Gas Utilities

The Process of Auditing a Phase I/ Revenue Rate Case

The Process of Analyzing Mergers and Acquisitions The Process of Rate Design

The Relationship Between Management Audits and Rate Cases History of Telecommunications

Current Issues in Telecommunications Regulation

The Process of Auditing Small Telephone Companies' Rate Case Filings

An Overview of The Federal High Cost Fund for Telecommunications Carriers

Auditing Executive Compensation Levels in The Telecommunications Industry

The Sale and Leaseback of Craig Station Unit No. 3 Power Plant

An Overview of The Colorado-Ute Electric Association's Bankruptcy

## Energy Proceedings in Which Mr. Steele Served as a Commission Advisor

Black Hills Colorado Electric Utility Company's Phase I Electric Rate Case in Docket No. 11AL-387E. I advised on the issues of what is an appropriate authorized return on equity; capital structure; cost of long-term debt and interest synchronization.

Public Service Company of Colorado's Phase I Gas Rate Case in Docket No. 10AL-936G. I advised the Commissioners on the issues of Capital Structure, Long-Term Debt, Return on Equity and Imputed Debt.

Black Hills Colorado Electric Utility Company's Phase I Electric Rate case in Docket No. 10AL-008E. Advised on the following issues: authorized return on equity; capital structure; and revenue requirement.

Black Hills Colorado Electric Utility Company's Application to Implement a Purchased Capacity Cost Adjustment ("PCCA") Mechanism in Docket No. 09A-837E.

Public Service Company of Colorado's Phase II electric rate cases & I. Docket No. 09AL-299E. In the Phase I portion, I advised the Commissioners on the issues of Capital Structure, Long-Term Debt, Return on Equity and Imputed Debt. On the Phase II portion, I advised the Commissioners on the issues of Class Cost of Service Study, Service and Facilities Charges, and Provisions of Special Contract Rates.

Transfer of Aquila's Colorado Electric and Gas Operations to Black Hills Corporation in Docket No. 08A-837G

Public Service Company of Colorado's 2007 Electric Colorado Resource Plan Docket No. 07A-477E. In this docket I advised the Commissioners on the issues of the application of weighted average cost of capital and the issue of imputation of debt for purchased power agreements in relation to the criteria for bid evaluations.

Public Service Company of Colorado's Demand Side Management Program and Cost Incentive Adjustment – Docket No. 07A-420E. In this docket I assisted the Advisory Staff's DSM expert in understanding traditional rate making concepts and how those concepts need to be modified to develop options for the Commissioners to consider in developing a DSM incentive mechanism for DSM cost recovery as mandated by Colorado Statute.

Public Service Company of Colorado's Revision's to its Interruptible Service Order Service Credit in Docket No. 07S-521E. In this docket I advised the Commissioners on what are appropriate cost recovery components when compensating industrial users for being interrupted as a result of a need for demand response to shave peak load.

"Investigation of Regulatory and Rate Incentives" in Docket No. 08I-113EG. My role in this generic docket before the Commissioners was to look at alternative ways of regulated electric and gas utilities as the regulatory landscape evolves. I was also tasked with looking at developing benchmark performance standards as well.

Public Service Company of Colorado's Phase II Gas Rate Case in Docket No. 08S-146G. In this case I advised the Hearing Commissioners on the Class Cost of Service Study and Rate Design.

Public Service Company of Colorado's Phase I Rate Case in Docket No. 08S-520E. In this docket I advised the ALJ on revenue requirement issues.

Public Service Company of Colorado's Application for Approval of a Contingency Plan for Meeting The 2013 Resource Need and its Request for Approval of Amendment of Purchase Power Contracts with Tri-State Generation and Transmission, Inc. in Docket No. 07A-107E. In this docket I advised the Commissioners on the adequacy of the Company's contingency plan and whether the approval of the amended of the Tri-State purchase power contract was in the public interest.

Public Service Company of Colorado's Electric Phase I Rate Case in Docket No. 06S-234EG. In this docket I advised the Commissioners on the issues of Capital Structure, Return on Equity and the regulatory treatment and pricing of the Company's renewable program called Windsource.

Public Service Company of Colorado's Application for Approval of An Energy Exchange Agreement between Public Service and PacifiCorp in Docket No. 06A-015E. In this docket I advised the ALJ on whether the acceptance of the Settlement Agreement was in the Public Interest.

Public Service Company of Colorado's Application to Amend its 2003 Resource Plan to Shorten Acquisition Period in Docket No. 05A-543T. In this docket I advised the Commissioners on what resource acquisition criteria should be placed on the Company in evaluating future resource acquisition bids.

Public Service Company of Colorado's Electric and Gas, Phase I Rate Case in Docket No. 02S-315EG. In this docket I advised the Commissioners on the issues of Capital Structure, Return on Equity and various regulatory principles.

Public Service Company of Colorado's Gas, Phase I Rate Case in Docket No. 00S-422G. In this docket I advised the Commissioners on the issues of Capital Structure, Return on Equity, Depreciation and various regulatory principles.

## Telecommunications Proceedings in Which Mr. Steele Served as a Commission Advisor

The Application of US Connect LLC for Designation as an Eligible Telecommunications Carrier in the State of Colorado in Docket No. 11A-986T.

The Application of Q Link Wireless LLC for Designation as an Eligible Telecommunications Carrier in the State of Colorado in Docket No. 11A-985T.

The Application of Nucla-Naturita Telephone Company and NNTC Wireless, LLC For Redefinition of Service Area Pursuant to Commission Decision No. C11-0551 in Docket No. 11A-938T.

The Application of TAG Mobile, LLC, For Designation as an Eligible Telecommunications Carrier in the State of Colorado For the Limited Purpose of Offering Wireless Lifeline and Link-Up Service to Qualified Households (Low Income Only) in Docket No. 11A-815T.

The Application of Terracom, Inc. For Designation as an Eligible Telecommunications Carrier on a Wireless Basis For The Limited Purpose offering Federal Lifeline and Link-Up Programs in Docket No. 11A-744T.

The Petition of Nucla-Naturita Telephone Company For High Cost Support Mechanism Funding in Docket No. 11M-720T.

The Application of Virgin Mobile USA, LP. For Limited Designation as an Eligible Telecommunications Carrier in the State of Colorado in Docket No. 11A-657T.

The Petition of Wiggins Telephone Association for High Cost Support Mechanism Funding in Docket No. 11V-594T

The Creation of a Telecom Advisory Group For The Purpose of Informing The Commission on Current Advancements in Telecommunications Technology And The Telecommunications Marketplace Pursuant to § 40-15- 101, C.R.S, in Docket No. 10M-565T

CenturyLink's acquisition of Qwest Communications in Docket No. 10A-350T.

The Application of Union Telephone Company, Doing Business as Union Wireless for Designation as an Eligible Telecommunications Carrier in Colorado in Docket No. 09A-771T.

The Petition of Qwest Corporation For Variances And Waivers From Certain Reporting Requirements in Docket No. 09V-146T.

The Petition of Phillips County Telephone Company of Phillips County, Colorado For High Cost Support Mechanism Funding, in Docket No. 08V-510T

Formal Complaint of Qwest Communications versus various Competitive Local Exchange Carriers in Docket No. 08F-259T.

Qwest Corporation's Application to Set the Maximum Price For Residential Basic Local Exchange Service Pursuant to Section 40-15-502, C.R.S. in Docket No. 08A-403T. Advised on the following issues: Appropriate methodology for calculating Changes in the Cost and Price of Providing Service; cost methodology for calculating

Net Revenues; the appropriateness of the whether Bifurcation of Rates for High and Low Cost Wire Centers; impact of changing rates on the Colorado High Cost Surcharge Mechanism. Also assisted on court appeal in research and write court brief to Colorado Supreme Court.

Sprint Communications Company L.P.'S Petition for Arbitration With CenturyTel of Eagle, Inc. Pursuant to § 252(B) of The Communications Act of 1934, as Amended by The Telecommunications Act of 1996 in Docket No. 08B-121T.

The Petition of Qwest Corporation for Arbitration of an Interconnection Agreement with Union Telephone Company under § 252 of The Federal Telecommunications Act of 1996 in Docket No. 04B-491T.

The Application of N.E. Colorado Cellular, Inc., For Designation as an Eligible Provider Carrier Under 4 CCR 723- 41 in Docket No. 00A-491T.

## Mr. Steele's Testimony Before The Colorado Public Utilities Commission, State and Federal Courts

"Rate of Return, Income Statement, and Rate Base," Union Rural Electric Association, Inc., Investigation & Suspension Docket No. 1490, March 1981.

"Rate of Return, Income Statement, and Rate Base," Sangre de Cristo Electric Association, Inc., Investigation & Suspension Docket No. 1520, September 1981.

"Valuation of Assets and Acquisition Adjustment," Rico Telephone Company, Transfer Application No. 34236, January 1982.

"Rate of Return," Holy Cross Electric Association, Inc., Rate Case No. 6036, January 1982.

"Gas Cost Adjustment Tariff," Public Service Company of Colorado, Case No. 5721, February 1982. "Rate of Return," Union Rural Electric Association, Inc., Rate Case No. 6061, March 1982.

"Gas Cost Adjustment Tariff," Peoples Natural Gas a Division of Northern Natural Gas Company," Case No. 5721, April 1982.

Income Statement, Capital Expenditures, Refunds Received From Colorado Interstate Gas Company, and Operating Ratio," City of Fort Morgan, Investigation & Suspension Docket No. 1555, April 1982.

"Rate Base," Peoples Natural Gas Company, Investigation & Suspension Docket No. 1544, May 1982. "Rate Base," Mountain Bell, Investigation & Suspension Docket No.1575, November 1982.

"Identification and Valuation of Assets Transferred by Mountain Bell to American Bell," Transfer Application No.

35033, December 1982.

"True-Up Audit on the Specific Identification and Valuation of Assets Transferred by Mountain Bell to American Bell," Transfer Application No. 35033, July 1983.

"Income Statement (Electric, Gas and Steam)" Public Service of Colorado, Investigation & Suspension Docket No. 1640, March 1984.

"Accounting Issues in the Transfer of Mountain Bell's Directory Assets to U S West Direct, a Non-Regulated Entity," Case No. 84CV8902, District Court, City and County of Denver. September 1984.

"The Primary Aspects of Mountain Bell's Transfer of Directory Publications to U S West Direct," Application No. 36247, May 1984.

"The Impact of the Rate of Return of Mountain Bell's Transfer of Directory Publications to U S West Direct," Case No. 6360 and Case No. 6361, December 1985.

"Rate of Return and Quality of Service," Union Telephone, Investigation & Suspension Docket No. 1699, April 1986.

"The Impact of the Transfer of Directory Publications from Mountain Bell to U S West Direct on Mountain Bell's Revenue Requirement," Investigation & Suspension Docket No. 1700, April 1986.

"Application of Union Telephone Company For Authority to Discontinue Service at Lodore, Colorado," Abandonment Application No. 36949, November 1986.

"Affidavit of William A. Steele," District Court, City and County of Denver, Civil Action No.85CV11531: Public Utilities Commission vs. Union Telephone Company, March 1987.

"Access Charges of Various Colorado Independent Telephone Companies," Case No. 6607, June 1987.

"Rate of Return, Income Statement, Rate Base, Rate Design," Union Telephone Company, Application No. 38333, February 1988.

"Role of Independent Telephone Companies in U S West Communications Local Calling Area Plan (LCAP)," Investigation and Suspension Docket No. 1766, November 1988.

"Management Audit of Delta County Tele-Comm. Inc." Investigation and Suspension Docket No. 1760, July 1989.

"Financial Audit and Management Review of Colorado-Ute Electric Association, Inc.," In the Matter of the Review and Monitoring of the Financial and Operating Status of Colorado-Ute Electric Association Inc., Montrose,

Colorado, Docket No. 89M-230E, October 11, 1989.

"Affidavit of William A. Steele on behalf of the Debtor in Possession," United States District Court in Bankruptcy For the District of Colorado, In re Colorado-Ute Electric Association, Inc., Case No. 90 B 03761 C (Voluntary Petition) Chapter 11, July 19, 1990.

"Affidavit of William A. Steele on behalf of Intermountain Rural Electric Association Inc.," United States District Court in Bankruptcy For the District of Colorado, In re Colorado-Ute Electric Association, Inc., Case No. 90 B 03761 C (Voluntary Petition) Chapter 11, July 19, 1990.

"Accounting For Directory Publishing Revenues" U S West Communications, Inc. Rate Case, Docket 90S-544T, February 1991.

"Feasibility Study of PTI for Acquiring U S West Exchanges" In The Matter of The Joint Application of U S West Communications, Inc. and Eagle Communications, Inc., D/B/A PTI Communications, Inc., For Authority to Transfer Certain Telephone Exchanges, Operations and Business of U S West Communications, Inc., To Eagle Telecommunications, Inc., D/B/A PTI Communications, Inc., A Wholly Owned Subsidiary of Pacific Telecom, Inc." Docket 93A-440T, January 21, 1994.

"In The Matter of the Joint Applications of US West Communications, Inc. And South Park Telephone Company, to Transfer Service Territory." Application No. 95-582T, April 27, 1996.

Amendment to the Colorado Public Utilities Commission's "Rules of Practice and Procedure", April 1996.

"In The Matter of the Application of AT&T Communications of the Mountain States, Inc. To Amend Its Certificate of Public Convenience and Necessity to Provide Local Exchange Telecommunications Service." Docket No. 96A-080T, July 26, 1996.

"In The Matter of the Notice by AT&T Communications of the Mountain States, Inc. of Its Intent to Exercise Operating Authority." Docket No. 96A-081T, July 26, 1996.

"C. Addinton, Frank Burton, Amos Clark, Patty Clark, Anthony Flasco, Robert Genler, Wayne Latham Complaints Versus U S West Communications, Inc. and Condominium Management Company". Docket No. 96F-230T, April 23, 1997.

"95H-1335 Rate Cap", The Investigation and Suspension of Tariff Sheets Filed by Dubois Telephone Exchange, Inc. With Advice Letter No. 4" Docket No. 97S-143T, June 24, 1997.

"Operational Support Systems", In The Matter Of Application of MCImetro Access Transmission Services, Inc., For A Certificate To Provide Local Exchange Service, Notice Of Intention To Exercise Operating Authority and Certificate Of Public Convenience And Necessity. July 24, 1997.

Investigation and Suspension of Tariff Sheets Filed by Rico Telephone Company,

Docket No.96S-201T, October 27, 1997."Determining Appropriate Sales Price of Facilities"

"Modification to an Exchange Area Boundary vs. Expansion of Local Calling Area." Investigation and Suspension of Tariff Sheets Filed by U S West Communications, Inc. With Advice Letter No. 2680. Docket No. 97S-563T, November 26, 1997.

In the Matter of the Application of US WEST Communications Inc., For Specific Forms of Price Regulation. Answer Testimony filed on April 16, 1998.

In the Matter of the Application of US WEST Communications Inc., For Specific Forms of Price Regulation. Cross Answer Testimony filed on April 26, 1998.

In the Matter of the Application of US WEST Communications Inc., For Specific Forms of Price Regulation. Rebuttal Testimony filed on May 27, 1998.

In the Matter of the Application of US WEST Communications Inc., For Specific Forms of Price Regulation. Direct Testimony filed on January 8, 1999.

In the Matter of the Application of Qwest Communications Corporation, LCI International Telecom Corp., USLD Communications, Inc. and U S West Communications, Inc. for Approval of the Merger of Their Parent Corporations, Qwest Communications International, Inc. and U S West Inc. Testimony filed on November 22, 1999 "Concerning the Feasibility Studies".

In the Matter of Investigation and Suspension of Tariff Sheets Filed by Delta County Tel-Com, Inc., with Advice Letter No. 90. Testimony Filed on April 6, 2000 "Concerning Product Management Expense."

In the Matter of the Joint Application of U S West Communications, Inc. and Citizens Telecommunications Company of Colorado Regarding the Sale and Transfer of Certain Telephone Exchanges. Testimony presented on July 7, 2000 "In Support of the Stipulation to Approve the Sale and the Price Plan for Citizens."

In the Matter of Investigation and Suspension of Tariff Sheets Filed by Delta County Tel-Com, Inc., with Advice Letter No. 90. Testimony presented on September 21, 2000 "In Support of the Stipulation."

The Investigation and Suspension of Tariff Sheets by Agate Mutual Telephone Cooperative with Advice Letter No. 33. Testimony presented on December 17, 2001 on Cost of Capital, Income Statement, Rate Base, High Cost Fund Support and Rate Design.

In The Matter Of The Provision Of Regulated Telecommunications Services By Mile High Telecom Partners, LLP Without The Requisite Certificate Of Public Convenience And Necessity Issued By The Commission And Without An Effective Tariff On File With The Commission Docket No. 02C-082T. Testimony presented in support of the Stipulation on May 10, 2002.

In The Matter Of The Provision Of Regulated Telecommunications Services By Mile High Telecom Partners, LLP Without The Requisite Certificate Of Public Convenience And Necessity Issued By The Commission And Without An Effective Tariff On File With The Commission Docket No. 02C-082T. Testimony presented in the re-opening of the Docket on March 12, 2003.

Docket No. UE 394
Exhibit SBUA/102

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UE 394

SMALL BUSINESS UTILITY ADVOCATES

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**ADMINISTRATIVE LAW JUDGE SEPTEMBER 1, 2021 BENCH REQUEST**

ISSUED: September 1, 2021

Docket No. UE 394
SBUA/102

# BEFORE THE PUBLIC UTILITY COMMISSION

# OF OREGON

UE 394

| | |
|---|---|
| In the Matter of<br><br>PORTLAND GENERAL ELECTRIC COMPANY,<br><br>Request for a General Rate Revision. | BENCH REQUEST |

On July 9, 2021, Portland General Electric (PGE) filed a request for a general rate revision. Recognizing that PGE has numerous deferral requests and amortizations in various stages before the Commission, the following questions are intended to facilitate a complete understanding of the status of PGE's pending deferrals and amortizations.

1. Please provide a comprehensive list of all current deferral requests (both pending requests and those authorized by the Commission). For each deferral, indicate the dates for: (a) the initial request, (b) any renewal requests, (c) any Commission authorizations, and (d) any anticipated renewal requests.

2. For any authorized deferrals not yet subject to amortization, please provide the current deferred balance, confirm when PGE anticipates that total deferred costs will be known, and indicate when the company anticipates requesting amortization. Additionally, for each authorized deferral not yet subject to amortization, confirm whether PGE proposes amortization in this proceeding, and explain why or why not.

3. For any authorized deferrals currently subject to amortization, identify where such costs are being amortized.

PGE is directed to file responses by 3:00 p.m. on Wednesday, September 15, 2021. The parties may file replies by 3:00 p.m. on Wednesday, September 29, 2021.

Dated this 1st day of September, 2021, at Salem, Oregon.

Alison Lackey
Administrative Law Judge

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UE 394

SMALL BUSINESS UTILITY ADVOCATES

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# PORTLAND GENERAL ELECTRIC COMPANY RESPONSE TO 9/1/21 BENCH REQUEST

September 21, 2021

***Via Electronic Filing***

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

Re: UE 394 Portland General Electric Company Request for a General Rate Revision

Dear Filing Center:

Attached for filing in the above referenced docket is Portland General Electric Company's (PGE) revised response to Administrative Law Judge Lackey's Bench Request dated September 1, 2021. Attachment A provides the requested information. PGE previously submitted a revised response on September 15, 2021 but inadvertently included the original attachment.

Included in this filing is Attachment A_Revised. Please see the footnote in response to question two of the bench request.

Sincerely,

/s/ *Jaki Ferchland*

Jaki Ferchland
Manager, Revenue Requirement

JF:np
Enclosure

| | AAC | Docket No. | Docket Description |
|---|---|---|---|
| Short duration deferral | No | UM 2184 | Third Party Consultants - IE for RFP |
| | No | UM 2156 | February 2 021Ice Storm |
| | No | UM 2115 | Wildfire Emergency |
| | Yes | UM 2113 | BPSC Microgrid Storage (AAC for UM 1856 Microgrid) |
| | No | UM 2064 | COVID 19 Costs Deferral |
| | No | UM 2046 | OPUC Fee Deferral |
| | No | UM 2019 | Wildfire Mitigation |
| | No | UM 1948 | Cust Touch Points |
| | Yes | UM 2037 | Oregon Corp Activities Tax |
| Flexible Load Plan | No | UM 2003 | EV Charging Station Deferral |
| | Yes | UM 1976 | Demand Response Test Bed |
| | Yes | UM 1827 | Water Heater Pilot |
| | Yes | UM 1708 | Residential Demand Response Pilots (ongoing) |
| | Yes | UM 1514 | Non Residential Demand Response Pilots |
| Other Pilots | No | UM 2078 | Residential Battery Storage Deferral |
| | No | UM 1938 | Transportation Electrification Pilots |
| Balancing Accounts | No | UM 2131 | MSHS Tax Deferral |
| | No | UM 1915 | MMA Balancing Accounts |
| | No | UM 1986 | MCBIT Balancing Account |
| | No | UM 2039 | EE Customer Service Balancing Account |
| Deferrals related to ongoing items | Yes | UM 1991 | R&D Tax Credits |
| | No | UM 1988 | Qualifying Facilities |
| | Yes | UM 1977 | Community Solar Costs |
| | Yes | UM 1789 | Environmental Remediation Costs (Portland Harbor) |
| | Yes | UM 1482 | Feed In Tariff / VIR PilotPhotovoltaic Volumetric Incentive Rate Pilot] |
| | No | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) |
| | No | UM 1301 | Direct Access Open Enrollment |
| | Yes | UM 1294 | PCAM [Annual Power Costs Variance] |
| | No | UM 1103 | Intervenor Funding |

**Count:** **29**

| Type | Docket No. | Docket Description | BR No. 001 (a) Initial date of request | BR No. 001 (b) Date renewal request filed | BR No. 001 (c) Order date | BR No. 001 (c) Order number | BR No. 001 (d) Future Renewal Anticipated |
|---|---|---|---|---|---|---|---|
| Limited duration deferral | UM 2184 | Third Party Consultants - IE for RFP | 7/14/2021 | NA | Pending | | No |
| Limited duration deferral | UM 2156 | February 2021 Ice Storm | 2/15/2021 | NA | Pending | | Only if costs continue past 2/15/2022 |
| Limited duration deferral | UM 2115 | Wildfire Emergency | 9/10/2020 | 9/9/2021 | Pending | | No |
| Limited duration deferral | UM 2115 | Wildfire Emergency | 9/10/2020 | NA | 10/27/2020 | 20-389 | |
| Limited duration deferral | UM 2113 | BPSC Microgrid Storage (AAC for UM 1856 Microgrid) | 9/1/2020 | 9/1/2021 | Pending | | Yes, however, each project will roll into base rates with each future GRC |
| Limited duration deferral | UM 2113 | BPSC Microgrid Storage (AAC for UM 1856 Microgrid) | 9/1/2020 | NA | 10/27/2020 | 20-370 | |
| Limited duration deferral | UM 2064 | COVID 19 Costs Deferral | 3/20/2020 | 3/23/2021 | Pending | | Yes, until approximately Nov 2022 |
| Limited duration deferral | UM 2064 | COVID 19 Costs Deferral | 3/20/2020 | NA | 10/27/2020 | 20-376 | |
| Limited duration deferral | UM 2046 | OPUC Fee Deferral | 12/26/2019 | 12/30/2020 | 3/12/2021 | 21-081 | Only if OPUC fees change again after base rates established in UE 394 |
| Limited duration deferral | UM 2046 | OPUC Fee Deferral | 12/26/2019 | NA | 11/5/2020 | 20-411 | |
| Limited duration deferral | UM 2019 | Wildfire Mitigation | 5/31/2019 | 7/1/2021 | Pending | | No |
| Limited duration deferral | UM 2019 | Wildfire Mitigation | 5/31/2019 | 7/1/2020 | Pending | | |
| Limited duration deferral | UM 2019 | Wildfire Mitigation | 5/31/2019 | NA | Pending | | |
| Limited duration deferral | UM 1948 | Cust Touch Points | 5/11/2018 | NA | Pending | | No |
| Limited duration deferral | UM 2037 | Oregon Corp Activities Tax | 11/12/2019 | 12/31/2020 | 1/28/2021 | 21-030 | Yes, until greater certainty of amounts can be determined and included in |
| Limited duration deferral | UM 2037 | Oregon Corp Activities Tax | 11/12/2019 | NA | 1/29/2020 | 20-029 | |
| Flexible Load Plan | UM 2003 | EV Charging Station Deferral | 2/15/2019 | 2/11/2021 | 5/5/2021 | 21-132 | Yes, until the FLP mechanism is in place which will seek to put these deferrals into a multi-year plan and will reflect ramping needed to triple MW capacity |
| Flexible Load Plan | UM 2003 | EV Charging Station Deferral | 2/15/2019 | 2/21/2020 | 10/27/2020 | 20-381 | |
| Flexible Load Plan | UM 2003 | EV Charging Station Deferral | 2/15/2019 | NA | | | |
| Flexible Load Plan | UM 1976 | Demand Response Test Bed | 11/5/2018 | 11/3/2020 | 1/13/2021 | 21-010 | |
| Flexible Load Plan | UM 1976 | Demand Response Test Bed | 11/5/2018 | 11/4/2019 | 12/6/2019 | 19-425 | |
| Flexible Load Plan | UM 1976 | Demand Response Test Bed | 11/5/2018 | NA | | | |
| Flexible Load Plan | UM 1827 | Water Heater Pilot | 4/18/2017 | 4/12/2021 | 7/15/2021 | 21-225 | |
| Flexible Load Plan | UM 1827 | Water Heater Pilot | 4/18/2017 | 4/15/2020 | 12/22/2020 | 20-481 | |
| Flexible Load Plan | UM 1827 | Water Heater Pilot | 4/18/2017 | 4/17/2019 | 8/29/2019 | 19-282 | |
| Flexible Load Plan | UM 1827 | Water Heater Pilot | 4/18/2017 | 4/17/2018 | 6/19/2018 | 18-225 | |
| Flexible Load Plan | UM 1827 | Water Heater Pilot | 4/18/2017 | NA | 6/22/2017 | 17-224 | |
| Flexible Load Plan | UM 1708 | Residential Demand Response Pilots (ongoing) | 10/3/2014 | 6/22/2021 | Pending | | |
| Flexible Load Plan | UM 1708 | Residential Demand Response Pilots (ongoing) | 10/3/2014 | 6/19/2020 | 9/10/2020 | 20-300 | |
| Flexible Load Plan | UM 1708 | Residential Demand Response Pilots (ongoing) | 10/3/2014 | 6/21/2019 | 9/26/2019 | 19-313 | |
| Flexible Load Plan | UM 1708 | Residential Demand Response Pilots (ongoing) | 10/3/2014 | 5/4/2018 | 10/11/2018 | 18-381 | |
| Flexible Load Plan | UM 1708 | Residential Demand Response Pilots (ongoing) | 10/3/2014 | 6/2/2017 | 7/11/2017 | 17-244 | |
| Flexible Load Plan | UM 1708 | Residential Demand Response Pilots (ongoing) | 10/3/2014 | 6/15/2016 | 8/2/2016 | 16-292 | |
| Flexible Load Plan | UM 1708 | Residential Demand Response Pilots (ongoing) | 10/3/2014 | 6/10/2015 | 6/23/2015 | 15-203 | |
| Flexible Load Plan | UM 1708 | Residential Demand Response Pilots (ongoing) | 10/3/2014 | NA | | | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 5/28/2021 | Pending | | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 11/13/2020 | 12/22/2020 | 20-479 | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 12/26/2019 | 8/11/2020 | 20-259 | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 12/20/2018 | 4/26/2019 | 19-151 | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 9/21/2017 | 10/24/2017 | 17-429 | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 12/15/2016 | 3/21/2017 | 17-105 | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 12/18/2015 | 1/26/2016 | 16-037 | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 12/23/2014 | 1/28/2015 | 15-022 | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 12/11/2013 | 1/22/2014 | 14-019 | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 12/27/2012 | 2/26/2013 | 13-059 | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | 12/23/2011 | 2/28/2012 | 12-062 | |
| Flexible Load Plan | UM 1514 | Non Residential Demand Response Pilots | 12/29/2010 | NA | | | |
| Other Pilots | UM 2078 | Residential Battery Storage Deferral | 4/21/2020 | 4/12/2021 | 5/18/2021 | 21-156 | Yes, until pilots are complete |
| Other Pilots | UM 2078 | Residential Battery Storage Deferral | 4/21/2020 | NA | 7/6/2020 | 20-206 | |
| Other Pilots | UM 1938 | Transportation Electrification Pilots | 4/23/2018 | 4/23/2021 | Pending | | |
| Other Pilots | UM 1938 | Transportation Electrification Pilots | 4/23/2018 | 4/23/2020 | 10/27/2020 | 20-381 | |
| Other Pilots | UM 1938 | Transportation Electrification Pilots | 4/23/2018 | 4/23/2019 | 10/27/2020 | 20-381 | |
| Other Pilots | UM 1938 | Transportation Electrification Pilots | 4/23/2018 | NA | 10/27/2020 | 20-381 | |

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|---|---|---|---|---|---|---|---|
| Balancing Accounts | UM 2131 | MSHS Tax Deferral | 11/13/2020 | 11/13/2020 | 1/28/2021 | 21-029 | |
| Balancing Accounts | UM 2039 | EE Customer Service Balancing Account | 12/7/2019 | 12/4/2020 | 5/5/2021 | 21-142 | |
| Balancing Accounts | UM 2039 | EE Customer Service Balancing Account | 12/7/2019 | NA | | | |
| Balancing Accounts | UM 1915 | MMA Balancing Accounts | 12/22/2017 | 12/29/2020 | 1/28/2021 | 21-033 | |
| Balancing Accounts | UM 1915 | MMA Balancing Accounts | 12/22/2017 | 10/30/2019 | 11/5/2020 | 20-413 | Yes |
| Balancing Accounts | UM 1915 | MMA Balancing Accounts | 12/22/2017 | 12/3/2018 | 2/15/2019 | 19-044 | |
| Balancing Accounts | UM 1915 | MMA Balancing Accounts | 12/22/2017 | NA | 5/8/2018 | 18-157 | |
| Balancing Accounts | UM 1986 | MCBIT Balancing Account | 12/7/2018 | 12/3/2020 | 12/30/2020 | 20-497 | |
| Balancing Accounts | UM 1986 | MCBIT Balancing Account | 12/7/2018 | 11/4/2019 | 11/5/2020 | 20-412 | |
| Balancing Accounts | UM 1986 | MCBIT Balancing Account | 12/7/2018 | NA | 1/18/2019 | 19-020 | |
| Deferrals related to ongoing items | UM 1991 | R&D Tax Credits | 12/18/2018 | 12/17/2020 | 1/13/2021 | 21-011 | |
| Deferrals related to ongoing items | UM 1991 | R&D Tax Credits | 12/18/2018 | 12/17/2019 | 8/28/2020 | 20-291 | |
| Deferrals related to ongoing items | UM 1991 | R&D Tax Credits | 12/18/2018 | NA | | | |
| Deferrals related to ongoing items | UM 1988 | Qualifying Facilities | 12/14/2018 | 12/29/2020 | Pending | | |
| Deferrals related to ongoing items | UM 1988 | Qualifying Facilities | 12/14/2018 | 10/30/2019 | 12/20/2019 | 19-441 | |
| Deferrals related to ongoing items | UM 1988 | Qualifying Facilities | 12/14/2018 | NA | 3/13/2019 | 19-083 | |
| Deferrals related to ongoing items | UM 1977 | Community Solar Costs | 11/8/2018 | 11/6/2020 | 4/7/2021 | 21-106 | |
| Deferrals related to ongoing items | UM 1977 | Community Solar Costs | 11/8/2018 | 10/25/2019 | 11/25/2019 | 19-410 | |
| Deferrals related to ongoing items | UM 1977 | Community Solar Costs | 11/8/2018 | NA | 12/19/2018 | 18-477 | |
| Deferrals related to ongoing items | UM 1789 | Environmental Remediation Costs (Portland Harbor) | 7/15/2016 | 7/19/2021 | | | |
| Deferrals related to ongoing items | UM 1789 | Environmental Remediation Costs (Portland Harbor) | 7/15/2016 | 7/20/2020 | 9/25/2020 | 20-314 | |
| Deferrals related to ongoing items | UM 1789 | Environmental Remediation Costs (Portland Harbor) | 7/15/2016 | 7/11/2019 | 10/24/2019 | 19-347 | |
| Deferrals related to ongoing items | UM 1789 | Environmental Remediation Costs (Portland Harbor) | 7/15/2016 | 7/11/2018 | 9/28/2018 | 18-357 | |
| Deferrals related to ongoing items | UM 1789 | Environmental Remediation Costs (Portland Harbor) | 7/15/2016 | 7/11/2017 | 10/12/2017 | 17-393 | |
| Deferrals related to ongoing items | UM 1789 | Environmental Remediation Costs (Portland Harbor) | 7/15/2016 | NA | 7/18/2018 | 18-270 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | 5/6/2021 | 6/17/2021 | 21-196 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | 5/6/2020 | 6/18/2020 | 20-195 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | 5/1/2019 | 8/29/2019 | 19-263 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | 5/4/2018 | 7/3/2018 | 18-259 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | 6/6/2016 | 8/10/2017 | 17-304 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | 5/5/2015 | 8/9/2015 | 15-185 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | 4/28/2014 | 7/22/2014 | 14-271 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | 5/2/2013 | 7/2/2013 | 13-250 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | 5/4/2012 | 8/5/2012 | 12-202 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | 4/29/2011 | 8/1/2011 | 11-281 | |
| Deferrals related to ongoing items | UM 1482 | Feed in Tariff / VIR Pilot\Photovoltaic Volumetric Incentive Rate Pilot] | 5/6/2010 | NA | 2/16/2011 | 11-059 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 12/21/2020 | 1/28/2021 | 21-035 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 12/30/2019 | 1/29/2020 | 20-031 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 12/20/2018 | 2/28/2019 | 19-066 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 12/15/2017 | 3/27/2018 | 18-092 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 12/12/2016 | 3/21/2017 | 17-108 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 12/22/2015 | 1/26/2016 | 16-039 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 12/30/2014 | 1/28/2015 | 15-019 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 12/19/2013 | 1/22/2014 | 14-020 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 12/31/2012 | 2/12/2013 | 13-044 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 1/20/2012 | 2/28/2012 | 12-061 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 1/20/2011 | 4/7/2011 | 11-110 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | 1/20/2010 | 3/2/2010 | 10-077 | |
| Deferrals related to ongoing items | UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | 1/30/2009 | NA | 5/8/2009 | 09-162 | |

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|---|---|---|---|---|---|---|---|
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 12/29/2020 | 1/28/2021 | 21-034 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 12/30/2019 | 1/29/2020 | 20-032 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 11/14/2018 | 2/15/2019 | 19-045 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 12/14/2017 | 2/1/2018 | 18-034 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 12/1/2016 | 3/21/2017 | 17-109 | Yes |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 12/18/2015 | 1/28/2016 | 16-036 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 12/22/2014 | 1/28/2015 | 15-023 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 12/20/2013 | 1/22/2014 | 14-022 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 1/28/2013 | 3/13/2013 | 13-082 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 1/20/2012 | 2/28/2012 | 12-064 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 1/20/2011 | 2/18/2011 | 11-058 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 1/20/2010 | 3/2/2010 | 10-075 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 1/23/2009 | 3/2/2009 | 09-070 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | 1/17/2008 | 3/4/2008 | 08-153 | |
| Deferrals related to ongoing items | UM 1301 | Direct Access Open Enrollment | 2/1/2007 | NA | 3/15/2007 | 07-108 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/29/2020 | 1/28/2021 | 21-032 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 11/20/2019 | 12/20/2019 | 19-439 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/11/2018 | 2/15/2019 | 19-043 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/13/2017 | 3/27/2018 | 18-091 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/7/2016 | 3/21/2017 | 17-107 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/11/2015 | 1/12/2016 | 16-007 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/30/2014 | 2/24/2015 | 15-058 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/18/2013 | 2/18/2014 | 14-050 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/11/2012 | 2/26/2013 | 13-063 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/22/2011 | 2/14/2012 | 12-051 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/15/2010 | 1/28/2011 | 11-042 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/1/2009 | 12/28/2009 | 09-505 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 12/19/2008 | 1/27/2009 | 09-023 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | 1/16/2008 | 3/5/2008 | 08-154 | |
| Deferrals related to ongoing items | UM 1294 | PCAM [Annual Power Costs Variance] | 1/17/2007 | NA | 2/12/2007 | 07-050 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 6/29/2021 | 8/12/2021 | 21-255 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 6/25/2020 | 2/25/2021 | 21-069 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 6/26/2019 | 7/30/2019 | 19-251 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/27/2018 | 8/23/2018 | 18-316 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/14/2017 | 9/14/2017 | 17-349 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/23/2016 | 8/2/2016 | 16-295 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/22/2015 | 9/8/2015 | 15-269 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/26/2014 | 7/22/2014 | 14-270 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/27/2013 | 8/6/2013 | 13-287 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/29/2012 | 8/14/2012 | 12-311 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/22/2011 | 8/1/2011 | 11-282 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/18/2010 | 9/3/2010 | 10-342 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/2/2009 | 7/13/2009 | 09-268 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/5/2008 | 8/28/2008 | 08-442 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/7/2007 | 7/27/2007 | 07-324 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/7/2008 | 7/17/2008 | 08-412 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/13/2005 | 6/29/2005 | 05-818 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | 8/20/2004 | 6/28/2004 | 04-363 | |
| Deferrals related to ongoing items | UM 1103 | Intervenor Funding | 8/11/2003 | NA | 9/17/2003 | 03-561 | |

Docket No. UE 394
SBUA/103
PGE/6

| Docket No. | Docket Description | Subject to Amortization? | In customer prices? | Deferred Balance (as of 7/31/21) |
|---|---|---|---|---|
| UM 2184 | Third Party Consultants - IE for RFP | Deferral not yet authorized | Deferral not yet authorized | $ - |
| UM 2156 | February 2021 Ice Storm | If deferral approved, will propose amortization through a UE filing in 2022 | If deferral approved, will proprose amortization to begin in 2023 over a multi-year period to reduce customer price impact | $ 55,290,764.11 |
| UM 2115 | Wildfire Emergency | Will propose through UE filing in 2022 | Will propose to begin amortization in 2023 over a multi-year period to reduce customer price impact | $ 32,069,107.15 |
| UM 2113 | BPSC Microgrid Storage (AAC for UM 1856 Microgrid) | Proposed Schedule 136 in UE 394 | To include in May 9, 2022 price effective date | $ - |
| UM 2064 | COVID 19 Costs Deferral | Will propose through UE filing in 2022 | Will propose to begin amortization in 2023 over a multi-year period to reduce customer price impact | $ 18,838,382.53 |
| UM 2019 | Wildfire Mitigation* | Deferral not yet authorized | Deferral not yet authorized | $ - |
| UM 1948 | Cust Touch Points** | Deferral not yet authorized | Deferral not yet authorized | $ - |
| UM 2003 | EV Charging Station Deferral | Proposed Schedule 150 in UE 394 | To include in May 9, 2022 priceeffective date | $ 471,480.61 |
| UM 2078 | Residential Battery Storage Deferral | Proposed Schedule 136 in UE 394 | To include in May 9, 2022 price effective date | $ 209,417.25 |
| UM 1936 | Transportation Electrification Pilots | Proposed Schedule 150 in UE 394 | To include in May 9, 2022 price effective date | $ 715,949.27 |

* No amounts deferred, estimated $11.6 million of costs

** No amounts deferred, estimated $15.8 million of costs

| Docket No. | Docket Description | Amortization Schedule |
|---|---|---|
| UM 2046 | OPUC Fee Deferral | Schedule 105 |
| UM 2037 | Oregon Corp Activities Tax | Schedule 131 |
| UM 1976 | Demand Response Test Bed | Schedule 135 |
| UM 1827 | Water Heater Pilot | Schedule 135 |
| UM 1708 | Residential Demand Response Pilots (ongoing) | Schedule 135 |
| UM 1514 | Non Residential Demand Response Pilots | Schedule 135 |
| UM 2131 | MSHS Tax Deferral | Schedule 103 |
| UM 1915 | MMA Balancing Accounts | Base Rates - GRC |
| UM 1986 | MCBIT Balancing Account | Schedule 106 |
| UM 2039 | EE Customer Service Balancing Account | Schedule 110 |
| UM 1991 | R&D Tax Credits | Schedule 105 |
| UM 1988 | Qualifying Facilities | Schedule 125 |
| UM 1977 | Community Solar Costs | Schedule 136 |
| UM 1789 | Environmental Remediation Costs (Portland Harbor) | Schedule 149 |
| UM 1482 | Feed In Tariff / VIR PilotPhotovoltaic Volumetric Incentive Rate Pilot] | Schedule 137 |
| UM 1417 | Decoupling SNA Sales Normalization Adj. & Lost Rev Recovery (LRR) | Schedule 123 |
| UM 1301 | Direct Access Open Enrollment | Schedule 128 |
| UM 1294 | PCAM [Annual Power Costs Variance] | Schedule 126 |
| UM 1103 | Intervenor Funding | Schedule 105 |