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November 17, 2009

Commission Secretary
Washington Utilities and Transportation Commission,
P.O. Box 47250
1300 S. Evergreen Park Drive, S.W.
Olympia, Washington 98504-7250

Re: Docket No. UE-090704 & UG-090705

Dear Commission Secretary:

Please find enclosed the original and sixteen (16) copies of the PREFILED RESPONSE TESTIMONY OF KEVIN C. HIGGINS ON BEHALF OF THE KROGER CO. filed in the above-referenced matter. Please note that we also filed the above via electronic mail.

By copy of this letter, all parties listed on the Certificate of Service have been electronically served. Please place this document of file.

Very Truly Yours,



Michael L. Kurtz, Esq.
Kurt J. Boehm, Esq.
BOEHM, KURTZ & LOWRY

MLKkew
Enclosures
cc: Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a copy of the foregoing on all parties by regular U.S. mail and electronic mail (when available) this 17TH day of November, 2009 upon the parties listed on the attached Certificate of Service.



Kurt J. Boehm, Esq.

MASTER SERVICE LIST

As of: 11/16/09 Docket: UE-090704 Page: 1
 Name: Puget Sound Energy (E012)
 Comments: General rate increase to recover increased electric cost. Annual
 revenue impact is approximately \$148,148,000 Million (7.4 percent).
 Original MSL Date:

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**EXHIBIT NO. ____ (KCH-2T)
DOCKET NO. UE-090704/UG-090705
2009 PSE GENERAL RATE CASE
WITNESS: KEVIN C. HIGGINS**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-090704
Docket No. UG-090705**

**PREFILED RESPONSE TESTIMONY OF
KEVIN C. HIGGINS
ON BEHALF OF THE KROGER CO.**

November 17, 2009

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1 University of Utah and Westminster College, where I taught undergraduate and
2 graduate courses in economics. I joined Energy Strategies in 1995, where I assist
3 private and public sector clients in the areas of energy-related economic and
4 policy analysis, including evaluation of electric and gas utility rate matters.

5 Prior to joining Energy Strategies, I held policy positions in state and local
6 government. From 1983 to 1990, I was economist, then assistant director, for the
7 Utah Energy Office, where I helped develop and implement state energy policy.
8 From 1991 to 1994, I was chief of staff to the chairman of the Salt Lake County
9 Commission, where I was responsible for development and implementation of a
10 broad spectrum of public policy at the local government level.

11 **Q. Have you previously testified before this Commission?**

12 A. Yes. I testified in the PSE 2007, 2006 and 2004 general rate cases and
13 participated in the settlement discussions that resulted in partial settlement
14 agreements pertaining to rate spread and rate design issues in those proceedings. I
15 also testified in the interim phase of the PSE 2001 general rate case and
16 participated in the collaborative process that led to the settlement agreement
17 submitted by the parties to that general rate proceeding, which was subsequently
18 approved by the Commission.

19 **Q. Have you testified before utility regulatory commissions in other states?**

20 A. Yes. I have testified in approximately one hundred twenty proceedings on
21 the subjects of utility rates and regulatory policy before state utility regulators in
22 Alaska, Arizona, Arkansas, Colorado, Georgia, Idaho, Illinois, Indiana, Kansas,
23 Kentucky, Michigan, Minnesota, Missouri, Montana, Nevada, New Mexico, New

1 York, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, Utah, Virginia,
2 West Virginia, and Wyoming.

3 A more detailed description of my qualifications is contained in
4 Attachment A, appended to my response testimony.

5

6 **Overview and Recommendations**

7 **Q. What is the purpose of your testimony in this proceeding?**

8 A. My testimony addresses the following topics: (1) the relationship between
9 the rate increase proposed by PSE in this docket and PSE's recent filing regarding
10 the pending sale of Renewable Energy Credits ("RECs") and Carbon Financial
11 Instruments ("CFIs"); (2) rate spread for PSE's electric service; and (3) rate
12 design for Schedule 26.

13 **Q. Please summarize your conclusions and recommendations.**

14 (1) I am concerned that PSE has proposed to determine the disposition of
15 proceeds from sales of RECs and CFIs outside the framework of this rate
16 proceeding. I believe that the equities of the proposed allocation of the sale
17 proceeds are best considered in the context of the overall impact to customers
18 stemming from the rate case. Ideally, the resolution of the rate case and the
19 determination of the disposition of the REC/CFI sales would be jointly decided.
20 However, I recognize that it may not be practicable to resolve the rate case and
21 the disposition of the REC/CFI sales on the same schedule. To the extent that is
22 the case, the next best option may be for the Commission to ensure that rate case

1 impacts on customers are taken into consideration when determining the proper
2 disposition of the proceeds from the REC and CFI sales.

3 (2) I recommend that PSE's rate spread proposal be adopted, with the
4 exception that rates for Schedules 24 and 26 be set at 85% percent of the uniform
5 increase. If the revenue requirement approved by the Commission is less than that
6 requested by PSE, then the percentage revenue apportionment produced by this
7 rate spread should be used as the basis for spreading the smaller revenue change.

8 (3) Rather than set a 2% differential between the Schedule 26 and 31
9 demand charges and a 6.1% differential between their energy charges, the
10 percentage differential between the demand and energy charges should be
11 equalized for the two rate schedules. At PSE's proposed rate spread, this would
12 mean setting the Schedule 26 demand and energy charges 5.56% percent higher
13 than the Schedule 31 demand and energy charges. Alternatively, at Kroger's
14 proposed rate spread, (in which Schedule 26 pays 85% of the uniform increase)
15 this would mean setting the Schedule 26 demand and energy charges 4.3%
16 percent higher than the Schedule 31 demand and energy charges.

17 As my recommendations are concentrated on a limited number of issues,
18 absence of comment on my part regarding a particular issue does not signify
19 support (or opposition) toward the Company's filing with respect to the non-
20 discussed issue.

1 **Proceeds from Sales of RECs and CFIs**

2 **Q. Please describe your concerns regarding the disposition of proceeds from**
3 **sales of RECs and CFIs.**

4 A. PSE has made a filing in Docket No. UE-070725 in which the Company
5 makes a proposal for allocating the proceeds from certain sales of RECs and CFIs
6 to California parties. PSE states that the Company has entered into an agreement
7 with a number of other parties – the NW Energy Coalition, the Renewable
8 Northwest Project, and The Energy Project – to apportion the proceeds in the
9 following manner:

10 (1) 40% of the REC proceeds, not to exceed \$21,062,800, to go to PSE to
11 offset a portion of a receivable carried on PSE’s books for a disputed energy sale
12 to California dating back to 2001;

13 (2) Up to 20% of the proceeds, or approximately \$10 million, to be
14 dedicated to low income programs (which is in addition to approximately \$10
15 million currently dedicated to this purpose); and

16 (3) The remaining balance to be used as a credit against the regulatory
17 asset currently being carried for recovery of storm damage costs.

18 While the sale of the RECs and CFIs to California certainly appears to be
19 a positive development for PSE and its customers, I am concerned that PSE has
20 proposed to determine the equitable disposition of the proceeds outside the
21 framework of this rate proceeding. The REC and CFI sales clearly have
22 implications for PSE’s retail electric rates. The \$153.9 million electric rate
23 increase proposed by PSE is substantial. The equities of the proposed allocation

1 of the sale proceeds to PSE and other groups should be considered in the context
2 of the overall impact to customers stemming from the rate case.

3 **Q. What do you recommend?**

4 A. Ideally, the resolution of the rate case and the determination of the
5 disposition of the REC sales would be jointly decided. However, I recognize that
6 it may not be practicable to resolve the rate case and the disposition of the REC
7 sales on the same schedule. To the extent that is the case, the next best option may
8 be for the Commission to ensure that rate case impacts on customers are taken
9 into consideration when determining the proper disposition of the proceeds from
10 the REC and CFI sales.

11 **Q. Do you have any specific recommendations regarding the disposition of the
12 REC sales at this time?**

13 A. Kroger has intervened in Docket No. UE-070725, but I would like to offer
14 one recommendation at this time. In Docket No. UE-070725, PSE has proposed
15 that the proceeds credited to customers be applied to the regulatory asset booked
16 for recovery of storm damage costs. However, the benefit of REC sales is
17 attributable to PSE's generation assets, whereas the storm damage costs more
18 closely correspond to the costs of Company's delivery system. Thus, application
19 of this credit to the storm damage regulatory asset is not appropriate; the credit is
20 more appropriately applied based on customer class cost responsibility for PSE's
21 generation plant.

1 **Rate Spread**

2 **Q. What general guidelines should be employed in spreading any change in**
3 **rates?**

4 A. In determining rate spread, or revenue apportionment, it is important to
5 align rates with cost causation, to the greatest extent practicable. Properly aligning
6 rates with the costs caused by each customer group is essential for ensuring
7 fairness, as it minimizes cross subsidies among customers. It also sends proper
8 price signals, which improves efficiency in resource utilization.

9 At the same time, it can be appropriate to mitigate the impact of moving
10 immediately to cost-based rates for customer groups that would experience
11 significant rate increases from doing so by employing the ratemaking principle of
12 gradualism. When employing this principle, it is important to adopt a long-term
13 strategy of moving in the direction of cost causation, and to avoid practices that
14 result in permanent cross-subsidies from other customers.

15 **Q. What general approach to electric rate spread does PSE recommend?**

16 As described by PSE witness David W. Hoff, PSE is proposing to move
17 rates in the direction of cost-of-service. Mr. Hoff suggests that classes should
18 receive rate increases within a range of 50 percent to 100 percent of a uniform
19 percentage increase based on each class's parity percentage. Each class's parity
20 percentage, along with PSE's proposed percentage of uniform increase and
21 recommended rate increase, is summarized in Table KCH-1, below.

Table KCH-1

Summary of PSE Rate Spread Proposal

<u>Voltage Level</u>	<u>Schedule</u>	<u>Current Parity Percent</u>	<u>Percent of Uniform Increase</u>	<u>PSE Proposed Increase</u>	<u>PSE Percent Increase</u>
Residential	7	95%	100%	\$94,284	8.7%
Secondary Voltage					
Demand <= 50 kW	24	107%	75%	\$16,368	6.5%
Demand > 50 kW but <= 350 kW	25/29	112%	50%	\$11,915	4.3%
Demand > 350 kW	26	105%	100%	\$14,547	8.7%
Total Secondary Voltage				\$42,830	6.2%
Primary Voltage					
General Service/ Irrigation	31/35		75%	\$6,924	6.5%
Interruptible Total Elec. Schools	43		75%	\$896	6.5%
Total Primary Voltage		109%	75%	\$7,820	6.5%
Campus Rate	40	89%		\$4,028	9.0%
Total High Voltage	46/49	98%	100%	\$3,069	8.7%
Choice/ Retail Wheeling	448/449	94%	100%	\$535	8.7%
<u>Lighting</u>	<u>50-59</u>	<u>109%</u>	<u>75%</u>	<u>\$1,074</u>	<u>6.5%</u>
Total Jurisdictional Retail Sales				\$153,640	7.7%
<u>Firm Resale/Special Contract</u>		<u>88%</u>		<u>\$300</u>	<u>22.7%</u>
Total Sales				\$153,940	7.7%

Q. What is your assessment of PSE’s proposed approach to rate spread?

A. In my opinion, Mr. Hoff’s proposal is generally reasonable, but I believe it can be improved with some “fine tuning.” According to Mr. Hoff’s proposal, rate schedules with parity percentages between 95% and 105% would receive a uniform percentage increase. Rate schedules with parity percentages greater than 105% would receive increases that are less than this uniform increase.

As shown in Table KCH-1, Schedule 26 has a parity percentage of 105%, at the far upper end of Mr. Hoff’s suggested range of uniform increase.

1 Accordingly, Mr. Hoff recommends a uniform percentage increase of 8.7% for
2 this rate schedule.

3 Schedule 24 has a parity percentage of 107%. Mr. Hoff recommends that
4 this rate schedule receive an increase equal to 75% of the uniform percentage, or
5 6.51%. Rate schedules with parity percentages of 109% would also receive
6 increases equal to 75% of the uniform percentage.

7 Schedule 26 is producing revenues that are 5% above parity and its parity
8 percentage is similar to that of Schedule 24. I believe that Mr. Hoff's rate spread
9 proposal can be improved if both Schedules 24 and 26 receive an increase that is
10 85% of the uniform percentage. This would recognize that Schedule 26 is
11 producing revenues that are materially above parity, and prevent its rates from
12 unreasonably diverging from other commercial rate schedules. This modification
13 can be made without any material impact on other rate schedules. This calculation
14 is shown in Exhibit No.__(KCH-3) using the revenue requirement proposed by
15 PSE. The results are summarized in Table KCH-2, below.

Table KCH-2

Kroger Proposed Rate Spread @ PSE Proposed Revenue Increase

<u>Voltage Level</u>	<u>Schedule</u>	<u>Current Parity Percent</u>	<u>Percent of Uniform Increase</u>	<u>Proposed Increase</u>	<u>Percent Increase</u>
Residential	7	95%	100%	\$94,284	8.7%
Secondary Voltage					
Demand <= 50 kW	24	107%	85%	\$18,550	7.4%
Demand > 50 kW but <= 350 kW	25/29	112%	50%	\$11,915	4.3%
Demand > 350 kW	26	105%	85%	\$12,365	7.4%
Total Secondary Voltage				\$42,830	6.2%
Primary Voltage					
General Service/ Irrigation	31/35		75%	\$6,924	6.5%
Interruptible Total Elec. Schools	43		75%	\$896	6.5%
Total Primary Voltage		109%	75%	\$7,820	6.5%
Campus Rate	40	89%		\$4,028	9.0%
Total High Voltage	46/49	98%	100%	\$3,069	8.7%
Choice/ Retail Wheeling	448/449	94%	100%	\$535	8.7%
<u>Lighting</u>	<u>50-59</u>	<u>109%</u>	<u>75%</u>	<u>\$1,074</u>	<u>6.5%</u>
Total Jurisdictional Retail Sales				\$153,640	7.7%
<u>Firm Resale/Special Contract</u>		<u>88%</u>		<u>\$300</u>	<u>22.7%</u>
Total Sales				\$153,940	7.7%

Q. What do you recommend if the revenue requirement approved by the Commission is less than that requested by PSE?

A. If the revenue requirement approved by the Commission is less than that requested by PSE, then the rate spread presented in Exhibit No.__(KCH-3) using PSE’s requested revenue requirement should be the starting point for spreading the approved revenue change. Specifically, the revenue apportionment produced by the rate spread in Exhibit No.__(KCH-3) should be used as the basis for spreading the smaller revenue change.

1 **Q. Please explain your recommendation further.**

2 A. When I refer to the “revenue apportionment produced by rate spread in
3 Exhibit No.__(KCH-3)” I am referring to each class’s percentage share of total
4 retail revenue requirement that results from that spread, with the exception of
5 Schedule 40. For example, under the proposed spread, Residential customers
6 would pay 56 percent of the total retail revenue requirement, excluding Schedule
7 40.

8 My recommendation is to retain the percentage revenue apportionment
9 that results from the initial rate spread and to apply this revenue apportionment to
10 whatever final revenue requirement is approved by the Commission.¹ This type of
11 approach (determining a reasonable revenue apportionment first, then applying it
12 to the resulting revenue requirement) is standard in some jurisdictions such as
13 Minnesota; it was also applied in Washington as part of the stipulation in the 2007
14 PSE rate case. The advantage of this approach is that it balances the application of
15 gradualism with moving toward cost-of-service. Setting rate spread based on an
16 approved revenue apportionment will retain the same approximate differentials
17 from the average system increase for classes over a wide range of revenue
18 requirements. This gives classes that are consistently well above parity a genuine
19 opportunity to move toward cost over time.

20 **Q. Do you have an example to illustrate how your approach would work?**

21 A. Yes. An example is presented in Kroger Exhibit No.__(KCH-4). In this
22 example, the revenue apportionment associated with my proposed initial spread is

1 first determined. Next, we assume that the Commission approves a \$93.8 million
 2 (4.68%) revenue increase rather than the \$153.4 million (7.68%) increase
 3 requested by the Company.² The resulting rate spread is then calculated by
 4 holding the revenue apportionment constant. The results are summarized in Table
 5 KCH-3, below.

6 **Table KCH-3**

7
 8 **Kroger Recommended Spread Approach:**
 9 **Example Assuming \$93.8 Million Increase in Revenue Requirement**

<u>Voltage Level</u>	<u>Schedule</u>	<u>Current Parity Percent</u>	<u>Revenue Apportionment Percent</u>	<u>Proposed Increase</u>	<u>Percent Increase</u>
Residential	7	95.0%	56.0%	\$61,368	5.7%
Secondary Voltage					
Demand <= 50 kW	24	106.6%	12.8%	\$11,022	4.4%
Demand > 50 kW but <= 350 kW	25/29	112.4%	13.6%	\$3,928	1.4%
Demand > 350 kW	26	104.8%	8.5%	\$7,347	4.4%
Total Secondary Voltage			34.9%	\$22,297	3.2%
Primary Voltage					
General Service/ Irrigation	31/35		5.4%	\$3,765	3.5%
Interruptible Total Elec. Schools	43		0.7%	\$487	3.5%
Total Primary Voltage		108.7%	6.1%	\$4,252	3.5%
Campus Rate	40	88.9%		\$2,682	6.0%
Total High Voltage	46/49	98.0%	1.8%	\$1,998	5.7%
Choice/ Retail Wheeling	448/449	94.5%	0.3%	\$348	5.7%
<u>Lighting</u>	<u>50-59</u>	<u>109.0%</u>	<u>0.8%</u>	<u>\$584</u>	<u>3.5%</u>
Total Jurisdictional Retail Sales			100.0%	\$93,528	4.7%
<u>Firm Resale/Special Contract</u>		<u>87.8%</u>		<u>\$300</u>	<u>22.7%</u>
Total Sales			100.0%	\$93,828	4.7%

41 **Q. Please summarize your recommendation with respect to rate spread.**

¹ By its terms, Rate 40 is calculated formulaically; consequently, a revenue apportionment approach should not govern rate spread for this rate. Similarly, Transportation service does not use the generation system, and its final revenue requirement may need to be calculated separately from the other classes.

² I assumed this amount because it is exactly 3% less than PSE's requested increase.

1 A. I recommend that PSE's rate spread proposal be adopted, with the
2 exception that rates for Schedules 24 and 26 be set at 85% percent of the uniform
3 increase. If the revenue requirement approved by the Commission is less than that
4 requested by PSE, then the percentage revenue apportionment produced by this
5 rate spread should be used as the basis for spreading the smaller revenue change.

6

7 **Rate Design for Schedule 26**

8 **Q. Please provide some general background Schedule 26.**

9 A. Schedule 26 is generally applicable to customers with billing demands of
10 350 kW or greater. At one time, this rate schedule was applicable only to
11 customers taking service at secondary voltage. Customers requiring service at
12 primary voltage were required take service pursuant to Schedule 31, which has
13 lower demand and energy charges. In the early part of this decade, the rate
14 differential between Schedule 26 and 31 had become greater than was justifiable
15 based on cost and voltage-related differences. In response, over a series of rate
16 cases, the differential between Schedules 26 and 31 has been gradually reduced to
17 be more reflective of cost-based differences. Schedule 26 was also modified to be
18 able to accommodate primary voltage service.

19 **Q. What are the implications of this background for Schedule 26 rate design?**

20 A. In designing rates for Schedule 26, care must be taken to ensure a
21 reasonable relationship to the design of Schedule 31.

22 **Q. What has PSE proposed with respect to the rate design of Schedule 26?**

1 A. As discussed in the direct testimony of Mr. Hoff, PSE is proposing to set
2 the amount of the Schedule 26 demand charge equal to that of Schedule 31 on a
3 loss-adjusted basis. This produces a differential of 2% in their respective demand
4 charges. However, because PSE is proposing a larger overall percentage increase
5 for Schedule 26 relative to Schedule 31, “locking in” the demand charge
6 differential in this manner would cause the difference between their respective
7 energy charges to widen to 6.1%; as a result, Schedule 26’s energy charges would
8 increase disproportionately to its demand charges, causing a somewhat higher
9 percentage increase for higher-load factor customers on this rate schedule.

10 **Q. What is your assessment of PSE’s rate design proposal for Schedule 26?**

11 A. I agree with Mr. Hoff on the importance of linking its design to Schedule
12 31, but there is no reason to emphasize the relationship of the demand charge
13 more than the energy charge. It is important to maintain a cost-based differential
14 between Schedules 26 and 31 for both of these rate components.

15 **Q. What alternative do you recommend?**

16 A Rather than set a 2% differential between the Schedule 26 and 31 demand
17 charges and a 6.1% differential between their energy charges, the percentage
18 differential between the demand and energy charges should be equalized for the
19 two rate schedules. At PSE’s proposed rate spread, this would mean setting the
20 Schedule 26 demand and energy charges 5.56% percent higher than the Schedule
21 31 demand and energy charges. Alternatively, at Kroger’s proposed rate spread,
22 (in which Schedule 26 pays 85% of the uniform increase) this would mean setting
23 the Schedule 26 demand and energy charges 4.30% percent higher than the

1 Schedule 31 demand and energy charges. These calculations are presented in
2 Exhibit No.__(KCH-5).

3 The advantages of this approach are that it retains a more balanced
4 relationship between Schedules 26 and 31, while simultaneously producing a rate
5 increase for Schedule 26 that is unbiased with respect to load factor, which is
6 consistent with PSE's proposed treatment for other demand-billed classes.

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

8 A. Yes, it does.

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

Docket No. UE-090704

Docket No. UG-090705

v.

PUGET SOUND ENERGY, INC.,

Respondent.

AFFIDAVIT OF KEVIN C. HIGGINS

STATE OF UTAH)
)
COUNTY OF SALT LAKE)

Kevin C. Higgins, being first duly sworn, deposes and states that:

1. He is a Principal with Energy Strategies, L.L.C., in Salt Lake City, Utah;
2. He is the witnesses who sponsors the testimony entitled "Prefiled Response

Testimony of Kevin C. Higgins";

3. Said testimony was prepared by him;
4. If inquiries were made as to the facts in said testimony and exhibits he would
5. The aforesaid testimony and exhibits are true and correct to the best of his

knowledge, information and belief.



Kevin C. Higgins

Subscribed and sworn to or affirmed before me this 16th day of November, 2009, by Kevin C. Higgins.



Notary Public

My Commission Expires: 7/15/12



KEVIN C. HIGGINS
Principal, Energy Strategies, L.L.C.
215 South State St., Suite 200, Salt Lake City, UT 84111

Vitae

PROFESSIONAL EXPERIENCE

Principal, Energy Strategies, L.L.C., Salt Lake City, Utah, January 2000 to present. Responsible for energy-related economic and policy analysis, regulatory intervention, and strategic negotiation on behalf of industrial, commercial, and public sector interests. Previously Senior Associate, February 1995 to December 1999.

Adjunct Instructor in Economics, Westminster College, Salt Lake City, Utah, September 1981 to May 1982; September 1987 to May 1995. Taught in the economics and M.B.A. programs. Awarded Adjunct Professor of the Year, Gore School of Business, 1990-91.

Chief of Staff to the Chairman, Salt Lake County Board of Commissioners, Salt Lake City, Utah, January 1991 to January 1995. Senior executive responsibility for all matters of county government, including formulation and execution of public policy, delivery of approximately 140 government services, budget adoption and fiscal management (over \$300 million), strategic planning, coordination with elected officials, and communication with consultants and media.

Assistant Director, Utah Energy Office, Utah Department of Natural Resources, Salt Lake City, Utah, August 1985 to January 1991. Directed the agency's resource development section, which provided energy policy analysis to the Governor, implemented state energy development policy, coordinated state energy data collection and dissemination, and managed energy technology demonstration programs. Position responsibilities included policy formulation and implementation, design and administration of energy technology demonstration programs, strategic management of the agency's interventions before the Utah Public Service Commission, budget preparation, and staff development. Supervised a staff of economists, engineers, and policy analysts, and served as lead economist on selected projects.

Utility Economist, Utah Energy Office, January 1985 to August 1985. Provided policy and economic analysis pertaining to energy conservation and resource development, with an emphasis on utility issues. Testified before the state Public Service Commission as an expert witness in cases related to the above.

Acting Assistant Director, Utah Energy Office, June 1984 to January 1985. Same responsibilities as Assistant Director identified above.

Research Economist, Utah Energy Office, October 1983 to June 1984. Provided economic analysis pertaining to renewable energy resource development and utility issues. Experience includes preparation of testimony, development of strategy, and appearance as an expert witness for the Energy Office before the Utah PSC.

Operations Research Assistant, Corporate Modeling and Operations Research Department, Utah Power and Light Company, Salt Lake City, Utah, May 1983 to September 1983. Primary area of responsibility: designing and conducting energy load forecasts.

Instructor in Economics, University of Utah, Salt Lake City, Utah, January 1982 to April 1983. Taught intermediate microeconomics, principles of macroeconomics, and economics as a social science.

Teacher, Vernon-Verona-Sherrill School District, Verona, New York, September 1976 to June 1978.

EDUCATION

Ph.D. Candidate, Economics, University of Utah (coursework and field exams completed, 1981).

Fields of Specialization: Public Finance, Urban and Regional Economics, Economic Development, International Economics, History of Economic Doctrines.

Bachelor of Science, Education, State University of New York at Plattsburgh, 1976 (cum laude).

Danish International Studies Program, University of Copenhagen, 1975.

SCHOLARSHIPS AND FELLOWSHIPS

University Research Fellow, University of Utah, Salt Lake City, Utah 1982 to 1983.

Research Fellow, Institute of Human Resources Management, University of Utah, 1980 to 1982.

Teaching Fellow, Economics Department, University of Utah, 1978 to 1980.

New York State Regents Scholar, 1972 to 1976.

EXPERT TESTIMONY

“In the Matter of the Application of Rocky Mountain Power for Approval of Its Proposed Energy Cost Adjustment Mechanism,” **Utah** Public Service Commission, Docket No. 09-035-15. Direct testimony submitted November 16, 2009.

“In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of Its Proposed Electric Service Schedules and Electric Service Regulations,” **Utah** Public Service Commission, Docket No. 09-035-23. Direct testimony submitted October 8, 2009. Rebuttal testimony submitted November 12, 2009.

“Re: The Tariff Sheets Filed by Public Service Company of Colorado with Advice Letter No. 1535 – Electric,” **Colorado** Public Utilities Commission, Docket No. 09AL-299E. Answer testimony submitted October 2, 2009.

“In the Matter of the Applications of Westar Energy, Inc., and Kansas Gas and Electric Company for Approval to Make Certain Changes in their Charges for Electric Service,” **Kansas** Corporation Commission, Docket No. 09-WSEE-925-RTS. Direct testimony submitted September 30, 2009. Cross Answer testimony submitted October 16, 2009.

“Central Illinois Light Company d/b/a AmerenCILCO Proposed General Increase in Electric Delivery Service Rates; Central Illinois Public Service Company d/b/a AmerenCIPS Proposed General Increase in Electric Delivery Service Rates; Illinois Power Company d/b/a/ AmerenIP Proposed General Increase in Electric Delivery Service Rates; Central Illinois Light Company d/b/a AmerenCILCO Proposed General Increase in Gas Delivery Service Rates; Central Illinois Public Service Company d/b/a AmerenCIPS Proposed General Increase in Gas Delivery Service Rates; Illinois Power Company d/b/a/ AmerenIP Proposed General Increase in Gas Delivery Service Rates, **Illinois** Commerce Commission, Docket Nos. 09-0306, 09-0307, 09-0308, 09-0309, 09-0310, and 09-0311. Direct testimony submitted September 28, 2009.

“In the Matter of the Complaint of Nucor Steel-Indiana, a Division of Nucor Corporation against Duke Energy Indiana, Inc. for Determination of Reasonable and Just Charges and Conditions for Electric Service and Request for Expedited Adjudication,” **Indiana** Utility Regulatory Commission, Cause No. 43754. Direct testimony submitted September 18, 2009.

“In the Matter of PacifiCorp’s Filing of Revised Tariff Schedules for Electric Service in Oregon,” Public Utility Commission of **Oregon**, Docket No. UE-210. Reply testimony submitted July 24, 2009. Joint testimony in support of stipulation submitted September 25, 2009.

“In The Matter of the Application of Rocky Mountain Power to Establish an Avoided Cost Methodology for Customers That Do Not Qualify for Tariff Schedule 37 – Avoided Cost Purchases from Qualifying Facilities,” **Wyoming** Public Service Commission, Docket No. 20000-342-EA-09. Direct testimony submitted July 21, 2004. Cross examined September 1, 2009.

“In the Matter of PacifiCorp, dba Pacific Power, 2010 Transition Adjustment Mechanism,” Public Utility Commission of **Oregon**, Docket No. UE-207. Reply testimony submitted July 14, 2009. Joint testimony in support of stipulation submitted September 25, 2009.

“In The Matter of the Application of The Detroit Edison Company for Authority to Increase Its Rates, Amend Its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy,” **Michigan** Public Service Commission, Case No. U-15768. Direct testimony submitted July 9, 2009. Rebuttal testimony submitted July 30, 2009.

“In the Matter of the Investigation of Westar Energy, Inc., and Kansas Gas and Electric Company to Consider the Issue of Rate Consolidation and Resulting Rate Design,” **Kansas** Corporation Commission,” Docket No. 09-WSEE-641-GIE. Direct testimony submitted June 26, 2009. Cross examined August 17, 2009.

“Illinois Commerce Commission on Its Own Motion vs Commonwealth Edison Company, Investigation of Rate Design Pursuant to Section 9-250 of the Public Utilities Act,” **Illinois** Commerce Commission, Docket No. 08-0532. Direct testimony submitted May 22, 2009.

“In the Matter of the Application of Duke Energy Kentucky, Inc. for Approval of Energy Efficiency Plan, Including an Energy Efficiency Rider and Portfolio of Energy Efficiency Programs,” **Kentucky** Public Service Commission, Case No. 2008-00495. Direct testimony submitted May 11, 2009.

“In the Matter of the Application by Nevada Power Company d/b/a NV Energy, filed Pursuant to NRS§704.110(3) and NRS §704.110(4) for Authority to Increase Its Annual Revenue Requirement for General Rates Charged to All Classes of Customers, Begin to Recover the Costs of Acquiring the Bighorn Power Plant, Constructing the Clark Peakers, Environmental Retrofits and Other Generating, Transmission and Distribution Plant Additions, to Reflect Changes in Cost of Service and for Relief Properly Related Thereto, Public Utilities Commission of **Nevada**, Docket No. 08-12002. Direct testimony submitted April 14, 2009 (revenue requirement) and April 21, 2009 (cost of service/rate design). Cross examined May 6, 2009.

“Verified Petition of Duke Energy Indiana, Inc. Requesting the Indiana Utility Regulatory Commission to Approve an Alternative Regulatory Plan Pursuant to the Ind. Code 8-1-2.5, *Et Seq.*, for the Implementation of an Electric Distribution System “SmartGrid” and Advanced Metering Infrastructure, Distribution Automation Investments, and a Distribution Renewable Generation Demonstration Project and Associated Accounting and Rate Recovery Mechanisms,

Including a Ratemaking Proposal to Update Distribution Rates Annually and a “Lost Revenue” Recovery Mechanism, in Accordance with Ind. Code 8-1-2-42(a) and 8-1-2.5-1 *Et Seq.* and Preliminary Approval of the Estimated Costs and Scheduled Deployment of the Company’s SmartGrid Initiative,” **Indiana** Utility Regulatory Commission, Cause No. 43501. Direct testimony submitted February 27, 2009.

“In The Matter of the Application of Duke Energy Ohio for an Increase in Electric Distribution Rates,” Public Utilities Commission of **Ohio**, Case No. 08-709-EL-AIR; “In the Matter of the Application of Duke Energy Ohio for Tariff Approval,” Case No. 08-710-EL-ATA; “In the Matter of the Application of Duke Energy Ohio for Approval to Change Accounting Methods,” Case No. 08-711-EL-AAM. Direct testimony submitted February 26, 2009.

“In The Matter of the Amended Application of Rocky Mountain Power for Approval of a General Rate Increase of Approximately \$28.8 Million per Year (6.1 Percent Overall Average Increase)”, **Wyoming** Public Service Commission, Docket No. 20000-333-ER-08. Direct testimony submitted January 30, 2009. Summary of cross answer testimony submitted February 27, 2009. Settlement testimony submitted March 13, 2009. Cross examined March 24, 2009.

“In the Matter of the Application of Dayton Power and Light Company for Approval of Its Electric Security Plan,” Public Utilities Commission of **Ohio**, Case No. 08-1094-EL-SSO; “In the Matter of the Application of Dayton Power and Light Company for Approval of Revised Tariffs, Case No. 08-1095-EL-ATA; “In the Matter of the Application of Dayton Power and Light Company for Approval of Certain Accounting Authority Pursuant to Ohio Rev. Code §4905.13,” Case No. 08-1096-EL-AAM; In the Matter of the Application of Dayton Power and Light Company for Approval of Its Amended Corporate Separation Plan, Case No. 08-1097-EL-UNC. Direct testimony submitted January 26, 2009. Deposed February 6, 2009. Testimony withdrawn pursuant to stipulation filed February 24, 2009.

“Application of Oncor Electric Delivery Company LLC for Authority to Change Rates,” Public Utility Commission of **Texas**, SOAH Docket No. 473-08-3681, PUC Docket No. 35717. Direct testimony submitted November 26, 2008. Cross examined February 3, 2009.

“In the Matter of the Application of Columbus Southern Power Company for Approval of Its Electric Security Plan; An Amendment to Its Corporate Separation Plan; and the Sale of Certain Generating Assets”, Public Utilities Commission of **Ohio**, Case No. 08-917-EL-SSO; “In the Matter of the Application of Ohio Power Company for Approval of Its Electric Security Plan; and an Amendment to Its Corporate Separation Plan,” Case No. 08-918-EL-SSO. Direct testimony submitted October 31, 2008. Cross examined November 25, 2008.

“Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Base Rates,” **Kentucky** Public Service Commission, Case No. 2008-00252. Direct testimony submitted October 28, 2008.

“Application of Kentucky Utilities Company for an Adjustment of Base Rates,” **Kentucky** Public Service Commission, Case No. 2008-00251. Direct testimony submitted October 28, 2008.

“In the Matter of the Application of Idaho Power Company for Authority to Increase its Rates and Charges for Electric Service,” **Idaho** Public Utilities Commission, Case No. IPC-E-08-10. Direct testimony submitted October 24, 2008. Rebuttal testimony submitted December 3, 2008. Cross examined December 19, 2008.

“In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations,” **Utah** Public Service Commission, Docket No. 08-035-38. Direct testimony submitted October 7, 2008 (test period) and February 12, 2009 (revenue requirement). Cross examined October 28, 2008 (test period).

“In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Authority to Establish a Standard Service Offer Pursuant to R.C. § 4928.143 in the Form of an Electric Security Plan,” Public Utility Commission of **Ohio**, Case No. 08-935-EL-SSO. Direct testimony submitted September 29, 2008. Deposed October 13, 2008. Cross examined October 21, 2008.

“In the Matter of the Application of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes In Their Charges for Electric Service,” State Corporation Commission of **Kansas**, Docket No. 08-WSEE-1041-RTS. Direct testimony submitted September 29, 2008. Cross Answer testimony submitted October 8, 2008.

“In the Matter of Appalachian Power Company’s Application for Increase in Electric Rates,” **Virginia** State Corporation Commission, Case No. PUE-2008-00046. Direct testimony submitted September 26, 2008.

“In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Approval of a Market Rate Offer to Conduct a Competitive Bidding Process for Standard Service Offer Electric Generation Supply, Accounting Modifications with Reconciliation Mechanism and Tariffs for Generation Service,” Public Utility Commission of **Ohio**, Case No. 08-936-EL-SSO. Direct testimony submitted September 9, 2008. Deposed September 16, 2008.

“In the Matter of the Application of Arizona Public Service Company for a Hearing to Determine the Fair Value of the Utility Property of the Company for Ratemaking Purposes, to Fix a Just and Reasonable Rate of Return Thereon, to Approve Rate Schedules Designed to Develop Such Return,” **Arizona** Corporation Commission, Docket No. E-01345A-08-0172. Direct testimony submitted August 29, 2008 (interim rates), December 19, 2008 (revenue requirement), January 9, 2009 (cost of service, rate design), and July 1, 2009 (settlement

agreement). Reply testimony submitted August 6, 2009 (settlement agreement). Cross examined September 16, 2008 (interim rates) and August 20, 2009 (settlement agreement).

“Verified Joint Petition of Duke Energy Indiana, Inc., Indianapolis Power & Light Company, Northern Indiana Public Service Company and Vectren Energy Delivery of Indiana, Inc. for Approval, if and to the Extent Required, of Certain Changes in Operations That Are Likely To Result from the Midwest Independent System Operator, Inc.’s Implementation of Revisions to Its Open Access Transmission and Energy Markets Tariff to Establish a Co-Optimized, Competitive Market for Energy and Ancillary Services Market; and for Timely Recovery of Costs Associated with Joint Petitioners’ Participation in Such Ancillary Services Market,” **Indiana** Utility Regulatory Commission, Cause No. 43426. Direct testimony submitted August 6, 2008. Direct testimony in opposition to Settlement Agreement submitted November 12, 2008. Testimony withdrawn pursuant to stipulation.

“In The Matter of the Application of The Detroit Edison Company for Authority to Increase Its Rates, Amend Its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy, and for Miscellaneous Accounting Authority,” **Michigan** Public Service Commission, Case No. U-15244. Direct testimony submitted July 15, 2008. Rebuttal testimony submitted August 8, 2008.

“Portland General Electric General Rate Case Filing,” Public Utility Commission of **Oregon**, Docket No. UE-197. Direct testimony submitted July 9, 2008. Surrebuttal testimony submitted September 15, 2008.

“In the Matter of PacifiCorp, dba Pacific Power, 2009 Transition Adjustment Mechanism, Schedule 200, Cost-Based Supply Service,” Public Utility Commission of **Oregon**, Docket No. UE-199. Reply testimony submitted June 23, 2008. Joint testimony in support of stipulation submitted September 4, 2008.

“2008 Puget Sound Energy General Rate Case,” **Washington** Utilities and Transportation Commission, Docket Nos. UE-072300 and UG-072301. Response testimony submitted May 30, 2008. Cross-Answer testimony submitted July 3, 2008. Joint testimony in support of partial stipulations submitted July 3, 2008 (gas rate spread/rate design), August 12, 2008 (electric rate spread/rate design), and August 28, 2008 (revenue requirements). Cross examined September 3, 2008.

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

in Its Energy Efficiency Portfolio of Programs; and Approval of a Modification of the Fuel Adjustment Clause

Earnings and Expense Tests,” **Indiana** Utility Regulatory Commission, Cause No. 43374. Direct testimony submitted May 21, 2008. Testimony withdrawn pursuant to stipulation.

“Cinergy Corp., Duke Energy Ohio, Inc., Cinergy Power Investments, Inc., Generating Facilities LLCs,” **Federal Energy Regulatory Commission**, Docket No. EC-08-78-000. Affidavit filed May 14, 2008.

“Application of Entergy Gulf States, Inc. for Authority to Change Rates and to Reconcile Fuel Costs, Public Utility Commission of **Texas**, Docket No. 34800 [SOAH Docket No. 473-08-0334]. Direct testimony submitted April 11, 2008. Testimony withdrawn pursuant to stipulation.

“Central Illinois Light Company d/b/a AmerenCILCO Proposed General Increase in Electric Delivery Service Rates, Central Illinois Public Service Company d/b/a AmerenCIPS Proposed General Increase in Electric Delivery Service Rates, Illinois Power Company d/b/a/ AmerenIP Proposed General Increase in Electric Delivery Service Rates, Central Illinois Light Company d/b/a AmerenCILCO, Proposed General Increase in Gas Delivery Service Rates, Central Illinois Public Service Company d/b/a AmerenCIPS Proposed General Increase in Gas Delivery Service Rates, Illinois Power Company d/b/a/ AmerenIP Proposed General Increase in Gas Delivery Service Rates,” **Illinois** Commerce Commission, Docket Nos. 07-0585, 07-0586, 07-0587, 07-0588, 07-0589, 07-0590. Direct testimony submitted March 14, 2008. Rebuttal testimony submitted April 8, 2008.

“In the Matter of the Application of Public Service Company of Colorado for Authority to Implement an Enhanced Demand Side Management Cost Adjustment Mechanism to Include Current Recovery and Incentives,” **Colorado** Public Utilities Commission, Docket No. 07A-420E. Answer testimony submitted March 10, 2008. Cross examined April 25, 2008.

“An Investigation of the Energy and Regulatory Issues in Section 50 of Kentucky’s 2007 Energy Act,” **Kentucky** Public Service Commission, Administrative Case No. 2007-00477. Direct testimony submitted February 29, 2008. Supplemental direct testimony submitted April 1, 2008. Cross examined April 30, 2008.

In the Matter of the Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize a Reasonable Rate of Return on the Fair Value of Its Operations throughout the State of Arizona, **Arizona** Corporation Commission, Docket No. E-01933A-07-0402. Direct testimony submitted February 29, 2008 (revenue requirement), March 14, 2008 (rate design), and June 12, 2008 (settlement agreement). Cross examined July 14, 2008.

“Commonwealth Edison Company Proposed General Increase in Electric Rates,” **Illinois** Commerce Commission, Docket No. 07-0566. Direct testimony submitted February 11, 2008. Rebuttal testimony submitted April 8, 2008.

“In the Matter of the Application of Questar Gas Company to File a General Rate Case,” **Utah** Public Service Commission, Docket No. 07-057-13. Direct testimony submitted January 28, 2008 (test period), March 31, 2008 (rate of return), April 21, 2008 (revenue requirement), and August 18, 2008 (cost of service, rate spread, rate design). Rebuttal testimony submitted September 22, 2008 (cost of service, rate spread, rate design). Surrebuttal testimony submitted May 12, 2008 (rate of return) and October 7, 2008 (cost of service, rate spread, rate design). Cross examined February 8, 2008 (test period), May 21, 2008 (rate of return), and October 15, 2008 (cost of service, rate spread, rate design).

“In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations, Consisting of a General Rate Increase of Approximately \$161.2 Million Per Year, and for Approval of a New Large Load Surcharge,” **Utah** Public Service Commission, Docket No. 07-035-93. Direct testimony submitted January 25, 2008 (test period), April 7, 2008 (revenue requirement), and July 21, 2008 (cost of service, rate design). Rebuttal testimony submitted September 3, 2008 (cost of service, rate design). Surrebuttal testimony submitted May 23, 2008 (revenue requirement) and September 24, 2008 (cost of service, rate design). Cross examined February 7, 2008 (test period).

“In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Authority to Increase Rates for Distribution Service, Modify Certain Accounting Practices and for Tariff Approvals,” Public Utilities Commission of **Ohio**, Case Nos. 07-551-EL-AIR, 07-552-EL-ATA, 07-553-EL-AAM, and 07-554-EL-UNC. Direct testimony submitted January 10, 2008.

“In the Matter of the Application of Rocky Mountain Power for Authority to Increase Its Retail Electric Utility Service Rates in Wyoming, Consisting of a General Rate Increase of Approximately \$36.1 Million per Year, and for Approval of a New Renewable Resource Mechanism and Marginal Cost Pricing Tariff,” **Wyoming** Public Service Commission, Docket No. 20000-277-ER-07. Direct testimony submitted January 7, 2008. Cross examined March 6, 2008.

“In the Matter of the Application of Idaho Power Company for Authority to Increase Its Rates and Charges for Electric Service to Electric Customers in the State of Idaho,” **Idaho** Public Utilities Commission, Case No. IPC-E-07-8. Direct testimony submitted December 10, 2007. Cross examined January 23, 2008.

“In The Matter of the Application of Consumers Energy Company for Authority to Increase Its Rates

for the Generation and Distribution Of Electricity and Other Relief,” **Michigan** Public Service Commission, Case No. U-15245. Direct testimony submitted November 6, 2007. Rebuttal testimony submitted November 20, 2007.

“In the Matter of Montana-Dakota Utilities Co., Application for Authority to Establish Increased Rates for Electric Service,” **Montana** Public Service Commission, Docket No. D2007.7.79. Direct testimony submitted October 24, 2007.

“In the Matter of the Application of Public Service Company of New Mexico for Revision of its Retail Electric Rates Pursuant to Advice Notice No. 334,” **New Mexico** Public Regulation Commission, Case No. 07-0077-UT. Direct testimony submitted October 22, 2007. Rebuttal testimony submitted November 19, 2007. Cross examined December 12, 2007.

“In The Matter of Georgia Power Company’s 2007 Rate Case,” **Georgia** Public Service Commission, Docket No. 25060-U. Direct testimony submitted October 22, 2007. Cross examined November 7, 2007.

“In the Matter of the Application of Rocky Mountain Power for an Accounting Order to Defer the Costs Related to the MidAmerican Energy Holdings Company Transaction,” **Utah** Public Service Commission, Docket No. 07-035-04; “In the Matter of the Application of Rocky Mountain Power, a Division of PacifiCorp, for a Deferred Accounting Order To Defer the Costs of Loans Made to Grid West, the Regional Transmission Organization,” Docket No. 06-035-163; “In the Matter of the Application of Rocky Mountain Power for an Accounting Order for Costs related to the Flooding of the Powerdale Hydro Facility,” Docket No. 07-035-14. Direct testimony submitted September 10, 2007. Surrebuttal testimony submitted October 22, 2007. Cross examined October 30, 2007.

“In the Matter of General Adjustment of Electric Rates of East Kentucky Power Cooperative, Inc.,” **Kentucky** Public Service Commission, Case No. 2006-00472. Direct testimony submitted July 6, 2007. Supplemental direct testimony submitted March 14, 2008.

“In the Matter of the Application of Sempra Energy Solutions for a Certificate of Convenience and Necessity for Competitive Retail Electric Service,” **Arizona** Corporation Commission, Docket No. E-03964A-06-0168. Direct testimony submitted July 3, 2007. Rebuttal testimony submitted January 17, 2008.

“Application of Public Service Company of Oklahoma for a Determination that Additional Electric Generating Capacity Will Be Used and Useful,” **Oklahoma** Corporation Commission, Cause No. PUD 200500516; “Application of Public Service Company of Oklahoma for a Determination that Additional Baseload Electric Generating Capacity Will Be Used and Useful,” Cause No. PUD 200600030; “In the Matter of the Application of Oklahoma Gas and Electric Company for an Order Granting Pre-Approval to Construct Red Rock Generating Facility and

Authorizing a Recovery Rider,” Cause No. PUD200700012. Responsive testimony submitted May 21, 2007. Cross examined July 26, 2007.

“Application of Nevada Power Company for Authority to Increase Its Annual Revenue Requirement for General Rates Charged to All Classes of Electric Customers and for Relief Properly Related Thereto,” Public Utilities Commission of **Nevada**, Docket No. 06-11022. Direct testimony submitted March 14, 2007 (Phase III – revenue requirements) and March 19, 2007 (Phase IV – rate design). Cross examined April 10, 2007 (Phase III – revenue requirements) and April 16, 2007 (Phase IV – rate design).

“In the Matter of the Application of Entergy Arkansas, Inc. for Approval of Changes in Rates for Retail Electric Service,” **Arkansas** Public Service Commission, Docket No. 06-101-U. Direct testimony submitted February 5, 2007. Surrebuttal testimony submitted March 26, 2007.

“Monongahela Power Company and The Potomac Edison Company, both d/b/a Allegheny Power – Rule 42T Application to Increase Electric Rates and Charges,” Public Service Commission of **West Virginia**, Case No. 06-0960-E-42T; “Monongahela Power Company and The Potomac Edison Company, both d/b/a Allegheny Power – Information Required for Change of Depreciation Rates Pursuant to Rule 20,” Case No. 06-1426-E-D. Direct and rebuttal testimony submitted January 22, 2007.

“In the Matter of the Tariffs of Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P Increasing Electric Rates for the Services Provided to Customers in the Aquila Networks-MPS and Aquila Networks-L&P Missouri Service Areas,” **Missouri** Public Service Commission, Case No. ER-2007-0004. Direct testimony submitted January 18, 2007 (revenue requirements) and January 25, 2007 (revenue apportionment). Supplemental direct testimony submitted February 27, 2007.

“In the Matter of the Filing by Tucson Electric Power Company to Amend Decision No. 62103, **Arizona** Corporation Commission, Docket No. E-01933A-05-0650. Direct testimony submitted January 8, 2007. Surrebuttal testimony filed February 8, 2007. Cross examined March 8, 2007.

“In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company’s Missouri Service Area,” **Missouri** Public Service Commission, Case No. ER-2007-0002. Direct testimony submitted December 15, 2006 (revenue requirements) and December 29, 2006 (fuel adjustment clause/cost-of-service/rate design). Rebuttal testimony submitted February 5, 2007 (cost-of-service). Surrebuttal testimony submitted February 27, 2007. Cross examined March 21, 2007.

“In the Matter of Application of The Union Light, Heat and Power Company d/b/a Duke Energy Kentucky, Inc. for an Adjustment of Electric Rates,” **Kentucky** Public Service Commission, Case No. 2006-00172. Direct testimony submitted September 13, 2006.

“In the Matter of Appalachian Power Company’s Application for Increase in Electric Rates,” **Virginia** State Corporation Commission, Case No. PUE-2006-00065. Direct testimony submitted September 1, 2006. Cross examined December 7, 2006.

“In the Matter of the Application of Arizona Public Service Company for a Hearing to Determine the Fair Value of the Utility Property for Ratemaking Purposes, to Fix a Just and Reasonable Rate of Return Thereon, To Approve Rate Schedules Designed to Develop Such Return, and to Amend Decision No. 67744, **Arizona** Corporation Commission,” Docket No. E-01345A-05-0816. Direct testimony submitted August 18, 2006 (revenue requirements) and September 1, 2006 (cost-of-service/rate design). Surrebuttal testimony submitted September 27, 2006. Cross examined November 7, 2006.

“Re: The Tariff Sheets Filed by Public Service Company of Colorado with Advice Letter No 1454 – Electric,” **Colorado** Public Utilities Commission, Docket No. 06S-234EG. Answer testimony submitted August 18, 2006.

“Portland General Electric General Rate Case Filing,” Public Utility Commission of **Oregon**, Docket No. UE-180. Direct testimony submitted August 9, 2006. Joint testimony regarding stipulation submitted August 22, 2006.

“2006 Puget Sound Energy General Rate Case,” **Washington** Utilities and Transportation Commission, Docket Nos. UE-060266 and UG-060267. Response testimony submitted July 19, 2006. Joint testimony regarding stipulation submitted August 23, 2006.

“In the Matter of PacifiCorp, dba Pacific Power & Light Company, Request for a General Rate Increase in the Company’s Oregon Annual Revenues,” Public Utility Commission of **Oregon**, Docket No. UE-179. Direct testimony submitted July 12, 2006. Joint testimony regarding stipulation submitted August 21, 2006.

“Petition of Metropolitan Edison Company for Approval of a Rate Transition Plan,” **Pennsylvania** Public Utilities Commission, Docket Nos. P-00062213 and R-00061366; “Petition of Pennsylvania Electric Company for Approval of a Rate Transition Plan,” Docket Nos. P-0062214 and R-00061367; Merger Savings Remand Proceeding, Docket Nos. A-110300F0095 and A-110400F0040. Direct testimony submitted July 10, 2006. Rebuttal testimony submitted August 8, 2006. Surrebuttal testimony submitted August 18, 2006. Cross examined August 30, 2006.

“In the Matter of the Application of PacifiCorp for approval of its Proposed Electric Rate Schedules & Electric Service Regulations,” **Utah** Public Service Commission, Docket No. 06-035-21. Direct testimony submitted June 9, 2006 (Test Period). Surrebuttal testimony submitted July 14, 2006.

“Joint Application of Questar Gas Company, the Division of Public Utilities, and Utah Clean Energy for the Approval of the Conservation Enabling Tariff Adjustment Option and Accounting Orders,” **Utah** Public Service Commission, Docket No. 05-057-T01. Direct testimony submitted May 15, 2006. Rebuttal testimony submitted August 8, 2007. Cross examined September 19, 2007.

“Central Illinois Light Company d/b/a AmerenCILCO, Central Illinois Public Service Company d/b/a AmerenCIPS, Illinois Power Company d/b/a AmerenIP, Proposed General Increase in Rates for Delivery Service (Tariffs Filed December 27, 2005),” **Illinois** Commerce Commission, Docket Nos. 06-0070, 06-0071, 06-0072. Direct testimony submitted March 26, 2006. Rebuttal testimony submitted June 27, 2006.

“In the Matter of Appalachian Power Company and Wheeling Power Company, both dba American Electric Power,” Public Service Commission of **West Virginia**, Case No. 05-1278-E-PC-PW-42T. Direct and rebuttal testimony submitted March 8, 2006.

“In the Matter of Northern States Power Company d/b/a Xcel Energy for Authority to Increase Rates for Electric Service in Minnesota,” **Minnesota** Public Utilities Commission, Docket No. G-002/GR-05-1428. Direct testimony submitted March 2, 2006. Rebuttal testimony submitted March 30, 2006. Cross examined April 25, 2006.

“In the Matter of the Application of Arizona Public Service Company for an Emergency Interim Rate Increase and for an Interim Amendment to Decision No. 67744,” **Arizona** Corporation Commission, Docket No. E-01345A-06-0009. Direct testimony submitted February 28, 2006. Cross examined March 23, 2006.

“In the Matter of the Applications of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes in Their Charges for Electric Service,” State Corporation Commission of **Kansas**, Case No. 05-WSEE-981-RTS. Direct testimony submitted September 9, 2005. Cross examined October 28, 2005.

“In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Recover Costs Associated with the Construction and Ultimate Operation of an Integrated Combined Cycle Electric Generating Facility,” Public Utilities Commission of **Ohio**,” Case No. 05-376-EL-UNC. Direct testimony submitted July 15, 2005. Cross examined August 12, 2005.

“In the Matter of the Filing of General Rate Case Information by Tucson Electric Power Company Pursuant to Decision No. 62103,” **Arizona** Corporation Commission, Docket No. E-01933A-04-0408. Direct testimony submitted June 24, 2005.

“In the Matter of Application of The Detroit Edison Company to Unbundle and Realign Its Rate Schedules for Jurisdictional Retail Sales of Electricity,” **Michigan** Public Service Commission, Case No. U-14399. Direct testimony submitted June 9, 2005. Rebuttal testimony submitted July 1, 2005.

“In the Matter of the Application of Consumers Energy Company for Authority to Increase Its Rates for the Generation and Distribution of Electricity and Other Relief,” **Michigan** Public Service Commission, Case No. U-14347. Direct testimony submitted June 3, 2005. Rebuttal testimony submitted June 17, 2005.

“In the Matter of Pacific Power & Light, Request for a General Rate Increase in the Company’s Oregon Annual Revenues,” Public Utility Commission of **Oregon**, Docket No. UE 170. Direct testimony submitted May 9, 2005. Surrebuttal testimony submitted June 27, 2005. Joint testimony regarding partial stipulations submitted June 2005, July 2005, and August 2005.

“In the Matter of the Application of Trico Electric Cooperative, Inc. for a Rate Increase,” **Arizona** Corporation Commission, Docket No. E-01461A-04-0607. Direct testimony submitted April 13, 2005. Surrebuttal testimony submitted May 16, 2005. Cross examined May 26, 2005.

“In the Matter of the Application of PacifiCorp for Approval of its Proposed Electric Service Schedules and Electric Service Regulations,” **Utah** Public Service Commission, Docket No. 04-035-42. Direct testimony submitted January 7, 2005.

“In the Matter of the Application by Golden Valley Electric Association, Inc., for Authority to Implement Simplified Rate Filing Procedures and Adjust Rates,” Regulatory Commission of **Alaska**, Docket No. U-4-33. Direct testimony submitted November 5, 2004. Cross examined February 8, 2005.

“Advice Letter No. 1411 - Public Service Company of Colorado Electric Phase II General Rate Case,” **Colorado** Public Utilities Commission, Docket No. 04S-164E. Direct testimony submitted October 12, 2004. Cross-answer testimony submitted December 13, 2004. Testimony withdrawn January 18, 2005, following Applicant’s withdrawal of testimony pertaining to TOU rates.

“In the Matter of Georgia Power Company’s 2004 Rate Case,” **Georgia** Public Service Commission, Docket No. 18300-U. Direct testimony submitted October 8, 2004. Cross examined October 27, 2004.

“2004 Puget Sound Energy General Rate Case,” **Washington** Utilities and Transportation Commission, Docket Nos. UE-040641 and UG-040640. Response testimony submitted

September 23, 2004. Cross-answer testimony submitted November 3, 2004. Joint testimony regarding stipulation submitted December 6, 2004.

“In the Matter of the Application of PacifiCorp for an Investigation of Interjurisdictional Issues,” **Utah** Public Service Commission, Docket No. 02-035-04. Direct testimony submitted July 15, 2004. Cross examined July 19, 2004.

“In the Matter of an Adjustment of the Gas and Electric Rates, Terms and Conditions of Kentucky Utilities Company,” **Kentucky** Public Service Commission, Case No. 2003-00434. Direct testimony submitted March 23, 2004. Testimony withdrawn pursuant to stipulation entered May 2004.

“In the Matter of an Adjustment of the Gas and Electric Rates, Terms and Conditions of Louisville Gas and Electric Company,” **Kentucky** Public Service Commission, Case No. 2003-00433. Direct testimony submitted March 23, 2004. Testimony withdrawn pursuant to stipulation entered May 2004.

“In the Matter of the Application of Idaho Power Company for Authority to Increase Its Interim and Base Rates and Charges for Electric Service,” **Idaho** Public Utilities Commission, Case No. IPC-E-03-13. Direct testimony submitted February 20, 2004. Rebuttal testimony submitted March 19, 2004. Cross examined April 1, 2004.

“In the Matter of the Applications of the Ohio Edison Company, the Cleveland Electric Illuminating Company and the Toledo Edison Company for Authority to Continue and Modify Certain Regulatory Accounting Practices and Procedures, for Tariff Approvals and to Establish Rates and Other Charges, Including Regulatory Transition Charges Following the Market Development Period,” Public Utilities Commission of **Ohio**, Case No. 03-2144-EL-ATA. Direct testimony submitted February 6, 2004. Cross examined February 18, 2004.

“In the Matter of the Application of Arizona Public Service Company for a Hearing to Determine the Fair Value of the Utility Property of the Company for Ratemaking Purposes, To Fix a Just and Reasonable Rate of Return Thereon, To Approve Rate Schedules Designed to Develop Such Return, and For Approval of Purchased Power Contract,” **Arizona** Corporation Commission, Docket No. E-01345A-03-0437. Direct testimony submitted February 3, 2004. Rebuttal testimony submitted March 30, 2004. Direct testimony regarding stipulation submitted September 27, 2004. Responsive / Clarifying testimony regarding stipulation submitted October 25, 2004. Cross examined November 8-10, 2004 and November 29-December 3, 2004.

“In the Matter of Application of the Detroit Edison Company to Increase Rates, Amend Its Rate Schedules Governing the Distribution and Supply of Electric Energy, etc.,” **Michigan** Public Service Commission, Case No. U-13808. Direct testimony submitted December 12, 2003 (interim request) and March 5, 2004 (general rate case).

“In the Matter of PacifiCorp’s Filing of Revised Tariff Schedules,” Public Utility Commission of **Oregon**, Docket No. UE-147. Joint testimony regarding stipulation submitted August 21, 2003.

“Petition of PSI Energy, Inc. for Authority to Increase Its Rates and Charges for Electric Service, etc.,” **Indiana** Utility Regulatory Commission, Cause No. 42359. Direct testimony submitted August 19, 2003. Cross examined November 5, 2003.

“In the Matter of the Application of Consumers Energy Company for a Financing Order Approving the Securitization of Certain of its Qualified Cost,” **Michigan** Public Service Commission, Case No. U-13715. Direct testimony submitted April 8, 2003. Cross examined April 23, 2003.

“In the Matter of the Application of Arizona Public Service Company for Approval of Adjustment Mechanisms,” **Arizona** Corporation Commission, Docket No. E-01345A-02-0403. Direct testimony submitted February 13, 2003. Surrebuttal testimony submitted March 20, 2003. Cross examined April 8, 2003.

“Re: The Investigation and Suspension of Tariff Sheets Filed by Public Service Company of Colorado, Advice Letter No. 1373 – Electric, Advice Letter No. 593 – Gas, Advice Letter No. 80 – Steam,” **Colorado** Public Utilities Commission, Docket No. 02S-315 EG. Direct testimony submitted November 22, 2002. Cross-answer testimony submitted January 24, 2003.

“In the Matter of the Application of The Detroit Edison Company to Implement the Commission’s Stranded Cost Recovery Procedure and for Approval of Net Stranded Cost Recovery Charges,” **Michigan** Public Service Commission, Case No. U-13350. Direct testimony submitted November 12, 2002.

“Application of South Carolina Electric & Gas Company: Adjustments in the Company’s Electric Rate Schedules and Tariffs,” Public Service Commission of **South Carolina**, Docket No. 2002-223-E. Direct testimony submitted November 8, 2002. Surrebuttal testimony submitted November 18, 2002. Cross examined November 21, 2002.

“In the Matter of the Application of Questar Gas Company for a General Increase in Rates and Charges,” **Utah** Public Service Commission, Docket No. 02-057-02. Direct testimony submitted August 30, 2002. Rebuttal testimony submitted October 4, 2002.

“The Kroger Co. v. Dynegy Power Marketing, Inc.,” **Federal Energy Regulatory Commission**, EL02-119-000. Confidential affidavit filed August 13, 2002.

“In the matter of the application of Consumers Energy Company for determination of net stranded costs and for approval of net stranded cost recovery charges,” **Michigan** Public Service Commission, Case No. U-13380. Direct testimony submitted August 9, 2002. Rebuttal testimony submitted August 30, 2002. Cross examined September 10, 2002.

“In the Matter of the Application of Public Service Company of Colorado for an Order to Revise Its Incentive Cost Adjustment,” **Colorado** Public Utilities Commission, Docket 02A-158E. Direct testimony submitted April 18, 2002.

“In the Matter of the Generic Proceedings Concerning Electric Restructuring Issues,” **Arizona** Corporation Commission, Docket No. E-00000A-02-0051, “In the Matter of Arizona Public Service Company’s Request for Variance of Certain Requirements of A.A.C. R14-2-1606,” Docket No. E-01345A-01-0822, “In the Matter of the Generic Proceeding Concerning the Arizona Independent Scheduling Administrator,” Docket No. E-00000A-01-0630, “In the Matter of Tucson Electric Power Company’s Application for a Variance of Certain Electric Competition Rules Compliance Dates,” Docket No. E-01933A-02-0069, “In the Matter of the Application of Tucson Electric Power Company for Approval of its Stranded Cost Recovery,” Docket No. E-01933A-98-0471. Direct testimony submitted March 29, 2002 (APS variance request); May 29, 2002 (APS Track A proceeding/market power issues); and July 28, 2003 (Arizona ISA). Rebuttal testimony submitted August 29, 2003 (Arizona ISA). Cross examined June 21, 2002 (APS Track A proceeding/market power issues) and September 12, 2003 (Arizona ISA).

“In the Matter of Savannah Electric & Power Company’s 2001 Rate Case,” **Georgia** Public Service Commission, Docket No. 14618-U. Direct testimony submitted March 15, 2002. Cross examined March 28, 2002.

“Nevada Power Company’s 2001 Deferred Energy Case,” Public Utilities Commission of **Nevada**, PUCN 01-11029. Direct testimony submitted February 7, 2002. Cross examined February 21, 2002.

“2001 Puget Sound Energy Interim Rate Case,” **Washington** Utilities and Transportation Commission, Docket Nos. UE-011570 and UE-011571. Direct testimony submitted January 30, 2002. Cross examined February 20, 2002.

“In the Matter of Georgia Power Company’s 2001 Rate Case,” **Georgia** Public Service Commission, Docket No. 14000-U. Direct testimony submitted October 12, 2001. Cross examined October 24, 2001.

“In the Matter of the Application of PacifiCorp for Approval of Its Proposed Electric Rate Schedules and Electric Service Regulations,” **Utah** Public Service Commission, Docket No. 01-35-01. Direct testimony submitted June 15, 2001. Rebuttal testimony submitted August 31, 2001.

“In the Matter of Portland General Electric Company’s Proposal to Restructure and Reprice Its Services in Accordance with the Provisions of SB 1149,” Public Utility Commission of **Oregon**, Docket No. UE-115. Direct testimony submitted February 20, 2001. Rebuttal testimony submitted May 4, 2001. Joint testimony regarding stipulation submitted July 27, 2001.

“In the Matter of the Application of APS Energy Services, Inc. for Declaratory Order or Waiver of the Electric Competition Rules,” **Arizona** Corporation Commission, Docket No.E-01933A-00-0486. Direct testimony submitted July 24, 2000.

“In the Matter of the Application of Questar Gas Company for an Increase in Rates and Charges,” **Utah** Public Service Commission, Docket No. 99-057-20. Direct testimony submitted April 19, 2000. Rebuttal testimony submitted May 24, 2000. Surrebuttal testimony submitted May 31, 2000. Cross examined June 6 & 8, 2000.

“In the Matter of the Application of Columbus Southern Power Company for Approval of Electric Transition Plan and Application for Receipt of Transition Revenues,” Public Utility Commission of **Ohio**, Case No. 99-1729-EL-ETP; “In the Matter of the Application of Ohio Power Company for Approval of Electric Transition Plan and Application for Receipt of Transition Revenues,” Public Utility Commission of **Ohio**, Case No. 99-1730-EL-ETP. Direct testimony prepared, but not submitted pursuant to settlement agreement effected May 2, 2000.

“In the Matter of the Application of FirstEnergy Corp. on Behalf of Ohio Edison Company, The Cleveland Electric Illuminating Company, and the Toledo Edison Company for Approval of Their Transition Plans and for Authorization to Collect Transition Revenues,” Public Utility Commission of **Ohio**, Case No. 99-1212-EL-ETP. Direct testimony prepared, but not submitted pursuant to settlement agreement effected April 11, 2000.

“2000 Pricing Process,” **Salt River Project** Board of Directors, oral comments provided March 6, 2000 and April 10, 2000.

“Tucson Electric Power Company vs. Cyprus Sierrita Corporation,” **Arizona** Corporation Commission, Docket No. E-000001-99-0243. Direct testimony submitted October 25, 1999. Cross examined November 4, 1999.

“Application of Hildale City and Intermountain Municipal Gas Association for an Order Granting Access for Transportation of Interstate Natural Gas over the Pipelines of Questar Gas Company for Hildale, Utah,” **Utah** Public Service Commission, Docket No. 98-057-01. Rebuttal testimony submitted August 30, 1999.

“In the Matter of the Application by Arizona Electric Power Cooperative, Inc. for Approval of Its Filing as to Regulatory Assets and Transition Revenues,” **Arizona** Corporation Commission, Docket No. E-01773A-98-0470. Direct testimony submitted July 30, 1999. Cross examined February 28, 2000.

“In the Matter of the Application of Tucson Electric Power Company for Approval of its Plan for Stranded Cost Recovery,” **Arizona** Corporation Commission, Docket No. E-01933A-98-0471; “In the Matter of the Filing of Tucson Electric Power Company of Unbundled Tariffs

Pursuant to A.A.C. R14-2-1601 et seq.," Docket No. E-01933A-97-0772; "In the Matter of the Competition in the Provision of Electric Service Throughout the State of Arizona," Docket No. RE-00000C-94-0165. Direct testimony submitted June 30, 1999. Rebuttal testimony submitted August 6, 1999. Cross examined August 11-13, 1999.

"In the Matter of the Application of Arizona Public Service Company for Approval of its Plan for Stranded Cost Recovery," **Arizona** Corporation Commission, Docket No. E-01345A-98-0473; "In the Matter of the Filing of Arizona Public Service Company of Unbundled Tariffs Pursuant to A.A.C. R14-2-1601 et seq.," Docket No. E-01345A-97-0773; "In the Matter of the Competition in the Provision of Electric Service Throughout the State of Arizona," Docket No. RE-00000C-94-0165. Direct testimony submitted June 4, 1999. Rebuttal testimony submitted July 12, 1999. Cross examined July 14, 1999.

"In the Matter of the Application of Tucson Electric Power Company for Approval of its Plan for Stranded Cost Recovery," **Arizona** Corporation Commission, Docket No. E-01933A-98-0471; "In the Matter of the Filing of Tucson Electric Power Company of Unbundled Tariffs Pursuant to A.A.C. R14-2-1601 et seq.," Docket No. E-01933A-97-0772; "In the Matter of the Application of Arizona Public Service Company for Approval of its Plan for Stranded Cost Recovery," Docket No. E-01345A-98-0473; "In the Matter of the Filing of Arizona Public Service Company of Unbundled Tariffs Pursuant to A.A.C. R14-2-1601 et seq.," Docket No. E-01345A-97-0773; "In the Matter of the Competition in the Provision of Electric Service Throughout the State of Arizona," Docket No. RE-00000C-94-0165. Direct testimony submitted November 30, 1998.

"Hearings on Pricing," **Salt River Project** Board of Directors, written and oral comments provided November 9, 1998.

"Hearings on Customer Choice," **Salt River Project** Board of Directors, written and oral comments provided June 22, 1998; June 29, 1998; July 9, 1998; August 7, 1998; and August 14, 1998.

"In the Matter of the Competition in the Provision of Electric Service Throughout the State of Arizona," **Arizona** Corporation Commission, Docket No. U-0000-94-165. Direct and rebuttal testimony filed January 21, 1998. Second rebuttal testimony filed February 4, 1998. Cross examined February 25, 1998.

"In the Matter of Consolidated Edison Company of New York, Inc.'s Plans for (1) Electric Rate/Restructuring Pursuant to Opinion No. 96-12; and (2) the Formation of a Holding Company Pursuant to PSL, Sections 70, 108, and 110, and Certain Related Transactions," **New York** Public Service Commission, Case 96-E-0897. Direct testimony filed April 9, 1997. Cross examined May 5, 1997.

"In the Matter of the Petition of Sunnyside Cogeneration Associates for Enforcement of Contract Provisions," **Utah** Public Service Commission, Docket No. 96-2018-01; "In the Matter of the

Application of Rocky Mountain Power for an Order Approving an Amendment to Its Power Purchase Agreement with Sunnyside Cogeneration Associates,” Docket Nos. 05-035-46, and 07-035-99. Direct testimony submitted July 8, 1996. Oral testimony provided March 18, 2008.

“In the Matter of the Application of PacifiCorp, dba Pacific Power & Light Company, for Approval of Revised Tariff Schedules and an Alternative Form of Regulation Plan,” **Wyoming** Public Service Commission, Docket No. 2000-ER-95-99. Direct testimony submitted April 8, 1996.

“In the Matter of the Application of Mountain Fuel Supply Company for an Increase in Rates and Charges,” **Utah** Public Service Commission, Case No. 95-057-02. Direct testimony submitted June 19, 1995. Rebuttal testimony submitted July 25, 1995. Surrebuttal testimony submitted August 7, 1995.

“In the Matter of the Investigation of the Reasonableness of the Rates and Tariffs of Mountain Fuel Supply Company,” **Utah** Public Service Commission, Case No. 89-057-15. Direct testimony submitted July 1990. Surrebuttal testimony submitted August 1990.

“In the Matter of the Review of the Rates of Utah Power and Light Company pursuant to The Order in Case No. 87-035-27,” **Utah** Public Service Commission, Case No. 89-035-10. Rebuttal testimony submitted November 15, 1989. Cross examined December 1, 1989 (rate schedule changes for state facilities).

“In the Matter of the Application of Utah Power & Light Company and PC/UP&L Merging Corp. (to be renamed PacifiCorp) for an Order Authorizing the Merger of Utah Power & Light Company and PacifiCorp into PC/UP&L Merging Corp. and Authorizing the Issuance of Securities, Adoption of Tariffs, and Transfer of Certificates of Public Convenience and Necessity and Authorities in Connection Therewith,” **Utah** Public Service Commission, Case No. 87-035-27; Direct testimony submitted April 11, 1988. Cross examined May 12, 1988 (economic impact of UP&L merger with PacifiCorp).

“In the Matter of the Application of Mountain Fuel Supply Company for Approval of Interruptible Industrial Transportation Rates,” **Utah** Public Service Commission, Case No. 86-057-07. Direct testimony submitted January 15, 1988. Cross examined March 30, 1988.

“In the Matter of the Application of Utah Power and Light Company for an Order Approving a Power Purchase Agreement,” **Utah** Public Service Commission, Case No. 87-035-18. Oral testimony delivered July 8, 1987.

“Cogeneration: Small Power Production,” **Federal Energy Regulatory Commission**, Docket No. RM87-12-000. Statement on behalf of State of Utah delivered March 27, 1987, in San Francisco.

“In the Matter of the Investigation of Rates for Backup, Maintenance, Supplementary, and Standby Power for Utah Power and Light Company,” **Utah** Public Service Commission, Case No. 86-035-13. Direct testimony submitted January 5, 1987. Case settled by stipulation approved August 1987.

“In the Matter of the Application of Sunnyside Cogeneration Associates for Approval of the Cogeneration Power Purchase Agreement,” **Utah** Public Service Commission, Case No. 86-2018-01. Rebuttal testimony submitted July 16, 1986. Cross examined July 17, 1986.

“In the Matter of the Investigation of Demand-Side Alternatives to Capacity Expansion for Electric Utilities,” **Utah** Public Service Commission, Case No. 84-999-20. Direct testimony submitted June 17, 1985. Rebuttal testimony submitted July 29, 1985. Cross examined August 19, 1985.

“In the Matter of the Implementation of Rules Governing Cogeneration and Small Power Production in Utah,” **Utah** Public Service Commission, Case No. 80-999-06, pp. 1293-1318. Direct testimony submitted January 13, 1984 (avoided costs), May 9, 1986 (security for leveled contracts) and November 17, 1986 (avoided costs). Cross-examined February 29, 1984 (avoided costs), April 11, 1985 (standard form contracts), May 22-23, 1986 (security for leveled contracts) and December 16-17, 1986 (avoided costs).

OTHER RELATED ACTIVITY

Participant, Wyoming Load Growth Collaborative, March 2008 to present.

Participant, Oregon Direct Access Task Force (UM 1081), May 2003 to November 2003.

Participant, Michigan Stranded Cost Collaborative, March 2003 to March 2004.

Member, Arizona Electric Competition Advisory Group, December 2002 to present.

Board of Directors, ex-officio, Desert STAR RTO, September 1999 to February 2002.

Member, Advisory Committee, Desert STAR RTO, September 1999 to February 2002. Acting Chairman, October 2000 to February 2002.

Board of Directors, Arizona Independent Scheduling Administrator Association, October 1998 to present.

Acting Chairman, Operating Committee, Arizona Independent Scheduling Administrator Association, October 1998 to June 1999.

Member, Desert Star ISO Investigation Working Groups: Operations, Pricing, and Governance, April 1997 to December 1999. Legal & Negotiating Committee, April 1999 to December 1999.

Participant, Independent System Operator and Spot Market Working Group, Arizona Corporation Commission, April 1997 to September 1997.

Participant, Unbundled Services and Standard Offer Working Group, Arizona Corporation Commission, April 1997 to October 1997.

Participant, Customer Selection Working Group, Arizona Corporation Commission, March 1997 to September 1997.

Member, Stranded Cost Working Group, Arizona Corporation Commission, March 1997 to September 1997.

Member, Electric System Reliability & Safety Working Group, Arizona Corporation Commission, November 1996 to September 1998.

Chairman, Salt Palace Renovation and Expansion Committee, Salt Lake County/State of Utah/Salt Lake City, multi-government entity responsible for implementation of planning, design, finance, and construction of an \$85 million renovation of the Salt Palace Convention Center, Salt Lake City, Utah, May 1991 to December 1994.

State of Utah Representative, Committee on Regional Electric Power Cooperation, a joint effort of the Western Interstate Energy Board and the Western Conference of Public Service Commissioners, January 1987 to December 1990.

Member, Utah Governor's Economic Coordinating Committee, January 1987 to December 1990.

Chairman, Standard Contract Task Force, established by Utah Public Service Commission to address contractual problems relating to qualifying facility sales under PURPA, March 1986 to December 1990.

Chairman, Load Management and Energy Conservation Task Force, Utah Public Service Commission, August 1985 to December 1990.

Alternate Delegate for Utah, Western Interstate Energy Board, Denver, Colorado, August 1985 to December 1990.

Articles Editor, Economic Forum, September 1980 to August 1981.

Kroger Recommended Spread At PSE's Requested \$153.9 Million (7.68%) System Average Revenue Increase

12 Months Ended Dec 2008

	Schedule	kWh	Proforma Revenue	PSE Requested Increase	Percent of Total w/o Schedule 40 & Firm Resale	Percent of Average Increase	Proposed Revenue Increase	Proposed Revenue Increase	Proposed Revenue
Residential	7	10,886,425,798	\$ 1,086,009,284		55.48%	100%	8.68%	\$ 94,283,702	\$ 1,180,292,986
Secondary Voltage									
General Service <= 50 kW	24	2,690,813,599	\$ 251,380,615		12.84%	85%	7.38%	\$ 18,550,422	\$ 269,931,037
General Service >= 50 kW but <= 350 kW	25 / 29	3,138,920,022	\$ 274,490,508		14.02%	50%	4.34%	\$ 11,915,175	\$ 286,405,683
General Service >=350 kW	26	2,126,986,054	\$ 167,558,420		8.56%	85%	7.38%	\$ 12,364,833	\$ 179,923,253
Total Secondary Voltage	24 / 25 / 26 / 29	7,956,719,674	\$ 693,429,542					\$ 42,830,431	\$ 736,259,973
Primary Voltage									
General Service	31 / 35	1,352,545,752	\$ 106,331,509		5.43%	75%	6.51%	\$ 6,923,510	\$ 113,255,019
Interruptible Total Electric Schools	43	164,521,412	\$ 13,767,819		0.70%	75%	6.51%	\$ 896,457	\$ 14,664,276
Total Primary Voltage	31 / 35 / 43	1,517,067,164	\$ 120,099,328					\$ 7,819,967	\$ 127,919,295
Campus Rate	40	681,456,292	\$ 44,871,350				8.98%	\$ 4,028,018	\$ 48,899,368
Total High Voltage	46 / 49	570,036,950	\$ 35,350,468		1.81%	100%	8.68%	\$ 3,069,010	\$ 38,419,478
Choice/Retail Wheeling	448/449	2,040,112,226	\$ 6,161,091		0.31%	100%	8.68%	\$ 534,885	\$ 6,695,976
Lighting	50 - 59	83,137,756	\$ 16,499,336		0.84%	75%	6.51%	\$ 1,074,313	\$ 17,573,649
Total Jurisdictional Retail Sales		23,734,955,859	\$ 2,002,420,399					\$ 153,640,326	\$ 2,156,060,725
Firm Resale/Special Contract		7,617,108	\$ 1,323,875				22.66%	\$ 300,039	\$ 1,623,915
Total Sales		23,742,572,967	\$ 2,003,744,275	\$ 153,940,365	100.00%		7.68%	\$ 153,940,365	\$ 2,157,684,640

Average Increase Before Schedule 40	100%	7.683%
Average Increase After Schedule 40 & Firm Resale / Special Contract		7.643%
Adjustment to Average Increase for Unequal Allocation of Increase		1.1359218
Average Increase After Schedule 40 & Firm Resale / Special Contract Adjusted for Unequal Allocation of Increase		8.682%

Proposed Increase, All Classes DWH-4	\$ 148,443,904
Proposed Increase Change, DWH-8 vs DWH-4	\$ 5,496,461
% Increase, DWH-8 vs DW4-4	3.70%

Firm Resale Rate Spread Calculation	
Firm Resale Revenue (Cost of Service) DWH-3, p1	\$ 1,619,777
Total Revenue (Cost of Service) DWH-3, p1	\$ 2,152,188,178
Total Revenue (Cost of Service) DWH-8	\$ 2,157,684,640
Implied Firm Resale Revenue (Cost of Service) DWH-8	\$ 1,623,914
Firm Resale Proforma Revenue DWH-8	\$ 1,323,875
Firm Resale Increase, DWH-8	\$ 300,039

Data Source: David W. Hoff, Exhibit No. ____ (DWH-8), p. 1 of 43, Supplemental Filing Submitted on Sept 28, 2009.

Kroger Proposed Spread Assuming WUTC Ordered Increase of \$93.8 Million (4.68%) System Average Revenue Increase

Kroger Recommended Spread Approach at Lower PSE Revenue Increase

	<u>Schedule</u>	Pro Forma kWh <u>Revised¹</u>	\$	Proforma Revenue <u>Revised¹</u>	\$	Revenues @ PSE's Requested Revenue <u>Increase</u>	Schedule Share of Retail Revenue <u>Requirement⁴</u>	\$	<u>Revenue Increase</u>	\$	<u>Proposed Revenue</u>	Proposed <u>Revenue Increase</u>
Residential	7	10,886,425,798		1,086,009,284		1,180,292,986	56.0%		61,366,755		1,147,376,039	5.65%
Secondary Voltage												
General Service <= 50 kW	24	2,690,813,599		251,380,615		269,931,037	12.8%		11,022,371		262,402,986	4.38%
General Service >= 50 kW but <= 350 kW	25 / 29	3,138,920,022		274,490,508		286,405,683	13.6%		3,927,666		278,418,174	1.43%
General Service >=350 kW	26	2,126,986,054		167,558,420		179,923,253	8.5%		7,346,991		174,905,411	4.38%
Total Secondary Voltage	24 / 25 / 26 / 29	7,956,719,674		693,429,542		736,259,973	34.9%		22,297,028		715,726,571	3.22%
Primary Voltage												
General Service	31 / 35	1,352,545,752		106,331,509		113,255,019	5.4%		3,764,964		110,096,474	3.54%
Interruptible Total Electric Schools	43	164,521,412		13,767,819		14,664,276	0.7%		487,488		14,255,307	3.54%
Total Primary Voltage	31 / 35 / 43	1,517,067,164		120,099,328		127,919,295	6.1%		4,252,452		124,351,781	3.54%
Campus Rate ²	40	681,456,292		44,871,350		48,899,368	NA		2,681,877		47,553,227	5.98%
Total High Voltage	46 / 49	570,036,950		35,350,468		38,419,478	1.8%		1,997,537		37,348,005	5.65%
Choice/Retail Wheeling	448/449	2,040,112,226		6,161,091		6,695,976	0.3%		348,143		6,509,233	5.65%
Lighting	50 - 59	83,137,756		16,499,336		17,573,649	0.8%		584,205		17,083,541	3.54%
Total Jurisdictional Retail Sales		23,734,955,859		2,002,420,399		2,156,060,725	100.0%		93,527,997		2,095,948,397	4.67%
Firm Resale/Special Contract ³		7,617,108		1,323,875		1,623,915			300,039		1,623,915	22.66%
Total Sales		23,742,572,967		2,003,744,275		2,157,684,640			93,828,037		2,097,572,311	4.68%
Assumed WUTC Ordered Revenue Increase										\$	93,828,037	
Average Increase Before Schedule 40												4.683%
Difference from PSE Supplemental Filing												-3.000%

Notes:

1. Data Source: David W. Hoff, Exhibit No. ____ (DWH-8), p. 1 of 43, Supplemental Filing Submitted on Sept 28, 2009
2. In this exhibit, Kroger's proposed Campus Rate revenue is determined by reducing PSE's proposed Campus Rate revenue by 3%. In practice, Schedule 40 will be determined by formula
3. In this exhibit, Kroger's proposed Firm Sale/Special Contract revenue is set equal to PSE's proposed Firm Sale/Special Contract revenue
4. The share of retail revenue requirement calculation excludes Schedule 40

**Kroger Proposed Rate Schedule 26 Design @ PSE Proposed Revenue Requirement
and Using PSE's Recommended Rate Spread**

Twelve Months ended December 31, 2008

Secondary Voltage, Demand Greater than 350 kW
Schedule 26

	Billing Determinants	Proforma		Kroger Proposed		Proposed vs Proforma	
		Rates Effective 11-1-08		Rates Effective 2010		Difference	
		Charge	Revenue	Charge	Revenue	\$	%
Total Basic Charge	9,827	\$ 100.00	\$ 982,700	\$ 108.68	\$ 1,067,998	\$ 85,298	8.7%
Total kWh Energy	2,119,862,544	\$ 0.060996	\$ 129,303,136	\$ 0.066213	\$ 140,362,459	\$ 11,059,323	8.6%
Unbilled	7,123,510	\$ 0.081786	\$ 582,603	\$ 0.088886	\$ 633,180	\$ 50,577	8.7%
Total kWh	2,126,986,054		\$ 129,885,739		\$ 140,995,639	\$ 11,109,900	8.6%
Winter - All kW	2,455,860	\$ 8.52	\$ 20,923,924	\$ 9.30	\$ 22,839,495	\$ 1,915,571	9.2%
Summer - All kW	2,571,588	\$ 5.68	\$ 14,606,618	\$ 6.20	\$ 15,943,844	\$ 1,337,226	9.2%
Total kW Demand	5,027,447		\$ 35,530,543		\$ 38,783,339	\$ 3,252,796	9.2%
Total kVarh Reactive Power	974,316,206	\$ 0.00119	\$ 1,159,436	\$ 0.00129	\$ 1,256,868	\$ 97,432	8.4%
Total Revenue			\$ 167,558,418		\$ 182,103,844	\$ 14,545,426	8.7%
PSE Target Proposed Increase Sch 26					\$ 14,546,899		
PSE Target Proposed Revenue Sch 26					\$ 182,105,317		
PSE Target Proposed Increase % Sch 26					8.68%		
Over (Under) Recover Target Rate Spread					\$ (1,473)		

Adjustment to Secondary Voltage Rates for Delivery at Primary Voltage	
Basic Charge Addition See Voltage Rate:	\$ 237.48
Demand Credit per kW to all Demand:	5.56%
Energy Charge Reduction to Base Rates:	5.56%

**Comparison of PSE's and Kroger's Proposed Rate Schedule 26 Design @ PSE Proposed Revenue Requirement
and Using PSE's Recommended Rate Spread**

Twelve Months ended September 30, 2003

Secondary Voltage, Demand Greater than 350 kW
Schedule 26

	Billing Determinants	PSE Proposed		Kroger Proposed		Kroger Proposed vs PSE Proposed	
		Rates Effective 2010		Rates Effective 2010		Difference	
		Charge	Revenue	Charge	Calculated Revenue	\$	%
Total Basic Charge	9,827	\$ 108.68	\$ 1,067,998	\$ 108.68	\$ 1,067,998	\$ -	0.0%
Total kWh Energy	2,119,862,544	\$ 0.066827	\$ 141,664,054	\$ 0.066213	\$ 140,362,459	\$ (1,301,596)	-0.9%
Unbilled	7,123,510	\$ 0.088886	\$ 633,180	\$ 0.088886	\$ 633,180	\$ -	0.0%
Total kWh	2,126,986,054		\$ 142,297,235		\$ 140,995,639	\$ (1,301,596)	-0.9%
Winter - All kW	2,455,860	\$ 8.99	\$ 22,078,178	\$ 9.30	\$ 22,839,495	\$ 761,316	3.4%
Summer - All kW	2,571,588	\$ 5.99	\$ 15,403,811	\$ 6.20	\$ 15,943,844	\$ 540,033	3.5%
Total kW Demand	5,027,447		\$ 37,481,989		\$ 38,783,339	\$ 1,301,350	3.5%
Total kVarh Reactive Power	974,316,206	\$ 0.00129	\$ 1,256,868	\$ 0.00129	\$ 1,256,868	\$ -	0.0%
Total Revenue			\$ 182,104,090		\$ 182,103,844	\$ (246)	0.0%
Kroger Target Proposed Increase Sch 26					\$ 14,546,899		
Kroger Target Proposed Revenue Sch 26					\$ 182,105,317		
Kroger Target Proposed Increase % Sch 26					7.99%		
Over (Under) Recover Target Rate Spread					\$ (1,473)		

Adjustment to Secondary Voltage Rates for Delivery at Primary Voltage	
Basic Charge Addition See Voltage Rate:	\$ 237.48
Demand Credit per kW to all Demand:	5.56%
Energy Charge Reduction to Base Rates:	5.56%

**Kroger Proposed Rate Schedule 26 Design @ PSE Proposed Revenue Requirement
and Using Kroger's Recommended Rate Spread**

Twelve Months ended December 31, 2008

Secondary Voltage, Demand Greater than 350 kW
Schedule 26

Billing Determinants	Proforma		PSE Proposed		Proposed vs Proforma		
	Rates Effective 11-1-08		Rates Effective 2010		Difference		
	Charge	Revenue	Charge	Revenue	\$	%	
Total Basic Charge	9,827	\$ 100.00	\$ 982,700	\$ 107.38	\$ 1,055,218	\$ 72,518	7.4%
Total kWh Energy	2,119,862,544	\$ 0.060996	\$ 129,303,136	\$ 0.065424	\$ 138,689,887	\$ 9,386,751	7.3%
Unbilled	7,123,510	\$ 0.081786	\$ 582,603	\$ 0.087821	\$ 625,596	\$ 42,993	7.4%
Total kWh	2,126,986,054		\$ 129,885,739		\$ 139,315,483	\$ 9,429,744	7.3%
Winter - All kW	2,455,860	\$ 8.52	\$ 20,923,924	\$ 9.19	\$ 22,569,350	\$ 1,645,426	7.9%
Summer - All kW	2,571,588	\$ 5.68	\$ 14,606,618	\$ 6.12	\$ 15,738,117	\$ 1,131,499	7.7%
Total kW Demand	5,027,447		\$ 35,530,543		\$ 38,307,467	\$ 2,776,925	7.8%
Total kVarh Reactive Power	974,316,206	\$ 0.00119	\$ 1,159,436	\$ 0.00128	\$ 1,244,996	\$ 85,560	7.4%
Total Revenue			\$ 167,558,418		\$ 179,923,164	\$ 12,364,746	7.4%
Target Proposed Increase Sch 26					\$ 12,364,833		
Target Proposed Revenue Sch 26					\$ 179,923,251		
Target Proposed Increase % Sch 26					7.38%		
Over (Under) Recover Target Rate Spread					\$ (88)		

Adjustment to Secondary Voltage Rates for Delivery at Primary Voltage	
Basic Charge Addition See Voltage Rate:	\$ 237.48
Demand Credit per kW to all Demand:	4.30%
Energy Charge Reduction to Base Rates:	4.30%