Exhibit No.___(KEI-1T)
Docket Nos. UE-061546/UE-060817
Witness: Kathryn E. Iverson

BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, vs. PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY Respondent.	**Docket No. UE-061546**
In the Matter of the Petition of PACIFIC POWER & LIGHT COMPANY For an Accounting Order Approving Deferral of Certain Costs Related to the MidAmerican Energy Holdings Company Transition.	**Docket No. UE-060817**

DIRECT TESTIMONY OF

KATHRYN E. IVERSON

ON BEHALF OF

THE INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES

REDACTED VERSION

(Confidential Information Removed)

February 16, 2007

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Kathryn E. Iverson, 17244 W. Cordova Court, Surprise, Arizona, 85387.

Q. WHAT IS YOUR OCCUPATION AND BY WHOM ARE YOU EMPLOYED?

A. I am a consultant in the field of public utility regulation and employed by the firm of Brubaker & Associates, Inc. ("BAI"), regulatory and economic consultants with corporate headquarters in St. Louis, Missouri.

Q. WOULD YOU PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE?

A. I have a Bachelor of Science Degree in Agricultural Sciences and a Master of Science Degree in Economics from Colorado State University. I have been a consultant in this field since 1984, with experience in utility resource matters, cost allocation and rate design. More details are provided in Exhibit No.___(KEI-2).

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying on behalf of the Industrial Customers of Northwest Utilities ("ICNU"). ICNU is a non-profit trade association, whose members are large industrial customers served by electric utilities throughout the Pacific Northwest, including PacifiCorp (or the "Company").

Q. WHAT SUBJECTS DO YOU ADDRESS IN THIS TESTIMONY?

A. I have been asked to review PacifiCorp's revenue requirements concerning expenses associated with the transition to MidAmerican Energy Holdings Company ("MEHC"), pension and medical benefits, and other administrative and general costs. I will make recommendations to the Washington Utilities and Transportation Commission ("WUTC" or the "Commission") on proposed adjustments to PacifiCorp's revenues. My testimony and that of the other ICNU witnesses address many, but not all, of the issues raised by the

Company's filing. The fact that ICNU's witnesses have not addressed an issue should not be construed as an endorsement of PacifiCorp's position. In addition, ICNU may support or adopt issues and adjustments proposed by other parties.

Q. ARE YOU SPONSORING ANY EXHIBITS IN CONNECTION WITH YOUR TESTIMONY?

A. Yes. I am sponsoring Exhibit No.___(KEI-2) through No.___(KEI-13). These exhibits were prepared either by me or under my supervision and direction.

Q. WOULD YOU PLEASE SUMMARIZE YOUR FINDINGS AND CONCLUSIONS?

A. My adjustments reduce PacifiCorp's Washington jurisdictional revenue requirements by approximately $5.8 million. The main points of my testimony can be summarized as follows:

- The Company's expenses and rate base adjustments for transition savings and costs associated with MEHC should be revised to reflect more updated labor savings. Neither the costs associated with software conversion or severance should be recovered from ratepayers, as this cost is strictly associated with the transition to MEHC. ICNU's revision to the MEHC adjustment results in a $2.5 million reduction in PacifiCorp's revenue requirement on a Washington basis.

- PacifiCorp has included in its test year revenue requirement an electric pension expense of $86.9 million on a total Company basis. Given that PacifiCorp will be adjusting its pension plans in the near future, the Commission should revise PacifiCorp's pension expense utilizing the average of fiscal year 2005 and fiscal year 2006 pension expenses. This results in an adjustment of $13.3 million and a jurisdictional Washington revenue requirement adjustment of $1.0 million.

- The Commission should exclude 100% of the executive incentive costs and 50% of the non-executive incentive costs from PacifiCorp's revenue requirement. Excluding these expenses reduces PacifiCorp's Washington jurisdictional revenue requirement by $2.0 million.

- PacifiCorp's medical health care benefits should be adjusted to reflect a larger contribution from employees. PacifiCorp's employees contribute between 10% to 20%, or 15% on average. Surveys indicate that employee contributions are approximately 22% on total industry-wide basis. Reducing these costs for a greater employee contribution lowers the Company's expense by $3.6 million, and the Washington jurisdictional revenue requirement by $0.3 million.

- I agree with the Company's overall objective on rate spread where the revenue increase will be allocated across customer classes by applying a uniform increase to most customer classes, including residential, Schedule 48T (Large General Service) and Schedule 40 (Agricultural Pumping) customers. Furthermore, the Company's proposal for designing rates which result in larger increases to fixed charges and demand charge components is also consistent with the cost study and appears reasonable.

Q. WHAT IS THE IMPACT ON PACIFICORP'S WASHINGTON REVENUE REQUIREMENT OF THE ADJUSTMENTS THAT YOU ARE PROPOSING?

A. Table 1 below summarizes the impact of ICNU's proposed adjustments on PacifiCorp's Washington revenue requirement.

TABLE 1

Summary of Revenue Requirement Adjustments
(000)

Description	**Washington Jurisdiction**
MEHC Transition Costs	$2,457
Pension Expense	$1,043
Incentive Compensation	$2,045
Health Care	$ 282
Total	**$5,827**

I. MEHC TRANSITION COSTS

Q. HAVE YOU REVIEWED PACIFICORP'S ADJUSTMENT RELATING TO MEHC TRANSITION COSTS?

A. Yes. PacifiCorp witness Mr. Wrigley presents the adjustment for MEHC transition costs and savings on Page 8.0 1 Total of his Exhibit No.___(PMW-4) (Column 8.13). His adjustment calls for a Net Operating Income adjustment of $0.8 million, and a Net Rate Base impact of $1.8 million for an overall revenue requirement reduction of $1.0 million.

Q. DO YOU AGREE WITH THIS ADJUSTMENT?

A. No. ICNU recommends the adjustment be corrected as shown in Exhibit No.___(KEI-3), which reflects an adjustment to both the expenses and rate base items.

Q. PLEASE EXPLAIN ICNU'S REVISIONS TO THE EXPENSE ADJUSTMENT.

A. PacifiCorp has made an adjustment to expense of $16.4 million for the total company comprised of three components: severance costs, fiscal year software conversion costs, and MEHC Transition Savings.

Starting with the severance costs, PacifiCorp has removed $11.9 million of severance costs from the March 2006 results, and then adds back in $9.3 million of its estimated severance costs which have been amortized over three years. ICNU has two changes to this item. First, PacifiCorp has not completely removed all the severance costs from fiscal year 2006 results. PacifiCorp's response to one ICNU Data Request indicates that the Company incurred severance expenses of $14.9 million during fiscal year 2006 and another PacifiCorp response indicates that the amount of severance was $15.3 million.[1/] Consequently, I removed $15.3 million of severance expense rather than the $11.9 million proposed by PacifiCorp.[2/]

Second, PacifiCorp adds back $9.3 million of severance costs based on amortizing $27.9 million of those costs that the Company estimated at the time of its filing. ICNU recommends that none of these severance costs be included in establishing base rates. The costs incurred by PacifiCorp in its transition to MEHC ownership should not be borne by the ratepayers and should not be included in base rates.

1/ Exh. No.___(KEI-4).

2/ Exh. No.___(KEI-3).

The second area of expenses included in the Company's adjustment is $0.3 million for software conversion costs. Again, because these are costs associated with the transition to MEHC, they should be borne by shareholders and I have excluded them from the adjustments shown on Exhibit No.___(KEI-3).

Q. WHAT ARE ICNU'S ADJUSTMENT TO MEHC TRANSITION SAVINGS?

A. ICNU proposes to update the savings and correct PacifiCorp's removal of severance costs. PacifiCorp's filing included an estimate of $26 million of annual savings as of August 31, 2006 associated with lower labor costs. PacifiCorp updated this amount twice in response to ICNU data requests in this proceeding. In the first update, PacifiCorp indicated that costs will be reduced by [redacted] as of September 30, 2006. In the second update, PacifiCorp indicated that it would reduce labor costs by $35.9 million as of December 31, 2006. PacifiCorp's most recent update of the severance costs is attached as Exhibit No.___(KEI-5).

Q. HAVE YOU REVIEWED THESE ESTIMATES OF SAVINGS?

A. Yes. Roughly 23 of the positions which were listed in the first update did not show up in the second update. These eliminated positions amount to additional [redacted] of savings above those shown in the most recent update. There were also three other positions, amounting to [redacted], that PacifiCorp listed in response to Staff Request 22 but that did not show up on either of the updates provided in response to ICNU's data requests. Thus, the annual savings may be as high as [redacted]. For purposes of ICNU's adjustment, however, we have assumed the annual savings are $35.9 million as shown in Exhibit No.___(KEI-5), the most recent update of the reduction in labor expenses.

Q. YOU MENTIONED THAT PACIFICORP REDUCED THE $26 MILLION OF TRANSITION SAVINGS BY THE SEVERANCE COSTS. IS IT CORRECT TO REDUCE TRANSITION SAVINGS BY SEVERANCE COSTS?

A. No. PacifiCorp has admitted that severance costs of $11.9 million should <u>not</u> have been removed from the $26 million of savings for purposes of determining the transition savings.[3/] The full amount of savings should have been included the MEHC transition adjustment. Exhibit No.___(KEI-3), page 1 corrects this error, and also updates the anticipated savings as explained above.

Q. PLEASE EXPLAIN ICNU'S REVISIONS TO THE RATE BASE ADJUSTMENT.

A. PacifiCorp included rate base for the unamortized balance of severance costs ($23.2 million) and software conversion ($855,000). As stated earlier, ICNU recommends that the costs associated with transitioning to MEHC not be borne by ratepayers. Consequently, these rate base adjustments have been eliminated from the MEHC transition savings.

Q. WHAT IS THE RESULT OF ICNU'S ADJUSTMENT FOR MEHC SAVINGS?

A. While PacifiCorp's filing resulted in a revenue requirement reduction of roughly $1 million for Washington, ICNU's adjustments result in a revenue reduction of $4 million, or a decrease from PacifiCorp's proposal of close to $3 million.

Q. WAS A PORTION OF PACIFICORP'S MEHC TRANSITION SAVINGS REFLECTED IN THE COMPANY'S ADMINISTRATIVE AND GENERAL EXPENSE CAP?

A. Yes, it was. In the Company's filing, PacifiCorp included a reduction in Washington allocated expense of $0.5 million in order to get to the agreed upon system administrative and general ("A&G") cap of $222.8 million.[4/] Since the adjusted A&G expense is now

---

[3/] Exh. No.___(KEI-6).

[4/] <u>See</u> Exh. No.___(PMW-4) at 4.9.

less than the cap, the Company's adjustment should be eliminated as shown on page 2 of Exhibit No.___(KEI-3). The net impact of the MEHC transition savings is a reduction of $2.5 million in PacifiCorp's requested increase.

Q. HAS PACIFICORP FILED AN APPLICATION IN OREGON FOR AN ACCOUNTING ORDER TO ADDRESS THE MEHC TRANSITION COSTS?

A. Yes. The form of PacifiCorp's application in Oregon is essentially identical to the Company's Washington application, but the effect of the application is substantially different. In Oregon, PacifiCorp requests an accounting order for the costs, but the Company will not seek to include those costs in rates until a future rate case, and the Company has agreed not to file a rate case until September 2007. In Washington, PacifiCorp requested that the WUTC consolidate the application for an accounting order with the pending rate case, and the Company seeks to charge the transition costs to Washington customers immediately.

Q. HOW HAS PACIFICORP'S APPLICATION BEEN DEALT WITH IN OREGON?

A. The Public Utility Commission of Oregon ("OPUC") has not ruled on PacifiCorp's application, but OPUC Staff has proposed certain conditions for the OPUC to adopt if it grants PacifiCorp's application. I have attached the OPUC staff's proposed conditions as Exhibit No.___(KEI-7).

Q. PLEASE SUMMARIZE THE OPUC STAFF'S PROPOSED CONDITIONS.

A. The proposed conditions generally limit the nature of the transition costs that PacifiCorp may eventually seek to recover and the circumstances under which recovery would be appropriate. Some specific conditions include:

- Only *severance-related* costs booked by March 31, 2007, would be eligible for recovery. Computer upgrade and other non-severance costs would be excluded.
- The costs will be amortized over five years beginning April 1, 2007.

- PacifiCorp will provide a cost-benefit study in its next rate case demonstrating that its total test year labor expense plus the total unamortized balance of the transition costs is less than the labor costs and management fees prior to the MEHC acquisition.

- PacifiCorp agrees that the transition costs are recoverable only to the extent that customers have already received the full benefit of the $6 million in A&G savings that PacifiCorp and MEHC agreed to in the MEHC acquisition proceeding.

Q. IS ICNU RECOMMENDING THAT THE WUTC APPROVE PACIFICORP'S APPLICATION IF THESE CONDITIONS ARE IMPOSED?

A. No. PacifiCorp's responses to data requests indicate that, as of December 31, 2006, the total severance costs associated with the MEHC transaction are approximately $42.1 million, and the total savings are approximately $35.9 million.[5] Furthermore, PacifiCorp paid approximately [redacted] in severance to twelve executives and officers that resulted in only approximately [redacted] in savings.[6] This [redacted] discrepancy does not even account for the fact that PacifiCorp replaced certain of these individuals since the Company compiled these figures. Customers should not be responsible for paying the costs of MEHC removing and replacing top PacifiCorp officials. Nevertheless, if the Commission is inclined to consider PacifiCorp's request, the conditions that the OPUC staff has proposed provide important protections to help ensure that the benefits of the severance outweigh the costs and that PacifiCorp does not recover severance costs at the expense of providing the rate credits agreed to in the MEHC stipulation. These conditions provide the bare minimum that would be needed to protect customers from additional costs that shareholders should bear.

5/ Exh. No.___(KEI-5) at 1.

6/ Id. at 1-5.

II. PENSION EXPENSE

Q. WHAT LEVEL OF PENSION/RETIRMENT EXPENSES HAVE BEEN INCLUDED IN THE COMPANY'S FILING?

A. For the test period ended March 2006, PacifiCorp includes $87.4 million of pension/retirement benefits in its filing.[7/]

Q. SHOULD AN ADJUSTMENT BE MADE TO THIS AMOUNT?

A. Yes. The Company has recently announced that it is making changes to its traditional defined benefit pension plan.[8/] The ramifications of moving to this newer plan are undetermined at this time, however, it must be assumed that PacifiCorp is doing so in order to reduce both its expenses as well as the uncertainty regarding its pension requirements. While the Company has stated that it is in the process of developing a pension expense update, this update has not been released at this time, and the Company does not have an expected timeline for preparing such projections.[9/] We do know that the Company has announced upcoming changes to its pension plan which will be effective June 1, 2007. Consequently, PacifiCorp's pension expenses during the time period when these new base rates will be in effect may be significantly lower than the test period amounts.

Q. WHAT PENSION EXPENSES DO YOU PROPOSE BE INCLUDED IN PACIFICORP'S TEST YEAR COST OF SERVICE?

A. The amount of pension expenses should be normalized to reflect an average of FY 2005 and FY 2006, or $73.52 million. While this amount of expense is not based on any specific underlying scenario, it at least makes some recognition that pension expenses

---

7/ Exh. No.___(KEI-4) at 3.
8/ Exh. No.___(KEI-8) at 1.
9/ Id.

should be lower going forward and especially when the rates being developed in this proceeding will be in place.

Q. WHAT IS THE AMOUNT OF THIS ADJUSTMENT?

A. Exhibit No.___(KEI-9) provides the details of this adjustment. Averaging the last two years of expense results in an adjustment of a reduction in the Washington jurisdictional revenue requirement of $1.0 million.

III. INCENTIVE COMPENSATION PROGRAMS

Q. HAS THE COMPANY INCLUDED ANY COSTS ASSOCIATED WITH INCENTIVE PROGRAMS IN ITS TEST YEAR REVENUE REQUIREMENT?

A. PacifiCorp has included $50.7 million of incentives on a total Company basis.[10/] Of this amount, total Company executive compensation incentives is $1.6 million.[11/]

Q. ARE YOU PROPOSING ANY ADJUSTMENT TO THE COMPANY'S INCENTIVE COSTS?

A. Yes. ICNU recommends that 100% of the executive incentive costs be excluded and the non-executive incentives be shared equally by ratepayers and shareholders. As a result, the non-executive portion of the incentive expense would be reduced by 50%.

Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION FOR EXCLUDING 100% OF THE EXECUTIVE INCENTIVES AND 50% OF THE NON-EXECUTIVE EMPLOYEE INCENTIVES?

A. First, it is inappropriate to include additional compensation for PacifiCorp's top nine executives. The additional compensation for these nine executives is approximately $181,000 each.[12/] Any additional compensation that the executives receive should come from shareholders. Second, while it is not entirely clear from the 2005/2006 Annual Incentive Plan, it does appear that a portion of the incentives are tied to the "PacifiCorp

---

10/ Exh. No.___(KEI-10) at 1.

11/ Id.

12/ Id.

Balanced Scorecard" which is tied to corporate or business performance. Shareholders, not ratepayers, benefit from incentives related to the utility's financial performance. Since it is likely that both shareholders and ratepayers may benefit from the program, an equal sharing for the non-executive incentive program is appropriate.

Q. WHAT IS THE IMPACT ON PACIFICORP'S REVENUE REQUIREMENT OF EXCLUDING 100% OF THE EXECUTIVE COMPENSATION AND 50% OF THE NON-EXECUTIVE COMPENSATION?

A. Excluding all of the executive compensation and reducing the non-executive compensation by 50% reduces PacifiCorp's jurisdictional Washington revenue by $2.0 million. This is shown on Exhibit No.___(KEI-11).

IV. COSTS FOR MEDICAL BENEFITS

Q. WHAT LEVEL OF EXPENSE FOR MEDICAL BENEFITS IS INCLUDED IN PACIFICORP'S FILING?

A. On a total Company basis, PacifiCorp has included expenses of $43.9 million.

Q. SHOULD PACIFICORP'S MEDICAL BENEFITS COST BE ACCEPTED IN THEIR ENTIRETY?

A. No. For medical health benefits, PacifiCorp provides roughly 85% of the cost of insurance for its employees. For non-union employees, the employee contribution ranged from 10% to 20%, while for union employees, the employee contribution ranges between 10% and 12.5%.[13] These percentages are all below industry average.

Q. WHAT PERCENTAGE OF HEALTH CARE COSTS IN GENERAL ARE EMPLOYEES REQUIRED TO PAY?

A. Based on surveys conducted by Hewitt Associates and Towers Perrin, employees are picking up approximately 22% of health care costs on average. Specifically, a Towers Perrin survey states the following regarding the percent of costs that employees pay:

---

[13] Exh. No.___(KEI-12).

> Overall, employers will pay 80% of premium costs and employees will pay 20% -- roughly the same cost-sharing formula that has prevailed for the past several years among large U.S. companies.

Likewise, a survey performed by Hewitt Associates indicates that for 2006, the average employee would contribute approximately 23% of the health care costs, while the average dependent coverage would require a contribution of 27%. Thus, the average level of employee compensation in the Hewitt Associates survey is 25%.

Q. WHAT IS YOUR RECOMMENDATION FOR THE EMPLOYEE CONTRIBUTION LEVEL THAT SHOULD BE UTILIZED TO CALCULATE PACIFICORP'S TEST YEAR MEDICAL HEALTH BENEFITS EXPENSE?

A. Based on the results of the Towers Perrin (20% employee contribution) and Hewitt Associates (25% employee compensation) surveys, ICNU recommends that the Commission utilize an employee contribution level of 22%. This essentially is a conservative adjustment because it represents the low range of an average of those two surveys. PacifiCorp's ratepayers should not be expected to shoulder more of the Company's medical costs than the average contribution made by other competitive companies across the U.S.

Q. WHAT IS THE IMPACT ON PACIFICORP'S EXPENSES WITH YOUR PROPOSED ADJUSTMENT TO MEDICAL HEALTH BENEFITS?

A. To calculate the revised level of health care expense, I have used PacifiCorp's test year medical health benefits as the starting point. I adjusted the medical costs to reflect an employee contribution of 22% on average. This adjustment reduces PacifiCorp's medical health benefits expense on a total Company basis from $43.9 million to $40.2 million. For the Washington jurisdiction, this adjustment reduces the revenue requirement by $0.3 million. The adjustment for medical benefits is shown in Exhibit No.___(KEI-13).

V. RATE SPREAD AND RATE DESIGN

Q. HOW HAS PACIFICORP PROPOSED TO ALLOCATE AND RECOVER ANY REVENUE INCREASE RESULTING FROM THIS PROCEEDING?

A. PacifiCorp proposes to allocate the increase in base rates across customer classes by applying a uniform increase to most customer classes, including residential, Schedule 48T (Large General Service) and Schedule 40 (Agricultural Pumping) customers. Two exceptions will be made to uniform allocation proposal: Schedule 24 (Small General Service) would receive an increase equal to 75% of the average increase, and Schedule 36 (Large General Service) would receive an increase equal to the average increase.

Q. DO YOU AGREE WITH THE COMPANY'S RATE SPREAD OBJECTIVES AND RATE DESIGN IN THIS CASE?

A. Yes. This rate spread proposal is identical to the method proposed by Commission Staff, Public Counsel, PacifiCorp and ICNU in the 2005 rate case. The results of the Company's cost of service filed in this case are consistent with the study filed in Company's previous rate case and therefore continue to support the proposed revenue allocation. Furthermore, the Company's proposal for designing rates that result in larger increases to fixed charges and demand charge components is also consistent with the cost study and reasonable.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

Qualifications of Kathryn E. Iverson

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. Kathryn E. Iverson, 17244 W. Cordova Court, Surprise, Arizona 85387.

Q. PLEASE STATE YOUR OCCUPATION.

A. I am a consultant in the field of public utility regulation with Brubaker & Associates, Inc., energy, economic and regulatory consultants.

Q. PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND WORK EXPERIENCE.

A. In 1980 I received a Bachelors of Science Degree in Agricultural Sciences from Colorado State University, and in 1983, I received a Masters of Science Degree in Economics from Colorado State University.

In March of 1984, I accepted a position as Rate Analyst with the consulting firm Browne, Bortz and Coddington in Denver, Colorado. My duties included evaluation of proposed utility projects, benefit-cost analysis of resource decisions, cost of service studies and rate design, and analyses of transmission and substation equipment purchases.

In February 1986, I accepted a position with Applied Economics Group, where I was responsible for utility economic analysis including cogeneration projects, computer modeling of power requirements for an industrial pumping facility, and revenue impacts associated with various proposed utility tariffs. In January of 1989, I was promoted to the position of Vice President. In this position, I assumed the additional responsibilities of project leader on projects, including the analysis of alternative cost recovery methods, pricing, rate design and DSM adjustment clauses, and representation of a group of industrial customers on the Conservation and Least Cost Planning Advisory Committee to Montana Power Company.

In March 1992, I accepted a position with ERG International Consultants, Inc., of Golden, Colorado as Senior Utility Economist. While at ERG, I was responsible for the cost-effectiveness analysis of demand-side programs for Western Area Power Administration customers. I also assisted in the development of a reference manual on the process of Integrated Resource Planning including integration of supply and demand resource, public participation, implementation of the resource plan and elements of writing a plan. I lectured and provided instructional materials on the key concept of life-cycle costing seminars held to provide resource planners and utility decision-makers with a background and basic understanding of the fundamental techniques of economic analysis. My work also included the evaluation of a marginal cost of service study, assessment of avoided cost rates, and computer modeling relating engineering simulation models to weather-normalized loads of schools in California.

In November of 1994, I accepted a position with Drazen-Brubaker & Associates, Inc. In April, 1995 the firm of Brubaker & Associates, Inc. was formed. It includes most of the former DBA principals and Staff. Since joining this firm, I have performed various analyses of integrated resource plans, examination of cost of service studies and rate design, fuel cost recovery proceedings, as well as estimates of transition costs and restructuring plans.

Q. HAVE YOU EVER TESTIFIED BEFORE A REGULATORY BODY?

A. Yes. I have testified before the regulatory commissions in Colorado, Georgia, Idaho, Michigan, Montana, Oregon, Texas and Wyoming.