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May 17, 2001

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Via Overnight UPS

Ms. Carole J. Washburn, Secretary
Washington Utilities & Transportation Commission
1300 S Evergreen Park Drive, SW
PO Box 47250
Olympia, WA 98504-7250

Re: UE-001878
In the Matter of the Joint Application of PacifiCorp and PacifiCorp, Washington, Inc. for Approval to Implement Restructuring

Dear Ms. Washburn:

Enclosed, for filing in this docket, are the original and 19 copies each of the Testimony/Exhibits of Pete Craven and Rodger Weaver.

Very truly yours,

George M. Galloway

Enclosures
cc w/encls: Parties of Record
James M. Van Nostrand

Portlnd3-1336886.2 0020014-00039

CERTIFICATE OF SERVICE
Docket No. UE-001878

I hereby certify that I have this day provided a copy of the foregoing Testimony/Exhibits to the following parties by mailing, properly addressed with first class postage prepaid:

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Dated this 17th day of May, 2001.

George M. Galloway
Of Attorneys for PacifiCorp

Docket No. UE-001878
PacifiCorp Exhibit T, RW-T
Witness: Weaver

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Joint Application of PACIFICORP and PACIFICORP, WASHINGTON, INC. for an Order Approving (1) the Transfer of Distribution Property from PacifiCorp to an Affiliate, PacifiCorp, Washington, Inc., (2) the Transfer by PacifiCorp of Certain Utility Property to an Affiliate, the Service Company, and (3) the Proposed Accounting Treatment for Regulatory Assets and Liabilities, and an Order Granting an Exemption under RCW 80.08.047 for the Issuance or Assumption of Securities and Encumbrance of Assets by PacifiCorp, Washington, Inc. and/or PacifiCorp	Docket No. UE-001878

PACIFICORP

DIRECT TESTIMONY OF
RODGER WEAVER

May 2001

Q. Please state your name and position with PacifiCorp (the Company).

A. My name is Rodger Weaver. My business address is 825 NE Multnomah, Suite 800, Portland, Oregon 97232. My present position is Director, Regulatory Projects.

Qualifications

Q. Briefly describe your educational and professional background.

A. I received an undergraduate degree in Economics and a Ph.D. in Economics from the University of Utah. I worked for the Public Service Commission of Utah from 1984-1987 as a Senior Economist, and the Utah Division of Public Utilities from 1987-1992 as a Senior Economist. In 1992, I began working for PacifiCorp and assumed my current title and duties in 2001. I am responsible for directing the management of all Regulation Department projects in order to ensure quality, consistency and efficiency.

Purpose

Q. What is the purpose of your testimony?

A. My testimony describes the inter-jurisdictional cost allocation principles upon which the Company is relying in the development of its corporate restructuring proposal. Once the proposed corporate structure is in place, PacifiCorp, Washington's retail prices will be composed of four elements: (a) generation costs under power sales agreements including the initial power sale agreement discussed in the direct testimony of Greg Duvall; (b) transmission costs under a regional transmission organization – RTO West; (c) service company costs under the service company contract discussed in Peter Craven's testimony; and (d) PacifiCorp, Washington's direct costs. My testimony will provide an overview of the Company's approach to allocating these four elements.

Q. Are there overarching principles that guide the Company's proposal?

A. Yes. The Company believes that allocation methods should:

- Be reasonably simple
- Build on work that has come before
- Be supportable and defensible
- Be equitable to customers
- Balance the impact among the states
- Provide the Company with an opportunity to recover all of its prudently incurred costs.

The Company is in the process of undertaking extensive analysis of the revenue requirement impacts of specific proposals to ensure a balance among customers in each of the states. The results of the analysis will be included in the Company's final direct submittal in this proceeding.

Q. Please provide a brief history of the inter-jurisdictional allocation process as it relates to generation, transmission and other shared cost categories.

A. In approving the 1989 merger that created PacifiCorp's current six-state system, each state commission recognized that a significant economic benefit would accrue to customers because the seasonal usage profile of the combined system better matched the characteristics of the Company's generating resource portfolio. Retail loads in the western part of the Company's system are highest in the winter and retail loads in the eastern part of the Company's system are highest in the summer creating an opportunity for cost sharing benefits from the Company's primarily baseload units.

These benefits were only available if the parties were prepared to work together to meld PacifiCorp's relatively low-cost resources with Utah Power's relatively high-cost resources in a way that protected customers in all states and without unfairly burdening the Company. The Company and the staffs of PacifiCorp's state regulatory commissions have committed significant resources to the ongoing development of a universally accepted cost-allocation methodology for a vertically integrated utility. Over time, consensus has broken down on several issues with state commissions now setting rates under two methodologies referred to as "Modified Accord" and "Rolled-in". Use of these two methodologies denies the Company an opportunity to recover all of its prudently incurred costs.

Q. Is the Company's corporate restructuring intended to address the challenges inherent in the inter-jurisdictional allocation process?

A. Our proposal is principally focused on avoiding future challenges related to the allocation of new generating resources. However, irrespective of the corporate structure, the Company would be pursuing initiatives to remedy the current shortfall in revenues associated with the lack of consensus regarding inter-jurisdictional cost allocation.

Generation Costs

Q. How will generation costs be allocated among the states under the proposed initial power sale agreement described in Greg Duvall's testimony?

A. Under the Company's proposal, the starting prices under the agreement will be based upon the "Fair Share" cost allocation methodology described in Application Exhibit 5 in this proceeding. This methodology establishes a permanent assignment of the value of the Company's existing generation resources among the states in a manner that is equitable to the Company and its customers.

Q. How will costs be allocated under future power sale agreements?

A. It is expected that only a single state electric company will be a party to such contracts, so that no allocation of costs will be required.

Transmission Costs

Q. How will transmission costs be allocated?

A. The Company proposes to allocate transmission costs in a manner consistent with proposals under RTO West. These would allow PacifiCorp to recover all of its transmission-related revenue requirement based upon relative usage without regard to whether investment occurred before or after the Utah Power and Light Company merger.

Service Company Costs

Q. How will costs from the service company be allocated among the state electric companies?

A. Costs from the service company will be allocated among the state electric companies – and all other associated companies – under the terms of the service company contract described in Mr. Craven's testimony. In general, costs that can be directly assigned to a specific company will be directly assigned. Costs that cannot be directly assigned will be allocated among the associated companies that have received the service based on cost-causation principles.

Q. Does the Company expect significant departure from existing cost allocations related to these shared assets and services?

A. No. Allocation of these shared assets and services has not historically been a subject of substantial controversy. The Company does not expect a significant departure from past practices.

Q. When will the details of this allocation proposal be available?

A. The Company is in the process of developing and analyzing the specifics of the allocation methodology for service company costs.

Direct Costs

Q. Please describe the proposed treatment of costs associated with state-specific distribution assets and other direct costs.

A. State-specific distribution assets, such as poles, wires and meters, will be transferred to PacifiCorp, Washington and the revenue requirement associated with these assets will be directly assigned to the state.

Q. Is this proposal similar to the situs treatment that has been afforded these assets under the current inter-jurisdictional allocation methods?

A. Yes.

Q. Does this conclude your testimony?

A. Yes

EXHIBIT PJC1

PacifiCorp, Washington

Conceptual Framework for Proposed Senior Management and Board of Directors

CEO

VP – Regulation & External Affairs

VP - Operations

VP - Power Supply

VP - Chief Financial Officer

VP - Chief Information Officer

Additional Roles:

Treasury / Cash Management
Operations / Maintenance
Construction / Engineering
Economic Development / Community Relations
Customer Service / Billing
Credit / Collections
Metering
Safety
Government Affairs
Outage / Reliability
Regulation
Resource Planning

Docket No. UE-001878
PacifiCorp Exhibit T, PJC-T
Witness: Craven

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Joint Application of PACIFICORP and PACIFICORP, WASHINGTON, INC. for an Order Approving (1) the Transfer of Distribution Property from PacifiCorp to an Affiliate, PacifiCorp, Washington, Inc., (2) the Transfer by PacifiCorp of Certain Utility Property to an Affiliate, the Service Company, and (3) the Proposed Accounting Treatment for Regulatory Assets and Liabilities, and an Order Granting an Exemption under RCW 80.08.047 for the Issuance or Assumption of Securities and Encumbrance of Assets by PacifiCorp, Washington, Inc. and/or PacifiCorp	Docket No. UE-001878

PACIFICORP

DIRECT TESTIMONY OF
PETE J. CRAVEN

May 2001

Q. Please state your name, address and position with PacifiCorp (or "the Company).

A. My name is Pete J. Craven. My business address is 825 NE Multnomah, Suite 300, Portland, Oregon 97232. I am the Director of Financial Strategy - Major Issues Program.

Q. Please summarize your educational and employment experience.

A. I graduated from Gonzaga University in 1978 with a Bachelor of Arts in Accounting and Economics. In 1978, I began my professional career with the public accounting firm of Ernst & Ernst (now Ernst & Young) in the audit department and, in 1981, I became a licensed CPA in the State of Oregon.

In 1982, I left Ernst & Young and joined NERCO, Inc., which at the time was a wholly owned subsidiary of PacifiCorp and engaged in the mining and exploration of natural resources. I held various financial positions while at NERCO, including Vice-President and Controller, prior to its merger with Kennecott.

In 1995, I joined PacifiCorp Financial Services, another unregulated subsidiary of PacifiCorp and held the position of Controller.

In 1997, I joined the PacifiCorp corporate financial group and held various positions, including Director of Financial Reporting, Director of General Accounting and Director of Transmission Performance Reporting.

Overview of Testimony

Q. What is the status of the Company's filings in this docket?

A. On December 1, 2000, the Company filed its Application in this proceeding in which it sought various approvals from the Washington Utilities and Transportation Commission ("Commission") in connection with its proposal to reorganize into a generation company, six state electric companies and a service company. In the balance of my testimony, I refer to these entities collectively as the "PacifiCorp Companies". The Company's application was accompanied by policy testimony describing the reasons for the proposed reorganization and testimony of C. Alex Miller (which I am adopting) generally describing how the reorganization will be accomplished.

Since our original filing, we have continued to evaluate the specifics of how the reorganization should be implemented and have sought input from stakeholders in respect to a number of issues. Recently, we filed the direct testimony of Gregory Duvall sponsoring a proposed form of a power sales agreement between PacifiCorp Generation Company and PacifiCorp, Washington, Inc.

Q. What is the purpose of your direct testimony?

A. My direct testimony continues the process of fleshing out the details of our proposed restructuring. It deals with the following matters:

1. The establishment of PacifiCorp Generation Company and our proposed basis for distributing PacifiCorp's utility assets among each of the PacifiCorp Companies;

2. A description of how directors and officers will be designated for each of the PacifiCorp Companies and how decisions will be made;

3. Our expectations concerning how employees will be assigned to the various PacifiCorp Companies;

4. An explanation of how each of the state electric companies, including PacifiCorp, Washington will operate and how they will be regulated; and

5. A description of how the proposed service company will operate and how it will be regulated.

Q. Is other direct testimony being filed by the Company at this time?

A. Yes. We have also filed the direct testimony of Rodger Weaver concerning proposed methods of allocating costs among the PacifiCorp Companies

Q. Will there be additional direct testimony filed by the Company in this proceeding?

A. Yes. No later than the end of June 2001 we will file testimony that sets forth in detail the expected economic consequences of our proposed restructuring.

Asset Allocation

Q. How will the existing utility assets of PacifiCorp be allocated among the PacifiCorp Companies?

A. The existing "PacifiCorp" will be renamed "PacifiCorp Generation Company" ("PacifiCorp Generation"). It will retain all of the generating plants, mines and transmission assets currently held by the Company. The Company proposes to transfer to the six state electric companies those existing assets that are generally located in the states and used to serve the Company's electric customers. This will include such assets as:

- ➢ Distribution poles and wires
- ➢ Meters used to serve customers
- ➢ Rights-of-way
- ➢ Distribution substations
- ➢ Regulatory assets
- ➢ Tangible assets and working capital that is state-specific

Q. Why are all regulatory assets being transferred to the state electric companies?

A. Regulatory assets represent retail customers' obligation to pay certain liabilities in future rates. Generally, accounting rules require the recording on a company's financial books all material accrued liabilities when the expenses are incurred. However, because the Company is a regulated utility, Financial Accounting Standard Board (FASB) opinion 71 allows for the recording of a regulatory asset, thereby recognizing this future obligation to pay by our customers. Because the customers have enjoyed the benefit of these assets or incurred expenses, but current rates have not reflected the associated costs, the regulatory assets should be transferred to the state electric companies to be recovered in future periods.

Q. How are the regulatory assets going to be allocated among the state electric companies?

A. The majority of the regulatory assets currently on the Company's books relate to deferred taxes, demand-side resource costs, and unamortized cost of reacquired debt. The most significant regulatory asset (approximately 75% of the total) is the portion related to deferred tax. This regulatory asset represents unfunded deferred taxes due primarily to depreciation timing and basis differences between book and tax assets placed in service prior to 1981. The Company uses tax software to keep track of the total timing and basis differences by state jurisdiction based on where the amount was generated. Accordingly, this software will provide detail by jurisdiction that will be used to allocate the total deferred tax regulatory asset to each state electric company. The other regulatory assets and liabilities will also be allocated to each state based upon an appropriate cost-causation approach.

Q. Are there assets that will neither be retained by PacifiCorp Generation nor allocated among the state electric companies?

A. Yes. Approximately 10% of PacifiCorp's assets will be transferred to a service company (the "Service Company").

Q. What is the nature of the property that will be transferred to the Service Company?

A. The Service Company assets will consist of property such as general office buildings, equipment, vehicles, computer hardware and software systems, telecommunications and general office furniture that are jointly used in performing centralized functions. Additionally certain liabilities relating to the common services will be transferred to the Service Company.

Q. How will a determination be made as to whether a particular asset or liability should be transferred to a state electric company or to the Service Company?

A. Generally, assets and liabilities that are currently directly assigned to a state jurisdiction for ratemaking purposes will be transferred to that state electric company. Common assets and liabilities, not related to the generation and transmission operations, whose costs are currently allocated among state jurisdictions, will be transferred to the Service Company.

For those assets transferred to the respective state electric companies, the Company will provide in its next filing pro forma financial information that will show the projected amount of assets that would be held by PacifiCorp, Washington.

Directors and Officers

Q. Will each of the PacifiCorp Companies have a separate board of directors?

A. Yes, each of the PacifiCorp Companies will be a separate corporation. I understand that corporate law requires that the business of each corporation be managed under the direction of its own board of directors.

Q. Who will serve as directors?

A It is expected that PacifiCorp directors will continue as directors of PacifiCorp Generation. They include PacifiCorp senior management and several ScottishPower directors.

The directors of the other PacifiCorp Companies will be members of senior management. It is likely that the same individuals will serve as directors of one or more of the state electric companies and of the Service Company.

Q. Why do individual directors sit on multiple boards of directors for each of the state electric companies?

A. We strongly believe that the restructuring needs to be accomplished in a way that does not give rise to inefficiencies and which preserves our ability to accomplish our merger transition plan savings and customer benefits. By having the same individuals sit on multiple boards of the six state electric companies we will be able to provide consistent and efficient operational decisions.

Q. Is this inconsistent with prior testimony in which the Company suggested that the reorganization would permit each state electric company to pursue independent policies reflecting the legislative/regulatory predilections in each state?

A. No. There is an important distinction between day-to-day operations and policy implementation. From an operational standpoint, we wish to remain as coordinated as possible. From a policy standpoint, we will strive to have each state electric company respond to local concerns and to pursue, for example, an integrated resource planning process that reflects each state's needs and policies. We do not believe that these goals need be inconsistent.

Q. Does that mean that the same individuals may be officers of more than one state electric company?

A. Yes. These individuals have independent duties with each of the companies for which they serve as officer and this will assure continued operational efficiencies.

Employees

Q. How will existing PacifiCorp employees be assigned among the PacifiCorp Companies?

A. The approximate 2,350 employees who are involved in the Company's generation and mining will be employed by PacifiCorp Generation. Employees involved with the transmission function will be employed by the Service Company and functionally separated, consistent with Federal Energy Regulatory Commission

("FERC") Order 888 code of conduct requirements. The Service Company will employ virtually all of the rest of our employees. Each state electric company will have senior management and a few additional employees who are exclusively engaged in local affairs.

Q. What senior management positions does the Company envision for each of the state electric companies?

A. Exhibit PJC1 contains a chart of a typical management structure for each state electric company.

Q. Will the same individuals occupy the same positions in different state electric companies?

A. Yes. This is necessary in order to achieve best practices and maintain existing efficiencies in each state.

Q. Where will personnel who work in local areas such as linemen, meter readers and service center staff be employed?

A. These personnel will be employees of the Service Company, however, these personnel will generally reside and work in a single state as they do today.

Q. Why not employ such people in the state electric companies?

A. From a service quality standpoint, we do not believe it matters a great deal whether they are employed at the Service Company or in the state electric companies because their work will be managed centrally, in the same way it is under our current structure. However, our sense is that it will be more efficient and create fewer complications under employment matters such as collective bargaining agreements, benefit programs and retirement plans if they are employees of a single service company. Placement of the employees in the state electric companies could create artificial barriers to efficient operations driven by collective bargaining agreements and could be perceived as being more limiting for employees relative to career opportunities and work practices. Additionally, we have worked extensively with our unions to eliminate barriers to efficient and effective customer service, and a state-by-state collective bargaining separation would be viewed by them as divisive and an unnecessary attempt to play one union against another.

Operations of PacifiCorp, Washington

Q. How will PacifiCorp, Washington be managed on a day-to-day basis?

A. As a practical matter, operations in PacifiCorp, Washington will be largely managed in the same way as they are today. There will be some new functions to perform (such as state-specific integrated least cost planning), but these will also be done on a centralized basis with assistance from Service Company personnel. This assistance will be provided to each state electric company under a contract for services as described later in my testimony.

Q. How will budgets be prepared for PacifiCorp, Washington?

A. Again, we expect little change from current practice of preparing detailed departmental and cost center budgets and capital expenditures budgets. However, we will begin preparing new PacifiCorp, Washington stand-alone budgets based on the approved power sales agreement with PacifiCorp Generation and the selected services provided by the Service Company. The board of directors for PacifiCorp, Washington will review and approve the final budget each year.

Q. How can the Commission be assured that PacifiCorp, Washington will have an adequate budget to provide safe, adequate and reliable service?

A. Again, there should be little change from current practice. PacifiCorp, Washington will be a public utility subject to the same laws and regulations that govern the Company today. Failure to abide by those requirements would result in the same penalties and ratemaking sanctions that could be expected under our current organization. Additionally, our past track record and merger commitments show that we are committed to continuous improvements in our operations and customer service. PacifiCorp, Washington will continue the quarterly communications of customer service guarantees and system performance statistics, as well as comply with the standard reporting requirements and Commission oversight.

Q. What assurance does the Commission have that PacifiCorp, Washington will be adequately capitalized and remain financially viable?

A. PacifiCorp, Washington will be a separate corporation with independent resources. The Commission will have oversight of securities issuance by PacifiCorp, Washington, as well as its utility operations. With this regulatory oversight and assuming the Commission approves retail rates that afford PacifiCorp, Washington a reasonable opportunity to earn a fair rate of return, there is no reason to expect that it would not remain financially strong and well able to meet its obligations.

Q. How will the retail prices charged by PacifiCorp, Washington be established ?

A. Procedurally, there will be no change from current practice. Prior to the consummation of the restructuring, PacifiCorp, Washington will file its own tariffs and rules with the Commission that will have to be approved by the Commission before PacifiCorp, Washington is able to provide retail electric service in Oregon. Prices will be comprised of: 1) revenue requirements associated with PacifiCorp, Washington's assets, 2) PacifiCorp, Washington's direct expenses, 3) charges under PacifiCorp, Washington's power supply agreements and 4) charges from the Service Company.

Q. How will a rate of return be established for ratemaking purposes ?

A. A rate of return will be established in the same way as it is today for PacifiCorp. PacifiCorp, Washington will have separate debt whose cost will be ascertainable. But, because PacifiCorp, Washington equity will not be publicly traded, as is the case with PacifiCorp since the ScottishPower merger, there will need to be a determination of an appropriate hypothetical capital structure and return on equity that are representative of its publicly-traded industry peers.

Q. Will the Commission be obligated to reflect charges from the Service Company in PacifiCorp Oregon's retail prices?

A. The charges for the services selected from the Service Company will be included in the revenue requirement for PacifiCorp, Washington. The Service Company contract will establish a specific process for allocating and charging for its services as described later in my testimony. The Commission will have an opportunity to audit such charges allocated to PacifiCorp, Washington pursuant to the Service

Company contract. To the extent the Commission finds them unreasonable, it is not obligated to permit recovery of these charges in retail prices.

Q. Will the charges from the power sales agreements also be included in the revenue requirement for PacifiCorp, Washington similar to the Service Company costs?

A. As discussed on Mr. Duvall's testimony, there will be a separate power sales agreement between each state electric company and PacifiCorp Generation so that there will be no need to allocate power sales agreement costs among states. We understand that these power charges are subject to the jurisdiction of the FERC. However, the Commission must have approved the initial contract with PacifiCorp Generation in order for the reorganization to occur. PacifiCorp, Washington's future power sales agreements will be subject to integrated least-cost planning processes and associated costs will be recovered in rates if such future power sales agreements are deemed prudent by the Commission. Additionally, if any power sale contract is not administered according to its terms, both PacifiCorp, Washington and the Commission would have recourse at the FERC.

Q. Will PacifiCorp Generation be subject to regulation by the Commission?

A. To the extent that PacifiCorp Generation owns generation or transmission facilities in Oregon that are subject to the Commission's rules regarding the safe operation and maintenance of such facilities, the Commission would have jurisdiction to enforce those rules. However, the Commission will not have ratemaking authority over PacifiCorp Generation.

Service Company

Q. Why is it necessary to create a service company as part of the proposed restructuring of the Company?

A. Under our current structure, PacifiCorp performs a number of common functions which support its six-state distribution, transmission and generation operations. The costs of these joint services are allocated for ratemaking purposes among its six jurisdictions based upon established allocation factors. Under the proposed restructuring, a single entity is needed to continue to provide these services on behalf of all of the PacifiCorp Companies. It would be highly inefficient to require each of the PacifiCorp Companies to develop separate capabilities in respect to such functions as accounting, billing, information systems and human resources. Under our proposal, each of the PacifiCorp Companies will be able to select those services from the Service Company that they desire.

Some of the functions that are to be included within the Service Company include:

- Senior management
- Finance / accounting systems
- Human resources
- Information Technology
- Telecommunications
- Billing / call centers / customer service systems
- Maintenance and dispatch services

- Property / facilities
- Fleet management
- Procurement
- Meter reading and installation
- Asset management / maintenance
- Construction / engineering

Q. How will PacifiCorp's customers be impacted by the formation of a service company?

A. Our customers should see little impact. Each state electric company will continue to meet the same level of service requirements established by the Company and the Commission today. The details of the specific service costs allocated to each state electric company may shift somewhat, but we believe the total costs and each state's share will not be materially different than those currently being allocated. The details of the Service Company costs allocation will be providing in our next filing.

Q What establishes the basis for the services that are performed by the Service Company and the manner in which their costs are allocated among the PacifiCorp Companies?

A. There will be a "Service Company contract" entered into between the Service Company and all of the other PacifiCorp Companies. It will contain a menu of available services that may be provided together with stated allocation factors for each such service.

Q. Is the Service Company contract subject to regulation?

A. Yes. The Service Company contract is subject to the jurisdiction of the SEC under the Public Utility Holding Company Act. However, as I indicated previously, the Commission retains the ability to deny recovery of service company charges to PacifiCorp, Washington if it finds them to be unreasonable.

Q. How is it determined which of the services that are listed in the Service Company contract will be utilized by one of the PacifiCorp Companies?

A. Each year, each of the PacifiCorp Companies will elect the services it wishes to receive from the Service Company.

Q. Are there general principles that will govern the SEC's regulation of the Service Company contract?

A. Yes. They include the following:

1. All services provided by the Service Company will be priced at cost. The Service Company is not permitted to make any profit or markup on services performed for the PacifiCorp Companies.
2. The Service Company will be entitled to earn a return on and of the capital that is used to provide services based upon the allowed rate of return of the various PacifiCorp Companies.
3. All costs that can be directly assigned to one of the PacifiCorp Companies will be directly charged to that company, in lieu of using allocation factors.
4. Any PacifiCorp Company will be able to add or delete any services in accordance with the terms in the Service Company contract.

5. The Service Company will be able to provide a procurement function, but will not be permitted to take title to goods that are procured.

Q. When will a proposed draft Service Company contract be available for review?

A. A form of contract, including proposed allocation factors, will be included in our next filing.

Q. Does this conclude your direct testimony?

A. Yes.