

Exhibit No. BGM-1  
Docket No. UE-240461  
Witness: Bradley G. Mullins

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

PACIFICORP d/b/a PACIFIC POWER &  
LIGHT COMPANY,

Petitioner,

2023 Power Cost Adjustment Mechanism  
Annual Report.

Docket No. UE-240461

**PACIFICORP & ALLIANCE OF WESTERN ENERGY CONSUMERS**

**EXHIBIT OF BRADLEY G. MULLINS**

**Qualifications of Bradley G. Mullins**

MW Analytics is the professional practice of Bradley Mullins, a consultant and expert witness that represents utility customers in regulatory proceedings before state utility commissions throughout the western United States. Since starting MW Analytics in 2013, Mr. Mullins has sponsored expert witness testimony in over 100 regulatory proceedings on a variety of subject matters, including revenue requirements, regulatory accounting, pricing, cost allocation, depreciation and new resource additions. MW Analytics also assists utility customers on informal regulatory, legislative energy policy matters, as well as providing advisory and other energy consulting services.

**Education**

- Master of Accounting, Tax Emphasis, University of Utah, 2007
- Bachelor of Finance, University of Utah, 2006
- Bachelor of Accounting, University of Utah, 2006

**Relevant Prior Experience**

PacifiCorp, Portland, Oregon: Net Power Cost Consultant 2010 – 2013

- Analyst responsible for power cost modeling and forecasting
- Supported regulatory filings, including drafting prewritten testimony, preparing annual power cost deferral filings, and developing qualifying facility avoided cost calculations

Deloitte, San Jose, California: Tax Senior 2007 – 2009

- Staff accountant responsible for preparing corporate tax returns for multinational corporate clients and partnership returns for hedge fund clients
- Joined national tax practice specialized in research and development tax credits

**Recent Expert Witness Testimony**

Docket	Party	Topics
<i>In re Cascade Natural Gas Corporation, 2024 General Rate Case, Wa.UTC Docket No. UE-240008</i>	Alliance of Western Energy Consumers	Revenue Requirement
<i>In re the Application of Rocky Mountain Power to Increase Current Rates by \$84.3 Million to Recover Deferred Net Power Costs Under Tariff Schedule 95 Energy Cost Adjustment Mechanism and to Increase Current Rates By \$2.1 Million Under Tariff Schedule 93, REC and SO2 Revenue Adjustment Mechanism, Wy.PSC Docket No 20000-664-EM-24 (Record No 17547)</i>	Wyoming Industrial Energy Consumers	Power Cost Deferral
<i>In re Puget Sound Energy, 2024 General Rate Case, Wa.UTC Docket No. UE-240004 (Cons.)</i>	Alliance of Western Energy Consumers	Revenue Requirement
<i>In re Portland General Electric Company, Requests for a General Rate Revision, Or.PUC Docket No UE 343</i>	Alliance of Western Energy Consumers	Revenue Requirement
<i>In re Avista 2024 General Rate Case, Wa.UTC Docket No. UE-240006 (Cons.)</i>	Alliance of Western Energy Consumers	Revenue Requirement
<i>In re Portland General Electric Company, 2025 Annual Update Tariff, Or.PUC Docket No UE 346</i>	Alliance of Western Energy Consumers	Power Cost Forecasting
<i>In re PacifiCorp 2025 Transition Adjustment Mechanism, Or.PUC Docket No. UE 434</i>	Alliance of Western Energy Consumers	Power Cost Forecasting

<b>Docket</b>	<b>Party</b>	<b>Topics</b>
<i>In re the Application of Sierra Pacific Power Company d/b/a NV Energy for authority to adjust its annual revenue requirement for general rates charged to all classes of electric customers and for relief properly related thereto, PUC Nv. Docket No. 24-02026</i>	Smart Energy Alliance	Revenue Requirement
<i>In re Joint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for Approval of the Cost Recovery for the 2023 Natural Disaster Protection Plan Regulatory Asset Account, PUC Nv. Docket No. 24-03006</i>	Smart Energy Alliance and Wynn Las Vegas, LLC	Wildfire Mitigation
<i>In re the Petition of PacifiCorp d/b/a Pacific Power &amp; Light Company, 2022 Power Cost Adjustment Mechanism Annual Report., Wa.UTC Docket UE-230482.</i>	Alliance of Western Energy Consumers	Power Cost Deferral
<i>In re Northwest Natural Gas Company, dba NW Natural, Request for a General Rate Revision, Or.PUC Docket no. UG 490</i>	Alliance of Western Energy Consumers	Revenue Requirement
<i>Application of Nevada Power Company d/b/a NV Energy for authority to adjust its annual revenue requirement for general rates charged to all classes of electric customers and for relief properly related thereto, PUC Nv. Docket No. 23-06007; Application of Nevada Power Company d/b/a NV Energy for approval of new and revised depreciation and amortization rates for its electric and common accounts, PUC Nv. 23-06008.</i>	Circus Circus Las Vegas, LLC, HR Nevada, LLC, and Smart Energy Alliance	Revenue Requirement, Depreciation
<i>In re the Application of Rocky Mountain Power To Increase Current Rates By \$50.3 Million To Recover Deferred Net Power Costs Pursuant to Tariff Schedule 95 Energy Cost Adjustment Mechanism And To Decrease Current Rates By \$1.5 Million Pursuant to Tariff Schedule 93, REC and SO2 Revenue Adjustment Mechanism, Wy.PSC Docket No. 20000-642-EM23</i>	Wyoming Industrial Energy Consumers	Power Cost Deferral
<i>In re the Application of Rocky Mountain Power for Authority to Increase Its Retail Electric Service Rates by Approximately \$140.2 Million Per Year or 21.6 Percent and to Revise the Energy Cost Adjustment Mechanism, Wy.PSC Docket No. 20000-633-ER-23</i>	Wyoming Industrial Energy Consumers	Power Costs
<i>In re of Avista Corporation, d.b.a. Avista Utilities, Request for a General Rate Revision, Or.PUC Docket No. UG 461</i>	Alliance of Western Energy Consumers	Revenue Requirement
<i>In re Joint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for Approval of the Cost Recovery of the Regulatory Assets Relating to the Development and Implementation of their Joint Natural Disaster Protection Plan., PUC Nv. Docket No. 23-03004</i>	Smart Energy Alliance and Wynn Las Vegas, LLC	Wildfire Mitigation
<i>In re of PacifiCorp, dba Pacific Power, 2024 Transition Adjustment Mechanism, Or.PUC Docket No. UE 420</i>	Alliance of Western Energy Consumers	Power Costs
<i>In re the Application of Avista Corporation dba Avista Utilities Requesting Authority to Revise Its Natural Gas Book Depreciation Rates and Deferred Accounting, Or.PUC Docket No UM 2277</i>	Alliance of Western Energy Consumers	Depreciation
<i>In re Joint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for Approval of their Joint Natural Disaster Protection Plan, PUC Nv. Docket No. 23-03003</i>	Caesars Enterprise Services, LLC; MGM Resorts International; Wynn Las Vegas, LLC; and Smart Energy Alliance	Wildfire Mitigation
<i>In re NW Natural Gas Corporation, d.b.a NW Natural Renewable Natural Gas Adjustment Mechanism - Dakota City, Or.PUC Docket No UG 462.</i>	Alliance of Western Energy Consumers	Revenue Requirement