**BEFORE THE**

**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

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| WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant,v.PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY,  Respondent.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_In the Matter of the Petition ofPACIFIC POWER & LIGHTCOMPANY,For an Order Approving Deferral ofCosts Related to Colstrip Outage\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_In the Matter of the Petition ofPACIFIC POWER & LIGHTCOMPANY,For an Order Approving Deferral ofCosts Related to Declining HydroGeneration | )))))))))))))))))))))))))))))) | DOCKET NOS. UE-140762 and UE-140617 *(consolidated)*DOCKET NO. UE-131384 *(consolidated)*DOCKET NO. UE-140094 *(consolidated)* |

**EXHIBIT NO.\_\_\_(MPG-2)**

**QUALIFICATIONS OF MICHAEL P. GORMAN**

**October 10, 2014**

**Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

A. Michael P. Gorman. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

**Q. PLEASE STATE YOUR OCCUPATION.**

A. I am a consultant in the field of public utility regulation and a Managing Principal with Brubaker & Associates, Inc. (“BAI”), energy, economic and regulatory consultants.

**Q. PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND WORK EXPERIENCE.**

A. In 1983 I received a Bachelors of Science Degree in Electrical Engi­neering from Southern Illinois Univer­sity, and in 1986, I received a Masters Degree in Business Administration with a concentration in Finance from the University of Illinois at Springfield. I have also completed sever­al graduate level eco­nomics courses.

 In August of 1983, I accepted an analyst position with the Illinois Commerce Commission (“ICC”). In this position, I per­formed a variety of anal­yses for both formal and informal investigations before the ICC, including: marginal cost of energy, cen­tral dispatch, avoided cost of energy, annual system produc­tion costs, and working capital. In October of 1986, I was promoted to the position of Senior Analyst. In this position, I assumed the additional respon­sibilities of technical leader on projects, and my areas of responsibil­ity were expanded to include utility financial modeling and financial analyses.

In 1987, I was pro­moted to Director of the Finan­cial Analy­sis Department. In this posi­tion, I was responsible for all financial analyses conducted by the Staff. Among other things, I conducted analyses and sponsored testimony before the ICC on rate of return, financial integrity, financial modeling and related issues. I also supervised the development of all Staff analyses and testimony on these same issues. In addition, I supervised the Staff's review and recommendations to the Commission concerning utility plans to issue debt and equity securities.

 In August of 1989, I accepted a position with Merrill-Lynch as a finan­cial consultant. After receiving all required securities licenses, I worked with indi­vidual investors and small businesses in evaluating and selecting invest­ments suitable to their requirements.

 In September of 1990, I accepted a position with Drazen-Brubaker & Associates, Inc. (“DBA”). In April 1995, the firm of Brubaker & Associates, Inc. was formed. It includes most of the former DBA principals and Staff. Since 1990, I have performed various analyses and sponsored testimony on cost of capital, cost/benefits of utility mergers and acquisitions, utility reorganizations, level of oper­ating expenses and rate base, cost of service studies, and analyses relating to industrial jobs and economic develop­ment. I also participated in a study used to revise the financial policy for the municipal utility in Kansas City, Kansas.

At BAI, I also have extensive experience working with large energy users to distribute and critically evaluate responses to requests for proposals (“RFPs”) for electric, steam, and gas energy supply from competitive energy suppliers. These analyses include the evaluation of gas supply and delivery charges, cogeneration and/or combined cycle unit feasibility studies, and the evaluation of third-party asset/supply management agreements. I have participated in rate cases on rate design and class cost of service for electric, natural gas, water and wastewater utilities. I have also analyzed commodity pricing indices and forward pricing methods for third party supply agreements, and have also conducted regional electric market price forecasts.

 In addition to our main office in St. Louis, the firm also has branch offices in Phoenix, Arizona and Corpus Christi, Texas.

**Q. HAVE YOU EVER TESTIFIED BEFORE A REGULATORY BODY?**

A. Yes. I have sponsored testimony on cost of capital, revenue requirements, cost of service and other issues before the Federal Energy Regulatory Commission and numerous state regulatory commissions including: Arkansas, Arizona, California, Colorado, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Louisiana, Michigan, Missouri, Montana, New Jersey, New Mexico, New York, North Carolina, Ohio, Oklahoma, Oregon, South Carolina, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and before the provincial regulatory boards in Alberta and Nova Scotia, Canada. I have also spon­sored testimony before the Board of Public Utilities in Kansas City, Kansas; presented rate setting position reports to the regulatory board of the municipal utility in Austin, Texas, and Salt River Project, Arizona, on behalf of industrial customers; and negotiated rate disputes for industrial customers of the Municipal Electric Authority of Georgia in the LaGrange, Georgia district.

**Q. PLEASE DESCRIBE ANY PROFESSIONAL REGISTRATIONS OR ORGANIZATIONS TO WHICH YOU BELONG.**

A. I earned the designation of Chartered Financial Analyst (“CFA”) from the CFA Institute. The CFA charter was awarded after successfully completing three examinations which covered the subject areas of financial account­ing, economics, fixed income and equity valuation and profes­sional and ethical conduct. I am a member of the CFA Institute’s Financial Analyst Society.

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