Docket No. UG-210755 - Vol. VI

WUTC v. Cascade Natural Gas Corporation

February 27, 2023

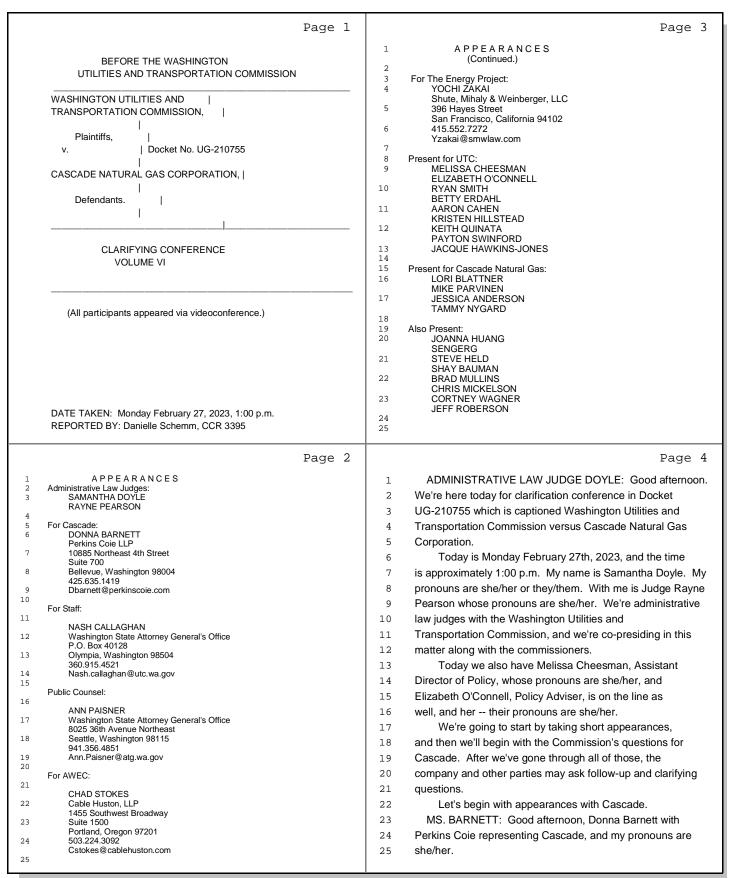


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1 ADMINISTRATIVE LAW JUDGE DOYLE: Great. And staff? 2 THE WITNESS: Thank you, your Honor. Nash Callaghan,

3 Assistant Attorney General for Commission Staff; my

4 pronouns are he/him.

ADMINISTRATIVE LAW JUDGE DOYLE: And for, let's see, 5

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7 MR. STOKES: Good afternoon. Chad Stokes from Cable

8 Huston for the Alliance of Western Energy Consumer, and my

9 pronouns are he/him. Thank you.

ADMINISTRATIVE LAW JUDGE DOYLE: Thank you. And I see 10 11

public counsel.

12 MS. PAISNER: Good afternoon. This is Ann Paisner,

Assistant Attorney General with the Public Counsel Unit of

14 the Washington State Attorney General's Office. And also

15 on the line today is Shay Bauman who is a regulatory

16 analyst with public counsel as well. Thank you.

ADMINISTRATIVE LAW JUDGE DOYLE: Thank you. And The

18 **Energy Project?**

19 MR. ZAKAI: Good afternoon, your Honors, Yochi Zakai

with Shute, Mihaly and Weinberger here today for The

21 Energy Project.

ADMINISTRATIVE LAW JUDGE DOYLE: Great. Thank you.

23 And with that, we're going to begin with the Commission's

24 questions for Cascade. And question one, and let me know

25 if I need to slow down or repeat anything. In Cascade's Page 7

ADMINISTRATIVE LAW JUDGE DOYLE: You faded out there at the end. You're saying you might not have everyone in

3 order to be able to answer those questions?

4 MS. BARNETT: Yeah.

The court reporter said she couldn't hear me. Can everybody else hear me? I'm not sure if -- all right.

7 ADMINISTRATIVE LAW JUDGE DOYLE: We can now, but we 8 couldn't before.

9 MS. BARNETT: Okay. I did stop talking about there.

10 I just said -- because like -- okay.

> So, yeah, I wasn't sure about the process for today, so I'm not sure if we're going to be able to address all the questions in detail and with the specificity that the Commission is requesting.

So I guess maybe if we could go over a little bit about what the process and what the Commission is expecting today. Usually this type of question I would be responding -- or we would be responding in a -- in a form of a bench request or -- or with some ability to be able to point to the document.

But I'm certain we've got folks on -- we've got folks on the line who can probably give some general answers, but it may not be with the level of specificity that you are searching for.

ADMINISTRATIVE LAW JUDGE DOYLE: So Donna, we can't

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2017 GRC, Docket UG-170929, Final Order Six, that was July of 2018, at paragraphs 51, 53, and 102, the Commission

approved and adopted a joint settlement agreement without condition which required Cascade to pass back

Protected-Plus EDIT balances using Tariff Schedule 581.

Referring to Cascade's motion for clarification of Order 12, this is February 2023, at paragraph 8, Cascade appears to be providing new information, stating that Cascade has not passed back to customers the \$1,190,099 related to a Protected-Plus EDIT balance as of

11 October 31st, 2022.

> We want to confirm that in paragraph 8 of Cascade's motion for clarification of Order 12, does this or does it not introduce new information? Please clarify where in the record, either in UG -- Docket UG-210755 or Docket UG-220198, does Cascade communicate to the Commission that it stopped passing back Protected-Plus EDIT. Provide exact location, date, and document type and where specifically in the document it was stated.

Donna, we cannot hear you.

MS. BARNETT: Sorry. I must have two mute buttons here. I guess I do have some questions regarding the process today. I wasn't expecting questions and having -and was -- don't know if we have everybody on the line who is prepared to respond to.

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1 clarify and answer the motion that you had -- that the 2 company had made without some clarifying questions of our 3 own, which is why we brought this conference.

Would it perhaps help if I put the questions in the chat and take a short recess?

MS. BARNETT: Yeah, definitely, definitely. When you -- if you want specific paragraphs and specific quotations, that will definitely, you know, I'll need

9 sometime to at least pull up the document, which I didn't 10 even expect. So didn't really know what we were -- what 11 to expect with the conference call.

So, sure, yeah, that would definitely be helpful.

ADMINISTRATIVE LAW JUDGE DOYLE: Okay. So I'm going to read the questions into the record, and then I'll put them into the chat, and then we'll take a break.

So that was question one. I'm not going to reread it in its entirety. I'm going to continue, and then I will put it in the chat, and then we will go for break.

So the next question being when did Cascade stop passing back Protected-Plus EDIT to customers? Be specific. We want to also confirm under what authority

22 Cascade used or received to stop passing back

23 Protected-Plus EDIT. When and in what document did 24 Cascade request stopping the return of Protected-Plus EDIT

25 to customers?

Page 9 Page 11 1 And did Cascade receive authentication from the 1 Cascade. Really quickly, the balance that we're talking 2 Commission to stop passing back Protected-Plus EDIT? If 2 about here is our current deferral balance, which is the 3 yes, provide the docket number. 3 over/under of accruing the Protected-Plus EDIT amount as 4 I think we should -- do you want to stop there? 4 well as the amortization through Schedule 581. 5 So we will potentially have follow-up questions, 5 We have not stopped amortizing. We're still 6 but we're going to start with these. Give us just a 6 continuing to use 581, so the amount is continuing to 7 moment to get this in the chat, and then we'll give you --7 amortize, and we're continuing to accrue, so we are 8 do you think 15 or 20 minutes is enough of a break? Or do 8 following the UG-170929 order. 9 you need 30 because you need to get ahold of people? 9 So we're not introducing new information. This is 10 MS. CHEESMAN: We can't hear you, Donna. 10 the balance from item 3 within the settlement document, MS. BARNETT: Can you hear me now? 11 11 the 1.190.000 was in the settlement document. We 12 ADMINISTRATIVE LAW JUDGE DOYLE: Yeah, now we can hear 12 described it there as well as provided the supporting 13 13 deferral balances as Attachment C. MS. BARNETT: Weird. It says someone in the meeting 14 14 MS. BARNETT: Right. Thanks, Mike, and I don't know 15 muted me. That's all I'm seeing, sorry. I'm not sure how 15 if you have any other questions about the actual dollar 16 to unmute it. 16 amount, but that is the number -- I think -- sorry -- I 17 So, yeah, normally I would ask for 5 days to 17 can see you talking, but I can't hear anything -- about 18 say -- to give it the type of answer that I think, you 18 the -- where the dollar amount came from. 19 know, we would be able to provide. 19 But I think, like Mike said, we -- that is still 20 With that qualification, I think maybe half an 20 being accrued. We don't believe paragraph 8 introduced hour is more -- a little bit better, just to make sure 21 21 any new information because that information is in 22 that -- I don't even know if we have everybody available -22 Attachment C to the settlement stipulation that was filed 23 but I think we do - that can answer all these questions. 23 in the rate case docket. 24 A few of these I know off the top, you know, that we can The next question, when did Cascade stop passing 24 25 answer very quickly, but others I don't. 25 that back, we have not stopped passing that back. They Page 10 Page 12 So I see them popping up in the chat now; that's 1 just filed the compliance filing last week, and that 1 2 2 very helpful. So I'd probably request half an hour, if hasn't been approved. So effectively that is still -- we 3 3 that's possible. haven't stopped passing back that. ADMINISTRATIVE LAW JUDGE DOYLE: Okay. Great. So 4 4 I think we can confirm that flows into the next 5 we're going to take a recess, and we're going to return at 5 question, confirming asking for authority for passing that 6 1:45, and with that, we are temporarily adjourned. 6 back. The authority is the 2017 rate case order. 7 7 MS. CHEESMAN: Okay. [Off record at 1:12 p.m.] 8 [On record at 1:46 p.m.] 8 MS. BARNETT: And I think --9 ADMINISTRATIVE LAW JUDGE DOYLE: It is approximately 9 MS. CHEESMAN: Hold on, Donna. 10 1:45, and we've returned from recess. And Cascade, are 10 ADMINISTRATIVE LAW JUDGE DOYLE: Ms. Cheesman has a 11 you ready to answer some or all of our -- of the questions 11 12 at this point? 12 MS. CHEESMAN: Yeah, Melissa Cheesman, Utilities and 13 MS. BARNETT: Yes, thank you for that time. Yeah, I 13 Transportation Commission. Hi, Donna. Good afternoon, think -- I think there might be some -- let's see -- some 14 14 everyone. 15 initial misunderstanding or confusion about the basis --15 MS. BARNETT: Hi. 16 let me turn on my video, sorry. Just acknowledging there 16 MS. CHEESMAN: Okay. So just taking a step back, 17 may be some confusion about the basis of the 1.19 amount. 17 going back to paragraph 8 of the motion, right? 18 So I think I want to start with the company 18 MS. BARNETT: Right. explaining where that came from and what the company has 19 19 MS. CHEESMAN: The Commission stated that it was done, and then it should flow into -- I can take over and 20 20 unable to validate the claim of this -- sorry -- claim 21 then go into a quick, I think, answer to all of the 21 that this reversal has no impact on rates. The Commission 22 remaining questions. 2.2 provided no further direction as to the disposition of the 23 So let me see who we have on for the company here.

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I think Mike Parvinen, are you able to join in here?

MR. PARVINEN: Yeah, hi, this is Mike Parvinen with

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customers.

1.19 million credit which is in the current year's

deferral account and has not been passed back to

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1 MS. BARNETT: Right.

MS. CHEESMAN: So when I look at that, it hasn't been

3 passed back to customers, and I look at the company's

4 initial -- or the response where it talks about those are

5 the values for 2022.

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MS. BARNETT: Uh-huh. Right. That was the amount --

7 so -- so that was the amount that was accruing in 2022

8 based on the filing in March.

MS. CHEESMAN: There was no filing in March.

10 MS. BARNETT: The EDIT tariff filing.

MS. CHEESMAN: Okay. So 220198?

MS. BARNETT: Right. And since that got suspended, 12

Cascade couldn't pass it back. I guess Cascade --13

14 ADMINISTRATIVE LAW JUDGE DOYLE: So are you saying

when you made that filing, you started deferring as

16 opposed to continuing on and waiting for us to authorize a

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18 MR. PARVINEN: So this is Mike again. No, we

19 continued to defer to accrual in the deferral account, the

Protected-Plus EDITs amounts, on a monthly basis as well

21 as continued to amortize.

MS. CHEESMAN: Okay. So there's a lot of layering of

23 deferral language that I just want to get straightened

out. So in the 2017 docket, the company was authorized to

defer both the protected and the unprotected excess

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MS. CHEESMAN: Okay. So in October the company

2 updated its Tariff 258 to reflect that under and over in 3 the prior period for new rates going forward, and that's

4 what this amount is for?

5 MR. PARVINEN: Is that -- is that balance. Now, we 6

did not make that filing in October of '22 because the

7 tariff was under suspension. But we continued to still

8 apply those rates. 9

MS. CHEESMAN: You didn't make the filing because you

10 filed Docket 220198?

MR. PARVINEN: Yes. And that --

12 MS. CHEESMAN: In that filing did you make that -- I'm

sorry. I didn't -- I do mean to interrupt. In that

14 filing in 220198, was that explicitly clear to the

Commission that that filing would not be happening?

MS. BARNETT: I don't think that we could have made

17 that filing once the rates had been suspended.

MS. CHEESMAN: So the reason why I say that is because

19 that was a -- that's a condition of the 2017 settlement

agreement. 20

21 MR. PARVINEN: Yes. But --

MS. CHEESMAN: No. Yes -- yes, is the answer. Thank

23 you. I appreciate that.

MR. PARVINEN: No. No, you're taking it out of

context because when we filed -- made that filing, this

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- 1 deferred income tax to two separate accounts, 254, 2
- correct? 3 MR. PARVINEN: Correct.

4 MS. CHEESMAN: So that's already been deferred. What

is happening -- what additional deferral are we talking

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about in addition to those amounts that have already been moved in 2017 -- or 2018 -- the 2017 GRC; what additional

deferrals are happening with the PP -- or the

protected-plus excess deferred income tax?

MR. PARVINEN: All right. I'm going to ask Jess to jump in and help if I say this a little bit wrong. So the

big amount that was deferred for the protected-plus, if I

remember right, it was approximately 30 million.

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That amount is -- is separately identified, yes, but that still gets treated as a rate base reduction in

16 every rate case. It's that -- it's that annual

17 rollover -- turnover -- I guess the actual term for that

18 annually is that turns around. That amount is -- is the

amount that is getting accrued that we're talking about

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MS. CHEESMAN: So you're talking about the annual

22 true-up that happens in November of every year? Or

23 October/November of every year?

MR. PARVINEN: Yes, this is the account that is the 24

basis for that annual filing.

docket filing, it was well in advance. We did not expect it to get suspended the way -- the way it was.

It should have all been -- our expectation is it would have all been dealt with well in advance of the October filing, so then when October rolled around, that tariff was already under suspension.

And I can say that the rates would have changed insignificantly, which is why this balance is -- this balance is not changing, is those rates are essentially the same rates that would have gone into place. There would have been a very small adjustment, but it would have been a very small adjustment.

MS. CHEESMAN: So that is not -- so absent asking for that relief in the cover letter, right, asking for relief from a settlement that was approved by the Commission in 2018, nobody -- we suspended the proceeding, requesting these changes, not that we suspended those tariffs that should still be in effect.

Just like in a GRC, when you're suspending the proposed tariff changes, you're still charging your basic charge. You're still charging your demand charge. Nothing changes until the Commission authorizes it to be changed. That is my understanding, and I'm looking at the iudaes.

ADMINISTRATIVE LAW JUDGE DOYLE: Yes.

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MR. PARVINEN: We didn't change anything. Just like the other tariffs, we continued to apply what was -- what was already authorized by the Commission.

MS. CHEESMAN: Correct, but you also didn't make the

5 October true-up filing, and I think this is where the

confusion is happening is when -- when we're advising the

7 commissioners or when the ALD is creating the orders,

we're assuming that certain things are still being

9 followed, like settlement agreements that have been

10 authorized by the Commission.

> Absent being told -- absent all of you telling us precisely what is happening - like, "We're not passing -we haven't trued-up. We don't plan to true-up" - is kind of, I think, why we're here and needing clarification.

15 MR. PARVINEN: I'm not sure procedurally how we could 16 have done it any differently.

17 MS. BARNETT: Yeah, I hear you. I agree, and I guess

18 it is -- I mean. like Mike said, it was not expected to.

19 first of all, be -- not -- let's see. It wasn't expected 20

to last as long, so I have a hard time going back while we

could have spelled out something differently in the cover 21 22

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23 MS. CHEESMAN: Donna, let me stop you right there. Go 24 ahead, Judge Doyle.

ADMINISTRATIVE LAW JUDGE DOYLE: So we understand that

want to make sure that the company is clear on what they 1

2 did wrong because you should have continued to operate

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3 under the tariffs that were in effect at the time; the

4 tariffs in effect required you to make that true-up

5 filing.

6 Suspended the tariff in the 221098 docket, those 7 were proposed tariff provisions that were suspended, which

8 means you weren't authorized to do anything that was

9 proposed. The company should have continued operating

10 under its existing tariffs. I want to make sure the

company understands that.

12 MR. PARVINEN: Well, we couldn't make changes because

13 it was suspended. We continued to operate under that

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ADMINISTRATIVE LAW JUDGE PEARSON: There was no change

16 though. Were you or were you not making true-up filings

every year in accordance with the 2017 settlement?

18 MR. PARVINEN: Yes.

19 ADMINISTRATIVE LAW JUDGE PEARSON: So why would you

stop absent authorization from the Commission to stop?

21 MR. PARVINEN: Because the tariff was suspended.

ADMINISTRATIVE LAW JUDGE PEARSON: The tariff --

23 MR. PARVINEN: -- make changes --

ADMINISTRATIVE LAW JUDGE PEARSON: Hold on,

25 Mr. Parvinen. The tariff that was proposed was suspended,

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you didn't realize that you should -- that you could have done something differently. The fact of the matter is you should have continued with the tariff and the supplement regardless without having an explicit request and an authorization.

So suspending the proceeding does not change the way the tariffs are working. You've never -- you haven't -- you have to ask for and receive the authorization, and that's not the same as suspending the proceeding. So we understand that you misunderstood, and now we understand what you were operating based on --

MADAM REPORTER: I'm sorry. The audio cut out. Can you repeat your last sentence?

ADMINISTRATIVE LAW JUDGE DOYLE: Yes. So we understand that you misunderstood the process, and now we -- sorry, I'm not saying it the same way now. We understand you misunderstood, and we know what you were operating under the assumption of, that the tariff was suspended, the proceeding was suspended.

And so you should have made your regular true-up filing in October absent authorization from the Commission to do anything different. Now we understand what happened, and it makes sense where we're at. So this is the clarification that we needed.

ADMINISTRATIVE LAW JUDGE PEARSON: But it also -- I

not your existing tariff. You were proposing to replace

2 the existing tariff with something else; that was

suspended. That means you operate as you always have

4 until we resolved your proposed tariff revisions.

That's the way we've always done business at the commission, so I want to make sure the company very clearly understands that.

ADMINISTRATIVE LAW JUDGE DOYLE: Donna, is that clear, the procedural process that should have been followed? Do

1.0 you have any follow-up questions?

11 MS. BARNETT: I don't. Do you have any follow-up 12 questions with -- I think we went -- I think I -- I think

13 we understand each other, and I would just want to make

14 sure I answered all the questions in the chat. And I

15 don't have anything, unless any Cascade folks have any

16 questions.

17 MS. ANDERSON: Are you able to hear me now?

MS. BARNETT: Yeah, Jess. 18

ADMINISTRATIVE LAW JUDGE DOYLE: Yes.

20 MS. BARNETT: Sorry for the technical issues. Thank

you for your patience.

22 ADMINISTRATIVE LAW JUDGE DOYLE: No problem.

23 MS. CHEESMAN: It happens here too.

24 ADMINISTRATIVE LAW JUDGE PEARSON: Yeah, all the time.

25 MS. ANDERSON: I'll try one more time. Can you hear

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1 me now?

MADAM REPORTER: Yes.

MS. ANDERSON: Okay. I'll leave my video off and see if that's part of the issue.

I'm Jessica Anderson. I'm the director of finance. Just one clarification I wanted to make, the tariff did continue in place. We were continuing to credit those amounts back to customers on their bills, and we were continuing to -- the tariff itself was you would compare what your actual ARAM amortization each year is to the rates that you're giving back to customers, and you continually track whatever that difference is between the rates that you're returning to customers versus what the ARAM calculation would have come up with.

So that part never really -- that never did end, and it's continuing today. We are continuing to credit back to customers through Tariff 581, and we are continuing to track the difference. So I understand the -- the compliance filing for October should have been made, but it doesn't change what the balance that was being tracked would have been.

MS. CHEESMAN: All right. Thank you, Jessica. The compliance filing, you're right, the fact that the -- that Cascade didn't do what it was supposed to do per Commission order, you're right.

MS. ANDERSON: Yes, this balance continues through the end of Schedule 581, which would be March 1st if the compliance filing were to be approved. So it will continue to accrue and -- and be returned to customers through bills through whenever that compliance filing is approved.

MS. CHEESMAN: The 1.19 million, that's the balance you're talking about being that is being passed back to customers right now?

MS. BARNETT: That is the over/under recovery balance in Schedule 581.

MS. CHEESMAN: Perfect.

MS. BARNETT: So that gets updated every single month, and it would be different on February 28th.

MS. CHEESMAN: Okay. So now that I know that that is wrapped into the 250 -- sorry, the -- 5s and 2s -- 581 Schedule, going now to order 0 -- sorry -- Order 12, paragraph 15, where the Commission says "Any remaining balance" -- sorry, I had it right in front of me.

"Any remaining balance that has been deferred needs -- needs to go back to the appropriate deferred income tax accounts," does that not resolve -- does paragraph 15 of Order 12 in 210755, does that not -- does that not resolve this issue; shutting down the Tariff Schedule 581 and then restoring those balances back to

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I mean, like, you have -- you haven't done it.

You haven't done it, and it doesn't change the balance, but part of this need for clarification is the Commission was operating under the fact that we were assuming that Cascade was following process; does that make sense?

And we just want to get some acknowledgement that that was the process that wasn't followed, and that going forward, when there are issues like this, that we're going to follow the process.

Just like I wouldn't expect Cascade to stop charging its basic charge just because it has a general rate case in the door, and I get that that's a little bit different than not passing back the credits, which you all were; you just didn't make the true-up filing in October.

I recognize that, but that was still a term and condition that was approved in the 2018 -- '17 settlement.

MS. ANDERSON: Correct. And that's also the provision that is creating the normalization violation that we are in. So clarification on that as well.

It appears you guys are on mute.

ADMINISTRATIVE LAW JUDGE PEARSON: Yeah, we're just conferring. Please give us a minute.

MS. CHEESMAN: All right. So thank you so much. So the first thing is does this balance need to be updated at

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their accumulated deferred income tax accounts, which iswhere they were before?

MS. ANDERSON: Hold on. Let me pull up the -- so paragraph 12 talks about how this would not impact customer rates. So the reason it wouldn't --

ADMINISTRATIVE LAW JUDGE DOYLE: Excuse me. This is Judge Doyle. I muted the wrong one. I got too excited. So we were referring to paragraph 15 which is the order that directs you. Paragraph 12 was stating the lack of clarity in your compliance filing, in the company's compliance filing.

MS. CHEESMAN: If you go to Order 12, paragraph 14 requires the company to eliminate Schedule 581, and then paragraph 15 says now take the remaining balance in 254 and essentially restore accumulated deferred income tax, restore these amounts to the respective accumulated

deferred income tax accounts.

MS. BARNETT: Jessica or Mike, maybe you can clarify, but to me that would still leave a gap, or at least with the -- it ordered -- the way I read this, it ordered to eliminate the Schedule 581 and then restore the remaining deferred amounts from 254. But the part that had not -- that was in 581 that had not been returned, to me, that is -- I don't see that as addressing that, but maybe I'm -- maybe it's just --

Page 25 Page 27 ADMINISTRATIVE LAW JUDGE DOYLE: So I see that there's 1 1 MS. BARNETT: Thanks. 2 a conceptual disconnect here. 2 MS. O'CONNELL: Hi, this is Elizabeth O'Connell, and I 3 MS. BARNETT: Yeah. 3 just wanted to reiterate we just didn't understand the 4 ADMINISTRATIVE LAW JUDGE DOYLE: We're saying to you 4 language that was in that, in that proposal, and that's 5 right now, the over/under value, this extra value needs to 5 why you saw that rejection. It was because we didn't 6 go back into the appropriate account, and then you can 6 understand where that part of your proposal would fit in, 7 shut off the tariff. What is -- what is your team -- does 7 in how we understood the process was happening. 8 8 your team have any misunderstanding about what that means? But now that we understand, and that I think we 9 MS. BARNETT: And I'm not going to speak for them 9 have a common -- a common level here, common level of 10 without, let's see, being able to -- oh, Lori, your video 10 understanding, I think we all know what needs to happen, 11 11 and we don't think that, you know, we should make any MS. BLATTNER: Hi, Donna. Lori Blattner, Director of 12 12 additional clarifications. So I think you already have Regulatory Affairs for Cascade. Can you give us just, 13 instructions on what to do going forward. 13 MS. BARNETT: And I'm satisfied with that. Anybody 14 like, a couple minutes so that we can kind of just chat 14 15 internally for just a minute, and then we'll get back to 15 from my -- from Cascade have any lingering questions or 16 you? I think that it fixes things, but I just want to 16 concerns? 17 confirm that before we definitively say. 17 MS. BLATTNER: No, I think that's really helpful and 18 ADMINISTRATIVE LAW JUDGE DOYLE: I understand. We've 18 good to kind of sort that out. 19 had to confer a little bit here. Do you need five or 19 MS. BARNETT: Yeah. ten minutes? 20 MS. BLATTNER: We're good with that moving forward. 20 21 MS. BLATTNER: Yeah, give us five. Would that work? 21 ADMINISTRATIVE LAW JUDGE DOYLE: So it sounds like we ADMINISTRATIVE LAW JUDGE DOYLE: Well, I guess it's --22 22 don't need anything further. The company feels like they 2.3 let's take a short recess. We'll come back at 2:20. 23 know what they need to do. Were there any other follow-up [Off record at 2:13 p.m.] 24 questions before we end for today? 24 25 25 [On record at 2:26 p.m.] MS. BARNETT: Not from me. Page 26 Page 28 1 ADMINISTRATIVE LAW JUDGE DOYLE: Okay. And with that, 1 MS. BLATTNER: Not from the company. 2 2 MR. PARVINEN: I'm sorry. This is Mike Parvinen. it's 2:26, and we're back on the record. Lori, go ahead, 3 3 you had some clarification. Just to clarify, what's the next step then? I mean, I 4 4 MS. BLATTNER: Yeah. So I think -- so we talked it think we've all got a mutual understanding of where we're 5 5 at, but procedurally what's the next step? through, and I think in -- so Order 12, 210755, paragraph 6 ADMINISTRATIVE LAW JUDGE DOYLE: So the next step is 6 15, if the intent of that was that the over/under balance 7 7 as of February 28th of 2023 be restored to the appropriate your compliance filing with the appropriate documentation, account and eliminate the 254 deferred regulatory 8 and then is there -- is there anything else that you need? 8 9 9 We can issue an order. liability, then we think that solves the issue. 1.0 ADMINISTRATIVE LAW JUDGE PEARSON: No, we don't need 10 ADMINISTRATIVE LAW JUDGE DOYLE: I am confirming that 11 11 that -- that is the order; that is the intent of the to issue an order. 12 ADMINISTRATIVE LAW JUDGE DOYLE: No, we don't need to. order. 12 13 13 MS. BARNETT: Okay. And I just wanted to -- part of Sorry. We wouldn't need to issue an order at that point. 14 the reason we took a little longer was I do -- I did have 14 MS. BARNETT: I was thinking, and you don't need to 15 issue an order on the motion for clarification, just 15 a problem with the -- some of the language in Order 3 from 16 saying that we've tied this up? 16 Docket 220198 in paragraph 16 where it says "Finally we 17 ADMINISTRATIVE LAW JUDGE DOYLE: We have everything 17 reject the party's proposal to reverse the 2022 deferred PP EDIT balance as of October 31, 2022." 18 that's in the record that's here today, and it's all been 18 19 19 transcribed, and I believe our procedural rules provide So we did see some inconsistency there with that 20 20 interpretation of Order 12. that we can do it by order or by conference. Because ADMINISTRATIVE LAW JUDGE PEARSON: Okay. Hold on. 21 21 we've all come to an understanding of today, this would 2.2 22 We're going to let Elizabeth O'Connell speak to that. resolve the motion for clarification, and the next step 23 MS. BARNETT: Okay. 23 would be for the company to make its compliance filing ADMINISTRATIVE LAW JUDGE PEARSON: If you can get in 24 24 consistent with what we talked about today. 25 the frame. 25 MS. BARNETT: I understand. That works for me. Thank

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you.
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MS. BLATTNER: And I guess our compliance filing is already -- so maybe just to take this one step further. So our compliance filing that eliminates Schedule 581 and embeds -- embeds the going-forward pieces into rates was filed last week. So I don't think that we need any other sort of filing to fix or, I guess, to reverse this piece that we're talking about today, correct? I mean, I think the information that we filed in the compliance filing takes care of that.

ADMINISTRATIVE LAW JUDGE DOYLE: Okay. Just one second. We have a question from Elizabeth O'Connell about that.

MS. O'CONNELL: Yes. Lori, I just wanted to confirm with you, did the compliance filing that you filed last week has all the information about the accounts subchange in rate base, all of the schedules that were effected by any movement of accounts, and all of the revenue requirements, supporting documentation, that supports shutting down 581?

MS. BLATTNER: Like, it wouldn't show the journal entry, I guess, to shut down 581.

MS. CHEESMAN: Just real quickly, in the final order in Docket 210755, the Commission asked for an updated revenue requirement with highlighted cells where the it into base rates. So you're reducing your base rates by that amount; it's 1.7M. Then when you take and eliminate 581, that's a supplemental schedule that goes away, so that's essentially a rate increase.

There's that \$250,000 difference. The only difference is due to the volumes that were used when the 581 set rate was set versus what was used in the rate case.

MS. CHEESMAN: So the company provided an updated revenue requirement --

MR. PARVINEN: Yes.

MS. CHEESMAN: -- highlighting those changes?
MR. PARVINEN: It will show those rate reduction going into base rates. The supplemental schedule doesn't go

into a revenue requirement calculation. So it's separate.

MS. CHEESMAN: That is -- that's a question for

MS. CHEESMAN: That is -- that's a question for another -- so we've had conversations in other adjudications about that, and if you're -- like particularly like CRM, right, cost recovery mechanisms, if you're going to make adjustments, they need to actually be done in the revenue requirements so the Commission understands the entire revenue requirement change for that year.

So it's not something that's done in a compliance filing. It's something that should be done in the revenue

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original change was made to effectuate the decision to include, going forward, protected-plus excess deferred income tax -- I'm trying not to use the acronyms -- back into rate base, not separate from accumulated deferred income but rolled back into accumulated deferred income tax, and there was going to be a slight increase in rates related to that.

That's what Elizabeth is referring to is that work -- sorry -- that updated revenue requirement reflecting the decisions made by the Commission.

MR. PARVINEN: This is Mike again. Yes, but you won't see it because the rate base doesn't actually change. The deferred income tax is just a single line in the revenue requirement calculation, and that doesn't change. So in other words, the protected-plus balance, the rate base is already reduced by that amount, so the rate base doesn't change at all.

MS. CHEESMAN: Okay. So but you're also -- you're increasing rates to reflect that going-forward piece; isn't that correct? Wouldn't there be an adjustment to the revenue requirement to show what the new revenue requirement would be for eliminating that schedule?

MR. PARVINEN: Yeah, so there's actually a revenue requirement reduction because you're rolling -- taking that, what's in 581, you're taking that amount and putting

requirement itself. So that, like I said, whatever the revenue is going to be, that's -- the calculations reflect that; does that make sense?

And so why would we treat Schedule 581 any differently, if -- so that we need to make sure that the revenue requirement that's -- that the order is given, that the company says "These are the numbers," then we know what the incremental increase or decrease in revenue is; does that make sense?

MR. PARVINEN: Only sort of. Because your revenue requirement is what your base rates are set at.

Therefore, like, we've been ordered to take all of our supplemental schedules, when we file our case, the supplemental schedule get pulled out, so the revenues and expenses, which generally net to zero, get pulled out, so that you're only dealing with what's getting set into base rates

So if we update our revenue requirement, that component wasn't there to put in or take out, if that makes sense.

MS. CHEESMAN: All right. So without seeing all of those -- without seeing those spreadsheets in front of me, I can't say one way or the other, but I think I understand what you're saying. But I think we're kind of not speaking the same.

8 (Pages 29 to 32)

Page 33 Page 35 1 1 we've clarified here today and provided all of the So when a -- when the company provides its 2 compliance filing, I expect the revenue requirement to 2 documentation that the Commission requested in Order 12. We're looking here now for that filing. Do you 3 3 match what general rates should be recovering, right? But 4 4 in a compliance filing related to other schedules, if remember what date? 5 5 you're going to, like, roll in the CRM into base rates, MS. BLATTNER: We filed it on Thursday. We followed 6 which doesn't happen, that doesn't in compliance filing; 6 up on it today, and they said that they were behind -- the 7 that needs to happen in revenue requirement itself, so 7 filing center said they were behind on getting stuff 8 8 processed. that everyone sees -- not everyone -- parties in this case 9 as well as decision makers understand what the company's 9 ADMINISTRATIVE LAW JUDGE PEARSON: Okay. So it's 10 possible the records center hasn't posted it yet? 10 request is and what the impact on rates will be. 11 MS. BLATTNER: Yeah. 11 And does that make sense? Because now we're 12 ADMINISTRATIVE LAW JUDGE PEARSON: Or on our end? 12 rolling 581 into base rates, it's not going to be 13 MS. BLATTNER: So this morning they said -- Cortney 13 separate. Revenue requirements should look a little Wagner said it hadn't been processed. They had very low 14 14 15 ADMINISTRATIVE LAW JUDGE DOYLE: And to follow up, we, 15 staff on the 23rd and 24th, so they're playing catch up 16 in the original final order, I believe it was 9, we asked 16 and should be processing the filing today before the end 17 the company to go and talk to the other parties and 17 18 ADMINISTRATIVE LAW JUDGE PEARSON: Okay. So sounds 18 finalize something that would affect the final revenue 19 requirement, which is why we're requiring an updated 19 like staff will get it today or tomorrow. 20 MR. PARVINEN: Yes, and it was provided to staff as a 20 revenue requirement. 21 21 MR. PARVINEN: Okay. courtesy when we filed on Thursday. 22 22 ADMINISTRATIVE LAW JUDGE DOYLE: We need to see the ADMINISTRATIVE LAW JUDGE PEARSON: Okay. And is --23 23 does staff -- if staff already has a copy of it, does final work product, which would have been in that 24 staff have a time estimate? Staff is entitled to five 24 initial -- not initial -- not to confuse terms. Would 25 2.5 have been understood at that final order, except for this business days from the date it's filed, but if staff has Page 34 Page 36 condition. So does that make sense? 1 already been reviewing it, I guess it's possible we could 1 2 MR. PARVINEN: Yeah, and I think that's exactly what 2 expedite it, but I would defer to staff on that. 3 3 we did. MR. CALLAGHAN: Your Honor, this is Nash Callaghan, 4 MS. CHEESMAN: Mike, I totally agree, if the 4 for the record. I would have to confer with staff, but I 5 5 supplemental schedule is not being -- it has nothing to do know that Joanna Huang was out on Friday, as was I, so I 6 with base rates; you're right. It should be absolutely 6 don't know how much, if at all, we could expedite it 7 separate and distinct, and any adjustments that need to be 7 sooner than the five business days. 8 made thereof should be made. 8 ADMINISTRATIVE LAW JUDGE PEARSON: Okay. No problem. 9 MR. PARVINEN: Great. Thank you. No, that's what we 9 Just wanted to check 1.0 1.0 did. So we did provide a revenue requirements calculation MR. CALLAGHAN: Thank you. 11 showing the impact of rolling it into the base rate. 11 ADMINISTRATIVE LAW JUDGE DOYLE: All right. Anything 12 ADMINISTRATIVE LAW JUDGE PEARSON: Okay. So if the 12 else that we need to address? Okay. Hearing nothing, 13 company made the filing last week, it sounds like, then I 13 thank you all for convening here today. I think this was 14 think what we're waiting for then is a letter from staff 14 extremely helpful, and I'm glad that we were able to 15 letting us know that the compliance filing complies with 15 resolve everything. 16 the Commission's final order, and then the -- once we hear 16 MS. BARNETT: Yes, thank you. 17 from staff, then the commission will issue its letter 17 ADMINISTRATIVE LAW JUDGE DOYLE: All right. Thank you 18 accepting the compliance filing. 18 so much, and with that let's adjourn. 19 MS. BLATTNER: So I think the company is fine with 19 [This matter concluded at 2:41 p.m.] 20 20 that plan. So I guess we don't need to file anything else 21 21 as long as the compliance filing looks the way you guys 2.2 2.2 expect it to. 23 ADMINISTRATIVE LAW JUDGE PEARSON: Yeah, provided that 23 24 the compliance filing that Cascade already made is 24 25 consistent with what we discussed here today and what 25

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