Exh. IDM-1T
Docket UG-21____
Witness: Isaac D. Myhrum

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, v. CASCADE NATURAL GAS CORPORATION, Respondent.	DOCKET UG-21____

CASCADE NATURAL GAS CORPORATION

DIRECT TESTIMONY OF ISAAC D. MYHRUM

September 30, 2021

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LIST OF EXHIBITS

I. INTRODUCTION

Q. Please state your name, business address, and present position.

A. My name is Isaac D. Myhrum and my business address is 8113 W. Grandridge Blvd., Kennewick, WA 99336. My present position is Regulatory Analyst II in the Regulatory Affairs Department with Cascade Natural Gas Corporation (“Cascade” or “Company”).

Q. Would you briefly describe your duties?

A. Yes. Among my duties, I am responsible for preparing regulatory reports, tariff and compliance filings, and other regulatory filings for Cascade that are filed with the Washington Utilities and Transportation Commission (“Commission”) and the Public Utility Commission of Oregon (“OPUC”). I also provide regulatory advice and knowledge to others within the Company.

Q. How long have you been employed by the Company?

A. I have been employed by the Company since August 2016.

Q. Would you please briefly describe your educational background and professional experience?

A. I graduated from Washington State University with a Bachelor of Arts degree in Business Administration with an emphasis in Accounting in 2014, and I received a Bachelor of Science degree in Political Science with an emphasis in Economics from the University of Idaho in 2005. Prior to joining the Company, I was employed as an Accountant for public accounting firms Nilson & Oord PLLC and Clifton Larsen Allen LLP. Since joining Cascade, I have attended several regulatory courses and conferences, including the Center for Public Utilities Rate School hosted by New Mexico State University in 2016, as well as other events sponsored by the National Association of Regulatory Utility Commissioners. I have previously filed testimony before this Commission in the Company's most recent rate case, Docket UG-200568, and in the Company's most recent case before the OPUC, Docket UG 390.

II. SCOPE AND SUMMARY OF TESTIMONY

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present Cascade's test year revenues and support the related revenue adjustments proposed in this proceeding. I will also testify to the Company's revenue distribution methodology, Cost Recovery Mechanism ("CRM") revenues, weather normalization adjustments and their impacts on billing determinants, rate spread and rate design, and the filing's impacts on the authorized margin per customer under the Company's decoupling mechanism.

Q. Are you sponsoring any exhibits in this proceeding?

A. Yes. I am sponsoring the following exhibits, which are described in my testimony:

Exh. IDM-2	Summary of Revenues by Rate Schedule
Exh. IDM-3	Revenue Distribution
Exh. IDM-4	Analysis of Revenue by Detailed Rate Schedule
Exh. IDM-5	Decoupling Mechanism, Authorized Revenue Per Customer

III. SUMMARY OF REVENUES BY RATE SCHEDULE

Q. Please describe briefly the Company's core methodology and approach for presenting revenues in this case.

A. The first exhibit to my Direct Testimony, Exh. IDM-2, provides a detailed summary of revenues by rate schedule and revenue type including margin, gas cost revenues and non-gas revenues. The intent is to provide a presentation of test year revenues in a way that is transparent and accurately demonstrates the revenue impact by rate schedule of the Company's revenue adjustments and requested revenue requirement. In Cascade's 2015 general rate case, the Company agreed that for future rate cases, it would identify book revenues for accounting purposes between true gas cost revenue, margin revenue and all other revenue sources."[1] The revenues presented by the Company in this case maintain the same standards of clarity and detail as provided in previous general rate cases.

Q. How are revenues adjustments presented by the Company in this case?

A. In addition to booked test year revenues, Exh. IDM-2 presents adjustments to billing determinants and rates consistent with adjustments found in the testimony and exhibits of Company witness Maryalice Gresham. Once these adjustments are made the overall revenue impacts for the proposed revenue requirement are also presented by rate schedule.

[1] *WUTC v. Cascade Natural Gas Corporation*, Docket UG-152286, Joint Settlement Agreement at ¶ 45(c) (May 13, 2016). *See also,* Docket UG-152286, Exh. JT-1T at 26:5-6 (May 27, 2016).

Q. Would you please describe Exh. IDM-2, entitled "Summary of Revenues by Rate Schedule"?

A. Yes. The Summary of Revenues by Rate Schedule in Exh. IDM-2 provides a comparison of revenues at current rates with those the Company expects under proposed rates. Specifically, Exh. IDM-2 presents the Company's Per Books Revenue for the twelve months ending December 31, 2020 in column (D), listed by rate schedule . The Per Books Revenue amounts include all of the components of the current rates for each rate schedule, including gas costs, non-gas costs, taxes, and billing adjustments. The Per Books Revenue total matches the 2020 total operating revenues subtotal, as shown in the first exhibit to the Direct Testimony of Company witness Maryalice Gresham, Exh. MCG-2. I will describe each section of Exh. IDM-2 in detail in my testimony below.

A. Revenues by Rate Schedule

Q. Please describe the "Current" section of the Summary of Revenues by Rate Schedule Exhibit IDM-2 (columns (A) through (D)).

A. The section labeled "Current" provides information regarding the Company's current rates in four columns labeled (A) through (D). It contains descriptions of rate schedules utilized by the Company, and revenues received for the period from January 1, 2020 through December 31, 2020.

1. <u>Column (A) "Rate Description"</u> – Lists each rate schedule utilized by the Company in 2020. Descriptions include Basic Service Charges, Delivery Charges, Average Cost of Gas, as well as Non-Gas Revenue items including

taxes and other adjustments.

2. Column (B) "Billing Determinants" – Lists the billing determinant counts of each schedule within the Company in 2020. The billing determinants are customer counts (i.e., "Bills") and volumetric usage calculations (i.e., "Therms"). The billing determinants were calculated by dividing the associated Per Books Revenue figure in column (D) by the associated rate in column (C). This provides an accurate calculation of determinants and ties directly to Per Books Revenue.

3. Column (C) "Current Rate" - These are the authorized rates that were in effect in 2020 when the billing determinants occured and the associated revenues were collected. Notice that there was a change to most Delivery Charge rates when new rates and tariffs went into effect on March 1, 2020. These changes were authorized by the final order of the Company's previous general rate case, UG-190210.[2] The basic service charges in the calendar year 2020 were authorized by the Commission in the Company's previous general rate case in Docket UG-170929 and remained unchanged in the Company's most recent two cases UG-190210 and UG-200568 .[3]

4. Column (D) "Per Books Revenue 2020" – This is the Company's Per Books Revenue collected during the calendar year of 2020, presented by rate schedule.

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[2] *WUTC v. Cascade Natural Gas Corporation*, Docket UG-190210, Order 05 (February 3,2020).

[3] *Id.*, *see also WUTC v. Cascade Natural Gas Corporation*, Docket UG-200568, Order 05 (May 18, 2021).

Q. Please explain why certain rate schedules are merged, as shown in the "Schedule Merge" section (columns (E) through (G)) of the Summary of Revenues by Rate Schedule Exhibit, Exh. IDM-2.

A. The columns in the "Schedule Merge" section present, for comparison purposes, the consolidation of billing determinants under the same rate schedule or customer billing determinants anticipated to move between rate schedules in 2021. The following are descriptions of the three columns in the Schedule Merge section:

1. Column (E) "Billing Determinants (Therms/Bills)" – This column presents billing determinants from discontinued or merged schedules to current schedules.
2. Column (F) "Rate" – This column contains the rates and charges associated with merged billing determinants.
3. Column (G) "Remove/Add" – The figures in column (G) are the product of merged or discontinued billing determinants (in column (E)) multiplied by the associated "Rate" (Margin Rate or Basic Service Charge) in column (F).

Q. Please describe the rate schedules that were merged, as shown in (E) through (G) in the "Schedule Merge" section of Exh. IDM-2.

A. The Company's rate schedules CNGW04LV, and CNGW05LV were merged with Rate Schedules 504, and 505 respectively. These rate schedules are tracked separately in the Company's books but share identical basic service charges and delivery charges. The customer on CNGW04LV is a large volume customer that pays Rate Schedule 504 rates, while CNGW05LV is a large volume interruptible service customer paying Rate Schedule 505 rates.

The billing determinants associated with Cascade's Schedule 663 Transportation-Service-related rate schedules are also merged in this Exhibit to simplify the presentation and to demonstrate combined revenue impacts. For example, billing determinants and revenues for Rate Schedule 6631, Rate Schedule 6632 ,Rate Schedule 6633 and Rate Schedule 6635 are combined into one rate schedule section to better show revenue impacts. These rate schedules are tracked separately in the Company's books but share identical basic service charges and delivery charges.

Customers on rate schedule CNGW11LV (11LV) pay identical basic service charges and delivery charges as customers on Rate Schedule 511. However, the Company transferred some billing determinants to two rate schedules, Rate Schedule 511 and Rate Schedule 6631. This was done to annualize the usage for a large volume customer that transferred from Rate Schedule 11LV to Rate Schedule 6631 beginning November of 2020.

Billing determinants associated with special contract Rate Schedule 906 are also merged with other rate schedules in 6631 because the customer associated with Schedule 906 was transferred to Rate Schedule 6631 in June of 2020.

Q. In the previous response you mention that a customer on Schedule 11LV transferred to 6631 in November of 2020. Please provide additional details on what impact this has with Schedule Merging.

A. The customer in question received natural gas service on Schedule 11LV between January 2020 through October 2020, switching to rate schedule 6631 in November 2020. While the customer was on Schedule 11LV it made up the majority of all volumes on that schedule from January through October of 2020. After the customer switched, the drop in therms was pronounced, having a material impact on Schedules 11LV and 511.

Therefore, in this rate proceeding the Company has chosen to recognize the customer's transition and annualize all 2020 billing determinants for the customer under rate schedule 6631. The remaining usage on schedule 11LV, usage not associated with the customer who switched, was merged with billing determinants on Rate Schedule 511.

Q. Why did the Company annualize the usage from the switching customer on Schedule 6631?

A. As mentioned previously, this customer's usage made up the majority of volumetric usage on Schedule 11LV. The switching customer's volume in 2020 was also material when compared with all other customer usage on parent Rate Schedule 511.

Thus, rather than merging the switching customer's 2020 11LV usage with Rate Schedule 511, the Company chose to annualize and merge the customer's total 2020 usage to Rate Schedule 6631.

Q. Please describe the "Adjusted 2020 Billing Determinants" section of the Summary of Revenues by Rate Schedule Exhibit (columns (H) through (J)).

A. This section presents adjusted billing determinants after the schedule merges and applies current charges to present adjusted Per Books Margin Revenues at rates effective March 1, 2020. This section contains the following three columns:

1. <u>Column (H) "Adjusted Billing Determinants"</u> – This column presents adjusted billing determinants after merged data has been included. It is the sum of

columns (B) and (E).

2. Column (I) "Rates as of 3/1/2020" – This column presents the basic service charges and other volumetric rates associated with adjusted current billing determinants effective following the Company's last general rate case in Docket UG-190210.[4] Some margin rates were modified in the Company's housekeeping filing under Docket UG-200213.

3. Column (J) "Adjusted Per Books Margin Revenue" – This column presents Adjusted Per Books revenue by schedule based on the rates effective March 1, 2020. This is the product of the adjusted billing determinants in column (H) and the associated current rates in column (I).

Q. In the "Adjusted 2020 Billing Determinants" section, how are the billing determinants "Bills and Therms" adjusted?

A. The adjusted billing determinants presented in column (H) are the original determinants from column (B) adjusted by all related merging determinants in column (E) to arrive at the total adjusted determinants for 2020. These adjusted billing determinants are then applied to rates effective March 1, 2020 in column (I). The adjusted margin revenues are presented in column (J) and are the products of columns (H) and (I).

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[4] *WUTC v. Cascade Natural Gas Corporation*, Docket UG-190210, Order 05 (February 3, 2020).

Q. Regarding the "Adjusted 2020 Billing Determinants" section, can you please describe the Weather Normalized Volume adjustment for schedules 503 and 504?

A. In column (H), the volumetric billing determinants (i.e., "Therms") in the Residential Service Rate Schedule 503 and General Commercial Service Rate Schedule 504 are given an adjustment to true them to weather normalized volumes. The adjustment follows the original volumes in the presentation. The adjusted volumes serve as the basis for the adjusted volumetric margin revenues presented in the section. I discuss the Company's weather normalization methodology and adjustments in greater detail beginning on page 14 of this testimony.

Q. Please describe the "Adjusted Current Rates UG-200568" section of the Summary of Revenues by Rate Schedule Exhibit (columns (K) through (M)).

A. This section presents the revenue difference in rates from UG-190210 and the most recent general rate case UG-200568 which went into effect July 1, 2021. This section contains the following three columns:

1. <u>Column (K) "Adjusted Billing Determinants"</u> – This column presents adjusted billing determinants after merged data has been included. These are the same as billing determinants found in column (H).
2. <u>Column (L) "UG-200568 Rates as of July 1, 2021"</u> – This column presents the basic services charges and other volumetric rates associated with adjusted current billing determinants effective following the Company's last general

rate case in Docket UG-200568.[5]

3. Column (M) "Margin Revenue at Current Rates" – This column presents Adjusted Per Books revenue by taking the adjusted billing determinants for the test year and multiplying them by the authorized rates from UG-200568 effective July 1, 2021. This is the product of the adjusted billing determinants in column (K) and the associated current rates in column (L). The revenue impact of this adjustment by schedule is calculated by subtracting the margin revenue totals in column (J) from the margin revenue totals in column (M). This total difference by schedule is denoted by the label marked "Delta" in column (K) and the difference total in Column (M).

Q. Please describe the "2020 EOP Determinants at Current Rates" section of the Summary of Revenues by Rate Schedule Exhibit (columns (N) through (P)).

A. This section presents billing determinants and associated revenues adjusted to 2020 End of Period ("EOP") test year levels. This revenue presentation is consistent with the Company's EOP methodology approved in Docket UG-200568 and is presented here for comparison purposes. This section also presents the difference between Adjusted Current Rates UG-200568 Revenues from the previous section and Adjusted 2020 EOP Margin Revenue, which is the EOP Revenue Adjustment. This section contains the following three columns:

1. Column (N) "Billing Determinants (Therms/Bills)" – This column presents billing determinants adjusted to calculated 2020 EOP customer and

[5] *WUTC v. Cascade Natural Gas Corporation*, Docket UG-200568, Order 05 (May 18, 2021).

volumetric usage levels.

2. Column (O) "Adjusted EOP Margin Revenue" – This column presents revenues associated with 2020 EOP billing determinants, column (N), at the current rates in column (L).

3. Column (P) "EOP Revenue Adjustment" – This column presents the difference between the revenues associated with 2020 EOP billing determinants, column (O), and previous revenues presented as Margin Revenue at Current Rates in column (M).

Q. Can you please describe how the billing determinants in column (N) are adjusted?

A. Yes. Billing determinants in this section are adjusted to reflect 2020 EOP customer counts; specifically, the customer counts as of December 31, 2020. This has an impact on both basic service charge revenues and volumetric margin revenues because the basic assumption is that 2020 EOP customer counts have been annualized.

Q. Why is the Company using EOP billing determinants in this case?

A. The Company is utilizing 2020 EOP Billing determinants in this case to address regulatory lag in its rate base as discussed in great detail in the testimony of Company witness Mark Chiles. This is consistent with the treatment for Rate Base in the Company's last general rate case and approved by the Commission in the last general rate case order.[6]

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[6] *Id.* at 16.

B. <u>Cost Recovery Mechanism ("CRM")</u>

Q. Please describe the purpose of the CRM and explain why amounts recovered under the mechanism change on an annual basis.

A. The CRM provides recovery for certain safety-related investments, in particular for replacement of pipeline facilities with elevated risk to the public. Consistent with the Commission's policy statement in Docket UG-120715, Cascade provides annual updates to the Commission regarding its capital investments that are recoverable under the CRM. The current rates were approved in compliance with the Company's last general rate case under Docket UG-200568. The effective date of the current CRM rates was July 1, 2021.

Q. Please describe the CRM section of the Summary of Revenues by Rate Schedule Exhibit (columns (Q) through (S).

A. This section presents adjustments associated with the Company's CRM by rate schedule. This section contains the following three columns:

1. <u>Column (Q) "Billing Determinants (Therms/Bills)"</u> – This column presents the 2020 EOP billing determinants used to calculate CRM revenues per schedule.
2. <u>Column (R) "Rate"</u> – This column presents the CRM rate associated with each rate schedule.
3. <u>Column (S) "CRM Revenue"</u> – This column presents the CRM revenue associated with each rate schedule. The revenue is the product of 2020 EOP billing determinants in column (Q) and the CRM rates presented in column (R).

Q. Please describe in greater detail the revenues associated with the CRM section in column (S).

A. This section annualizes CRM revenues by applying rates that were effective on July 1, 2021, to 2020 EOP billing determinants. The CRM adjustment is the total of annualized CRM revenues expected from merged schedules 503, 504, 505, 511, 570, and all 663 schedules less the actual CRM revenues from these schedules in 2020.

C. Proposed Rates

Q. Please describe the "Proposed" section of the Summary of Revenues by Rate Schedule Exhibit (columns labeled (T) through (V)).

A. This section presents the Company's proposed rates for each schedule in this case and the associated revenue utilizing 2020 EOP billing determinants. This section compares revenues at current rates with proposed rates to calculate the "2021 Revenue Adjustment" per schedule. This section contains the following three columns:

1. Column (T) "Proposed Rates" – This column presents the proposed rates in this case for each of the Company's schedules.
2. Column (U) "Revenue at Proposed Rates" – This column presents the revenue associated with proposed rates utilizing 2020 EOP billing determinants. It is the product of Proposed Rates in column (T) and the 2020 EOP Billing Determinants in column (N).
3. Column (V) "2021 Revenue Adjustment" – This column presents the difference between the Revenue at Proposed Rates in column (U) and the

previous 2020 EOP Margin Revenue presented in column (O). The Company's proposed revenue requirement is presented here by rate schedule.

D. Weather Normalization

Q. Please describe generally the Weather Normalization adjustment.

A. Weather normalization is performed to adjust test year sales volume to reflect a "normal" year of weather. The Company performs a Weather Normalization adjustment to modify test year billing determinates and revenue requirements to be more representative of the average weather conditions expected when the rates proposed in this case go into effect.

Q. Please provide a brief overview of the Weather Normalization data related to Exh. IDM-2.

A. Exh. IDM-2 utilizes revenue adjustments for Schedules 503 and 504 based on the proposed weather normalization methodology presented by Company witness Brian Robertson in Exh. BLR-1T. Actual customer usage observed in 2020 for Schedules 503 and 504 are adjusted to weather normalized therm values. This adjustment is called the "Weather Normalized Volume Adjustment". For the operating year 2020, the adjustment results in an increase of 3,701,701 therms for Schedule 503 and an increase of 5,383,820 therms for Schedule 504. These therm adjustments are presented in column (H) labeled "Adjusted Billing Determinants." The therm adjustments are multiplied by current margin rates to produce revenue adjustments of $1,150,230 and $1,409,484 for Schedules 503 and 504, respectively.

The weather normalization methodology supporting the adjustments in Exh. IDM-2 is provided in testimony by Company witness Brian Robertson. Weather normalized usage is not applied to other schedules in this rate proceeding.

Q. Is the Company using the same weather normalization methodology in this case as it has in prior cases?

A. Yes, the Company's proposed weather normalization methodology is consistent with the methodology approved in the Company's previous general rate case, Docket UG-200568, but with improved weather data. Cascade proposes calculating its normal weather data using actual historical temperature data from 1991-2020 rather than 1981-2010, as the Company has used in the past. This updated weather data represents the most recent 30-year period, as more fully explained by Company witness Brian Robertson in his Direct Testimony, Exh. BLR-1T.

IV. RATE SPREAD & RATE DESIGN

Q. What guiding principles are behind Cascade's rate spread and rate design proposals in this proceeding?

A. Rates should be (1) sufficient to provide recovery of the Company's total revenue requirement; (2) non-discriminating; (3) efficient, to send proper price signals and discourage wasteful usage, (4) provide administrative simplicity. These rate design principles, while not an exhaustive list, draw heavily upon the "Attributes of a Sound Rate Structure" developed by James Bonbright in Principles of Public Utility Rates.

These established, guiding principles have long formed the basis of Cascade's rate design proposals, as they do in this proceeding.[7]

Q. What methodology does the Company propose to determine Rate Spread and Rate Design in this case?

A. The Company's proposed rate spread and design methodologies remain the same as those approved by the Commission in Order 05 of Docket UG-190210. In that case, the parties agreed to "apply the revenue changes approved by the Commission on an equal percentage of margin, except for Special Contracts."[8] The Company's basic service charges for each rate schedule will remain unchanged, a requirement stipulated in the final order of Cascade's 2017 general rate case, Docket UG-170929.[9]

Q. Would you please describe Exh. IDM-3 "Revenue Distribution"?

A. Yes. This Exhibit demonstrates how the Company has equitably applied its requested revenue increase across each schedule, excluding special contracts. This is accomplished by taking the Company's Required Revenue increase from Company witness Maryalice Gresham's exhibit, Exh. MCG-3, and allocating it based on each class' percentage of overall margin revenues, excluding special contract revenues. For classes that allow for block usage, the revenue requirement is also allocated based on the block's contribution to overall margin revenues, excluding special contract revenues.

In Exh. IDM-3, column (K), the percentage of margin revenue increase per schedule demonstrates that the Company has indeed applied an equal percentage of

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7 *WUTC v. Cascade Natural Gas Corporation*, Docket UG-170929, Exh. RJA-1T (Aug. 31, 2017).
8 *WUTC v. Cascade Natural Gas Corporation*, Docket UG-190210, Order 05 at ¶ 16 (February 3, 2020).
9 *WUTC v. Cascade Natural Gas Corporation*, Docket UG-170929, Order 06 at ¶ 72 (July 20, 2018).

the margin increase to each schedule and overall. The resulting percentage increase is applied to the "Current Rate" in column (D) to calculate proposed margin rates per customer class and corresponding usage blocks. These "Proposed Rates" are shown in column (E) and flow to Exh. IDM-2, "Revenue Summary", and their effective recovery of the revenue requirement is demonstrated in the "Proposed" revenue columns of the Exhibit. The total revenue requirement distribution by schedule is proven out in Exh. IDM-2, column (V), row 504.

As I mentioned previously, the Company by order is not permitted to change any basic service charges at this time. Therefore, revenue distribution increases are not applicable to these charges.

Q. Would you please describe Exh. IDM-4, entitled "Analysis of Revenue by Detailed Rate Schedule"?

A. Yes. The exhibit provides a detailed comparison of the Company's current rates with those that are proposed by the Company in this case. The exhibit utilizes "Adjusted Billing Units" in column (B) as a basis for comparing current and proposed rates. These billing units are identical to the Company's 2020 EOP billing determinants discussed previously in this testimony.

The exhibit presents the product of the billing units (EOP customer counts and therms) and the Company's current and proposed rates which are the current and proposed total revenues by rate schedule, in columns (D) and (F). These revenue amounts are identical to such revenues presented in Exh. IDM-2 in that exhibit's columns (O) and (U).

The section labeled “Difference” shows the Company’s proposed revenue increase by rate schedule in column (G) and the overall percentage increase of revenues by rate schedule in column (H). As before, this presentation matches such proposed revenues by schedule in Exh. IDM-2, column (V). The percentage increases match the “total revenue percentage change” in Exh. IDM-3, column (K).

Q. Are the percentage increases shown in Exh. IDM-4 consistent with the equal percentage of margin methodology explained earlier in this testimony?

A. Yes; the percentages are consistent with this methodology as evidenced by their matching identical calculations in Exh. IDM-3.

V. DECOUPLING BASELINE CALCULATIONS

Q. Would you please describe Exh. IDM-5 entitled “Decoupling Mechanism, Authorized Revenue Per Customer”?

A. Yes. Consistent with the methodology approved in Order 04 in Docket UG-152286, Exh. IDM-5 presents the authorized margin revenue per customer, per month, revised to reflect the proposed changes in revenue requirement. This methodology was also reaffirmed in the final order of the Company’s prior general rate case, Docket UG-170929.[10]

Q. How is the authorized margin revenue per customer in Exh. IDM-5 calculated?

A. The monthly authorized margin revenue per customer is derived by dividing the annual proposed Margin Revenue per customer class in row 2 by the 2020 EOP test

[10] *Id.* at ¶ 83.

year therms per customer class in row 3. This produces the rates as shown per schedule in row 4.

These rates are then multiplied by the monthly 2020 EOP test year therms per customer class and then divided by the 2020 EOP customer count to determine the authorized annual revenue per customer per month.

Q. Has the Company submitted proposed tariff changes to reflect the new authorized margin revenues per customer?

A. Yes. The proposed authorized margin revenue per customer from Exh. IDM-5 is also presented in the Company's proposed tariff, Ninth Revision Sheet No. 25, Rule 21, "Decoupling Mechanism".

Q. Does this conclude your testimony?

A. Yes.