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IDAHO PUBLIC UTILITIES COMMISSION

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Attorneys for PIIC

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF ROCKY)	Case No. PAC-E-21-07
MOUNTAIN POWER'S APPLICATION)	
FOR AUTHORITY TO INCREASE ITS)	TESTIMONY OF THE
RATES AND CHARGES IN IDAHO)	PACIFICORP IDAHO
AND APPROVAL OF PROPOSED)	INDUSTRIAL CUSTOMERS IN
ELECTRIC SERVICE SCHEDULES)	SUPPORT OF SETTLEMENT
AND REGULATIONS)	

SETTLEMENT TESTIMONY OF BRADLEY G. MULLINS ON BEHALF OF THE PACIFICORP IDAHO INDUSTRIAL CUSTOMERS

November 8, 2021

Ο.	PLEASE	STATE	YOUR NAME	AND OCCUPATION.
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- 2 A. My name is Bradley G. Mullins. I am a consultant representing utility customers before
- 3 state public utility commissions in the Northwest and Intermountain West. A witness
- 4 qualification statement, including a list of cases where I have submitted testimony, can be
- 5 found at Mullins Exhibit No. 401.

6 Q. PLEASE IDENTIFY THE PARTY ON WHOSE BEHALF YOU ARE

7 TESTIFYING.

1

- 8 A. This testimony is being provided on behalf of the PacifiCorp Idaho Industrial Customers
- 9 ("PIIC"). PIIC is a trade association whose members consist of large electric customers
- served by Rocky Mountain Power ("RMP") in Idaho. PIIC's membership includes Itafos
- 11 Conda, the sole Schedule 401 special contract customer, and other customers receiving
- service on Schedule 9.

13 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

- 14 A. I provide PIIC's statement support of the Settlement Stipulation entered into by and
- among all parties to this proceeding on October 25, 2021.

16 Q. PLEASE PROVIDE AN OVERVIEW OF THE SETTLEMENT STIPULATION.

- 17 A. PIIC supports the Settlement Stipulation and recommends that the Commission find that
- the Settlement Stipulation is in the public interest. All active parties in this proceeding
- are signatories to the Settlement Stipulation and no party opposes it. The Settlement
- Stipulation was the byproduct of parties' detailed review of RMP's filing through an
- 21 extensive discovery process, followed by many rounds of settlement negotiations that
- took place over an extended period in September and October of 2021. Importantly, the
- 23 Settlement Stipulation was a compromise for all parties involved. While PIIC does not

necessarily support any of the provisions included in the Settlement Stipulation viewed in isolation, PIIC is willing to accept Settlement Stipulation as a comprehensive whole and finds the Settlement Stipulation to be a reasonable resolution of all issues in this proceeding. PIIC appreciates all of the hard work of the parties, Commission Staff and RMP in reaching this agreement.

6 Q. WHAT REVENUE REQUIREMENT IS INCLUDED IN THE SETTLEMENT STIPULATION?

The Settlement Stipulation provides for a \$8,000,000 or 2.9% base revenue increase effective January 1, 2022. This contrasts the \$19,031,069, or 7.0%, revenue requirement increase RMP sought in its initial filing. Thus, the settled revenue requirement in the Settlement Stipulation represents a 58.0% reduction to the rate increase that RMP sought in its initial filing. This revenue requirement was a negotiated value and not attributable to any specific revenue requirement adjustment, other than the specific amortization provisions and the Energy Cost Adjustment Mechanism ("ECAM") parameters identified in the Settlement Stipulation. While PIIC's revenue requirement recommendation supported a substantially lower revenue requirement that the level ultimately agreed, PIIC was willing to accept the value in the Settlement Stipulation in the spirit of compromise and in consideration of other aspects of the settlement which PIIC found to be reasonable. While a "black-box" revenue requirement settlement is not always preferred, by agreeing to this value, we avoid the need undertake potentially contentious litigation before the Commission, which is not only costly to the parties, but adds to the administrative burden of the Commission.

A.

0.	DID THE	STIPUL	ATION	ESTABL	ISH A	COST	OF C	APITAL	FOR RMP?
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A.

No. Parties did not agree on a specific cost of capital when arriving at the negotiated revenue requirement value. Accordingly, parameters such as RMP's return on equity, cost of debt, and capital structure are not specified. Importantly, however, the agreement should not be interpreted as retaining the cost of capital, and associate parameters, that were established in RMP's 2013 General Rate Case PAC-E-13-04. It is possible that the lack of a specified rate of return will create some ambiguity in future dockets, such as a docket involving a change in corporate income tax rate, although it will be possible to deal with such issues if, and when, they arise.

10 Q. WHAT REGULATORY ASSET AMORTIZATIONS WERE IDENTIFIED IN THE STIPULATION?

The Settlement Stipulation outlines specific amortization terms for several regulatory accounts, including the Deprecation Study Deferral, the Deer Creek Mine regulatory asset and the Resource Tracking Mechanism ("RTM") deferral.

With respect to the deprecation study deferral, the amortization period was lengthened from three to four years relative to RMP's initial filing.

In addition, the Settlement Stipulation specified a three-year amortization period for the Deer Creek Mine amortization, including amortization of future unpaid expenses of \$14,347,296 in unpaid royalties and \$6,521,059 of future remediation expenses. These amounts were important to specify to ensure that ratepayers receive credit for the unpaid amounts in future proceedings.

Finally, Parties did not necessarily agree on whether it was appropriate to include an RTM Deferral in revenue requirement in this case. The resolution of the handling of that regulatory account was reserved for RMP's next general rate case.

4 Q. WHAT CHANGES DID RMP PROPOSE IN ITS INITIAL FILING TO SCHEDULE 401 AND SCHEDULE 9?

A.

A. RMP proposed migrating its second-largest customer in Idaho, the Itafos Conda

phosphate mining and processing facility, from the Schedule 401 special contract to

Schedule 9, *General Service – High Voltage*. Itafos is a PIIC member, along with several

other Schedule 9 customers. Accordingly, PIIC was particularly interested in ensuring

that the proposed migration would be neither harmful to Itafos nor existing Schedule 9

customers.

Q. DOES PIIC SUPPORT MIGRATING THE SPECIAL CONTRACT TO SCHEDULE 9?

In the context of the overall stipulation, including the rate design for Schedule 9 in Settlement Stipulation paragraph 18, PIIC supports migrating the Schedule 401 special contract to cost of service rates. Under paragraph 18 of the settlement stipulation rates are designed to hold existing Schedule 9 customers harmless from the migration, assigning the rate class an average 2.9% rate increase. Further, the Schedule 401 special contract was then migrated to Schedule 9 based on the rates established for existing Schedule 9 customers, providing the Schedule 401 customer with the benefit of joining a rate class consisting of a diverse group of customers. Finally, in reviewing the Schedule 401 migration, it was also necessary for PIIC to consider that the Schedule 401 customer will begin paying the Schedule 9 2.25% energy efficiency surcharge, resulting in an

additional rate increase associated with the Schedule 401 migration not considered in the rate spread calculations performed for this case.

3 Q. HOW LONG HAS THE CONDA PLANT BEEN ON A SPECIAL CONTRACT?

A. The Schedule 401 Conda plant has received service under a special contract at least since at least 1988, when it was acquired by Nu-West Industries. It is likely, however, that the facility had been served on a special contract since it started operations in 1967, although few records are available prior to the date that Nu-West Industries took over operations of the mill. Given this long history, the proposal to migrate Itafos Conda to cost of service rates was of particular concern to PIIC.

10 Q. WHAT WERE SOME OF THOSE SCHEDULE 9 COST OF SERVICE 11 CONCERNS AND WERE THEY RESOLVED IN THE SETTLEMENT?

12 A. PIIC had concerns about the quality and accuracy of RMP's cost of service study related
13 to the migration of the Itafos plant off Schedule 401 and onto Schedule 9. Those
14 concerns were raised by PIIC in settlement negotiations, and as discussed above, the rate
15 design agreed to by all parties, as well as the overall revenue requirement increase
16 proposed in the Settlement Stipulation, allowed PIIC to accept the special contract
17 migration and to endorse the Settlement Stipulation in its entirety.

18 Q. DOES THIS CONCLUDE YOUR SETTLEMENT TESTIMONY?

19 A. Yes



Brad Mullins

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ABOUT

MW Analytics is the professional consulting practice of Brad Mullins, a consultant and expert witness that represents utility customers in regulatory proceedings before state utility commissions throughout the Western United States. Brad has sponsored expert witness testimony in over 80 regulatory proceeding encompassing a variety of subject matters, including revenue requirement, regulatory accounting, rate development, and new resource additions. Brad has also assisted his clients through numerous informal regulatory, legislative and energy policy matters. In addition to providing regulatory services, MW Analytics also provides advisory, energy marketing and other energy consulting services.

PRACTICE AREAS

MW Analytics has experience representing customer interests in litigated and informal regulatory proceedings, including the following subject areas:

- Revenue Requirement
- Power Cost Modeling
- Tax Provisions and Tax Reform
- Capital Additions and Forecasting
- Regulatory Accounting

- Depreciation Studies
- Pole Attachments
- Integrated Resource Planning
- Avoided Cost Calculations
- Utility Plant Retirements

EDUCATION AND WORK EXPERIENCE

Brad has a Master of Accounting degree from the University of Utah. After obtaining his master's degree, Brad worked at Deloitte Tax in San Jose, California, where he was responsible for preparing corporate tax returns for multinational corporate clients and partnership returns for hedge fund clients. Brad was later promoted to a Tax Senior position in a national tax practice specializing research and development tax credit studies. Following Deloitte, Brad worked at PacifiCorp Energy, as an analyst involved in power cost modeling and forecasting.

REGULATORY APPEARANCES

Brad has sponsored expert witness testimony in the following regulatory proceedings:

Docket	Party	Topics
In re Portland General Electric, Request for a General Rate Revision, Or.PUC Docket No. UE 394	Alliance of Western Energy Consumers	Power Cost Modeling
In reJoint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for approval of their Economic Recovery Transportation Electrification Plan for the period 2022-2024, PUC Nv. Docket No. 21-09004	Nevada Resort Association	Transportation Electrification
In re PacifiCorp, dba Pacific Power, 2020 Power Cost Adjustment Mechanism, Or.PUC Docket No. UE 392	Alliance of Western Energy Consumers	Power Cost Deferral

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In re the Application of Rocky Mountain Power for Authority to Decrease Current Rates by \$14.9 Million to Refund Deferred Net Power Costs Under Tariff Schedule 95 Energy Cost Adjustment Mechanism and to Decrease Current Rates by \$166 Thousand Under Tariff Schedule 93, REC and SO2 Revenue Adjustment Mechanism, Wy.PSC Docket No. 20000-599-EM-21	Wyoming Industrial Energy Consumers	Power Cost Deferral
In re Portland General Electric 2021 Annual Update Tariff Schedule 125, Or. PUC Docket No. UE 391	Alliance of Western Energy Consumers	Power Cost Modeling
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 a regulatory asset account to recover costs relating to the development and implementation of their Joint Natural Disaster Protection Plan, PUC NV. Docket No. 21-03004	Wynn Las Vegas, LLC; Smart Energy Alliance	Single-Issue Rate Filing
In re PacifiCorp d.b.a. Pacific Power, 2022 Transition Adjustment Mechanism, Or.PUC Docket No. UE 390	Alliance of Western Energy Consumers	Power Cost Modeling
In re Avista 2020 General Rate Case, Wa.U.T.C. Docket No. UE-200900 (Cons.)	Alliance of Western Energy Consumers	Revenue Requirement
In re NV Energy's Fourth Amendment to Its 2018 Joint Integrated Resource Plan, PUC Nv. Docket No 20-07023	Wynn Las Vegas, LLC; Smart Energy Alliance	Transmission Planning
In Re Cascade Natural Gas Corporation, 2020 General Rate Case, Wa.U.T.C. Docket No. UG-200568	Alliance of Western Energy Consumers	Revenue Requirement
In re Cascade Natural Gas Corporation, Petition to File Depreciation Study, Or.PUC Docket No. UM 2073	Alliance of Western Energy Consumers	Depreciation Rates
In re the Application of Rocky Mountain Power for Authority to Increase Current Rates By \$7.4 Million to Recover Deferred Net Power Costs Under Tariff Schedule 95 Energy Cost Adjustment Mechanism and to Decrease Current Rates by \$604 Thousand Under Tariff Schedule 93, Rec and So2 Revenue Adjustment Mechanism, Wy.PSC Docket No. 20000-582-EM-20	Wyoming Industrial Energy Consumers	Power Cost Deferral
In re the Complaint of Willamette Falls Paper Company and West Linn Paper Company against Portland General Electric Company, Or.PUC Docket No. UM 2107	Willamette Falls Paper Company	Consumer Direct Access, Tariff Dispute
In re The Application of Rocky Mountain Power for Authority to Increase its Retail Electric Service Rates by Approximately \$7.1 Million Per Year or 1.1 Percent, to Revise the Energy Cost Adjustment Mechanism, and to Discontinue Operations at Cholla Unit 4, Wy.PSC Docket No. 2000-578-ER-20	Wyoming Industrial Energy Consumers	Power Cost Modeling
Avista Corporation 2021 General Rate Case, Or.PUC Docket No. UG 389	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
In re NW Natural Request for a General Rate Revision, Or.PUC Docket No. UG 388.	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
In re PacifiCorp, Request to Initiate an Investigation of Multi-Jurisdictional Issues and Approve an Inter-Jurisdictional Cost Allocation Protocol, Or.PUC, UM 1050.	Alliance of Western Energy Consumers	Jurisdictional Allocation
In re Puget Sound Energy 2019 General Rate Case, Wa.UTC Docket No. UE 190529.	Alliance of Western Energy Consumers	Revenue Requirement, Coal Retirement Costs
Avista Corporation 2020 General Rate Case, Wa.UTC Docket No. UE-190334 (Cons.)	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
In re Cascade Natural Gas Corporation Application for Approval of a Safety	Alliance of Western Energy Consumers	Ratemaking Policy
Cost Recovery Mechanism, Or. PUC Docket No. UM 2026		
Cost Recovery Mechanism, Or. PUC Docket No. UM 2026 In re Avista Corporation, Request for a General Rate Revision, Or.PUC Docket No. UG 366.	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design

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In re PacifiCorp 2020 Transition Adjustment Mechanism, Or.PUC Docket No. UE 356.	Alliance of Western Energy Consumers	Power Cost Modeling
<u>In re PacifiCorp 2020 Renewable Adjustment Clause,</u> Or.PUC Docket No. UE 352.	Alliance of Western Energy Consumers	Single-Issue Rate Filing
2020 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration, Case No. BP-20	Alliance of Western Energy Consumers	Revenue Requirement, Policy
In the Matter of the Application of MSG Las Vegas, LLC for a Proposed Transaction with a Provider of New Electric Resources, PUC Nv. Docket No. 18-10034	Madison Square Garden	Customer Direct Access
Puget Sound Energy 2018 Expedited Rate Filing, Wa.UTC Dockets UE-180899/UG-180900 (Cons.).	Alliance of Western Energy Consumers	Revenue Requirement, Settlement
Georgia Pacific Gypsum LLC's Application to Purchase Energy, Capacity, and/or Ancillary Services from a Provider of New Electric Resources, PUC Nv. Docket No. 18-09015.	Georgia Pacific	Customer Direct Access
Joint Application of Nevada Power Company d/b/a NV Energy for approval of their 2018-2038 Triennial Integrated Resource Plan and 2019-2021 Energy Supply Plan, PUCN Docket No. 18-06003.	Smart Energy Alliance	Resource Planning
In re Cascade Natural Gas Corporation Request for a General Rate Revision, Or.PUC, Docket No. UE 347.	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
In re Portland General Electric Company Request for a General Rate Revision, Or.PUC Docket No UE 335.	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
In re Northwest Natural Gas Company, dba NW Natural, Request for a General Rate Revision, Or.PUC Docket No. UG 344.	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
In re Cascade Natural Gas Corporation Request for a General Rate Revision, Wa.UTC, Docket No. UE-170929.	Northwest Industrial Gas Users	Revenue Requirement, Rate Design
In the Matter of Hydro One Limited, Application for Authorization to Exercise Substantial Influence over the Policies and Actions of Avista Corporation, Or.PUC, Docket No. UM 1897.	Alliance of Western Energy Consumers	Merger
Application of Rocky Mountain Power for Approval of a Significant Energy Resource Decision and Voluntary Request for Approval of Resource Decision, Ut.PSC Docket No. 17-035-40	Utah Industrial Energy Consumers, & Utah Associated Energy Users	New Resource Addition
In re PacifiCorp, dba Rocky Mountain Power, for a CPCN and Binding Ratemaking Treatment for New Wind and Transmission Facilities, Id.PUC Case No. PAC-E-17-07	PacifiCorp Idaho Industrial Customers	New Resource Addition
In re PacifiCorp, dba Pacific Power, 2016 Power Cost Adjustment Mechanism, Or.PUC, Docket No. UE 327.	Alliance of Western Energy Consumers	Power Cost Deferral
In re PacifiCorp 2016 Power Cost Adjustment Mechanism, Wa.UTC Docket No. UE-170717	Boise Whitepaper, LLC	Power Cost Deferral
In re Avista Corporation 2018 General Rate Case, Wa.UTC Dockets UE-170485 and UG-170486 (Consolidated).	Industrial Customers of Northwest Utilities, & Northwest Industrial Gas Users	Revenue Requirement, Rate Design
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, PUCN. Docket No. 17-06003.	Smart Energy Alliance	Revenue Requirement

In re the Application of Rocky Mountain Power for Authority to Decrease Current Rates by \$15.7 Million to Refund Deferred Net Power Costs Under	Wyoming Industrial Energy Consumers	Power Cost Deferral
Tariff Schedule 95 Energy Cost Adjustment Mechanism and to Decrease Current Rates By \$528 Thousand Under Tariff Schedule 93, REC and SO2 Revenue Adjustment Mechanism, Wy. PSC, Docket No. 20000-514-EA-17 (Record No. 14696).		
In re the 2018 General Rate Case of Puget Sound Energy, Wa.UTC, Docket No. UE-170033 (Cons.).	Industrial Customers of Northwest Utilities, & Northwest Industrial Gas Users	Revenue Requirement Rate Design
In re PacifiCorp, dba Pacific Power, 2018 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 323.	Industrial Customers of Northwest Utilities	Power Cost Modeling
In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC, Docket No. UE 319.	Industrial Customers of Northwest Utilities	Revenue Requirement Rate Design
In re Portland General Electric Company, Application for Transportation Electrification Programs, Or.PUC, UM 1811.	Industrial Customers of Northwest Utilities	Electric Vehicle Charging
In re Pacific Power & Light Company, Application for Transportation Electrification Programs, Or.PUC, Docket No. UM 1810.	Industrial Customers of Northwest Utilities	Single-issue Ratemaking
In re the Public Utility Commission of Oregon, Investigation to Examine PacifiCorp, dba Pacific Power's Non-Standard Avoided Cost Pricing, Or.PUC, Docket No. UM 1802.	Industrial Customers of Northwest Utilities	Qualifying Facilities
In re Pacific Power & Light Co., Revisions to Tariff WN U-75, Advice No. 16-05, to modify the Company's existing tariffs governing permanent disconnection and removal procedures, Wa.UTC, Docket No. UE-161204.	Boise Whitepaper, LLC	Customer Direct Access
In re Puget Sound Energy's Revisions to Tariff WN U-60, Adding Schedule 451, Implementing a New Retail Wheeling Service, Wa.UTC, Docket No. UE-161123.	Industrial Customers of Northwest Utilities	Customer Direct Access
2018 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration, Case No. BP-18.	Industrial Customers of Northwest Utilities	Revenue Requirement Policy
In re Portland General Electric Company Application for Approval of Sale of Harborton Restoration Project Property, Or.PUC, Docket No. UP 334 (Cons.).	Industrial Customers of Northwest Utilities	Environmental Deferral
In re An Investigation of Policies Related to Renewable Distributed Electric Generation, Ar.PSC, Matter No. 16-028-U.	Arkansas Electric Energy Consumers	Net Metering
In re Net Metering and the Implementation of Act 827 of 2015, Ar.PSC, Matter No. 16-027-R.	Arkansas Electric Energy Consumers	Net Metering
In re the Application of Rocky Mountain Power for Approval of the 2016 Energy Balancing Account, Ut.PSC, Docket No. 16-035-01	Utah Associated Energy Users	Power Cost Deferral
In re Avista Corporation Request for a General Rate Revision, Wa.UTC, Docket No. UE-160228 (Cons.).	Industrial Customers of Northwest Utilities, & Northwest Industrial Gas Users	Revenue Requirement Rate Design
In re the Application of Rocky Mountain Power to Decrease Current Rates by \$2.7 Million to Recover Deferred Net Power Costs Pursuant to Tariff Schedule 95 and to Increase Rates by \$50 Thousand Pursuant to Tariff Schedule 93, Wy.PSC, Docket No. 20000-292-EA-16.	Wyoming Industrial Energy Consumers	Power Cost Deferral
In re PacifiCorp, dba Pacific Power, 2017 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 307.	Industrial Customers of Northwest Utilities	Power Cost Modeling
In re Portland General Electric Company, 2017 Annual Power Cost Update Tariff (Schedule 125), Or.PUC, Docket No. UE 308.	Industrial Customers of Northwest Utilities	Power Cost Modeling
In re Pacific Power & Light Company, General rate increase for electric services, Wa.UTC, Docket No. UE-152253.	Boise Whitepaper, LLC	Revenue Requirement Rate Design

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In The Matter of the Application of Rocky Mountain Power for Authority of a General Rate Increase in Its Retail Electric Utility Service Rates in Wyoming of \$32.4 Million Per Year or 4.5 Percent, Wy.PSC, Docket No. 20000-469-ER-	Wyoming Industrial Energy Consumers	Power Cost Modeling	
15. In re Avista Corporation, General Rate Increase for Electric Services, Wa.UTC, Docket No. UE-150204.	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design	
In re the Application of Rocky Mountain Power to Decrease Rates by \$17.6 Million to Recover Deferred Net Power Costs Pursuant to Tariff Schedule 95 to Decrease Rates by \$4.7 Million Pursuant to Tariff Schedule 93, Wy.PSC, Docket No. 20000-472-EA-15.	Wyoming Industrial Energy Consumers	Power Cost Deferral	
Formal complaint of The Walla Walla Country Club against Pacific Power & Light Company for refusal to provide disconnection under Commission-approved terms and fees, as mandated under Company tariff rules, Wa.UTC, Docket No. UE-143932.	Columbia Rural Electric Association	Customer Direct Access / Customer Choice	
In re PacifiCorp, dba Pacific Power, 2016 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 296.	Industrial Customers of Northwest Utilities	Power Cost Modeling	
In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC, Docket No. UE 294.	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design	
In re Portland General Electric Company and PacifiCorp dba Pacific Power, Request for Generic Power Cost Adjustment Mechanism Investigation, Or.PUC, Docket No. UM 1662.	Industrial Customers of Northwest Utilities	Power Cost Deferral	
In re PacifiCorp, dba Pacific Power, Application for Approval of Deer Creek Mine Transaction, Or.PUC, Docket No. UM 1712.	Industrial Customers of Northwest Utilities	Single-issue Ratemaking	
In re Public Utility Commission of Oregon, Investigation to Explore Issues Related to a Renewable Generator's Contribution to Capacity, Or.PUC, Docket No. UM 1719.	Industrial Customers of Northwest Utilities	Resource Planning	
In re Portland General Electric Company, Application for Deferral Accounting of Excess Pension Costs and Carrying Costs on Cash Contributions, Or.PUC, Docket No. UM 1623.	Industrial Customers of Northwest Utilities	Single-issue Ratemaking	
2016 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration, Case No. BP-16.	Industrial Customers of Northwest Utilities	Revenue Requirement, Policy	
In re Puget Sound Energy, Petition to Update Methodologies Used to Allocate Electric Cost of Service and for Electric Rate Design Purposes, Wa.UTC, Docket No. UE-141368.	Industrial Customers of Northwest Utilities	Cost of Service	
In re Pacific Power & Light Company, Request for a General Rate Revision Resulting in an Overall Price Change of 8.5 Percent, or \$27.2 Million, Wa.UTC, Docket No. UE-140762.	Boise Whitepaper, LLC	Revenue Requirement, Rate Design	
In re Puget Sound Energy, Revises the Power Cost Rate in WN U-60, Tariff G, Schedule 95, to reflect a decrease of \$9,554,847 in the Company's overall normalized power supply costs, Wa.UTC, Docket No. UE-141141.	Industrial Customers of Northwest Utilities	Power Cost Modeling	
In re the Application of Rocky Mountain Power for Authority to Increase Its Retail Electric Utility Service Rates in Wyoming Approximately \$36.1 Million Per Year or 5.3 Percent, Wy.PSC, Docket No. 20000-446-ER-14.	Wyoming Industrial Energy Consumers	Power Cost Modeling	
In re Avista Corporation, General Rate Increase for Electric Services, RE, Tariff WN U-28, Which Proposes an Overall Net Electric Billed Increase of 5.5 Percent Effective January 1, 2015, Wa.UTC, Docket No. UE-140188.	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design, Power Costs	
In re PacifiCorp, dba Pacific Power, Application for Deferred Accounting and Prudence Determination Associated with the Energy Imbalance Market, Or.PUC, Docket No. UM 1689.	Industrial Customers of Northwest Utilities	Single-issue Ratemaking	
In re PacifiCorp, dba Pacific Power, 2015 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 287.	Industrial Customers of Northwest Utilities	Power Cost Modeling	

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In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC, Docket No. UE 283.	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design
In re Portland General Electric Company's Net Variable Power Costs (NVPC) and Annual Power Cost Update (APCU), Or.PUC, Docket No. UE 286.	Industrial Customers of Northwest Utilities	Power Cost Modeling
In re Portland General Electric Company 2014 Schedule 145 Boardman Power Plant Operating Adjustment, Or.PUC, Docket No. UE 281.	Industrial Customers of Northwest Utilities	Coal Retirement
In re PacifiCorp, dba Pacific Power, Transition Adjustment, Five-Year Cost of Service Opt-Out (adopting testimony of Donald W. Schoenbeck), Or.PUC, Docket No. UE 267.	Industrial Customers of Northwest Utilities	Customer Direct Access