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BEFORE THE IDAHO PUBLIC UTILITY COMMISSION

**IN THE MATTER OF THE APPLICATION)
OF INTERMOUNTAIN GAS COMPANY FOR)
AUTHORITY TO INCREASE ITS RATES)
AND CHARGES FOR NATURAL GAS)
SERVICE IN THE STATE OF IDAHO)
_____)**

CASE NO. INT-G-22-07

SETTLEMENT TESTIMONY OF BRADLEY G. MULLINS

ON BEHALF OF THE ALLIANCE OF WESTERN ENERGY CONSUMERS

May 17, 2023

1 **I. INTRODUCTION AND SUMMARY**

2 **Q. PLEASE STATE YOUR NAME AND OCCUPATION.**

3 A. My name is Bradley G. Mullins. I am a consultant representing utility customers before state
4 public utility commissions in the Northwest and Intermountain West. My witness qualification
5 statement can be found at **Mullins Exhibit 201**.

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

7 A. I am testifying on behalf of the Alliance of Western Energy Consumers (“AWEC”). AWEC is
8 a non-profit trade association whose members are large energy users in the Western United
9 States, including customers receiving gas sales and transportation services from Intermountain
10 Gas Company (“Intermountain”).

11 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

12 A. I discuss AWEC’s support for the May 4, 2023 Stipulation and Settlement (“Stipulation”)
13 entered into by Intermountain, Staff for the Idaho Public Utilities Commission (“Staff”),
14 AWEC, and the Idaho Conservation League (collectively, “Settling Parties”). The City of
15 Boise, the only intervenor which is not a party to the Stipulation, has indicated that they do not
16 intend to oppose the Stipulation. The Settling Parties and the City of Boise are collectively
17 referred to herein as (“Parties”).

18 **Q. PLEASE SUMMARIZE AWEC’S SUPPORT FOR THE STIPULATION.**

19 A. The under the terms of the Stipulation, the Settling Parties agreed to increase Intermountain’s
20 margin rates by \$3,050,000 or 2.75%. The Stipulation represents an \$8,287,947 reduction
21 from the \$11,337,947 revenue requirement increase Intermountain requested in its initial filing.
22 In addition, the Stipulation provides a rate spread recognizing that large volume sales and

1 transportation customers are paying rates in excess of their class cost of service. While the rate
2 spread does not move the large volume sales and transportation rate classes to parity, AWEC
3 supports the gradual move in this case due to overall size of the rate increase, which is
4 relatively small in comparison to Intermountain’s filed case. Finally, the Stipulation contains
5 requirements for Intermountain to provide information about intercorporate cost allocations in
6 its next general rate case filing, a provision that AWEC supported. AWEC finds that the
7 Stipulation represents a reasonable comprise of the issues raised in this docket and
8 recommends that the Commission approve the Stipulation.

9 **Q. WHAT STANDARD DOES THE COMMISSION APPLY WHEN CONSIDERING A**
10 **SETTLEMENT?**

11 A. The Commission has jurisdiction over this matter under *Idaho Code* §§ 61-502 and 61-503,
12 and has the express statutory authority to investigate rates, charges, rules, regulations,
13 practices, and contracts of public utilities and to determine whether they are just, reasonable,
14 preferential or discriminatory, or in violation of any provision of law, and may fix the same by
15 Order. *Idaho Code* §§ 61-502 and 61-503. Proponents of a proposed settlement must show
16 “that the settlement is reasonable, in the public interest, or otherwise in accordance with law or
17 regulatory policy.” IDAPA 31.01.01.275. Notwithstanding, the Commission is not bound by
18 settlement agreements. IDAPA 31.01.01.276. Instead, the Commission “will independently
19 review any settlement proposed to it to determine whether the settlement is just, fair and
20 reasonable, in the public interest, or otherwise in accordance with law or regulatory policy.” *Id.*

21 **Q. PLEASE DISCUSS AWEC’S REVIEW OF INTERMOUNTAIN’S FILING.**

22 A. AWEC performed a detailed review of Intermountain’s revenue requirement and rate spread
23 and rate design. AWEC submitted 95 production requests and reviewed Intermountain’s

1 responses to Production Requests. AWEC also reviewed Intermountain's responses to the
2 numerous production requests from Staff. AWEC also participated in settlement negotiations.
3 Based on its review of discovery, AWEC prepared a detailed revenue requirement proposal
4 which was provided to settlement participants for consideration in the settlement process.

5 **Q. PLEASE DISCUSS THE REVENUE REQUIREMENT CHANGES IN**
6 **INTERMOUNTAIN'S MARCH 9, 2023 UPDATED DIRECT FILINGS.**

7 A. In its initial filing, Intermountain requested a \$11,337,947 or 10.56% margin rate increase.
8 The initial filing used a historical test period, consistent with the Commission's preferred
9 practice, based on the year ending December 31, 2022. The full year of test period results was
10 not available at the time of Intermountain's filing, which occurred on December 1, 2022.
11 Accordingly, the revenue requirement in Intermountain's initial filing included forecast data
12 for the fourth quarter of 2022. In AWEC Production Request 02, AWEC requested that
13 Intermountain update its test period results to include actual data for the fourth quarter of 2022.
14 Intermountain responded to AWEC Data Request 02 on February 28, 2023, providing updated
15 revenue requirement calculations with the full year of historical data, and later filed Updated
16 Direct Testimony on March 9, 2023 incorporating the results of that analysis into its filing.

17 In addition to updating the test period results described above, Intermountain also
18 corrected several errors that AWEC had identified in discovery. In AWEC Production
19 Requests 21 and 23, AWEC identified errors related to Intermountain's calculation of income
20 tax expenses. In its response to AWEC's requests, Intermountain acknowledged its mistake
21 and committed to correcting the error in its Updated Direct Filings.

22 In Intermountain's March 9, 2023 Updated Direct Filings, Intermountain included an
23 update of its revenue requirement with actual data for the entire test period. Intermountain also

1 corrected the above referenced tax expense errors. The result of the March 9, 2023 Updated
2 Direct Filings was a proposed revenue requirement of \$6,752,224, representing a \$4,585,723
3 reduction from Intermountain's initial filing. Of this reduction, approximately \$4,138,315 of
4 the difference in revenue requirement from Intermountain's initial filing was attributable to
5 reduced tax expenses. In response to AWEC Production Request 63, Intermountain confirmed
6 that the reduction to income tax expenses was attributable to the tax expense items identified in
7 AWEC Production Requests 21 and 23. Copies of these requests have been attached as
8 **Mullins Exhibit 202.**

9 **Q. PLEASE GIVE AN OVERVIEW OF THE SETTLEMENT PROCESS.**

10 A. The Parties met for settlement conferences on March 30 and 31, 2023. In the settlement
11 conferences, the Parties presented their respective positions and proposed adjustments to
12 Intermountain's revenue requirement and Parties discussed the merits of each adjustment.
13 Ultimately, the Settling Parties were unable to reach consensus on all of the individual revenue
14 requirement adjustments that had been proposed. Notwithstanding, the Settling Parties were
15 able to reach a compromise position in which Intermountain would be provided with a
16 \$3,050,000 revenue requirement increase, reflecting an overall margin rate increase of
17 approximately 2.75%. Each Settling Party came to this result independently. Other than the
18 items specified in Paragraph 2 of the Stipulation, there was no consensus on the specific
19 adjustments that were made to arrive at this result. Based on AWEC's proposed adjustments
20 and analysis prepared in advance of the settlement conference, however, AWEC found the
21 stipulated level of revenue requirement to be a reasonable result.

1 **Q. WHY DID AWEC AGREE TO A 9.5% ROE?**

2 A. Paragraph 2(a.) of the Stipulation provides Intermountain with a 9.5% return on equity
3 (“ROE”). From AWEC’s perspective, in the context of the overall Stipulation and taking into
4 consideration the unique factors facing Intermountain, AWEC was willing to accept a 9.5%
5 ROE. AWEC finds that the Stipulation, taken as a whole, results in fair, just and reasonable
6 rates.

7 **Q. PLEASE DISCUSS THE RATE SPREAD INCLUDED IN THE STIPULATION.**

8 A. The rate spread included in the Stipulation was based on Intermountain’s filed case, which
9 provided schedule LV sales and T-4 transportation customers with a rate increase that is 53%
10 of the system average rate increase, or approximately 1.5%. Similarly, the rate spread included
11 in the Stipulation provides T-3 interruptible transportation customers with a rate increase that is
12 25% of the system average rate increase, or approximately 0.7%. Based on the cost of service
13 study contained in Intermountain’s March 9, 2023 Updated Direct Testimony, Schedules LV
14 and T-4 had parity ratios of 1.38 and 1.37, respectively. By definition, the rates for those
15 schedules would need to be reduced significantly to bring those customer rates in line with
16 their actual cost of service. Schedule T-3 transportation customers had an even larger parity
17 ratio of 6.55, meaning that the rates for those customers would need to be reduced by several
18 multiples to reach cost of service rates. In the Stipulation, there was no consensus on the cost-
19 of-service study assumptions and results. Notwithstanding, AWEC was willing to agree to a
20 more gradual shift towards parity, particularly considering the magnitude of the revenue
21 requirement increase in the Stipulation. AWEC recognizes that high energy costs present a
22 challenge for all customers, and in the context of gradualism and the spirit of compromise,

1 AWEC was willing to accept Intermountain’s proposed rate spread as part of a global
2 settlement.

3 **Q. PLEASE EXPLAIN THE SETTLEMENT PROVISIONS SURROUNDING CROSS**
4 **COMPANY COST ALLOCATIONS.**

5 A. One of AWEC’s concerns with Intermountain’s filed case had to do with cross company cost
6 allocations. Since Intermountain was acquired by MDU Resources (“MDU”) in 2008, the
7 amount of costs that have been allocated from Intermountain’s corporate parent and between
8 other affiliate utilities have been increasing. MDU and its family of utilities are also becoming
9 increasingly integrated, making it more difficult to segregate costs from one utility to another.
10 While AWEC recognizes that there can be some benefits to integrated operation of certain
11 utility functions, AWEC was concerned with the level of detail supporting the cost allocations
12 that were proposed in revenue requirement. Accordingly, as a provision of the Stipulation,
13 AWEC requested that Intermountain provide further information regarding intercorporate cost
14 allocations in its next general rate case filings. Specifically, AWEC requested that
15 Intermountain file testimony describing the allocation methods, and that Intermountain provide
16 workpapers supporting the allocation factors and the allocated costs in its filing. Accordingly,
17 in Paragraph 5 of the Stipulation, Intermountain agreed to provide more cost allocation
18 information in its next general rate case. This provision of the Stipulation is designed to
19 improve staff and intervenors’ ability to review the cost allocation and provide a better
20 understanding of how the intercorporate cost allocations are being performed.

21 **Q. PLEASE EXPLAIN WHY THE STIPULATION SATISFIES THE INTERESTS AND**
22 **CONCERNS OF AWEC.**

23 A. Based on its review of Intermountain’s filing and through the discovery process, AWEC had
24 issues with the requested ROE, income tax expense, several revenue requirements adjustments,

1 intercompany allocations, and rate spread and rate design. Although the Stipulation does not
2 incorporate all of AWEC's proposed adjustments, it does incorporate many of AWEC
3 adjustments and positions. Accordingly, the overall result is fair and provides a significant
4 benefit to customers.

5 **Q. PLEASE EXPLAIN WHY AWEC BELIEVES THE STIPULATION IS IN THE**
6 **PUBLIC INTEREST.**

7 A. AWEC believes the Stipulation is in the public interest and recommends the Commission
8 approve the Stipulation because the best interests of Intermountain's natural gas customers are
9 served by the underlying fair compromise on certain revenue requirement and rate spread and
10 design issues. While the Stipulating Parties may each hold different positions on the individual
11 components of Intermountain's natural gas revenue requirement addressed in the Stipulation,
12 AWEC supports the Stipulation because it decreased the proposed revenue requirement
13 increase by \$8,287,947 from Intermountain's initial filing, which results in a revenue
14 requirement increase of \$3,050,000. AWEC supports the Stipulation as an overall result that is
15 a fair compromise between Intermountain and its customers. AWEC also finds the Stipulation
16 to be in the public interest as the spread of the gas rate increase is done in a manner to better
17 align rates based on Intermountain's cost of service study. For the reasons set forth above,
18 AWEC believes the Stipulation is in the public interest and should be approved by the
19 Commission.

20 **Q. DO YOU HAVE ANY CLOSING REMARKS?**

21 A. AWEC appreciates the opportunity to participate in this proceeding. AWEC also appreciates
22 Staff's thorough review of, and attention to, the matters at issue in this proceeding, and
23 Intermountain's willingness to engage in settlement negotiations in good faith in order to reach

1 a compromise position that all parties could support. While this Stipulation did not necessarily
2 resolve all the issues that AWEC identified in its review, AWEC found that it represented a
3 reasonable compromise, resulting in just a 2.75% rate increase relative to the 10.56% rate
4 increase included in Intermountain's initial filing. AWEC supports the stipulation as just, fair
5 and reasonable and in the public interest.

6 **Q. DOES THIS CONCLUDE YOUR SETTLEMENT TESTIMONY?**

7 A. Yes.

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CASE NO. INT-G-22-07

EXHIBIT 201 TO ACCOMPANY THE
SETTLEMENT TESTIMONY OF BRADLEY G. MULLINS

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

Education

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

Relevant Prior Experience

- PacifiCorp, Portland, OR: Net Power Cost Consultant 2010 – 2013
- Analyst involved in power cost modeling and forecasting
 - Responsible for preparing power cost forecasts, supporting testimony for regulatory filings, preparing annual power cost deferral filings, and developing qualifying facility avoided cost calculations
- Deloitte, San Jose, CA: Tax Senior 2007 – 2009
- Staff accountant responsible for preparing corporate tax returns for multinational corporate clients and partnership returns for hedge fund clients
 - Joined to national tax practice specializing research and development tax credit studies

Regulatory Appearances

Docket	Party	Topics
<i>In re Joint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for approval of the fourth amendment to its 2021 Joint Integrated Resource Plan, PUC Nv. Docket No. 22-11032.</i>	Caesars Enterprise Services, LLC; MGM Resorts International; Nevada Resorts Association	Resource Planning
<i>In re Joint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for approval of the Third Amendment to its 2021 Joint Integrated Resource Plan., PUC Nv. Docket No. 22-09006.</i>	Caesars Enterprise Services, LLC; MGM Resorts International; Nevada Resorts Association	Transportation Electrification
<i>In re Portland General Electric Company, Advice No. 22-18 New Schedule 151 Wildfire Mitigation Cost Recovery, Or.PUC Docket No. UE 412.</i>	Alliance of Western Energy Consumers	Regulatory Accounting

Docket	Party	Topics
<i>In re PacifiCorp, Automatic Adjustment Clause for Wildfire Protection Plan Costs, Or.PUC Docket No. UE 407.</i>	Alliance of Western Energy Consumers	Regulatory Accounting
<i>In re Portland General Electric Company, Application for Authority to Amortize Deferred Amounts Related to 2020 and 2021 Wildfire and Ice Storm Emergency Events, Or.PUC Docket No. UE 408.</i>	Alliance of Western Energy Consumers	Regulatory Accounting
<i>In re PacifiCorp 2021 Power Cost Adjustment Mechanism, Or.PUC Docket No. UE 404.</i>	Alliance of Western Energy Consumers	Power Cost Deferral
<i>In re Portland General Electric Company, 2021 Annual Power Cost Variance Mechanism, Or. PUC UE 406</i>	Alliance of Western Energy Consumers	Power Cost Deferral
<i>In re Portland General Electric Company, Application Regarding Amortization of Boardman Deferral, Or.PUC Docket No. UE 410.</i>	Alliance of Western Energy Consumers	Regulatory Accounting
<i>In re the application of Sierra Pacific Power Company d/b/a NV Energy for authority to adjust its annual revenue requirement for general rates charged to all classes of electric customers and for relief properly related thereto, PUC Nv. Docket No. 22-06014.</i>	Smart Energy Alliance and Caesars Enterprise Services, LLC	Revenue Requirement
<i>In re the Application of Dominion Energy Utah to Increase Distribution Rates and Charges and Make Tariff Modifications Ut.PSC Docket No. 22-057-03.</i>	Nucor Steel-Utah	Cost of Service, Rate Spread and Rate Design
<i>In re Joint Application of Nevada Power Company d/b/a NV Energy (“NPC”) and Sierra Pacific Power Company d/b/a NV Energy (“SPPC”) for approval to merge into a single corporate entity, to transfer Certificates of Public Convenience and Necessity (“CPC”) 685 Sub 20, 688, and 688 Sub 6 from SPPC to NPC, and to consolidate generation assets, PUC Nv. Docket No. 22-03028.</i>	Wynn Las Vegas, LLC and Smart Energy Alliance	Merger
<i>In re Puget Sound Energy Requests for a General Rate Revision, Wa.UTC Docket. UE-220026 (cons.).</i>	Alliance of Western Energy Consumers	Revenue Requirement
<i>In re Northwest Natural Gas Company, dba, NW Natural, Updated Depreciation Study Pursuant to OAR 860-027-0350, Or.PUC Docket No. UM 2214</i>	Alliance of Western Energy Consumers	Power Cost Modeling
<i>In re Portland General Electric Company, 2023 Annual Update Tariff, Schedule 125, Or.PUC Docket No. UE 402.</i>	Alliance of Western Energy Consumers	Revenue Requirement / Cost of Service
<i>In re PacifiCorp d.b.a Pacific Power, Request for a General Rate Revision, Or.PUC Docket No. UE 399.</i>	Alliance of Western Energy Consumers	Revenue Requirement
<i>In re the Joint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for approval of the cost recovery of the regulatory assets relating to the development and implementation of their Joint Natural Disaster Protection Plan., PUC NV. Docket No. 22-03006.</i>	Alliance of Western Energy Consumers	Single-Issue Rate Filing
<i>In re PacifiCorp d.b.a. Pacific Power, 2023 Transition Adjustment Mechanism, Or.PUC Docket No. UE 400.</i>	Alliance of Western Energy Consumers	Power Cost Modeling
<i>In re Cascade Natural Gas Corporation, Request for a General Rate Revision, Wa.UTC Docket No. UG-210755</i>	Alliance of Western Energy Consumers	Revenue Requirement / Cost of Service
<i>In re Northwest Natural Gas Company, dba NW Natural, Request for A General Rate Revision, Or.PUC. Docket No. UG 435</i>	Alliance of Western Energy Consumers	Revenue Requirement / Cost of Service

Docket	Party	Topics
<i>In re Formal Complaint of Tree Top Inc. against Cascade Natural Gas Corporation, Wa.UTC Docket No. UG-210745</i>	Tree Top, Inc.	Overrun Entitlement
<i>In re Northwest Natural Gas Company, dba NW Natural, Request for Approval of an Affiliated Interest Agreement with Lexington Renewables, LLC, Or.PUC. Docket No. UI 451.</i>	Alliance of Western Energy Consumers	Affiliated Interest
<i>In re Avista Corporation, Request for a General Rate Revision, Or.PUC Docket No. UG 433</i>	Alliance of Western Energy Consumers	Revenue Requirement / Cost of Service
<i>In re PacifiCorp Power Cost Only Rate Case, Wa.UTC Docket No. UE-210402.</i>	Alliance of Western Energy Consumers	Power Cost Modeling
<i>In re PacifiCorp Limited Issue Rate Filing, Wa.UTC Docket No. UE-210532.</i>	Alliance of Western Energy Consumers	Revenue Requirement / Settlement
<i>In re the Application of Rocky Mountain Power for Authority to Increase Its Rates and Charges in Idaho and Approval of Proposed Electric Service Schedules and Regulations, Id.PUC Case No. PAC-E-21-07.</i>	PacifiCorp Idaho Industrial Customers	Revenue Requirement / Settlement
<i>In re Portland General Electric, Request for a General Rate Revision, Or.PUC Docket No. UE 394.</i>	Alliance of Western Energy Consumers	Power Cost Modeling
<i>In re Joint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for approval of their Economic Recovery Transportation Electrification Plan for the period 2022-2024, PUC Nv. Docket No. 21-09004</i>	Nevada Resort Association	Transportation Electrification
<i>In re PacifiCorp, dba Pacific Power, 2020 Power Cost Adjustment Mechanism, Or.PUC Docket No. UE 392.</i>	Alliance of Western Energy Consumers	Power Cost Deferral
<i>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.</i>	Wyoming Industrial Energy Consumers	Power Cost Deferral
<i>In re Portland General Electric 2021 Annual Update Tariff Schedule 125, Or. PUC Docket No. UE 391.</i>	Alliance of Western Energy Consumers	Power Cost Modeling
<i>In re Joint Application of Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy for approval of 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.</i>	Wynn Las Vegas, LLC; Smart Energy Alliance	Single-Issue Rate Filing
<i>In re PacifiCorp d.b.a. Pacific Power, 2022 Transition Adjustment Mechanism, Or.PUC Docket No. UE 390.</i>	Alliance of Western Energy Consumers	Power Cost Modeling
<i>In re Avista 2020 General Rate Case, Wa.U.T.C. Docket No. UE-200900 (Cons.).</i>	Alliance of Western Energy Consumers	Revenue Requirement
<i>In re NV Energy's Fourth Amendment to Its 2018 Joint Integrated Resource Plan, PUC Nv. Docket No 20-07023.</i>	Wynn Las Vegas, LLC; Smart Energy Alliance	Transmission Planning
<i>In Re Cascade Natural Gas Corporation, 2020 General Rate Case, Wa.U.T.C. Docket No. UG-200568</i>	Alliance of Western Energy Consumers	Revenue Requirement

Docket	Party	Topics
<i>In re Cascade Natural Gas Corporation, Petition to File Depreciation Study, Or.PUC Docket No. UM 2073</i>	Alliance of Western Energy Consumers	Depreciation Rates
<i>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</i>	Wyoming Industrial Energy Consumers	Power Cost Deferral
<i>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</i>	Willamette Falls Paper Company	Consumer Direct Access, Tariff Dispute
<i>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</i>	Wyoming Industrial Energy Consumers	Power Cost Modeling
<i>Avista Corporation 2021 General Rate Case, Or.PUC Docket No. UG 389</i>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<i>In re NW Natural Request for a General Rate Revision, Or.PUC Docket No. UG 388.</i>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<i>In re PacifiCorp, Request to Initiate an Investigation of Multi-Jurisdictional Issues and Approve an Inter-Jurisdictional Cost Allocation Protocol, Or.PUC, UM 1050.</i>	Alliance of Western Energy Consumers	Jurisdictional Allocation
<i>In re Puget Sound Energy 2019 General Rate Case, Wa.UTC Docket No. UE 190529.</i>	Alliance of Western Energy Consumers	Revenue Requirement, Coal Retirement Costs
<i>Avista Corporation 2020 General Rate Case, Wa.UTC Docket No. UE-190334 (Cons.)</i>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<i>In re Cascade Natural Gas Corporation Application for Approval of a Safety Cost Recovery Mechanism, Or. PUC Docket No. UM 2026.</i>	Alliance of Western Energy Consumers	Ratemaking Policy
<i>In re Avista Corporation, Request for a General Rate Revision, Or.PUC Docket No. UG 366.</i>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<i>In re Portland General Electric, 2020 Annual Update Tariff (Schedule 125), Or.PUC Docket No UE 359.</i>	Alliance of Western Energy Consumers	Power Cost Modeling
<i>In re PacifiCorp 2020 Transition Adjustment Mechanism, Or.PUC Docket No. UE 356.</i>	Alliance of Western Energy Consumers	Power Cost Modeling
<i>In re PacifiCorp 2020 Renewable Adjustment Clause, Or.PUC Docket No. UE 352.</i>	Alliance of Western Energy Consumers	Single-Issue Rate Filing
<i>2020 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration, Case No. BP-20.</i>	Alliance of Western Energy Consumers	Revenue Requirement, Policy
<i>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</i>	Madison Square Garden	Customer Direct Access

Docket	Party	Topics
<i>Puget Sound Energy 2018 Expedited Rate Filing, Wa.UTC Dockets UE-180899/UG-180900 (Cons.).</i>	Alliance of Western Energy Consumers	Revenue Requirement, Settlement
<i>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.</i>	Georgia Pacific	Customer Direct Access
<i>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.</i>	Smart Energy Alliance	Resource Planning
<i>In re Cascade Natural Gas Corporation Request for a General Rate Revision, Or.PUC, Docket No. UE 347.</i>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<i>In re Portland General Electric Company Request for a General Rate Revision, Or.PUC Docket No UE 335.</i>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<i>In re Northwest Natural Gas Company, dba NW Natural, Request for a General Rate Revision, Or.PUC Docket No. UG 344.</i>	Alliance of Western Energy Consumers	Revenue Requirement, Rate Design
<i>In re Cascade Natural Gas Corporation Request for a General Rate Revision, Wa.UTC, Docket No. UE-170929.</i>	Northwest Industrial Gas Users	Revenue Requirement, Rate Design
<i>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.</i>	Alliance of Western Energy Consumers	Merger
<i>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</i>	Utah Industrial Energy Consumers, & Utah Associated Energy Users	New Resource Addition
<i>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</i>	PacifiCorp Idaho Industrial Customers	New Resource Addition
<i>In re PacifiCorp, dba Pacific Power, 2016 Power Cost Adjustment Mechanism, Or.PUC, Docket No. UE 327.</i>	Alliance of Western Energy Consumers	Power Cost Deferral
<i>In re PacifiCorp 2016 Power Cost Adjustment Mechanism, Wa.UTC Docket No. UE-170717</i>	Boise Whitepaper, LLC	Power Cost Deferral
<i>In re Avista Corporation 2018 General Rate Case, Wa.UTC Dockets UE-170485 and UG-170486 (Consolidated).</i>	Industrial Customers of Northwest Utilities, & Northwest Industrial Gas Users	Revenue Requirement, Rate Design
<i>Application of Nevada Power Company d/b/a NV Energy for authority to adjust its annual revenue requirement for general rates charged to all classes of electric customers and for relief properly related thereto, PUCN. Docket No. 17-06003.</i>	Smart Energy Alliance	Revenue Requirement
<i>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 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).</i>	Wyoming Industrial Energy Consumers	Power Cost Deferral

Docket	Party	Topics
<i>In re the 2018 General Rate Case of Puget Sound Energy, Wa.UTC, Docket No. UE-170033 (Cons.).</i>	Industrial Customers of Northwest Utilities, & Northwest Industrial Gas Users	Revenue Requirement, Rate Design
<i>In re PacifiCorp, dba Pacific Power, 2018 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 323.</i>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<i>In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC, Docket No. UE 319.</i>	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design
<i>In re Portland General Electric Company, Application for Transportation Electrification Programs, Or.PUC, UM 1811.</i>	Industrial Customers of Northwest Utilities	Electric Vehicle Charging
<i>In re Pacific Power & Light Company, Application for Transportation Electrification Programs, Or.PUC, Docket No. UM 1810.</i>	Industrial Customers of Northwest Utilities	Single-issue Ratemaking
<i>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.</i>	Industrial Customers of Northwest Utilities	Qualifying Facilities
<i>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.</i>	Boise Whitepaper, LLC	Customer Direct Access
<i>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.</i>	Industrial Customers of Northwest Utilities	Customer Direct Access
<i>2018 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration, Case No. BP-18.</i>	Industrial Customers of Northwest Utilities	Revenue Requirement, Policy
<i>In re Portland General Electric Company Application for Approval of Sale of Harborton Restoration Project Property, Or.PUC, Docket No. UP 334 (Cons.).</i>	Industrial Customers of Northwest Utilities	Environmental Deferral
<i>In re An Investigation of Policies Related to Renewable Distributed Electric Generation, Ar.PSC, Matter No. 16-028-U.</i>	Arkansas Electric Energy Consumers	Net Metering
<i>In re Net Metering and the Implementation of Act 827 of 2015, Ar.PSC, Matter No. 16-027-R.</i>	Arkansas Electric Energy Consumers	Net Metering
<i>In re the Application of Rocky Mountain Power for Approval of the 2016 Energy Balancing Account, Ut.PSC, Docket No. 16-035-01</i>	Utah Associated Energy Users	Power Cost Deferral
<i>In re Avista Corporation Request for a General Rate Revision, Wa.UTC, Docket No. UE-160228 (Cons.).</i>	Industrial Customers of Northwest Utilities, & Northwest	Revenue Requirement, Rate Design

Docket	Party	Topics
	Industrial Gas Users	
<i>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.</i>	Wyoming Industrial Energy Consumers	Power Cost Deferral
<i>In re PacifiCorp, dba Pacific Power, 2017 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 307.</i>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<i>In re Portland General Electric Company, 2017 Annual Power Cost Update Tariff (Schedule 125), Or.PUC, Docket No. UE 308.</i>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<i>In re Pacific Power & Light Company, General rate increase for electric services, Wa.UTC, Docket No. UE-152253.</i>	Boise Whitepaper, LLC	Revenue Requirement, Rate Design
<i>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-15.</i>	Wyoming Industrial Energy Consumers	Power Cost Modeling
<i>In re Avista Corporation, General Rate Increase for Electric Services, Wa.UTC, Docket No. UE-150204.</i>	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design
<i>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.</i>	Wyoming Industrial Energy Consumers	Power Cost Deferral
<i>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.</i>	Columbia Rural Electric Association	Customer Direct Access / Customer Choice
<i>In re PacifiCorp, dba Pacific Power, 2016 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 296.</i>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<i>In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC, Docket No. UE 294.</i>	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design
<i>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.</i>	Industrial Customers of Northwest Utilities	Power Cost Deferral
<i>In re PacifiCorp, dba Pacific Power, Application for Approval of Deer Creek Mine Transaction, Or.PUC, Docket No. UM 1712.</i>	Industrial Customers of Northwest Utilities	Single-issue Ratemaking
<i>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.</i>	Industrial Customers of Northwest Utilities	Resource Planning

Docket	Party	Topics
<i>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.</i>	Industrial Customers of Northwest Utilities	Single-issue Ratemaking
<i>2016 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration, Case No. BP-16.</i>	Industrial Customers of Northwest Utilities	Revenue Requirement, Policy
<i>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.</i>	Industrial Customers of Northwest Utilities	Cost of Service
<i>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.</i>	Boise Whitepaper, LLC	Revenue Requirement, Rate Design
<i>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.</i>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<i>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.</i>	Wyoming Industrial Energy Consumers	Power Cost Modeling
<i>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.</i>	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design, Power Costs
<i>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.</i>	Industrial Customers of Northwest Utilities	Single-issue Ratemaking
<i>In re PacifiCorp, dba Pacific Power, 2015 Transition Adjustment Mechanism, Or.PUC, Docket No. UE 287.</i>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<i>In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC, Docket No. UE 283.</i>	Industrial Customers of Northwest Utilities	Revenue Requirement, Rate Design
<i>In re Portland General Electric Company's Net Variable Power Costs (NVPC) and Annual Power Cost Update (APCU), Or.PUC, Docket No. UE 286.</i>	Industrial Customers of Northwest Utilities	Power Cost Modeling
<i>In re Portland General Electric Company 2014 Schedule 145 Boardman Power Plant Operating Adjustment, Or.PUC, Docket No. UE 281.</i>	Industrial Customers of Northwest Utilities	Coal Retirement
<i>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.</i>	Industrial Customers of Northwest Utilities	Customer Direct Access

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ATTORNEYS FOR ALLIANCE OF WESTERN ENERGY CONSUMERS

BEFORE THE IDAHO PUBLIC UTILITY COMMISSION

IN THE MATTER OF THE APPLICATION) CASE NO. INT-G-22-07
OF INTERMOUNTAIN GAS COMPANY FOR)
AUTHORITY TO INCREASE ITS RATES)
AND CHARGES FOR NATURAL GAS)
SERVICE IN THE STATE OF IDAHO)

EXHIBIT 202 TO ACCOMPANY THE
SETTLEMENT TESTIMONY OF BRADLEY G. MULLINS

**INTERMOUNTAIN GAS COMPANY
CASE INT-G-22-07
FIRST PRODUCTION REQUEST OF ALLIANCE OF WESTERN
ENERGY CONSUMERS**

Darrington/Jacob Darrington

Preparer/Sponsoring Witness:

Jacob

REQUEST NO. 2:

Please provide updated revenue requirement based on actual loads and actual test period results. To the extent this information is not yet available at the time Intermountain responds to this request, please state when the information will be available and supplement the response to this request with the information when it becomes available.

RESPONSE NO. 2:

The Company is targeting a late February timeframe for providing an update to the revenue requirement based on actuals through December 2022.

**INTERMOUNTAIN GAS COMPANY
CASE INT-G-22-07
FIRST PRODUCTION REQUEST OF ALLIANCE OF WESTERN
ENERGY CONSUMERS**

Anderson/Jacob Darrington

Preparer/Sponsoring Witness:

Jessica

REQUEST NO. 21:

Reference Darrington Exhibit 11, Cell “E28”: Please reconcile the (-)\$892,950 in plant related deferred taxes to the approximate (-)\$588,524 temporary plant book tax difference in Exhibit 10, Cells “G47:G48,) which tax effected is just (-)123,590.

SUPPLEMENTAL RESPONSE NO. 21:

In conjunction with its December revenue requirement update provided in the response Supplemental AWEC PR 2, the Company is supplementing this response to provide an update to the deferred income taxes related to plant. As part of its December revenue requirement update, the Company made changes to its tax workpapers and exhibits to make them easier to follow and to correct issues that were identified while preparing responses to previous production requests.

Exhibit 11 no longer presents a separate value for plant related deferred taxes, but instead presents total federal deferred income taxes. WP – Deferred Tax provides the breakout of the federal deferred income taxes, including plant related deferred taxes. Please see the table below for the components of plant related deferred taxes.

2022 Plant Timing Difference (see Exhibit 10, Cell G51)	(2,086,151)
2022 AFUDC Equity Flowthrough Timing Difference (see Exhibit 10, Cell G50)	217,065
2022 Total Plant/AFUDC Timing Difference	(1,869,086)

Deferred Tax Expense at Statutory (Plant Timing Difference (\$2,085,790) X 21% - 1031 LKE Timing Difference (\$361) * 35%) (see Exhibit 10, Cells C51 & E51 for timing differences)	438,142
Amortization of Excess Deferred Income Taxes – Plant ARAM (see AWEC 19)	(984,992)
Total Deferred Income Tax Expense (Benefit) (see WP-Deferred Tax Cells E58:E59)	(546,850)

**INTERMOUNTAIN GAS COMPANY
CASE INT-G-22-07
FIRST PRODUCTION REQUEST OF ALLIANCE OF WESTERN
ENERGY CONSUMERS**

Anderson/Jacob Darrington

Preparer/Sponsoring Witness:

Jessica

REQUEST NO. 23:

Reference Darrington Exhibit 11, Line 34: Please explain why the ITC Amortization is an increase to income tax expense.

RESPONSE NO. 23:

While preparing its response to this data request, the Company found that it inadvertently forgot to include the estimated amount of investment tax credit (ITC) generated in 2022 on Darrington Exhibit 10, Line 50. To comply with IRS normalization rules, the ITC generated in 2022 should be netted with the amount on Darrington Exhibit 11, Line 22 (or cell C34 in the Excel version) to produce a reduction to income tax expense. This correction will be made, and an updated yearend value will be provided, when the Company files an update to its revenue requirement model in late February 2022.

**INTERMOUNTAIN GAS COMPANY
CASE INT-G-22-07
FIRST PRODUCTION REQUEST OF ALLIANCE OF WESTERN
ENERGY CONSUMERS**

Anderson/Jacob Darrington

Preparer/Sponsoring Witness:

Jessica

REQUEST NO. 23:

Reference Darrington Exhibit 11, Line 34: Please explain why the ITC Amortization is an increase to income tax expense.

SUPPLEMENTAL RESPONSE NO. 23:

In conjunction with its December revenue requirement update provided in the response Supplemental AWEC PR 2, the Company is supplementing this response to explain that the Company changed the presentation on Exhibit 10 to show the calculation of the ITC Amortization more clearly. As the Company stated in its first response to Request No. 23, it inadvertently excluded the amount of investment tax credit (ITC) generated in 2022. This issue has been fixed in the updated presentation of Exhibit 10.

**INTERMOUNTAIN GAS COMPANY
CASE INT-G-22-07
THIRD PRODUCTION REQUEST OF ALLIANCE OF WESTERN
ENERGY CONSUMERS**

Jacob Darrington

Preparer/Sponsoring Witness: Jacob Darrington/

REQUEST NO. 63:

Reference Intermountain's Supplemental Response to AWEC Production Request 02:
Please explain the drivers for the reduction in income tax expense relative to Intermountain's initial filing. If the change was the result of a correlation identified in a Production Request, please identify the Production Request.

RESPONSE NO. 63:

The two main drivers of the reduction in income tax expense relate to errors in the tax workpapers/exhibits in the Company's original filing. The first error was using an incorrect sign on plant related deferred taxes on Exhibit No. 11. This error was identified while preparing the Company's response to AWEC Production Request No. 21. The second error related to inadvertently excluding the amount of investment tax credit (ITC) generated in 2022 on Exhibit No. 10. This error was identified while preparing the Company's response to AWEC Production Request No. 23.

Please see the Company's original and supplemental responses to AWEC Production Requests Nos. 21 and 23 for more information.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 17th DAY OF MAY 2023 SERVED THE FOREGOING **SETTLEMENT TESTIMONY**, IN CASE NO. INT-G-22-07, BY E-MAILING A COPY THEREOF, TO THE FOLLOWING:

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CERTIFICATE OF SERVICE