BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE	)	
APPLICATION OF ROCKY	)	**CASE NO. PAC-E-13-03**
MOUNTAIN POWER FOR	)	
AUTHORITY TO INCREASE RATES	)	**Direct Testimony of Brian S. Dickman**
BY $2.2 MILLION TO RECOVER	)	
DEFERRED NET POWER COSTS	)	
THROUGH THE ENERGY COST	)	
ADJUSTMENT MECHANISM	)	

ROCKY MOUNTAIN POWER

CASE NO. PAC-E-13-03

February 2013

Q. Please state your name, business address and present position with PacifiCorp, dba Rocky Mountain Power (the "Company").

A. My name is Brian S. Dickman. My business address is 825 NE Multnomah St., Suite 600, Portland, Oregon, 97232. My title is Manager, Net Power Costs.

Qualifications

Q. Briefly describe your education and business experience.

A. I received a Master of Business Administration from the University of Utah with an emphasis in finance and a Bachelor of Science degree in accounting from Utah State University. Prior to joining the Company, I was employed as an analyst for Duke Energy Trading and Marketing. I have been employed by the Company since 2003 including positions in revenue requirement and regulatory affairs, and I assumed my current role managing the Company's net power cost group in March 2012.

Q. Have you testified in previous regulatory proceedings?

A. Yes. I have filed testimony in proceedings before the Idaho Public Utilities Commission, the Wyoming Public Service Commission, and the Utah Public Service Commission.

Summary of Testimony

Q. What is the purpose of your testimony in this proceeding?

A. My testimony presents the Company's calculation of the Energy Cost Adjustment Mechanism ("ECAM") balancing account for the 12-month period from December 1, 2011 through November 30, 2012 ("Deferral Period"). More specifically, my testimony provides the following:

- A summary of the ECAM calculation, including changes made to comply with the Commission order in the Company's previous ECAM filing (Case No. PAC-E-12-03).
- Details supporting the addition of $15.9 million to the deferral balance ("2012 Deferral"), bringing the total balance of the account to $25.5 million as of November 30, 2012.
- Background on the Company's ECAM and a description of the Company's net power costs ("NPC").

Q. Are additional witnesses presenting testimony in this case?

A. Yes. Ms. Joelle R. Steward, Director, Pricing, Cost of Service & Regulatory Operations, is sponsoring testimony supporting the Company's proposed ECAM collection rates in Schedule 94. The Company anticipates that effective April 1, 2013, Schedule 94 will collect approximately $15.2 million on an annual basis as compared to the current collection rate of approximately $13.0 million.

Summary of the ECAM Deferral Calculation

Q. Please briefly describe the Company's ECAM authorized by the Commission.

A. In general, the ECAM tracks deviations between actual NPC and the NPC in base rates and defers 90 percent of the difference for later recovery.[1] Other items, such as sales of sulfur dioxide ("SO_2") emission allowances or renewable energy credits ("RECs"), may also be accounted for in the ECAM as a mechanism to true

[1] Order No. 30904 in Case No. PAC-E-08-08 approved the stipulation entered into by the Commission Staff, the Idaho Irrigation Pumpers Association, Monsanto and the Company that set up the structure and content of the ECAM mechanism.

up to actual experience. The deferred balance that accumulates over a one-year period is then passed on to customers as a rate surcharge or credit. The ECAM Schedule 94 rate, which appears as a separate line item on customer bills, collects or credits to customers the balance of deferred costs at the end of a deferral period. Schedule 94 is adjusted as needed in the Company's annual ECAM filings. The annual deferral period for the ECAM is December 1 to November 30. The Company is required to file an application with the Commission by February 1 of each year to seek approval of the deferral amount and to adjust the ECAM rate effective April 1.

Q. How are the 2012 ECAM deferral calculations presented in your testimony?

A. The 2012 ECAM deferral calculations are contained in Exhibit No. 1. A summary of the major components is contained in Table 1 below. Later in my testimony I discuss the details of the ECAM deferral calculations contained in Exhibit No. 1.

Q. What changes to the ECAM calculation have been implemented to comply with Commission Order 32597 from Case No. PAC-E-12-03?

A. The Company has reflected the changes to the ECAM calculation approved by the Commission in the Company's 2012 ECAM filing, including:

- Replacement energy consumed by special contract customers during periods where they buy through curtailment events is removed from the jurisdictional load and the cost of the replacement energy is removed from NPC. Replacement energy during curtailment events is passed-through directly to these customers at a market price and should not have an impact on the ECAM deferral calculation.

- To calculate the load change adjustment rate ("LCAR") Monsanto's actual load is adjusted to be on the same basis as the load used to set NPC in base rates, i.e. the full load is reflected as if no curtailment events occurred. This treatment ensures Monsanto is not penalized in the LCAR for reduced energy use during curtailment events initiated by the Company.
- Transmission line losses are applied to Monsanto and Agrium metered load when grossing up the metered load to the load at input. The loss adjustment recognizes the impact of moving power through Idaho for wholesale transactions.
- The intra-hour component of the non-owned wind integration cost is excluded from the deferral balance, at a rate of $2.98 per MWh.

Incremental 2012 Deferral

Q. Please describe the ECAM components that make up the 2012 Deferral.

A. The 2012 Deferral is the sum of customers' 90 percent share of the following items: the difference between the actual and in-rates NPC, the LCAR, the SO_2 allowance sales adjustment, and the Emerging Issues Task Force ("EITF") 04-6 adjustment. An additional true-up of 100 percent of the revenue difference from the sale of RECs is included. Detailed calculations are provided in Exhibit No. 1 attached to my testimony, and Table 1 below summarizes the various components making up the deferral.

Table 1
Summary of ECAM Deferral Account Balance

	Tariff Customers	Monsanto	Agrium	Total
NPC Differential for Deferral	10,481,031	7,320,329	557,414	18,358,774
LCAR	(601,098)	(90,098)	(22,411)	(713,607)
SO2	(1,212)	(512)	(40)	(1,764)
EITF 04-6 Adjustment	(11,520)	(16,269)	(2,230)	(30,019)
	9,867,201	7,213,450	532,734	17,613,384
	90%	90%	90%	90%
Customer Reponsibility	8,880,481	6,492,105	479,460	15,852,046
REC Deferral	176,961	(143,783)	(15,980)	17,197
Total Company Recovery for NPC Deferral	**9,057,441**	**6,348,322**	**463,480**	**15,869,243**
Balancing Account Activity				
Prior Deferral	16,352,216	6,812,973	471,163	23,636,352
ECAM Revenue Collection	(12,780,472)	(1,407,870)	(96,019)	(14,284,361)
Interest	153,150	100,182	7,023	260,355
Activity Through November 30, 2012	**3,724,894**	**5,505,285**	**382,167**	**9,612,346**
November 30, 2012 Balance For Collection	**12,782,335**	**11,853,607**	**845,648**	**25,481,589**
Schedule 94 Collection - Dec 2012 - March 2013	(2,886,335)	(795,088)	(63,425)	(3,744,847)
Expected Balance as of April 1, 2013	**9,896,000**	**11,058,519**	**782,223**	**21,736,742**
Schedule 94 Collection - April 2013 - March 2014	(10,450,734)	(4,471,206)	(313,865)	(15,235,804)
Expected Balance as of April 1, 2014 (Excluding Incremental 2013 Deferral)	**(554,734)**	**6,587,313**	**468,358**	**6,500,937**
Monsanto/Agrium Amortization				
2012 ECAM Balance (2011 Deferral) - 3 Yr Amortization		2,355,099	159,371	2,514,470
2013 ECAM Balance (2012 Deferral) - 3 Yr Amortization		2,116,107	154,493	2,270,601
2014 ECAM Balance (2013 Deferral) - 2 Yr Amortization				

Q. Please explain the calculation of the ECAM balance for the Deferral Period.

A. Table 1 above summarizes the components of the ECAM balance, broken into three customer groups. The $15.9 million is almost entirely made up of the customers' share of the NPC differential, offset by adjustments for the LCAR, SO_2 allowance sales, and EITF 04-6. A reduction in actual REC revenue compared to the base caused an increase to the deferral of $17,197.

The first section of Table 1 summarizes the Idaho-allocated share of those items for which Idaho customers and the Company share responsibility: NPC differential, LCAR, SO_2 sales, and EITF 04-6 adjustment. The next section calculates the 90 percent customer share of the above items and adds in the Idaho-allocated REC revenue true-up, for which customers are refunded or surcharged 100 percent of the difference. The total of these items constitutes the 2012 Deferral.

The next section, Balancing Account Activity, starts with the $23.6 million balance approved in Order 32597 in the ECAM deferral account. That balance is adjusted for collections and interest accrued during the Deferral Period. When the 2012 Deferral is added the total outstanding balance as of November 30, 2012, is $25.5 million. The final rows in Table 1 illustrate the expected Schedule 94 collections between December 1, 2012, and March 31, 2013, and then over the next collection period from April 1, 2013, to March 31, 2014. Finally, the table shows the annual amount that would need to be collected from Monsanto and Agrium according to the multi-year amortization schedules agreed to in the settlement agreement approved by the Commission in Case No. PAC-E-11-12 ("2011 Rate Case").

Q. **Based on your calculations, what is the balance expected to be in the ECAM deferral account as of April 1, 2013?**

A. As of April 1, 2013, there will be an estimated balance of $21.7 million due for collection. Monsanto is responsible for $11.1 million, Agrium is responsible for $0.8 million, and the remaining $9.9 million will be due from other retail customers.

Q. What is the proposed collection amount due from customers under Schedule 94 beginning April 1, 2013?

A. As discussed by Company witness Ms. Steward, the Company proposes to collect $10.5 million from retail tariff customers beginning April 1, 2013. This will require no change to the ECAM surcharge rate for these customers. The surcharge rate for Monsanto and Agrium will be set at approximately $4.8 million, combined, to reflect the three year amortization outlined in the stipulation between the parties and approved by the Commission in the 2011 Rate Case.

Q. The stipulation in the 2011 Rate Case stated the Company would track in the ECAM Idaho's share of the customer load control service credit for the irrigation load control program. Have you included an adjustment to true up these expenses?

A. No. The tracking was intended as a mechanism to deal with uncertainty surrounding the jurisdictional treatment of the dispatchable irrigation load control program that was under review by the Multi-State Process Standing Committee during the 2011 Rate Case. While the other states served by the Company have not accepted a system allocation of these costs, the Company has not made a determination that a true up of these expenses in Idaho is warranted at this time.

Q. Has the Company worked with parties to the stipulation in the 2011 Rate Case as it related to hedging limits?

A. Yes. The Company met with parties on June 4, 2012 to discuss the Company's hedging policies and procedures. As a result, the Company committed to provide a semi-annual report on the Company's hedging activity.

Summary of the NPC Differences

Q. **Please explain the difference between adjusted actual NPC ("Actual NPC") and the NPC in base rates ("Base NPC").**

A. On a total Company basis, Actual NPC for the Deferral Period were approximately $1.501 billion. During the Deferral Period, the Base NPC in rates originated from two rate cases: Case No. PAC-E-10-07 ("2010 Rate Case") for December 1, 2011 through January 9, 2012 and the 2011 Rate Case for January 10, 2012 through November 30, 2012. In the 2010 Rate Case and the 2011 Rate Case the Base NPC were set at $1.025 billion and $1.205 billion, respectively. The combined Base NPC for the Deferral Period are $1.176 billion.

Q. **Did the Company anticipate that the actual NPC would be higher than the NPC included in rates during the Deferral Period?**

A. Yes. Company witness Mr. J. Ted Weston's testimony, filed on November 2, 2011, in support of the stipulation in the 2011 Rate Case, indicated that the Company expected actual NPC for 2012 in excess of $1.5 billion. This projection is very similar to the Actual NPC for the Deferral Period at $1.501 billion.

Mr. Weston's testimony also explained that the Company's original filing in the 2011 Rate Case included NPC of $1.311 billion. At that time the Company expected 2011 actual NPC to be closer to $1.35 billion.[2] Base NPC of $1.205 billion from the 2011 Rate Case went into effect January 10, 2012 and were in effect during 2012 even though the Company anticipated NPC to be in excess of $1.5 billion that year.

[2] Ultimately, the Company's 2011 actual NPC were $1.39 billion.

Q. What are the major drivers that result in a difference between Actual NPC and Base NPC?

A. The approximate $325 million difference between the combined Base NPC and Actual NPC in the Deferral Period is summarized in Table 2 by major category in the NPC report.

Table 2
Deferral Period NPC Reconciliation ($ millions)

Base NPC	**$**	**1,176**
Increase/(Decrease) to NPC:		
Wholesale Sales Revenue		392
Purchased Power Expense		(187)
Coal Fuel Expense		23
Natural Gas Expense		6
Wheeling, Hydro and Other Expenses		(3)
Total Increase/(Decrease)	**$**	**231**
Settlement Adjustment		**95**
Adjusted Actual NPC	**$**	**1,501**

The comparison of Base NPC to Actual NPC is hampered by the disparity in timing between the test periods used to determine Base NPC in general rate cases and the period over which those rates are in effect. As described earlier, Base NPC relies partially on rates set in the 2010 Rate Case as well as the 2011 Rate Case. The historical nature of the test periods used in those cases causes the Base NPC to be out of date during the Deferral Period. For example, for the month of December the actual NPC in December 2011 are compared to Base NPC for December 2010. Test period timing causes large changes in NPC categories such as wholesale sales revenue and purchase power expense because the underlying assumptions in Base NPC do not accurately reflect conditions during the Deferral Period.

An apples-to-apples comparison is also difficult due to the "black box" settlement adjustment used to reduce Base NPC in the 2011 Rate Case. Removing the "black box" settlement adjustment from Base NPC accounts for 29 percent of the difference between Actual NPC and Base NPC during the Deferral Period. Mr. Weston's stipulation testimony described that increasing NPC was a significant driver of the overall rate increase sought in the 2011 Rate Case. He explained that the stipulation in that case spread the known increase in NPC over a period of two years in order to mitigate the rate impact of the rate case.[3] He stated, "Ultimately, 90 percent of the difference between actual net power costs and in-rates net power costs will be deferred and collected in the ECAM, customers get the benefit of the delay in paying the higher level until the costs become "actual" and also benefit from 10 percent of the incremental difference not being included in the ECAM deferral."

Q. Did parties to the stipulation understand the impact the settlement would have on the ECAM?

A. Yes. As noted by Mr. Weston the parties supported this approach knowing they would benefit from the delay in paying the higher level of net power costs.

Q. Not withstanding the issues you describe above, can you explain some of the differences in NPC categories?

A. Yes. Much of the variance in NPC is due to lower actual wholesale market prices

[3] Case No. PAC-E-11-12, Testimony of J. Ted Weston at 7-8.

for electricity and natural gas compared to the price forecasts used in Base NPC. On average, wholesale electricity prices were approximately 23 percent lower, and natural gas prices were lower by approximately 38 percent.

Q. **How does the change in market prices impact NPC?**

A. The lower market prices for electricity result in lower wholesale sales revenue, which increases NPC as shown in Table 2. Actual wholesale sales revenue was $392 million lower than the level included in Base NPC, and wholesale sales volumes were 4,308 GWh (29 percent) lower. The impact of reduced wholesale sales revenue was partially offset by lower purchased power expenses. In addition, several large contracts that were included in Base NPC expired prior to the Deferral Period, including: the BPA peaking contract, contracts for output of Mid-Columbia hydro facilities, and several qualifying facility purchases from large industrial customers.

Q. **Did changes in load also impact NPC?**

A. Yes. Actual system load during the deferral period was 1,574 GWh (2.7 percent) higher than the load in Base NPC. Higher load, combined with the reduced purchased power volume, also contributed to the reduction in wholesale sales volume.

Q. **Please explain the change in natural gas and coal fuel expense.**

A. Actual natural gas fuel expense was $6 million higher than the level included in Base NPC due to increased generation volume. The drop in market prices for natural gas led to an increase in gas generation of 1,341 GWh (22 percent). However, the effect of lower prices was offset by increased generation volume, resulting in higher overall natural gas fuel expenses. Coal fuel expense increased approximately $23 million, or 3.1 percent, compared to the level in Base NPC, and actual coal generation was approximately 120 GWh (0.3 percent) higher.

Description of the ECAM Calculations

Q. Please describe the ECAM calculations in Exhibit No. 1.

A. The ECAM deferral is calculated by comparing the Actual NPC to the Base NPC on a monthly basis and deferring the differences into an ECAM balancing account. The deferral amount is the difference in the system dollar per megawatt-hour rate multiplied by the Idaho retail load. Exhibit No. 1 details the ECAM calculation and contains supporting information, portions of which are confidential.

Q. How are the Base NPC and Actual NPC dollar per megawatt-hour rates calculated?

A. The monthly NPC dollar amounts for Base NPC in the Deferral Period are divided by the corresponding monthly normalized load to express the costs on a dollar per megawatt-hour basis (Exhibit No. 1, line 1). The Actual NPC rate on a dollar per megawatt-hour basis is calculated by dividing the monthly Actual NPC dollar amount by the actual monthly system load (Exhibit No. 1, line 8). On a dollar per megawatt-hour basis, the Base NPC average is $20.31 per megawatt-hour, and the Actual NPC averages to $25.24 per megawatt-hour, $4.93 per megawatt-hour higher.

Q. Please describe how the NPC deferral is calculated.

A. The deferral is calculated on a monthly basis by subtracting the Base NPC rate from the Actual NPC rate. The resulting monthly NPC rate differential (Exhibit No. 1, line 9) is then multiplied by three groups of actual Idaho retail load at input: tariff customers, Monsanto, and Agrium (Exhibit No. 1, lines 10 through 12) to calculate the NPC differential for deferral for each customer group, (Exhibit No. 1, lines 14 through 16). For the 12-month period ended November 2012 the NPC differential was approximately $18.4 million before application of the 90 / 10 sharing.

Q. What costs are included in the NPC differential for deferral?

A. The NPC differential for deferral captures all components of NPC as defined in the Company's general rate case proceedings and modeled by the Company's production dispatch model ("GRID"). Specifically, Base NPC and Actual NPC include amounts booked to the following Federal Energy Regulatory Commission ("FERC") accounts:

Account 447 – Sales for resale, excluding on-system wholesale sales and other revenues that are not modeled in GRID,

Account 501 – Fuel, steam generation; excluding fuel handling, start-up fuel (gas and diesel fuel, residual disposal) and other costs that are not modeled in GRID,

Account 503 – Steam from other sources,

Account 547 – Fuel, other generation,

Account 555 – Purchased power, excluding the Bonneville Power Administration ("BPA") residential exchange credit pass-through if applicable, and

Account 565 – Transmission of electricity by others.

Q. Are adjustments made to the Actual NPC prior to comparing to Base NPC?

A. Yes. The Actual NPC recorded on the Company's books are adjusted to remove entries that are not included in the determination of the Company's Base NPC for regulatory purposes, such as out of period accounting entries. In addition, Actual NPC adjustments are applied to reflect prior Commission approved adjustments, such as the revenue imputation of the sales contract with the Sacramento Municipal Utility District and removal of the effect of special contract customers buying through curtailment.

Q. What constitutes an out of period accounting entry?

A. Out of period accounting entries are items booked during the Deferral Period but that pertain to an operating period prior to the inception of the ECAM on July 1, 2009.

Q. Why is the cutoff of July 1, 2009, used to demarcate out of period entries?

A. Since the ECAM took effect, customers' rates have been adjusted to recover essentially all of the Company's actual net power costs, excluding any differences lost due to the 90 / 10 sharing. As a result, any accounting entries made during the current Deferral Period that relate to any operating period since the ECAM took effect should also be reflected in customer rates, whether they increase or decrease Actual NPC. Accounting entries related to operating periods prior to the inception of the ECAM should not impact the ECAM deferral. In this case, out of period entries reduce the total Company Actual NPC by approximately $1.1 million.

Q. In addition to the comparison of Actual NPC to Base NPC, what other components are included in the ECAM?

A. There are four additional components included in the ECAM calculations: (i) LCAR adjustment, (ii) credit for any SO_2 allowance sales variances, (iii) adjustment for deferred costs associated with coal mine stripping activities recorded under the Financial Accounting Standards Board ("FASB") EITF 04-6, (iv) true-up of REC revenues as authorized by the Commission in Order No. 32196.

Q. Please describe the LCAR adjustment.

A. The calculation of the LCAR adjustment is a symmetrical adjustment for over- or under-collection of the energy-related portion of the Company's embedded revenue requirement for production facilities as specified in Case No. GNR-E-10-03, Order No. 32206. The LCAR accounts for variances in Idaho load that cause the Company to collect more or less of these production-related costs. The LCAR rate was last set in Order No. 32432 at $5.47 per megawatt-hour. This rate has been in effect since April 1, 2011.

Q. How is the LCAR adjustment calculated and what is the impact on the 2012 Deferral?

A. The LCAR adjustment is calculated by subtracting the Idaho load at input established in rates ("Base Load" shown in Exhibit No. 1, lines 18 through 20), from actual Idaho load at input ("Actual Load" shown in Exhibit No. 1, lines 22 through 24). The difference (Exhibit No. 1, lines 26 through 28) is then multiplied by the LCAR of $5.47 per megawatt-hour in all months of the Deferral Period

(Exhibit No. 1, line 30) to arrive at the LCAR adjustment (Exhibit No. 1, lines 31 through 33) of $713,607 before the 90 / 10 sharing.

Q. How are SO_2 sales revenues included in the ECAM?

A. Line 35 of Exhibit No. 1 contains the total Company SO_2 sales revenue during the Deferral Period on a total Company basis. Line 37 of Exhibit No. 1 is Idaho's allocated share of the SO_2 sales revenue which is calculated using Idaho's System Energy ("SE") allocation factor authorized by the Commission from the 2011 Rate Case. For the Deferral Period, the total SO_2 sales revenue credit is a $1,764 reduction to the NPC deferral balance before the 90 / 10 sharing.

Q. How is the adjustment for accounting pronouncement EITF 04-6 included in the ECAM?

A. Line 38 of Exhibit No. 1 reflects Idaho's allocated differences between the coal stripping costs incurred by the Company and recorded on the Company's books pursuant to the guidance of the accounting pronouncement EITF 04-6, and the amortization of the coal striping costs when the coal was excavated. For the Deferral Period, the total EITF 04-6 coal stripping deferral adjustment is a $30,019 reduction to the NPC deferral balance before the 90 / 10 sharing.

Q. Please explain the sharing ratio between the Company and customers in the ECAM.

A. The ECAM includes a symmetrical sharing ratio in which customers either pay or receive 90 percent of the ECAM deferral balance and the Company is responsible for the remaining 10 percent. Lines 52 through 54 of Exhibit No. 1 represent the customers' 90 percent share of the monthly deferral shown on lines 47 through 49 of Exhibit No. 1. For the Deferral Period, the customers' share of the deferred balance is approximately $15.9 million. The remaining balance of approximately $1.8 million is not included in the deferral calculation and is not recoverable from customers.

Q. **What is the amount of REC revenue true-up in the current filing?**

A. As authorized by the Commission in Case No. PAC-E-10-07, Order No. 32196, the Company included the difference between actual REC revenues during the Deferral Period and the amount of REC revenues included in base rates. The REC revenue true-up included in the ECAM is symmetrical but no sharing band is applied – the entire difference between base and actual REC revenues is either refunded or surcharged to customers. Base rates during the Deferral Period included $6.58 million[4] in Idaho-allocated REC revenue. Idaho's actual REC revenues for that same time period were approximately $6.56 million, a difference of $17,197 (Exhibit No. 1, line 58). While the actual REC revenue was nearly equal to the amount in rates for the deferral period in this case, the Company expects actual REC revenue will be lower in the future.

Q. **What is the total ECAM deferred balance as calculated in Exhibit No. 1?**

A. The total ECAM deferred balance as of November 30, 2012 is $25.5 million, shown on line 85 of Exhibit No. 1.

Q. **How is this balance divided among customers?**

A. The ECAM deferral is divided into three customer groups based on each group's actual load during the deferral period. Of the $25.5 million, $12.8 million is

[4] $6.58 million is the product of 1 month 9 days of $7.0 million from PAC-E-10-07 and 10 months 22 days of $6.5 million from PAC-E-11-12.

allocated to the tariff customers (Exhibit No. 1, Line 70), $11.9 million to Monsanto (Exhibit No. 1, Line 77) and $0.8 million to Agrium (Exhibit No. 1, Line 84). The Company will amortize and collect Monsanto's and Agrium's share of the Commission approved 2012 ECAM balance over three years pursuant to the stipulation approved by the Commission in Order No. 32432.

Q. Does the calculation of the deferred NPC adjustment in this application comply with the parameters of the Idaho ECAM as approved by the Commission?

A. Yes.

Q. Does this conclude your direct testimony?

A. Yes.

CONFIDENTIAL
Case No. PAC-E-13-03
Exhibit No. 1
Witness: Brian S. Dickman

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

CONFIDENTIAL
Exhibit Accompanying Direct Testimony of Brian S. Dickman

February 2013

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