

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION )  
OF IDAHO POWER COMPANY FOR )  
AUTHORITY TO INCREASE ITS RATES ) CASE NO. IPC-E-08-10  
AND CHARGES FOR ELECTRIC SERVICE. )  
\_\_\_\_\_ )

IDAHO POWER COMPANY

DIRECT TESTIMONY

OF

JOHN R. GALE

1 Q. Please state your name and business address.

2 A. My name is John R. Gale and my business  
3 address is 1221 West Idaho Street, Boise, Idaho.

4 Q. By whom are you employed and in what  
5 capacity?

6 A. I am employed by Idaho Power Company ("the  
7 Company") as the Vice President of Regulatory Affairs.

8 Q. Please describe your educational background  
9 and business affiliations.

10 A. I received a BBA in 1975 and an MBA in 1981  
11 from Boise State University. I maintain a close  
12 affiliation with the university and serve on the College of  
13 Business and Economics' Advisory Council and on the Board  
14 of Directors of the Alumni Association. I have also  
15 attended the Public Utilities Executive Course at the  
16 University of Idaho and am now on the faculty of that  
17 program covering "Regulation and Ratemaking."

18 I am an active member of the Edison Electric  
19 Institute's Rates and Regulatory Affairs Committee, which  
20 is the committee that is concerned primarily with  
21 regulatory issues and ratemaking methods. I am the current  
22 Chair of this committee.

23 Q. Please describe your work experience.



1 related to the economic regulation of Idaho Power Company.  
2 I have testified frequently before the Idaho Public  
3 Utilities Commission ("the Commission") on a variety of  
4 rate and regulatory matters. I have also testified before  
5 or submitted direct testimony to the regulatory commissions  
6 in Nevada and Oregon, the Federal Energy Regulatory  
7 Commission ("FERC"), the Bonneville Power Administration,  
8 and the United States Senate Committee on Energy and  
9 Natural Resources.

10 Q. What is the purpose of your testimony in  
11 this matter?

12 A. I will provide an overview of the Company's  
13 case, describe the approach to the test year, discuss the  
14 rate case treatment of a number of developing issues, and  
15 provide the policy basis for the recommended spread of the  
16 revenue requirement to customer classes and special  
17 contract customers, as well as the approach to the  
18 Company's rate design proposals.

19 **CASE OVERVIEW**

20 Q. What role did you play in the preparation of  
21 the general rate case?

22 A. My role in the preparation of the general  
23 rate case was to oversee, manage, and coordinate the filing  
24 and to make the policy decisions related to regulatory

1 matters in consultation with Mr. LaMont Keen, our Company's  
2 President and Chief Executive Officer, along with other  
3 senior officers within Idaho Power.

4 Q. What was your level of involvement with the  
5 preparation of the testimony and exhibits presented by the  
6 other Company witnesses?

7 A. I discussed the content and preparation of  
8 the witnesses' testimony and exhibits with Ms. Maggie Brilz  
9 (former Director of Pricing), Mr. Greg Said (Manager of  
10 Revenue Requirement), and Mr. Barton Kline (Senior  
11 Regulatory Attorney), as well as Ms. Lisa Nordstrom and Mr.  
12 Donovan Walker (Regulatory Attorneys).

13 Q. Please provide an overview of the Company's  
14 general rate case filing.

15 A. The Company begins the presentation of its  
16 case with Mr. LaMont Keen the Chief Executive Officer of  
17 the Company. He addresses Idaho Power's current financial  
18 and operating situation and need for general rate relief.  
19 My testimony is next and covers the regulatory policy  
20 matters related to the development of the general rate  
21 case.

22 Ms. Maggie Brilz, Manager of Customer Service, and  
23 Ms. Theresa Drake, Manager of Customer Relations and Energy  
24 Efficiency, cover a number of customer issues in their

1 testimony. Ms. Brilz focuses on customer service  
2 activities, including call center operations, metering,  
3 siting, and reliability. Ms. Drake describes the Company's  
4 advancements in energy efficiency and customer relations  
5 activities.

6 The next witness is Mr. William Avera, who has been  
7 retained by the Company as its return on equity ("ROE")  
8 expert. Mr. Avera also performed this function for Idaho  
9 Power in the last four general rate cases in Idaho and has  
10 also testified on the Company's behalf before the Oregon  
11 Public Utility Commission and the FERC. Mr. Avera  
12 discusses risk factors relevant to Idaho Power Company,  
13 performs calculations of ROE appropriate for the Company  
14 using standard financial methodologies, and recommends a  
15 reasonable ROE range appropriate for Idaho Power. In this  
16 proceeding, Mr. Avera's ROE range is from 10.8 to 11.8  
17 percent.

18 Mr. Steven Keen, Idaho Power Company's Vice  
19 President and Treasurer, builds on Mr. Avera's  
20 recommendations by more specifically addressing the  
21 relevant risk factors impacting the Company. Mr. Keen  
22 selects an 11.25 percent ROE point estimate as the  
23 appropriate cost of equity, supports the cost of Idaho  
24 Power's long-term debt, and includes the long-term debt and

1 the 11.25 percent ROE in the test year capital structure to  
2 derive the Company's proposed overall rate of return.

3 Ms. Lori Smith, the Company's Vice President of  
4 Corporate Planning and Chief Risk Officer, next testifies  
5 to the actual 2007 financial results with standard  
6 ratemaking adjustments. Ms. Smith describes the  
7 development and application of the methodologies used to  
8 prepare the 2008 test year and the system adjustments to  
9 the test year data associated with deductions to certain  
10 expenses not allowed in rates, annualizing adjustments to  
11 expenses and rate base, and other adjustments to revenues,  
12 expenses, and rate base related primarily to past  
13 Commission orders.

14 Ms. Catherine Miller, Director of Strategic  
15 Analysis, presents testimony in support of the inclusion in  
16 rates of \$7.6 million of the Construction Work in Progress  
17 ("CWIP") associated with the financing of the Hells Canyon  
18 Relicensing.

19 Mr. Said provides the normalized net power supply  
20 expenses for the test year and addresses the requisite  
21 changes to the Company's Power Cost Adjustment ("PCA") as a  
22 result of changing the normalized net power supply expenses  
23 in Idaho Power Company's base rates. Additionally, Mr.  
24 Said supports the calculation of offsetting revenues

1 associated with the annualizing adjustments made to the  
2 test year.

3 Ms. Celeste Schwendiman, a Senior Pricing Analyst,  
4 incorporates Ms. Smith's financial data, Mr. Steven Keen's  
5 overall rate of return recommendation, Mr. Said's  
6 normalized net power supply expenses, and Ms. Miller's CWIP  
7 amount, along with other necessary inputs and prepares the  
8 jurisdictional separation study ("JSS"). The JSS, as its  
9 name states, separates system values for rate base,  
10 revenues, and expenses for each state and the federal  
11 jurisdiction through an assignment and allocation process  
12 that is described in detail in Ms. Schwendiman's testimony.  
13 One result of the JSS is the Idaho retail jurisdictional  
14 revenue requirement, which is the Company's best  
15 representation of its expected annual cost to serve its  
16 Idaho retail customers. The 2008 Idaho jurisdictional  
17 revenue requirement is \$739,757,826. In order to obtain  
18 this amount, Idaho's annual retail revenues will need to  
19 increase by \$66,588,286 million or 9.89 percent.

20 Mr. Timothy Tatum, a Senior Pricing Analyst, uses  
21 the Idaho retail jurisdictional output from the JSS as  
22 developed by Ms. Schwendiman and further separates costs by  
23 customer class and special contract in preparing three  
24 class cost-of-service studies. One of the studies prepared

1 by Mr. Tatum presents the approach most similar to that  
2 used by the Company and approved by the Commission in Idaho  
3 Power's 2003 general rate case proceeding, Case No. IPC-E-  
4 03-13. A second study modifies the 2003 approach by  
5 classifying PURPA and purchased power expenses as demand-  
6 or energy-related in the same manner as generation plant is  
7 classified. Finally, Mr. Tatum's third study further  
8 modifies the historical approach in a manner that allocates  
9 the costs of the Company's generation peaking facilities  
10 differently than its base-load resources. Of these three  
11 studies, Mr. Tatum recommends the approach termed  
12 "3CP/12CP" be used as the appropriate starting point for  
13 rate spread (the process of spreading the Idaho  
14 jurisdictional revenue requirement to the customer classes  
15 and special contract customers) and rate design (the  
16 ultimate calculation of rates for customers).

17 Ms. Courtney Waites, a Pricing Analyst, and Ms.  
18 Darlene Nemnich and Ms. Jeannette Bowman, both Senior  
19 Pricing Analysts, support the Company's proposed price  
20 changes to the customer classes that are consistent with  
21 the Company's ratemaking objectives and that recover the  
22 Company's Idaho revenue requirement. Primarily, Ms.  
23 Waites supports residential rate design, Ms. Nemnich covers  
24 commercial and industrial pricing, and Ms. Bowman supports

1 irrigation rate proposals.

2

**THE TEST YEAR**

3

Q. What is the Company's test year?

4

A. The test year is the 12 months ending

5

December 31, 2008.

6

Q. Please describe Idaho Power's approach to

7

the determination of its test year in recent proceedings.

8

A. In both 2003 and 2005, Idaho Power filed for

9

general rate relief on test years that combined six months

10

of actual information with six months of forecast

11

information. This approach is commonly referred to a

12

"split test year." The 2007 general rate base was filed as

13

a full 12-month forecasted test year.

14

Q. What was the resolution of the test year

15

question in the last general rate case, Case No. IPC-E-07-

16

08?

17

A. The Company proposed a 2007 test year based

18

upon forecast data, while Staff and others proposed a

19

historical test year with adjustments. The issue was not

20

definitively resolved in the case. However, the parties to

21

the case did reach a settlement and signed a Stipulation

22

that addressed the test year issue. Provision 6(c) of the

23

Stipulation stated:



1 workshop expressed their desire that the Company not just  
2 use one blanket methodology to escalate all costs and that  
3 all known aspects (positive and negative) of adjustments be  
4 included in developing the test year. Idaho Power agreed  
5 with these recommendations. The workshop did not attempt  
6 to prescriptively address methods prior to the next general  
7 rate case.

8 Q. Has the Company prepared its test year in  
9 this proceeding consistent with input received in the  
10 workshop?

11 A. Yes, it has. The Company started with  
12 actual 2007 results adjusted for typical and traditional  
13 ratemaking adjustments, and then adjusted the data to 2008  
14 levels based upon a number of methodologies appropriate for  
15 each of the revenue, expense, or asset classifications.  
16 The Company included additional 2008 adjustments associated  
17 with the inclusion of CWIP and targeted cost reductions  
18 implemented by Company management in response to current  
19 financial circumstances.

20 Q. How does the test year approach address the  
21 past concerns raised by the Company, the Commission Staff  
22 and other parties to the Stipulation?

23 A. The Company's proposed 2008 test year begins  
24 from a 2007 foundation of actual information. One primary

1 concern expressed by the Commission Staff regarding the  
2 Company's test year in the last general rate case was that  
3 there was no actual auditable information to review and  
4 there was discomfort in reviewing only forecasted data and  
5 methods. The Company's approach this time provides an  
6 actual auditable base for review, while at the same time  
7 adjusting the historic information into a more current time  
8 period.

9 Q. What attributes should be considered when  
10 selecting a test year?

11 A. In practice, in every rate case, a test year  
12 must be selected. Whether the test year selected is  
13 historical, future, or some hybrid, the most important  
14 attribute of the selected test year should be that it  
15 accurately reflects the best expectation of the cost of  
16 service that will prevail when the rates will be in effect.

17 Idaho Power has developed a test year consistent  
18 with protocol discussed by the Company and the parties  
19 during workshop. The test year consistently applies  
20 assumptions and uses trends across all aspects of the  
21 revenue requirement. I am confident that in this instance,  
22 the Company-proposed test year is a reasonable  
23 representation of 2008 cost of service and appropriate for  
24 setting rates in 2009.

1           Q.       Are the methods used to develop the test  
2 year common in determining revenue requirement?

3           A.       Yes. The Company proposed methods for  
4 developing the test year are similar to methods used by  
5 numerous states since at least the 1970s. Idaho is  
6 surrounded by states, including Oregon, California, Utah,  
7 and Wyoming that authorize their Commissions to adopt  
8 future test years to determine representative levels of  
9 revenues, expenses, rate base, and capital structure.  
10 Accordingly, many utilities in these states are filing rate  
11 proceedings with future test years. The Oregon Commission  
12 has, for many years, viewed the future test year as the  
13 appropriate choice of test year. The Utah legislature has  
14 recently amended existing legislation and statutorily  
15 mandates that the Utah Commission give serious  
16 consideration to the adoption of the very same type of  
17 future test year period that Idaho Power is proposing in  
18 the instant case. PacifiCorp uses the future test year in  
19 Oregon, Utah, and Wyoming to establish jurisdictional  
20 revenue requirement.

21           Commissions and policy makers throughout the  
22 country, and particularly in the West, are increasingly  
23 recognizing that in an era of heavy construction, future  
24 test years are necessary to allow utilities a reasonable

1 opportunity to earn their authorized rate of return.  
2 Currently over 20 states allow for the use of forward or  
3 hybrid designed test years. Utilities that operate in a  
4 period of rapid expansion and rate base growth will  
5 chronically under-earn if test years are historical in  
6 nature and fail to synchronize the matching of expenses and  
7 revenues.

8 Q. Beside the concern of confiscation of  
9 shareholder assets associated with under-earning, are there  
10 other pragmatic implications?

11 A. Yes. Under-earning is symptomatic of cash  
12 outflow recovery risk. When cash outflows are allowed to  
13 materially outpace authorized cash inflows, significant  
14 recovery risk exists. Recovery risk creates the potential  
15 for write-downs and therefore has severe credit rating  
16 implications. If the Company's cash-from-operations to  
17 debt ratio declines from its current low teen range to a  
18 single digit, it is likely that the Company's credit rating  
19 will fall below industry average. Ultimately reduced  
20 credit ratings increases financing costs and puts  
21 additional pressure on already rising customer rates.

22 Q. Is the Commission accustomed to analyzing  
23 forward looking cost and revenue conditions?



1 As an example of how actual costs might not be reflective  
2 of reasonably expected ongoing costs, one could look at  
3 Idaho Power's actual net power supply costs for almost any  
4 one year and conclude that - although the dollars may  
5 represent what actually occurred that year - it would not  
6 be appropriate for setting future rates. Similarly, a test  
7 year based on a reasonable forecast may be more indicative  
8 of the costs the Company will be experiencing during the  
9 time rates are in place.

10 Q. Why is regulatory lag such a critical issue  
11 to Idaho Power at this time?

12 A. To begin with, I would like to reiterate  
13 that it is important to more parties than just Idaho Power.  
14 As Mr. Steven Keen notes in his testimony, it is also  
15 extremely important to those who invest and lend money to  
16 the Company. From the Company's standpoint, during periods  
17 of escalating costs where marginal costs are higher than  
18 average costs, new rates are already inadequate by the time  
19 they go into place. If this situation continues for a  
20 prolonged period of time, the Company will be denied a  
21 reasonable opportunity to earn its authorized rate of  
22 return.

23 Q. Is regulatory lag always harmful to a  
24 utility?

1           A.       No. The impact of regulatory lag is  
2 dependent upon the situation - if costs are not going up  
3 faster than rates, then the utility is not harmed and may  
4 even be helped by lag. Unfortunately, Idaho Power is not  
5 in that situation and will not likely be for the  
6 foreseeable future. Using the split test year approach  
7 pursued in the 2003 and 2005 general rate cases, Idaho  
8 Power rates trailed the start of the cost period they were  
9 intended to reflect by 17 months. And even the 2007  
10 forecast test year in the Company's last general rate case  
11 resulted in rates implemented 14 months after the proposed  
12 cost period began.

13                   **RATE CASE TREATMENT OF DEVELOPING ISSUES**

14           Q.       You have described the approach Idaho Power  
15 used in developing the 2008 test year. Were there other  
16 developing regulatory issues that were considered for  
17 inclusion in the test year?

18           A.       Yes. These issues included: (1) the  
19 treatment of CWIP, (2) the procurement and deployment of  
20 Advanced Metering Infrastructure ("AMI"), (3) the handling  
21 of ongoing costs related to energy efficiency and demand  
22 response activities, and (4) the 2008 cost reductions  
23 implemented in response to the Company's deteriorating  
24 financial situation.

1 Q. Please describe the Company's approach to  
2 CWIP in this proceeding.

3 A. Legislative changes enacted in 2006 give the  
4 Commission the authority to consider a return on Plant Held  
5 for Future Use and CWIP in current rates. In Idaho Power's  
6 2007 general rate case, the Company proposed some specific  
7 investments in Plant Held for Future Use for inclusion in  
8 rate base. In this current case, the Company is proposing  
9 the inclusion of a modest level of CWIP in current rates.  
10 This is the first time the Company has made such a proposal  
11 since the change in legislation. While I discuss the  
12 policy implications in my testimony, Ms. Catie Miller's  
13 testimony is solely devoted to supporting the accounting  
14 treatment associated with the CWIP addition.

15 Q. Does Idaho Power envision seeking recovery  
16 of other investments through CWIP in the future?

17 A. Yes. Idaho Power is experiencing a cycle of  
18 heavy infrastructure investment needed to address  
19 reliability, customer growth, peak demand growth, and aging  
20 plant and equipment. The Company's aging hydroelectric and  
21 thermal facilities require continuing upgrades and  
22 component replacement. In addition, costs related to  
23 relicensing hydroelectric facilities and complying with the  
24 new licenses are substantial. Continuing load growth also

1 requires that the Company add to its transmission system  
2 and distribution facilities to provide new service and to  
3 maintain reliability. As a result, Idaho Power expects to  
4 spend approximately \$900 million in construction  
5 expenditures from 2008 to 2010 which *excludes* any estimated  
6 expenditures for a nominal 250-MW combined cycle combustion  
7 turbine expected to be operational in mid-2012, the Gateway  
8 West transmission project expected to be in service between  
9 2012 and 2014, and the proposed Hemingway-Boardman Line  
10 that could be in service as early as 2012. The excluded  
11 projects and their estimated costs are currently under  
12 review by the Company.

13           The Company has not made a combined investment of  
14 this magnitude since it built the Hells Canyon Complex in  
15 the 1950s and will need to rely on both internal and  
16 external sources to fund it. Idaho Power envisions seeking  
17 the Commission' approval to recover CWIP in rate base on a  
18 project-by-project basis, and is hopeful that the  
19 Commission and its customers will partner with the Company  
20 using CWIP to ensure Idaho Power has the requisite funds to  
21 invest in future construction.

22           Q.       AMI is another activity that has rate  
23 recovery implications. What are Idaho Power's plans  
24 related to AMI deployment across its system?



1 investments in infrastructure to connect and meet the  
2 energy needs of these customers. Additionally, there is an  
3 ongoing need to replace existing infrastructure to continue  
4 to reliably serve existing loads. Although AMI will  
5 provide benefits to customers, it is not an investment that  
6 is necessary for Idaho Power to fulfill its obligation to  
7 meet new and existing service requirements. Accordingly,  
8 Commission support of AMI cost recovery is an important  
9 factor in the Company proceeding with implementation.

10 Q. What are your plans to address AMI cost  
11 recovery outside the general rate case?

12 A. Once cost information is known later this  
13 summer, the Company will bring a separate filing before the  
14 Commission to address the cost recovery aspects of AMI.  
15 The Company will propose a parallel cost recovery track to  
16 the general rate case and attempt to time the AMI rate  
17 adjustments to coincide with the results from the general  
18 rate case.

19 Q. How is energy efficiency currently funded at  
20 Idaho Power?

21 A. The Company's energy efficiency activities  
22 are primarily funded through our Energy Efficiency Rider,  
23 Schedule 91, which applies a fixed percent of each  
24 customer's bill to be used for purposes of energy

1 efficiency and demand response. The Commission in its  
2 Order No. 30560 recently authorized an increase in the  
3 percentage applied to retail customer bills from 1.5  
4 percent to 2.5 percent. This change became effective on  
5 June 1, 2008.

6 Q. Is the Company proposing to transfer any of  
7 the ongoing costs of funding energy efficiency activities  
8 in this rate filing?

9 A. No. While one could make an argument for  
10 including an ongoing amount of expenses in base rates, the  
11 Company decided not to do so in this rate proceeding in  
12 part to not add more pressure to the general rate filing  
13 and in part to allow more time to assess the regulatory  
14 model most appropriate for energy efficiency.

15 Q. What is the implication for energy  
16 efficiency funding going forward?

17 A. The Company presently plans to spend more on  
18 energy efficiency activities than the Energy Efficiency  
19 Rider is forecast to collect. Eventually, if Idaho Power  
20 is to invest in conservation, demand response, and energy  
21 efficiency at the level it envisions, the Company will have  
22 to raise the rider amount again or find alternative funding  
23 methods.

1 Q. Please discuss the rate adjustment related  
2 to the 2008 cost reductions.

3 A. As discussed in Ms. Smith's testimony, Idaho  
4 Power implemented a cost containment effort that identified  
5 \$3,834,000 in estimated cost reduction to other operations  
6 and maintenance expenses. Because these cost reductions  
7 were a direct result of the Company managing through the  
8 current financial situation and not reductions that can be  
9 sustained over time, there is a reasonable argument that  
10 they should not be deducted from the cost of service,  
11 a.k.a. the revenue requirement. However, following much  
12 discussion at the senior level, the Company decided it was  
13 appropriate to include their impact because these  
14 reductions were known at the time of the filing.

15 **RATE SPREAD AND RATE DESIGN**

16 Q. What has been Idaho Power's policy with  
17 regard to rate spread and rate design proposals?

18 A. Idaho Power has consistently advocated for  
19 the principle that rate spread among the customer classes  
20 and for component pricing within the customer classes  
21 should be primarily cost-based. Accordingly, the Company's  
22 ratemaking proposals have traditionally advocated movement  
23 toward cost-of-service results which assign costs to those  
24 customers that cause the Company to incur the costs.

1 Q. Do the Company's proposals in this case  
2 strictly adhere to that objective?

3 A. No. The Company realizes that there are  
4 often other ratemaking objectives, such as rate stability,  
5 ability to pay, and rate shock, which the Commission may  
6 consider in making its determination. However, the Company  
7 believes that the best starting point for Commission  
8 deliberations is an economic one. Nevertheless, since some  
9 ratemaking situations may cause abrupt change, Idaho Power  
10 has traditionally proposed some limits to the movement  
11 toward cost-of-service. The specifics of the Company's  
12 proposed rate spread and an exhibit delineating the target  
13 revenue requirement for each customer class are contained  
14 in Mr. Tatum's testimony.

15 Q. What guidance did you provide Mr. Tatum  
16 regarding cost of service constraints applied to the rate  
17 spread ultimately recommended?

18 A. First, I discussed the three Class Cost of  
19 Service Studies prepared for this case with Mr. Tatum and  
20 agreed with his conclusion that the 3CP/12CP Class Cost of  
21 Service Study was the preferred starting point in this  
22 proceeding to develop the recommended rate spread.  
23 However, this method when applied without constraints, does  
24 show a significant impact to a number of customer classes

1 and contract customers. Given recent rate pressures and  
2 the somewhat subjective nature of cost allocation and year-  
3 to-year cost components, I asked Mr. Tatum to run several  
4 rate mitigation scenarios to look at the impacts of  
5 constraining the rate increase at different levels. After  
6 this review, the Company chose to impose a 15 percent cap  
7 on any change to a customer class or special contract  
8 customer. This level allowed rate movement of no more than  
9 approximately one and a half times the average rate change,  
10 while not dramatically impacting the remaining classes that  
11 had to make up the shortfall.

12 Q. How has Idaho Power addressed the cost-based  
13 objective in its rate design proposals?

14 A. In the Company's last several general rate  
15 cases, this objective has been met by the implementation of  
16 seasonal rates for all metered service schedules, tiered  
17 summer rates for Residential and Small Commercial  
18 customers, mandatory time-of-use rates for Large Power  
19 Service customers, and two-tiered blocked rates for Large  
20 General Service Customers taking secondary service. In  
21 addition, this objective has been met by the implementation  
22 of rates that reflect a greater emphasis on the demand and  
23 customer components.

1 Q. Are there any other policy objectives  
2 regarding rate design?

3 A. Yes. The Company is committed to providing  
4 customers cost-based price signals which encourage the wise  
5 and efficient use of energy. As such, I have directed the  
6 three pricing analysts sponsoring testimony in this case to  
7 design cost-based rate proposals that encourage increased  
8 energy efficiency among the Company's Residential, Large  
9 General Service, and Irrigation customer groups. Ms.  
10 Waites is sponsoring testimony and exhibits supporting  
11 tiered rates for Residential customers in both the summer  
12 and non-summer season. Ms. Nemnich is sponsoring testimony  
13 and exhibits supporting the implementation of mandatory  
14 time-of-use rates for Large General Service customers  
15 taking service at both the Primary and Transmission Service  
16 Levels. Finally, Ms. Bowman is sponsoring testimony and  
17 exhibits supporting the implementation of load-factor  
18 pricing for Irrigation customers.

19 Q. Is there another issue regarding the  
20 development of the revenue requirement, the class cost of  
21 service studies, and the rate design that you would like to  
22 call to the attention of the Commission and the other  
23 parties to this proceeding?

