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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF ROCKY MOUNTAIN POWER FOR AUTHORITY TO INCREASE RATES BY $10.7 MILLION TO RECOVER DEFERRED NET POWER COSTS THROUGH THE ENERGY COST ADJUSTMENT MECHANISM (ECAM).	**CASE NO. PAC-E-15-01** **COMMENTS OF THE COMMISSION STAFF**

COMES NOW the Staff of the Idaho Public Utilities Commission, by and through its attorney of record, Neil Price, Deputy Attorney General, and in response to the Notice of Modified Procedure issued in Order No. 33235 on February 25, 2015, in Case No. PAC-E-15-01, submits the following comments.

BACKGROUND

On February 2, 2015, PacifiCorp dba Rocky Mountain Power ("Rocky Mountain" or "Company") submitted its annual Energy Cost Adjustment Mechanism ("ECAM") filing in accordance with *Idaho Code* §§ 61-502 and 61-503, and Rule of Procedure 52, IDAPA 31.01.01.052.

Rocky Mountain explained in its Application that the Commission established an annual ECAM through Order No. 30904. The costs included in the ECAM are net power costs ("NPC"), as defined in the Company's general rate cases and modeled by the Company's GRID model.

Base and actual NPC are booked into specific FERC accounts outlined in the Application. The ECAM process allows the Company to credit or collect the difference between the actual NPC incurred to serve its Idaho customers and the NPC collected through rates. Rocky Mountain defers the difference into an ECAM balancing account.

The Company further noted that the ECAM includes five additional components: the Load Growth Adjustment Rate ("LGAR") or Load Change Adjustment Rate ("LCAR"), a credit for SO2 allowance sales, an adjustment for the treatment of coal stripping costs, a renewable resource adder for the renewable resources that are not yet in rate base and a true-up of renewable energy credit ("REC") revenues, as authorized by the Commission in Order No. 32196. The ECAM includes a 90 percent (customers)/10 percent (Company) "sharing band" wherein customers pay/receive the increase/decrease in actual NPC compared to base NPC and Rocky Mountain incurs/retains the remaining 10 percent.

Rocky Mountain states that the Base NPC in this case originated from the 2011 stipulation approved by the Commission. The Base NPC was set at $1.385 billion for the Deferral Period.

OVERVIEW OF COMPANY APPLICATION

Rocky Mountain's Application seeks to revise Schedule 94, Energy Cost Adjustment, to recover approximately $23.3 million in total deferred net power costs over the collection period beginning April 1, 2015 through March 31, 2016 with a recovery of total deferred net power costs of $16.6 million for the period beginning December 1, 2013 through November 30, 2014 ("Deferral Period") as illustrated in the table below.

Estimated Deferred ECAM Balance for Collection

Balances for Collections allocated by Class	Sch 400	Sch 401	Tariff Customer	Total
Balance of Previous Deferrals prior to 12/1/13				
Unamortized Previous Balance	$13,170,906	$997,651	$9,535,217	$23,703,774
ECAM Rider Revenues	($5,392,477)	($393,865)	($7,760,018)	($13,546,360)
WLA Adjustment	$63,000	$4,500	($67,500)	$0
Interest on deferrals prior to 12/1/13	107,621	8,198	53,267	$169,085
November 30, 2014 Balance For Collection	$7,949,050	$616,484	$1,760,965	$10,326,500
Sch 94 Collection - Dec 2014 - March 2015	($1,797,427)	($156,693)	($1,694,726)	($3,648,846)
Interest	$23,624	$1,785	$2,938	$28,348
Expected Balance for Collection as of April 1, 2015	**$6,175,247**	**$461,577**	**$69,178**	**$6,706,002**

Incremental Un-allocated Balances for Collection	Total Company
Balance of Current Deferral (Dec 1, 13 thru Nov 30, 14)	
Total Company Recovery for NPC Deferral	$16,528,428
Interest on deferral from 12/1/13 thru 11/30/14	106,134
November 30, 2014 Balance for Collection	**$16,634,562**
Total Balance for Collection	**$23,340,564**

The proposed $23.3 million recovery represents an increase of approximately $10.7 million in estimated revenue or a 3.9 percent increase over current Schedule 94 rates approved in Commission Order No. 33008 (Case No. PAC-E-14-01). Of this amount, $6.8 million is allocated to Monsanto, $0.5 million is allocated to Agrium, and $3.4 million is allocated to remaining tariff customers representing an increase of 8.1 percent, 8.0 percent, and 1.9 percent, respectively, over current rates. The Company states further that the recovery amount includes an amortization of Monsanto Company's ("Monsanto") and Agrium Inc.'s ("Agrium") share of 2012-2014 deferrals.

The total deferral amount of $16.6 million is made up of several components illustrated in the summary table below. A copy of Company Exhibit No. 1 showing the detail of these calculations is included as Confidential Attachment A to these Comments.

Summary Table of ECAM Deferral		
NPC Differential for Deferral	$	12,735,507
LCAR		(619,086)
SO2		(71)
Load Control		963,027
EITF 04-6 Adjustment		(66,928)
Total	$	13,012,449
		90%
Customer Responsibility	$	11,711,204
REC Deferral		6,064,558
Backcast		(1,247,334)
Interest		106,134
Annual Deferral (Dec 2013 - Nov 2014)		16,634,562

The NPC deferral amount is calculated on a monthly basis by subtracting the monthly Base NPC rate from the Actual NPC rate. The NPC rate is calculated by dividing monthly NPC by the corresponding monthly load to express the costs on a dollar per megawatt-hour (MWh) basis. According to the Company, the average Base NPC was $23.73 per MWh and the Actual NPC averaged $27.05 per MWh, a difference of $3.32 MWh. The monthly incremental difference is then multiplied by Idaho's actual load each month for the Deferral Period. For the 12-month period ending November 30, 2014, the NPC differential for deferral was approximately $12.7 million before application of the 90/10% sharing band. The LCAR decreased the deferral balance by $619,086, before sharing, due to higher loads during the Deferral Period.

Credits for SO2 allowance sales revenues received by Rocky Mountain were also included as an offset to the NPC deferral ($71 before sharing). Additionally, Idaho's share of incremental load control costs, pursuant to Commission Order No. 32432, is tracked in the ECAM and resulted in an adjustment increasing the deferral by approximately $1.0 million before sharing.

The difference between including coal stripping costs incurred by the Company and recorded on the Company's books pursuant to accounting pronouncement EITF 04-6, and the amortization of the coal stripping costs when the coal was excavated, decreased the deferral by $66,928 before sharing.

The total NPC deferral adjusted for the aforementioned LCAR, SO2 revenue, load control, and EITF 04-6 is $13.0 million before application of the sharing band and $11.7 million after its application. Additionally, the deferral balance reflects 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. During the Deferral Period, actual REC revenue was approximately $6.0 million lower than the amount in base rates on an Idaho-allocated basis.

Pursuant to Order No. 33008, Rocky Mountain performed a backcast calculation in order to establish whether there was an over/under-collection of NPC, load control costs, and RECs, reducing the total deferral by approximately $1.2 million and making the net deferral $16.5 million before interest. Approximately $0.1 million of interest was accrued on this balance during the deferral period for a final deferral of $16.6 million.

STAFF REVIEW

Staff's review focused on three different areas of the Application. First, Staff reviewed the Application to assess the overall validity of the electricity producing cost factors driving the deferral amount during the deferral period as compared to costs at the time base rates were set. Second, Staff reviewed the method and basis used to calculate the cost deferral amounts, account balances, and rates to ensure they were accurately calculated and consistent with previous Commission orders. Third, Staff performed an audit of contracts, invoices, and other actual cost components to ensure the Company's filing was thorough and accurate. The major findings from Staff's review are listed below:

1. The Company adjusted for $1.25 million in over-recovery using Staff's "backcast method" per Commission Order No. 33008, but failed to adjust for the over-recovery of LCAR-related costs resulting in a proposed adjustment that would further reduce the Company's deferral by $240,725.
2. The Company's method did not properly allocate costs and revenues between Monsanto, Agrium, and remaining tariff customers when designing ECAM rates resulting in less than a 0.1% change in revenue impact to any one customer class.
3. Collections and actual costs (including the offset of wholesale sales) used to compare against base costs were audited with no major inconsistencies that change the filing. Staff's analysis finds that the transactions recorded to the specific FERC accounts used to record against Actual NPC and as adjusted by the Company in its filing are appropriate for recovery.

The subsequent sections provide additional details of the above findings with a thorough analysis of the following components of the ECAM: (1) the Company's proposed deferral, (2) balancing accounts tracking ECAM deferrals, collections, and interest, and (3) proposed ECAM rates.

Analysis of Deferral

Results of Audit

Staff performed a thorough audit, including on site audits at the Company's Portland and Salt Lake City offices. Staff reviewed internal audit work papers, control processes, as well as journal entries, invoices, and contracts. The audit included a review of the adjustments made to actual costs the Company incurred. Staff reconciled the general ledger amounts to the net power costs as provided for in the Company's Exhibit No. 1. In all material aspects, Staff believes that the NPC provided in the Company's Exhibit No. 1 are accurate and in compliance with ECAM policies.

Analysis of Cost/Revenue Differences

The two largest components of the Company's ECAM deferral are adjustments due to variances between the amounts of NPC and REC revenue included in base rates versus actual amounts incurred during the deferral period ($10 million and $6.4 million, respectively).

Regarding NPC differences, Staff performed an analysis of the costs contained in the Company's filing as reflected in the table below. Although the NPC figures do not precisely reflect those included in the "Black Box" settlement in Case No. PAC-E-11-12, it does provide a rough comparison of individual cost categories.

As was the case in last year's ECAM, the largest contributing factors to the difference between base and actual NPC continues to be decreased revenue from wholesale sales and coal fuel expense. There was a 33 percent difference in the amount of energy the Company was able to sell compared to the amount used to determine base rates, even though unit prices averaged 2 percent higher. The ability to sell is dependent on prices the Company can obtain on the open market as compared to the cost to produce electricity. In addition, as indicated by the Company, several long-term contracts previously included in base NPC have since expired.

The second largest factor is the 16 percent increase in total coal fuel expense over what was included in base rates. This increase appears to be driven by higher coal mining costs and coal purchase prices as indicated by a 15 percent overall increase in the unit cost. Total purchased power expense also increased 7 percent and the total amount purchased decreased 42 percent from amounts included in base rates. Staff believes this is reasonable given higher unit prices than those assumed in base rates. Lower natural gas prices, which have driven significantly higher levels of natural gas generation, continue to moderate higher costs in other categories. Overall, Staff believes the NPC reflected in the Company's filing were reasonably incurred.

Net Power Cost Analysis	% Change NPC Base-to-Actual		
	NPC ($)	Energy (MWh)	Unit Cost ($/MWh)
Wholesale Sales Revenue	-32%	-33%	2%
Purchased Power Expense	7%	-42%	85%
Coal Fuel Expense	16%	1%	15%
Natural Gas Expense	2%	77%	-43%
Wheeling, Hydro and Other Expense	5%	-6%	12%
Net Total	25%	13%	11%

Regarding the $6.4 million adjustment for REC revenue, $6.5 million was assumed in base rates and less than $0.5 million in RECs were actually sold. Staff believes this is reasonable given the collapse in open market REC purchase prices since base rates were established.

Deferral Calculation Methodology

The Company's proposed $16.5 million (minus interest) deferral amount includes $1.25 million in adjustments from a "backcast" verification step ordered by the Commission (Order No. 33008) in Case No. PAC-E-14-01 and reflected in the table below. This step is performed as a check to ensure that the amount of revenue the Company recovers through base rates and the ECAM is no more or no less than actual NPC.

	Company Filing			Staff Proposal	
2015 ECAM Deferral Summary	**Current Method**	**BackCast Adjustment**	**Company Proposed**	**Staff Adjustment**	**Staff Proposed**
NPC Adjustment	11,461,956	(1,492,779)	9,969,177		9,969,177
Energy Classified Production Cost minus NPC (LCAR)	(557,177.59)		(557,178)	($240,725)	(797,902)
SO2 Allowance Revenue	(63.75)		(64)		(64)
DSM Load Control Program Cost Adjustment	866,724	(41,344)	825,381		825,381
EITF 04-06 Adjustment	(60,235)		(60,235)		(60,235)
REC Revenue	6,064,558	286,788	6,351,346		6,351,346
Total Deferral less interest (Dec. 2013 thru Nov. 2014)	17,775,762	(1,247,334)	16,528,428	(240,725)	16,287,703

However, the Company failed to include an adjustment for the over-recovery of LCAR related costs (Energy-Classified Production Cost minus NPC) that was included in the adjustments ordered by the Commission in last year's ECAM. *See* Order No. 33008 at 14-15. Staff proposes an adjustment to the Company's filing that reduces the deferral amount by an additional $240,725 for LCAR-related cost. This would reduce the overall deferral amount to $16,287,703 (minus interest). The adjustment is summarized in the table above and more fully detailed in Confidential Attachment B.

Staff believes the Company's calculation method demonstrates inherent flaws as demonstrated by the apparent inaccuracy of approximately $1.5 million ($1.25 million "backcast" adjustment included in the Company's filing plus Staff's $240,725 adjustment) in this year's ECAM and the approximate $600,000 inaccuracy reflected as the "base-rate over-collection adjustment" in last year's ECAM. Analyzing the difference between the two methods, Staff believes that the inaccuracy is attributable to three causes, two of which are inherent in the Company's methodology and outlined below:

1. By using loads at generation instead of using loads at the point of sale, the Company's method creates an error caused by base-to-actual line loss differences. The source of this error was detailed in Staff's Comments in Case No. PAC-E-14-01.

2. The recovery of costs embedded in base rates employed in Staff's adjustments are calculated using embedded rates that are the same for each month unless base rates change during the deferral period. This realistically reflects revenue the Company receives through base rates for recovery of NPC. The Company's method calculates the deferral using the difference between actual unit costs and base unit costs which vary each month. The Company's method and Staff's method are not mathematically equivalent. Furthermore, Staff believes the Company's method does not accurately represent how revenue through base rates is actually realized since base rates do not change from month to month unless there is a general rate case.

The source of the third error can be found in the inclusion of loads that are not consistent with loads used to determine base rates. In the stipulation for general rate case PAC-E-11-12, Order No. 32432 at 4, the Commission ordered the Company to "use 2011 actual loads reported in the Annual Results of Operations Report for the 2013 ECAM deferral calculation" as base loads for the purpose of calculating the deferral for the Load Change Adjustment without changing the LCAR. Staff believes that because the LCAR is used to calculate over/under recovery of costs embedded in base rates, use of loads other than those used to calculate base rates are inherently inaccurate.

One option is to continue using the Company's method and employ Staff's "base rate over-collection adjustment" method to verify and correct inaccuracies in future ECAM filings. Staff's method corrects for all three errors outlined above. Another option is to change the Company's ECAM calculation method to reflect Staff's adjustment methodology so that adjustments for this type of error are no longer required. Staff believes that continuing to use the Company's current method with the correction adjustment is not only inefficient, but adds a layer of complexity that makes it difficult for intervening parties to follow. Staff recommends that the Company change its method to calculate the deferral in next year's ECAM consistent with Staff's adjustment methodology. Confidential Attachment C shows Staff's proposed deferral calculation without the use of adjustments.

Analysis of Balancing Accounts

Starting this past deferral period (December 1, 2013), Agrium and Monsanto's deferral amounts were combined with remaining customer classes per Commission Order No. 32910. Staff believes that monthly deferral amounts plus interest were accurately tracked for allocation and collection through the rate design.

Staff also believes the Company properly and accurately maintained separate amortized balances for Monsanto, Agrium, and tariff customers. These separate balances include amortized amounts for 2012 through 2014 ECAM deferrals, collection of ECAM rider revenues, the WLA adjustment stipulated in Commission Order No. 33094, and interest at the Commission approved rate of one percent.

Analysis of Proposed Rates

Staff reviewed the Company's proposed rate design and believes that balances of past amortization amounts for Agrium, Monsanto, and tariff customers were not properly separated from current deferral amounts when designing rates. To ensure rates are properly constructed, a separate rate should have been calculated for the three groups of customers for past amortization amounts (plus interest) plus estimated collections occurring from December 1, 2014 through March 31, 2015 based on current ECAM rates. These rates should have been added to another set of rates calculated for deferral amounts (plus interest) from December 1, 2013 through November 30, 2014 for every customer class allocated on a line loss differentiated equal cents per kilowatt-hour basis per Commission Order No. 32910.

If the Commission authorizes Staff's adjustment for the over-collection of LCAR-related expense and Staff's method for calculating rates, customers will see a 1.8 percent overall increase in rates as opposed to the 1.9 percent overall increase proposed in the Company's Application. In turn, the Company will accrue approximately $230,000 less in revenues over the collection period beginning April 1, 2015 through March 31, 2016. A copy of Staff's rate design including the adjustment for the over-collection of LCAR-related expense is included as Attachment D to these comments.

CUSTOMER RELATIONS

The Company's press release and customer notice were included in the Application. Staff reviewed both documents and found several deficiencies. The press release and customer notice did not include information required by the Commission's Rules of Procedure (IDAPA 31.01.01). Rocky Mountain Power's notice and press release did not inform customers that they may subscribe to the Commission's RSS feed to receive periodic updates via email about the case, as required by Rule 125.01.d. The customer notice and press release also did not indicate that the filing could be viewed on the Commission's website, as required by Rule 125.01.c. The customer notice also did not inform customers of the overall percentage change from current rates, as required by Rule 125.01.a.

The Rules of Procedure were revised last year, with changes becoming effective on February 15, 2014. Staff recommends that the Company review the updated Rules of Procedure and include all required information in its customer notices and press releases in the future.

The customer notice was included with bills mailed to customers beginning February 9, 2015 and ending March 9, 2015. Customers have the opportunity to file comments by March 13, 2015. As of March 12, the Commission had received two comments opposing the rate increase.

STAFF RECOMMENDATIONS

Staff recommends that a total deferral amount of $16,287,703 ($16,393,738 with interest) for the period of December 1, 2013 through November 30, 2014 be approved for recovery from ratepayers.

In addition, Staff recommends that:

1. The Company should change its ECAM deferral calculation methodology so that it is consistent with Staff's "base rate over-collection adjustment" method as illustrated in Attachment C.
2. The Company should maintain separate balancing accounts for Monsanto, Agrium, and tariff customers for amortized amounts from 2012 through 2014 ECAM deferrals until the amounts are fully collected.
3. Schedule 94 ECAM rates, as illustrated in Attachment D, should be approved by the Commission with an effective date of April 1, 2015.
4. The Company should file tariffs that reflect Commission approved rates.

Respectfully submitted this 13th day of March 2015.

Neil Price
Deputy Attorney General

Technical Staff: Joe Terry
Mike Louis
Daniel Kline

i:umisc:comments/pace15.1npjtmlsddk comment

ATTACHMENT A IS CONFIDENTIAL AND PROTECTED UNDER THE PROTECTIVE AGREEMENT

ATTACHMENT B IS CONFIDENTIAL AND PROTECTED UNDER THE PROTECTIVE AGREEMENT

ATTACHMENT C
IS CONFIDENTIAL
AND PROTECTED
UNDER THE
PROTECTIVE
AGREEMENT

EXHIBIT NO. 2
ESTIMATED IMPACT OF PROPOSED ECAM ADJUSTMENT
FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
DISTRIBUTED BY RATE SCHEDULES IN IDAHO
HISTORIC 12 MONTHS ENDED DECEMBER 2012

Line			Average		Present	At Meter			At	ECAM Proposal				Present		
					Rev	MWh by Voltage			Generation	Rev	Rate ¢/kWh[2]			ECAM Rev	Net Change	
No.	Description	Sch.	Cust	MWH	($000)	S	P	T	MWh[1]	($000)	S	P	T	($000)[3]	($000)	%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Residential Sales															
1	Residential Service	1	43,685	424,866	$46,305	424,866			467,981	$2,086	0.491	0.474	0.461	$1,377	$710	1.5%
2	Residential Optional TOD	36	14,279	260,612	$24,053	260,612			287,059	$1,280	0.491	0.474	0.461	$844	$435	1.7%
3	AGA Revenue				$3											
4	Total Residential		57,964	685,477	$70,361	685,477	0	0	755,040	$3,366				$2,221	$1,145	1.6%
5	**Commercial & Industrial**															
6	General Service - Large Power	6	1,048	281,899	$21,796	235,944	45,956		308,818	$1,376	0.491	0.474	0.461	$908	$468	2.1%
7	General Svc. - Lg. Power (R&F)	6A	219	32,396	$2,739	32,396			35,683	$159	0.491	0.474	0.461	$105	$54	1.9%
8	*Subtotal-Schedule 6*		*1,267*	*314,295*	*$24,535*	*268,339*	*45,956*	*0*	*344,501*	*$1,535*				*$1,013*	*$522*	*2.0%*
9	General Service - High Voltage	9	15	118,837	$7,145			118,837	123,122	$548	0.491	0.474	0.461	$361	$187	2.5%
10	Irrigation	10	4,894	658,325	$56,316	658,325			725,131	$3,232	0.491	0.474	0.461	$2,133	$1,099	1.9%
11	Comm. & Ind. Space Heating	19	116	8,559	$672	8,559			9,428	$42	0.491	0.474	0.461	$28	$14	2.0%
12	General Service	23	6,841	145,173	$13,776	143,798	1,376		159,855	$713	0.491	0.474	0.461	$470	$242	1.7%
13	General Service (R&F)	23A	1,823	24,281	$2,413	24,281			26,745	$119	0.491	0.474	0.461	$79	$41	1.6%
14	*Subtotal-Schedule 23*		*8,664*	*169,454*	*$16,189*	*168,079*	*1,376*	*0*	*186,600*	*$832*				*$549*	*$283*	*1.7%*
15	General Service Optional TOD	35	3	1,144	$91	1,144			1,260	$6	0.491	0.474	0.461	$4	$2	2.0%
16	Contract 1[4]	400	1	1,400,114	$78,233			1,400,114	1,450,588	$12,587			0.899	$5,894	$6,693	8.0%
17	Contract 2[4]	401	1	106,646	$5,923			106,646	110,491	$950			0.891	$447	$503	7.9%
18	AGA Revenue				$599											
19	Total Commercial & Industrial		14,961	2,777,374	$189,703	1,104,445	47,331	1,625,597	2,951,120	$19,732				$10,429	$9,303	4.6%
20	**Public Street Lighting**															
21	Security Area Lighting	7	194	256	$96	256			282	$1	0.491	0.474	0.461	$1	$0	0.4%
22	Security Area Lighting (R&F)	7A	134	108	$44	108			119	$1	0.491	0.474	0.461	$0	$0	0.4%
23	Street Lighting - Company	11	30	71	$31	71			78	$0	0.491	0.474	0.461	$0	$0	0.4%
24	Street Lighting - Customer	12	276	2,444	$429	2,444			2,691	$12	0.491	0.474	0.461	$8	$4	0.9%
25	AGA Revenue				$0											
26	Total Public Street Lighting		634	2,878	$600	2,878	0	0	3,170	$14				$9	$5	0.8%
27	**Total Sales to Ultimate Customers**		73,559	3,465,729	$260,664	1,792,800	47,331	1,625,597	3,709,330	$23,112				$12,659	$10,453	3.8%
28	**Total (Excluding Sch 400, 401)**		73,557	1,958,969	$176,509	1,792,800	47,331	118,837	2,148,251	$9,575				$6,318	$3,257	1.8%
				Rev. Rqmt	Unallocated	Allocated					Proposed Rates			Current Rates		
29	Voltage Line Loss Factors applied to rates:					1.1015	1.0648	1.03605			S	P	T	S	P	T
30	Total Company Current Deferral Rate(cents/kWh):			$16,394	0.442	0.487	0.471	0.458								
	Tarrif Customer past deferral balance rate (cents/kWh):			$69	0.003	0.004	# 0.003	0.003	Total Tariff Customer Rate		0.491	0.474	0.461	0.324	0.313	0.304
	Sched 400 past deferal balance rate (cents/kWh):			$6,175	0.426	0.469	# 0.453	0.441	Total Sched 400 Rate				0.899			0.421
	Sched 401 past deferral balance rate (cents/kWh):			$462	0.418	0.460	# 0.445	0.433	Total Sched 401 Rate				0.891			0.419

32 [4] Rates designed to amortize the ECAM Balances for Schedules 400 and 401 in one year plus the 2014 deferrals.

Attachment D
Case No. PAC-E-15-01
Staff Comments 3/13/2015

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 13TH DAY OF MARCH 2015, SERVED THE FOREGOING **COMMENTS OF THE COMMISSION STAFF,** IN CASE NO. PAC-E-15-01, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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