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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF INTERMOUNTAIN GAS COMPANY FOR AUTHORITY TO CHANGE ITS PRICES	**CASE NO. INT-G-17-05** **COMMENTS OF THE COMMISSION STAFF**

COMES NOW the Staff of the Idaho Public Utilities Commission, by and through its attorney of record, Camille Christen, Deputy Attorney General, and in response to the Notice of Application and Notice of Modified Procedure issued in Order No. 33859 on August 28, 2017, submits the following comments.

BACKGROUND

On August 14, 2017, Intermountain Gas Company ("Intermountain" or "the Company") applied to the Commission for authority to change its rates, effective October 1, 2017, to reflect changes in gas-related costs. Application at 2.

The Company's rates include a base rate component and a gas-related cost component. The base rate component is intended to cover the Company's fixed costs to serve its customers – for example, the Company's costs for equipment and facilities to provide service – and change less frequently. The current base rates were approved in Order No. 33757, Case No. INT-G-16-02. *See Id.*

The gas-related cost component of the Company's rates is at issue here. Specifically, with this Application, the Company seeks to change its rates to pass through to customers changes in gas-related costs resulting from: (1) costs billed to the Company from firm transportation providers (including Northwest Pipeline LLC); (2) a decrease in the Company's Weighted Average Cost of Gas (WACOG); (3) an updated customer allocation of gas-related costs under the Company's Purchased Gas Cost Adjustment (PGA) provision; (4) the inclusion of temporary surcharges and credits for one year relating to natural gas purchases and interstate transportation costs from the Company's deferred gas cost accounts; (5) benefits resulting from the Company's management of its storage and firm capacity rights on various pipeline systems; and (6) costs accrued related to the Company's general rate case. *Id.* at 3-4. The Company seeks to eliminate the temporary surcharges and credits included in its current prices during the past 12 months under Case No. INT-G-16-03. *Id.*

The changes in the Company's gas-related costs will *decrease* rates for the Company's RS (Residential) and GS-1 (General Service) customers, and *increase* rates for its LV-1 (Large Volume), T-3, and T-4 (Transportation) customers. *Id.* at 4. The current gas-related cost component of the Company's rates was approved in Order No. 33604, Case No. INT-G-16-03. *See id.*

The changes to the rates will decrease the Company's annualized revenues by approximately $19.2 million, but will not impact earnings. *Id.* at 2. The Company proposes to pass through to customers gas-related cost changes that would *decrease* the average bill of residential customers by $3.32/month (8.1%) and commercial customers by $16.42/month (9.2%). The Company explains that the proposed rate changes would be allocated to customer classes through its PGA provision. *Id.* at 7.

The Company provides additional detail on the changes it is seeking to incorporate into rates. *See id.* at 4-8. For example, the permanent transportation and storage costs in this Application reflect a decrease of $1.3 million compared to those same costs in Case No. INT-G-16-03. *Id.* at 4. The WACOG reflected in the proposed prices is $0.26020 per therm, compared with the WACOG of $0.29695 currently included in rates. *Id.* at 5. This decrease of $0.03675 per therm reflects robust natural gas supplies, significant storage balances, and the Company's efforts to manage its natural gas storage assets. *Id.* The Application further explains other adjustments and treatment of various deferred costs. *Id.* at 4-8.

The Company specifically explains adjustments to the LV-1, T-3, and T-4 tariffs. For the LV-1 tariff, a straight cents per therm price change was not used, because no fixed costs are currently recovered in the tail block of that tariff. *Id.* The Company indicates that the proposed changes in the WACOG and variable deferred credits and debits (outlined in Exhibit Nos. 9 and 10) applied to all three blocks of the LV-1 tariff. *Id.* at 7-8. However, adjustments related to fixed costs applied only to the first two blocks. *Id.* at 8. The net change of the adjustments is a price increase for the LV-1 customers. *See id.* at Exhibit No. 13. For the T-3 and T-4 tariffs, the adjustments included in the proposed tariffs include: (a) removal of existing temporary price changes; (b) the Lost and Unaccounted for Gas decrease (outlined in Exhibit No. 9); (c) for the T-4 tariff, the Liquified Natural Gas (LNG) Sales Credits (see Exhibit 10), and (d) a temporary adjustment to recover the Company's general rate case related expenses. *Id.* at 8. The net change of these adjustments for the T-3 and T-4 customers is a rate increase. *Id.*

STAFF ANALYSIS

Staff has thoroughly examined the Company's Application, workpapers, and exhibits and has verified that the Company's PGA proposal would not impact the Company's earnings, that the Company's deferred costs are prudent and properly calculated, and that the Company's WACOG request is reasonable.

Table 1 summarizes the impact of the Application's proposed changes on customer classes.

Table 1: Summary of proposed changes on customer classes

Customer Class:	Proposed Change in Class Revenue	Proposed Average Change in $/Therm	Proposed Average % Change	Proposed Average Price $/Therm
RS Residential	$(12,505,518)	$(0.05900)	-8.12%	$0.66755
GS-1 General Service	$ (6,722,390)	$(0.06226)	-9.21%	$0.61382
LV-1 Large Volume	$ 17,803	$ 0.00270	0.68%	$0.39877
T-3 Transportation	$ 13,775	$ 0.00036	2.91%	$0.01274
T-4 Transportation	---------------	------------	0.00%	$0.02957
TOTAL	**$(19,152,669)**	**$(0.02885)**	**-7.87%**	**$0.33795**

The overall effect of the Company's proposed changes is a decrease in annual revenues of approximately $19.15 million. Staff recommends a decrease of $19.25 million (a difference of $99,056) as calculated on Table 2 below.

This difference is solely attributable to Staff's recommendation on the recovery and amortization of deferred rate case expenses, which will be discussed in greater detail later in these comments.

Table 2: Proposed Changes to Annual Revenue

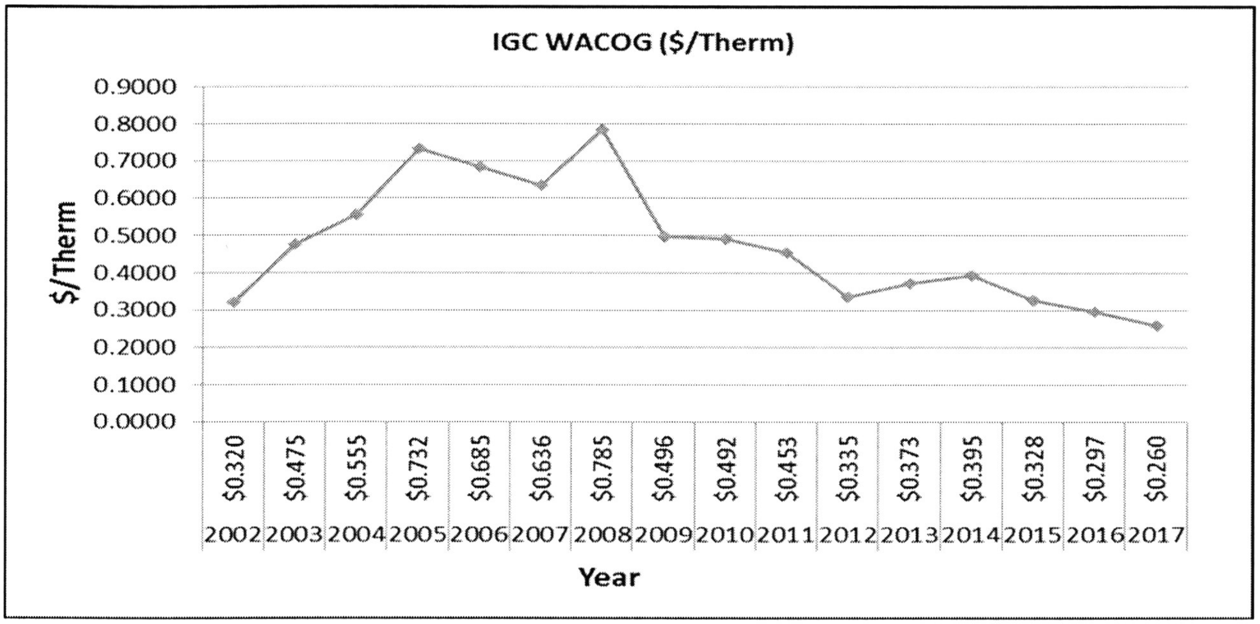
Deferrals:		
Removal of INT-G-16-03 Temporary Credits and Charges		$15,354,379
Additional INT-G-17-05 Temporary Credits and Charges		
Fixed Deferred Gas Costs	$(19,954,897)	
Variable Deferred Gas Costs	2,440,939	
Lost and Unaccounted for Gas	(858,114)	
LNG Sales Credit	(495,418)	
Intervenor Funding	25,178	
Deferred General Rate Case Costs	75,723	
Total Additional Temporary Credits and Surcharges		$(18,766,589)
Total Deferrals		**$ (3,412,210)**
Fixed Cost Changes:		
NWP Full Rate Reservation	$(1,163,906)	
NWP Discounted Reservation	(99,170)	
Upstream Full Rate	(545,782)	
Upstream Discounted	549,844	
Storage Capacity Fixed Costs	(71,306)	
Total Fixed Cost Changes	$(1,330,320)	
Changes in WACOG	$(11,999,770)	
Reallocation and True-Up of Fixed Costs	$(2,508,419)	
Total WACOG and True-Up Changes		**$(15,838,509)**
Total Annual Revenue Change		**$ (19,250,719)**

The Company included the elimination of temporary credits and surcharges implemented in last year's PGA, Case No. INT-G-16-03, in the amount of $15,354,379. The temporary credits and surcharges proposed for the current PGA case total $18,766,589 in the rebate direction. These temporary rate adjustments consist of market segmentation and capacity release revenues, interest, and per therm amortization of deferrals and over collections from last year's PGA. Additionally, the temporaries also include credits for Lost and Unaccounted for Gas and the off-system sales of Liquefied Natural Gas, along with surcharges for expenses associated with the Company's general rate case. The Company includes a fixed-cost collection adjustment that credits $2,508,419 back to customers pursuant to the provisions of its PGA tariff, which provides that proposed prices will be adjusted for the updated customer class sales volumes and purchased gas cost allocations. During the course of the review, Staff made additional findings that are discussed in more detail below.

Weighted Average Cost of Gas (WACOG)

The WACOG is the Company's average variable cost to buy and transport gas to satisfy its customers' estimated annual gas requirements. The WACOG includes the volumetric interstate transportation rate, city gate costs, IGI Resources administrative fees, and Gas Technology Institute (GTI) charges. It does not include fixed capacity costs for interstate transportation, liquid storage, and underground storage. The WACOG proposed price is $0.26020 per therm which is a 12.4% decrease from the WACOG of $0.29695 per therm established in the 2016 PGA filing and currently included in rates. The proposed decrease in the WACOG represents an approximate $12 million decrease in the Company's billed revenues. Chart 1 shows the Company's historical WACOG and illustrates how the cost of natural gas has continued to trend downward since its peak in 2008.

Chart 1: Weighted Average Cost of Gas (Per Therm)



When the Company pays less for gas than what is estimated in the WACOG, a credit is issued to customers. However, if the Company pays more for gas than what is estimated in the WACOG, a surcharge is added to the PGA. Intermountain Gas procured natural gas at costs slightly above what it had anticipated in last year's PGA filing resulting in an additional $2.4 million deferral to be amortized over the next 12 months. However, those additional costs are offset by other activities that allow Intermountain to rebate money to customers during the upcoming PGA year.

Market Fundamentals & Price Analysis

Although the Company has hedged or stored most of its forecasted throughput at fixed prices, market fluctuations can impact the WACOG. Staff thus analyzed the Company's projected cost to purchase natural gas. Staff compared the Company's forecast to forecasts from national and regional organizations, including the Energy Information Administration ("EIA"), the Northwest Gas Association ("NWGA"), and the Northwest Power and Conservation Council ("NWPCC").

Each year, the NWGA publishes its Gas Outlook which contains current and projected natural gas supply, demand, prices, and delivery capabilities for the next twenty years. NWGA's 2016 Gas Outlook key conclusions on the supply side are that shale reserves continue to transform the energy landscape. Furthermore, production techniques continue to improve for both vertical and horizontal drilling. On the price side, both spot and future commodity prices reflect growth in North American natural gas production. Absent a major catastrophic event, natural gas prices should remain relatively stable in the near term.

Risk Management

Staff scrutinized how the Company manages price and risk given the Company's market purchases, storage, and interstate transportation capacity. Staff analyzed the Company's operations and business practices to determine whether the Company purchased gas at market prices and minimized risk to ratepayers. The Company's approach is flexible, which allows it to opportunistically buy gas, manage storage, and utilize interstate transportation capacity as market conditions change. Overall, the Company's strategy and practices associated with managing its resource portfolio provide price stability for customers.

The Company fulfills its mainline requirement with hedges, spot market purchases, underground storage, and LNG storage. Underground storage enables the Company to purchase gas for the upcoming heating season during the summer when natural gas prices are typically lower. When opportunities are present, the Company manages its interstate transportation capacity, selling surplus in the market.

Purchasing

Staff analyzed the Company's purchasing practices to determine if the Company reasonably adapted them to meet current market conditions. Similar to last year, about 35% of the Company's total throughput are index or spot purchases. The Company's hedged supply went from 48.1% of total throughput last year to 49% this year. Including the Company's storage gas, about 65% of the Company's supply is essentially hedged which is slightly lower than last year. Staff believes the Company's hedging ratio adjustments complement current market conditions, particularly since natural gas prices are at historical lows. The Company continues to utilize index or spot purchases, allowing it to react to upward price risk. Since natural gas prices typically decline following non-summer months it could be economically advantageous to have a lower percentage locked-in during the summer months. Table 3 shows the Company's seasonal hedges over the last six years.

Table 3: WACOG Hedging Ratios:

% Locked-in Gas by PGA Year[1]						
	2012	2013	2014	2015	2016	2017
Non-Summer Months (Oct.-Mar.)	63	79	74	78	82	80
Summer Months (Apr.-Sept.)	45	48	63	62	55	49
Full Year	59	71	72	74	76	73

Natural Gas Underground Storage and Interstate Transportation

Staff analyzed the Company's practices for utilizing underground storage. The Company plans to withdraw about the same amount as it has in previous years (approximately 28%) of its underground storage to meet total throughput.

Permanent transportation and storage costs reflect a net decrease totaling almost $1.3 million relative to costs in Case No. INT-G-16-03. According to the Company, its management of storage assets benefits customers. Management of the Company's storage assets at Northwest Pipeline's Jackson Prairie and Questar's Clay Basin result in $1.8 million savings. Because gas added to storage is procured during the summer season when prices are typically lower than during the winter, the Company's cost of storage gas is typically lower than what could be procured in winter months. The Company has also entered into various fixed price agreements for portions of underground storage and other winter flowing supplies to further stabilize prices.

The Company delivers domestically produced natural gas to its city gates through Northwest Pipeline. The Company also delivers natural gas from Canada by using capacity on Gas Transmission Northwest (GTN), TransCanada's Foothills Pipeline system (Foothills), and TransCanada's Alberta system known as Nova Gas Transmission (NOVA). The cost of gas from upstream transportation providers increased by $4,062 from the last PGA (Case No. INT-G-16-03).

[1] % Locked-in gas includes storage volumes that are both hedged and index purchases.

Management of Pipeline Capacity

The Company generally utilizes 100% of its available pipeline transportation capacity during the winter months. At times when the Company has excess pipeline capacity, the Company seeks to maximize value by selling the excess capacity on the market. In last year's PGA filing, the Company included a $3.94 million credit to customers embedded in its forecast. The Company's capacity release revenue for the current PGA year exceeded the forecasted amount embedded in rates by $4.3 million, which will be credited back to customers over the coming PGA year. Additionally, the Company included another $3.74 million credit to customers for the upcoming year as a forecasted amount of revenue it will receive from the sale of its excess capacity. If capacity release revenues exceed the $3.74 million embedded in the forecast, customers will receive an additional credit in the PGA filed in 2018. These credits are included in the Fixed Deferred Gas Costs listed in Table 1.

LNG Storage

In Order No. 32793, the Commission authorized the Company to sell LNG from its excess capacity at the Nampa LNG facility to non-utility customers. Pursuant to that Order, the Company provides a credit to ratepayers of 2.5 cents per every gallon of LNG sold for O&M related expenses. Additionally, the Company is required to share 50% of the total net margin from the non-utility sale of LNG with ratepayers, up to $1.5 million, and then 70% on any amounts greater than $1.5 million. In this Application, the Company proposes to credit ratepayers $495,418 for their share of the revenues from the non-utility sale of LNG. Staff has reviewed the Company's non-utility sales of LNG, and verified that the credit to ratepayers has been reasonably calculated.

Lost and Unaccounted for Gas and Line Break Rate

Lost and Unaccounted for Gas (LAUF) is the difference between the volumes of natural gas delivered to the distribution system at the city gate and volume of gas billed to customers at the meter. Since the Company's 1985 General Rate Case, the Company has recovered LAUF Gas amounts through a $0.00182 per therm charge, or approximately $1.3 million, embedded in base rates. Beginning in 2007, the Commission allowed the Company to true up actual LAUF Gas to the amounts included in base rates through the PGA. See Order No. 30443. When actual

LAUF Gas is greater than what is included in base rates, a surcharge is added to the PGA. Conversely, the Company credits customers through the PGA if the amount is below what was included in base rates.

This year, the Company's estimated LAUF Gas rate of 0.222% is below the maximum allowable level 0.85% specified in Commission Order No. 30649. The estimated deferral account balance credit of $858,114 as of September 30, 2017 will be credited to customers if the PGA filing is approved.

The Company allocates LAUF Gas credit 75% to the core customers (Residential and General Service) and 25% to the industrial customers (Large Volume and Transportation) through a per therm credit. However, with recent implementation of demand charges (*see* Order No. 33757), the LAUF credit for customers receiving service under the Company's Transportation Schedule T-4 would make the volumetric charge for those customers a negative. Rather than creating a negative per therm charge and the perception of paying those customers to take gas, the Company applied the credit to the demand charge for the T-4 class. Staff believes this approach was reasonable, and verified the credit to the demand charge was accurately calculated on Exhibit No. 9.

The Company charges a Line Break Rate to contractors or other parties who are responsible for damage to the distribution system that causes a gas leak. The current (2016 PGA) Line Break Rate is $0.54067 per therm. The Company proposes to decrease the Line Break Rate from $0.54067 per therm to $0.45984 per therm. The proposed Line Break Rate includes a $0.19964 Fixed-Cost Component per therm and a $0.26020 Variable-Cost Component per therm for a total of $0.45984. Both components of the Line Break Rate are determined annually with the PGA filing. Staff concluded that the Company correctly calculated the proposed Line Break Rate consistent with Order No. 33139.

Intervenor Funding

At the conclusion of the Company's general rate case, the Commission ordered the Company to pay $25,178 for intervenor funding, and authorized the Company to recover the intervenor funding in the 2018 PGA, Order No. 33757. Staff verified that the Company properly allocated the intervenor funding to the customer classes based on revenues approved in Order No. 33757. Transportation customers receiving gas under the Company's Rate Schedule T-3 will not see a rate change from the allocated portion of the intervenor funding because the $150 amount allocated to that class does not have any impact on rates.

External Rate Case Expenses

On October 9, 2015, Case No. INT-G-15-03, the Company sought approval from the Commission to defer as a regulatory asset for later recovery the external expenses incurred to prepare and present its next general rate case. In that case, the Company estimated that the deferred expenses would be less than $400,000 and would include expenses associated with outside legal counsel, working capital analysis, revenue requirement studies, cost of capital, cost of service model and associated studies, rate design, contract computer programming, intervenor funding, climatological studies, and customer awareness. In approving the Company's request, the Commission stated that:

> . . . we are not determining the prudency of any expenses or precluding Staff from auditing and ultimately challenging the appropriateness, reasonableness and prudence of any deferred costs. When the Company ultimately asks to recover these costs in its **next general rate case**, it will need to submit detailed documentation supporting them, and evidence of prudency.

Order No. 33432 (emphasis added). The Commission further ordered that the Company maintain detailed documentation with which to support all deferred rate case expenses that the Company expects to claim in the next general rate case. *Id.*

The Company is now requesting the recovery of $699,114 of deferred rate case expenses, which is significantly higher than what it represented to the Commission and Staff in Case No. INT-G-15-03. The Company proposes a four-year amortization of the deferred expenses, or $174,779 per year. Staff's preference is to determine the prudency and amortization of deferred expenses in a general rate case, as suggested by the Commission, rather than during the expedited process of a PGA. However, given that INT-G-16-02 was the first general rate case in over 30 years, and that the PGA is a rate reduction this year, Staff believes it is reasonable to allow the Company to begin recovering some of the deferred expenses in this case.

Staff audited all deferred rate case expenses and attempted to analyze the customer benefit of each expense to determine if it is appropriate for recovery from customers. Staff began the audit by inquiring about vendor selection process. For the most part, the Company limited its choice of consultants to those whom the Company had experience working with and who were familiar to the Company. A Request for Proposals (RFP) was issued for the Regulatory Consultant to assist the Company in developing a cost of service model, cost of capital recommendations, a lead lag study for working capital, revenue requirement, rate base and rate design. Staff reviewed the RFP, but notes that it was undated and there were no records indicating when it was issued.

The Company provided two responses to the RFP for Staff to review. The first response was dated October 25, 2013. The second response was dated January 29, 2016. Given that only two proposals were received, the proposals were 27 months apart, and the large number of consultants in the utility industry capable of performing the requested duties, Staff does not believe the audit evidence demonstrates the proper use of a competitive bidding process. The Company chose to use the vendor that submitted the January 29, 2016 proposal, Concentric Energy Advisors (Concentric), for preparation of its case.

Charges from Concentric make up the largest portion of the total deferred rate case expenses, and Concentric alone exceeded the $400,000 estimate provided by the Company in Case No. INT-G-15-03. Staff audited all 14 invoices from Concentric and identified six categories for the charges. Staff believes these categories are appropriate for rate cases and the testimony and exhibits presented in the Company's general rate case demonstrate the initial work performed by Concentric.

Staff believes it is reasonable to include for recovery in this PGA the original budgeted amounts included in the Concentric proposal for the Lead/Lag Study, Revenue Requirement, Cost of Service, and Rate Design. The Concentric budget for each of these categories is listed on Confidential Attachment A. Concentric also performed Cost of Capital (COC) studies and made Return on Equity recommendations for the Company in expert witness testimony. Staff notes that the COC work performed by Concentric amounted to 27.8% of the total and exceeded its budget by more 200%. Staff has concerns with the amount charged by Concentric for its COC work and the magnitude of the total amount over the budget. The COC work provides the greatest benefit to shareholders. Staff recommends that one-half of the budgeted amount for Cost of Capital be included with expenses to begin recovery in this PGA and the remainder be deferred until such time that Staff can fully examine the expense and determine if customers should be responsible for the remaining amount.

Additionally, Concentric performed rate base consulting and calculations for Intermountain. Staff does not believe that any of the billed amounts for rate base consulting should be included for recovery in the PGA. Reporting plant-in-service details, accumulated depreciation and all account details to calculate rate base is a normal part of the Company's day-to-day operations. Additionally, the Company could seek regulatory advice on the treatment of rate base from its affiliates with MDU Resources Group, Inc., Intermountain's parent company. Staff believes the work provided by Concentric may be duplicative and excessive and could have been provided at a significantly reduced cost from Intermountain's affiliates.

The Company also contracted with Alta Vista Systems, LLC (Alta Vista) to provide external computer services. Documentation from Alta Vista included 14 invoices. Several of these invoices referred to billing histories, billing data, gas sales, and files used by consultants. Staff requested some of this information in Production Requests during the general rate case, but the information was not provided. Furthermore, these files used by consultants would help determine the prudency of the charges. Staff recommends that all expenses paid to Alta Vista be deferred until Staff can fully evaluate the work performed, necessity and prudence of the expenses.

Based on its analysis, Staff recommends that the Commission approve $378,614 for current recovery amortized over five years, or $75,723 annually in the PGA, as shown on Confidential Attachment B. This amount includes expenses to all external consultants and attorneys with the exception of Alta Vista Systems, LLC and a portion of the expenses to Concentric Energy Advisors. Staff believes additional time is needed to evaluate the remaining $319,963 and recommends the Commission defer its decision on this amount until the next general rate case so Staff can thoroughly review additional documentation related to the purpose and prudency of these expenses.

Quarterly Reporting

In October 2015, Intermountain stopped filing its monthly Summary of Deferred Gas Cost Balances reports and its quarterly WACOG calculations. The updates continue to be useful to assist Staff in tracking the PGA balances throughout the year and to determine if the WACOG included in rates remains reflective of current conditions. Staff has discussed the need for routine updates on the deferral balances and WACOG estimations, and the Company has agreed to file the reports on a quarterly basis going forward. In order to obtain the most useful information in the Summary of Deferred Gas Costs report, Staff requests that the Company file monthly beginning balances, amortization amounts, interest, and ending balances for each line item included in the Company's deferrals that flow through the PGA in its quarterly report. Staff will work with the Company to determine the format and presentation of the information that will provide the most use to Staff, the Commission, and interested parties.

CUSTOMER NOTICE AND PRESS RELEASE

Intermountain Gas filed copies of its press release and customer notice with its Application. Staff reviewed both documents and determined that they comply with Rule 125 of the Commission's Rules of Procedure. IDAPA 31.01.01.125.

The notice was included with customer bills beginning August 16 and ending September 13. Some customers will not have a reasonable opportunity to file comments on or before the Commission's comment deadline of September 14, 2017. Because this year's PGA results in a reduction to customer rates, it is less likely that customers will object to the proposed rate changes. However, customers must have the opportunity to file comments and have those comments considered. Therefore, Staff recommends that the Commission accept late filed comments in this case.

CUSTOMER COMMENTS

As of September 14, 2017, the Commission has not received any comments from customers regarding the rate decrease proposed in this case.

STAFF RECOMMENDATIONS

After examining the Company's Application, exhibits, workpapers, and gas purchases for the year, Staff recommends the Commission approve a decrease in revenues of $19.25 million as calculated in Table 2 and direct the Company to file tariffs representing the Commission's order in this case. Staff also recommend the Commission approve the Company's proposed WACOG of $0.26020 per therm. Staff encourages the Company to return to the Commission if gas prices deviate from projections significantly.

Staff recommends the Commission approve $378,614 of rate case expenses for current recovery or $75,723 annually in the PGA over five years. Staff also recommends the Commission defer its decision on the remaining $319,963 until the next general rate case.

Additionally, Staff recommends the Commission order the Company to file quarterly updates reflecting the deferred gas costs and WACOG projections, and continue to file those reports until the Commission issues an order stating the reporting requirements are no longer necessary.

Because some customers may not receive the Customer Notice in time to file comments in this case, Staff also recommends that the Commission accept late filed comments.

Respectfully submitted this 14th day of September 2017.

Camille Christen

Camille Christen
Deputy Attorney General

Technical Staff: Kevin Keyt
Patricia Harms
John Nobbs
Daniel Klein

i:umisc/comments/intg17.5cckskphjndk comments

ATTACHMENT A
IS
CONFIDENTIAL

ATTACHMENT B
IS
CONFIDENTIAL

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 14^{TH} DAY OF SEPTEMBER 2017, SERVED THE FOREGOING **COMMENTS OF THE COMMISSION STAFF,** IN CASE NO. INT-G-17-05, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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