BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

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| APPLICATION OF ENTERGY LOUISIANA, LLC FOR APPROVAL OF REGULATORY BLUEPRINT NECESSARY FOR COMPANY TO STRENGTHEN THE ELECTRIC GRID FOR STATE OF LOUISIANA | ) ) ) ) ) ) | DOCKET NO. U-_____ |

# DIRECT TESTIMONY

OF

MATTHEW S. KLUCHER

ON BEHALF OF

ENTERGY LOUISIANA, LLC

AUGUST 2023

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## EXHIBIT

Exhibit MSK-1 Summary of Testimony

## I. INTRODUCTION

Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND OCCUPATION.

A. My name is Matthew S. Klucher. My business address is 639 Loyola Avenue, New Orleans, LA 70113. I am employed by Entergy Services, LLC ("ESL")[1] as Director, Utility Rates and Pricing.

Q2. ON WHOSE BEHALF ARE YOU SUBMITTING THIS DIRECT TESTIMONY?

A. I am submitting this Direct Testimony to the Louisiana Public Service Commission ("LPSC" or the "Commission") on behalf of Entergy Louisiana, LLC ("ELL" or the "Company"). When I refer to ELL or the Company in my testimony, I am referring to the single operating company which, generally speaking, is a combination of the prior two companies, Legacy ELL and Legacy Entergy Gulf States Louisiana, LLC ("Legacy EGSL").[2]

Q3. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I received a Bachelor of Science degree in Mathematics and Minor in Statistics from the University of Arkansas at Little Rock in 1997. In April 2018, I accepted my

[1] ESL is a service company to the five Entergy Operating Companies ("EOCs"), which are Entergy Arkansas, LLC, Entergy Louisiana, LLC, Entergy Mississippi, LLC, Entergy New Orleans, LLC, and Entergy Texas, Inc.

[2] On September 14, 2015, the LPSC issued Order No. U-33244-A, formally approving the business combination of Legacy EGSL and Legacy ELL, through which those companies combined substantially all of their respective assets and liabilities into a single operating company, Entergy Louisiana Power, LLC, which subsequently changed its name to Entergy Louisiana, LLC ("ELL"). Upon consummation of the business combination, ELL became the public utility that is subject to LPSC regulation and is the successor of Legacy EGSL and Legacy ELL.

current position with ESL as Director of Utility Rates and Pricing in the Regulatory Compliance organization. Prior to joining ESL, I worked for the General Staff ("Staff") of the Arkansas Public Service Commission ("APSC"). I began my career with the APSC in March 2010 as a Rate Analyst in the Cost Allocation and Rate Design Section where I was involved with developing and evaluating class cost of service studies, evaluating rate design, and reviewing utility sponsored energy efficiency programs. In September 2012, I was promoted to Director of the Cost Allocation and Rate Design Section. Prior to joining the APSC Staff, I worked in the telecommunication industry in wholesale tariff administration and billing as a Senior Analyst for Windstream Communications, and prior to that I was Senior Analyst with Alltel Wireless in the Strategic Pricing group.

I have received specialized utility training by completing the Advanced Regulatory Studies Program at Michigan State University's Institute of Public Utilities, the Introduction to Cost of Service Concepts and Rate Design for Electric Utilities sponsored by Electric Utility Consultants, Inc., the Electric Industry Regulation Course at New Mexico State University's Center for Public Utilities, the Certified Energy Management Courses sponsored by the Association of Energy Engineers, and the Energy Efficiency Management Certificate Program sponsored by the American Public Power Association. I have received training from the Association of Energy Engineers and have qualified as a Certified Energy Manager.

Q4. WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY?

A. In my current position, I am responsible for retail pricing, rate design, and tariffs. In that capacity, I direct and supervise ESL's pricing team that develops and supports pricing structures and tariffs.

Q5. HAVE YOU TESTIFIED PREVIOUSLY IN UTILITY RATEMAKING PROCEEDINGS?

A. Yes. I have testified before the Arkansas Public Service Commission and the Council of the City of New Orleans on a variety of issues, including class cost of service studies, cost allocation, revenue distribution, rate design, customer impacts, and energy efficiency issues. A summary of my previous testimony is included in Exhibit MSK-1.

Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. My testimony addresses the Company's rate design goals and the rate design principles relied on to move towards a single set of tariffs for all customers. In doing so, I support the revised Company retail rate classes, certain modifications to the residential rate schedules, and the development of the external allocation factors used by the Company in the class cost of service study ("CCOS Study"). My testimony also describes ELL's proposed revenue allocation by rate class and discusses why

ELL is not setting the revenue to be recovered from each rate class based solely on the results of the CCOS Study.[3]

Q7. PLEASE SUMMARIZE YOUR TESTIMONY.

A. My testimony supports ELL's proposed path toward a single set of tariffs. Because Legacy ELL and Legacy EGSL are operationally combined, unified rates are the next logical step. ELL is proposing to combine the two legacy cost structures into a single, fully blended cost structure based on a single base rate revenue requirement, consistent with the fact that ELL is a single utility managing and operating one set of assets to provide service to all of its customers. Eventually serving all customers under a single set of rates as well is a streamlined, customer-centric approach that will eliminate confusion for ELL's customers and remove administrative complexity from ELL's internal processes. Accordingly, the Company is proposing new rate classes within its CCOS Study, consolidation and/or elimination of some rate schedules, closure of some rate schedules, and allocation of costs on the present-day cost relationship among the proposed customers classes and not on legacy customer class cost relationships.

[3] The CCOS Study summary reports are Exhibit CEB-2 to the Direct Testimony of Chris E. Barrilleaux.

## II. RATE DESIGN GOALS

Q8. WHAT DOES ELL SEEK TO ACHIEVE THROUGH ITS PROPOSED RATE DESIGN?

A. ELL's objective is to move toward a uniform tariff structure that provides fair, just, and reasonable rates for all customers and that is easier for the Company to administer. A streamlined tariff structure, where feasible, would no longer require the need for many complexities that exist today for the majority of ELL's customers, including the right-to-choose provisions.[4] For example, whether a residential customer resides in Northeast Louisiana or in Southwest Louisiana, they receive service from the same company and have done so for the last decade. By consolidating legacy residential rate schedules, the efficiencies of the consolidated system will be reflected in all residential customer rates, rate administration will be simplified for the Company, and similarly situated residential customers will have the same rate. While these objectives can be achieved for the residential and industrial customer classes, the commercial customer rate schedules pose some unique challenges to combine them without significant rate impacts. These challenges are further addressed in the Direct Testimony of Company witness Elizabeth C. Ingram.

[4] Right-to-choose ("RTC") provisions were enacted by the Business Combination Order and allow non-residential customers of one legacy area to access rates of the other legacy area under certain circumstances.

Q9. DOES ELL RECOMMEND RETAINING SOME EXISTING LEGACY TARIFFS FOR EXISTING CUSTOMERS WHILE CLOSING THEM TO NEW CUSTOMERS, OTHERWISE REFERRED TO AS "GRANDFATHERING"?

A. Yes. In summary, most of the commercial and industrial Legacy EGSL and Legacy ELL customers will remain on their current rate schedule, but some of the rate schedules will be closed to new business. Those customers taking service under one of the closed rate schedules will be grandfathered, which is further discussed by Ms. Ingram.

## III. REVISED RATE CLASSES

Q10. WHAT IS A RATE CLASS?

A. A rate class is a group of customers within the CCOS Study that is generally homogenous in terms of usage characteristics and cost causation. Some rate classes include more than one rate schedule while others may consist of only one rate schedule. Rate classes are important because they form the basis for how costs are allocated among customers. The Company typically does not modify rate classes, but as discussed below, proposing to revise ELL's rate classes is appropriate given the combination of the prior two legacy companies into the consolidated Company.

Q11. HOW ARE THE COMPANY'S RATE CLASSES CURRENTLY DEFINED?

A. The current ELL rate classes maintain the make-up of Legacy ELL and Legacy EGSL before the business combination. The tables below detail the rate classes and the rate schedules included in each for Legacy ELL and Legacy EGSL.

**TABLE 1**
**LEGACY ELL RATE CLASSES**

| RATE CLASS | RATE SCHEDULE(S)[5] | |
|---|---|---|
| Residential Service | RS-L | MMRA-L |
| Small General Service | GS-L<br>MMGS-L<br>MP-L | TSL-L<br>WHSH-L<br>UMS-L |
| Large General Service | LGS-L | |
| Experimental Electrochemical Curtailment Service | EECS-L | |
| Large Load High Load Factor Power Service | LLHLFPS-L | |
| Large Industrial Power Service | LIPS-L | LAIPS-L |
| Large Industrial Service | LIS-L<br>NGPCS-L | <br>EOPF-L |
| Lighting Service | Various schedules | |
| Right-to-Choose (not a rate class) | GS-G, LPS-G, HLFS-G | |

**TABLE 2**
**LEGACY EGSL RATE CLASSES**

| RATE CLASS | RATE SCHEDULE(S) | |
|---|---|---|
| Residential Service | RS-G | |
| Small General Service | SGS-G<br>UMS-G | TSS-G |
| General Service | GS-G | GS-TOD-G |
| Large Power Service | LPS-G<br>LPS-TOD-G | NGPCS-G |
| High Load Factor Service | HLFS-G | HLFS-TOD-G |
| Energy Intensive Service | EEIS-G | EIS-G |
| Municipal Water Pumping Service | WPS-G | |
| Lighting Service | Various schedules | |
| Right-to-Choose (not a rate class) | GS-L, LLHLFPS-L | |

[5] ELL requested to withdraw LAIPS-L and EOPF-L in an Application submitted in January 2022. *See,* Docket No. S-36260 (January 20, 2022), *Application of Entergy Louisiana, LLC for Approval of the Withdrawal of Certain Tariffs and the Modification of Others.* That request is still pending LPSC approval and therefore the two rates, which have not had any customers billed upon them for years, are still included in Table 1.

Q12. IS ELL PROPOSING TO REVISE THE RATE CLASSES?

A. Yes.

Q13. WHY IS ELL PROPOSING TO REVISE THE RATE CLASSES?

A. ELL's ultimate goal is to transition from having two legacy rate structures to a single unified rate structure based on a single base rate revenue requirement, consistent with the fact that ELL is a single utility managing and operating one set of assets to provide service to all its customers. As such, the Company should have a single set of rate classes recognizing the current similarities and differences among customers and not based on the historical classes of two different legacy utilities. Further, the Company is proposing to allocate costs among the proposed rate classes using the various cost allocation methodologies traditionally accepted by the Commission. The rate classes proposed by the Company in this filing reasonably align ELL's customers according to the manner in which they impose costs onto the system.

Q14. HOW HAS THE COMPANY PROPOSED TO REVISE THE RATE CLASSES?

A. The Company seeks to consolidate the legacy rate classes by reducing the current seventeen legacy rate classes to ten rate classes. The following table details the new proposed Company rate classes and the rate schedules included in each.

**TABLE 3**
**PROPOSED ELL RATE CLASSES**

| RATE CLASS | RATE SCHEDULE(S) | |
|---|---|---|
| Residential Service | RS | MMRA-L |
| Small General Service | SGS-G<br>UMS-G&L<br>MMGS-L | GS-L<br>TSS-G & TSL |
| General Service | GS-G<br>LGS-L | GS-TOD-G |
| Large Power Service | LPS<br>LPS-TOD | |
| High Load Factor Service | HLFS | HLFS-TOD |
| Large Load High Load Factor Power Service | LLHLFPS | |
| Municipal Pumping Service | WPS | MP-L |
| Legacy Industrial Rates | EEIS-G<br>EIS-G | EECS-L |
| Large Industrial Service | LIS-L<br>NGPCS | LIPS-L |
| Lighting Service | Various G&L | |

Q15. ARE ALL OF THE RATE SCHEDULES WITHIN THE TABLE ABOVE BEING COMBINED?

A. No. For the most part, the only base rate schedules being combined between the legacy companies are the legacy residential rate and natural gas pipeline compression service schedules. I explain the combination of the residential rate schedules in more detail below. Also, as described by Ms. Ingram, certain lighting schedules and legacy schedules for purchases from large co-generation facilities are being combined. Otherwise, each of the other rate schedules will continue to be offered as they exist today, subject to specific adjustments and modifications described by Ms. Ingram.

## IV. RATE CLASS ALLOCATION FACTORS

Q16. WHAT ARE ALLOCATION FACTORS?

A. In general, allocation factors are the mechanism used to distribute a utility's costs to groups of customers in a CCOS Study. Allocation factors are used in the CCOS Study to allocate ELL's costs among the various retail rate classes to reflect cost causation.

Q17. WHAT ARE EXTERNAL ALLOCATION FACTORS?

A. External allocation factors are types of allocation factors, which are developed independently from the CCOS Study. They are developed using cost causation characteristics of customers that are external to the CCOS Study, such as peak demands, energy usage, number of customers, and number of meters. Examples of external allocation factors are production demand, production energy, and transmission demand.

Q18. PLEASE SUMMARIZE THE EXTERNAL ALLOCATION FACTORS USED IN THE COMPANY'S CCOS STUDY.

A. The following table lists the external allocation factors used in the Company's CCOS Study. I describe these factors in detail below. These factors historically have been used by the Company and are consistent with those traditionally accepted by the Commission.

**TABLE 4**
**EXTERNAL ALLOCATION FACTORS**

| Function | Classification | External Allocation Factor |
|---|---|---|
| 1) Production: | | |
| A. Energy-related | Energy | Energy |
| B. Demand-related | Demand | Average 12CP Adjusted |
| 2) Transmission | Demand | Average 12CP Adjusted |
| 3) Distribution: | | |
| A. Substations & Primary Lines | Demand | Maximum Diversified Demand at Primary Voltage |
| B. Transformer & Secondary Lines | Demand | 50/50 Weighting of Maximum Diversified Demand and Non-Coincident Maximum Demand at Secondary Voltage |
| C. Meters | Customer | Meter Investment |
| D. Service Drops | Customer | Weighted Customers |
| 4) Customer: | | |
| A. Customer Records & Collections | Customer | Weighted Customers |
| B. Customer Service & Information | Customer | Weighted Customers |
| C. Meter Reading | Customer | Weighted Customers |
| D. Customers | Customer | Average Numbers of Customers |

Q19. IS THERE DOCUMENTATION SUPPORTING THE DEVELOPMENT OF YOUR PROPOSED EXTERNAL ALLOCATION FACTORS?

A. Yes. The external allocation factors used in the CCOS Study are presented in Company witness Chris E. Barrilleaux's Exhibit CEB-3[6]. Below I provide a high-level narrative explaining the development of the external allocation factors.

[6] *Id.* at pp. 236-237.

Q20. HOW IS THE COMPANY PROPOSING TO ALLOCATE ENERGY-RELATED, OR VARIABLE, PRODUCTION COSTS?

A. The Company is proposing to allocate these costs based on the sales per kilowatt-hour ("kWh") for each rate class during the test year because these costs are a function of utilization that is reflected by energy consumption.

Q21. PLEASE DISCUSS THE METHOD BY WHICH THE COMPANY IS PROPOSING TO ALLOCATE DEMAND-RELATED GENERATION COSTS AND TRANSMISSION COSTS.

A. The method used for the allocation of demand-related generation costs and transmission costs is based on the average relationship of each rate class's contribution to the Company's twelve highest monthly peak loads. This method is commonly referred to as the average twelve coincident peak ("Average 12CP") methodology. The Average 12CP demands associated with curtailable or interruptible loads served under the Legacy ELL Large Industrial Power Service, Large Industrial Service, and Experimental Electrochemical Curtailment Service rate schedules, were adjusted to 15 percent of actual demands for the development of production allocation factors. This adjustment was made because these customers may be curtailed or interrupted at the time of Company peak. The adjustment to 15 percent recognizes these customers' demand responsibility for reserves. The Company traditionally has employed such an adjustment, which the LPSC traditionally has accepted.

Q22. WHY IS THE COMPANY PROPOSING THE AVERAGE 12CP METHOD TO ALLOCATE DEMAND-RELATED GENERATION COSTS AND TRANSMISSION COSTS?

A. The Company is proposing the Average 12CP method for demand-related generation costs and transmission costs because it provides a reasonable balance between the two primary costing concerns (contribution to the Company peak and energy requirements), and reasonably reflects the mix of the Company's customers and their respective electrical load curves over the test year, rather than at a specific point in time. As I said before, the Company has traditionally used this methodology in previous filings before this Commission.

Q23. PLEASE DESCRIBE THE DISTRIBUTION AND CUSTOMER SERVICE-RELATED ALLOCATION FACTORS THAT THE COMPANY IS PROPOSING.

A. Distribution substation and primary line costs are localized in nature and are designed and constructed to handle loads close to the point of ultimate use. Consequently, I have used the simultaneous peak load of each rate class, which is referred to as the Maximum Diversified Demand ("MDD"), as the basis for allocation of these costs.

Line transformer and secondary line costs are even more localized than distribution substations and primary lines. In some cases, line transformers and secondary lines are installed to supply power to a single customer. At most, these facilities serve a very limited number of customers. Accordingly, I have developed an allocation factor that consists of a 50/50 weighting of the MDD and the Non-Coincident Maximum Demand ("NCP") of each rate class. The NCP for each rate

class represents the summation of the maximum individual demands of all customers in each rate class. Constructing the allocation factor in this manner recognizes that each class exhibits some diversity of load among customers, which is captured in the use of NCPs, while at the same time including loads that are somewhat coincident in nature, which is captured in the use of the MDDs.

The allocation factor for meters is based on the applicable average typical meter investment multiplied by the number of meters for that class.

The allocation factor for service drops is based on the adjusted average number of customers in each rate class during the test year, weighted by the applicable estimated typical meter investment for that class.

The allocation factors for customer-related costs are based on the adjusted average number of customers in each rate class during the test year, weighted by the applicable estimated typical meter investment for that class or the adjusted average number of customers in each rate class during the test year.

Q24. WHAT IS THE BASIS FOR DETERMINING THE DEMAND OF EACH RATE CLASS USED TO DEVELOP THE ALLOCATION FACTORS?

A. The Average 12CP, MDD, and NCP were based on the Company's load research data. The load research demands were developed from customers data that was captured by Advanced Metering System ("AMS") meters used for billing purposes.

Q25. IN DEVELOPING THE ALLOCATION FACTORS, WHAT ADJUSTMENTS WERE MADE TO THE ENERGY AND LOAD RESEARCH DEMAND DATA?

A. In developing the allocation factors, several pro forma adjustments were made consistent with the adjustments made with respect to developing present revenues, which is discussed in the Direct Testimony of Company witness Crystal K. Elbe.

Q26. WERE ANY CUSTOMER TYPES EXCLUDED FOR THE EXTERNAL ALLOCATION FACTORS?

A. Yes. The load research data related to customers served under Legacy ELL Qualified Facilities Standby Service ("QFSS"), Legacy EGSL Standby/Maintenance Service ("SMQ"), and Special Rate Contracts ("SRC") have been excluded. Schedules QFSS and SMQ provide for standby service to customers with self-generation. The actual usage of standby power is intermittent and difficult to predict. There may be a significant amount of standby usage in one year, while another year may have an insignificant amount. In fact, this same fluctuation often occurs from month to month. SRCs are site-specific rates approved by the Commission. Accordingly, Schedules QFSS, SMQ, and SRCs do not lend themselves to the traditional costing logic employed by the Company with regard to standard rate schedules. They therefore have been excluded for cost allocation purposes.

Q27. WERE ADJUSTMENTS MADE TO THE ENERGY AND LOAD RESEARCH DEMAND DATA TO REFLECT NORMAL WEATHER?

A. Yes, the energy usage, CP demands, and MDD demands were adjusted to reflect normal weather. No weather adjustment was made to the NCP demands due to the variability of when the individual customer peak demand may occur and the inability to accurately reflect what effects weather may have on the individual customer peaks.

In addition to the weather adjustment, a year-end adjustment was made to the monthly CP, MDD, and NCP demands to reflect the number of customers and their related energy consumption at the end of the test year. The number of customers and their related usage were annualized based on the number of customers served under each rate schedule during the last month of the test year. These year-end adjustments were not made for customers in the lighting rate class or in rate classes where individual pro forma adjustments were performed. This year-end customer adjustment methodology has previously been used and accepted by the Commission.

Q28. WHY ARE THESE ADDITIONAL ADJUSTMENTS TO THE DEVELOPMENT OF THE ALLOCATION FACTORS APPROPRIATE?

A. The weather adjustment reduces the effect of extreme temperature variations on the demand and energy usage of temperature sensitive classes of customers (e.g., Residential and General Service) in an attempt to "normalize" these customers' demand and energy usage for the rate effective period. Proposed customer rates are then developed based on a normal temperature range as opposed to being developed based on an abnormally hot and/or cold year.

Q29. WERE DEMANDS AND ENERGY ADJUSTED FOR LINE AND TRANSFORMATION LOSSES?

A. Yes. The demands and energy have been adjusted for losses to the generation level. The use of line and transformer losses to adjust demands and energy to the generation level is needed to develop "like-type" demand and energy across all rate classes to allocate costs.

Q30. PLEASE ELABORATE AS TO WHY IT IS NECESSARY TO ADJUST DEMANDS AND ENERGY FOR LINE AND TRANSFORMATION LOSSES.

A. Line and transformation losses for a customer taking service at the secondary voltage level are much greater than for a customer taking service at the transmission voltage level. The transmission service voltage customer usually takes service closer to the generation source and/or has fewer transformation steps in the electrical delivery process as compared to a secondary service voltage customer who usually takes service at the very end of the electrical delivery process. This means a generator is required to produce much more than one kilowatt ("kW") or one kWh in order to deliver one kW and one kWh to a residential customer taking service at the secondary level as compared to a customer taking service at the transmission voltage level.

If the Company allocated costs based on the actual metered kW and kWh without the adjustment for losses, the allocation to secondary customers would under-represent the amounts of kW and kWh actually generated and transmitted to serve them to a greater degree than the allocation to transmission-level customers. This

would cause a cross-subsidization of cost from higher service voltage customers to lower service voltage customers.

Q31. IN GENERAL, WHY IS IT APPROPRIATE TO MAKE THE VARIOUS AFOREMENTIONED ADJUSTMENTS TO THE ALLOCATION FACTORS?

A. These adjustments were made to produce a normalized level of demand and energy that will be representative of the rate effective year.

## V. RATE DESIGN

### A. Revenue Allocation

Q32. DESCRIBE THE RATE DESIGN PROCESS.

A. The rate design process relies on information from the CCOS Study to develop the base rates that a utility requests that its regulator approve for billing customers for service. The CCOS Study is a tool used to allocate the Total Retail Revenue Requirement to each customer rate class based on a variety of factors that are based on cost causation principles. While a regulator has discretion in the area of rate design, the CCOS Study is generally used as a starting point or guide in the development of rates. The development and results of ELL's CCOS Study are further described by Mr. Barrilleaux.

Q33. WHAT IS COST CAUSATION?

A. Cost causation is the concept of determining what, or who, is causing costs to be incurred by the utility. To the extent possible, the rate design process should consider

cost causation, whereby each rate class's base rates collect the rate class's revenue requirement identified within the CCOS Study. The concept of cost causation applies to the rate structures as well. When rates are based on cost causation, the production, transmission, and distribution capacity or demand-related costs are typically billed to the rate classes through the kW-demand charge. Energy-related costs are recovered through the kWh charge, and customer-related costs are recovered through the monthly customer charge.

Q34. PLEASE DESCRIBE AT A HIGH LEVEL THE MAIN STEPS IN THE RATE DESIGN PROCESS.

A. First and foremost, the objective of the rate design process is to develop base rates that will collect revenues equal to the Total Retail Revenue Requirement. The base rates are generally developed through two main steps. The first step begins with the determination of revenue that should be collected from each customer rate class, which I refer to as the revenue allocation process. The second step requires adjusting the individual prices within the individual rate structures to collect the required revenue by class as determined in the first step. The individual rate structure within each rate class is generally based on a combination of billing components that typically include a fixed customer charge ($ per month), an energy charge ($ per kWh), and a demand charge ($ per kW). I will describe ELL's proposed revenue allocation process, and Ms. Elbe supports the second step of the rate design process.

Q35. WHAT ARE SOME CONSIDERATIONS IN THE REVENUE ALLOCATION PROCESS?

A. A primary consideration in the revenue allocation process, from the Company's perspective, is to set each rate class's revenue as close as possible to its revenue requirement (that is, its cost to serve), as identified by the CCOS Study. Other considerations in the revenue allocation process include rate stability and rate impacts, both of which are important to customers. For example, the CCOS Study may indicate that some classes should receive a significant increase in rates that may be very different than the increase for the total utility. In these cases, it may be reasonable to moderate the increase for those particular classes in order to maintain a certain level of stability and avoid rate shock to customers. While some of these considerations can be conflicting, when customer effects are considered, I believe the Company's proposed revenue allocation, which I discuss further below, is a just and reasonable proposal.

Q36. HAS THE COMPANY PROPOSED TO DEPART FROM STRICT RELIANCE ON THE CCOS STUDY?

A. Yes. ELL is not proposing to set the revenue to be recovered from each rate class based solely on the results of the CCOS Study. Before making that determination, ELL considered the data in Table 5 below, which shows a revenue allocation by rate class based on the CCOS Study. Table 5 considers *all* revenues as part of the revenue allocation process, including base rate revenues, fuel revenues, and continuing rider revenues. In particular, column (b) of Table 5 shows the present revenues from each

customer group; column (c) shows the total revenues projected by the CCOS Study, including all other revenues as discussed above; column (d) shows the increase or decrease between present revenues and the revenues projected by the CCOS Study; and column (e) shows the net percentage change in revenues projected by the CCOS Study from present revenues.

**Table 5**
**Class Cost of Service Allocation ($000)**

| Line No. | Rate Class | Total Present Revenues | CCOS Study Revenues | Change in Revenues | Percent Change |
|---|---|---|---|---|---|
| | (a) | (b) | (c) | (d) | (e) |
| 1 | Residential Service | $2,009,379 | $2,276,189 | $266,811 | 13.3% |
| 2 | Small General Service | $966,705 | $900,503 | ($66,202) | -6.8% |
| 3 | General Service | $668,946 | $704,009 | $35,063 | 5.2% |
| 4 | Municipal Pumping Service | $31,900 | $35,375 | $3,474 | 10.9% |
| 5 | Large Power Service | $347,691 | $354,625 | $6,934 | 2.0% |
| 6 | High Load Factor Service | $469,681 | $493,396 | $23,715 | 5.0% |
| 7 | Large Load High Load Factor Service | $1,083,550 | $1,256,203 | $172,652 | 15.9% |
| 8 | Legacy Industrial Service | $147,997 | $191,036 | $43,039 | 29.1% |
| 9 | Large Industrial Service | $264,910 | $259,015 | ($5,895) | -2.2% |
| 10 | Lighting Service | $106,135 | $73,987 | ($32,148) | -30.3% |
| **11** | **Total Revenue** | **$6,096,894** | **$6,544,337** | **$447,443** | **7.3%** |

A revenue allocation based solely on the CCOS Study, as shown in Table 5, reveals disparities between the level of allocated costs by class and the current amount each customer class pays towards those costs. From a Total Revenue perspective, the CCOS Study results in a 7.3% overall revenue increase for the Company as shown in Table 5 column (e), row 11. When looking at the results on a more granular level, the CCOS Study indicates that seven of the ten customer rate classes currently contribute less than their respective revenue requirements. If each class's revenue is set at the revenue requirement level identified by the CCOS Study,

several classes would experience increases while other classes would experience decreases. For example, the Residential Service class would experience a 13.3% revenue increase, but the Small General Service class would experience a 6.8% revenue decrease, which would be inconsistent with the overall revenue increase sought by ELL. As a result of such disparities, ELL is proposing to rebalance the revenue responsibility among rate classes in a manner that is informed by the CCOS Study but does not strictly adhere to its results.

Q37. WHAT IS ELL'S REVENUE ALLOCATION PROPOSAL?

A. ELL is proposing that no class receive a rate decrease given that the overall utility will experience an increase. ELL proposes to redistribute the revenue above the level identified in the CCOS Study from the Small General Service, Large Industrial Service, and Lighting Service rate classes to those customer classes that, under the CCOS Study, would receive an increase greater than the overall revenue increase average of 7.3% so that each rate class receive an equal percentage increase in total revenue, excluding the Legacy Industrial Service class, which will be set at the CCOS Study level. The proposed revenue allocation would result in the Residential Service, Municipal Pumping Service, and Large Load High Load Factor Service classes receiving a 10.8% increase in total revenues. Table 6 below shows the change in revenues by class based on ELL's Total Proposed Revenue allocation.

**Table 6**
**Total Proposed Revenue Allocation ($000)**

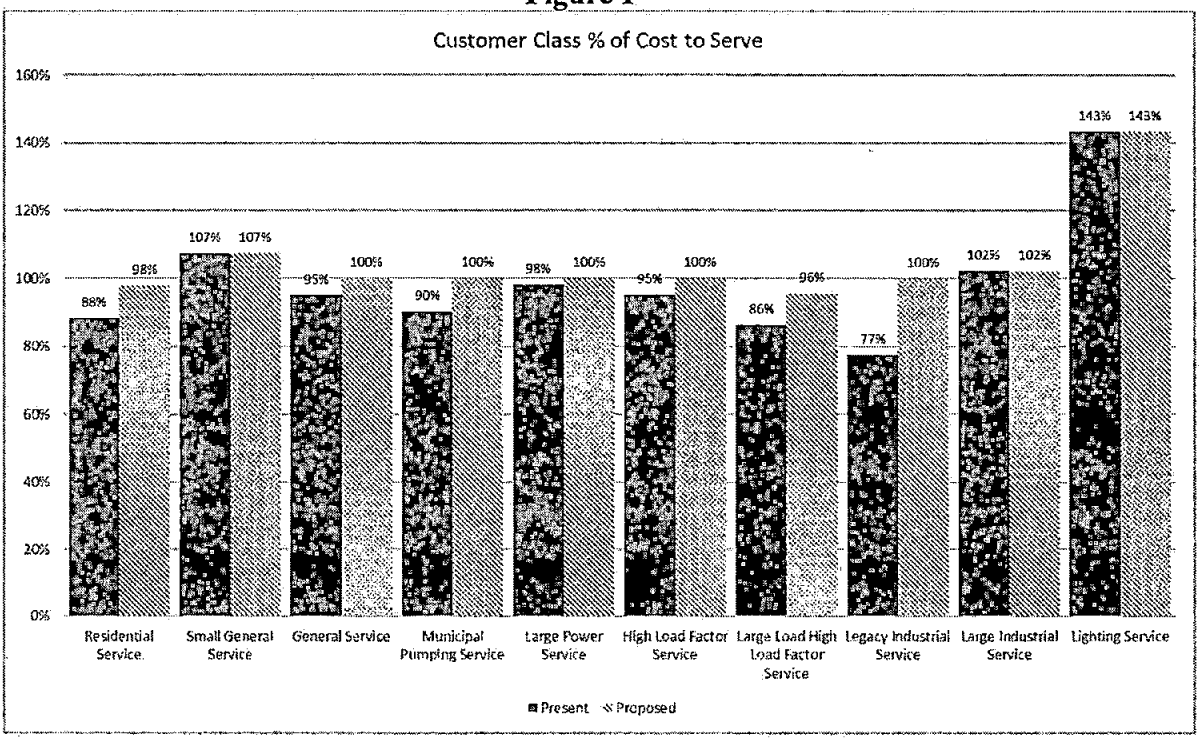
| Line No. | Rate Class | Total Present Revenues | Total Proposed Revenues | Change in Revenues | Percent Change |
|---|---|---|---|---|---|
| | (a) | (b) | (c) | (d) | (e) |
| 1 | Residential Service | $2,009,379 | $2,227,170 | $217,791 | 10.8% |
| 2 | Small General Service | $966,705 | $966,705 | $0 | 0.0% |
| 3 | General Service | $668,946 | $704,009 | $35,063 | 5.2% |
| 4 | Municipal Pumping Service | $31,900 | $35,358 | $3,458 | 10.8% |
| 5 | Large Power Service | $347,691 | $354,625 | $6,934 | 2.0% |
| 6 | High Load Factor Service | $469,681 | $493,396 | $23,715 | 5.0% |
| 7 | Large Load High Load Factor Service | $1,083,550 | $1,200,994 | $117,443 | 10.8% |
| 8 | Legacy Industrial Service | $147,997 | $191,036 | $43,039 | 29.1% |
| 9 | Large Industrial Service | $264,910 | $264,910 | $0 | 0.0% |
| 10 | Lighting Service | $106,135 | $106,135 | $0 | 0.0% |
| **11** | **Total Revenue** | **$6,096,894** | **$6,544,337** | **$447,443** | **7.3%** |

In comparing Tables 5 and 6, the Total Revenue in row 11 is the same in both tables. That is because row 11 shows the total dollars at the Company level, and the revenue allocation process is revenue neutral to the Company. In other words, the revenue allocation process changes the revenue responsibility among the classes but does not impact the Company's overall revenue requirement.

General Service, Large Power Service, High Load Factor Service, and Legacy Industrial Service classes are not changed as compared to Table 5. However, there are differences in the results for the remaining six customer classes in columns (c) through (e). As described above, total revenues in column (c) for three customer classes (Small General Service, Large Industrial Service, and Lighting Service) are reset to match the current level in column (b), and that difference is applied to reduce the revenue increases to equal percentages for the other three customer classes to recover the Total Revenues in row 11 for the Company.

Figure 1 below depicts the contribution percentage that each class pays towards its cost to serve (i.e., the unadjusted results by class of the CCOS Study as shown in Table 5) based on both present and proposed revenues. Moreover, Figure 1 depicts the ratio, by class, of the current revenue contributed towards the cost to serve (Present) and the ratio of the proposed revenues and the cost to serve each class (Proposed). For example, as shown in Table 5, the Residential class's present revenues are $2.009 billion, and the CCOS Study revenue requirement is $2.276 billion, which results in the Residential class contributing 88% towards its cost to serve. After the proposed revenue allocation as shown in Table 6, the Residential class's proposed revenue is $2.227 billion, which results in the Residential class contributing 98% towards its cost to serve.

**Figure 1**



Q38. PLEASE SUMMARIZE THE REASONS SUPPORTING THE TOTAL PROPOSED REVENUES ALLOCATION BY CLASS.

A. ELL's proposal departs from the CCOS Study while moving the classes closer to their respective costs of service. The proposal mitigates the disproportionate effects on certain classes of customers and rebalances the current relative cost burdens to arrive at a reasonable revenue amount to be recovered from each rate class.

## B. Proposed Changes to Rate Schedules

Q39. PLEASE EXPLAIN HOW THE COMPANY DEVELOPED THE PROPOSED RATE SCHEDULES AND RECOMMENDED RATE STRUCTURES.

A. For residential customers, ELL has adopted the current Legacy EGSL residential rate schedule and its current rate structure for all residential customers. For commercial and industrial customers, they will remain on their currently available rate schedules.

In general, and where appropriate, the customer charge, demand charges, and energy charges in the various rate schedules were adjusted to produce the base rate revenue allocated to each rate class, and these changes are supported by Ms. Elbe. In addition, to reduce the difference between the various legacy general service rates, the Legacy EGSL small general service and general services rate were increased slightly more than the Legacy ELL rates. The changes to existing rates are consistent with the objectives of providing rates that are cost-based, send appropriate price signals, and are understandable to customers.

Q40. PLEASE EXPLAIN IN MORE DETAIL HOW THE LEGACY SMALL GENERAL SERVICE AND GENERAL SERVICE RATES WERE ADJUSTED.

A. Legacy rates were changed to achieve the overall rate class change for the small general service and general service rate classes. Historically, Legacy EGSL rates generally result in lower bills when compared to Legacy ELL rates. Due to this differential, fully combing Legacy ELL rates and Legacy EGSL rates would result in a Legacy ELL customer receiving a significant decrease and a Legacy EGSL customer receiving a significant increase. To reduce this difference and bring the Legacy ELL rates closer to the Legacy EGSL rates, the Company set the change in rates for the Legacy EGSL rate schedules (*i.e.*, SGS-G and GS-G) slightly higher than their respective rate class's overall change in rates, and the Legacy ELL rate schedules (*i.e.*, GS-L and LGS-L) were set slightly lower than their respective rate class's overall change in rates. With this small adjustment, plus the different changes in rates for the small general service and general service rate classes shown in Table 6 above, the differential that currently exists between the general service legacy rates should be reduced.

Q41. WHAT ARE THE CHANGES THE COMPANY PROPOSES FOR THE RESIDENTIAL RATE STRUCTURE?

A. The Company currently has two separate residential rate schedules: one for the Legacy ELL residential customers ("Rate RS-L"), and another for Legacy EGSL residential customers ("Rate RS-G"). The Company is now proposing to combine those two legacy rate schedules, Rate RS-L and Rate RS-G, into a single residential

rate schedule, Rate RS. All ELL residential customers will be served under the new rate schedule. The new rate schedule, Rate RS, is based on the Rate RS-G, which has a customer charge component and a flat energy rate component.

Q42. WHAT WERE THE MAJOR OBJECTIVES IN COMBINING THE RESIDENTIAL RATE SCHEDULES?

A. In developing the combined residential rate schedule, due consideration was given to the following two objectives: (1) that the new rate recovers the overall proposed Residential rate class revenue; and (2) that the customer charge recovers the fixed, customer-related costs as measured by the unit cost analyses. Ms. Ingram describes other more customer-focused benefits and objectives of combining the residential rate schedules.

Q43. WHAT ARE UNIT COSTS?

A. Unit costs are derived from the functionalized (i.e., production, transmission, and distribution) and classified (i.e., customer, energy, and demand) cost components in the CCOS Study. The CCOS Study provides the allocated revenue requirement for each customer class, whereas the unit cost analyses further divide each rate class's allocated revenue requirement into the various functionalized and/or classified costs components. The customer-related unit cost is the customer-related revenue requirement component for each rate class divided by the associated billing units for the class (i.e., number of customer bills). Based on the unit cost analyses in this case, the average customer-related costs per residential customer bill is $13.01 per month.

Q44. WHAT IS THE PURPOSE OF A CUSTOMER CHARGE?

A. The purpose of a customer charge is to recover customer-related costs that are incurred by the utility even if the customer does not consume energy.

Q45. CAN YOU EXPLAIN THE PRINCIPLES SUPPORTING A FIXED CUSTOMER CHARGE?

A. In general, rate design should be based on the principle of cost causation – that is, a customer should pay for the costs the customer causes. Under this principle, the customer charge thus should be set at a level to ensure that all customer-related costs identified in the unit cost analyses are recovered from each customer on an equal basis. Also, customer-related costs are not correlated to the number of kilowatt hours of electricity used by the customer; in other words, regardless of whether a customer uses more or less electricity, the customer-related cost amount remains unchanged. Thus, under the principle of cost causation, the customer charge should be fixed.

Q46. ARE THERE ANY BENEFITS TO HAVING A FIXED CUSTOMER CHARGE?

A. Yes, there are benefits to the customer and the Company. To the extent those customer-related costs are recovered via a fixed customer charge, it provides a level of monthly rate and revenue stability not achieved when fixed costs are collected through a variable charge such as the energy charge. Similarly, a customer charge stabilizes residential customer bills because a smaller share of costs varies as a result of uncontrollable factors affecting usage such as weather.

Q47. CAN YOU PROVIDE AN EXAMPLE OF THE TYPE OF EXPENSES THAT ARE INCLUDED IN A CUSTOMER CHARGE?

A. A customer charge based on the unit cost analyses would include all customer-related costs identified within the CCOS Study, such as costs associated with meters and bill preparation. In addition to those costs that are allocated directly as customer-related, the customer charge would include other customer-related costs allocated within the CCOS Study. For example, general and intangible plant costs are allocated with various internal factors that may have a customer-related component, and that customer-related portion is embedded in the customer-related costs of the unit costs analyses.

Q48. DO THE CURRENT LEGACY RESIDENTIAL BASE RATE SCHEDULES INCLUDE A MONTHLY CUSTOMER CHARGE?

A. Only one of the two existing residential base rate schedules (Rate RS-G) includes a monthly customer charge.

Q49. WHAT IS THE RESIDENTIAL CUSTOMER CHARGE THE COMPANY IS REQUESTING IN THIS DOCKET?

A. The Company is proposing a residential customer charge of $12.00 per month, which reflects 92% of the full residential customer-related costs resulting from the unit cost analyses. While the Company supports a rate design in which the customer charge recovers the full amount of customer-related costs identified by the unit cost analyses, it is not proposing that in this case because the Company also recognizes, among

other things, the importance of gradualism. The incremental change in the customer charge proposed by the Company provides for gradualism while also moving towards a customer charge that reflects the full customer-related cost.

Q50. DOES THE PROPOSED CUSTOMER CHARGE AFFECT THE AMOUNT OF REVENUE ELL IS SEEKING TO RECOVER FROM THE RESIDENTIAL RATE CLASS?

A. No. ELL's customer charge proposal only impacts how the Residential rate class revenue requirement is collected from residential customers. As indicated in Table 6 above, ELL proposes to recover $2.227 billion from the Residential rate class. That proposal will not change as a result of the proposed customer charge. The only question presented by the customer charge is whether each residential customer should pay a customer charge that more closely reflects the full customer-related costs that the customer causes via a fixed monthly charge or whether a greater portion of those customer-related costs should be recovered through energy charges.

Q51. IS ELL'S PROPOSED $12.00 CUSTOMER CHARGE REASONABLE?

A. Yes. ELL's proposed $12.00 monthly customer charge is set at a reasonable level that moves the residential customer charge toward the full level of customer-related fixed costs to serve those customers while respecting the principle of gradualism, improves bill stability for residential customers, and improves revenue stability for ELL.

Q52. DOES THE PROPOSED RESIDENTIAL RATE INCLUDING A CUSTOMER CHARGE PROVIDE MORE ACCURATE PRICING?

A. Yes. The proposed residential rate, which includes a customer charge set at 92% of the full level identified by the unit cost analyses noted above, will provide more accurate pricing, thus sending residential customers a more appropriate price signal upon which to base decisions regarding their energy needs and maximizing the economic benefits to all customers. As technology continues to improve, it will become increasingly important to have accurate pricing to ensure that the economic value of options is not distorted simply because electric service pricing and costs may not be aligned due to outdated rate structures.

Q53. DO VARIOUS OTHER UTILITIES ACROSS THE UNITED STATES AND THOSE SUBJECT TO THE JURISDICTION OF THE LPSC HAVE A FIXED RESIDENTIAL CUSTOMER CHARGE?

A. Yes, other utilities across the United States have fixed residential customer charges, and many have requested increases in their fixed charges in recent years, with several utilities receiving approval from regulators. Although the determination of the appropriate level of residential customer charges should be a utility-specific exercise, it is notable that every LPSC-jurisdictional utility, with the exception of Legacy ELL, has a fixed monthly residential customer charge, and the majority of other customer charges assessed by other LPSC-jurisdictional utilities range from $8 to $12 per month. While many of those customer charge rates have not been modified in many

years, several LPSC-jurisdictional utilities have received approval to increase their respective customer charges in the last few years, as noted in Table 7.[7]

**Table 7**

| Utility | Previous Customer Charge | Current Customer Charge |
|---|---|---|
| DEMCO | $10.00 | $12.00 |
| JDEC | $8.00 | $12.00 |
| SLECA | $5.37 | $9.00 |
| SWEPCO | $5.49 | $7.43 |
| WST | $9.00 | $12.00 |

Q54. HOW DID THE COMPANY DEVELOP THE ENERGY CHARGES FOR THE PROPOSED COMBINED RESIDENTIAL RATE SCHEDULE?

A. After determining the amount of revenue that would be recovered through the $12.00 customer charge, the energy charges were then derived by dividing the remaining proposed revenue by the expected energy billing determinants. This ensures that the proposed rates will adequately recover the revenue allocable to the residential class. Table 8 below provides a comparison of Rate RS-G and Rate RS-L to proposed Rate RS. Table 8 includes the current base rate and the current base rate with the current Formula Rate Plan ("FRP") rider adjustment that is being rolled into base rates. This

[7] For DEMCO, see Rate Schedule A effective December 29, 2020, by LPSC Order No. U-35359. For Jefferson Davis, see Rate Schedule A effective October 12, 2018, by LPSC Order No. U-34676, *In re: Application for Approval of Formula Rate Plan and Initial Revenue Adjustment.* For SLECA, see Rate Schedule A effective March 7, 2018, by LPSC Order No. U-34483, *In re: Application for Approval of an Increase in Retail Rates,* dated March 7, 2018. For SWEPCO, see Rate Schedule RS effective January 31, 2023, by LPSC Order No. U-35441. For WST, see Rate Schedule A-5 effective May 5, 2023, by LPSC Order U-36399.

is provided to show what each rate class is effectively paying today when the base rate and FRP rate adjustment are combined.

**Table 8**
**RATE RS COMPARISON TO EXISTING LEGACY RATE STRUCTURES**

| Rate Structure Component | Rate RS-G | | Rate RS-L | | New Rate RS |
|---|---|---|---|---|---|
| | Base Rate | Base Rate +FRP | Base Rate | Base Rate +FRP | Base Rate |
| Customer Charge | $4.46 | $8.31 | N/A | N/A | $12.00 |
| Energy Charge | | | | | |
| All kWh | $0.04092 | $0.07624 | | | $0.09477 |
| Summer kWh | | | $0.04779 | $0.09150 | |
| 1st 800 Winter kWh | | | $0.04779 | $0.09150 | |
| > 800 Winter kWh | | | $0.03709 | $0.07102 | |
| Minimum Bill[8] | N/A | N/A | $7.04 | $13.48 | N/A |

[8] A minimum bill differs from a fixed customer charge. A minimum bill provision provides a specific threshold dollar value that a customer will pay to the utility for each billing period and would only apply during a billing period when energy usage is very low. By contrast, a customer charge is used to recover a portion of a utility's fixed costs, and it does not vary with a customer's usage.

Q55. HAS ELL PROVIDED TYPICAL BILLS REFLECTING THE IMPACT OF THE COMPANY'S PROPOSED REVENUE INCREASE AND CHANGES IN RATE DESIGN?

A. Yes. Typical bills are provided by Ms. Elbe. There are differing bill impacts among the Legacy ELL and Legacy EGSL residential customers. The difference is a function of the Legacy ELL residential customers having somewhat higher bills prior to the combination of rates than similarly situated Legacy EGSL residential customers. Putting aside the billing impacts of certain riders, ELL's proposed combined rate design is intended to eliminate this disparity. The proposed bills also differ because ELL is not proposing to combine the existing securitization related riders.

## VI. CONCLUSION

Q56. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, at this time.

**AFFIDAVIT**

**STATE OF LOUISIANA**

**PARISH OF ORLEANS**

**NOW BEFORE ME,** the undersigned authority, personally came and appeared, **MATTHEW S. KLUCHER**, who after being duly sworn by me, did depose and say:

That the above and foregoing is his sworn testimony in this proceeding and that he knows the contents thereof, that the same are true as stated, except as to matters and things, if any, stated on information and belief, and that as to those matters and things, he verily believes them to be true.

Matthew S. Klucher

**SWORN TO AND SUBSCRIBED BEFORE ME**
**THIS 28th DAY OF AUGUST 2023**

**NOTARY PUBLIC**

**My commission expires:** at death

HARRY M. BARTON
Notary Public for the State of Louisiana
LA Bar No. 29751 - Notary ID 90845
Commission Issued For Life

Testimony:

**Electric Rate Cases**

1. Rebuttal and Rejoinder Testimony (2019). Docket No. UD-18-07 (Entergy New Orleans, LLC). Change in Electric and Gas Rates. On behalf of Entergy New Orleans, LLC. Issues: class cost of service.

2. Direct, Sur-rebuttal, and Settlement Testimony (2017). Docket No. 16-052-U (Oklahoma Gas and Electric Company). General Change in Rates, Charges, and Tariffs. On behalf of the general Staff of the APSC. Issues: class cost of service, revenue distribution, rate design, customer charges, and customer bill impacts.

3. Settlement Testimony (2016). Docket No. 15-015-U (Entergy Arkansas, Inc.). Change in Rates for Retail Electric Service. On behalf of the general Staff of the APSC. Issues: forecasted billing determinants and revenues, class cost of service, revenue distribution, rate design, customer charges, and customer bill impacts.

4. Settlement Testimony (2014). Docket No. 13-111-U (The Empire District Electric Company). Change in Rates and Tariffs. On behalf of the general Staff of the APSC. Issues: forecasted billing determinants and revenues, class cost of service, revenue distribution, rate design, and customer bill impacts.

5. Direct and Sur-rebuttal Testimony (2013). Docket No. 13-028-U (Entergy Arkansas, Inc.). Change in Rates for Retail Electric Service. On behalf of the general Staff of the APSC. Issues: class cost of service and revenue distribution.

**Natural Gas Rate Cases**

1. Settlement Testimony (2016). Docket No. 15-098-U (CenterPoint Energy Arkansas Gas). General Change or Modification in its Rates, Charges, and Tariffs. On behalf of the general Staff of the APSC. Issues: forecasted billing determinants and revenues, class cost of service, revenue distribution, rate design, customer charges, and customer bill impacts.
2. Settlement Testimony (2014). Docket No. 13-079-U (Sourcegas Arkansas, Inc.). General Change in Rates and Tariffs. On behalf of the general Staff of the APSC. Issues: forecasted billing determinants and revenues, class cost of service, revenue distribution, rate design, and customer charges.

**Water Rate Cases**

1. Direct and Sur-rebuttal Testimony (2010). Docket No. 09-130-U (United Water Arkansas, Inc.). General Change in Rates and Tariffs. On behalf of the General Staff of the APSC. Issues: forecasted billing determinants and revenues.

**Energy Efficiency Testimony**

Various energy efficiency testimonies in Docket No.'s: 13-002-U, 10-100-R, 08-072-TF, 07-085-TF, 07-083-TF, 07-082-TF, 07-81-TF, 07-079-TF, 07-078-TF, 07-077-TF, 07-076-TF, 07-075-TF.

Various Self-Direct testimonies in Docket No.'s: 11-137-SD, 11-136-SD, 11-131-SD, 11-126-SD, 11-125-SD, 11-124-SD, 11-123-SD, 11-120-SD, 11-118-SD, 11-111-SD, 11-109-SD, 11-104-SD, 11-101-SD, 11-095-SD, 11-093-SD.

**Advanced Metering Infrastructure Testimony**

1. Compliance and Sur-rebuttal Testimony (2020). Docket No. 16-060-U (Entergy Arkansas, LLC). Application for an Order Finding the Deployment of Advanced Metering Infrastructure to be in the Public Interest. On behalf of Entergy Arkansas, LLC. Issue: Residential Peak Time Rebate Pilot offering.

**Other**

1. Compliance, Direct, Rebuttal, and Supplement Testimony (2021). Docket No. 16-036-FR (Entergy Arkansas, LLC). The Formula Rate Plan Filing. On behalf of Entergy Arkansas, LLC. Issue: FRP Rate Calculation.
2. Compliance Testimony (2021). Docket No. 18-004-TF. Proposed tariff revisions regarding the Formula Rate Plan Rider.
3. Direct Testimony (2022). Docket No. 21-080-C. Minimum billing applications and billing procedures.
4. Direct Testimony (2022). Docket No. 21-113-P (Entergy Arkansas, LLC). Approval to engage in a Promotional Practice.
5. Various Net-Metering Application testimonies in Docket No.'s: 21-099-U, 21-042-U, 20-062-U, 20-047-U, 20-036-U, 20-032-U, 20-019-U, 20-018-U, 20-016-U, 20-015-U, 20-013-U, 20-007-U.
6. Direct Testimony (2022). Docket No. 22-032-TF. Large power high-load density
7. Direct, Rebuttal, and Sur-Surrebuttal Testimony (2022-2023). Docket No. 22-061-U. Potential cost shifting associated with Net Metering.
8. Direct Testimony (2023). Docket No. 22-027-P. Proposed Tariff regarding demand adjustment.