

STATE OF IOWA  
DEPARTMENT OF COMMERCE  
UTILITIES DIVISION

- - - - - X  
IN RE: :  
: DOCKET NO. RPU-2019-0001  
INTERSTATE POWER AND LIGHT :  
COMPANY : VOLUME II  
- - - - - X

Iowa State Fairgrounds  
Varied Industries Building  
Second Floor  
3000 East Grand Avenue  
Des Moines, Iowa  
Tuesday, October 8, 2019

Met, pursuant to recess, at 8:30 a.m.

BEFORE: THE IOWA UTILITIES BOARD

GERI D. HUSER, Chairperson (Presiding)  
NICK WAGNER, Board Member  
RICHARD W. LOZIER, JR., Board Member

(Pages 205 - 568)

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I N D E X

<u>WITNESSES</u>	<u>DIRECT</u>	<u>CROSS</u>	<u>REDIRECT</u>	<u>RECROSS</u>	<u>BOARD</u>
<u>For IPL</u>					
William C. Brenner	214		229		215
	(Callisto)		(Callisto)		
			236		232
			(Callisto)		
Neil E. Michek	237	240	246		242
(Recalled)	(Callisto)	(Marcus)	(Callisto)		
		241			248
		(Easler)			
Neil M. Krebsbach	251				251
	(Callisto)				
Lee C. Stock	254		261		255
	(Callisto)		(Callisto)		
Randy D. Bauer	263	264	355	369	328
	(Callisto)	(Marcus)	(Callisto)	(Marcus)	
(Recalled)					560
Lee R. Hanson	376		382		379
	(Callisto)		(Callisto)		
Brent R. Kitchen	386	386	391		389
	(Callisto)	(Magner)	(Callisto)		
			396		392
			(Callisto)		
Jason P. Nielsen	397		410	415	399
	(Cardon)		(Cardon)	(Dunbar)	
			418		411
			(Cardon)		
					419
David Vognsen	460	460	529	539	497
	(Callisto)	(Marcus)	(Callisto)	(Mandelbaum)	
		476		542	
		(Frank)		(Frank)	
		483			
		(James)			
		489			
		(Mandelbaum)			

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<u>WITNESSES</u>	<u>DIRECT</u>	<u>CROSS</u>	<u>REDIRECT</u>	<u>RECROSS</u>	<u>BOARD</u>
<u>For DAG</u>					
David Osterberg	420 (Tipton)	423 (Callisto)	434 (Tipton)		425
		431 (Callisto)			
Rev. Dr. James	435 (Tipton)	445 (Callisto)	455 (Tipton)		437
Martin-Schramm					458
(Recalled)			552 (Tipton)		555
			558 (Tipton)		

E X H I B I T SIPL HEARING EXHIBITSOFFERED RECEIVED

5	367	367
6	385	385
7	425	425
8	459	459

LIPMAN HEARING EXHIBITS

1	369	369
2	369	369
3	369	369
6	369	369
7 (Rainforth Supplemental Rebuttal O)	369	369
8 (Rainforth Supplemental Rebuttal P)	369	369
9 (Rainforth Supplemental Rebuttal Q)	369	369
10 (Rainforth Supplemental Rebuttal R)	369	369
11 (Rainforth Supplemental Rebuttal S)	369	369
12 (Rainforth Supplemental Rebuttal T)	369	369
13 (Rainforth Rebuttal A)	369	369
14 (Rainforth Rebuttal AA)	369	369
15 (Rainforth Rebuttal B)	369	369
16 (Rainforth Rebuttal C)	369	369
17 (Rainforth Rebuttal D)	369	369
18 (Rainforth Rebuttal E)	369	369
19 (Rainforth Rebuttal G)	369	369
20 (Rainforth Rebuttal H)	369	369
21 (Rainforth Rebuttal I)	369	369
22 (Rainforth Rebuttal J)	369	369
23 (Rainforth Rebuttal L)	369	369
24 (Rainforth Rebuttal N)	369	369

ADM HEARING EXHIBITS

1	548	548
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1                   P R O C E E D I N G S

2                   CHAIRPERSON HUSER: The Iowa Utilities Board  
3 is in session.

4                   Yesterday when we left we directed IPL to  
5 meet with OCA and the other parties as it relates to  
6 a timeline for the settlement conference.

7                   Mr. Callisto?

8                   MR. CALLISTO: Your Honor, I do have a  
9 handout.

10                  CHAIRPERSON HUSER: It's not on yet. Try  
11 pushing that button again.

12                  It's not turning green on his mic.

13                  MS. CARDON: It is green.

14                  CHAIRPERSON HUSER: It is?

15                  MR. CALLISTO: There we go.

16                  We did have the opportunity to speak, it was  
17 IPL, OCA, and DAG. We had a short conversation after  
18 the hearing yesterday and there's a handout I would  
19 like to give. It's in the form of a draft motion,  
20 but I will walk the Board through it. We obviously  
21 have not filed it yet.

22                  The conversation resulted in a suggestion  
23 among those three parties for the following dates:  
24 It would be October 15th--October 15th for any  
25 objections to the settlement, October 18th for the



1 settling parties to respond to all objections, and  
2 then we added an opportunity for a surrebuttal of  
3 October 25th.

4           The difference between what we've proposed  
5 and what would otherwise occur by operation of law,  
6 as I mentioned yesterday morning, is that if we don't  
7 have an order from the Board changing that schedule,  
8 the settling parties' response to DAG objection will  
9 be due this Friday and anybody else who wants to  
10 object would have their objection due on October 18th  
11 instead of October 15th as we've suggested in this  
12 draft motion.

13           I pushed this out relatively late yesterday  
14 to all of the parties in the case and have not had  
15 the opportunity to speak to it. So the motion is  
16 framed as a consensus motion of all the parties in  
17 the case. My suggestion, with the Board's allowance,  
18 I will touch base with the parties between now and  
19 the end of lunch today and see if we can get consent.  
20 This does have the agreement right now of OCA, DAG,  
21 IBEC, and Lipman, I just haven't had a chance to  
22 speak to the other parties and as I said, they didn't  
23 receive it until late yesterday.

24           CHAIRPERSON HUSER: With no objection the  
25 Board will hear comments back after we return from

1 lunch today and I appreciate the fact that you put  
2 this together for the Board and for the other  
3 parties.

4 Are there any other preliminary matters  
5 before I ask you to call your first witness?

6 MR. CALLISTO: No.

7 CHAIRPERSON HUSER: You may call your first  
8 witness.

9 MR. CALLISTO: IPL calls Bill Brenner.

10 CHAIRPERSON HUSER: Ms. McConnell, pull up  
11 the settlement agreement.

12 CHAIRPERSON HUSER: Mr. Brenner.

13 WILLIAM C. BRENNER,  
14 called as a witness by Counsel for IPL, being first  
15 duly sworn by Chairperson Huser, was examined and  
16 testified as follows:

17 CHAIRPERSON HUSER: You may be seated.

18 This seems like a good time to point out  
19 these need to be in silent or vibrate mode  
20 (indicating). This is a phone, by the way.

21 DIRECT EXAMINATION

22 BY MR. CALLISTO:

23 Q. Mr. Brenner, did you cause to be filed in  
24 this case direct and rebuttal testimony?

25 A. I did.

1 Q. Please hit the button.

2 A. Yes.

3 Q. And if I ask the same questions, would you  
4 give the same answers today?

5 A. I would.

6 MR. CALLISTO: Mr. Brenner's available for  
7 the Board's questions.

8 CHAIRPERSON HUSER: Mr. Brenner, are you  
9 familiar with the settlement agreement, the  
10 Nonunanimous Partial Settlement Agreement and Joint  
11 Motion for Approval of Agreement that was filed on  
12 October 3rd, 2019, with the Board?

13 THE WITNESS: Yes.

14 CHAIRPERSON HUSER: The Board is requesting  
15 that you go through the provisions that relate to the  
16 tax consequences that you have information and  
17 describe that process for us.

18 THE WITNESS: Okay.

19 CHAIRPERSON HUSER: Do you need a paper  
20 copy.

21 THE WITNESS: I have one.

22 CHAIRPERSON HUSER: You may use it. If  
23 you'll direct us to the first page that you have  
24 information on, I would appreciate it.

25 MR. CALLISTO: Your Honor, if I may, I just

1 caution Mr. Brenner to the extent that you believe  
2 you're going to talk about confidential issues, you  
3 obviously cannot in this session and we will have to  
4 take that to a different one.

5 THE WITNESS: I believe it starts on page  
6 13, production tax credit carryforward.

7 CHAIRPERSON HUSER: Do you believe that you  
8 can speak about this in public session?

9 THE WITNESS: Depending on the questions,  
10 maybe not.

11 CHAIRPERSON HUSER: That's why we've kept it  
12 broad for you.

13 THE WITNESS: Okay.

14 CHAIRPERSON HUSER: We would like you to  
15 explain how under Article XI the production tax  
16 credit carryforward is expected to work.

17 THE WITNESS: The production tax credit  
18 carryforward for Whispering Willow East is in our  
19 regulatory rate base. That is not included with the  
20 Renewable Energy Rider and that will be receiving a  
21 full rate of return in rate base.

22 The Wind I and Wind II are included in our  
23 Renewable Energy Rider and will only receive, I  
24 believe, a 5 percent ROR. That is the return on that  
25 portion in the first docket, I believe.

1           CHAIRPERSON HUSER: Can you please describe  
2 for the Board what the impact is of the carryforward  
3 on customers and on IPL and the years that you expect  
4 IPL to be able to use any of the PTCs?

5           THE WITNESS: The PTCs will be in our rate  
6 of return at the, I think, 13-month average of the  
7 value of the PTCs. So it will be the carrying value  
8 of the PTCs in that year of the carryforward amount.

9           CHAIRPERSON HUSER: Is IPL able to use the  
10 PTCs currently?

11          THE WITNESS: No. The benefits of the PTCs  
12 do get passed through to the customer immediately,  
13 but IPL will not be able to receive the value of  
14 those PTCs until they can realize them on a tax  
15 return.

16          CHAIRPERSON HUSER: And please describe for  
17 the Board where and in what years you expect IPL to  
18 be able to receive those tax credits.

19          THE WITNESS: Sure. Right now we're  
20 forecasting to be out of a net operating loss  
21 position in 2024 at which point we'll be able to  
22 start using the credits.

23          CHAIRPERSON HUSER: And explain what you  
24 mean by the operating loss.

25          THE WITNESS: So Interstate Power and Light

1 has elected bonus depreciation, among other--  
2 depreciation, accelerated depreciation, which has put  
3 it into a net operating loss position and IPL cannot  
4 use the PTCs until it is out of that net operating  
5 loss position.

6 CHAIRPERSON HUSER: At what point did IPL  
7 make the decision to use the bonus depreciation?

8 THE WITNESS: I believe that since 2010  
9 every year that has been extended, IPL has elected to  
10 use the bonus depreciation.

11 CHAIRPERSON HUSER: Is it in IPL's best  
12 interest to use the bonus depreciation each year?

13 THE WITNESS: I would say it's in the  
14 customers' best interest to use the bonus  
15 depreciation because it has a--it reduces the rate  
16 base.

17 CHAIRPERSON HUSER: Can you explain how  
18 that's a benefit to the customers?

19 THE WITNESS: Sure. A reduced rate base  
20 helps keep customer costs down.

21 CHAIRPERSON HUSER: Are you able to describe  
22 that process in a manner that would be understandable  
23 to customers?

24 THE WITNESS: I could try.

25 CHAIRPERSON HUSER: Give it your best shot.

1 THE WITNESS: Okay. So rate base is what we  
2 receive a return on equity for, and this is actually  
3 a reduction to that rate base because it's  
4 accumulated deferred income taxes for which the  
5 customer--we will not be--let me try to rephrase  
6 that.

7 It's basically a reduction of rate base for  
8 an interest-free loan the company receives by taking  
9 advantage of accelerated depreciation. So it reduces  
10 rate base.

11 CHAIRPERSON HUSER: Back to the net  
12 operating loss. In what year is IPL projecting that  
13 it will no longer be operating at a loss where it can  
14 take advantage of those tax credits?

15 THE WITNESS: Right now IPL is projected to  
16 be using its NOLs around 2024 at which point they  
17 will be able to start using the credits.

18 CHAIRPERSON HUSER: And at the point that  
19 IPL can use the credits, 2024 and out, is that also a  
20 benefit to the customer?

21 THE WITNESS: The using the credits?

22 CHAIRPERSON HUSER: Yes.

23 THE WITNESS: Yes. Being out of an NOL and  
24 using the credits is a benefit to the customers  
25 because right now those are, in essence, assets in

1 rate base that will start to be reduced.

2 CHAIRPERSON HUSER: And how many years out  
3 are you projecting usage of the PTCs?

4 THE WITNESS: Right now I believe 2038 is  
5 the projection and that's through Wind I and Wind II  
6 wind farm credits, but that does not include any tax  
7 planning or it does not include any legislative  
8 changes that may occur in that time.

9 CHAIRPERSON HUSER: Can you tell me what the  
10 impact of IPL not receiving a full rate of return on  
11 the PTC carryforward would be?

12 THE WITNESS: I believe I would not be the  
13 correct person to answer that.

14 CHAIRPERSON HUSER: Who is that person?

15 THE WITNESS: Perhaps Neil Michek could  
16 handle that one.

17 CHAIRPERSON HUSER: Even though you can't  
18 answer that question, can you tell me do you have an  
19 idea what that affect would be on IPL's future tax  
20 strategies?

21 THE WITNESS: Not receiving the full rate of  
22 return?

23 CHAIRPERSON HUSER: Correct.

24 THE WITNESS: I believe it would actually be  
25 detrimental to IPL in the sense that we would not get



1 that revenue which could elongate the time it takes  
2 to get out of an NOL and get out of production tax  
3 credit carryforward positions. I don't know the  
4 magnitude of that impact, however.

5 CHAIRPERSON HUSER: You were here yesterday  
6 when we were talking about the Renewable Energy  
7 Rider?

8 THE WITNESS: Yes.

9 CHAIRPERSON HUSER: If I understand things  
10 correctly, there are certain things that are included  
11 in rate base, certain things that are not included in  
12 rate base. And of those that are not in rate base  
13 we're putting them into the RER. Is that your  
14 understanding?

15 THE WITNESS: I believe the RER contains a  
16 component of rate base and not rate base, is my  
17 understanding.

18 CHAIRPERSON HUSER: How is the decision made  
19 as to what was included in rate base and what was not  
20 included in rate base as it relates to tax  
21 implications?

22 THE WITNESS: I believe all the tax  
23 implications related to New Wind I and II will be  
24 included in the RER.

25 CHAIRPERSON HUSER: And IPL is making the

1 decision to put all of those into the RER because it  
2 provides what tax advantage?

3 THE WITNESS: I don't believe there's any  
4 tax advantage to including those in the RER.

5 CHAIRPERSON HUSER: Is there--okay.

6 BOARD MEMBER WAGNER: You mentioned 2038  
7 would be the period at which I think you said the  
8 PTCs would cease being used; is that correct?

9 THE WITNESS: I believe that's when we'd be  
10 able to last--excuse me--realize the last of the  
11 PTCs, yes.

12 BOARD MEMBER WAGNER: Okay. You know,  
13 currently--and you said barring legislation. The  
14 current legislation is a ten-year period for using  
15 PTCs. 2038 is longer than ten years. Is that  
16 because you will be realizing the PTCs once you get  
17 to a tax position that you can realize those, is that  
18 why it goes out to 2038? Or explain why--how do we  
19 get to 2038?

20 THE WITNESS: Okay. PTCs, you can earn PTCs  
21 on a wind farm for ten years. The carryforward period  
22 for the--if you're not able to use them is 20 years.  
23 We're projecting to use them basically in about nine  
24 years, give or take, from when we actually earn them.

25 BOARD MEMBER WAGNER: Okay. Thank you.

1           CHAIRPERSON HUSER: In the settlement  
2 agreement are you aware--could you move to Article  
3 XIII.

4           THE WITNESS: Yes.

5           CHAIRPERSON HUSER: Could you provide the  
6 Board with an overview of how--your testimony, both  
7 direct and rebuttal, and the process for the excess  
8 deferred income taxes as it relates to the settlement  
9 agreement?

10          THE WITNESS: Okay. I believe in my direct  
11 we had suggested using the unprotected excess  
12 deferred income taxes to offset the meter  
13 retirements, which I believe it was settled on not  
14 doing that, and instead we give it a one-time credit  
15 over the year 2020 back to the customers for the  
16 unprotected portion of the excess deferred income  
17 taxes.

18          For the protected, that is kind of  
19 prescribed by the IRS how we have to return those,  
20 and that's over the regulatory lives of the assets,  
21 so that we don't have much say in how and when those  
22 get returned. Those are prescribed ahead of time or  
23 through the ratemake--excuse me--normalization  
24 requirements.

25          CHAIRPERSON HUSER: Is there anything else

1 in Article XIII that you believe needs to be  
2 explained--needs to have additional explanation to  
3 the Board?

4 THE WITNESS: The one thing I would say is  
5 with doing this over and under calc, there is--we  
6 just have to keep in mind there are normalization  
7 implications to that, so we just want to make sure  
8 we're doing that correctly and adjusting everything  
9 that would be affected by having to track for the  
10 over and under, which may make adjustments to rate  
11 base, tax expense, stuff--excuse me--et cetera.

12 CHAIRPERSON HUSER: In what way would those  
13 make adjustments to the rate base?

14 THE WITNESS: Normalization requires  
15 consistency which means that if depreciation changes,  
16 then rate base has to change and--I think there's  
17 four in my direct testimony--tax expense would also  
18 have to change. There's four items that would  
19 basically have to remain in sync.

20 CHAIRPERSON HUSER: Thank you.

21 BOARD MEMBER WAGNER: Mr. Brenner, you  
22 mentioned in the settlement it changes using the EDIT  
23 from effectively paying off AMI infrastructure to a  
24 one-time payment. What is the overall impact to  
25 customers of that change?

1           THE WITNESS: I think the meters, I believe,  
2 are going to be--the RAs of the meters would be  
3 collected over ten years, so this would have reduced  
4 the amount that we would collect over ten years from  
5 whatever the meters regulatory asset was netted with  
6 the 28 million, I believe, for excess deferred. The  
7 excess deferred being returned in one year reduces  
8 customer expense by that 28 million in one year--over  
9 one year period.

10           BOARD MEMBER WAGNER: So the overall impact,  
11 would the customers have saved as a whole more by  
12 reducing the AMI expenses or by doing it this way,  
13 with a one-time?

14           THE WITNESS: I think they get the same  
15 amount one way or the other, it's just a timing issue  
16 of when they would receive those benefits.

17           BOARD MEMBER WAGNER: So reduction in the  
18 expenses and return on those expenses doesn't factor  
19 in over a long-term period?

20           THE WITNESS: I would say getting in the  
21 near term, they're going to realize it all in the  
22 near term, where it's the ten-year period, you know,  
23 that they're going to be paying more on the reg asset  
24 for a longer period of time, but it's probably to  
25 their benefit from a time value perspective.

1 BOARD MEMBER WAGNER: Okay. Thank you.

2 BOARD MEMBER LOZIER: I need a little  
3 clarity in all of this so please help me out. In the  
4 discussion we had yesterday with Mr. Michek, we  
5 talked about the \$28 million credit that would be  
6 offset against the \$45 million expense of retiring  
7 the old meters and that's changed with the settlement  
8 agreement, I understand.

9 THE WITNESS: Correct.

10 BOARD MEMBER LOZIER: What type of credit  
11 was it that was represented by the \$28 million?

12 THE WITNESS: The credit was for the excess  
13 deferred income taxes. So basically it would  
14 be--that's a regulatory liability and the meters, the  
15 retired meters is a regulatory asset. So in essence  
16 they would just net against each other to bring a  
17 lower regulatory asset amount for collecting for the  
18 meters.

19 In the settlement we decided--it was decided  
20 that we would return the 28 million over the one year  
21 and collect for the meters over, I believe, ten.

22 BOARD MEMBER LOZIER: Well, the question  
23 that I posed to Mr. Michek was why not take credits  
24 and retire the full \$45 million cost in the current  
25 year and he said that \$28 million was all they had in

1 credits that could be used to offset that. Is that  
2 correct?

3 THE WITNESS: Yes. The excess deferred  
4 income tax unprotected is that amount, 28 million.

5 BOARD MEMBER LOZIER: Can other types of  
6 credits be used to offset that cost?

7 THE WITNESS: The meters?

8 BOARD MEMBER LOZIER: Yes.

9 THE WITNESS: I would imagine. I'm not  
10 familiar with them, but I would imagine.

11 BOARD MEMBER LOZIER: Could production tax  
12 credits be used to offset that cost?

13 THE WITNESS: No. Production tax credits  
14 are prescribed to not be realized until we get the  
15 cash for them from when we report them on a tax  
16 return.

17 So said another way, they're both assets,  
18 the production tax credit carryforwards are an asset  
19 in rate base and then the retirement of the meters is  
20 also a regulatory asset. So...

21 BOARD MEMBER LOZIER: All right. And you've  
22 indicated that the production tax credits can't be  
23 used until 2024. So between now and then they're not  
24 used for any purpose; is that correct?

25 THE WITNESS: They're included in rate base,

1 but, yes, we're just hanging them on the balance  
2 sheet until we can realize them.

3 BOARD MEMBER LOZIER: Is it your position  
4 that you're entitled to receive a return on equity on  
5 the value of those production tax credits?

6 THE WITNESS: When we do tax planning we  
7 consider our overall tax position including our  
8 accumulated deferred income taxes, net operating  
9 losses, and production tax credits. So we like to  
10 include those as one because we have to make  
11 decisions on all of them with all of them considered.  
12 So we consider it our overall tax position.

13 BOARD MEMBER LOZIER: If you answered my  
14 question, I don't understand the answer, so let me  
15 ask again. Is it your position that you are entitled  
16 to take--or to receive return on equity on the value  
17 of the production tax credits?

18 THE WITNESS: You mean the full value of  
19 return on equity, or what we settled to?

20 BOARD MEMBER LOZIER: Let's start with full  
21 value.

22 THE WITNESS: I would say yes because our  
23 overall tax position we have to take into  
24 consideration, which that is a component of, so yes.

25 BOARD MEMBER LOZIER: Okay. Is there any



1 part of the production tax credits that can't be  
2 used--in which you don't receive a return on equity?

3 THE WITNESS: I believe we're receiving a  
4 return of some value on all of our production tax  
5 credits.

6 BOARD MEMBER LOZIER: All right. Thank you.

7 CHAIRPERSON HUSER: Mr. Brenner, you may  
8 step down--or do you have any redirect?

9 MR. CALLISTO: I do, Your Honor. Thank you.

10 CHAIRPERSON HUSER: Sorry. I was moving  
11 forward.

12 MR. CALLISTO: I do appreciate that. I will  
13 be short.

14 REDIRECT EXAMINATION

15 BY MR. CALLISTO:

16 Q. Mr. Brenner, I want to go back to when you  
17 started your testimony. I believe you testified in  
18 response to a question from the Chair indicating that  
19 IPL, as part of this settlement agreement in which  
20 the PTC carryforwards issue has been settled gets a 5  
21 percent return.

22 If I could just direct your attention to the  
23 settlement agreement itself at the section that the  
24 Chair was referring you to, page 14, Section--Article  
25 XI, Section B. Up a little higher. Thank you.

1 Right there--I'm sorry, up a little bit. One more,  
2 to the next paragraph. Thank you.

3 And if you could just read the sentence that  
4 begins "The pretax"--go up a little higher. "The  
5 pretax weighted average cost of capital," just that  
6 sentence.

7 A. "The pretax weighted average cost of capital  
8 will reflect the capital structure and cost of debt  
9 and preferred equity contained in this settlement  
10 agreement."

11 Q. So that represents that the 5 percent you  
12 were speaking about is just to the ROE component in  
13 the overall cost of capital for New Wind I and New  
14 Wind II PTC carryforwards?

15 A. Yes.

16 Q. Thank you.

17 You had a couple of questions from the Chair  
18 and Board Member Wagner on the PTC carryforwards, and  
19 you've testified that it's the company's current  
20 forecast that you will use all the PTCs by 2038; is  
21 that right?

22 A. Yes.

23 Q. But that is a forecast and it could be  
24 sooner than that; correct?

25 A. Correct.

1 Q. Is the company taking steps to try and use  
2 those PTCs prior to 2038?

3 A. Yes. Many planning opportunities are  
4 available as well as we're awaiting for some  
5 legislative efforts that might help to reduce the  
6 amount of time we're waiting to realize those PTCs.

7 Q. In response to a question from Board Member  
8 Wagner you indicated that the PTCs, the credit is  
9 good for 20 years after generated; correct?

10 A. Yes, that's correct.

11 Q. And when are PTCs generated?

12 A. PTCs are generated in the year in which the  
13 megawatts are produced.

14 Q. So it's not when the farm is built, it's  
15 when energy's produced?

16 A. It's when the energy's produced, yes.

17 Q. I think you testified about this but I want  
18 to be sure. What are the benefits that customers are  
19 receiving right now of the PTCs?

20 A. The customer receives the benefits of the  
21 PTCs immediately in a reduced tax expense in the base  
22 rates. So they actually receive the benefit of the  
23 PTC as we're earning them, not when we collect them.

24 Q. And this may be a question better suited to  
25 Mr. Michek, who I suspect is going to find his way to

1 the stand later, but do you know the value of the  
2 PTCs that customers are receiving in the 2020 test  
3 year as forecasted by IPL in this case?

4 A. That might be a better question for  
5 Mr. Michek.

6 Q. And you had a question from Board Member  
7 Wagner about I'll call it the timing of the \$28  
8 million on the refund of the unprotected EDIT and the  
9 impact on customers and I think his question  
10 addressed the issue of carrying costs and the benefit  
11 to customers of getting that money back in different  
12 ways. Do you believe that would be a question better  
13 answered by Mr. Michek as well?

14 A. Sure, that would be better answered by  
15 Mr. Michek.

16 MR. CALLISTO: Nothing further. Thank you.

17 CHAIRPERSON HUSER: Mr. Callisto, I want to  
18 follow up on your question.

19 You answered Mr. Callisto saying that there  
20 were legislative efforts and planning opportunities  
21 are available. Start with the planning opportunities  
22 that are available and describe a couple of those.

23 THE WITNESS: Some of the planning--it's  
24 actually in my direct testimony, page 30, I believe.  
25 I can explain some of the planning opportunities,

1 starting on line 13.

2 CHAIRPERSON HUSER: Are any of these  
3 outlined, the planning opportunity--I mean, these are  
4 items that you're currently utilizing; correct?

5 THE WITNESS: These are--we're in the  
6 process of utilizing or will be utilizing. We're  
7 looking at all planning opportunities and strategies  
8 to see what is in the best interests of our  
9 customers.

10 CHAIRPERSON HUSER: When you describe on  
11 page 31, lines 2 through 4, the additional businesses  
12 that have been acquired, what are those?

13 THE WITNESS: They're transportation  
14 companies with forecasted taxable income which helps  
15 utilize the NOLs that we have from a company, Alliant  
16 Energy Company, consolidated perspective.

17 So, in essence, those profitable, tax-  
18 profitable companies, help eliminate or use some of  
19 the NOLs that we have, net operating losses.

20 CHAIRPERSON HUSER: In answer to  
21 Mr. Callisto I interpreted your statement that there  
22 were other planning opportunities available. You're  
23 already utilizing the planning opportunities that you  
24 identified in your testimony.

25 THE WITNESS: Well, like, for example, the

1     delaying of the expenses one year, we were going to  
2     wait until 2021 because that is when Iowa's tax rate  
3     is lower. So there are some that we're starting to  
4     use now and then some that we will be using.

5             CHAIRPERSON HUSER: Is there anywhere in  
6     your testimony where it provides us with those that  
7     you're choosing not to take advantage of currently?

8             THE WITNESS: No.

9             CHAIRPERSON HUSER: And then finally what  
10    legislative efforts? Federal or State and what  
11    State?

12            THE WITNESS: It's Federal legislative  
13    efforts and one of them is American Energy Bonds  
14    which would basically be using the PTCs to pay the  
15    interest on bonds.

16            Another legislative effort I believe that is  
17    underway is maybe making some of the production tax  
18    credits refundable so that you would be able to  
19    actually realize them in the year that they were  
20    produced, in essence. It might be at a reduced rate,  
21    there might be some nuance to it, but--

22            Another one is the transferability of the  
23    credits, another legislative effort that Alliant  
24    would support, which means they could, you know, sell  
25    the credits to other people who could use them.

1 CHAIRPERSON HUSER: So similar to the  
2 housing credits that are available where you can sell  
3 those?

4 THE WITNESS: Exactly. Yeah.

5 CHAIRPERSON HUSER: And currently the PTCs  
6 are not allowed to be sold?

7 THE WITNESS: Correct.

8 CHAIRPERSON HUSER: Or transferred?

9 THE WITNESS: That's correct.

10 CHAIRPERSON HUSER: Do you have any  
11 additional redirect?

12 MR. CALLISTO: No, Your Honor.

13 CHAIRPERSON HUSER: Never mind.

14 BOARD MEMBER LOZIER: You mentioned that  
15 Alliant is acquiring some subsidiaries,  
16 transportation companies I think you said, that are  
17 profitable and they're subject to income tax and  
18 you're using the tax credits to offset that income;  
19 correct?

20 THE WITNESS: That is not entirely correct.  
21 We've actually purchased some transportation  
22 companies already and they are able to use the net  
23 operating losses. The credits are not being used  
24 yet.

25 BOARD MEMBER LOZIER: So in addition to the

1 production tax credits you'd have net operating  
2 losses; correct?

3 THE WITNESS: Yes.

4 BOARD MEMBER LOZIER: And what's--are the  
5 net operating losses a result of accelerated  
6 depreciation?

7 THE WITNESS: Among other deductions but  
8 yes.

9 BOARD MEMBER LOZIER: All right. Thank you.

10 MR. CALLISTO: Your Honor, just one follow-  
11 up.

12 CHAIRPERSON HUSER: Mr. Callisto.

13 FURTHER REDIRECT EXAMINATION

14 BY MR. CALLISTO:

15 Q. Mr. Brenner, just to be clear, the companies  
16 you're referring to are not a part of the regulated  
17 operations of Alliant Energy Corporation; correct?

18 A. That's correct.

19 MR. CALLISTO: Thank you.

20 CHAIRPERSON HUSER: Mr. Brenner, you may  
21 step down.

22 (Witness excused.)

23 CHAIRPERSON HUSER: Mr. Michek, it's our  
24 privilege to welcome you back to the witness stand.

25 As you understand, you've previously been



1 sworn in and you're under that same criteria;  
2 correct?

3 THE WITNESS: That's correct. Good morning.

4 CHAIRPERSON HUSER: Good morning.

5 NEIL E. MICHEK,

6 recalled as a witness by Counsel for IPL, having been  
7 previously duly sworn by Chairperson Huser, was  
8 examined and testified further as follows:

9 MR. CALLISTO: Would you like me to ask him  
10 one or two of those last ones?

11 CHAIRPERSON HUSER: That's correct.

12 DIRECT EXAMINATION

13 BY MR. CALLISTO:

14 Q. Mr. Michek, you just heard the testimony of  
15 Mr. Brenner related to tax issues; is that correct?

16 A. That is correct.

17 Q. And there was a question from Board Member  
18 Wagner concerning the \$28 million of unprotected EDIT  
19 which was originally proposed in IPL's testimony to  
20 be used to offset the undepreciated value of meters  
21 removed from service and now as part of the  
22 settlement agreement is being used as--to flow  
23 through the Tax Benefit Rider for a one-year credit  
24 to customers.

25 First, did I accurately state that?

1           A.     I believe so, yes.

2           Q.     Kudos to me on that.

3                     Can you please describe for the Board the  
4 difference, if there is any, in the value of  
5 customers in the treatment that the company proposed  
6 originally for that unprotected EDIT and the  
7 treatment that is now proposed in the settlement  
8 agreement?

9           A.     Sure. I'll start with as our as-filed. We  
10 proposed to offset the retired meter balance produced  
11 in rate base and as a result providing benefits of  
12 that through a reduction in the amount of that  
13 regulatory asset to be recovered over ten years. So  
14 a return on and of that balance is lower because of  
15 that credit.

16                     Now, as we have moved to the settlement, in  
17 combination with the one-time credit where the  
18 customers get all of the unprotected EDIT back in  
19 2020, also as a part of the settlement there is no  
20 return on the retired meter balance. So nominally  
21 they're getting every dollar back, the exact same  
22 amount. If you think of it from a present value  
23 perspective they're getting the time value of money--  
24 they're getting all the money back faster under the  
25 settlement agreement.

1           Q.     And then there was a second issue or  
2 question posed to Mr. Brenner that actually I posed  
3 to him concerning the value of the PTC credits that  
4 customers are anticipated to receive as a result  
5 of--or in the 2020 test year, and we deferred that  
6 question to you. Do you have an answer to what that  
7 value is?

8           A.     Yes, and I would point to my Direct Exhibit  
9 No. 4, the Renewable Energy Rider, so we can be  
10 specific. Can we pull that up? And this is a public  
11 component of it.

12                   I think that's Exhibit 2. If you  
13 scroll--stay on Schedule A and scroll toward the  
14 type, row line number 10, the revenue requirement  
15 value of the PTCs for the new wind facilities is just  
16 shy of \$110 million. All of that value is coming  
17 back to customers through the Renewable Energy Rider.

18           Q.     And that's the direct impact of the PTC  
19 values to customers in the 2020 test year?

20           A.     That is correct.

21           Q.     And there was a question, I believe from the  
22 Chair, if I just may go to one more issue, you just  
23 testified about the PTC value to customers from  
24 getting the credit now. I believe the Chair started  
25 her questioning of Mr. Brenner with understanding--or

1 a question on the difference between the PTC  
2 carryforward issue, the request by the company for  
3 full-weighted average cost of capital as filed, and  
4 then in the settlement document the reduction in the  
5 ROE for New Wind I and New Wind II.

6 Do you have an approximate percentage value  
7 in the delta between those two? So how much less are  
8 the PTC carryforwards going to cost as a result of  
9 the settlement as compared to what the company  
10 originally filed?

11 A. Yes. Based on some calculation that I did,  
12 approximately 35 percent savings as a result of the  
13 settlement.

14 MR. CALLISTO: Thank you. No further  
15 questions.

16 MR. MARCUS: I have a follow-up question, if  
17 I could, to Mr. Callisto's last questions.

18 CHAIRPERSON HUSER: You may proceed, Mr.  
19 Marcus.

20 CROSS-EXAMINATION

21 BY MR. MARCUS:

22 Q. Mr. Callisto was asking you about the  
23 retired meters and as I understand it, the book value  
24 of the retired meters in the settlement is still  
25 going to be something that IPL is allowed, but not

1 the rate of return on the retired meters; is that  
2 correct?

3 A. That is correct.

4 Q. And there are some credits--maybe "credits"  
5 isn't exactly the right word--to apply against the  
6 book value, though, according to the settlement and  
7 your testimony; is that correct?

8 A. In the settlement, the unprotected EDIT is  
9 no longer being used to offset the retired meters.  
10 It is being provided back to customers immediately in  
11 2020.

12 Q. Okay. So that will go back to customers and  
13 then you will still get the 50 million, if I'm  
14 correct in the number, over a ten-year period on the  
15 retired meters?

16 A. Correct.

17 MR. MARCUS: Okay. Thank you.

18 MS. EASLER: Your Honor, could I follow up  
19 with a question?

20 CHAIRPERSON HUSER: Yes, Ms. Easler.

21 CROSS-EXAMINATION

22 BY MS. EASLER:

23 Q. Mr. Michek, you mentioned that 35 percent  
24 reduction in savings from the lower earnings on the  
25 PTC carryforwards for New Wind I and New Wind II?

1           A.     Yes, that's what I calculated.

2           Q.     Would that reduce the cumulative cost of PTC  
3 carryforwards indicated in the testimony of OCA  
4 witnesses Munoz and Kruger over the approximate 20  
5 years that we're looking at?

6           A.     Yes. Yes, it would.

7           MS. EASLER: Okay. Thank you.

8           BOARD MEMBER WAGNER: Mr. Michek, yesterday  
9 when I asked about detailing the values of wind that  
10 are in the RER, the values that are in the rate base,  
11 you mentioned, I think, that Mr. Vognsen would be the  
12 best one to go through that with an exhibit; is that  
13 correct?

14           THE WITNESS: From the perspective of how  
15 the costs are recovered, yes, Mr. Vognsen's exhibit  
16 shows--or his revenue verification exhibit, I believe  
17 is the specific one, would show how the RER component  
18 of revenue requirement is collected differently than  
19 the rest of the revenue requirement--or the rest of  
20 the rate change.

21           BOARD MEMBER WAGNER: I'm going to give this  
22 a shot. Does IPL intend to recover its new wind  
23 investments that have been included in rate base test  
24 year 2020 through the Renewable Energy Rider?

25           THE WITNESS: Yes.

1           BOARD MEMBER WAGNER: Does the \$127 million  
2 revenue requirement include revenue from the  
3 Renewable Energy Rider?

4           THE WITNESS: I want to just make sure I  
5 understand when you say "revenue from the Renewable  
6 Energy Rider," are you referring to how much would be  
7 collected because of the Renewable Energy Rider, or  
8 is there--

9           BOARD MEMBER WAGNER: I believe what I'm  
10 looking for here is the settled amount of \$127  
11 million revenue requirement, does that include or  
12 exclude any revenue that would come in from the  
13 Renewable Energy Rider?

14          THE WITNESS: It includes it. The  
15 way--actually I was thinking about this after  
16 yesterday's testimony. Think of it as a basic Venn  
17 diagram with the large circle being the \$127 million,  
18 the Renewable Energy Rider is a small circle  
19 completely within the \$127 million, so it's a subset  
20 of the 127 million.

21          BOARD MEMBER WAGNER: What are the  
22 benefits--if that's the case, what are the benefits  
23 of the Renewable Energy Rider?

24          THE WITNESS: As mentioned yesterday, the  
25 benefits are the fact that the 2020 test year only

1 reflects the portion of the rate base of the new wind  
2 farms and a portion of the PTC benefits that would  
3 come from the wind farms. So the Renewable Energy  
4 Rider provides a mechanism, you know, on year two to  
5 get to the full investment of the new wind farms as  
6 well as ensuring that customers get all of the PTC  
7 benefits back on a perfectly matching type of  
8 principle.

9 BOARD MEMBER WAGNER: All right. Thank you.

10 THE WITNESS: You're welcome.

11 CHAIRPERSON HUSER: Is it accurate to state,  
12 then, that if the Renewable Energy Rider was not  
13 approved in this future test year case that it could  
14 be approved next year? You don't really need the  
15 rider for this case?

16 THE WITNESS: I wouldn't characterize it  
17 that way just from the standpoint of the timing of  
18 having--it would be an entirely new rate case that  
19 would need to be filed to support that incremental  
20 already approved investment in wind, at least that's  
21 how I would envision it.

22 CHAIRPERSON HUSER: I expected that  
23 response.

24 THE WITNESS: Yeah.

25 CHAIRPERSON HUSER: But you don't need the



1 rider in this year, you need the rider for the  
2 upcoming years?

3 THE WITNESS: For the specific 2020 test  
4 year the rider does nothing incrementally. Yes, I  
5 would agree with that statement. I do want to add it  
6 does provide also a true-up mechanism to actual costs  
7 installed, actual in-service dates, actual  
8 production, so the customers get all of the benefits  
9 of the investments.

10 CHAIRPERSON HUSER: Mr. Callisto?

11 MR. CALLISTO: I just have follow-up on one--

12 CHAIRPERSON HUSER: Hold on. Hold on, Mr.  
13 Callisto.

14 BOARD MEMBER WAGNER: Mr. Michek, with  
15 regards to IPL's NOL position, can you--are you the  
16 right person that would explain where that would be  
17 in exhibits taken into account for Wind I and Wind  
18 II?

19 THE WITNESS: Are you--within the exhibits  
20 in this proceeding?

21 BOARD MEMBER WAGNER: Yeah. Are there any  
22 or do we need to go back to the Wind I and Wind II  
23 proceedings to look at those?

24 THE WITNESS: So I don't know by exact  
25 exhibits, but the accumulated deferred income tax

1 balance, dated balance that is reflected in rate  
2 base, the build up of that balance would reflect all  
3 of the tax elections that were assumed for 2020 and  
4 in the past, including the NOL ADIT asset balance, as  
5 well as the PTC carryforward ADIT asset balance. So  
6 I don't recall if there is any schedule that would  
7 try to bust that out into multiple buckets. There  
8 may be one that I'm not thinking of, but I don't  
9 recall one.

10 BOARD MEMBER WAGNER: Okay. Thank you.

11 CHAIRPERSON HUSER: Mr. Callisto?

12 REDIRECT EXAMINATION

13 BY MR. CALLISTO:

14 Q. Mr. Michek, just to finish up the  
15 conversation with the Board on the benefits of the  
16 RER. So the assets that flow through the RER, which  
17 per the settlement are New Wind I and New Wind II  
18 only, they begin to appreciate immediately?

19 A. That's correct.

20 Q. That's considered a benefit as well?

21 A. Yes. In each subsequent year they'll  
22 reflect a lower rate base for the plant investment.

23 Q. Because they're going through the rider as  
24 soon as they're in service?

25 A. Correct.

1           Q.     I think the Chair was, I think, very clearly  
2 talking about--or questioning you about the need for  
3 the RER in this case. And your response, subject to  
4 what you just qualified it with, was value in  
5 subsequent years. And I think it's appropriate,  
6 although I know you cannot commit, is it your  
7 understanding, as a financial manager at Alliant  
8 Energy, that the company's ability to stay out for  
9 another rate case next year, assuming a future test  
10 year of 2021, is enabled or advanced by having the  
11 RER approved in this case?

12           A.     That is correct.

13           Q.     And how many millions of dollars, if you  
14 know, of new wind assets would be unrecoverable under  
15 the current model where the company has to come in  
16 for a rate case if the new RER as agreed to in the  
17 settlement is not approved?

18           A.     I don't know off the top of my head.

19           Q.     I took a risk there on your ability to know  
20 off the top of your head and you didn't. Is it safe  
21 to say it's many millions of dollars?

22           A.     Yes. As mentioned yesterday, the last two  
23 of the wind farms are only in service for a portion  
24 of the year in 2020, Golden Plains for a little over  
25 a half a year, and Richland for about a quarter of

1 the year. I don't recall if there would be a number  
2 in this exhibit about what the installed cost of that  
3 is, but I believe that would be a confidential  
4 number, if I remember correctly.

5 Q. And if the RER as agreed to in the  
6 settlement was not approved by the Board and the  
7 company--strike that.

8 Regardless of whether the RER is approved by  
9 the Board or not and assuming those wind farms go in  
10 service as anticipated, they will be providing energy  
11 capacity and PTC value to customers going forward?

12 A. In the absence of the RER they would provide  
13 the energy value into the market which would flow  
14 automatically through the EAC.

15 Q. Thank you for that limitation there. And in  
16 the absence of the RER and if the company did not  
17 come in for a rate proceeding for a future test year  
18 2021, the company would not be recovering for the  
19 cost of those assets while customers were receiving  
20 the benefits of those assets?

21 A. That is correct.

22 MR. CALLISTO: Thank you.

23 BOARD MEMBER WAGNER: I apologize,  
24 Mr. Michek.

25 THE WITNESS: No apologies necessary.

1 BOARD MEMBER WAGNER: Whispering Willow East  
2 Mr. Brenner said is in the rate base; is that  
3 correct?

4 THE WITNESS: Yes.

5 BOARD MEMBER WAGNER: And so based on the  
6 conversation you just had with Mr. Callisto, I would  
7 assume, then, any benefits and costs--the costs are  
8 in the rate base. Would benefits flow through the  
9 EAC; is that correct?

10 THE WITNESS: Correct. For Whispering  
11 Willow East, the investments in rate base and the  
12 energy market benefits come back through the EAC.

13 BOARD MEMBER WAGNER: Does that also include  
14 PTC benefits?

15 THE WITNESS: So the PTC benefits on  
16 Whispering Willow East will run out, I believe, this  
17 year or very early in 2020 at the latest because the  
18 wind farm is now ten years old.

19 BOARD MEMBER WAGNER: So are there  
20 carryforwards on that?

21 THE WITNESS: There are carryforward  
22 balances.

23 BOARD MEMBER WAGNER: And so those  
24 carryforward balances are then able to be used for  
25 another ten years?

1 THE WITNESS: Those carryforward balances  
2 are on our books until we're able to utilize the  
3 credits that Mr. Brenner mentioned.

4 BOARD MEMBER WAGNER: Thank you for putting  
5 that in much better words than I did.

6 So when will those--are those benefits then  
7 realized before any of the other PTC carryforwards  
8 would be realized?

9 THE WITNESS: My understanding is PTC  
10 credits are a first in and first out mechanism, so  
11 the oldest get used first.

12 BOARD MEMBER WAGNER: Thank you.

13 CHAIRPERSON HUSER: You may step down.

14 THE WITNESS: Thank you.

15 MR. CALLISTO: We will keep him available  
16 just in case.

17 (Witness excused.)

18 CHAIRPERSON HUSER: You may call your next  
19 witness.

20 MR. CALLISTO: IPL calls Neil Krebsbach.

21 CHAIRPERSON HUSER: Mr. Krebsbach.

22 NEIL M. KREBSBACH,  
23 called as a witness by Counsel for IPL, being first  
24 duly sworn by Chairperson Huser, was examined and  
25 testified as follows:

1 CHAIRPERSON HUSER: You may be seated.  
2 Mr. Callisto.

3 DIRECT EXAMINATION

4 BY MR. CALLISTO:

5 Q. Mr. Krebsbach, did you cause to be filed  
6 direct and rebuttal testimony in this case?

7 A. I did.

8 Q. If asked the same questions, would you give  
9 the same answers today?

10 A. I would.

11 MR. CALLISTO: The witness is available for  
12 the Board's questions.

13 BOARD MEMBER LOZIER: Mr. Krebsbach, on  
14 pages, I believe, 5 and 6 of your testimony you talk  
15 about the benefits of the CWIP. I understand that  
16 that has been settled out of this case but I want to  
17 ask you generally about that. One way to look at the  
18 CWIP I think would be that the customer is paying for  
19 something that it doesn't yet have. Is that a  
20 correct characterization?

21 THE WITNESS: I would say they're not  
22 receiving the benefits of those assets yet.

23 BOARD MEMBER LOZIER: Okay. And so is that  
24 something akin to an interest-free loan from the  
25 customers?

1 THE WITNESS: I guess so.

2 BOARD MEMBER LOZIER: And the contention is  
3 made some places that that's beneficial to the  
4 customers because it improves the credit metrics of  
5 IPL, which then can offer finance--internal financing  
6 at a lower rate. Is that how you characterize that?

7 THE WITNESS: Well, if we received CWIP in  
8 rate base we would not have to raise as many funds  
9 externally to pay for capital expenditures. As was  
10 stated yesterday, customers are going to pay for the  
11 AFUDC in future rate base, if we do not collect CWIP  
12 in rate base.

13 BOARD MEMBER LOZIER: Have you made a  
14 calculation of the relative benefit or cost to your  
15 customers by making this interest-free loan to the  
16 company in return for improved credit metrics for the  
17 company?

18 THE WITNESS: Not from a credit metrics  
19 perspective. I believe Mr. Michek had an exhibit  
20 that showed the benefits of including CWIP in rate  
21 base relative to AFUDC.

22 BOARD MEMBER LOZIER: All right. But that's  
23 a comparison within the company; correct?

24 THE WITNESS: It's a benefit for customers,  
25 so it was a customer exhibit.



1 BOARD MEMBER LOZIER: That's in Mr. Michek's  
2 testimony; right?

3 THE WITNESS: Right.

4 BOARD MEMBER LOZIER: Thank you. That's all  
5 I have.

6 CHAIRPERSON HUSER: Mr. Callisto?

7 MR. CALLISTO: No questions.

8 CHAIRPERSON HUSER: The witness may step  
9 down.

10 (Witness excused.)

11 CHAIRPERSON HUSER: Mr. Callisto, you may  
12 call your next witness.

13 MR. CALLISTO: IPL calls Lee Stock.

14 CHAIRPERSON HUSER: Mr. Callisto, was--were  
15 we originally told he would not be here in the a.m.?

16 MR. CALLISTO: I believe that's right. I  
17 think Tuesday a.m. he has or had an issue.

18 MR. STOCK: P.m.

19 MR. CALLISTO: P.m. I'm sorry. I may have  
20 made a mistake on that.

21 LEE C. STOCK,  
22 called as a witness by Counsel for IPL, being first  
23 duly sworn by Chairperson Huser, was examined and  
24 testified as follows:

25 CHAIRPERSON HUSER: You may be seated. Hold

1 on one second.

2 Mr. Callisto.

3 DIRECT EXAMINATION

4 BY MR. CALLISTO:

5 Q. Mr. Stock, did you cause to be filed direct  
6 and rebuttal testimony in this case?

7 A. Yes, I did.

8 Q. If asked the same questions, would you give  
9 the same answers?

10 A. Yes, I would.

11 Q. Has the issue of performance pay that you  
12 testified on been settled as a part of the settlement  
13 agreement?

14 A. Yes, it has.

15 Q. There was a question yesterday from the  
16 Board about--I think it was from the Board Chair, and  
17 I'm going to characterize it hopefully correctly as  
18 whether Alliant Energy Corporation is reducing  
19 management in certain areas, certain geographic  
20 areas, and I'd like to give you the opportunity to  
21 respond, with the Court's indulgence on that.

22 And the question is do you have an  
23 understanding of IPL's head count from a management  
24 perspective in Iowa versus Wisconsin? If you could  
25 please describe that?

1           A.     Yes, I do. So I believe the question  
2 yesterday was have we reduced management's presence  
3 in Iowa. I took the opportunity yesterday to do a  
4 little research.

5                 The numbers are there's 1,831 employees  
6 currently that are located in Iowa. Those are  
7 individual contributors, not manager positions.  
8 There's 1,530 of those positions in Wisconsin.  
9 There's 173 supervisor/management positions in Iowa  
10 and 161 in Wisconsin.

11                The year over, '18 to '19, we saw a  
12 reduction in individual contributors in Iowa of about  
13 30; the same period reduction in Wisconsin of about  
14 40, and those are individual contributor positions.

15                We've seen the supervisor and management  
16 population in Iowa remain static and slightly reduced  
17 in Wisconsin.

18                MR. CALLISTO: No further questions. He's  
19 available for Board questions.

20                CHAIRPERSON HUSER: Could you follow up and  
21 did you happen to do any research on the number of  
22 customer service representatives that are operating  
23 in Iowa?

24                THE WITNESS: I did not.

25                CHAIRPERSON HUSER: Do you know of your own

1 knowledge whether it has--whether there has been any  
2 reduction in the number of customer service staff in  
3 Iowa?

4 THE WITNESS: I do not.

5 CHAIRPERSON HUSER: Board Member Lozier?

6 BOARD MEMBER LOZIER: Thank you.

7 My notes are full of questions to ask  
8 you about your performance pay, but I'll forgo  
9 that.

10 You indicate in your testimony that the  
11 labor market for skilled employees is constricting.

12 THE WITNESS: Correct.

13 BOARD MEMBER LOZIER: What do you base that  
14 on?

15 THE WITNESS: We base that on national  
16 statistics that we gather through partnerships with  
17 Mercer, Watson, Wyatt, and we also take a look at the  
18 candidate pools as we post positions and gauge how  
19 many candidates we're receiving. We've seen less  
20 qualified candidates applying for those types of  
21 positions.

22 BOARD MEMBER LOZIER: Is that due in part,  
23 do you think, to the relatively low unemployment  
24 rate?

25 THE WITNESS: I don't know that I can

1 comment what that's attributable to, but I can tell  
2 you that we have seen a reduction in the number of  
3 qualified applicants.

4 BOARD MEMBER LOZIER: Does IPL establish a  
5 budget for variable pay or performance incentive pay?

6 THE WITNESS: It does.

7 BOARD MEMBER LOZIER: And how is that set?

8 THE WITNESS: So we have various levels of  
9 employees in the organization, employees, managers  
10 and supervisors, directors, executives. Each of  
11 those employees participate in various variable pay  
12 plans at a target rate. So at the beginning of the  
13 year we aggregate, you know, the opportunities for  
14 all of those individuals and we allocate between IPL  
15 and WPL for those costs.

16 BOARD MEMBER LOZIER: I reviewed it. As I  
17 recall, there were three separate plans for variable  
18 pay, for employees, directors, and executives;  
19 correct?

20 THE WITNESS: That's correct.

21 BOARD MEMBER LOZIER: What are the  
22 differences, not in the compensation, but in the  
23 structure of those plans?

24 THE WITNESS: The structure of those plans  
25 remain, in essence, consistent across the three.

1 We've broken them out primarily for governance  
2 reasons. So our executives are Section 16 executive  
3 officers. We have to have our Board approve their  
4 compensation. So we broke out the executive plan  
5 for merit for governance reasons. The metrics and  
6 the funding of the plan, the opportunity under the  
7 plan for participants is the same across the three  
8 plans.

9 BOARD MEMBER LOZIER: The executive plan has  
10 what I think is referred to as a clawback provision;  
11 is that correct?

12 THE WITNESS: That is correct.

13 BOARD MEMBER LOZIER: What was the purpose  
14 of having that?

15 THE WITNESS: The clawback provision is in  
16 place for material restatement of our financials. If  
17 there is something that was not correct in the filing  
18 of our financials, that has to be corrected, then we  
19 would potentially be looking at a clawback provision  
20 if there were misconduct behind the need to restate  
21 our financials. I'll add a little bit more color to  
22 that as well.

23 BOARD MEMBER LOZIER: Could you pull the  
24 microphone closer to you? A little more.

25 THE WITNESS: There are organizations out

1   there like Glass Lewis and ISS that provide  
2   governance oversight on executive compensation and  
3   they have been pushing over the course of the last  
4   five to seven years for companies to have clawback  
5   provisions for various reasons and we've implemented--  
6   as I said earlier, we've implemented a clawback for  
7   material restatement due to conduct.

8           BOARD MEMBER LOZIER: You mentioned a  
9   material misstatement of a fact? Or a statement of--

10          THE WITNESS: I apologize. It's a material  
11   restatement of our financials. If we had to restate  
12   our financials.

13          BOARD MEMBER LOZIER: So is it your position  
14   that if a particular executive makes a material  
15   misstatement, that would lead to the clawback  
16   provision with respect to that executive variable pay  
17   compensation?

18          THE WITNESS: That is possible.

19          BOARD MEMBER LOZIER: All right. Thank you.  
20   I have nothing further.

21          THE WITNESS: You're welcome.

22          BOARD MEMBER WAGNER: Mr. Stock, I just have  
23   one very general question. I understand that  
24   performance pay has been settled. But in general, is  
25   the performance pay set up to reflect relative

1 performance with respect to customers' benefits  
2 versus shareholders' benefits, or is it not broke out  
3 into those types of metrics?

4 THE WITNESS: The current weight of the  
5 short-term plan is 70 percent on earnings per share,  
6 and then 30 percent on some customer centric  
7 operational metrics.

8 BOARD MEMBER WAGNER: So there is some--if  
9 there's customer benefit, then the performance pay,  
10 you said, 30 percent based on--

11 THE WITNESS: Correct. We've got customer  
12 experience or customer satisfaction as a part of the  
13 operational component. We have safety--I'm sorry.  
14 We have environmental and we've got diversity metrics  
15 as well, which are customer centric metrics.

16 BOARD MEMBER WAGNER: In general the--well,  
17 I mean, in the initial request 100 percent of the  
18 performance pay was requested to be part of O & M  
19 costs that would be borne by customers; is that  
20 correct?

21 THE WITNESS: The initial request, correct.

22 BOARD MEMBER WAGNER: Has IPL ever  
23 contemplated splitting that proportionally to the  
24 same weight of the metrics with respect to customers  
25 versus shareholders?



1 THE WITNESS: It hasn't been a conversation  
2 that I've been a part of, no.

3 BOARD MEMBER WAGNER: All right. Thank you.

4 CHAIRPERSON HUSER: Mr. Callisto?

5 REDIRECT EXAMINATION

6 BY MR. CALLISTO:

7 Q. I just have a brief follow up to Board  
8 Member Wagner's questions. You mentioned the 70/30  
9 percent split. Is it accurate that the 30 percent  
10 short-term incentive performance can be awarded  
11 independent of whether or not the company meets the  
12 metrics for providing short-term incentive on the 70  
13 percent figure?

14 A. That is correct. All of the metrics fund  
15 equally. There's no governance thresholds to be  
16 met.

17 Q. So if the company doesn't meet the metrics  
18 for the 70 percent but it does meet it for the 30  
19 percent on the customer-specific issues, it can still  
20 award performance?

21 A. That's correct.

22 MR. CALLISTO: No further questions, just a  
23 representation, Your Honor, that we will have Wendi  
24 Cigrand available tomorrow and she'll be able to  
25 answer the question you presented on the customer

1 representative presence in Iowa.

2 CHAIRPERSON HUSER: We are also working on  
3 providing you with a document that if we were going  
4 to speak about specific C files, that we'd provide  
5 you with that ahead of time.

6 MR. CALLISTO: Thank you.

7 CHAIRPERSON HUSER: We don't have it done  
8 yet.

9 The witness may step down.

10 (Witness excused.)

11 CHAIRPERSON HUSER: Mr. Callisto, I'm going  
12 to keep going unless someone needs a break, so call  
13 your next witness.

14 MR. MARCUS: Can we have a five-minute  
15 break?

16 MR. CALLISTO: I think there's an ask for a  
17 five-minute break here, if that's okay.

18 CHAIRPERSON HUSER: That's fine. We don't  
19 do really anything in five minutes. Let's shoot for  
20 10 o'clock or when all three board members have  
21 returned.

22 (Short recess.)

23 CHAIRPERSON HUSER: Mr. Callisto, you may  
24 call your next witness.

25 MR. CALLISTO: IPL calls Randy Bauer.

1 CHAIRPERSON HUSER: Good morning, Mr. Bauer.

2 MR. BAUER: Good morning.

3 RANDY D. BAUER,  
4 called as a witness by Counsel for IPL, being first  
5 duly sworn by Chairperson Huser, was examined and  
6 testified as follows:

7 CHAIRPERSON HUSER: You may be seated.  
8 Mr. Callisto.

9 DIRECT EXAMINATION

10 BY MR. CALLISTO:

11 Q. Mr. Bauer, did you cause to be filed in this  
12 case direct and rebuttal testimony and related  
13 exhibits?

14 A. I did.

15 Q. If asked the same questions today would you  
16 give the same answers?

17 A. I would.

18 MR. CALLISTO: Witness is available for  
19 cross.

20 BOARD MEMBER LOZIER: Mr. Bauer, you  
21 indicate in your testimony that--

22 MR. MARCUS: Excuse me, Your Honor. I  
23 apologize. Did you want me to go first? This is a  
24 witness where there is a party that's questioning.

25 CHAIRPERSON HUSER: Mr. Marcus, I appreciate

1 you stepping in and, yes, we do want you to go first.

2 MR. MARCUS: Thank you.

3 CROSS-EXAMINATION

4 BY MR. MARCUS:

5 Q. Good morning, Mr. Bauer.

6 A. Good morning.

7 Q. In your direct testimony there's a question  
8 and answer where you disagree with Mr. Lipman's  
9 contention that analog meters can be a cost-effective  
10 election for customers.

11 A. Do you have a citation on that?

12 Q. Yes, I do.

13 MR. MARCUS: Could we go to Mr. Bauer's  
14 direct testimony, please, the public version rather  
15 than the confidential, and if you'd go to page 21.

16 A. Was that direct or rebuttal?

17 BY MR. MARCUS:

18 Q. Direct--oh, I'm sorry. It is the rebuttal.  
19 I apologize.

20 A. Yes, I have that.

21 Q. Okay. And line 5, the question, could you  
22 read that?

23 A. Sure. "Mr. Lipman states on page 17 of his  
24 direct testimony that it is cost-effective to utilize  
25 analog meters that have not failed but have been

1 removed. Do you agree?"

2 Q. And your answer is no?

3 A. "No."

4 Q. Okay. So I wanted to follow up and ask you  
5 a number of questions about the cost analysis of  
6 analogs versus smart meters.

7 A. Okay.

8 Q. First of all, when you test an analog meter,  
9 and maybe it's been a number of years since you've  
10 tested them, I'm not sure, but are you able to test  
11 the meter at the residence of the person who has the  
12 meter?

13 A. We do not. We do what we call statistical  
14 testing where those samples are randomly selected.  
15 You go out and pull the meter off the residence,  
16 bring it into a meter shop and test it.

17 Q. But could you test it at the residence?

18 A. You could.

19 Q. If you were just going to test an individual  
20 meter rather than testing 50 or 100 in the shop, you  
21 might test it then just at the residence?

22 A. Yeah. Probably the biggest disadvantage  
23 there is, the customer is out of service for that  
24 period of time while you test the meter.

25 Q. So you would have to substitute another

1 meter for that period of time?

2 A. You could do that, or they'd just be without  
3 service. It's a 10-, 15-minute test.

4 Q. Not without service, they'd be without a  
5 meter to measure the service?

6 A. They'd be without service on a residential  
7 account because when you pull the meter, there's no  
8 service.

9 Q. And if you were going to adjust the meter, I  
10 understood that in the past you would adjust it in-  
11 house. There might be a little bit of tweaking to  
12 get it calibrated and back to a fully accurate meter;  
13 is that correct?

14 A. That's true on an analog meter.

15 Q. If you had a smart meter you would have to  
16 bring it into the shop to test it; is that correct?

17 A. No. I mean, the same basic test process,  
18 it's the same basic test board.

19 Q. Would you be able to tweak it or you'd have  
20 to send it somewhere?

21 A. Digital meters are not adjustable. Digital  
22 meters, because there's no mechanical devices in  
23 them, either are typically on or off.

24 Q. I see. So they either work or they don't  
25 work?

1 A. Yeah, that's a fair characterization.

2 Q. Okay. So even though it could be something  
3 relatively minor that somebody who's a qualified  
4 mechanic with respect to that meter, you still have  
5 to send it in to the shop or replace it with a new  
6 meter?

7 A. Are you talking about a digital?

8 Q. A smart meter--no, a digital meter.

9 A. Yeah.

10 Q. Both, a smart meter and a non-transmitting,  
11 non-radiating digital meter?

12 A. Correct.

13 Q. Okay. Just let me follow up on that. If  
14 you were to get a refurbished meter from some analog  
15 seller of refurbished meters, is there a big deal, to  
16 your knowledge, in refurbishing an analog meter? Is  
17 it simple or--

18 A. I don't know.

19 Q. Okay. Let me ask you something directly.  
20 If we could go to page 9 of your rebuttal testimony  
21 and this is the public version. Okay. And there is  
22 a chart there--

23 MR. MARCUS: The confidential is being shown  
24 on that. How do we deal with this? That must be the  
25 confidential--the public version. Maybe it's no

1 longer confidential.

2 MR. CALLISTO: I believe that's a highlight  
3 not a confidential.

4 THE WITNESS: It is, yes.

5 BY MR. MARCUS:

6 Q. Sorry. So you'll see what's highlighted,  
7 the IPL meters, these are the smart meters; correct?

8 A. Yes.

9 Q. And they are an average cost per meter of  
10 \$271 per meter. Do you see that?

11 A. I do.

12 Q. Okay. And that--of course, though, you can  
13 see you divide the \$134 million which is a meter and  
14 installation cost initially, and you would divide  
15 that by 495,000 electric meters. Is that how you get  
16 the 271?

17 A. Yes.

18 Q. And those aren't all the costs associated  
19 with smart meters, though, because you know in  
20 addition to meters and installation there's  
21 networking and various other costs that were in your  
22 cost exhibit?

23 A. This cost includes the network, the  
24 meters--remember, in the Black & Veatch study that was  
25 gas and the electric. This has been subdivided to



1 reflect just the electric portion.

2 Q. Okay. Good. Thank you for that.

3 So on the one hand, if I could summarize,  
4 you have a smart meter, \$271 cost, meters and  
5 installation--and that, of course, includes towers.  
6 It's not just the meter--

7 A. Correct.

8 Q. --you need a tower and various mechanisms to  
9 transmit the message. On the other hand you just  
10 have an analog meter, for example, or a  
11 non-transmitting digital meter, no tower, no--well,  
12 no tower, not that same infrastructure?

13 A. Yes.

14 Q. Could you go to rebuttal--Lipman Rebuttal  
15 Exhibit V, V as in Victor.

16 MR. MARCUS: I actually have some exhibits,  
17 hearing exhibits. Would this be a good time? It's  
18 not coming up immediately, but--

19 CHAIRPERSON HUSER: If you would like, it  
20 would be beneficial for us to--seeing the stack.

21 Alexander and Ms. Biddle, would you please  
22 assist?

23 MR. MARCUS: There are three exhibits--four  
24 exhibits, 1, 2, 3, and 6.

25 CHAIRPERSON HUSER: And are they labeled

1 accordingly?

2 MR. MARCUS: They are labeled 1, 2, 3, and 6,  
3 yes.

4 CHAIRPERSON HUSER: Lipman Hearing Exhibits?

5 MR. MARCUS: Yes.

6 BY MR. MARCUS:

7 Q. Mr. Bauer, ready?

8 A. I am.

9 Q. Okay. So in--okay. We've put up Lipman  
10 Hearing Exhibit 2, which is good.

11 CHAIRPERSON HUSER: Mr. Marcus, if you would  
12 identify the hearing exhibit that you would like up  
13 first, we can take care of that.

14 MR. MARCUS: Well, could I get one of those?  
15 I think I gave you all of mine. 1, 2, 3, and 6, please.

16 CHAIRPERSON HUSER: Just hold on one second.  
17 Mr. Marcus, which hearing exhibit--

18 MR. MARCUS: I'm not sure on this one. I  
19 was handing those out for the future.

20 CHAIRPERSON HUSER: Thank you.

21 MR. MARCUS: Sorry. If we could go back to  
22 Lipman Rebuttal Exhibit V and it's possible that  
23 there's a hearing exhibit that's the same, but--okay.

24 BY MR. MARCUS:

25 Q. Mr. Bauer, we could read--I'm interested in

1 your answer to Data Request 7(b), which is Lipman  
2 Hearing Exhibit V. I'm basically in (b), if you want  
3 to read it to yourself, or we can read it aloud, but  
4 I'm basically asking the price of an analog meter.

5 Do you see that?

6 A. I do.

7 Q. Okay. Why don't you read, then, just the  
8 answer.

9 A. "Vision spoke in general terms of a price  
10 around \$20 per analog meter."

11 Q. And maybe could you read the sentence before  
12 that, too?

13 A. "IPL had a general conversation with Vision  
14 inquiring as to whether or not they sold refurbished  
15 analog meters and an approximate price."

16 Q. Okay. And so this would be the approximate  
17 price of a refurbished analog meter?

18 A. Yes.

19 Q. And Vision is a company, as I recall, in  
20 South Carolina that you, IPL, basically sold 225,000  
21 or so meters to?

22 A. Yeah. It's more like 370,000 but yes.

23 Q. Okay. And is the price that you sold them  
24 still confidential, to your knowledge?

25 A. It is.

1 Q. Well, I have a confidential exhibit, but  
2 it's a pretty low price. Can we agree on that?

3 A. We can.

4 Q. Okay. Could we go to Lipman Hearing Exhibit  
5 3 at this point. Lipman Hearing Exhibit 3 is from a  
6 website, Hialeah Meter, and I'd just like to go  
7 through it briefly. At the top, I don't know if you  
8 can see that, but under "Our Company"--

9 A. Yes.

10 Q. --would you just read what they have to say  
11 there?

12 A. "Since 1955, we strive to sell the best  
13 meters at some of the best prices. We pride  
14 ourselves on old-fashioned service with modern day  
15 quality."

16 Q. Okay. So the company has been in existence  
17 since 1955. And then--

18 MR. CALLISTO: Objection. Basis for that  
19 statement?

20 MR. MARCUS: Well, just--well, we read it.

21 MR. CALLISTO: Mr. Bauer does not have a  
22 basis to understand when this company was formed.

23 MR. MARCUS: Fair enough. I'll accept that.

24 BY MR. MARCUS:

25 Q. Would you read the next to last paragraph

1 beginning "If you're looking for meters."

2 A. "If you're looking for meters, we're  
3 confident that our remanufactured meters can save you  
4 money without sacrificing quality. In fact, we're so  
5 confident in the remanufactured meters that we sell  
6 that we've even guaranteed them for a full two  
7 years."

8 Q. And then could you read the last paragraph?

9 A. "All remanufactured meters are ANSI  
10 approved, cleaned, precalibrated, inspected, calibrated  
11 to the elite California standards, finished and sent  
12 on to their new home, just like new."

13 Q. Could you go to the second page of Lipman  
14 Hearing Exhibit 3?

15 A. Okay.

16 Q. And why don't you read the first four  
17 paragraphs.

18 A. Okay. "Hialeah Meter can be a good source  
19 of reconditioned, calibrated, and certified analog  
20 electrical watthour meters.

21 "The meters that we refurbish come from the  
22 utility companies that take them out of service as  
23 they install newer technology. We have worked very  
24 closely with utility companies through the years to  
25 recycle the old analog meters, that have primarily

1    been used in the electric submetering industry. We  
2    certify that every meter leaving our plant has been  
3    restored to the original manufacturer's  
4    specifications, skillfully adjusted by trained  
5    technicians on automatic testing equipment according  
6    to procedures specified by the American National  
7    Standard Code for Electricity Metering (ANSI C-12).

8           "Accuracy has been carefully calibrated to  
9    within 1 percent and are tested on RFL 5800 test  
10   boards which are certified annually by Accurate  
11   Calibration Services, Rockaway, New Jersey.

12           "We have supply, but that is dependent on  
13   the continued availability of electromechanical  
14   meters. We would be able to supply approximately 500  
15   per month, but another option would be for the  
16   utility to allow Hialeah Meter to refurbish the  
17   meters that they are taking out of service. Our  
18   standard single-phase electromechanical FM 2S 240V 3W  
19   meter is sold for \$30.25 each."

20           Q.    Thank you. They mention at the end that  
21   there's a second option besides buying analog meters.  
22   They could refurbish a utility's own meters, so  
23   instead of the cost for whatever refurbished meter  
24   that includes getting the meter, this suggests you  
25   could also get your own meters refurbished; isn't

1 that correct?

2 A. That's what the paper says.

3 Q. Are you aware of that, though, generally,  
4 that you could send your meters someplace and get  
5 them refurbished?

6 A. Sure.

7 Q. Okay. So I just want to go back to the  
8 comparison of costs. On the one hand we have AMI  
9 meters, smart meters, average cost of \$271, but that  
10 includes towers.

11 On the other hand we have Vision saying they  
12 could sell you refurbished analog meters for about  
13 \$20, or a Hialeah-type company that might be out  
14 there.

15 So you have meters here, 20 to 30 dollars,  
16 whatever, 271 here, but you have towers here. You  
17 have no towers here where the analogs are but you  
18 have meter readers; correct?

19 A. You do.

20 Q. Okay. But you wouldn't put the meter  
21 readers into the cost equation--correct?

22 A. No.

23 Q. --if you're comparing costs because--and  
24 that's because--can you tell me why that is because  
25 or I can?

1           A.     Well, what you're--what we're comparing here  
2 in--I think what you're looking for is what we're  
3 comparing here is, in essence, the hardware costs to  
4 install a piece of hardware. You're not getting into  
5 any of the discussion around what is the cost to  
6 operate that piece of hardware downstream. This is  
7 purely an installation cost.

8           Q.     And if you did talk about the cost  
9 downstream, we know IPL is going to have a certain  
10 amount of costs for firmware upgrades, potentially,  
11 in the future, you've got, you know, a meter  
12 department focused on the smart meters, and so forth,  
13 various operating costs. You have some of those same  
14 operating costs over here for the analogs, but you  
15 also have meter readers for the analogs; correct?

16          A.     That's correct.

17          Q.     Okay. But that's not going to be part of  
18 the real equation in evaluating smart meter costs  
19 versus analogs because we who are opting out are  
20 paying for the meter readers; correct?

21          A.     You are.

22          Q.     Okay. So that's not going to be a cost for  
23 all of your other customers when you're comparing  
24 smart meter costs versus analog costs?

25          A.     (A), is there a question in there? And if



1 there is, would you restate it?

2 Q. I was just trying to summarize, but I think  
3 the answer is that there's no meter reader costs for  
4 the analogs because we're paying for them. You have  
5 to pay a monthly opt-out fee; correct?

6 A. Yes.

7 Q. Do you recall the testimony from the SPU  
8 docket of Dr. Havas concerning the cost for the  
9 customer if the customer wants to filter the digital  
10 meter or smart meter that they might have to prevent  
11 what is sometimes called dirty electricity or  
12 conducted emissions?

13 A. I vaguely remember that, yes.

14 Q. Could we go to I think it's Lipman  
15 Direct--excuse me--Lipman Supplemental Rebuttal  
16 Exhibit AA. And if we go to page 5 of that exhibit--  
17 it should be page 6, I'm sorry. It's page 583 at the  
18 top. Sorry, it was page 5.

19 And could you read, Mr. Bauer, at the  
20 bottom--Chairperson Huser asked a question on line  
21 20. Could you read the question and the answer?

22 A. Yes. "Did the testimony include what the  
23 filters cost the school districts?

24 "The Witness: No. I think the  
25 filter--first of all, there's different filters and I

1 just tested one variety that was available at the  
2 time and those filters were about \$500 apiece. But  
3 you need to filter"--

4 CHAIRPERSON HUSER: Mr. Bauer--

5 BY MR. MARCUS:

6 Q. \$50?

7 A. \$50. I apologize. Thank you.

8 Q. Could you continue?

9 A. --"every circuit in your home. So if you  
10 have eight circuits you have to filter all of them.  
11 Most homes might need 20 to 25 filters depending on  
12 what they have in their home. So it's not unduly  
13 expensive."

14 Q. Do you have any information to dispute those  
15 costs if a customer wants to filter the conductive  
16 emissions?

17 A. I have no basis to either agree or disagree.

18 Q. So you said you've now sold Vision I think  
19 about 370,000 analog meters?

20 A. We've not sold that many yet, but we will.  
21 I think we've shipped, I don't know, 150, 160  
22 thousand, something like that.

23 Q. Is it the case that you still have somewhere  
24 in a warehouse several hundred thousand analog  
25 meters?

1           A.     We have what we've not shipped, yes.

2           Q.     And have you broken those down by meter lots  
3 so that you could pull from them, say, a meter lot  
4 that was not a failed lot?

5           A.     No.

6           Q.     How are they arranged?

7           A.     We simply removed the meters, we box them  
8 up, we--by remote community that we remove them, but  
9 we don't track them by meter lot.

10          Q.     If you pull a meter from the box, you would  
11 be able to know from the meter number or the badge  
12 number, I think you sometimes call it, what  
13 that--what the meter lot was, where that came from;  
14 correct?

15          A.     Yes.

16          Q.     Okay. Mr. Schuling--are we at Exhibit DD  
17 yet? No. Could we go to Lipman Supplemental  
18 Rebuttal Exhibit DD.

19                 If we could move to at the top where you'll  
20 see on the hearing transcript page 47, I don't know  
21 the exact--okay. Good. Thank you.

22                 Mr. Schuling was questioning you at that  
23 time and beginning on line 7 to line 23--you don't  
24 have to read all this, but he was asking  
25 approximately how many analog meters IPL purchased

1 between 2000 and 2010. Do you see that at the top?

2 A. I do.

3 Q. And then if you see, beginning on line 21,  
4 your answer was about 75,000?

5 A. Yes, I see that.

6 Q. Okay. Is that still a correct understanding  
7 of what you purchased at that time?

8 A. I believe that 75,000 was probably a mix of  
9 analogs and digitals. We quit purchasing analogs in  
10 2010 but there was a period in there where we  
11 purchased both analogs and digitals, so that would  
12 have been from 2000 to 2010, so that's likely both  
13 analog and digital.

14 Q. Can you estimate what the percentage of the  
15 75,000 would be of analogs?

16 A. I don't--I don't recall.

17 Q. As I recall, though, you had maybe 95,000  
18 digital meters out there that were retired, removed,  
19 and the rest of the 495,000 would have been analogs;  
20 correct?

21 A. Yes.

22 Q. So it's about a four-to-one ratio, analogs  
23 to digitals, something like that?

24 A. Something like that.

25 Q. If you'd go to page 49 at the top of Exhibit

1 DD. And the question and answer beginning on line  
2 11, could you read that, lines 11 to 14?

3 A. "Isn't it possible to create an analog  
4 inventory of 2,000 or 3,000 meters from 76,000  
5 meters, assuming they were tested correctly?

6 "Answer: Yes."

7 Q. Wouldn't that still be the case?

8 A. Yes.

9 Q. And you know also that many of these analog  
10 meters, even if they were in failed meter lots, are  
11 still operating within the 2 percent accuracy range  
12 that's required; correct?

13 A. Probably.

14 Q. Yeah. I mean, you also, perhaps, recall  
15 that you gave an example to the Board in your Exhibit  
16 5E--I believe that is Bauer Rebuttal Exhibit 5E--of  
17 test group 18 where--do you want to go to that group  
18 of--

19 A. If you don't mind let me just refresh my  
20 memory.

21 Q. Okay. Sure.

22 A. Was that rebuttal?

23 Q. Yes, it was.

24 A. Let's go ahead.

25 Q. So in that it was test group 18 and you may

1 recall some of the data, but even though it was a  
2 failed lot and if you recall, failed pretty  
3 miserably, the--there were still about 82 percent of  
4 the meters in that lot that were within the accuracy  
5 limits. That's actually in your rebuttal testimony,  
6 if you recall.

7 A. I recall that. That's about right.

8 Q. Okay. Good. And do you remember the median  
9 age of the meters in that test group?

10 A. I don't.

11 Q. But you do recall it was a pretty old group  
12 of meters?

13 A. Yeah. I think you have to be careful on  
14 that age number because some of those ages--some of  
15 those meters were initially bought under previous  
16 meter systems and as you go through conversions and  
17 things like that, I don't know I feel horribly good  
18 that all those ages are representative just because  
19 the transfer of data between one system and another  
20 system.

21 Q. Okay. But if you did just look at the  
22 median age of the test group, it would be 76 years  
23 old for that particular group?

24 A. That seems plenty high.

25 Q. Let me also ask you on Exhibit DD, if we

1 could go to page 75 at the top, do you remember--I'm  
2 sorry. Are you there yet, Mr. Bauer, too?

3 A. Yeah, it's up. Yes.

4 Q. We had a conversation in that hearing  
5 transcript about the number of meters you would have  
6 to test in a particular test lot, and that, of  
7 course, depends on the size of the meter lot, that  
8 size of the meter lot determines the sample size, the  
9 test group size; correct?

10 A. Yes.

11 Q. We can go through the testimony. It's on  
12 about two-and-a-half pages here, but I might be able  
13 to shorten it if I ask you a few questions about it.

14 Do you recall the testimony that if you had  
15 digital non-transmitting, non-radiating, no-RF-energy-  
16 given-off digital meters and you had analogs, so that  
17 you had to have two test groups because they're not  
18 the same kind of meters, that if you had 155 meters  
19 only in one group because you only had digitals as your  
20 opt-out meter, no analogs being offered to customers,  
21 that you would have to test--let me get it right--you  
22 would have to test 15 meters out of the 155.

23 But if instead--is that correct?

24 A. Yes.

25 MR. CALLISTO: Can we show the witness the

1 testimony of that so he can verify his own testimony  
2 you're reading from?

3 BY MR. MARCUS:

4 Q. I can show you where it is.

5 A. Okay. Sure.

6 Q. It's on page 76 where--talking about how if  
7 you have--

8 CHAIRPERSON HUSER: Mr. Marcus?

9 MR. MARCUS: Sorry.

10 CHAIRPERSON HUSER: Can you give us the  
11 page?

12 MR. MARCUS: Yes. It's 76 at the top and  
13 I'm not sure I can tell you the exhibit number page,  
14 mine just doesn't have it, but the document would  
15 have it here. If we go up a little higher on the  
16 screen--21. It's Lipman Supplemental Rebuttal  
17 Exhibit DD, page 21.

18 BY MR. MARCUS:

19 Q. So you'll see if you have 120 digitals,  
20 because you have two lots, and 35 analogs for the  
21 same 155 meters, you would have a total of 15 meters  
22 to test; correct?

23 A. Yes, that's what that says.

24 Q. And that was--the point was that that was  
25 the same as if you had 155 digitals in just one lot;



1 correct?

2 A. Yes.

3 Q. And then we did another example, which  
4 begins on page 21 of the exhibit, line 18. So if you  
5 had 300 meters in one test lot--you see lines 18 to  
6 20--you'd have 20 to test; correct?

7 A. Yes, that's what it says.

8 Q. And if instead you had 200 digitals and 100  
9 analogs, as we go onto page 77, you would have  
10 instead a total of 25 meters to test; correct?

11 A. Yes.

12 Q. Okay. And then we talked about the testing  
13 amount for those extra five meters, if that should  
14 occur, and I think you concluded it could be about 50  
15 to 100 dollars a meter?

16 A. Yeah, I would agree with that.

17 Q. I want to switch subjects now and go to the  
18 cost/benefit analysis.

19 A. Okay.

20 Q. And you submitted two exhibits, actually, on  
21 this. We don't have to go there right now, but  
22 you're familiar with the cost/benefit analysis that  
23 was done by Black & Veatch, and your analysis in your  
24 Bauer Rebuttal Exhibits 4 and 5 has the same numbers,  
25 as far as I could tell, maybe a little more detail;

1 is that correct?

2 A. Yeah. So 4 and 5 were just a little bit of  
3 a more-detailed breakdown of what those numbers were,  
4 yeah, in that Black & Veatch study.

5 Q. Okay. But the conclusions in terms of the  
6 total amount of costs, the total amount of benefits,  
7 was the same; correct?

8 A. Yes. Exhibits 4 and 5 were just a subset of  
9 the Black & Veatch study, so they were identical.

10 MR. CALLISTO: Just to clarify, that's from  
11 direct testimony, not rebuttal.

12 MR. MARCUS: I'm sorry, you're correct. It  
13 is the direct testimony.

14 BY MR. MARCUS:

15 Q. Let's just maybe go there real quick before  
16 I ask some other more detailed questions. Just as a  
17 reminder, in the IPL Bauer Direct Exhibit 4, if we  
18 could go there, page 1 of 12, and you'll see at the  
19 bottom right column--

20 A. Would you give me that citation again?

21 Q. Sure. I'm sorry. Bauer Direct Exhibit 4.

22 A. Okay.

23 Q. Okay. And this is--Direct Exhibit 4 deals  
24 with the benefits--

25 A. Yes.

1 Q. --from the smart meter program. And there,  
2 if you'll read the fifth--the cumulative total. It's  
3 in the last column, 299 million. Do you see that?

4 A. Yes. It's 299,654 million--299,654,000, I'm  
5 sorry.

6 Q. And that is the benefits over the 15-year  
7 period; correct?

8 A. Right.

9 Q. Then if we go--maybe you remember this  
10 number and we don't have to leave this exhibit yet,  
11 but do you remember from the last page, 12 of 12 of  
12 Exhibit 5, so the cost side of things--

13 A. Yes.

14 Q. --and the last page shows the cost, the  
15 cumulative total over the 15 years, of 222.46  
16 million; correct?

17 A. Yes.

18 Q. But what we know from yesterday from  
19 Mr. Swartz's testimony and Mr. Fields' testimony is  
20 that the 222 million, roughly, of costs are costs to  
21 IPL but not the customer costs. The customer costs  
22 that Mr. Swartz identified that were not in the Black  
23 & Veach or your analysis are basically the financing  
24 costs, correct? The rate of return, interest  
25 expense?

1 A. Yes.

2 Q. So Swartz's costs, which Mr. Fields said he  
3 had no dispute with after he did his reevaluation in  
4 his rebuttal testimony, about 341 million; correct?

5 A. I don't recall the exact number. Subject to  
6 check I would agree with that.

7 Q. Well, we could go to Swartz Rebuttal Exhibit  
8 Y, which was his document. Why don't we do that, I  
9 guess, so we are all on the same page.

10 And that 119 million--do you see that number?

11 A. I do.

12 Q. So those are the additional costs that  
13 Swartz tabulated?

14 A. Yes.

15 Q. If you add that to the 222 million, that's  
16 how you get--119 plus 222, that's how you get the  
17 cost to the customers over the 15-year period of 341  
18 million; correct?

19 A. I agree.

20 Q. Okay. So let me ask you first, on the cost  
21 side, that would be Exhibit 5, what I didn't see in  
22 there are--is any item for cost overruns. Is there a  
23 cost overrun component that's in your Direct Exhibit  
24 5? And if so, could you show it to us?

25 A. So when we estimate a project, we make

1 assumptions around what we call project risk and  
2 that's baked into the pricing of the project. So, in  
3 other words, that project is cost plus what we  
4 consider to be risk, and then some of those risks may  
5 materialize, some of those risks may not materialize.

6 Q. Is that stated anywhere in your Exhibit 5?

7 A. Probably not.

8 Q. Is it stated anywhere in the Black & Veatch  
9 analysis that is a different exhibit?

10 A. No.

11 Q. Okay. So nobody has thought to put that in  
12 writing, that cost overruns are embedded in these  
13 numbers; correct?

14 A. I don't recall it being in there.

15 Q. Do you know what percentage you would use  
16 for each item that would include not only the item  
17 but the risk and the cost overruns? Is it 5 percent?  
18 10 percent for cost overruns?

19 A. You know, that varies depending upon what  
20 the component is. So if we went through that cost  
21 breakdown, there would be very little risk capital,  
22 so say meter deployment because that's pretty  
23 straightforward.

24 I think the majority of the risk was with  
25 the RF network in terms of we were a little uncertain

1 on how many towers we might need or whether we could  
2 secure the locations that we thought we could. So  
3 that's where the bulk of that risk capital was.

4 Q. Is there anyone who would be more  
5 knowledgeable than you of the witnesses who we have  
6 heard from, or who are still scheduled, about how  
7 they included cost overruns in the AMI cost/benefit  
8 analysis?

9 A. No. That was prepared under my direction.

10 Q. Okay.

11 A. I just don't recall the specifics, Mr.  
12 Marcus.

13 Q. Okay. If we could go to your direct  
14 testimony, page 21.

15 A. Okay.

16 Q. So beginning line 23, could you read to line  
17 25?

18 A. Would you repeat that line number, please?

19 Q. I'm sorry. Yeah, line 23 to 25.

20 A. "On a simple payback basis, considering only  
21 the hard benefits of \$299.6 million, the payback is  
22 11.1 years. When considering both hard and soft  
23 benefits the payback is 10.9 years."

24 Q. And that is the payback to IPL; correct?  
25 It's not a payback to the customers?

1 A. No, I disagree with that.

2 Q. Okay. Well, let's go to Black & Veach,  
3 which is IPL Bauer Direct Exhibit 4.

4 A. Are you talking about--

5 Q. Actually there's another way to do this,  
6 too. You know that the comparison of--that we just  
7 went through was 299 million of benefits compared to  
8 222 million of costs, and we said those are the costs  
9 to IPL; correct? It's not the cost to the customers.  
10 The cost to the customers over 15 years is 341  
11 million; correct?

12 A. Would you repeat that?

13 Q. Yeah, I'm sorry. We went through--

14 A. Just the question. I know what we went  
15 through.

16 Q. 299 million in benefits to IPL and to the  
17 customers, 299, and 222 million of costs to IPL,  
18 but that excludes the rate of return that the  
19 customers are going to pay, the financing costs;  
20 correct?

21 A. Yes.

22 Q. So the customers' is 341 million not 222  
23 million.

24 A. Okay.

25 Q. Okay. So if you take 299 million as the

1 numerator and 222 million as the denominator, that's  
2 where you will get a 1.34 or a 1.35 return on the  
3 cost; correct?

4 A. Yes.

5 Q. Okay. And if you'll look at page--lines 26  
6 to 28--

7 A. That's my direct, is that right?

8 Q. I'm sorry. Yes, that's the direct  
9 testimony.

10 A. Yes.

11 Q. Okay. So over the 15-year period for every  
12 \$1 spent, 1.34 in benefits. That's the cost/benefit  
13 ratio to IPL, 299 compared to 222, and somebody can  
14 do the math but I did it a little while ago.

15 A. I don't understand what you mean by "benefit  
16 to IPL." You're going to have to define that.

17 Q. Well, I'm just using the benefits that are  
18 in your Exhibit 4 Direct and in Black & Veatch is  
19 benefits of \$299 million over the 15-year period.

20 A. I would agree with that.

21 Q. And actually, just so we know, those are  
22 benefits to the customers in that it's savings in  
23 meter readers and different things, and there are  
24 also benefits to IPL. You're getting your costs  
25 reduced and so forth; correct?



1 A. But those benefits flow back to customers.

2 Q. Yeah, that's what I said, 299 million.

3 A. I would agree 299 million to customers.

4 Q. But if you take 299 and compare it to 222,  
5 299 is the numerator, 222 is the denominator, you get  
6 1.34?

7 A. Yes, and I previously said that.

8 Q. So the 1.34 return, benefits compared to  
9 costs, is compared to the IPL costs, not to the  
10 customer costs? It's compared to the 222 million,  
11 correct, not to the customer costs of 341 million?

12 A. The 1.34 is the cost minus the financing  
13 costs that we've just talked about here.

14 Q. I'm just focused on the 11.1 years payback  
15 and the 1.34 in benefits. Those are all from IPL's  
16 perspective. This is how you're going to benefit.

17 A. No.

18 Q. Okay.

19 A. I don't agree. There's benefits, there's  
20 costs. Customers benefit from reduced costs.

21 Q. But you understand, we just went through  
22 this, that the customer costs are not 222 million,  
23 those are IPL costs. Customer costs are 341 million;  
24 correct?

25 A. Yes.

1 Q. And the benefits that we just went through  
2 to the customers are 299 million; correct?

3 A. I would agree with that.

4 Q. Okay. So that's not a 1.34 return to the  
5 customers during the period, it's a loss to the  
6 customers; correct?

7 A. Yes.

8 Q. And that loss means that instead of 1.34 to  
9 one, which happens to be the ratio of the 299 million  
10 to the 222 million of costs, it's the IPL rate,  
11 instead for every dollar of costs from the customers,  
12 341 million, the customers are going to get back 88  
13 percent of that dollar because 341 million compared  
14 to 300 million is a loss and if you did 300 million  
15 over 344 you would see it's 87.8 percent?

16 A. Okay.

17 Q. Okay. I want to go to a different subject.  
18 Hold on. Let me just check one thing, though.  
19 Excuse me. I want to stay on this subject.

20 Can we go to Bauer Direct Exhibit 4. And  
21 this would be page 6 of Bauer Direct Exhibit 4.

22 A. Okay.

23 Q. And if you look at columns 2029, 2030, and  
24 2031, you will see cumulative totaling of benefits,  
25 again, of \$299.6 million by the time you get to 2031;

1 correct?

2 A. Yes.

3 Q. Now, if you go to the row just above that  
4 for 2029, 2030, and 2031, so that would be--just make  
5 sure everyone is there--well, okay. So if the  
6 numbers--for the 2029 column the first bold number is  
7 24,572,000; correct?

8 A. Yes.

9 Q. And then about 25 million in each of the  
10 next years. So those are the benefits that will flow  
11 to the customers from the AMI program in years 13,  
12 14, and 15 of the 15-year period; correct?

13 A. Yes.

14 Q. A total of about \$75 million?

15 A. I'd agree with that.

16 Q. So of the \$299 million in total benefits for  
17 the 15-year period, if the AMI program of smart  
18 meters, wireless smart meters, had to be replaced  
19 after 12 years, there would be about \$75 million  
20 fewer benefits; correct?

21 A. It depends on what you replace smart meters  
22 with. Are you replacing them with other smart  
23 meters? I mean, if these are smart meters, then  
24 those benefits are there, the meter reading expense,  
25 et cetera, et cetera, are still there.

1           Q.     But if you have the wireless system that has  
2 to be replaced with a fiber system, for example,  
3 maybe wireless isn't fast enough for what will be  
4 needed in the future, you're going to need new  
5 meters, correct, at that point?

6           A.     If you're going to a totally different  
7 system, yes.

8           Q.     All I'm trying to get at is that if this  
9 program doesn't last 15 years, it has to be replaced  
10 by significant upgrades, different meters, maybe no  
11 more towers, they go by the wayside, we're using fiber,  
12 but the cost/benefit analysis gets worse. I mean,  
13 these things don't last 15 years, then we have a  
14 whole new set of costs for those customers; correct?

15          A.     Could be, yes.

16          Q.     Okay. And I agree that if the meter readers  
17 still are not necessary, there are those benefits  
18 but, you know, we're going to have a very different  
19 cost/benefit scenario if it doesn't last 15 years;  
20 correct?

21          A.     Potentially, yeah.

22          Q.     Were you part of the discussions with Black  
23 & Veach about their analysis that they ultimately  
24 submitted?

25          A.     Yes, I was.

1 Q. There was some back and forth about what  
2 went in there?

3 A. Yes.

4 Q. Did Black & Veach raise anything about the  
5 question of 15 years to your knowledge?

6 A. So we settled on the 15 years on the basis  
7 that that was the depreciable life of the meters at  
8 the time we started the study. That's how we settled  
9 on that 15 years.

10 Q. Okay. So it wasn't based on trying to  
11 forecast in any way what was on the horizon in terms  
12 of transactive energy or other developments that  
13 might lead to less than a 15-year life?

14 A. We feel good about the 15-year life. We  
15 felt good about the 15-year life. If you look at  
16 what's in Wisconsin, 80 percent of our meter stock is  
17 about nine to ten years old. There's no reason to  
18 think that they're not going to last at least 15  
19 years, if not more.

20 Q. Well, thank you for that, but my question  
21 was did you talk to Black & Veach or did you do some  
22 analysis about what was on the horizon that might  
23 make that 15 years not materialize?

24 A. We did not.

25 Q. And you mentioned Wisconsin as something

1 where--would you say 82 percent of the meters are  
2 what?

3 A. I think around 80 percent. I had a table I  
4 think in my rebuttal testimony. I think it was about  
5 80 percent of them or more were installed between  
6 2008 and 2010.

7 Q. Do you remember an average age of about 8.8  
8 years?

9 A. I do. Yeah.

10 Q. Okay. So we're still a long ways from 15  
11 years for that and technology is obviously changing;  
12 correct?

13 A. Yes.

14 Q. And, in fact, with respect to Wisconsin,  
15 you've done upgrades to the great majority of those  
16 meters; correct?

17 A. You're going to have to define "great  
18 majority."

19 Q. Well, I think your number was something like  
20 360,000 or so meters that were initially installed  
21 and 342,000 were upgraded?

22 A. You're talking about firmware upgrades?

23 Q. Correct.

24 A. Okay. And that's a zero-cost upgrade, or  
25 virtually a zero-cost--a minimal upgrade.

1 Q. What about the upgrade that had remote  
2 connect and disconnect added to it?

3 A. That's a replacement of a meter, a  
4 non-remote disconnect to a remote disconnect meter.  
5 But there's also cost benefit savings that go with  
6 remote reconnect/disconnect meters in the meters  
7 operations side.

8 Q. What percentage of the meters had to have  
9 remote connect and disconnect?

10 A. So when we started in Wisconsin, remote  
11 disconnect/reconnect was not readily available, it  
12 was not technologically developed. So the vast  
13 majority of those meters in Wisconsin do not have the  
14 remote connect/disconnect on them.

15 Q. And that's the nature of technology; right?  
16 Things aren't available one day and they're available  
17 some years later; correct?

18 A. Technology evolves, yes.

19 Q. Okay. And both Wisconsin and Iowa meters  
20 may all have to be upgraded if in five years or eight  
21 years or ten years we go to some system like  
22 transactive--I think it's called transactive energy;  
23 correct?

24 A. Yes. And if you recall, you and I have had  
25 some discussion about transactive energy and

1 transactive energy acknowledges that there is a role  
2 for smart meters in the world of transactive energy.

3 Q. You put that in your testimony. You  
4 understand that Dr. Schoechle says that wireless  
5 smart meters are not going to be able to handle the  
6 kind of high-speed data that's necessary when we have  
7 transactive energy, if we get there; correct?

8 A. I don't recall what was in his testimony.

9 Q. But even if smart meters are available and  
10 you're going smart meters by using fiber to get more  
11 speed out of it, you understand, you testified  
12 before, you're going to need a whole new system, need  
13 new meters?

14 A. Yes.

15 Q. Okay. Let's go to the subject of  
16 statistical testing.

17 A. Okay.

18 Q. Just as background, could you tell me if I'm  
19 correct that when you have a meter lot, you might  
20 have 20,000, 40,000 meters, a great number of meters,  
21 but that when you went to statistical data  
22 calculations to figure out whether these meters would  
23 pass or fail, good or bad, you would do statistical  
24 calculations on a sample of those meters, of the  
25 20,000 or 40,000 meters; correct?



1 A. Yes.

2 Q. So you might take a hundred meters in the  
3 sample and you select them randomly from the meter  
4 lot; correct?

5 A. Yes.

6 Q. And the meter lot, there are a lot of meter  
7 lots. Even though you have--well, you know, all  
8 analog meters at the time that we were looking at,  
9 still a lot of meter lots because a meter lot has to  
10 be homogenous meters; correct?

11 A. Yes.

12 Q. Similar, and that means same manufacturer or  
13 same model, whatever you might decide is homogenous?

14 A. Yes.

15 Q. And if we could go to your direct testimony,  
16 page 7.

17 A. Okay.

18 Q. And if you'll read the last paragraph there,  
19 "Analysis of 2014."

20 A. "Analysis of 2014, 2015, and 2016 electric  
21 meter test results indicated that a total of  
22 approximately 227,000 electric meters may be due for  
23 replacement within the upcoming four-year replacement  
24 period per IPL's testing procedure. Given IPL's  
25 existing plans to move forward with AMI in its

1 service territory, IPL determined that the most  
2 prudent course of action was to replace these meters  
3 through an accelerated AMI deployment schedule,  
4 beginning in mid-2017."

5 Q. Let me ask you about that last part of that.  
6 What does it mean that you decided to replace them  
7 through an accelerated AMI deployment schedule  
8 beginning in 2017?

9 A. So our original plan was to begin deployment  
10 of AMI roughly in mid-2018. So, in essence, we just  
11 accelerated the deployment by roughly a year, give or  
12 take.

13 Q. Okay. And do you recall how you decided  
14 that these 227,000 meters may need to be replaced  
15 within four years, how that was done?

16 A. So our EMTS 106, which we talked about here  
17 in this paragraph, says that if a meter test lot  
18 fails twice within a five-year period, that test lot  
19 is due for replacement.

20 Q. It says it may be due for replacement, or  
21 maybe it says this. We can go to that.

22 A. It does say "may be due for replacement in  
23 the upcoming four-year replacement period."

24 Q. Okay. So if we could go to Lipman Hearing  
25 Exhibit 2 and the first thing I'd like to do is go to

1 your answer (c). And I'm asking about the control  
2 procedure and you tell me that in the three years,  
3 2014, 2015, 2016--maybe you should read that, answer  
4 (c).

5 A. "Results of 2014, 2015, and 2016 analysis  
6 indicated 21 lots failed two times within a five-year  
7 window. Due to 2014 and 2015 analysis being  
8 retroactively applied, the lots could not be  
9 subdivided."

10 Q. Okay. So you understand that at least in  
11 normal circumstances, according to your own test  
12 control procedure, you would subdivide lots before  
13 deciding it was a failed lot?

14 A. That's an option, yes. I mean, that is an  
15 option and, yes, we could do that, yes.

16 Q. Okay.

17 CHAIRPERSON HUSER: Mr. Marcus?

18 MR. MARCUS: Yes?

19 CHAIRPERSON HUSER: Would this seem like a  
20 good time for you to take about a ten-minute break?

21 MR. MARCUS: I'd be glad to.

22 CHAIRPERSON HUSER: Thank you. The Board  
23 will stand in recess for approximately--until 11:30.

24 (Short recess.)

25 CHAIRPERSON HUSER: Mr. Marcus, you may

1 proceed.

2 MR. MARCUS: Thank you.

3 BY MR. MARCUS:

4 Q. Let me ask one follow-up question on the  
5 cost/benefit analysis before we go further in the  
6 statistical analysis. Is there any protection to the  
7 customer in terms of the costs potentially being  
8 increased significantly if the smart meter program  
9 wireless has to be replaced, say, in 12 years instead  
10 of 15 years? He still has to pay the costs for the  
11 smart meter program even though you're substituting  
12 some technology; correct?

13 A. So any smart meter changeout that we might  
14 undertake would have--there would be a cost/benefit  
15 analysis that goes with that. Presumably if there's  
16 an upgrade in technology, there's probably some  
17 enhanced benefits that go with that, even  
18 potentially, I don't know, could there be a  
19 regulatory mandate that would suggest you're going to  
20 a different pricing system, or whatever it is. So I  
21 think the answer is there's got to be some benefit to  
22 change the system out.

23 Q. Well, I understand you'll do a cost/benefit  
24 analysis for the new system, but just like we have in  
25 this situation, we have \$50 million still of book

1 value for digital meters starting--you know, starting  
2 to be used maybe ten years ago, or something like  
3 that, and for the remaining analog meters, and you  
4 want to get a recovery of that remaining book value  
5 even though the asset's being retired; correct?

6 A. Yes.

7 Q. I'm just wondering, you know, to me it seems  
8 like the customers, then, are taking the risk of the  
9 estimate of the useful life of the smart meter  
10 program being erroneous, too long, it's only 12  
11 years. But the customers are going to be faced at  
12 the end of that 12 years with another situation where  
13 you're asking for the remaining book value to be  
14 paid; correct?

15 A. That's your words, Mr. Marcus, on the  
16 12-year life, and I don't know that I agree with  
17 that.

18 Q. No, I'm just saying if it happens. It's a  
19 hypothetical.

20 A. Yes.

21 Q. And if it happens, I'm just asking for the  
22 customers there's no guarantee, and they shoulder the  
23 burden of that; correct?

24 A. Well, certainly as an example the retired  
25 meter issue was in this case and that was settled, so

1 presumably if there was an early retirement of the  
2 AMI project, that would be adjudicated through some  
3 kind of a regulatory proceeding.

4 Q. But it was settled by you not getting a rate  
5 of return. You still get the book value from the  
6 customers even though the customers don't get the  
7 benefit of that asset; correct?

8 A. I'm not going to comment on the settlement.  
9 That was part of a comprehensive settlement.

10 Q. Well, all I'm saying is the customers,  
11 whether it's comprehensive or that was focused on  
12 individually, the customers are winding up paying for  
13 the old meters as well as the smart meters, and if  
14 something happens in the future, the customers are  
15 going to pay for the smart meters as well as the new  
16 situation as a distinct possibility; is that fair?

17 A. Well, I just responded it would probably be  
18 the subject of a future regulatory proceeding.

19 Q. Well, you go in in that regulatory  
20 proceeding asking to get the book value and your rate  
21 of return; correct?

22 A. Are you talking about in the future?

23 Q. Yes.

24 A. I don't know.

25 Q. That's what you did this time?

1 A. That's what we did this time.

2 Q. Okay. Is that totally unprecedented, what  
3 you did this time?

4 A. I don't know.

5 Q. Is there anything in ratemaking, to your  
6 knowledge, about some sharing of the risk so that if  
7 this happens in the future, it's not just the  
8 customers who shoulder the burden, but you don't get  
9 your book value?

10 A. I'm not a lawyer, so I can't offer up what's  
11 in the statute.

12 Q. Okay. Okay. So if we could go back to  
13 statistical analysis.

14 A. Okay.

15 Q. If we could go to Rainforth Rebuttal Exhibit  
16 I. Question (a), could you--

17 CHAIRPERSON HUSER: Just let us get it up  
18 there on the screen.

19 MR. CALLISTO: It's a question on labelling.  
20 I don't want to bog us down with that, but I  
21 understand why Mr. Marcus is calling this a Rainforth  
22 exhibit. I don't know if it's easier going forward  
23 after his cross is done to relabel these Hearing  
24 Exhibits since Dr. Rainforth's testimony's been  
25 withdrawn.

1 CHAIRPERSON HUSER: The testimony was  
2 withdrawn.

3 MR. CALLISTO: Correct. I'm sorry. And I  
4 stipulated on behalf of IPL to the admission of  
5 exhibits because what I agreed to were data request  
6 responses that IPL gave to Mr. Lipman and I would  
7 have stipulated to those exhibits anyway had he asked  
8 independent of whether Dr. Rainforth was a witness or  
9 not, so I have no objection to him using IPL data  
10 request responses.

11 CHAIRPERSON HUSER: Mr. Marcus, you  
12 continue. I'm going to come back to this in a  
13 moment.

14 BY MR. MARCUS:

15 Q. With respect to Rainforth Rebuttal Exhibit  
16 I, if you would read question (a).

17 A. Yes. "For each test group of IPL in its  
18 statistical testing to determine whether a meter lot  
19 is a failed lot, did IPL for that group consider  
20 removing outliers from the test group for purposes of  
21 determining if the lots from which the test groups  
22 were derived were to be considered failed lots."

23 Q. So in summary I'm asking did you consider  
24 removing outliers in all of your testing for 2014,  
25 '15, and '16 to determine whether they were failed



1 lots; correct?

2 A. So we did remove--so we did remove in 2016  
3 for our test protocol a maximum of two outliers per  
4 test group. We also removed all of the zero  
5 recording meters. We did not do that in 2014 and '15  
6 because as I testified to, when we--we failed to do  
7 the statistical calculation so we had no alternates  
8 to rely upon for 2014 or 2015.

9 Q. But the bottom line is that 2014 and 2015  
10 determinations of whether a meter is in a failed lot  
11 or not is done without removing outliers; correct?

12 A. Yes.

13 Q. And in 2016, when you did remove outliers--  
14 you removed outliers because that's what the ANSI  
15 standards require; correct?

16 A. Our control procedure, yeah, requires a  
17 maximum--removal of a maximum of two outliers per  
18 test lot.

19 Q. Okay. But when you're doing that you're  
20 trying to follow ANSI; correct?

21 A. Uh-huh. Yes.

22 Q. Okay. So in 2016 you're following ANSI as  
23 best as you can determine, removing outliers. 2014  
24 and '15 you're not removing outliers; correct?

25 A. Yes.

1           Q.     And when you testified about removing--  
2 getting rid of these 227,000 meters because they  
3 failed in two out of the three years, you understand  
4 that there is in 2014 and 2015 an analysis of those  
5 failed lots that's not in accordance with ANSI?

6           A.     Yes.

7           Q.     So you don't really know for 2014 and 2015  
8 how many of those failed lots were really failed;  
9 isn't that fair?

10          A.     Well, you don't know, if you'd removed  
11 outliers or zeros, you don't know what the substitute  
12 meter test values would have been so you don't know  
13 if they passed or failed.

14          Q.     But if you even have one outlier, that can  
15 dramatically affect the results, if it's a zero  
16 accuracy, for example?

17          A.     It depends a little bit on sample size and  
18 so on.

19          Q.     Okay. If you had two outliers, say, almost  
20 irrespective--two zero accuracy meters, it's going to  
21 pretty significantly affect the results irrespective  
22 of whether it's 100 or 150 in the sample size;  
23 correct?

24          A.     It's going to affect the results.

25          Q.     Isn't it also the case that, at least for

1 2014 and '15, if a meter was physically damaged, you  
2 wouldn't have removed that from the lots, the test  
3 groups when you did your testing?

4 A. Yeah, because it probably would have been a  
5 zero recording meter.

6 Q. Okay. But you also know that ANSI now  
7 requires you to remove physically-damaged meters from  
8 your test group?

9 A. Yes.

10 Q. Okay. So 2014 and 2015 testing of failed  
11 lots was done in two ways not in accordance with  
12 ANSI? One, physically-damaged meters weren't removed  
13 and zero accuracy, or outliers, weren't removed, even  
14 if they weren't zero accuracies, regardless of  
15 whether they were physically damaged or not; correct?

16 A. Would you repeat that?

17 Q. Yeah, I'm sorry. It was a little bit  
18 awkward.

19 So for 2014 and 2015, No. 1, ANSI wasn't  
20 followed because physically-damaged meters weren't  
21 removed; correct?

22 A. Yes.

23 Q. And in 2014 and '15 ANSI wasn't followed  
24 because outliers weren't removed?

25 A. Yes.

1 Q. And I want to just go to-- Do you recall  
2 how many--approximately how many physically-damaged  
3 meters may have been in the test groups in those?

4 A. I really don't recall. I don't know.

5 Q. We had an exhibit, we don't necessarily have  
6 to go through it, but we had an exhibit, it was  
7 Rainforth Rebuttal Exhibit H, where, if you recall,  
8 you told us the reasons why those meters were zero  
9 accuracy and there were quite a few on each list that  
10 were for 2014, '15, and '16 that were physically  
11 damaged?

12 A. Yeah. I remember the exhibit. I didn't do  
13 a count.

14 Q. I want to just go through an example, get a  
15 feeling for how things may change, the pass/fail  
16 conclusion if outliers are removed.

17 If we could go to Lipman Rainforth Rebuttal  
18 Exhibit F, page 4.

19 A. Okay.

20 Q. Page 4 at the bottom there's a table. Okay.  
21 And if you look at the table, now in the left column  
22 there's test group 36 and test group 38. Do you see  
23 those, the bottom two rows in the table?

24 A. I do see 36 and 38, yes.

25 Q. Okay. And for the 2014 full load, which is

1 the first group of columns, and the second group  
2 being the light load, do you see that the calculated  
3 defect rate that's in the column, calculated defect  
4 rate, column 2--which is called the P; correct?

5 A. Yes.

6 Q. And that calculated defect rate for lot 36  
7 is 41.91 and for 38 is 92.09; correct?

8 A. Yes.

9 Q. And that is--the P is the percentage--the  
10 estimated percentage of nonconforming meters in the  
11 meter lot; correct?

12 A. I believe that's right, yes.

13 Q. So if you had, say, 36, which I recall, you  
14 may not, but it's a meter lot of some 40,000 meters,  
15 the estimate from the sample is that about 42 percent  
16 of those meters nonconform, and for 38 about 92  
17 percent of those meters nonconform.

18 And if you look at the light load, it's  
19 similar, big numbers, 81.61 percent is the percentage  
20 for 2014, 87 percent for lot--test group 38; correct?

21 A. Yes.

22 Q. So that's 2014, and that's when outliers are  
23 not removed; correct?

24 A. Yes.

25 Q. Okay. And for 2015 for 36 and 38 you get

1 for 36 a pretty similar result, the percentage  
2 prediction in column 2, the calculated defect rate  
3 from the sample testing is that it's predicted that  
4 88 percent of the meters in 2015 are nonconforming;  
5 correct?

6 MR. CALLISTO: Jay, could we go to the right  
7 exhibit, please?

8 MR. MARCUS: I'm sorry. This should be  
9 Table 4. Sorry for that.

10 BY MR. MARCUS:

11 Q. So for test group 36, 88 percent is  
12 predicted to be nonconforming when outliers aren't  
13 removed, and about 20 percent for test group 38 on  
14 the full load; correct?

15 A. Yes.

16 Q. And on the light load it's 87 percent  
17 predicted nonconforming for both 36 and 38. Again,  
18 that's when outliers aren't removed.

19 Now let's go, if we could, to Lipman Hearing  
20 Exhibit 6. And that's printed double sides, but this  
21 is data that was furnished to us as a result of us  
22 asking for information in Data Request 106. Do you  
23 see that--the first page of Hearing Exhibit--

24 A. Yes, I see it.

25 Q. Now, when we tried to get this --just as a

1 little background, when we tried to get this  
2 information, IPL's response was--we were asking, by  
3 the way, for the statistical calculations, the P and  
4 the M, what we just looked at, to try and get your  
5 calculations, correct, for 2016?

6 A. Yes.

7 Q. Okay. So for 2016 when you're removing  
8 outliers, were trying to get your own statistical  
9 calculations, and your response was you don't have  
10 the statistical calculations; correct?

11 A. I think what we said was it was deeply  
12 embedded in our CC&B system so we did not have it  
13 broken out like we did for '14 and '15.

14 Q. Well, that's what you told me after a little  
15 bit of wrangling and a motion to compel; correct?

16 A. I think that's right, yeah.

17 Q. But in any event, we ultimately got, if we  
18 go to Lipman Hearing Exhibit page 9--

19 CHAIRPERSON HUSER: Lipman Hearing Exhibit  
20 6, page 9?

21 MR. MARCUS: Correct. Sorry.

22 BY MR. MARCUS:

23 Q. This is the statistical data for test group  
24 36. Do you see that circled at the top?

25 A. Yes, I do.

1 Q. And in the second row it also says TG36.

2 And then the full load, again you'll see  
3 there's a checkmark that I have next to the P. Do  
4 you see that?

5 A. I do.

6 Q. And that--again, the P is the estimated  
7 percentage of nonconforming meters in the big meter  
8 lot as a result of this test group analysis; correct?

9 A. Yes.

10 Q. And when you remove outliers, as you did in  
11 2016, the estimated percentage is zero; correct?  
12 Zero estimated failed meters, nonconforming meters in  
13 that test lot; correct?

14 A. Yes.

15 Q. As compared to what we went through, between  
16 40 to 80 percent of meters when you don't remove  
17 outliers; correct?

18 A. Yes.

19 Q. And on the light load also, when you remove  
20 outliers, the percentage nonconforming that you  
21 estimate is also zero percent. Do you see that's the  
22 checkmark under the light load; correct?

23 A. Yes. Yes.

24 Q. And so, of course, here for that same test  
25 group 36, it's a pass rather than a fail; correct?



1 A. It is.

2 Q. And if we go to page Lipman Hearing Exhibit  
3 page 10 for lot--this is test group 38; correct?

4 A. Yes.

5 Q. And, again, just to go down where I've  
6 checked it, that's the percentage. When you remove  
7 outliers the estimated percentage for 2016 is zero  
8 percent of the meters are failed meters; correct?

9 A. I would agree on the full load, yes.

10 Q. And on the light load it's .13 percent of  
11 the meters are not conforming--

12 A. Yes.

13 Q. --as opposed to whatever we looked at, 87 or  
14 88 percent?

15 A. Yes.

16 Q. If the Board ruling about removing  
17 meters--there's currently a Board ruling that analog  
18 meters can be removed if they fail or are in a failed  
19 lot, and your procedure says you have to have two  
20 years out of five years where you have that failed  
21 lot analysis.

22 First of all, is IPL going to use an ANSI  
23 analysis that removes outliers in determining what a  
24 failed lot is for purposes of taking away people's  
25 analog meters?

1           A.     That test period is closed. So, in other  
2 words, that sampling period for 2014 is closed, that  
3 sampling period for 2015 is closed.

4           Q.     I'm talking about when you decide that--for  
5 example, I have an analog meter and you tell me that  
6 it's in a failed lot and you have to take it. When  
7 you do that new analysis to tell me that you're going  
8 to take my meter, you're going to do it by removing  
9 outliers; correct? You're not going to use a flawed  
10 analysis and tell me you have to take my meter;  
11 correct?

12          A.     That testing period is closed. That  
13 sampling period is closed.

14          Q.     Well, I'm not sure what that means. You  
15 mean I have a meter right now, you--presumably you  
16 haven't taken it because it hasn't failed two out of  
17 five years; correct?

18          A.     I don't know what kind of meter you have, I  
19 don't know what lot you're in, I don't know any of  
20 those things, so--and if you're on the opt-out list,  
21 we haven't tested it, so I have no idea what the  
22 status of it is.

23          Q.     Okay. You may be testing in the future to  
24 determine whether I'm in a failed lot, maybe not  
25 testing my meter, but you're testing somebody else's

1 who's in that lot's meter to determine whether it's a  
2 failed lot; correct?

3 A. Are you talking about the SPU docket?

4 Q. Yes.

5 A. I believe what that order said, my  
6 interpretation of that order is if it's a meter in a  
7 failed lot, these 227,000 meters, those will be  
8 replaced with digital meters. If an analog meter is  
9 not in a failed family, it can remain in service  
10 until the meter either fails or the test lot fails.

11 Q. Okay. Well, that's what I'm saying. I  
12 haven't lost my meter yet. I'm just saying in the  
13 future are you going to remove outliers when you  
14 analyze the lot that I'm in?

15 A. We will, yes.

16 Q. That's all I'm saying.

17 A. Sorry. I misunderstood the question.

18 Q. Okay. And let's say that my lot is lot 36,  
19 one of these lots--I mean, 2014 and 2015 have some  
20 issues as to whether or not the testing was correct.  
21 It may turn out coincidentally, for example, that a  
22 lot in 2014 that you tested, that you said failed,  
23 maybe it should have failed because there were no  
24 outliers in it. But if there were outliers, it's  
25 very possible, if not highly likely, that even though

1 you gave it a fail, if you didn't remove outliers, it  
2 would have passed; correct?

3 MR. CALLISTO: Objection. Relevancy. If I  
4 just may make an argument on this, Your Honor. So I  
5 believe Mr. Marcus' questions to-date have been  
6 relevant and germane to this docket to the extent  
7 that on this topic the issue of meter testing lots is  
8 relevant to AMI. What path I believe Mr. Marcus is  
9 going down now is an issue of future actions which I  
10 think are hypothetical and irrelevant; or to the  
11 extent they're relevant at all, are part of the NSMA  
12 docket where we have a compliance tariff filing which  
13 is still open.

14 So I don't think this line of questioning is  
15 relevant to what's before the Board in this rate  
16 review.

17 CHAIRPERSON HUSER: Mr. Marcus, is  
18 Mr. Callisto correct in that that's where you're  
19 going with your testimony?

20 MR. MARCUS: No, I'm--

21 CHAIRPERSON HUSER: Tell me why you think  
22 it's not.

23 MR. MARCUS: An aspect of cost is always--  
24 has to do with a lot of issues, but they include the  
25 length of life of those meters. If a meter's only

1 going to last, you know, a year or two, you know,  
2 even if it's cheap, it may not be cost effective.

3 If a meter can last still another 20 years,  
4 then the cost analysis of that meter is different.  
5 I'm just trying to figure out even for the future for  
6 the cost--as a cost matter, whether my meter or  
7 somebody else in my shoes' meter is going to be taken  
8 as a result of a failed lot system that we contend  
9 was faulty.

10 I only--if it would help, I only have, like,  
11 one more question on this and maybe we could then  
12 move on.

13 CHAIRPERSON HUSER: Mr. Callisto, could you  
14 answer a question for me?

15 MR. CALLISTO: Sure.

16 CHAIRPERSON HUSER: How many analog meters  
17 remain?

18 MR. CALLISTO: I don't know, but I'm sure  
19 Mr. Bauer would.

20 CHAIRPERSON HUSER: Mr. Marcus, ask--

21 MR. MARCUS: Mr. Bauer already testified  
22 that there's several hundred thousand that haven't  
23 been shipped out yet.

24 THE WITNESS: Do you mean in service or in  
25 the warehouse?

1 CHAIRPERSON HUSER: In service.

2 THE WITNESS: So there's some place three to  
3 four thousand still in service.

4 CHAIRPERSON HUSER: And your line of  
5 questioning has to do with the three to four thousand  
6 that remain in service?

7 MR. MARCUS: I actually don't care where  
8 they are. If they're analogs that are around and can  
9 be obtained, I say that's a cost-effective solution  
10 for all the reasons that I've been trying to bring  
11 out.

12 CHAIRPERSON HUSER: Mr. Marcus, ask your one  
13 additional question on this topic.

14 BY MR. MARCUS:

15 Q. In your determination coming up of whether  
16 or not a lot fails twice out of five years, are you  
17 going to use the 2014 and 2015 pass/fail results  
18 without going back and removing outliers?

19 A. I may need a clarification on that. So  
20 you're talking about those that are on the opt-out  
21 list--

22 Q. Yeah.

23 A. --that have meters that we have determined  
24 are in failed families?

25 Q. Right.

1           A.     No because that sampling period is closed.

2           Q.     So it's going to have to be a new two  
3 year--two new test years?

4                   MR. MARCUS:  Sorry.  That's another  
5 question.

6                   CHAIRPERSON HUSER:  It is.

7                   MR. MARCUS:  Is that okay?

8           A.     Those meter test lots have failed.  
9 Therefore, they'll be replaced.

10  BY MR. MARCUS:

11          Q.     They'll be replaced?

12          A.     Yes.

13          Q.     Okay.  But you realize that the cost of that  
14 decision is going to result in a lot of those people  
15 protesting to the Board in some way or another,  
16 whether it's informal proceedings or not to say that  
17 "You didn't do it right.  You're telling me my meter  
18 lot failed twice when, in fact, your testing in 2014  
19 and '15,"--which is one of those years--"was faulty"?

20          A.     Is there a question?

21          Q.     Yeah.  Do you realize there's going to be a  
22 significant cost to IPL as people protest what you're  
23 doing?

24          A.     I don't know that.

25          Q.     Okay.  Maybe we can go to a different

1 question--a different subject. On the--the people  
2 who are requesting a meter that radiates--gives off  
3 RF radiation less frequently than the normal meters,  
4 the Board in the SPU docket, as you recall, is going  
5 to rule on the ability of customers to get an AMI  
6 meter that is programmed for reduced transmissions;  
7 correct?

8 A. Yes.

9 Q. And maybe some of this is better for  
10 Mr. Vognsen but I wanted to ask you because in your  
11 testimony you talked about the programming that  
12 you're going to be doing for the My Account feature  
13 of the AMI meters. Do you remember that?

14 A. My Account is a display tool that displays  
15 data from AMI. It really doesn't have anything to do  
16 with the opt-out or the on-demand mode of the meter.

17 Q. Okay. I understand that.

18 A. Sure.

19 Q. But you have to develop--or maybe you have  
20 developed the features in My Account. For example,  
21 you are going to have customers who are going to get  
22 weather-related data, so they can see how weather has  
23 affected their usage; correct?

24 A. I'm not sure what all is in My Account, but  
25 there are different bits of information in My Account



1 relative to meter information and so on, yes.

2 Q. You mentioned this in your rebuttal  
3 testimony as something that you're going to do to  
4 enhance the AMI features?

5 A. Yes. Yes.

6 Q. Did you do any focus groups or figure out  
7 how many people are going to use those enhanced  
8 features in My Account?

9 A. I believe there was. I was not involved in  
10 that but I believe there was.

11 Q. Is there a particular witness who is here  
12 today that would know more about that?

13 A. Ms. Cigrand could answer that tomorrow.

14 Q. Okay. And you understand, though, that that  
15 feature will be used by a portion of the customers?  
16 Not all customers care about that or use these kinds  
17 of benefits; correct?

18 A. Yup.

19 Q. Do you have any rough estimate as to what  
20 portion you think might use it?

21 A. I don't.

22 Q. You understand that reduced transmission,  
23 opt-out mode or on-demand mode meters are going to be  
24 used by only a portion of the AMI customers; correct?

25 A. Yes.

1           Q.     In the one case, though, with respect to My  
2 Account, any cost to develop or enhance the My  
3 Account feature, that's going to be paid by all the  
4 customers who have AMI. In fact, it's going to be  
5 paid by the customers who opt-out, too; correct?

6           A.     Yes.

7           Q.     Okay. So why wouldn't the people who pick  
8 reduced transmissions then have to have the AMI meter  
9 enhanced for that? Why wouldn't that cost be  
10 socialized as well?

11          A.     The opt-out or the on-demand is--will be  
12 used by a very narrow group of customers, I think we  
13 can all--I think we can all agree with that, that  
14 most customers are happy with their interval data.  
15 That's a specialty setup for that handful of  
16 customers. Every customer can use My Account. Now,  
17 whether they choose to or not is a different matter,  
18 but it's available for everybody to use.

19          Q.     And so is the reduced-transmission meter,  
20 isn't that available for everyone to use?

21          A.     That is a specialty setup for that handful  
22 of meters--for that handful of customers who want  
23 that particular meter setup.

24          Q.     I heard that, but my question is, isn't it  
25 available for every customer to use?

1           A.     If they're willing to pay the fee as we  
2 propose, assuming Board--

3           Q.     That's another question.  It's available,  
4 though.  And I'm asking why the fee isn't zero like  
5 My Account.  It's available to every customer;  
6 correct?

7           A.     Yes.

8           Q.     And we have no idea how many customers might  
9 like that as soon as the reduced-transmission mode is  
10 offered; correct?

11          A.     I don't know.  I think it's going to be  
12 very, very few.

13          Q.     Okay.  And next year and the year after and  
14 the year after that, how many customers are going to  
15 request a reduced-transmission mode?

16          A.     I have no idea.

17          Q.     But it's going to depend on what they have  
18 learned about RF radiation, which is right now a  
19 possible carcinogen; correct?

20          A.     I believe that's right.

21          Q.     Okay.  And you understand that there are  
22 many, many people who may decide "There are enough  
23 carcinogens in my life and if I want to have a  
24 reduced-transmission meter to potentially cut down on  
25 that hazard"--it depends on what information they get

1 to determine how many people may select that reduced  
2 transmission mode; correct?

3 A. Yes.

4 Q. Okay. And--just let me look at my notes.

5 MR. MARCUS: I don't have any further  
6 questions.

7 CHAIRPERSON HUSER: Is there any other party  
8 that wishes to cross-examine Mr. Bauer?

9 MR. CALLISTO: No, not that I'm aware of.

10 BOARD MEMBER WAGNER: Mr. Bauer, with  
11 respect to the communication networks that would be  
12 used by both the electric and gas AMI system, is that  
13 one network or are there separate networks for each  
14 utility?

15 THE WITNESS: That's a single network.

16 BOARD MEMBER WAGNER: Okay. How are those  
17 costs allocated between electric and gas?

18 THE WITNESS: So my understanding, and  
19 you're testing my knowledge here of some of this  
20 allocation stuff, but my understanding is there's an  
21 allocation procedure set up within the company. This  
22 would be common--I believe it's called common assets,  
23 and there's a percentage allocated to electric and a  
24 percentage to gas. I don't know what those  
25 percentages are.

1 BOARD MEMBER WAGNER: Do you know are those  
2 percentages based on the number of customers? Number  
3 of meters?

4 THE WITNESS: I believe it's based on number  
5 of meters.

6 BOARD MEMBER WAGNER: Would there be a way--  
7 I guess and I assume the costs are being allocated by  
8 class, based on the class cost of service?

9 THE WITNESS: I think Mr. Vognsen could  
10 answer that question.

11 BOARD MEMBER WAGNER: I assume my follow up  
12 to that would also be Mr. Vognsen.

13 That's all the questions I have. Thank you.

14 BOARD MEMBER LOZIER: Mr. Bauer, did IPL  
15 seek Board approval prior to starting its AMI  
16 project?

17 THE WITNESS: No.

18 BOARD MEMBER LOZIER: Did IPL think that  
19 that was not necessary?

20 THE WITNESS: So my understanding is that  
21 there was really not a venue to seek advanced  
22 approval of a project like this. The appropriate  
23 venue is in a rate case such as this.

24 BOARD MEMBER LOZIER: And what rights of  
25 review does the Board have with respect to such a

1 project?

2 THE WITNESS: I'm not a lawyer, so as I  
3 answer this, my understanding of the Board's purview  
4 is they have the right to review the prudence of the  
5 project, the costs that are associated with it.

6 BOARD MEMBER LOZIER: You say in your  
7 prefiled testimony that AMI would be fully deployed  
8 and operational by September 30, 2019.

9 THE WITNESS: Yes.

10 BOARD MEMBER LOZIER: Is it?

11 THE WITNESS: We spilled over about three or  
12 four hundred meters that were--and what those were  
13 were meters that required appointments to get into or  
14 maybe premises where customers couldn't stand an  
15 outage at that moment.

16 So we didn't quite make that September 30th.  
17 We were just shy by--I think I looked last week--400  
18 meters, or so, but we'll have it in the next--I think  
19 we'll probably be done end of next week.

20 BOARD MEMBER LOZIER: There's been a lot of  
21 discussion about the cost of the AMI project and you  
22 indicate on page 11 of your testimony that the total  
23 cost is \$160.2 million.

24 THE WITNESS: Yes.

25 BOARD MEMBER LOZIER: Is that correct?

1 THE WITNESS: So we're just wrapping that  
2 up. Our latest estimate is 164.2, but that's still  
3 under what we'd assumed in the Black & Veach study of  
4 a little over 166. So we're slightly under what we  
5 assumed in the Black & Veach study.

6 BOARD MEMBER LOZIER: There's also a  
7 discussion about a contingency of 4.7 million. Is  
8 that contingency in the 160.2?

9 THE WITNESS: It is. It is. So that was  
10 that risk contingency that Mr. Marcus and I had a  
11 discussion on a little earlier.

12 BOARD MEMBER LOZIER: And then in your  
13 rebuttal testimony you refer to the cost being 134  
14 million.

15 THE WITNESS: So the 160 or the--the 166 or  
16 the 160, whatever, that was a total gas and electric  
17 project cost. The 134 is the electric portion of  
18 that.

19 BOARD MEMBER LOZIER: Thank you.

20 Did--well, when Black & Veach did their  
21 study, I understand they used a 15-year life for  
22 depreciation purposes; correct?

23 THE WITNESS: Used a 15-year life. They did  
24 not calculate depreciation, per se, from a ratemaking  
25 perspective, but we used the 15 years because that

1 was what our assumed depreciable life was at the time  
2 on the books.

3 BOARD MEMBER LOZIER: But there are indications  
4 that the actual expected life is 20 to 25 years.

5 THE WITNESS: Yes.

6 BOARD MEMBER LOZIER: So why would you use  
7 the shorter depreciation life?

8 THE WITNESS: We had to pick a life, and so  
9 a 15-year depreciable life was, (A), a little bit  
10 conservative, and (B), it was based on our  
11 depreciation study that was in effect at the time.

12 BOARD MEMBER LOZIER: If the depreciation  
13 life for ratemaking purposes is shorter, would that  
14 increase the cost to customers?

15 THE WITNESS: I've got to think about that a  
16 minute. You're going to recover the same amount of  
17 cost, it's going to be more front-end loaded, though,  
18 on a faster depreciation schedule.

19 Are you assuming that the meters would  
20 remain in service for 15 years, or are you talking  
21 about the benefits would also shrink with the shorter  
22 depreciation?

23 BOARD MEMBER LOZIER: Well, I can see that  
24 it wasn't a very artful question so let me try it  
25 again.



1           The annual amount of depreciation using a  
2 15-year life is greater than the annual amount of  
3 depreciation if it's a 20- or 25-year life; correct?

4           THE WITNESS: Yes.

5           BOARD MEMBER LOZIER: Okay. But over time,  
6 assuming that it goes to its full depreciation life,  
7 it would be the same at the end?

8           THE WITNESS: Yes.

9           BOARD MEMBER LOZIER: It would be fully  
10 depreciated in 15 years or in 20 or 25 years?

11           THE WITNESS: Yeah. Yeah. I think there  
12 would be more return on a 25-year. Mr. Fields had  
13 that schedule yesterday that laid some of that out.

14           BOARD MEMBER LOZIER: As you characterized  
15 it, the front-end costs would be greater with a  
16 15-year life and that would be a cost to be paid by  
17 the customers?

18           THE WITNESS: Yes.

19           BOARD MEMBER LOZIER: The study also uses an  
20 inflation rate of 3 percent. Do you recall that?

21           THE WITNESS: I do.

22           BOARD MEMBER LOZIER: I believe that's  
23 greater than the current CPI. Would you acknowledge  
24 that?

25           THE WITNESS: I believe it is.

1           BOARD MEMBER LOZIER: With the AMI project  
2 now being nearly fully operational, are you using all  
3 of the functionality of AMI currently?

4           THE WITNESS: We have some functionality yet  
5 to implement as we get through deployment. Certainly  
6 we are using the power fail, power restore, the hot  
7 socket, the meter tamper, those all are just kind of  
8 part of it. On the gas side we've still got some  
9 set-up work to do on tilted meters and excess flow  
10 alarms.

11           BOARD MEMBER LOZIER: Are there additional  
12 functions that you anticipate installing on the  
13 electric side?

14           THE WITNESS: No.

15           BOARD MEMBER LOZIER: Are there additional  
16 functions that would potentially be available to be  
17 installed on the electric side?

18           THE WITNESS: So at this point I think we've  
19 fairly maximized the capability of those meters.  
20 Now, there's always new generation of meters that  
21 come along and things like that, and they do things  
22 like offer more channels, or things like that, but I  
23 think we're pretty well set up with the meters we've  
24 got.

25           BOARD MEMBER LOZIER: Why did you reduce

1 your opt-out cost for a non-standard meter from \$15  
2 to \$5.27?

3 THE WITNESS: Mr. Vognsen can testify to  
4 that.

5 BOARD MEMBER LOZIER: Do you have any  
6 information about that?

7 THE WITNESS: My understanding is we took a  
8 preliminary estimate of what we felt that cost would  
9 be and as we further developed those costs, why, the  
10 reality was those costs came in less than that \$15.

11 BOARD MEMBER LOZIER: Is it your plan to  
12 have a--for a customer who has two meters, one gas,  
13 one electric, would there be a reduced charge for the  
14 second meter?

15 THE WITNESS: I believe the way that is  
16 configured, the answer would be no. I believe the  
17 gas charge is a little bit less than what the  
18 electric charge is, I believe.

19 BOARD MEMBER LOZIER: Okay.

20 THE WITNESS: But Mr. Vognsen can answer  
21 that.

22 BOARD MEMBER LOZIER: In Mr. Swartz'  
23 testimony he identified some additional costs that  
24 were not included in the Black & Veach analysis. Do  
25 you know why those were not included in the Black &

1 Veach analysis?

2 THE WITNESS: Yeah. We chose to do kind of  
3 a net present value analysis of costs versus savings  
4 without the return in it, that was just the method we  
5 chose.

6 BOARD MEMBER LOZIER: Going back to the  
7 opt-out cost, did you ever consider socializing the  
8 costs of opting out across all your customers?

9 THE WITNESS: We did not.

10 BOARD MEMBER LOZIER: Did you ever make a  
11 calculation of what that cost would be for each  
12 customer?

13 THE WITNESS: I don't recall we did that,  
14 either.

15 BOARD MEMBER LOZIER: Were you involved in  
16 responding to a request from the Utilities Board  
17 staff on July 23rd, 2019?

18 THE WITNESS: Could I get more detail?

19 BOARD MEMBER LOZIER: Pardon me?

20 THE WITNESS: More detail on what that  
21 involved?

22 BOARD MEMBER LOZIER: Well, it involved the  
23 rate at which the non-standard meter cost would be  
24 socialized across all your customers.

25 CHAIRPERSON HUSER: Mr. Bauer, hold on a

1 second. We're going to pull up the order.

2 THE WITNESS: Okay.

3 CHAIRPERSON HUSER: What was the date?

4 BOARD MEMBER LOZIER: July 23rd.

5 CHAIRPERSON HUSER: July 23rd. It would be  
6 Interstate Power and Light's response to a Board  
7 order that was filed on that date.

8 BOARD MEMBER LOZIER: Page 37. Scroll down.

9 BOARD MEMBER WAGNER: Mr. Bauer, while  
10 they're going through that, I have a couple simple  
11 questions, I think.

12 THE WITNESS: Okay.

13 BOARD MEMBER WAGNER: No. 1, is IPL either  
14 currently or planning on using the remote disconnect  
15 function of AMI?

16 THE WITNESS: We are using it now.

17 BOARD MEMBER WAGNER: For both gas and  
18 electric?

19 THE WITNESS: No. There is no remote  
20 disconnect on gas, only on electric.

21 BOARD MEMBER WAGNER: The second question is  
22 with respect to the opt-out charge in the settlement,  
23 how is that handled in the settlement?

24 THE WITNESS: I see my counsel reaching for  
25 the microphone. Maybe he can answer that.

1 MR. CALLISTO: I can speak to that, if the  
2 Board would like me to. It's not part of the  
3 settlement.

4 BOARD MEMBER WAGNER: Thank you.

5 BOARD MEMBER LOZIER: Okay. Mr. Bauer, we  
6 have a response now. Do you see the sentence  
7 beginning "So the impact to electric residential  
8 customers"?

9 THE WITNESS: I do. I believe Mr. Vognsen  
10 must have answered that.

11 BOARD MEMBER LOZIER: Okay. And is he more  
12 knowledgeable about that than you?

13 THE WITNESS: Yes.

14 BOARD MEMBER LOZIER: I'll hold off, then.

15 THE WITNESS: Okay.

16 BOARD MEMBER LOZIER: Thank you. I have  
17 nothing further.

18 CHAIRPERSON HUSER: Mr. Bauer, it's my  
19 understanding from your testimony that you provide  
20 similar service in Wisconsin as you do in Iowa; is  
21 that correct?

22 THE WITNESS: Yes.

23 CHAIRPERSON HUSER: Are you responsible, or  
24 were you responsible for the deployment of the AMI  
25 meters in Wisconsin?

1 THE WITNESS: I was not.

2 CHAIRPERSON HUSER: Are you aware, or did  
3 you become part of that after the deployment?

4 THE WITNESS: Yes, I did.

5 CHAIRPERSON HUSER: In Wisconsin did you  
6 experience any of the same issues that arose in Iowa?

7 THE WITNESS: Not to the extent that we did  
8 in Iowa and I think there were a couple of reasons  
9 for that.

10 We were a fairly early adapter in Wisconsin  
11 with AMI and so I just don't think there was as much  
12 organization around opposition to smart meters at  
13 that time as to what there is now.

14 CHAIRPERSON HUSER: Did the opposition to  
15 the smart meters in any way change IPL's position  
16 from a slow rollout to an expedited rollout?

17 THE WITNESS: No. The only thing we changed  
18 on the deployment schedule was we made a conscious  
19 decision to deploy Fairfield last. That was the only  
20 change that we made in deployment.

21 CHAIRPERSON HUSER: Mr. Kruger has testimony  
22 that he's provided which you've responded in your  
23 rebuttal on pages--this is in the confidential  
24 version so do not pull it up, but on pages 10 and 11  
25 of the confidential version.

1 THE WITNESS: And that's in my rebuttal?

2 CHAIRPERSON HUSER: That is correct, on  
3 pages 10 and 11.

4 THE WITNESS: Okay.

5 CHAIRPERSON HUSER: Confidential--you're  
6 going to have to tell me if you need me to go into  
7 confidential session on this. I am wanting to talk  
8 about the strategic plan and the differences.

9 MR. CALLISTO: I think that's a confidential  
10 session issue.

11 CHAIRPERSON HUSER: Mr. Marcus, please turn  
12 off your mic. Thank you.

13 On page 2 of your direct testimony you have  
14 stated, Mr. Bauer, that the AMI project cost  
15 effectively allows IPL to provide customers with more  
16 choices. What are the more choices that are provided  
17 to customers with the AMI rollout?

18 THE WITNESS: So with interval data, there's  
19 more detail around the energy usage, we can do things  
20 like alerts, alarms, things like, as I think I  
21 testified later in that testimony, My Account has a  
22 preset alert level in it, maybe similar to what you  
23 have in your cell phone where you've used 75 percent  
24 of your data plan and you've got ten days left, or  
25 whatever. It may let us develop more rates because



1 we have more granular data, more specific data around  
2 customer usage hour-by-hour that we don't have with  
3 consumption data.

4 CHAIRPERSON HUSER: I want to go to that,  
5 but I want to come back to on your choices that  
6 you're providing, the interval data, the other items  
7 that you discussed, are all of those available to the  
8 customer now?

9 THE WITNESS: The interval data will be  
10 presented in My Account which comes in January.  
11 We've not developed any additional rate options at  
12 this point using interval data.

13 CHAIRPERSON HUSER: I may repeat this  
14 question in a moment when I get to some of your other  
15 testimony--

16 THE WITNESS: Okay.

17 CHAIRPERSON HUSER: --but in what manner are  
18 you going to educate the customer on that rollout in  
19 January?

20 THE WITNESS: I'm going to ask that you  
21 defer that to Ms. Cigrand who will be here tomorrow.

22 CHAIRPERSON HUSER: Back to the additional  
23 choices. Are there any other choices for the  
24 customer that are currently available?

25 THE WITNESS: No.

1 CHAIRPERSON HUSER: Would you be the  
2 individual that would provide suggestions on how to  
3 perform a rollout or address issues arising related  
4 to customer confidence in a product?

5 THE WITNESS: Could you repeat that?

6 CHAIRPERSON HUSER: If someone in the  
7 company wanted to know "Hey, what are the issues you  
8 think may arise with rolling out an AMI meter," would  
9 you be the person that we would go to to ask the  
10 question?

11 THE WITNESS: Yes.

12 CHAIRPERSON HUSER: And with the issues that  
13 have arisen with the AMI meters in Iowa, what do you  
14 believe the No. 1 issue is for Iowans?

15 THE WITNESS: If you look at the rollout,  
16 we've got about a--less than a 1 percent opt out. I  
17 think there's--I think there's some emotion that goes  
18 with that, I think there's maybe some strong belief  
19 in the dangers of RF, some of those things like that.

20 I think for the vast majority of Iowans it  
21 went really, really well, 99 percent were fine with  
22 what we did, but I think there's some deep-held  
23 personal beliefs with some of those people that are  
24 opposed.

25 CHAIRPERSON HUSER: On page 12 of your

1 direct testimony you are responding to benefits  
2 related to AMI. And the first question I had was on  
3 customer access to usage, but I'm going to leave that  
4 to Ms. Cigrand.

5 The second one has to do with the enhanced  
6 meter accuracy. And I just want you to explain to me  
7 if you believe that you have seen, through the  
8 statistical analysis, that the large number of meters  
9 that were recording inaccurately have led to higher  
10 bills than normal with a more accurate meter reading?

11 THE WITNESS: So if you look at the meters  
12 we've tested that were removed as part of the AMI  
13 project, about 2 percent of the analogs, maybe  
14 something slightly less than 2 percent of the  
15 analogs, measured slow. I don't think that was a  
16 big--I don't think that was a big, big cause of what  
17 people felt high bills for. There may have been a  
18 handful of those in there, but that was not by far  
19 the majority of those meters.

20 CHAIRPERSON HUSER: Would you please explain  
21 to me what "slow meters" means on page 12 of your  
22 testimony at lines 27 through 36?

23 THE WITNESS: Yeah. So digital meters--not  
24 digital, I'm sorry. Analog meters are a mechanical  
25 device and when they--an analog meter tends to--if

1 it's going to go inaccurate, it tends to go  
2 inaccurate more slowly than it does fast.

3 In other words, the wheel that spins on that  
4 just gets some age on it and it just starts to drag a  
5 little bit. That's what we mean by a slow meter,  
6 records under the 98 percent accuracy standard.

7 CHAIRPERSON HUSER: If you turn to page 6,  
8 lines 20 and 21, through page 7, line 5.

9 THE WITNESS: Page 6, it was, line 20?  
10 Okay.

11 CHAIRPERSON HUSER: Yes.

12 THE WITNESS: I've got it.

13 CHAIRPERSON HUSER: What were you trying to  
14 say here?

15 THE WITNESS: So part of statistical meter  
16 testing is not only the random--go out and pull the  
17 random samples and test those, there's a calculation  
18 that goes with that as well. There was a little bit  
19 of the discussion Mr. Marcus and I had around whether  
20 statistically that meter lot passes or fails.

21 What I was trying to say here was in 2014  
22 and 2015 we've acknowledged we did not do the  
23 statistical calculation. Beginning in 2016 we did do  
24 the statistical calculation and so when we discovered  
25 we had not done the statistical calculation, we went

1 back and retroactively calculated 2014 and 2015. And  
2 here again, that was some of the discussion Mr.  
3 Marcus and I had in terms of inclusion or exclusion  
4 of outliers and zero meters.

5 CHAIRPERSON HUSER: On page 13, lines 10 and  
6 11 and lines 25 and 26 you indicate that it provides  
7 additional benefits by reducing write-offs.

8 THE WITNESS: Yes.

9 CHAIRPERSON HUSER: Can you explain what you  
10 mean by reducing those write-offs?

11 THE WITNESS: So let's start with 25 and 26,  
12 inactive accounts. Right now with a non-AMI meter,  
13 if we don't get a meter order to remove that meter,  
14 it continues to potentially record consumption. With  
15 AMI meters we can match that up to whether it's an  
16 active account or not and remotely disconnect that  
17 account, if there's not a name on it, not an intended  
18 energy that goes with that.

19 On the reduction in write-offs, the reality  
20 is when we execute disconnects for nonpay it's very  
21 difficult to execute 100 percent of those manually  
22 and it's either meters that are not accessible or  
23 it's just labor to get out there and process a large  
24 amount of disconnects. There's, frankly, a physical  
25 safety issue that goes with that with our employees

1 as well, going out to disconnect somebody. So what I  
2 was trying to say there was we can execute  
3 substantially all of the disconnects with remote  
4 disconnect meters.

5 CHAIRPERSON HUSER: So it's not necessarily  
6 about writing something off, it's about getting them  
7 shut off quicker?

8 THE WITNESS: Yeah, which could--I mean, if  
9 you don't get them shut off quickly, there could be a  
10 larger write-off that ultimately accumulates with it  
11 because they're using power for more days.

12 CHAIRPERSON HUSER: But my understanding is  
13 you're going to still bill them for the time period  
14 it takes you to get them shut off.

15 THE WITNESS: We will. We can just do it  
16 faster. Like I say, we cannot execute 100 percent of  
17 the disconnects every day necessarily for the reasons  
18 that I just outlined earlier.

19 CHAIRPERSON HUSER: On page 14 of your  
20 direct testimony, starting on line 6, you provide a  
21 response that AMI meters are consistent with Alliant  
22 Energy's plan focus on grid modernization. As I read  
23 that, I interpret it to say that you can or you don't  
24 have to use smart meters. Grid modernization isn't  
25 dependent upon the use of a smart meter?

1 THE WITNESS: No. I would agree with that.  
2 I think it makes some things work better with smart  
3 meters, but is it 100 percent essential? Probably  
4 not.

5 CHAIRPERSON HUSER: How do you--how does  
6 meter testing work with a smart meter?

7 THE WITNESS: It's essentially the same test  
8 set as a non-smart meter. I mean, it's the same  
9 process. You randomly select samples, bring it in,  
10 put it on a test board in the meter shop, test it.  
11 It either passes or it fails.

12 CHAIRPERSON HUSER: So that means you  
13 necessarily still have to have individuals going out  
14 to homes in the communities? You don't avoid that  
15 cost; right?

16 THE WITNESS: You do not. Now, this has  
17 given us an opportunity to right size our meter test  
18 lots a little bit, given you've got the same  
19 technology and the same vintage. You don't have as  
20 many different meter manufacturers, you don't have as  
21 many different meter models, things like that, so you  
22 can substantially reduce the number of test lots that  
23 you have because they're homogeneous meters.

24 So that reduces your cost because on a  
25 statistical sampling standpoint, if you had a test

1 lot of 100,000 meters versus five test lots of 20,000  
2 meters, the percentage of meters that you have to  
3 pull to test goes down as you get into bigger test  
4 lots. So that reduces truck rolls, that reduces the  
5 number of trips out to premises to pull meters to  
6 bring in and test. So it does give you an  
7 opportunity to right size some of that.

8 CHAIRPERSON HUSER: Are these smart meters  
9 broken down into lots?

10 THE WITNESS: Yes.

11 CHAIRPERSON HUSER: How are those lots  
12 determined?

13 THE WITNESS: You know, typically what ANSI  
14 would say is you need to break those down into  
15 homogeneous meter types. So what that means is  
16 you--I think if you look at our meter test lots,  
17 certainly the non-AMI digital meters are in several  
18 test lots. Those are generally by things like meter  
19 manufacturer. Same with the analog meters, you may  
20 have two or three or four different meter  
21 manufacturers so you typically tend to segregate  
22 those in those ways.

23 Given we've replaced the entire meter stock  
24 with somewhat of a homogeneous meter--and I say  
25 somewhat of a homogeneous meter because our



1 commercial and industrials are Honeywell meters, so  
2 those are different than what the Sensus meters are--  
3 then it just depends upon what your philosophy is on  
4 what size of test lots you want to have. Our  
5 Wisconsin Utility Public Service Commission rules  
6 mandate maximum test lot sizes of 100,000 meters.  
7 Here I think initially we're going to put our meters  
8 in two test lots. That may change over time. You  
9 can subdivide test lots later.

10 I think we'll be a lot more attentive as we  
11 go through meter testing in terms of those  
12 statistical groups. Fail will be more--we'll more  
13 quickly react to subdivide those.

14 CHAIRPERSON HUSER: In these test lots, the  
15 change, however, is programming versus the hardware;  
16 right?

17 THE WITNESS: Yeah. So the hardware is the  
18 homogeneous part of that thing. The software is just  
19 what it records in terms of how many channels,  
20 kilowatt hours, whatever. So they're homogeneous  
21 from a hardware standpoint.

22 CHAIRPERSON HUSER: But if there's a failure  
23 in the test lot, the first avenue to fix that failure  
24 is the software, or do you have to replace all of the  
25 hardware?

1           THE WITNESS: So testing--so there's two  
2 aspects to that. Meter testing deals with the  
3 accuracy of the meter. If we have a software  
4 failure, that doesn't have an impact on the accuracy  
5 of the meter and we can either fix that over the air  
6 or we may need to update firmware, or we may need to  
7 replace the meter, depending upon what that  
8 software--it's what we call firmware in the meter,  
9 so--but the testing is purely around the accuracy of  
10 the meter.

11           CHAIRPERSON HUSER: Can you--in the  
12 confidential version, page 6--I do not believe this  
13 is confidential information, if you would like to  
14 verify.

15           THE WITNESS: Okay.

16           CHAIRPERSON HUSER: Page 6, lines 10 and  
17 11.

18           THE WITNESS: This is in my direct?

19           CHAIRPERSON HUSER: This is in your rebuttal  
20 confidential version.

21           THE WITNESS: Page 6, yes.

22           CHAIRPERSON HUSER: Lines 10 and 11.

23           THE WITNESS: Uh-huh.

24           CHAIRPERSON HUSER: Explain to me what the  
25 communications network price cap means?

1           THE WITNESS: Yeah, I think we can do that  
2 nonconfidential. I won't get into dollars. But what  
3 Sensus committed to when we began deployment in  
4 Wisconsin was a price cap on the communication  
5 network for Iowa and Wisconsin.

6           So that deployment occurred in Wisconsin,  
7 the network was deployed, and they spent  
8 substantially more money on the network in Wisconsin  
9 than what they intended. So what that meant was we  
10 knew--we knew going in what the communication network  
11 cost was from Sensus. Now, that was just for the  
12 base stations and the antennas. We still had to  
13 procure the towers, the tower sites, and the  
14 backhaul, which the backhaul is the phone lines or  
15 whatever system you use to get from the communication  
16 tower back to the data center. So that's what we  
17 meant by the price cap.

18           CHAIRPERSON HUSER: The Board has asked this  
19 question of a couple of different witnesses and I'm  
20 going to ask you. When does IPL begin the process of  
21 planning a rate case?

22           THE WITNESS: I'm not heavily involved in  
23 the upfront planning. I tend to be a witness after a  
24 decision is made to file a rate case, but I think  
25 it's--I don't know.

1 CHAIRPERSON HUSER: Were you directly  
2 involved in preparation of any of the preliminary  
3 feasibility studies for Decorah?

4 THE WITNESS: I was.

5 CHAIRPERSON HUSER: Were you involved in the  
6 actual election process?

7 THE WITNESS: I was only involved from the  
8 standpoint I went to--well, I attended a couple  
9 public meetings we had up there, I was in some of the  
10 planning sessions that went on, I was--I went  
11 door-to-door canvassing a couple times.

12 CHAIRPERSON HUSER: Is all the information  
13 related to the strategic plan confidential?

14 MR. CALLISTO: The plan itself has been  
15 deemed confidential. We tried to limit that in our  
16 testimony. The plans themselves are confidential.

17 CHAIRPERSON HUSER: You stated that there  
18 are three to four thousand analog meters that remain.  
19 What is your intent as it relates to test lots,  
20 removal, or any process on those meters that are in  
21 the Fairfield community generally?

22 THE WITNESS: So at this point, depending  
23 upon what the Board ultimately does with fees or not  
24 fees and tariff filings and things like that, once we  
25 get those rulings and that's all done, we will

1 communicate with each of those customers on that  
2 opt-out list outlining what their options are,  
3 whatever that is, whether it is a--they've got a  
4 digital meter now that they can keep, we'll certainly  
5 outline, if the Board so rules the opt-out--or the  
6 on-demand or the opt-out mode, if that's ultimately  
7 settled, if there's a fee, that will be part of that  
8 communication as well.

9 Obviously if they're in an analog family  
10 that has not failed, they'll have those similar kind  
11 of options. You can keep your analog, you can choose  
12 an AMI meter that's either set in opt-out or on-  
13 demand mode, and I guess if you want you can also go  
14 back to a smart meter--I mean, a full-blown smart  
15 meter, if that's what your choice is, as well.

16 Our thought on those in failed analog  
17 families are you've got a meter in a failed analog  
18 family, you can replace it with a digital, you  
19 certainly got the reduced transmit option on the AMI,  
20 or you can go to a full-blown AMI meter, and then  
21 we'll start changing those out. That will be  
22 sometime next spring, I would guess, before we start  
23 that.

24 CHAIRPERSON HUSER: Mr. Callisto?

25 MR. CALLISTO: I do have some redirect.

1 CHAIRPERSON HUSER: Mr. Callisto, I jumped  
2 the gun.

3 Board Member Wagner.

4 BOARD MEMBER WAGNER: Mr. Bauer, I realized  
5 I forgot to ask before when we discussed the  
6 disconnects and reconnects, are the benefits and  
7 costs associated with disconnect/reconnect in the  
8 evaluation or the analysis of the costs and benefits  
9 of AMI in this case?

10 THE WITNESS: It is.

11 BOARD MEMBER WAGNER: You also, in  
12 conversation with Board Chair Huser, were talking  
13 about various benefits that were listed in your  
14 testimony, uncollectibles, consumption on inactive  
15 meters, truck rolls, et cetera. Is IPL planning to  
16 track the reduction in costs due to AMI in any of  
17 those in any way or--

18 THE WITNESS: Yeah. We'll certainly know  
19 what we're doing in terms of disconnects, reconnects,  
20 whether--I mean, historically. Service calls, we try  
21 to code those so that we can pull that out. We're  
22 probably not as good at that as what we'd like to be  
23 with service calls. So, yes, we'll certainly be able  
24 to track that.

25 BOARD MEMBER WAGNER: And there would be

1 uncollectibles and whether they go up or down or--

2 THE WITNESS: Yeah. I think that gets a  
3 little bit--I think that gets to be a little bit more  
4 nebulous in terms of is that directly as a result of  
5 AMI or are there other things at play there to deal  
6 with that?

7 BOARD MEMBER WAGNER: And then also in your  
8 testimony you mentioned grid modernization benefits,  
9 that AMI can certainly help in that manner. Are any  
10 of those grid modernization benefits due to AMI  
11 included in the analysis?

12 THE WITNESS: No, they are not.

13 BOARD MEMBER WAGNER: Thank you.

14 MR. CALLISTO: Thank you.

15 REDIRECT EXAMINATION

16 BY MR. CALLISTO:

17 Q. Mr. Bauer, why don't we stay with the  
18 Board's questions first and then we'll go back to  
19 those you got from Mr. Marcus,

20 MR. CALLISTO: If we could put the  
21 settlement document up, please, page 12.

22 BY MR. CALLISTO:

23 Q. At the bottom of page 12, section B, if you  
24 could read, Mr. Bauer, the sentence that begins about  
25 halfway down that paragraph with "IPL will also

1 undertake?"

2 A. "IPL will also undertake a review and  
3 collaborative process with the parties regarding use  
4 of AMI to further enhance customer solutions or grid  
5 benefits, beyond those already in IPL's plans. IPL  
6 retains the right to select technologies"--

7 Q. You can stop there. Just that one sentence.  
8 Thank you.

9 And that sentence represents a commitment by  
10 IPL to look at the AMI technology installing for  
11 future uses as well?

12 A. Yes.

13 Q. And by the terms of that language you  
14 understand that that will involve all of the parties  
15 to the settlement agreement?

16 A. That's my understanding, yes.

17 Q. And you had some testimony on making use of  
18 the AMI technology as it exists and you testified  
19 that there were not at this juncture rate designs  
20 that are utilizing the new AMI technology?

21 A. I did.

22 Q. But you believe that that collaborative  
23 process that's part of the settlement agreement would  
24 potentially lead to such--some of those rate designs?

25 A. I do. I believe that would be under the



1 customer solutions part of that.

2 Q. You had a question from Board Member Lozier  
3 about whether or not the company sought Board  
4 approval before it installed AMI. Do you remember  
5 that question?

6 A. I do.

7 Q. And the company did, in fact, file two  
8 different dockets, we refer to as the waiver dockets,  
9 as part of its AMI implementation. Are you familiar  
10 with the waiver dockets?

11 A. I am.

12 Q. Those received Board approval for the waiver  
13 of certain of the tariffs and Board rules that would  
14 otherwise apply to IPL?

15 A. Yes.

16 Q. Going back to the questions from Mr. Marcus,  
17 first just--I'm sorry. Stay on the settlement  
18 agreement for one second.

19 The AMI issues have been resolved by the  
20 settling parties, as you understand it; correct?

21 A. Yes.

22 Q. That includes the cost recovery as well as  
23 we just talked about the collaborative process on  
24 rate design and other issues?

25 A. That's my understanding, yes.

1           Q.     We focused this morning--Mr. Marcus' focus  
2 this morning, specifically, was on questions to you  
3 about testing and about costs. I want to give you  
4 the opportunity to talk about why IPL decided to  
5 install AMI for the benefit of its customers.

6           A.     So there's the obvious cost benefits that go  
7 with that, the reduction in meter reading expense, we  
8 had a little bit of a talk around remote disconnect/  
9 reconnect. That's about 20 percent of the benefit  
10 that goes with AMI.

11                   There's the interval data. We're getting  
12 daily snapshot data now from each and every customer  
13 so we can understand what voltage profiles are, we  
14 can also see what their momentary operations are out  
15 at their premise. We could never do any of that  
16 before. That was always measured at the circuit  
17 level.

18                   We've talked a little bit about things like  
19 power fail, power restore, meter tamper, inactive  
20 accounts. So that all went into our decision to  
21 deploy AMI.

22           Q.     And when the company makes a decision as it  
23 did in this case to use substantial dollars to put in  
24 infrastructure, is that always first and foremost  
25 about cost?

1           A.     No. I mean, there may be enhanced benefit  
2 that goes with it. Costs are certainly a  
3 consideration in that, but it's not the sole  
4 determinant.

5           Q.     On the cost piece, are you aware of the  
6 testimony in this case about the O & M savings figure  
7 itself?

8           A.     I am.

9           Q.     And what is that figure?

10          A.     I believe it's \$8.8 million in the electric  
11 case.

12          Q.     And those O & M savings will flow to all  
13 customers of IPL?

14          A.     They will.

15          Q.     That includes those who choose to exercise  
16 an NSMA option, non-standard metering option?

17          A.     Yes, it would. Yes.

18          Q.     Is this project on time and on budget?

19          A.     It is with the exception of the three or  
20 four hundred meters that we talked about a little  
21 earlier that we didn't get by the end of September.  
22 We are slightly under what our budgetary cost was in  
23 the Black & Veach study.

24          Q.     You were here for the testimony of Zach  
25 Fields yesterday concerning O & M benefits if the

1 meters last longer than 15 years?

2 A. I was.

3 Q. Any reason to disagree with his analysis  
4 that there will be \$585 million of O & M benefits if  
5 the meters stay in place for 25 years?

6 A. I have no basis to disagree.

7 Q. Mr. Marcus had a question or two for you on  
8 whether or not--strike that.

9 Mr. Marcus had a question for you on the  
10 issue of stranded assets. Are you familiar with that  
11 concept?

12 A. I am.

13 Q. What is a stranded asset?

14 A. So I don't know that this is the legal  
15 definition, but to me it is an asset that is not  
16 being used, not in service--just not in service,  
17 period.

18 Q. And I believe his hypothetical was if there  
19 are still book value on AMI meters after 12 years,  
20 what will IPL do? Is it your understanding that a  
21 request for stranded asset recovery would require the  
22 approval of the Iowa Utilities Board?

23 A. Yes, it is.

24 Q. And if IPL, under the hypothetical that Mr.  
25 Marcus presented, decided that new technology would

1 be appropriate 12 years from now, before there was  
2 full depreciation of the AMI assets, in your  
3 experience why would they do that?

4 A. So there's probably two or three reasons.  
5 One is would there be some kind of a--I'm going to  
6 call it a regulatory mandate or a change in the  
7 marketplace, a change in things that necessitate a  
8 different technology, maybe there was enhanced  
9 technology that went with that. And if there was  
10 enhanced technology, then there would be some kind of  
11 an analysis around what is the cost of that enhanced  
12 technology, what is the benefit that goes with that,  
13 as well as the customer cost implication as well.

14 Q. And to the extent there's cost recovery  
15 associated with it, that would have to come before  
16 the Iowa Utilities Board?

17 A. It would.

18 Q. Mr. Bauer, on the issue of testing, meter  
19 lot testing, specifically, Alliant Energy Corporation  
20 and IPL, specifically, has a process that it follows  
21 for meter testing?

22 A. Yes, it does.

23 Q. And that's what we refer to as the EMTS  
24 Control Procedure 106?

25 A. Yes.

1 Q. And I represent that's already in the  
2 document at Lipman Rainforth Rebuttal Exhibit E. And  
3 you use the same process for Wisconsin and Iowa; is  
4 that correct?

5 A. We do.

6 MR. CALLISTO: And I have an exhibit. This  
7 would be IPL Exhibit 5.

8 BY MR. CALLISTO:

9 Q. Mr. Bauer, I've handed you what's been  
10 marked as IPL Hearing Exhibit 5, which I'm going to  
11 represent is a section of the Wisconsin  
12 Administrative Code from PSC, Chapter 113.

13 MR. MARCUS: Your Honor, before Mr. Callisto  
14 asks a question about that, I'm going to object on  
15 the grounds of relevance. It's not the Iowa  
16 Administrative Code. Mr. Bauer hasn't testified  
17 about Wisconsin Administrative Code and I don't see  
18 what relevance it has to what we're doing here.

19 MR. CALLISTO: If I can lay a foundation?  
20 So there is testimony in this case that Mr. Lipman's  
21 counsel put in, and I just referenced it, it's Lipman  
22 Rainforth Rebuttal Exhibit E. That is the IPL  
23 testing--Wisconsin Power and Light testing protocol  
24 which has been extensively discussed in this record.  
25 And within the body of that protocol it is indicated

1 that IPL follows the Wisconsin code for testing  
2 purposes.

3 MR. MARCUS: Okay. Could you point to where  
4 that is in the test control procedure?

5 CHAIRPERSON HUSER: Mr. Callisto, were you  
6 done?

7 MR. CALLISTO: I was not.

8 CHAIRPERSON HUSER: Okay.

9 MR. CALLISTO: I'm happy to point where it  
10 is in the code. So this would be, if you want to  
11 pull it up, it's Lipman Rainforth Rebuttal Exhibit E.  
12 And I have it at page 5, please.

13 CHAIRPERSON HUSER: Mr. Marcus, again, what  
14 did you want him to find?

15 MR. MARCUS: He said that it's in this  
16 control procedure where Iowa follows the Wisconsin  
17 Code and I have no knowledge of that and don't recall  
18 that at all.

19 MR. CALLISTO: I'm looking at--the caption  
20 is correct on the document on the screen, it's also  
21 the same as on the document I have here. But the  
22 document I have in my hand, I have 25 copies of, is  
23 not the same as the one on the screen. Maybe we have  
24 to--

25 THE WITNESS: If you could scroll down a

1 little bit.

2 MR. CALLISTO: I'm sorry. That is it. If  
3 we can scroll down, please. My apologies. We can  
4 stop there and I'll refer the witness to the language  
5 under the header Section 3.3.

6 A. "So IPL and WPL will follow PSC 113.0921(A),  
7 statistical test plan," and then it goes on to talk  
8 about ANSI.

9 BY MR. CALLISTO:

10 Q. I'm going to correct you. It says 133.0921?

11 A. Yes. That should be 113--that's a typo.

12 Q. That's a type?

13 A. Yes.

14 Q. Is it your understanding that it's not 133,  
15 it's 113?

16 A. It is 113, yes.

17 MR. CALLISTO: That's my foundation, Your  
18 Honor, for why I want to ask him a question and use  
19 proposed IPL Exhibit 5.

20 CHAIRPERSON HUSER: So, Mr. Marcus, do you  
21 have any additional comments?

22 MR. MARCUS: No, I don't.

23 CHAIRPERSON HUSER: I would--I mean, it  
24 would have been helpful if that would have been the  
25 correct site. Go ahead.



1 MR. CALLISTO: Don't I know it.

2 CHAIRPERSON HUSER: Yeah.

3 THE WITNESS: That's what happens when meter  
4 guys write procedures.

5 BY MR. CALLISTO:

6 Q. So, Mr. Bauer, you have in front of you  
7 what's been marked as IPL Exhibit 5. We're on page  
8 88. If we could put the screen down a little bit  
9 further to the bottom of that page and the right-hand  
10 column, please. Thank you. And we're going to be  
11 reading from the bottom of that page into the next.

12 First of all, this is Section 113.0921; is  
13 that correct, Mr. Bauer?

14 A. It is.

15 Q. And the section we're referring to is for  
16 statistical sample testing of what kinds of meters?

17 A. So this would be for electronic, solid  
18 state, meters as well as electromechanical or analog  
19 meters that are self-contained, single-phase.

20 Q. Is that for in-service or for new?

21 A. That's for in-service.

22 Q. So those are the kind of meters we're talking  
23 about that are at the customers' premises already?

24 A. Yes.

25 Q. Can you please read the sentence--sentences

1 that begin with "A separate statistical analysis."

2 A. "A separate statistical analysis shall be  
3 performed on each lot sample at each of these two  
4 load ranges. All meters not registering at either  
5 full or light load test points shall be removed from  
6 the lot sample and replaced with a different  
7 randomly-selected meter and not more than two lot  
8 sample meters operating outside of the accuracy band  
9 width of 95 percent to 105 percent at either test  
10 load point shall be removed and replaced from the lot  
11 sample."

12 Q. And is that language which your company's  
13 policy adopts the language that dictates your  
14 operations in removing outlying samples from your  
15 meter test lots?

16 A. Yes, it is.

17 MR. CALLISTO: No further questions.

18 CHAIRPERSON HUSER: Mr. Callisto, do you  
19 wish to move IPL Hearing Exhibit 5 into the record?

20 MR. CALLISTO: So moved.

21 CHAIRPERSON HUSER: Is there any objection?

22 (No response.)

23 CHAIRPERSON HUSER: Hearing none, it is  
24 admitted.

25

1 (IPL Hearing Exhibit 5 was offered  
2 and received in evidence.)

3 CHAIRPERSON HUSER: I am going to move back  
4 to Lipman Hearing Exhibits 1, 2, 3, and 6, and I'm  
5 going to state that Lipman Hearing Exhibits--and I'm  
6 going to read them--Rainforth Supplemental Rebuttal  
7 Exhibit 0 is Lipman Hearing Exhibit 7. And  
8 subsequent to that, all of the Rainforth exhibits  
9 which were--to his testimony are entered  
10 as--Supplemental Rebuttal Exhibit P is Lipman Hearing  
11 Exhibit 8, Supplemental Rebuttal Exhibit Q is Lipman  
12 Hearing Exhibit 9, Supplemental Rebuttal Exhibit R is  
13 Lipman Hearing Exhibit 10, Supplemental Rebuttal  
14 Exhibit S is Lipman Hearing Exhibit 11, Supplemental  
15 Rebuttal Exhibit T is Lipman Hearing Exhibit 12.

16 Rebuttal--Rainforth Rebuttal Exhibit A is  
17 Lipman Hearing Exhibit 13, Rebuttal Exhibit AA is  
18 Lipman Hearing Exhibit 14, Rebuttal Exhibit B is  
19 Lipman Hearing Exhibit 15, C is Lipman Hearing  
20 Exhibit 16, D is 17, E is 18, G is 19, H is 20, I is  
21 21, J is 22, K is excluded, L is 23, M is excluded,  
22 and N is 24.

23 Is there any objection to the admission of  
24 Lipman Hearing Exhibits 1 through 24--

25 MR. CALLISTO: No.

1 CHAIRPERSON HUSER: --excluding 4 and 5?

2 MR. CALLISTO: I'm sorry. I didn't follow  
3 directly but I assume that's--you're doing it the way  
4 we represented the stipulation, and with that  
5 understanding, no objection.

6 CHAIRPERSON HUSER: I just wanted it on the  
7 record.

8 MR. CALLISTO: Understood.

9 CHAIRPERSON HUSER: Is there any objection?  
10 Mr. Marcus?

11 MR. MARCUS: Your Honor, excuse me, I think  
12 there are also Rainforth Supplemental Rebuttal  
13 Exhibits, and I don't know if you want those also.  
14 Those have been stipulated to be hearing exhibits.

15 CHAIRPERSON HUSER: I did Supplemental  
16 Rebuttal P, Q, R, S, and T.

17 MR. MARCUS: Okay.

18 CHAIRPERSON HUSER: I'm not aware that I  
19 missed anything.

20 MR. MARCUS: That may be my fault because I  
21 didn't hear any of those, so...

22 CHAIRPERSON HUSER: Mr. Marcus, you have a  
23 day-and-a-half to let me know if I'm wrong.

24 Hearing no objection, the hearing exhibits  
25 are admitted.

1 (Lipman Hearing Exhibits 1 through  
2 3 and 6 through 24 were received in  
3 evidence.)

4 CHAIRPERSON HUSER: Ms. Tipton and any other  
5 intervenors, if there is any witness that needs to go  
6 today, when we come back from lunch I need you to  
7 identify the same for me.

8 When we return, Mr. Hanson and Mr. Kitchen  
9 need to be ready to take the stand.

10 MR. MARCUS: Your Honor, I had some follow-  
11 up to Mr. Callisto's questions and one follow-up to  
12 the Board's questions.

13 CHAIRPERSON HUSER: Okay. Go ahead, Mr.  
14 Marcus.

15 MR. MARCUS: You want to do that now or  
16 after lunch?

17 CHAIRPERSON HUSER: We're going to get  
18 Mr. Bauer off the stand prior to us going to lunch,  
19 other than confidential.

20 RECROSS-EXAMINATION

21 BY MR. MARCUS:

22 Q. There was a question from the Board,  
23 actually, on the number of opt outs and you said  
24 there were only 6,000 and what the concern was, but  
25 you know that you have provided to customers your

1 version of the safety of RF radiation and not any  
2 contrary version; isn't that correct?

3 CHAIRPERSON HUSER: Mr. Marcus?

4 MR. MARCUS: Yes?

5 CHAIRPERSON HUSER: Could you refer me to  
6 what the Board said or Mr. Callisto said that's  
7 related to that question?

8 MR. MARCUS: I don't remember the exact  
9 question. I remember Mr. Bauer saying that the  
10 number of opt outs was only 6,000 and there wasn't a  
11 great concern of the customers about RF radiation, it  
12 was more a personal concern, a personal belief of  
13 other people. And I believe the Board was asking  
14 about the concerns of customers about AMI.

15 CHAIRPERSON HUSER: Mr. Bauer, go ahead and  
16 answer the question.

17 A. So information we provided in mailings was  
18 from reputable independent third-party entities that  
19 discussed that there was no correlation between  
20 health issues and RF from smart meters.

21 BY MR. MARCUS:

22 Q. And you know from the last hearing, though,  
23 pretty much the final question and answer from Mr.  
24 Reed--and I can read it. It's at hearing transcript  
25 page 254, line 25, to 255, line 8. And my question

1 is, "And so if a person is not at least 20  
2 centimeters away for whatever reason, that would not  
3 comply with what the FCC wants; correct?" And Mr.  
4 Reed said, "Correct."

5 "But you have not"--my question is "But you  
6 have not told the customers that the Federal  
7 Communications Commission wants people to be 20  
8 centimeters away from these smart meters; correct?"

9 MR. CALLISTO: Objection. Relevancy. This  
10 is an issue in the NSMA docket where the customer  
11 notice specifically is at issue, and this particular  
12 issue was contested by IPL and other parties, so...

13 CHAIRPERSON HUSER: And, Mr. Marcus, I agree  
14 with Mr. Callisto and Board Member Wagner and I  
15 apologize. I'm the one that asked that question and  
16 sent us down this track but it is not relevant to  
17 this proceeding.

18 BY MR. MARCUS:

19 Q. Mr. Callisto asked you about the concerns  
20 of customers and maybe the benefits to customers and  
21 you recited a number of benefits that come, O & M  
22 savings, and things of that nature. Do you recall  
23 that?

24 A. I do.

25 Q. But you didn't tell the customers, who are

1 concerned about costs, the number one thing, and that  
2 is that over a 15-year period it's going to cost you  
3 more out of your pocket than benefits in terms of  
4 just financial analysis; correct?

5 A. That's what a proceeding such as this type  
6 is for. We don't tell customers when we're coming  
7 out to rebuild the electric distribution line in  
8 front of their house that costs will rise associated  
9 with that, either. So that's what this proceeding is  
10 for.

11 Q. What I'm getting at, you went out, you  
12 talked to customers apart from this proceeding and  
13 what they may learn, you went out beginning in 2017,  
14 at least, and had a lot of meetings around the state  
15 and talked to customers about the great benefits of  
16 smart meters; correct?

17 A. I believe what you're referring to is gas  
18 rate case comment hearings. The only public meeting  
19 that we had in a big forum was in Fairfield in  
20 November of 2017. That was the only meeting we had  
21 in a large forum. We did mailings to customers, we  
22 talked to customers ad hoc in terms of city councils  
23 or things like that.

24 Q. Did you ever tell them that the costs are  
25 going to exceed the financial benefits?



1 A. No.

2 Q. Okay. But if you had looked at the Black &  
3 Veach analysis and done that by 2017, and you knew  
4 that you had eliminated the return, the financial  
5 aspects, the rate of return, you'd have known that  
6 the cost exceeded the benefits; correct?

7 A. Yes.

8 MR. MARCUS: I have no further questions.

9 CHAIRPERSON HUSER: Any of the parties that  
10 have any witnesses that need to go yet today, when we  
11 come back from lunch, which will be at 2:30--

12 MR. CALLISTO: Your Honor, may I just ask  
13 one thing since we have microphones here? If there's  
14 any parties that want to talk to me about the draft  
15 motion that I put out this morning, please come see  
16 me at lunch. If you have any objections to it, we  
17 can chat about that.

18 Thank you.

19 CHAIRPERSON HUSER: Okay. Any questions?

20 (No response.)

21 CHAIRPERSON HUSER: We will reconvene at  
22 2:30.

23 (Recess at 1:25 p.m., until 2:30 p.m.)  
24  
25

1                               AFTERNOON SESSION                               (2:30 p.m.)  
2                               CHAIRPERSON HUSER:   The Iowa Utilities Board  
3                               is back in session.

4                               I know that there were a couple of issues,  
5                               Mr. Callisto. Do you have any additional information  
6                               on the timeline?

7                               MR. CALLISTO:   Your Honor, I have--let me  
8                               give you the representation I have so far from folks  
9                               and I'll--let me take a step back. There's a  
10                              suggestion that we change the date for the surreply  
11                              brief from October 25th to two days earlier, to  
12                              October 23rd. I spoke to the two parties who that is  
13                              most likely to impact, which is Lipman and DAG, and  
14                              they're both fine with that.

15                             I have heard from IBEW, ITC, LEG, OCA,  
16                             Lipman, IBEC, and of course IPL. I have not heard  
17                             from any other parties. I guess I'd ask here, if  
18                             it's okay with the Board, if anybody else has an  
19                             objection to that? Otherwise, we can call it a  
20                             consensus document and then IPL would have that  
21                             loaded up on the Board's website today.

22                             CHAIRPERSON HUSER:   Is there any objection?

23                             (No response.)

24                             CHAIRPERSON HUSER:   Hearing none from the  
25                             parties, please have that uploaded.

1 MR. CALLISTO: We will.

2 CHAIRPERSON HUSER: All right. Ms. Tipton,  
3 do you have a preference on where in the order of  
4 Hanson, Kitchen, Nielsen, or Vognsen that you want  
5 your witness to be presented?

6 MS. TIPTON: We would like to get both  
7 Martin-Schramm and Osterberger on today, if possible.  
8 Martin-Schramm for sure and Osterberger if at all  
9 possible so that they can leave town.

10 With respect to that order of witnesses, I  
11 don't think it matters. Wherever the Board finds it  
12 most convenient to have them.

13 CHAIRPERSON HUSER: Ms. Easler, Mr. Callisto,  
14 you don't have a problem with wherever I--okay.  
15 Great.

16 Having heard that, you need to be aware that  
17 the Board is determined to go through without dinner  
18 tonight, but we are not planning on breaking for  
19 dinner. Therefore, we have a shake coming at about  
20 6:15, so there will be a break about then so you know  
21 that--5:30? I thought we said 6:15. Okay, 5:30,  
22 sorry.

23 Mr. Callisto, you may call your witness.

24 MR. CALLISTO: IPL calls Lee Hanson.

25 CHAIRPERSON HUSER: Mr. Hanson, please raise

1 your right hand.

2 LEE R. HANSON,  
3 called as a witness by Counsel for IPL, being first  
4 duly sworn by Chairperson Huser, was examined and  
5 testified as follows:

6 CHAIRPERSON HUSER: You may be seated.  
7 Mr. Callisto.

8 DIRECT EXAMINATION

9 BY MR. CALLISTO:

10 Q. Mr. Hanson, did you cause to be filed direct  
11 and rebuttal testimony in this case?

12 A. Yes, I did.

13 Q. Try to answer again.

14 A. Yes, I did.

15 Q. And if asked the same questions, would you  
16 give the same answers today?

17 A. Yes, I would.

18 MR. CALLISTO: Your Honor, Mr. Hanson is the  
19 appropriate witness to answer the Board's questions  
20 of yesterday concerning the cost and expenditures on  
21 Marshalltown Solar, and I think the specific question  
22 was why the larger spend on solar as compared to the  
23 original \$3 million. We have a document that would  
24 help inform his answer on that, which I would like to  
25 make an exhibit.

1 CHAIRPERSON HUSER: Are you also going to  
2 have him explain the process IPL used to determine  
3 that the Marshalltown Solar project was a reasonable  
4 and cost-effective alternative?

5 MR. CALLISTO: Yes.

6 CHAIRPERSON HUSER: Thank you.

7 MR. CALLISTO: And this will be, if my  
8 numbering has kept up with me, IPL Hearing Exhibit 6  
9 and it does consist of two documents to upload as  
10 one.

11 BY MR. CALLISTO:

12 Q. Mr. Hanson, you've been provided what has  
13 been marked as IPL Hearing Exhibit 6 consisting of  
14 two documents. The first on top dated June 13, 2018,  
15 is a letter to EPA from IPL. And underlying that is  
16 a document dated May 3rd, 2018, to a mail list. Both  
17 address the same topic, which is the solar  
18 photovoltaic project at Marshalltown.

19 Could you please describe generally what  
20 these two documents cover in terms of topic and IPL  
21 request and conclusions?

22 A. Sure. At a high level, what had taken place  
23 was some discussions we had in regards to some  
24 environmental mitigation plans that we had with the  
25 EPA and some other stakeholders, originally resulted

1 in a couple different projects. One was the  
2 Marshalltown solar project and we also had one that  
3 looked at a biodigester type of project. We went out  
4 for bids on both of those projects and through that  
5 activity we received no interest on the biodigester  
6 project.

7 And so at that point we filed on May 3rd a  
8 request for the EPA and the others to consider taking  
9 what was going to be that environmental mitigation  
10 project and place that into the MGS solar project and  
11 make it one project instead of two projects. And the  
12 thought process was it would be--it would give us  
13 better bids just due to economies of scale, if you  
14 would, for the solar project at Marshalltown.

15 And we did receive the approval and their  
16 agreement and alignment on June 13th, which was the  
17 letter on top. With that we proceeded at that point  
18 to go back out to the market for bids on doing the  
19 Marshalltown solar project.

20 Q. I misspoke originally. The top is actually  
21 a letter from EPA to Alliant Energy, as you just  
22 represented.

23 On your last point, when you went out for  
24 bid, please describe for the Board what the process  
25 was that led ultimately to the decision to build at

1 Marshalltown in terms of how you got the company  
2 under contract?

3 A. Well, we built at Marshalltown, to answer  
4 your one question, based upon we had property there  
5 and it was really close to the interconnection. It  
6 also would kind of help offset some of the aux power  
7 load we would have at Marshalltown.

8 Q. By "aux" you mean auxiliary?

9 A. Auxiliary power, so it would be kind of  
10 equal to that. But we did our typical put-together,  
11 good spec, and go out to the marketplace and go out  
12 and bid that work and then go through the evaluation  
13 process and award that work and that work is in  
14 process as we speak.

15 MR. CALLISTO: Thank you. No further  
16 questions for this topic or for anything else.

17 CHAIRPERSON HUSER: In your testimony, do  
18 you mean that the reason you went with a larger  
19 project is because it would give you better pricing  
20 on the bids, is that what you mean by that?

21 THE WITNESS: That was part of the benefit  
22 we realized. We had agreed to do two projects and  
23 there was nobody interested in providing a  
24 biodigester, but we were obligated through the  
25 environmental mitigation discussions we had to do the

1 two projects. So we asked to not do the biodigester  
2 project and let us take what we agreed to do there  
3 and combine it into the Marshalltown solar project  
4 that we already had agreement on and it would just  
5 become larger in size, to that 5- or 6-million-dollar  
6 range.

7 CHAIRPERSON HUSER: But the two projects  
8 total you had to spend three million?

9 THE WITNESS: It was more than that. I  
10 believe it was--we'd have to look at the document and  
11 subject to verification, I thought altogether it was  
12 a little over five million, almost six million for  
13 the two combined.

14 CHAIRPERSON HUSER: Did the consent decree  
15 require that you expend 6 million or did it require  
16 that you expend the 3 million?

17 THE WITNESS: I was a part of the consent  
18 decree agreement. I thought it was the full amount,  
19 subject to verification.

20 CHAIRPERSON HUSER: Did IPL have an RFP?

21 THE WITNESS: We did an RFP for the solar,  
22 yes.

23 CHAIRPERSON HUSER: At the larger size?

24 THE WITNESS: Yes. We also did one at the  
25 smaller size and we had limited interest, but we did



1 have interest in the solar.

2 CHAIRPERSON HUSER: Do you recollect what  
3 the price was on the smaller?

4 THE WITNESS: No, I do not, without going  
5 back to verify.

6 CHAIRPERSON HUSER: Are you able to explain  
7 why IPL constructed a \$6 million solar project when  
8 the consent decree only required 3 million?

9 THE WITNESS: From my recollection it was  
10 more than three million that we had to do. It was  
11 two separate projects, one was at 3 million--looking  
12 at the--again, at a high-level, May 3rd letter, down  
13 towards the bottom I see that we had--the digester  
14 was 2.25 and I don't see what the other one was. We  
15 would have to verify.

16 CHAIRPERSON HUSER: But you believed that  
17 the consent decree required you to expend more than 3  
18 million?

19 THE WITNESS: Yes. We had two separate  
20 distinct projects that were part of that.

21 CHAIRPERSON HUSER: But it was one consent  
22 decree?

23 THE WITNESS: Yes.

24 CHAIRPERSON HUSER: What documentation was  
25 provided to the Board, OCA, or any other party to

1 verify that these costs were prudently incurred?

2 THE WITNESS: I don't have an answer for  
3 that.

4 CHAIRPERSON HUSER: Do you know who would  
5 have an answer for that?

6 THE WITNESS: It would probably be somebody  
7 out of our regulatory groups, I would imagine.

8 CHAIRPERSON HUSER: Mr. Callisto?

9 MR. CALLISTO: Yeah, just brief redirect.

10 REDIRECT EXAMINATION

11 BY MR. CALLISTO:

12 Q. I think to help the Board understand at  
13 least the sum total dollars of the agreement,  
14 Mr. Hanson, can you read the second paragraph on the  
15 first page of IPL Hearing Exhibit 6? If you would  
16 read that, please, that begins "The current digester  
17 project."

18 A. This would be on the EPA one dated the 13th?

19 Q. Correct.

20 A. It says, "The current digester project plan  
21 was approved by Region 7 EPA on June 13, 2016. IPL  
22 advertised the digester project, but stated that no  
23 bids were received. Because of the lack of bids on  
24 the digester project, IPL proposes to reallocate the  
25 2.25 million project dollars from the digester

1 project to the solar PV project. With the  
2 reallocation of funds, the Solar PV project dollars  
3 will increase to 5.25 million. The additional  
4 project funds are projected to increase the estimated  
5 generating capacity of the current project from 1.25  
6 megawatt hours to 2.5 megawatt hours. The Solar PV  
7 project site has been selected and is adjacent to  
8 IPL's new natural gas electrical generating station  
9 in Marshalltown, Iowa."

10 Q. And that next paragraph that follows what  
11 you just read, who does EPA indicate they consulted  
12 with before approving the \$5.2 million on the solar  
13 project?

14 A. "In consultation with our co-plaintiffs,  
15 Sierra Club, Linn County, and the State of Iowa, in  
16 accordance with Section XIII and Appendix A of the  
17 Consent Decree, EPA approves the proposed  
18 reallocation of project dollars and revisions to the  
19 Solar PV project plan described in Exhibit A of the  
20 revised plan."

21 Q. You understand that that approval is as to  
22 the consent decree, not the recovery of dollars?

23 A. Yes.

24 Q. And we're in front of the Iowa Utilities  
25 Board for the purpose of asking your--the company is

1 in front of the Iowa Utilities Board for the purpose  
2 of asking for cost recovery for the dollars?

3 A. Yes.

4 Q. And the Board had a question for you on the  
5 prudence of the expenditure. Why do you believe that  
6 the expenditure of dollars that IPL is requesting in  
7 this rate case on the Marshalltown generating station  
8 is in the best interest of customers?

9 A. For the PV project at Marshalltown next to  
10 the generating station, I believe it's good for  
11 customers in that there's no fuel component to it,  
12 it's solar and very strong in the marketplace today,  
13 very competitive with what the other types of  
14 generation that would be available and beneficial to  
15 customers due to the no-fuel component.

16 MR. CALLISTO: The Court's indulgence.

17 BY MR. CALLISTO:

18 Q. If I could have you turn to the second  
19 document in Hearing Exhibit 6, which is the Alliant  
20 Energy letter to a mailing list. Could you please  
21 turn to page 3, which are the ccs on that mailing  
22 list?

23 A. Okay. I have it.

24 Q. And is it accurate that one of the  
25 recipients is an Assistant Attorney General in the

1 Environmental Law Division in Des Moines?

2 A. Yes, David S. Steward.

3 MR. CALLISTO: No further questions.

4 CHAIRPERSON HUSER: The witness may step  
5 down.

6 (Witness excused.)

7 CHAIRPERSON HUSER: Mr. Callisto, you may  
8 call your next witness.

9 MR. CALLISTO: IPL calls Brent Kitchen.

10 CHAIRPERSON HUSER: Mr. Callisto, do you  
11 wish to move into evidence IPL Hearing Exhibit 6?

12 MR. CALLISTO: I will get that right one  
13 day, Your Honor. IPL moves Hearing Exhibit 6.

14 CHAIRPERSON HUSER: Is there any objection.

15 (No response.)

16 CHAIRPERSON HUSER: Hearing none, so  
17 admitted.

18 (IPL Hearing Exhibit 6 was offered  
19 and received in evidence.)

20 BRENT R. KITCHEN,  
21 called as a witness by Counsel for IPL, being first  
22 duly sworn by Chairperson Huser, was examined and  
23 testified as follows:

24 CHAIRPERSON HUSER: You may be seated.

25 Mr. Callisto.

1 DIRECT EXAMINATION

2 BY MR. CALLISTO:

3 Q. Mr. Kitchen, did you cause to be filed  
4 rebuttal testimony in this case?

5 A. Yes.

6 Q. Any changes to your testimony?

7 A. No.

8 MR. CALLISTO: The witness is available for  
9 cross. I believe there's one party who indicated  
10 they would like to cross Mr. Kitchen.

11 CHAIRPERSON HUSER: Mr. Magner?

12 MR. MAGNER: Thank you.

13 CROSS-EXAMINATION

14 BY MR. MAGNER:

15 Q. Good afternoon, Mr. Kitchen. I just have a  
16 few questions for you relating to the proposed  
17 settlement agreement that has been filed in this  
18 case. We'll just start out with it. Are you  
19 familiar generally with the proposed settlement that  
20 has been filed in this case?

21 A. Yes.

22 Q. Specifically are you familiar with the  
23 resource planning portion of the settlement, I  
24 believe that is Article IX?

25 A. Yes.

1 Q. Now, does Alliant generally conduct similar  
2 resource planning processes in other jurisdictions?

3 A. Yes.

4 Q. And is it your understanding that many of  
5 those resource plans are prepared and submitted in  
6 those other jurisdictions because they're required by  
7 law in those jurisdictions?

8 A. I don't believe we operate in a jurisdiction  
9 that requires an IRP or a resource plan at this time.

10 Q. You mentioned you have submitted them in  
11 other jurisdictions. Does that include Wisconsin as  
12 part of the--I understand it would not be an IRP but  
13 as part of their systemic efficiency analysis or  
14 their systemic analysis?

15 A. Well, Wisconsin used to have an advanced  
16 plan. It transitioned to a strategic energy  
17 assessment. We typically do resource planning  
18 processes in Wisconsin like we do in Iowa here, to  
19 justify new generating resources, controls, things  
20 like that.

21 Q. And prior to 2017, Alliant had been subject  
22 to an IRP in Minnesota; is that correct?

23 A. That's correct.

24 Q. Okay. So generally speaking Alliant has  
25 prepared these for other states where required?

1           A.     Yes, we did have a Minnesota requirement in  
2 the past.

3           Q.     And to your understanding is there a  
4 requirement in Iowa for an IRP?

5           A.     My understanding, there's not.

6           Q.     So just to refer back to Article V of the  
7 settlement, is your understanding that the resource  
8 plan outlined in this settlement is intended to  
9 address the issues unique to this proceeding? I  
10 believe that is some of the general conditions that  
11 are applicable to the settlement.

12          A.     Are you talking Article V or Article IX?

13          Q.     Article V.

14          A.     Could you restate your question, please?

15          Q.     Yes. It will be Article V, it will be on  
16 page 4, so if you could scroll down. Thank you.

17                 So at the top of page 4 it lays out--if you  
18 could just review the top of page 4, please,  
19 Mr. Kitchen, those first two paragraphs, and just let  
20 me know when you've had a chance to read through  
21 those.

22          A.     Okay.

23          Q.     So based on your knowledge of the settlement  
24 as a whole and your review of Article V and Article  
25 IX, is it your understanding that the resource plan



1 outlined here is intended to address issues that are  
2 unique to this proceeding?

3 A. Yes.

4 Q. And is it also your understanding that the  
5 settlement should not be read as to require IPL or  
6 any other utility to file a future resource plan  
7 outside of the one considered in this case?

8 A. I believe that's correct.

9 MR. MAGNER: Thank you. No further  
10 questions.

11 CHAIRPERSON HUSER: I'm just making  
12 sure--Board Member Lozier?

13 BOARD MEMBER LOZIER: Mr. Kitchen, on page 4  
14 of your testimony you talk generally about the cost  
15 of retiring assets and you say that retiring an asset  
16 is a significant decision that requires careful  
17 planning. Would you tell me about what alternative  
18 ways there are to retire an asset and how the cost of  
19 doing so is treated?

20 THE WITNESS: Sure. So typically we do a  
21 full-blown resource plan like we did in 2017 to  
22 support New Wind II. And then since then we've done  
23 some stand-alone analyses with respect to Kapp, the  
24 DAEC PPA, the Lansing unit, and then we'll do as this  
25 settlement outlines, another full-blown resource plan

1 next year and that's how, basically, we come to the  
2 determination whether a unit should be retired or one  
3 should be constructed.

4 BOARD MEMBER LOZIER: Have you had occasion  
5 to consider the use of securitization of the  
6 retirement obligations as a way of reducing the cost?

7 THE WITNESS: Yes. I believe our company is  
8 looking at securitization. However, that wouldn't  
9 necessarily fall in my area.

10 BOARD MEMBER LOZIER: Does IPL have a  
11 long-term plan with respect to the retirement of coal  
12 generation assets?

13 THE WITNESS: We will have as soon as we  
14 complete this analysis next year, yes.

15 BOARD MEMBER LOZIER: You're not there yet?

16 THE WITNESS: We're not there. Like I said,  
17 we're transitioning. We looked at Kapp, we looked at  
18 Lansing, and now we're going to do a complete  
19 analysis next year.

20 BOARD MEMBER LOZIER: Do you have a timeline  
21 for the anticipated completion of that?

22 THE WITNESS: Yeah. Per the settlement  
23 agreement, it's got to be complete by the end of next  
24 year.

25 BOARD MEMBER LOZIER: I'm sorry, end of what?

1 THE WITNESS: End of next year.

2 BOARD MEMBER LOZIER: All right. Thank you.

3 I have nothing further.

4 CHAIRPERSON HUSER: Mr. Callisto?

5 REDIRECT EXAMINATION

6 BY MR. CALLISTO:

7 Q. Just one follow up. Board Member Lozier  
8 asked you about securitization. Do you understand  
9 that there's no authority in Iowa under Iowa law for  
10 securitization?

11 A. That's my understanding.

12 MR. CALLISTO: No further questions.

13 CHAIRPERSON HUSER: The witness may step down.

14 (Witness excused.)

15 CHAIRPERSON HUSER: You may call your next  
16 witness.

17 MS. CARDON: IPL calls Jason Nielsen.

18 CHAIRPERSON HUSER: Mr. Nielsen, if you want  
19 to head back the other way. Mr. Kitchen, if you want  
20 to come back up to the stand.

21 You understand that you're still sworn in;  
22 correct?

23 MR. KITCHEN: Yes, I do.

24 BRENT KITCHEN,  
25 resumed his testimony as follows:

1 CHAIRPERSON HUSER: Board Member Wagner?

2 BOARD MEMBER WAGNER: Sorry, Mr. Kitchen, I  
3 apologize. I thought Mr. Lozier was getting to--into  
4 these questions and we moved too quick before I  
5 realized we didn't get to them.

6 With respect to the EPB, the Board--the  
7 utilities in Iowa have to file environmental plans  
8 and the Board has to approve those. So in that  
9 respect, would the supplement that's--and the  
10 agreement in this case, is that a material change to  
11 IPL's proposed EPBs?

12 THE WITNESS: I don't think it's a material  
13 change but I think we file an EPB next year, so that  
14 will be a consideration to what gets filed next year.

15 BOARD MEMBER WAGNER: Okay. So if they're  
16 going to file next year, you think that those--what's  
17 contained in there would provide sufficient time for  
18 DNR, OCA, any other intervenors that are typical  
19 intervenors in EPBs to participate?

20 THE WITNESS: We'll have to work through  
21 that and talk with the other parties because we've  
22 got a collaborative process here for the settlement  
23 agreement, so I'm sure that will be one of the things  
24 that gets talked about.

25 BOARD MEMBER WAGNER: Okay. And so the

1 settlement is really carrying the assumption that we  
2 will hold off on ruling on any of that until the next  
3 EPB is filed?

4 THE WITNESS: Yeah. I mean, possibly.

5 BOARD MEMBER WAGNER: Okay. I think that  
6 answers my questions--well, maybe not.

7 From the time the EPB is required to be  
8 filed in April, April 1st--

9 THE WITNESS: That's correct.

10 BOARD MEMBER WAGNER: --and I think  
11 according to this settlement an update on Lansing is  
12 not until a month later, how will that be handled?

13 THE WITNESS: We'll have to see where we're  
14 at in the analysis, if there's enough to put in the  
15 EPB. We might have to file a supplemental filing to  
16 the EPB after we get more information.

17 BOARD MEMBER WAGNER: All right. Thank you.

18 Hypothetically, if IPL were to phase out  
19 immediately the two most uneconomical plants, how  
20 would IPL replace that generation?

21 THE WITNESS: Well, without doing an  
22 analysis, this is purely a hypothetical. The  
23 combination--well, it possibly could be a combination  
24 of purchases, new solar, wind possibly. Primarily  
25 through renewables.

1           BOARD MEMBER WAGNER: What amount of  
2 renewables would be required to replace that amount  
3 of coal generation?

4           THE WITNESS: There again that would be a  
5 function of whether it's wind or solar. The capacity  
6 accreditation on wind is, like, 15 percent. You might  
7 get 50 percent on solar for capacity accreditation.

8           BOARD MEMBER WAGNER: So from an overall  
9 installed capacity, you have to install much more  
10 capacity than what is being retired--

11          THE WITNESS: Just on a pure capacity.

12          BOARD MEMBER WAGNER: --on a pure sense?

13          THE WITNESS: Yes.

14          BOARD MEMBER WAGNER: The environmental  
15 intervenors' testimony revolved around Lansing and  
16 the Ottumwa plant and the settlement specified  
17 emphasize on the Lansing unit. Why the decision not  
18 to emphasize the Ottumwa unit as well?

19          THE WITNESS: I don't know why the  
20 environmental intervenors would have emphasized that.  
21 I can tell you when you look at the margins on  
22 Lansing, it's one of our worst performing coal units.

23          BOARD MEMBER WAGNER: So that's why the  
24 emphasis was put on that plant versus--

25          THE WITNESS: That's the reason IPL

1 initiated its initial analysis on Lansing.

2 BOARD MEMBER WAGNER: Are there any other  
3 steps that will be taken once a decision is made to  
4 retire a unit, other than what's listed in the  
5 report?

6 THE WITNESS: In what report are you  
7 referring to?

8 BOARD MEMBER WAGNER: I believe the  
9 settlement--or the report that's required by the  
10 settlement.

11 THE WITNESS: We'll have to file an  
12 Attachment Y with MISO, obviously, before we can  
13 retire Lansing.

14 BOARD MEMBER WAGNER: And an Attachment Y is  
15 the--

16 THE WITNESS: To get clearance from MISO  
17 that we can retire without being designated a system  
18 support resource, a necessary resource.

19 BOARD MEMBER WAGNER: And MISO uses the--  
20 uses that to determine whether or not reliability is  
21 impacted, is that how they use that?

22 THE WITNESS: That's my understanding, yes.

23 BOARD MEMBER WAGNER: Okay. Thank you.

24 THE WITNESS: You're welcome.

25 CHAIRPERSON HUSER: Mr. Callisto?

1 MR. CALLISTO: Can I just have one minute,  
2 Your Honor?

3 CHAIRPERSON HUSER: Yes.

4 FURTHER REDIRECT EXAMINATION

5 BY MR. CALLISTO:

6 Q. Mr. Kitchen, if you could look at page 10 of  
7 the settlement agreement, Section IX(D)(2). Let me  
8 know when you're there.

9 A. Okay. I'm there.

10 Q. And that's a subsection on the area  
11 concerning the Lansing agreements?

12 A. That's correct.

13 Q. And in response to Commissioner Wagner's  
14 question on the EPB, that section specifically  
15 addresses the NPDES permit that IPL would have to  
16 pursue if it was going to put controls on that unit.  
17 And in that section is it accurate that they would  
18 then file a supplement to the EPB that's going to be  
19 filed in April?

20 A. Yes, that's correct.

21 MR. CALLISTO: I'm sorry. Can I have one  
22 more moment, Your Honor?

23 No further questions. Thank you.

24 CHAIRPERSON HUSER: You may now step  
25 down.



1 (Witness excused.)

2 CHAIRPERSON HUSER: Mr. Nielsen.

3 JASON P. NIELSEN,

4 called as a witness by Counsel for IPL, being first  
5 duly sworn by Chairperson Huser, was examined and  
6 testified as follows:

7 CHAIRPERSON HUSER: You may be seated.

8 Mr. Callisto--Mr. Cardon, excuse me.

9 MR. CARDON: Thank you.

10 DIRECT EXAMINATION

11 BY MS. CARDON:

12 Q. Mr. Nielsen, would you please state your  
13 name and employer for the record.

14 A. Yes. My name is Jason Nielsen and I'm  
15 employed by Alliant Energy.

16 Q. And did you file or cause to be filed direct  
17 and rebuttal testimony and associated exhibits?

18 A. Yes, I did.

19 Q. Do you have any corrections or changes to  
20 your prefiled testimony or exhibits?

21 A. No, I do not.

22 Q. Are there any issues from your testimony  
23 which were withdrawn under the settlement?

24 A. Yes, there were. IPL is withdrawing its  
25 proposal for an electric fixed amount bill as part of

1 the settlement with--settlement agreement with the  
2 settling parties. While there is a customer interest  
3 and customer need for a bill stability product, this  
4 will allow us time to work with parties or work with  
5 stakeholders on an alternative bill stability  
6 program.

7 Q. And were there renewable energy tariffs that  
8 you proposed also subject to the settlement  
9 agreement?

10 A. Yes. Yes. In addition, the IPL's renewable  
11 energy tariffs were also settled. This includes the  
12 Community Solar Program, the Renewable Energy Partner  
13 Program, and the Customer-Hosted Renewable Program.

14 The settling parties have agreed not to  
15 oppose these programs and IPL will engage in a  
16 stakeholder collaboration process for at least 18  
17 months following a Board approval. This allows  
18 parties the chance to collectively evaluate the  
19 effectiveness of the programs and also maintain  
20 dialogue around key DER issues that could be  
21 instructive for future tariff revision.

22 Q. So with that, if I were to ask you the  
23 questions in your testimony, would you give the same  
24 answers?

25 A. Yes, I would.

1 MS. CARDON: Your Honor, with the  
2 understanding that Mr. Nielsen's prefiled testimony  
3 and exhibits have been admitted into the record, IPL  
4 tenders Mr. Nielsen for Board questions.

5 CHAIRPERSON HUSER: Mr. Nielsen, the Board  
6 has a question in regards to the transportation  
7 electrification pilot and we would like to know how  
8 that's affected by this settlement.

9 THE WITNESS: The Transportation  
10 Electrification Plan is not specifically addressed in  
11 the settlement agreement or the settled revenue  
12 requirements. As the program is beneficial to  
13 customers, IPL intends to move forward with the  
14 Transportation Electrification Plan and is in the  
15 process of evaluating how it would do so within the  
16 settled revenue requirement.

17 CHAIRPERSON HUSER: But it's not currently  
18 in the settlement agreement?

19 THE WITNESS: It is not specifically  
20 addressed, not called out in any way.

21 CHAIRPERSON HUSER: Do you believe it fits  
22 into something within the settlement agreement?

23 THE WITNESS: Again, I think we're just  
24 acknowledging that IPL's intent would be to move  
25 forward with a program, a transportation

1 electrification program consistent with what we had  
2 proposed.

3 BOARD MEMBER WAGNER: Mr. Nielsen, would  
4 that mean, then, IPL plans on moving forward and  
5 putting costs of electric vehicle programs in rate  
6 base and charging customers for those programs?

7 THE WITNESS: IPL is not putting any  
8 investments in rate base. We'd be looking to recover  
9 the operating costs which would be the rebate  
10 incentives that were proposed as a part of the plan.

11 BOARD MEMBER WAGNER: From customers?

12 THE WITNESS: Yes.

13 BOARD MEMBER WAGNER: And you believe that  
14 IPL has demonstrated those benefits to all customers  
15 well enough that you're comfortable enough to  
16 implement that plan?

17 THE WITNESS: Yes. IPL did conduct a  
18 cost/benefit analysis using reasonable and  
19 appropriate assumptions and the results indicated  
20 that the programs were cost effective and beneficial  
21 for customers. We specific--in my rebuttal testimony  
22 I had included that analysis with the--particularly  
23 with the Ratepayer Impact Measured Test with a score  
24 above a 1.0 which indicates that the benefits of the  
25 program now exceed the costs of the program.

1 BOARD MEMBER WAGNER: How does IPL plan on  
2 collecting data and information to demonstrate that  
3 it is performing at a benefit/cost ratio above one?

4 THE WITNESS: I think we'd be looking at the  
5 participation in the program, seeing how--within the  
6 composition of the rebate incentives that we have  
7 proposed, where they're being delivered and measuring  
8 what type of benefits those specific applications  
9 would be delivering, as well as working with our  
10 customers to--from a customer satisfaction  
11 perspective, surveying them and understanding how the  
12 technologies are working for them.

13 And I think one of the big benefits of this  
14 program is that it also allows us to better  
15 understand the impact of electric vehicles and  
16 electrified equipment, what the impact is on our  
17 systems as well as how we can promote efficient use  
18 of EV and other electrified technologies to make our  
19 system more efficient.

20 So I think there are opportunities. This  
21 could lead us to managed charging, for example, and  
22 other opportunities to expand.

23 BOARD MEMBER WAGNER: At this time does IPL  
24 have any tariff rates for residential customers, or  
25 any other customer for that matter, that would

1 encourage EV charging at certain times? As you said,  
2 beneficial charging?

3 THE WITNESS: We do not have any specific  
4 electric vehicle rates. We had proposed one in IPL's  
5 prior electric rate case and that did not move  
6 forward.

7 There is a time-of-use option that's always  
8 available to customers so they could always move  
9 their premise to a time-of-use rate or potentially  
10 install a second meter and apply a time-of-use rate--  
11 or a time-of-day rate to that second meter which  
12 would presumably be used for EV charging.

13 BOARD MEMBER WAGNER: In your analysis of  
14 costs and benefits, was any time-of-use rates or any  
15 of those--I guess maybe summarize what that analysis  
16 looked at as benefits.

17 THE WITNESS: From what perspective? Just  
18 from the overall ratepayer perspective or--

19 BOARD MEMBER WAGNER: From the standpoint  
20 that you have said the benefits outweigh the costs.  
21 What are some of the benefits, the value of those  
22 benefits? How was that value determined as to costs?

23 THE WITNESS: Really the big benefit, the  
24 large benefit is really the incremental load that  
25 we're able to bring onto our system with minimal

1 additional capacity required. And the way that can  
2 be done is through time-of-use rates which would  
3 incent off-peak charging, where we could use--where  
4 customers could charge at an off-peak period better  
5 utilizing an abundance of wind resources available at  
6 the time, while also using that incremental sales  
7 volume and load and revenues to help socialize  
8 utility-fixed costs.

9 BOARD MEMBER WAGNER: Does IPL have a  
10 time-of-use rate currently?

11 THE WITNESS: Yes, it does.

12 BOARD MEMBER WAGNER: Do you know about how  
13 many customers are utilizing that time-of-use rate  
14 today?

15 THE WITNESS: Currently there are only about  
16 4 percent of residential customers. So about 14 to  
17 15 thousand customers are on a time-of-day rate,  
18 residential, in Iowa.

19 BOARD MEMBER WAGNER: Do you know--I'd be  
20 surprised if you do, but do you know how many of  
21 those are EV owners, or what percentage of EV owners  
22 are also on a time-of-use rate?

23 THE WITNESS: I don't specifically. We do  
24 have some information from IPL's Shareholder-Funded  
25 Transportation Electrification Plan where it

1 indicated that approximately 17 percent of the  
2 customers that have accepted an EV rebate were on a  
3 time-of-day rate. So it's a little bit more than, I  
4 guess, typical, but still a long ways to go.

5 BOARD MEMBER WAGNER: Yeah. In your  
6 analysis, what percentage of EV owners did you  
7 use--would be on time-of-use? Did you use that same  
8 percentage or a different number?

9 THE WITNESS: We used--we kept it at a  
10 standard rate, meaning we did not assume any  
11 time-of-day use in the analysis that we submitted  
12 just under that--knowing that 4 percent of our  
13 customers, or the vast majority of our customers, are  
14 still not on a time-of-day rate.

15 BOARD MEMBER WAGNER: And what is the total  
16 costs in that program that you anticipate?

17 THE WITNESS: We have proposed \$2.2 million  
18 in annual spending for rebate incentives as well as  
19 some funds for customer education and marketing  
20 efforts.

21 BOARD MEMBER WAGNER: Do you know in that  
22 program currently and, I guess, moving forward, what  
23 is the current rebate amount and what is the planned  
24 rebate amount moving forward?

25 THE WITNESS: Are you just asking about



1 electric vehicles?

2 BOARD MEMBER WAGNER: Yes. Yes. Sorry.

3 THE WITNESS: I do have that in my  
4 testimony.

5 BOARD MEMBER WAGNER: All right. You don't  
6 have to answer, then, if it's in your testimony.

7 THE WITNESS: It is in my testimony.

8 CHAIRPERSON HUSER: Refer to where in your  
9 testimony.

10 THE WITNESS: From pages 30 to 31 is the  
11 first reference of the rebate incentives for the  
12 various electrified technologies that we are  
13 proposing. I do not have on-hand with me what our  
14 existing rebate incentives are under the shareholder-  
15 funded program.

16 BOARD MEMBER WAGNER: Based on the website  
17 it looks like the proposed rebates are higher than  
18 what is currently being offered; is that correct?

19 THE WITNESS: I believe they are slightly  
20 higher, yes.

21 BOARD MEMBER WAGNER: What is the purpose  
22 for that?

23 THE WITNESS: I think that was just  
24 additional amounts to secure the transaction, meaning  
25 an additional sweetener.

1           BOARD MEMBER WAGNER: If the Board were to  
2 require that IPL demonstrate that the EV incentives  
3 have provided the anticipated savings or benefits to  
4 all customers, is that something IPL would be able to  
5 do.

6           THE WITNESS: Could you restate your  
7 question, please?

8           BOARD MEMBER WAGNER: So we've got  
9 estimates, we've got analyses that says that's a  
10 cost/benefit ratio greater than 1, or benefit/cost  
11 ratio, excuse me, greater than 1. If the Board were  
12 to require that IPL prove after a period of time that  
13 that was indeed the case, does IPL have the  
14 capability to do that?

15           THE WITNESS: I believe we would have the  
16 ability to report on the results of the program and  
17 kind of--and do a postmortem of did we come close to  
18 the original estimates.

19           BOARD MEMBER WAGNER: If the Board were to  
20 require that as part of the condition of allowing IPL  
21 to do this program, would you still continue with the  
22 program?

23           THE WITNESS: Yes.

24           BOARD MEMBER WAGNER: I think that's all the  
25 questions I have. Thank you.

1 CHAIRPERSON HUSER: Are you familiar at all  
2 with OCA Kruger's testimony on the UI Planner?

3 THE WITNESS: I am not.

4 CHAIRPERSON HUSER: Do you believe that--are  
5 you familiar with the UI Planner?

6 THE WITNESS: In my prior role in finance I  
7 am familiar with it, but I--in my current role, I do  
8 not work with it.

9 CHAIRPERSON HUSER: Just say you're going to  
10 kick this one to Vognsen and we'll go with that.

11 BOARD MEMBER LOZIER: Mr. Nielsen, you said  
12 that you currently have time-of-use customers.

13 THE WITNESS: Yes.

14 BOARD MEMBER LOZIER: Do they have a second  
15 meter?

16 THE WITNESS: I do not know. I don't have  
17 that information. You're talking about how many of  
18 our EV charging customers have a second meter or  
19 customers in general?

20 BOARD MEMBER LOZIER: No. You just said you  
21 have time-of-use customers now.

22 THE WITNESS: Yes.

23 BOARD MEMBER LOZIER: And whether they have  
24 an EV charging station in their house or not, do you  
25 know if they have a second meter?

1           THE WITNESS: I do not. I don't know which  
2 customers that may have participated have, but we  
3 could probably get that information.

4           BOARD MEMBER LOZIER: Is it necessary for an  
5 EV charging station in a residence to have a second  
6 meter in order to have time-of-use rates?

7           THE WITNESS: No, it is not. I bring that  
8 up merely as an option that some customers may have  
9 anxiety about moving their entire household from  
10 standard rates and moving their whole house to a  
11 time-of-day rate, meaning they might have a family at  
12 home during the day, they may be nervous about moving  
13 their whole premise. So one option for them would be  
14 to install a second meter which would basically only  
15 go to the garage and they could--that's where their  
16 charger would be attached.

17           BOARD MEMBER LOZIER: With AMI technology,  
18 would that assist a customer in identifying when  
19 off-peak electric consumption is being used?

20           THE WITNESS: Could you restate your  
21 question, please?

22           BOARD MEMBER LOZIER: I hope so. Would an  
23 AMI meter be useful to help a customer identify  
24 exactly when electric--electricity is being consumed  
25 during peak hours and off-peak hours? Is that part

1 of the functionality of an AMI meter?

2 THE WITNESS: I personally am not as  
3 familiar, but it's my understanding that it would.

4 BOARD MEMBER LOZIER: All right. Thank you.

5 CHAIRPERSON HUSER: Give the Board a minute.  
6 Mr. Callisto--Mr. Cardon?

7 MS. CARDON: Yes?

8 CHAIRPERSON HUSER: Would you find out for  
9 me who can ask a question--who can answer the  
10 question and give us an opinion on the UI Planner and  
11 Mr. Kruger's testimony?

12 MS. CARDON: Yes. I believe that would be  
13 Mr. Michek, but--subject to confirming with him.

14 CHAIRPERSON HUSER: Would you please confirm  
15 with him before I let Mr. Nielsen off the stand?

16 MS. CARDON: Yes.

17 Just to confirm your question, that was just  
18 on whether--the question on the regulatory module of  
19 the UI Planner?

20 CHAIRPERSON HUSER: Yes.

21 MR. CARDON: Then that would be Mr. Michek.

22 CHAIRPERSON HUSER: Do you have any redirect  
23 for the witness?

24 MS. CARDON: Yes, I do have a few questions.

25 CHAIRPERSON HUSER: You may proceed.

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REDIRECT EXAMINATION

BY MS. CARDON:

Q. Mr. Nielsen, you were asked a few questions about the Transportation Program.

A. Yes.

Q. And you indicated that IPL initially proposed the program as a \$2.2 million program?

A. Yes.

Q. And can you turn to your direct testimony, page 39?

A. One moment. Yes.

Q. Would you please read the sentence starting on line 16? It starts "The proposed"?

A. "The proposed Transportation Electrification Plan will become a fully operational program subject to cost recovery if the Board approves this proposal."

Q. And is that still IPL's intention?

A. Yes.

Q. As to the amount of the program, I believe you indicated that the amount going forward would be subject to review based on the lower revenue requirement in this proceeding; is that right?

A. Yes.

Q. So the total amount of the program is still

1 to be decided?

2 A. Yes. Yeah. Just the amount we had  
3 originally proposed or had provided in rebuttal was  
4 2.2 million.

5 Q. And so given the lower revenue requirement  
6 associated with the settlement agreement, the total  
7 amount for this program may be lower?

8 A. Could be, yes.

9 Q. And there was some additional questions on  
10 the rate base associated with this program. Can you  
11 just confirm that there is no rate base associated  
12 with this program?

13 A. There is none.

14 Q. So this is a dollar-per-dollar program,  
15 there's no--

16 A. Correct.

17 MS. CARDON: No further questions.

18 BOARD MEMBER WAGNER: Mr. Nielsen, when you  
19 say this is a dollar-for-dollar program, how are  
20 these costs recovered by customers? Actually I  
21 should not say by customers. By IPL?

22 THE WITNESS: This would be treated like any  
23 typical base rate O & M dollar. It would be  
24 recovered from customer rates as any base rate O & M  
25 line item.

1 BOARD MEMBER WAGNER: All right. Thank you.

2 CHAIRPERSON HUSER: Mr. Dunbar, I'll get to  
3 you in a moment. Mr. Dunbar, did you mean to have  
4 your hand raised?

5 MR. DUNBAR: Perhaps I should frame this as  
6 an objection, but I think a clarifying question is  
7 more appropriate with regard to the redirect that  
8 just occurred, if I may?

9 CHAIRPERSON HUSER: You may.

10 MR. DUNBAR: Thank you, Your Honor. With  
11 regard to what counsel was just asking Mr. Nielsen  
12 about, the \$2.3 million budget for the Transportation  
13 Electrification Program potentially being lowered as  
14 the result of the settlement agreement, there is  
15 nothing in the settlement agreement that mentions the  
16 Transportation Electrification Program impact. At  
17 the top of page 4, "This agreement is intended to  
18 relate only to the specific matters referred to  
19 herein. No party waives any claim or right which it  
20 may otherwise have with respect to any matter not  
21 expressly provided for herein."

22 So as I said, I'm not sure this is  
23 appropriately framed as an objection or a  
24 clarification, but we would object to IPL changing  
25 its position on the budget for this program via a



1 settlement agreement that doesn't mention this  
2 program.

3 CHAIRPERSON HUSER: I'm going to take it as  
4 an objection and we'll get back to whether or not you  
5 have any questions for the witness.

6 So there is an objection, Mr. Cardon.

7 MS. CARDON: Yes, Your Honor. The  
8 settlement agreement sets forth a total revenue  
9 requirement for IPL. The Transportation Program is  
10 an operation and maintenance expense, as Mr. Nielsen  
11 indicated a dollar-per-dollar, and so it would come  
12 out of the operation and maintenance.

13 Because the total revenue requirement is  
14 established by the settlement agreement, that's why  
15 IPL is evaluating the total amount of O & M that can  
16 be dedicated to this program. It's obviously up to  
17 the Board whether it approves the program.

18 CHAIRPERSON HUSER: Mr. Cardon, the reason  
19 the Board is asking the question is we were trying to  
20 figure out if the transportation electrification  
21 pilot is affected by the settlement.

22 MS. CARDON: Yes, Your Honor, that's why  
23 Mr. Nielsen is providing testimony about the effect  
24 the settlement would have on the Transportation  
25 Program.

1 CHAIRPERSON HUSER: So, Mr. Dunbar, knowing  
2 that they--hearing what just has been stated, what  
3 are your statements?

4 MR. DUNBAR: Well, Your Honor, respectfully  
5 I suppose at this point the most we would ask is that  
6 we would be permitted to revoke our notice that we  
7 filed on Friday morning of last week notifying the  
8 Board that we take no position on the settlement.

9 As I noted, the settlement agreement doesn't  
10 say anything about the Transportation Electrification  
11 Program which was the entire reason we felt it was  
12 appropriate to file that notice of having no  
13 position. But I feel that what Mr. Cardon has  
14 explained--I mean, he's just explaining IPL's  
15 position, which we, of course, respect, but the  
16 understanding that he just presented to the Board  
17 changes our position with respect to the settlement  
18 agreement.

19 So I guess that would be the request, that  
20 we be permitted to have deemed withdrawing that notice.

21 CHAIRPERSON HUSER: Mr. Dunbar, do  
22 you--you've made your statement on the record. Do  
23 you have any questions for this particular witness  
24 or do you need us to take a break?

25 MR. DUNBAR: I'm sorry. I cut you off, Your

1 Honor. I missed the last part of your statement.

2 CHAIRPERSON HUSER: Or do you need me to  
3 take a ten-minute break?

4 MR. DUNBAR: I don't believe a break is  
5 necessary. I would greatly appreciate the opportunity  
6 to ask just a couple questions of Mr. Nielsen.

7 CHAIRPERSON HUSER: You may proceed.

8 MR. DUNBAR: Thank you, Your Honor. For the  
9 record my name is Mr. Dunbar. I represent  
10 ChargePoint in this proceeding.

11 RECROSS-EXAMINATION

12 BY MR. DUNBAR:

13 Q. Mr. Nielsen, do you have experience with IPL  
14 requesting for Board approval of other types of  
15 incentive programs?

16 A. I do not within the context of asking for  
17 recovery through base rates.

18 Q. Okay. Thank you.

19 And is it your understanding that generally  
20 if the Board approves a program for which IPL has  
21 sought approval, that the Board's approval means that  
22 the company must go out and provide that program to  
23 its customers?

24 A. My understanding was similar to  
25 Mr. Cardon's, that this was a revenue requirement

1 issue, within the context of a settled revenue  
2 requirement, where it was not specified and it's  
3 somewhat at the utility's discretion on how to move  
4 forward with it.

5 Q. Okay. So it's your position that if the  
6 Board approves a program that IPL says it's going to  
7 offer to its customers, that approval means that IPL  
8 could go out and offer the program, offer the program  
9 but offer fewer incentives, or maybe even not offer  
10 anything at all? Is that your understanding?

11 A. Let me answer it this way: If the Utilities  
12 Board said or approved a program of 2.2 million, we  
13 would probably set up a program based around \$2.2  
14 million in spend. However, that's not what was  
15 reflected or included in the settlement agreement.

16 Q. Okay. So let me ask the question in a  
17 slightly different way. If the Board approves the  
18 settlement agreement and approves your request for  
19 \$2.3 million for the Transportation Electrification  
20 Program as explained in your testimony, it's your  
21 position that if the Board approves those requests,  
22 IPL could potentially not offer any incentives for  
23 charging stations at all; is that your position?

24 A. I don't understand your question.

25 Q. Well, a moment ago you said that it's your

1 understanding that if the commission--excuse me--if  
2 the Board approves the settlement agreement, IPL  
3 would have discretion over how much to spend on the  
4 program; is that correct?

5 A. Yes.

6 Q. So if the company has discretion, in it's  
7 discretion it could decide not to fund any incentives  
8 at all; is that correct?

9 A. It could, but that was the purpose of my  
10 testimony, was to clarify that it's IPL's intent to  
11 move forward with the program and that we are in the  
12 process of evaluating what we can do within the  
13 confines of the settled revenue requirement.

14 Q. Okay. But it's--thank you for that.

15 But it's your belief that Board approval of  
16 this program does not mean that you're required to do  
17 the program; is that correct?

18 A. I'll answer it this way: If it's an  
19 ordering point, we would implement the program as  
20 ordered by the Board.

21 Q. Okay. Thank you. That's helpful as well.  
22 Including at the full \$2.3 million per year, if it  
23 were an ordering point, as you said?

24 A. If it was stipulated by the Utilities Board,  
25 then probably would.

1 MR. DUNBAR: Thank you very much,  
2 Mr. Nielsen.

3 Your Honor, I have no further questions. I  
4 appreciate the opportunity.

5 MS. CARDON: Mr. Nielsen, if I can--

6 CHAIRPERSON HUSER: Mr. Cardon, go ahead.

7 MS. CARDON: Thank you.

8 FURTHER REDIRECT EXAMINATION

9 BY MR. CARDON:

10 Q. Mr. Nielsen, if I can clarify a point that  
11 was asked. The initial request was 2.2 million; is  
12 that right, not 2.3?

13 A. I'll say that the final request was 2.2  
14 million.

15 Q. And just to clarify what we're looking for  
16 in this proceeding, is for the Board to authorize IPL  
17 to implement the program, not looking for a specific  
18 revenue requirement--

19 A. Correct.

20 Q. --from the Board--

21 A. Correct.

22 Q. --other than approval of the settlement  
23 agreement revenue requirement?

24 A. Yes.

25 MS. CARDON: No further questions.

1 BOARD MEMBER WAGNER: Mr. Nielsen, in your  
2 analysis did IPL determine what the cost to all  
3 customers would be for this program?

4 THE WITNESS: We did not. You're talking  
5 like a bill impact or a--

6 BOARD MEMBER WAGNER: Yeah.

7 THE WITNESS: We did not quantify that.

8 BOARD MEMBER WAGNER: Okay. Thank you. I  
9 guess before I-- Would it be too simple to take  
10 the--let's say it is 2.3 million, and divide by the  
11 number of customers, or number of meters, would that  
12 be too simple of a calculation?

13 THE WITNESS: That would be the cost impact.  
14 It wouldn't capture the effects of the incremental  
15 load.

16 BOARD MEMBER WAGNER: All right. Thank you.

17 CHAIRPERSON HUSER: Do you have any follow  
18 up to that?

19 MS. CARDON: No follow up, Your Honor.

20 CHAIRPERSON HUSER: The witness may step  
21 down.

22 THE WITNESS: Thank you.

23 (Witness excused.)

24 CHAIRPERSON HUSER: Ms. Tipton?

25 MS. TIPTON: Yes, Your Honor?

1 CHAIRPERSON HUSER: Are you prepared to call  
2 your first witness? Would you like a five-minute  
3 break? A ten-minute break? We can break.

4 MS. TIPTON: Yes. Thank you.

5 CHAIRPERSON HUSER: We will reconvene at--in  
6 15 minutes, or as soon as all three board members  
7 have returned, and Ms. Tipton will call her witnesses.

8 (Short recess.)

9 CHAIRPERSON HUSER: The Iowa Utilities Board  
10 is back in session.

11 Ms. Tipton, you may call your first witness.

12 MS. TIPTON: DAG calls David Osterberg.

13 CHAIRPERSON HUSER: Mr. Osterberg.

14 DAVID OSTERBERG,  
15 called as a witness by Counsel for DAG, being first  
16 duly sworn by Chairperson Huser, was examined and  
17 testified as follows:

18 CHAIRPERSON HUSER: You may be seated.

19 Ms. Tipton.

20 MS. TIPTON: Thank you, Your Honor.

21 DIRECT EXAMINATION

22 BY MS. TIPTON:

23 Q. Good afternoon, Mr. Osterberg. Are you the  
24 same David Osterberg that filed direct and  
25 surrebuttal testimony in this docket?



1 A. I am.

2 Q. Is your microphone on?

3 A. I don't know. I am. There's a green light  
4 here.

5 CHAIRPERSON HUSER: Thank you, Mr. Long.

6 THE WITNESS: Now you can hear me, I hope.

7 BY MS. TIPTON:

8 Q. So, yes, you are the same David Osterberg?

9 A. I am the same person, yes.

10 Q. All right. And you had no exhibits?

11 A. None.

12 Q. Do you have any corrections to make to your  
13 testimony?

14 A. I do. One's a little funny. On page 4 at  
15 the bottom--it's just a footnote. I put down the  
16 wrong year.

17 Q. Is this your direct testimony?

18 A. This is my direct, not my surrebuttal. Page  
19 4 of the direct. It's just a reference to a Lazar  
20 and Gonzales paper and it's 2015 not 2019. The one  
21 that matters, though, is on page 9--

22 Q. Excuse me. Go back. This is on page 4 you  
23 said?

24 A. That's right.

25 Q. Tell me the correction again.

1           A.     The correction is just to the year that I  
2 footnoted in an article.

3           Q.     And what's the correct year?

4           A.     '15, 2015.

5           Q.     Thank you. And your next correction?

6           A.     The next one is on page 9.

7           Q.     Of your direct?

8           A.     Of the direct, line 14.

9           Q.     All right.

10          A.     That was a subtraction error. \$11:50 is  
11 the present fixed charge and I lowered it by \$1.35.  
12 The answer should be \$10.15.

13          Q.     On which line?

14          A.     Line 14.

15          Q.     Okay. \$10.15?

16          A.     Yes.

17          Q.     Anything else?

18          A.     No.

19                 MS. TIPTON: Your direct and surrebuttal  
20 testimony have been spread on the record by  
21 stipulation and at this point we tender Mr. Osterberg  
22 for cross.

23                 CHAIRPERSON HUSER: Mr. Callisto?

24                 MR. CALLISTO: Your Honor, my cross is  
25 limited to authenticating a document through

1 Mr. Osterberg. I have a new exhibit. This will be  
2 IPL Hearing Exhibit 6.

3 CHAIRPERSON HUSER: Would that be 7,  
4 Mr. Callisto?

5 MR. CALLISTO: That will be 7, though I  
6 can't remember what 6 is.

7 CHAIRPERSON HUSER: It's in the record. I  
8 admitted it. It was the EPA report.

9 MR. CALLISTO: Thank you, Your Honor.

10 CHAIRPERSON HUSER: Ms. Tipton, do you have  
11 a copy?

12 MS. TIPTON: I do, Your Honor. Thank you.

13 CROSS-EXAMINATION

14 BY MR. CALLISTO:

15 Q. Mr. Osterberg, you've been handed what's  
16 been marked as IPL Hearing Exhibit 7.

17 A. Yes, I have.

18 Q. And this is--if you could refer to your  
19 direct testimony, please, at page 6.

20 A. Yes, I have it.

21 Q. And is this the information that was used to  
22 inform, that is the document I just presented you,  
23 IPL Hearing Exhibit 7, is this the document that was  
24 used to inform your testimony on lines 4 through 6 of  
25 your direct testimony? And that specifically is

1 referenced in footnote 11.

2 A. Yes. And it's, again, Lazar and he's  
3 referring to--what you have here is the Energy  
4 Information Administration, that's where the table  
5 comes from.

6 Q. But just to make sure we're clear on the  
7 record, footnote 11 refers to the Regulatory  
8 Assistance Program or RAP project document that I  
9 have marked as Exhibit 7 which you used to make that  
10 conclusion; is that right?

11 A. Yes. And it's a reference to a reference so  
12 that Lazar used this, and I thought I also used this  
13 directly because it is from the Energy Information  
14 Administration and it shows that low-income  
15 households use less electricity than most people do.

16 Q. And just to complete that thought, you refer  
17 specifically to the line on this exhibit that  
18 captures Iowa, Minnesota, North Dakota, and South  
19 Dakota and the figure of negative 27.4 percent at the  
20 end of that line?

21 A. Yeah. So the percentage difference between  
22 the average kilowatt hours and those used by  
23 low-income people. And the reason we have four  
24 states here is because they're small states.

25 Q. Sir, I'm just authenticating the document.

1 I just want to get the document in.

2 A. Yes, that's right.

3 MR. CALLISTO: Thank you. No further  
4 questions. With that I move this to admission.

5 MS. TIPTON: No objection.

6 MR. CALLISTO: No further questions.

7 CHAIRPERSON HUSER: Hearing no objections,  
8 IPL Hearing Exhibit 7 is admitted.

9 (IPL Hearing Exhibit 7 was offered  
10 and received in evidence.)

11 CHAIRPERSON HUSER: Board Member Lozier?

12 BOARD MEMBER LOZIER: Mr. Osterberg, do  
13 you have any concern with respect to the impact the  
14 RTS tariff has on net metering or distributed  
15 generation?

16 THE WITNESS: Yes, I do.

17 BOARD MEMBER LOZIER: Tell me what it is.

18 THE WITNESS: Well, it seems that when the  
19 Board decided they were going to do net metering they  
20 based it on a hearing, a document, a long process.  
21 It seems to me that when you propose, as the company  
22 has, the RTS, you're kind of breaking that deal.

23 BOARD MEMBER LOZIER: Thank you. Nothing  
24 further.

25 CHAIRPERSON HUSER: Mr. Osterberg, could you

1 please refer to your testimony, why you believe that  
2 the rider or the RTS tariff is contradictory to the  
3 prior Board order?

4 THE WITNESS: Well, again, because it seems  
5 to be changing the net metering rate. No longer will  
6 it be, the vernacular, kind of running the meter  
7 backwards when you are producing kilowatt hours from  
8 your home-owned system. It will be a different  
9 price, a lower price that you will be getting.  
10 You'll no longer be netting out the amount of  
11 kilowatt hours in minus the ones you've produced and  
12 put out on the distribution.

13 CHAIRPERSON HUSER: Do you believe that  
14 there should be a cost to anyone who relies upon  
15 energy that's produced by a utility company?

16 THE WITNESS: Yes.

17 CHAIRPERSON HUSER: Do you believe that  
18 there is a valid methodology to use to determine what  
19 that calculation is?

20 THE WITNESS: Well, I think there are  
21 several, but yes.

22 CHAIRPERSON HUSER: Your argument is that  
23 the methodology being used by IPL is unsupported by  
24 the evidence?

25 THE WITNESS: It's a methodology that I

1 think is very strange in that--the example, I think,  
2 is my own system where I produce very few kilowatt  
3 hours. It's a very small system, two kilowatts.  
4 Maybe 200 kilowatt hours a year I put out onto the  
5 distribution, used at the lowest point next to me,  
6 probably my neighbor. And they now want to say that  
7 even though I have produced those, they are going to  
8 claim that they use transmission to get them to me,  
9 and that seemed illogical to me.

10 So if that's a methodology, I guess that  
11 would be a methodology I don't understand.

12 CHAIRPERSON HUSER: Mr. Osterberg, do you  
13 believe that the State of Iowa should be moving  
14 towards a system that creates energy independence?

15 THE WITNESS: Yes.

16 CHAIRPERSON HUSER: How do you believe that  
17 can be achieved?

18 THE WITNESS: Well, I think it's already  
19 being achieved. I think that right now 34 percent of  
20 the electricity generated in Iowa comes from wind  
21 turbines. Last year before was 37 percent.  
22 MidAmerican I believe had 51 percent of its native  
23 load being covered by wind turbines. That's  
24 producing electricity with Iowa resources. I believe  
25 that's a good thing for the State of Iowa.

1 CHAIRPERSON HUSER: Ms. Tipton?

2 MS. TIPTON: Yes, Your Honor?

3 CHAIRPERSON HUSER: Do you have any  
4 redirect--excuse me, Ms. Tipton.

5 Board Member Wagner.

6 BOARD MEMBER WAGNER: Mr. Osterberg, how do  
7 you know for sure that IPL is not using transmission  
8 in your system?

9 THE WITNESS: Well, they're certainly  
10 using transmission at some times. When I am  
11 producing on the rare occasion where I've used all  
12 the electricity I've produced with my own turbine--my  
13 own seven electric PVs, when I've used them inside my  
14 house and I have a little extra because it's the  
15 middle of a hot day and I put them back out onto the  
16 system, that is not--they are not at that moment  
17 using transmission to get my kilowatt hours that I  
18 put out on the distribution system to me or my  
19 neighbors.

20 BOARD MEMBER WAGNER: How do you know that  
21 your kilowatt hours are not going to the transmission  
22 system? In fact, your kilowatt hours aren't those at  
23 which IPL does not need to serve any of its native  
24 load, thereby having to go to the transmission, put  
25 it back out onto the transmission system.



1 THE WITNESS: I'm not sure I quite  
2 understood that but I think that they didn't need to  
3 do transmission for those few kilowatt hours. Are we  
4 agreeing?

5 BOARD MEMBER WAGNER: No. My point is let's  
6 say the point at which you are exporting power to  
7 IPL's grid, distribution grid, if at that point in  
8 time IPL is such that they need no generation to  
9 cover their current load, thereby your kilowatt hours  
10 would have to go to the transmission grid because IPL  
11 is not needing any of it on their grid and, therefore,  
12 they have to transmit it off of their distribution  
13 system.

14 So it goes both ways. There's a time when,  
15 perhaps, they don't need transmission because of your  
16 system, but there's times that maybe they do need  
17 transmission because of your system. How can you be  
18 sure that your kilowatt hours are always in the fact  
19 that IPL does not need any transmission?

20 THE WITNESS: This is probably a question  
21 for an electrical engineer, but I believe that those  
22 electrons are going to find the nearest point to be  
23 used, they're going to be used by my neighbor, by my  
24 neighborhood, and not go a lot further than that.

25 BOARD MEMBER WAGNER: But, again--that is

1 correct, they will find the closest point. But at  
2 that point in time your neighbor's load is being  
3 served by IPL's distribution system, there is not a  
4 need for your generated kilowatt hours and,  
5 therefore, they have to do something with it.

6 THE WITNESS: I'm not sure that I accept  
7 that. I mean, I don't accept that because my  
8 kilowatt hours coming out and theirs coming in, are  
9 you saying that they're somehow going to--

10 BOARD MEMBER WAGNER: So, Mr. Osterberg, at  
11 the point at which IPL has all of their native load  
12 covered, whose kilowatt hours being generated aren't  
13 being used if it's not yours? Is it your neighbor's?  
14 Is it their neighbor? Is it IPL's plant? How do you  
15 determine exactly which kilowatt hours that are being  
16 generated and are being overgenerated, are not  
17 needed, and how do you assign value to those?

18 THE WITNESS: Again, this is a question that  
19 goes beyond my knowledge except you and I agree that  
20 these kilowatt hours are going to be used in the  
21 closest place, right? My generation is going to be  
22 used in my neighborhood, no question about that;  
23 right?

24 BOARD MEMBER WAGNER: Possibly. Possibly.  
25 If your neighbors are being supplied by generation

1 somewhere on IPL's distribution grid, it may not  
2 necessarily come from your system. That may not be  
3 the most efficient path for electrons.

4 THE WITNESS: But it's all taking place  
5 simultaneously. So if my electrons are going out,  
6 they're being used.

7 BOARD MEMBER WAGNER: They are being used,  
8 correct, but you can't determine whether or not they  
9 are being used to serve native load or they are being  
10 used to transfer back onto MISO or whatever the  
11 transmission system is that IPL is attached to  
12 because their native load has been satisfied.

13 THE WITNESS: Again, I would say, most  
14 likely it's going to be used in the neighborhood.

15 BOARD MEMBER WAGNER: Okay. Thank you.

16 MR. CALLISTO: Your Honor, I do have a brief  
17 cross based upon the questions from the Board.

18 CHAIRPERSON HUSER: Go ahead, Mr. Callisto.

19 FURTHER CROSS-EXAMINATION

20 BY MR. CALLISTO:

21 Q. Mr. Osterberg, just to make sure we  
22 understand your position, your position is that the  
23 RTS is billing DG customers for kilowatt hours that  
24 DG customers generate?

25 A. Beyond--generate beyond what they're using

1 on their property, yes.

2 MR. CALLISTO: Can we please have the  
3 rebuttal testimony of Mr. Vognsen put up, page 47.

4 CHAIRPERSON HUSER: Just give me a minute.

5 MR. CALLISTO: And we're going to go to the  
6 bottom of that page. I'm sorry, page 47, not 40.

7 CHAIRPERSON HUSER: You may proceed.

8 BY MR. CALLISTO:

9 Q. The bottom of page 47, can you please read  
10 the question presented to Mr. Vognsen and the answer  
11 that continues onto the next page?

12 A. Yes. The question on line 19, "Is IPL  
13 proposing to assess the charge only when the customer  
14 utilizes the transmission system?"

15 And the answer, "Yes. Similar to the  
16 discussion pertaining to the EECR charge, IPL is  
17 proposing to only charge the RTS in any hour in which  
18 the billing meter registers kilowatt hours flowing  
19 from the grid to the customer."

20 Shall I go on?

21 Q. Please.

22 A. "Under this circumstance, kilowatt hours are  
23 provided to the customer from IPL-provided  
24 generation, not private generation. The IPL kilowatt  
25 hours are power provided by IPL generator resources

1 and require use of the transmission system to reach  
2 the customer."

3 Q. So you understand from that testimony of  
4 Mr. Vognsen that IPL's proposal for the RTS in this  
5 case is to charge DG customers only hours in which  
6 IPL is delivering energy to the customer?

7 A. That's what it says.

8 Q. Do you think that the proposal is different  
9 from what it said there?

10 A. I think that what it says is that  
11 generally--they're talking about hour-by-hour. Right  
12 now the way things work is that at the end of the  
13 month on my Alliant bill I see how many kilowatt  
14 hours I have generated and I see how many kilowatt  
15 hours were produced by the company, and we then net  
16 them out.

17 What's different here is that they're saying  
18 "by hour." And so that seems to be a change from the  
19 way the system works right now, which is a monthly  
20 netting out. And now we're saying that if those  
21 kilowatt hours are coming into my home, they will  
22 charge for it. But what it doesn't say is that when  
23 I'm sending kilowatt hours back, no longer are we  
24 going to be netting things out the way we have  
25 previously.

1 MR. CALLISTO: No further questions.

2 CHAIRPERSON HUSER: Ms. Tipton.

3 MS. TIPTON: Just one question, Your Honor.

4 REDIRECT EXAMINATION

5 BY MS. TIPTON:

6 Q. Mr. Osterberg, I think you said that the  
7 issue that you have with the RTS tariff is that it  
8 changes the net metering paradigm that's currently in  
9 place; correct?

10 A. Yes, it does.

11 Q. If that's true, in what proceeding--what  
12 proceeding would be the appropriate proceeding for  
13 changing that net metering paradigm?

14 A. I believe it would be the 2016--the proposal  
15 where it probably should be changed is in the--I'm  
16 trying to remember what it was. It was in the year  
17 2016 where the whole discussion about net metering  
18 took place.

19 Q. Was that in the Board's distributed  
20 generation docket?

21 A. Yes, that's what I was looking for.

22 MS. TIPTON: All right. I don't have  
23 anything further.

24 CHAIRPERSON HUSER: Seeing nothing further  
25 to come before this witness, the witness may step

1 down.

2 (Witness excused.)

3 CHAIRPERSON HUSER: Ms. Tipton, you may call  
4 your next witness.

5 MS. TIPTON: DAG's next witness is the  
6 Reverend Dr. James Martin-Schramm.

7 CHAIRPERSON HUSER: Reverend Martin-Schramm,  
8 please raise your right hand.

9 REVEREND DR. JAMES MARTIN-SCHRAMM,  
10 called as a witness by Counsel for DAG, being first  
11 duly sworn by Chairperson Huser, was examined and  
12 testified as follows:

13 CHAIRPERSON HUSER: You may be seated.  
14 Ms. Tipton.

15 MS. TIPTON: Thank you, Your Honor.

16 DIRECT EXAMINATION

17 BY MS. TIPTON:

18 Q. Mr. Martin-Schramm--I'm just going to refer  
19 to you as Mr. Martin-Schramm because the Reverend  
20 Dr. Martin-Schramm is a mouthful.

21 A. Indeed.

22 Q. Are you the same James Martin-Schramm that  
23 filed testimony in this docket previously?

24 A. Yes, I am.

25 Q. Did you file direct, rebuttal, and

1 surrebuttal testimony?

2 A. Yes, I did.

3 Q. And exhibits attached thereto; correct?

4 A. Yes.

5 Q. Do you have any corrections or additions to  
6 make to your testimony?

7 A. I do. I have three fairly minor corrections  
8 to make.

9 Q. Go ahead.

10 A. First is in my direct testimony, page 23.  
11 The sentence that ends on line 21 ends with a  
12 quotation. It's actually a quotation from a Board  
13 order, and the Board deserves to have itself cited.  
14 So the correct citation there is Final Decision and  
15 Order, RPU-2010-0001, Page 7.

16 Q. All right. You want to give us the next  
17 one?

18 A. Yup. The next one is in my surrebuttal  
19 testimony, line 19.

20 Q. Which page? I'm sorry.

21 A. Page 10, excuse me. Page 10, line 19, it  
22 says--currently says, "Confidential Exhibit 2, page  
23 20." It should say "Confidential Exhibit 15, page  
24 20."

25 Q. All right. Anything further?



1           A.     Just one other. This is also in the  
2 surrebuttal testimony, page 12. Line 26 where I am  
3 referring to the exhibit I say "See DAG  
4 Martin-Schramm Surrebuttal Confidential Exhibit 7,"  
5 but I should go on to say "Confidential Attachment C,  
6 page 1." I refer to it above, but it should be cited  
7 here.

8           Q.     Are those all your corrections?

9           A.     Yes.

10          Q.     Your testimony and exhibits have been spread  
11 on the record by stipulation.

12                 If I were to ask you the same questions  
13 today, would your answers be the same?

14          A.     Yes.

15                 MS. TIPTON: With that, we tender  
16 Mr. Martin-Schramm for cross.

17                 BOARD MEMBER LOZIER: Dr. Martin-Schramm, on  
18 page 19 of your direct testimony you refer to the  
19 recovery of PTC carrying costs and would you discuss  
20 in greater detail, please, the rationale that you  
21 suggest for denying recovery of the PTC carrying  
22 costs?

23                 THE WITNESS: I think my primary rationale  
24 is that it seems to me the better tax planning on the  
25 part of IPL would enable the company to transfer

1 those--the value of those tax credits to customers  
2 without any additional charge associated with the  
3 carrying forward provision. And so that's my  
4 position.

5 BOARD MEMBER LOZIER: On page 21 you refer  
6 to the Supplementary Power Rate Code 800 tariff.

7 THE WITNESS: Yes.

8 BOARD MEMBER LOZIER: What impact does that  
9 have on Luther College?

10 THE WITNESS: DAG witness Dave Berg has much  
11 more detailed information about that. The  
12 transferring of Luther College to that rate class has  
13 increased our costs. And under this--maybe I should  
14 back up. I can't be sure that it has increased our  
15 costs this year, but as we look at how the proposed  
16 rate increase would affect us, it was going to affect  
17 us significantly.

18 So we were moved from, I think it was, the  
19 400 rate class, Large General Service, and moved over  
20 to the 800 rate class for Large General Service  
21 Supplementary Power. And simply by virtue from  
22 moving from one rate class to the other, our director  
23 of facilities calculated a pretty significant  
24 increase to our projected increased electricity  
25 costs.

1 BOARD MEMBER LOZIER: Was that done  
2 unilaterally by IPL?

3 THE WITNESS: I believe so. I mean, we were  
4 just informed. Well, when you say "unilaterally," I  
5 think IPL would say, well, you know, the Board  
6 approved a partial requirements rate class in the  
7 last rate case and they simply implemented it. We  
8 were not as engaged in that rate case as we are in  
9 this one in part because this one is more significant  
10 and the other reason, I was in the UK for a year so I  
11 wasn't following the way we normally do.

12 Did I answer your question?

13 BOARD MEMBER LOZIER: Did IPL consult with  
14 you prior to making that change?

15 THE WITNESS: I don't know and the reason I  
16 don't know is I'm not the director of facilities and  
17 so our customer service representative would be  
18 working directly with our director of facilities. I  
19 could certainly find that out and provide that  
20 information for you.

21 BOARD MEMBER LOZIER: What conclusions do  
22 you draw from the number of IPL industrial customers  
23 having declined in recent years?

24 THE WITNESS: As I remark in my direct  
25 testimony, I attribute that to the higher cost of

1 IPL's power for industrial customers, especially in  
2 comparison to MidAmerican Energy Corporation.

3 BOARD MEMBER LOZIER: As a follow-up to  
4 that, what sort of impact does it have on communities  
5 when industrial customers close or relocate their  
6 facilities?

7 THE WITNESS: Very significant impacts. I  
8 would say right now perhaps the bigger factor is that  
9 communities served by Alliant Energy and companies  
10 seeking those industrial rates choose not to locate  
11 in Alliant service territory communities because they  
12 can get cheaper power elsewhere, especially in  
13 MidAmerican Energy Corporation's service territory.

14 As I was looking for a place to plug in my  
15 Honda Clarity last night, followed the directions  
16 that ChargePoint actually provided, and wound up  
17 outside the gates of Facebook. That's a big  
18 building. Unfortunately the gates were locked so I  
19 couldn't get in there to charge my car for free,  
20 which I was looking forward to.

21 But in any case, I think, you know, as I  
22 point out in my direct testimony, it's not  
23 coincidental that Apple, Facebook, Amazon have built  
24 data centers in the MidAmerican service territory.  
25 I'm sure there are many communities that would love

1 to have those folks set up shop there. But because  
2 they are served by Alliant and Alliant's rates are  
3 significantly higher, they don't. And I would say that  
4 fact right now is the bigger issue than facility closure.

5 But I believe it was witness Latham or  
6 Brubaker, I apologize, I can't remember which, who  
7 indicated that based on their knowledge that some  
8 industrial customers are thinking about relocating.  
9 I'm not privy to more detail beyond that.

10 BOARD MEMBER LOZIER: I believe that the  
11 customer comment meeting in Decorah you commented on  
12 the impact to the Decorah community when Luther  
13 College has to pay increased rates in utility bills.  
14 Would you comment further on that?

15 THE WITNESS: Sure. Under the proposed--the  
16 initial March 1 notice, the largest rate increase was  
17 to the Large General Service Supplementary Power rate  
18 class customers. It was in 30-some percent. I could  
19 dig it out and find it.

20 We buy a million dollars a year. It doesn't  
21 take much to figure out what that means for us in  
22 terms of our bottom line if we're going to have to  
23 add another \$300,000 to our electricity purchases.

24 So that's a significant cost increase for an  
25 institution like Luther College. That would be four

1 full-time professors, that would be whatever 300,000  
2 is divided by 2,000 students in terms of a cost  
3 increase. So it's not an insignificant amount by any  
4 stretch of the imagination.

5 BOARD MEMBER LOZIER: Who ultimately has to  
6 pay that increased cost?

7 THE WITNESS: The primary people who pay are  
8 our students. But insofar as there's only so much  
9 money, that means there's \$300,000 less to pay  
10 faculty and staff, there's \$300,000 less to buy  
11 equipment from various vendors, to buy quality food  
12 from local producers.

13 BOARD MEMBER LOZIER: Also at the customer  
14 comment meeting in Decorah I recall that one or more  
15 people in attendance said that prior to the  
16 municipalization vote in Decorah, IPL had represented  
17 that IPL would continue to serve the Decorah  
18 customers and they can expect a rate increase of no  
19 more than 1 percent per year over the next three  
20 years. Do you recall that?

21 THE WITNESS: Yes, I do recall that.

22 BOARD MEMBER LOZIER: Am I recalling  
23 correctly what I think I heard that night?

24 THE WITNESS: Yes, you are recalling  
25 correctly what you heard that night. And if I may

1 continue?

2 BOARD MEMBER LOZIER: Please.

3 THE WITNESS: In my surrebuttal testimony I  
4 include as exhibits the original Concentric Energy  
5 Advisors feasibility study that makes that very  
6 clear, 3 percent every three years. So that's 1  
7 percent per year. That information was shared  
8 publicly at meetings in Decorah, but especially at a  
9 meeting with the Decorah City Council.

10 BOARD MEMBER LOZIER: In--I believe it's in  
11 your--an attachment that you have, there's a Power  
12 Point presentation from a company called Concentric.

13 THE WITNESS: Yes, sir.

14 BOARD MEMBER LOZIER: And it refers to the 3  
15 percent over three years.

16 THE WITNESS: Yes, I can point you to that,  
17 if you would like me to, in my surrebuttal testimony.

18 BOARD MEMBER LOZIER: Please do.

19 THE WITNESS: It might take me a minute.

20 I'm ready, sir. On page 10 of my  
21 surrebuttal testimony, beginning at line 3. Should I  
22 read it?

23 BOARD MEMBER LOZIER: Yes, please.

24 THE WITNESS: So page 10 in my surrebuttal  
25 testimony at line 3, and I could also pull up the--I

1 might need you to pull up the Concentric study  
2 because I don't have it on my computer. Reading what  
3 I wrote, "On the basis of this method, 'Concentric  
4 assumed that Alliant's rates will increase by  
5 approximately 6 percent in 2018 based on Alliant's  
6 current rate case request and 3 percent every third  
7 year beginning in 2021 based on analysis of  
8 midwestern rate case frequency and magnitude.'"

9 BOARD MEMBER LOZIER: And that is a quote  
10 from the Concentric study; is that right?

11 THE WITNESS: That is correct, page 8.

12 BOARD MEMBER LOZIER: Who engaged Concentric  
13 to perform that study?

14 THE WITNESS: Interstate Power and Light.

15 BOARD MEMBER LOZIER: If IPL had said they  
16 would propose a 24.45 percent increase in base rates  
17 as of--on March 1st, 2019, do you think the outcome  
18 of the municipalization election in Decorah would  
19 have been different?

20 THE WITNESS: Yes, I believe it would have  
21 been different.

22 BOARD MEMBER LOZIER: What was the date of  
23 that election?

24 THE WITNESS: May 1st, 2018.

25 BOARD MEMBER LOZIER: Thank you. Nothing



1 further. Thank you.

2 THE WITNESS: You're welcome.

3 CHAIRPERSON HUSER: Ms. Tipton?

4 MR. CALLISTO: Your Honor, I do have some  
5 cross based upon the questions from the Board, if I  
6 may?

7 CHAIRPERSON HUSER: You may proceed.

8 MR. CALLISTO: Thank you.

9 CROSS-EXAMINATION

10 BY MR. CALLISTO:

11 Q. Mr. Martin-Schramm, what's your professional  
12 degrees in?

13 A. I hold a Ph.D. in Christian Ethics from  
14 Union Theological Seminary in the City of New York.

15 Q. Any other degrees?

16 A. I have a Master of Divinity from Luther  
17 Seminary in St. Paul, Minnesota; a Bachelor of Arts  
18 degree from Pacific Lutheran University in Tacoma.

19 Q. And what's your BA in?

20 A. It's an interdisciplinary individualized  
21 major. The title was Doctrines of Human Nature.

22 Q. So you're not an accountant, are you?

23 A. No.

24 Q. You're not a tax specialist, are you?

25 A. No.

1 Q. Have you ever performed a utility  
2 cost-of-service study?

3 A. No.

4 Q. You're not a lawyer, are you?

5 A. No.

6 Q. Were you here for yesterday's hearing?

7 A. Yes.

8 Q. Did you hear the testimony of Mr. Michek on  
9 behalf of IPL and the exhibit he showed that showed  
10 on PTCs only as a subset of the tax benefits  
11 customers are receiving in this future test year the  
12 PTC value was \$110 million?

13 A. I do recall him saying that, that's correct.

14 Q. Any reason to disagree with that conclusion?

15 A. No. I don't know how to quantify what the  
16 cost of the PTC credit carryforwards are. However,  
17 in relationship to that, surely that must reduce the  
18 value of those PTCs as they are flowed through to  
19 customers.

20 Q. But you can't speak about any other tax  
21 benefits that the company has provided the customers,  
22 or you have no reason to critique any other tax  
23 benefit the company has provided to customers such as  
24 accelerated depreciation?

25 A. My understanding is that the company, when

1 it had the opportunity to avail itself of accelerated  
2 depreciation, that that is what the company did.

3 Q. Do you have any reason to object to that  
4 approach?

5 A. As you have pointed out, I'm not a tax  
6 attorney and so no, not necessarily.

7 Q. What's your basis for criticizing the  
8 company's tax actions that have led to the tax issues  
9 in this case today?

10 A. Well, it's my comparison, for example, with  
11 the other investor-owned utility in the State of Iowa  
12 that provides electricity, MidAmerican Energy  
13 Corporation. I don't know whether they've exercised  
14 accelerated depreciation or not. I would assume they  
15 have because it makes perfect sense.

16 But as I understand it, they don't have a  
17 PTC carryforward situation and they are able to flow  
18 all of those benefits to their ratepayers without any  
19 additional charge.

20 Q. But you have no basis to state why  
21 MidAmerican's in that position, their appetite for  
22 certain tax treatments or other issues; correct?

23 A. No.

24 Q. You just don't like the fact that in this  
25 case there was a cost to the PTC carryforwards?

1           A.     Yeah, that's true. It's sort of an  
2 annoyance that the ratepayer should have to pay  
3 anything for something that should just be a benefit  
4 to them, period.

5           Q.     That seems to flow, that conclusion you just  
6 made, from the comment you made about your desire to  
7 park your car in the Facebook lot and charge for  
8 free. Do you think that energy comes for free?

9           A.     No. I'm sure Facebook is paying for it.  
10 They're paying MidAmerican Energy for it.

11          Q.     You do not--are you in disagreement with the  
12 rate treatment that IPL's proposing for Luther  
13 College in this case; is that right?

14          A.     Yes.

15          Q.     And that's based upon the fact that Luther  
16 College is an LGS Supplemental customer?

17          A.     That's correct.

18          Q.     And you're aware that that class was created  
19 in the last rate case?

20          A.     I am.

21          Q.     And the Board approved it after a full rate  
22 review?

23          A.     I discussed that in my direct testimony and  
24 my--I'm sorry.

25          Q.     That's your understanding, it was approved

1 by the Board in the last rate review?

2 A. I'd prefer to read into the record what I  
3 said in my direct testimony about that, if the Board  
4 would permit that.

5 Q. Feel free to refer to your testimony.

6 A. Thank you. I'm referring to my direct  
7 testimony at page 22--

8 CHAIRPERSON HUSER: Just give us a minute to  
9 catch up.

10 THE WITNESS: Sure.

11 A. --and line 1.

12 CHAIRPERSON HUSER: You may proceed.

13 A. There's a paragraph before this but this  
14 section speaks directly to Mr. Callisto's question.  
15 "A review of the Board's discussion of this topic at  
16 pages 65 to 71 of the Board's final decision in  
17 Docket No. RPU-2017-0001 reveals that the vast  
18 majority of the discussion revolved around the terms  
19 associated with a new standby power rate since IPL  
20 had proposed separating standby and supplementary  
21 power services into two different rate tariffs. The  
22 record reflects very little discussion about the  
23 justification for a supplementary power rate apart  
24 from noting, at page 67, that 'LEG does not object to  
25 treating LGS customers receiving supplementary

1 service as a separate class because the basic  
2 structure in the proposed supplementary service  
3 tariff will be the same as the LGS tariff service,  
4 with minor CCOS'--class cost of service--'based  
5 allocation differences.'

6 "DAG witness, Dave Berg, argues in his  
7 direct testimony that the cost impact of being  
8 shifted from the 440 rate to the 800 rate under IPL's  
9 proposed rates in this docket is significant and not  
10 minor. Thus, he argues it is not fair, equitable, or  
11 justified.

12 "The Board should review and reconsider its  
13 decision to approve IPL's"--

14 Q. If you'd stop there, sir. You wanted to  
15 provide testimony on your review of the prior Board's  
16 order. Your next piece is argument; correct?

17 A. Yes.

18 Q. Okay. So you're aware that in the last rate  
19 review IPL in a fully-litigated rate case on this  
20 issue filed a class cost-of-service study that  
21 supported the rate classes in that case; correct?

22 A. Yes.

23 Q. And based upon that and the full body of  
24 evidence in that case, the Board approved the  
25 separation of these classes?

1 A. Yes.

2 Q. And the section of the order that you quoted  
3 talked about class cost-of-service-based allocation  
4 differences. What do you understand that to be?

5 A. As I understand it, class cost-of-service  
6 allocation assigns different charges to different  
7 customers based on their load profile.

8 Q. So it's an assignment of costs based upon  
9 how those costs are caused; correct?

10 A. Yes, and that's in part why we're so  
11 disconcerted by this because the addition of about  
12 600-and-some ACPV behind our meter is what put us in  
13 this rate class, and yet we don't export any of that  
14 to the grid. And so this is a very frustrating  
15 situation for us.

16 Q. And you're aware there's a class  
17 cost-of-service study that's been done in this case  
18 that leads to the differences that you don't like?

19 A. Yeah.

20 MR. CALLISTO: I have another exhibit,  
21 please. This will be IPL 8. Your Honor, this  
22 exhibit is an exhibit from the last rate case. I can  
23 authenticate it through Mr. Vognsen, if necessary,  
24 when he takes the stand here. But I ask the Court's  
25 permission to use it at this juncture without that,

1 unless counsel will stipulate to its authenticity.

2 CHAIRPERSON HUSER: I hear no objection.

3 You may proceed.

4 BY MR. CALLISTO:

5 Q. Mr. Martin-Schramm, I'm representing to you  
6 what's been marked as IPL Hearing Exhibit 8. What  
7 does the upper right-hand corner say?

8 A. "Compliance Schedule A, Summary of Increases  
9 by Customer Class."

10 Q. I'm going to represent to you, subject to  
11 verification by Mr. Vognsen, that this is the  
12 compliance Schedule A that was filed in IPL's last  
13 electrical rate case after the Board's final order on  
14 revenue requirement allocation and rates. Do you see  
15 there on the left-hand column the classes?

16 A. Yes.

17 Q. Large General Service, do you see that one?

18 A. Yes.

19 Q. Can you go to the far right-hand side of  
20 that sheet and read the percentage change in rates  
21 for the LGS class as a result of IPL's last electric  
22 rate case?

23 A. 10.86.

24 Q. Can you go to the next line down?

25 A. Yup.



1 Q. LGS Supplemental, and that is the new rate  
2 case that was created and the rate class in which you  
3 currently have a tariff?

4 A. Yes.

5 Q. Can you go over to the right-hand side and  
6 read the impact on rates there to customers in that  
7 class?

8 A. Just under 1 percent; 0.80.

9 Q. It was actually a rate reduction to the LGS  
10 Supplemental class in the last rate case?

11 A. That's correct, but not in this rate case.

12 Q. Correct. But that was based upon a class  
13 cost-of-service study and you have no objection to  
14 that class cost-of-service study then, and you have  
15 nothing in this record that objects to the class  
16 cost-of-service study that was done by the same  
17 company in the same way that it's been done in the  
18 last handful of rate cases for this company?

19 A. I think on that point I'll just defer to my  
20 colleague, Dave Berg, and you can take this up with  
21 him tomorrow. He is definitely the rate expert.  
22 You're talking to an ethicist, not to an expert on  
23 class cost-of-service studies.

24 MR. CALLISTO: Can I have one final  
25 question? Can I have IPL Exhibit 4, please, put up,

1 Hearing Exhibit 4?

2 BY MR. CALLISTO:

3 Q. You were here when Mr. Michek walked through  
4 this fall chart yesterday?

5 A. I was.

6 Q. Any reason to doubt any of the conclusions  
7 he made that resulted in the numbers in the upper  
8 part of that chart or the fall chart itself that  
9 shows the rate impact to customers from this rate  
10 case, 2020, and as anticipated in 2021?

11 A. When you say--I forget how you put it there,  
12 but you referred to Mr. Michek's conclusions. I  
13 remember his discussion of this. You'd have to be  
14 more specific about any particular conclusion you  
15 want me to comment about.

16 Q. Do you have any reason to disagree with any  
17 of the figures in that case or the conclusions  
18 Mr. Michek drew from those figures that resulted in  
19 the fall chart?

20 A. I will reiterate what we have said in our  
21 statement of partial opposition to the settlement  
22 agreement and that is we don't think it's appropriate  
23 for the EDIT tax material--or dollars to be included  
24 here because that money belongs to the ratepayers and  
25 should be refunded to the ratepayers.

1           Here it functions in such a way--I guess it  
2 sort of cancels out as we look at it over the  
3 three-year timeline, but it seems to me it's kind of  
4 irrelevant to this rate case but it is functioning to  
5 soften the blow, at least until we get to the point  
6 where it expires, and then the ratepayer experiences  
7 the full impact.

8           Q.     But IPL fairly represented the impact of the  
9 EDIT in that fall chart; correct?

10          A.     Oh, yes.

11               MR. CALLISTO: No further questions.

12               CHAIRPERSON HUSER: Ms. Tipton?

13               MS. TIPTON: Just a couple of follow-up,  
14 Your Honor.

15                               REDIRECT EXAMINATION

16 BY MS. TIPTON:

17          Q.     Mr. Martin-Schramm, you were asked some  
18 questions by Board Member Lozier about the  
19 representations that IPL made during the Decorah  
20 municipalization process. Do you recall that  
21 question?

22          A.     Yes, I do.

23          Q.     And you referred to the Concentric Energy  
24 Advisors original feasibility study. Do you recall  
25 that?

1 A. Yes.

2 Q. Has that study been updated?

3 A. Yes, it has been updated.

4 Q. And what assumptions--well, let's do it this  
5 way: Let's refer to Martin-Schramm Confidential  
6 Exhibit 7. We need to pull up the nonconfidential,  
7 the public version of that.

8 A. In which--in surrebuttal?

9 Q. Your Surrebuttal Confidential Exhibit 7,  
10 page 80.

11 A. I might have to--I need to look at it on my  
12 computer.

13 MS. TIPTON: Can you pull it up?

14 CHAIRPERSON HUSER: We can pull it up. Just  
15 give us a minute. I can see you nodding at me but I  
16 have no idea what you're trying to tell me.

17 We'll go off the record for a minute.

18 (Discussion off the record.)

19 CHAIRPERSON HUSER: Let's go back on the  
20 record.

21 BY MS. TIPTON:

22 Q. So we're looking at Martin-Schramm  
23 Surrebuttal Exhibit 7 which we filed in both  
24 confidential and public versions, Attachment C. This  
25 is on page 80. Do you have that?

1 CHAIRPERSON HUSER: Hold on a minute,  
2 Ms. Tipton.

3 A. Yes, I do, I do have it. I don't have the  
4 public version. I have the confidential version.

5 BY MS. TIPTON:

6 Q. Yeah, but this--

7 CHAIRPERSON HUSER: We do not have a public  
8 version. Do you wish to go into confidential session?

9 MS. TIPTON: Yes, we can do that.

10 CHAIRPERSON HUSER: Would you like to wait  
11 on all of your other questions until--are any of your  
12 other questions confidential?

13 MS. TIPTON: No.

14 CHAIRPERSON HUSER: Do those, then, and  
15 we'll handle him when we go into confidential session  
16 later.

17 BY MS. TIPTON:

18 Q. Mr. Martin-Schramm, you were asked about the  
19 waterfall chart that IPL put into evidence yesterday  
20 and I'm not sure of what the exhibit number of that  
21 is.

22 MS. TIPTON: Mr. Callisto, do you recall the  
23 exhibit number for the waterfall chart?

24 BY MS. TIPTON:

25 Q. IPL Exhibit 4. It's showing up on your

1 computer; is that right?

2 A. Yes, I see it.

3 Q. Have you had an opportunity to analyze that  
4 chart in detail?

5 A. Yes.

6 Q. Is there-- Do you believe Mr. Berg might be  
7 a good witness to discuss this chart?

8 A. A better witness, yes, than me. Better than  
9 me.

10 MS. TIPTON: All right. I think that's it,  
11 Your Honor.

12 CHAIRPERSON HUSER: Go ahead.

13 BOARD MEMBER LOZIER: Dr. Martin-Schramm,  
14 you made reference to Luther College's solar energy.  
15 Does Luther College consume all of the solar energy  
16 it generates at the moment it is produced?

17 THE WITNESS: Yes.

18 BOARD MEMBER LOZIER: Thank you.

19 THE WITNESS: Can I extend that?

20 BOARD MEMBER LOZIER: Go ahead. Do you have  
21 more to say?

22 THE WITNESS: We do have a signed  
23 interconnection agreement with Alliant--with  
24 Interstate Power and Light up to another 950 kW, I  
25 think, AC of PV, but in this case it would be

1 conjoined with about 370 kW of battery storage and  
2 that would be, again, to prevent export to the grid.  
3 But the main reason for us is to control our demand  
4 charge and to try to prevent it from going high--  
5 higher than it is. So it's a budget--it's an energy  
6 cost management tool to be connected behind our meter  
7 through a third-party power purchase agreement like  
8 Grinnell's.

9 BOARD MEMBER LOZIER: All right. Thank you.

10 CHAIRPERSON HUSER: We will call you back up  
11 when we go into closed session. I don't know what  
12 time that will be.

13 THE WITNESS: That's all right. Thank you.

14 CHAIRPERSON HUSER: You may step down.

15 (Witness excused.)

16 MR. CALLISTO: Your Honor, if I have not, I  
17 move Exhibit 8 into evidence.

18 MS. TIPTON: No objection.

19 CHAIRPERSON HUSER: IPL Hearing Exhibit 8 is  
20 admitted.

21 (IPL Hearing Exhibit 8 was offered  
22 and received in evidence.)

23 CHAIRPERSON HUSER: Mr. Callisto, you may  
24 call your next witness.

25 MR. CALLISTO: IPL calls David Vognsen.

1                               DAVID VOGNSEN,  
2 called as a witness by Counsel for IPL, being first  
3 duly sworn by Chairperson Huser, was examined and  
4 testified as follows:

5                       CHAIRPERSON HUSER: You may be seated.  
6                       Mr. Callisto.

7                               DIRECT EXAMINATION

8 BY MR. CALLISTO:

9               Q. Mr. Vognsen, did you cause to be filed in  
10 this case direct, supplemental direct, and rebuttal  
11 testimony?

12           A. I did.

13           Q. If asked the same questions would you give  
14 the same answers today?

15           A. Yes.

16           Q. Do you have any changes to make to your  
17 testimony?

18           A. No, I do not.

19                       MR. CALLISTO: He's available for cross.

20                       CHAIRPERSON HUSER: Mr. Marcus?

21                       MR. MARCUS: Thank you, Your Honor.

22                               CROSS-EXAMINATION

23 BY MR. MARCUS:

24           Q. Mr. Vognsen, you've proposed an opt-out cost  
25 for electric meters of 5.27 a month for those who opt



1 out?

2 A. That's correct.

3 Q. And you've actually proposed the same amount  
4 for those who might want a reduced-transmission  
5 meter; isn't that correct?

6 A. That's correct.

7 Q. Why should there be any opt-out mode--excuse  
8 me--any opt-out meter cost? What is the basic  
9 perspective on that?

10 A. Because that's an incremental cost above and  
11 beyond our standard service offering and it's to deliver  
12 an alternative tariff to those customers that so  
13 desire to have an alternative to the standard meter.

14 Q. I believe I once asked you about this and  
15 said that, "Well, we really don't get the benefits,  
16 those of us who opt out, of the smart meter program."  
17 I thought your answer then was, well, we do get the  
18 benefits. Those dollar savings flow to us. Am I  
19 correct in that being part of the rationale?

20 A. I'm not sure what you're referencing.

21 Q. Okay. Well, I was referencing what I  
22 thought I understood was at least part of the  
23 rationale for an opt-out cost being that even though  
24 we're not using the smart meter network and the smart  
25 meters, we are getting the benefits from the smart

1 meter program.

2 A. They're the same benefits that flow to all  
3 customers; correct.

4 Q. But now we know that on an overall basis,  
5 the costs outweigh the benefits; correct? As a  
6 result of the Swartz and Fields testimony the costs  
7 over 15 years exceed the benefits?

8 MR. CALLISTO: Objection--withdraw.

9 A. Yeah, I don't have any testimony to that.

10 BY MR. MARCUS:

11 Q. Well, whether you have testimony to that or  
12 not, I'm just asking that if the overall costs of the  
13 smart meter program are more than the benefits, why  
14 do we have to pay--those of us who opt out, why do we  
15 have to pay for the cost of the smart meter program  
16 over and above--over and above the benefits as well  
17 as pay for an opt-out meter?

18 A. Well, there's really two parts to that. I  
19 mean, first of all, the costs and benefits is a separate  
20 analysis. What I look at is the cost to provide  
21 service to all customers and to provide customers who  
22 request something above and beyond our non-standard  
23 offering, the incremental costs to recover those.

24 So when we offer the standard offering, that  
25 provides the same service to all of our customers.

1 So if a customer elects not to partake in that  
2 standard offering, they're responsible for those  
3 alternative costs.

4 So the same benefits that are available to  
5 all customers are still available to the opt-out  
6 customers, it's just they elect not to take advantage  
7 of them.

8 Q. Well, we may elect not to take advantage of  
9 them, but we did so for certain reasons, but we don't  
10 know what other customers might have done had they  
11 known that the costs exceed the benefits. Nobody may  
12 have wanted the smart meter program; correct?

13 A. I have no information to that.

14 Q. In terms of the opt-out mode, reduced  
15 transmission mode, do you recall Mr. Lipman's  
16 rebuttal testimony when he pointed out that five  
17 items or so of the costs have nothing to do with  
18 somebody who is selecting an AMI meter in a reduced  
19 transmission mode? Do you recall that testimony? I  
20 can tell you where it is.

21 A. Yeah, I prefer to see what you're referring  
22 to.

23 Q. Okay. Sure. If we go to Lipman Direct  
24 Testimony--Lipman Direct Testimony, page 9. Sorry.  
25 So the first is that the opt-out mode people are

1 being charged the full 5.27 per month as proposed  
2 despite the fact that--I keep saying the opt-out  
3 mode. I mean the reduced-transmission mode. The  
4 reduced-transmission mode people, they don't need  
5 meter readers because they still have an AMI meter;  
6 correct?

7 A. Correct.

8 Q. And there is an element in the overall  
9 opt-out charges for meter reading. That's part of  
10 the 5.27; correct?

11 A. Yes, that's correct, for the entire tariff  
12 for the electric service.

13 Q. And a part of the 5.27 is also the cost for  
14 estimated reads; correct?

15 A. That's the cost to implement into the IT  
16 system for estimated reads.

17 Q. Okay. But the people who have a  
18 reduced-transmission mode, they don't get estimated  
19 reads; correct?

20 A. No, that's correct.

21 Q. And there's a cost for the opt-out--people  
22 who opt-out, a carrying charge for digital meters.  
23 Those are digital meters or analog meters, or  
24 whatever they may have, but there's a carrying charge  
25 for the opt-out meters; correct?

1           A.     Yes, that's correct.

2           Q.     But the person who selects the reduced-  
3 transmission mode does not get a non-transmitting  
4 digital or an analog meter, he has an AMI meter;  
5 correct?

6           A.     Right. We'd need a digital meter for an AMI  
7 meter; correct.

8           Q.     But what I'm saying is that the person who  
9 selects a reduced-transmission meter is not the cost  
10 causer for those items that we've gone through, meter  
11 reading, the IT programming for estimated reads, or  
12 this last item being the carrying charge for those  
13 meters; correct?

14          A.     Correct.

15          Q.     Okay. And also there's a charge on page 10  
16 for all of the people who are opting out, including  
17 the opt-out mode--excuse me--reduced-transmission-mode  
18 people for meter testing, but that meter testing is  
19 for the opt-out meters, for example the analog meters  
20 or the non-transmitting digital; correct?

21          A.     You're referencing lines 3 to 6?

22          Q.     Yes, I am.

23          A.     Yes, that's the required testing for the  
24 non-AMI meters.

25          Q.     Okay. But the AMI meter that's in the

1 reduced-transmission mode is not the cost causer of  
2 that item; correct?

3 A. Correct.

4 Q. And the last item that Mr. Lipman challenged  
5 is the cost to process manual reads. But, again, the  
6 person who is getting an AMI meter in a reduced-  
7 transmission mode, that person doesn't need manual  
8 reads; correct?

9 A. Correct.

10 Q. And this is a principle, I think you said,  
11 of ratemaking, that the cost causer should pay for  
12 those incremental charges?

13 A. That's correct.

14 Q. So to charge somebody who's in a reduced-  
15 transmission mode for these five elements of the  
16 opt-out--of the opt-out meter charges, so to speak,  
17 would violate the principle that the cost causer  
18 should be the one who pays those charges?

19 A. No. The cost causer is the customer that  
20 selects the alternative offering. The costs that you  
21 do not have on here are the incremental costs  
22 associated with the IT cost of providing that opt-out  
23 option, either on-demand mode or opt-out mode and  
24 those costs are included into it as well. You divide  
25 the total cost by the total customers that have

1 indicated an interest in the tariff.

2 Q. That's a sixth item. I'm talking about  
3 these five items. The five items that I just went  
4 through with you, those are items that are not being  
5 caused by the person in a reduced-transmission mode.  
6 I believe what you were just addressing was a sixth  
7 item, which is the IT programming to get it into the  
8 reduced-transmission mode; correct?

9 A. Correct, and the customers that don't select  
10 the limited transmissions would also be paying for  
11 those IT costs as well. So it's one combined  
12 program.

13 Q. Well, it's a combined program that  
14 has--maybe there's a seventh element that I'll  
15 remember, but it has six elements, the five that we  
16 just went through, the programming costs to get it  
17 into the transmission mode being the sixth, and all  
18 I'm addressing for the moment is that the five that  
19 we went through, A through E in Lipman's charges, are  
20 not charges that apply to somebody who's got an AMI  
21 meter?

22 A. Right, but the tariff offers both options,  
23 both a non-transmitting AMI meter as well as a  
24 digital or analog meter, if they have one today.

25 Q. Well, you wrote the tariff and you're

1 proposing that it be approved and I'm just trying  
2 to point out that the cost-causer principle would  
3 not apply, would be violated as it relates to those  
4 five items, A through E, in Mr. Lipman's direct  
5 testimony.

6 A. But that's not what the tariff is offering.

7 Q. Again, I guess I'm asking that the tariff be  
8 rejected with respect to those five items and that  
9 people who select the reduced-transmission mode  
10 should not be charged for those. That's our position.

11 On the sixth item, the IT programming  
12 charges to get it into a reduced-transmission mode, I  
13 believe there is \$151,000 if you want to go into the  
14 opt-out mode, to program it into the opt-out mode,  
15 and about \$108,000 if you want to program it to go  
16 into the on-demand mode; correct?

17 A. That's correct.

18 Q. And your proposal is that those charges be  
19 paid a third, a third, a third over a three-year  
20 period?

21 A. Yes, we amortize it out over a three-year  
22 period.

23 Q. Well, irrespective of how you amortize it  
24 out, why wouldn't it be more fair to amortize it out  
25 over a longer period so that, for example, the person



1 who comes in in the first year and elects a  
2 reduced-transmission mode doesn't have to pay some of  
3 the charges for the person who comes in in the second  
4 year and the third year, and that the people coming  
5 in in the first three years don't have to completely  
6 carry the people who come in later?

7           It seems to me it would be more appropriate  
8 to spread it out over 10 or 15 years so that it's  
9 more manageable to the people who come in at the  
10 beginning.

11       A.    The process that we follow for amortizing  
12 out any software costs as capitalized is over a  
13 three-year period. We don't differentiate between  
14 what the purpose of that software development is.  
15 Any software development that is capitalized is going  
16 to be spread out over three years.

17       Q.    And spread out over three years means you're  
18 going to charge it to the customers in three years no  
19 matter how many customers there are?

20       A.    Correct. We're only going to charge the  
21 customers for the actual costs we incur.

22       Q.    But over three years is what I'm complaining  
23 about now and you're going to do it in three years  
24 regardless of whether there's a hundred customers or  
25 500,000, all the electric customers?

1           A.     Depending on what we see each year, you  
2 know, that would determine what the rate is. So we  
3 would be amortizing that software cost over three  
4 years and whatever the number of customers electing  
5 the tariff we simply divide that cost by the number  
6 of customers that selected it.

7           Q.     I understand. When is it appropriate, in  
8 your view, to socialize a cost and have, for example,  
9 the people who get AMI meters all pay a cost for an  
10 AMI function?

11          A.     I think when you can't really make a direct  
12 assignment of costs, I think then that's when it gets  
13 appropriate to do a cost allocation on some of these  
14 joint costs that are hard to figure out how to  
15 directly assign them.

16          Q.     Can you give me an example of something in  
17 the past where you have socialized a cost because you  
18 can't figure out exactly what it is?

19          A.     Yeah. For example, like our general and  
20 common administration costs. You know, we allocate  
21 that out to our different customer classes based off  
22 our labor allocator.

23          Q.     I'm sorry. Based on?

24          A.     Based on the labor allocator.

25          Q.     You say you figure--

1           A.     For example, you know, the cost of a  
2 building, you know, that houses customer service or  
3 something like that. That would be allocated across  
4 on the basis of a labor allocator.

5           Q.     Well, what is an unknown element here, you  
6 know, you have a building in one sense and it's tough  
7 to figure out how to allocate it so you do it on a  
8 labor basis, you select that?

9           A.     That's correct.

10          Q.     There's an unknown element here in that  
11 while you have a fixed cost, we have no idea how many  
12 people will select the reduced-transmission mode.  
13 So--

14               MR. CALLISTO: Objection. Counsel's  
15 testifying.

16               MR. MARCUS: I'm about to ask a question.

17               CHAIRPERSON HUSER: I think his objection  
18 was to the first part. Ask the question and let's  
19 see if you have an objection then.

20 BY MR. MARCUS:

21          Q.     We don't know--if, for example, we had  
22 \$150,000 for opt-out cost to program and we only  
23 had--well, in the most extreme case, one person, you  
24 would propose to charge that person \$50,000 a year  
25 for three years?

1           A.     No.   No.   I'd put that \$50,000 in with those  
2 other charges that I walked through earlier with you  
3 and I would just divide that by the total number of  
4 customers, those that select the limited  
5 transmissions, as well as those that want a digital  
6 meter.

7           Q.     Okay.  I understand that.  And you heard my  
8 question to Mr. Bauer about, you know, the My Account  
9 function of AMI meters, and how My Account function  
10 of AMI meters is going to be used by a portion, we  
11 don't know exactly how many, but a portion of the  
12 customers, not all of the customers.  That is going  
13 to be charged to all the AMI customers even though  
14 the opt-out mode or reduced-transmission mode  
15 customers are only a portion of the AMI customers,  
16 but it's still a program to be used only by a portion  
17 of the AMI customers.  Why isn't that treated similar  
18 to My Account and let all the AMI customers pay for  
19 it?

20          A.     I'm not familiar with the functionality of  
21 the My Account.

22          Q.     Okay.  But if you have to do a programming  
23 change in AMI of one sort or another, whether it's My  
24 Account or something else, that may be providing an  
25 AMI customer with some additional functionality that

1 he can choose, that cost would be spread over all the  
2 AMI customers; correct?

3 A. It would be spread across all of our  
4 customers, residential, commercial, industrial, all  
5 customers.

6 Q. Okay. Well, why not have a cost, a reduced-  
7 transmission programming cost, for an AMI meter be  
8 spread over all customers?

9 A. Because it's designed specifically to  
10 deliver that alternative tariff. So it's a cost  
11 directly related to providing that tariff.

12 Q. Okay. The reason that that tariff is coming  
13 up is because the Board in the SPU docket said that  
14 IPL should offer a reduced-transmission mode to  
15 customers who wanted it; correct?

16 A. Yes.

17 Q. Okay. Why does it matter whether IPL comes  
18 up with a function that it wants to add to AMI meters  
19 and spread that over all of the customers of IPL, or  
20 whether the Board orders IPL to come up with a  
21 solution for AMI customers, why should they be  
22 treated differently?

23 A. Well, because one is available for all  
24 customers, where the other is limited to a very  
25 narrow segment of customers who are electing it as an

1 alternative option.

2 Q. But it's not limited, it's available to all  
3 customers; isn't that the case?

4 A. All customers, but it's a limited number of  
5 customers who are making a voluntary choice for it.

6 Q. Well, we don't know that yet, though, do we?  
7 We don't know that it's a limited number of  
8 customers. That's going to depend on what you tell  
9 people about the reduced-transmission mode. I mean,  
10 it hasn't even been offered yet?

11 A. No, it would be limited because industrial  
12 customers, commercial customers, banking customers do  
13 not have that option available to them.

14 Q. What percentage of the residential  
15 customers, let's say the electric customers, are  
16 commercial as opposed to the residential who would be  
17 offered the AMI? You're saying no, it's not limited  
18 because it's not offered to commercial customers, and  
19 maybe there's some other POU's and solars. But you  
20 understand that 90 percent or so--I mean, I'm not  
21 sure where it is, maybe it's 95, maybe it's 85, but  
22 the bulk of the customers are customers who are  
23 eligible for a reduced-transmission AMI meter; isn't  
24 that correct?

25 A. They're eligible for it but it's only

1 limited to those customers who actually select it.

2 Q. Okay. There's one other element that I just  
3 wanted to ask you about. I asked about the carrying  
4 charge of 90 cents a month, if you remember, for the  
5 smart meter--for the opt-out meters. Do you remember  
6 there was a 90-cent per month carrying charge as a  
7 part of the 5.27?

8 A. Yes.

9 Q. And a portion of that had to do with the--  
10 it was depreciation but it was basically the carrying  
11 costs for the opt-out meter cost--the opt-out meters,  
12 the depreciation every year of the opt-out meters.

13 A. Yes. It's the carrying costs for a digital  
14 meter.

15 Q. Okay. But if IPL succeeds in having the  
16 settlement agreement approved, it's going to get the  
17 book value of the retired meters from all the  
18 customers and isn't there a double counting then? If  
19 you get the book value of the retired meters, why do  
20 you also get the depreciation on a carrying charge of  
21 the opt-out meters?

22 A. I think these are meters that are being held  
23 specifically for replacement.

24 Q. I see. Okay.

25 MR. MARCUS: I have no further questions.

1 CHAIRPERSON HUSER: Mr. Frank.

2 MR. FRANK: Thank you, Your Honor.

3 CROSS-EXAMINATION

4 BY MR. FRANK:

5 Q. Good evening, Mr. Vognsen.

6 A. Good evening.

7 Q. I have questions about transmission cost  
8 allocation.

9 A. Sure.

10 Q. It's not surprising. In this proceeding  
11 you've submitted the results of a class cost-of-  
12 service study; correct?

13 A. That's correct.

14 Q. And in your direct testimony at page  
15 44--page 44 of your direct testimony, line 1, you've  
16 explained that the class cost-of-service study  
17 provides a tool to show directionally what customers  
18 should pay; correct?

19 A. That's correct.

20 Q. Then a couple pages later, on page 48 of  
21 your direct, on line 9, you explain that IPL has  
22 utilized the results of the class cost-of-service  
23 study as a guidance to more closely align customer  
24 class cost responsibility with the proposed  
25 increase?



1 A. Yes.

2 Q. So it would be fair to say that the use of  
3 the class cost-of-service study results are not  
4 always applied mechanistically; correct?

5 A. That's correct.

6 Q. In fact, it often requires the exercise of  
7 judgment; right?

8 A. You look at the results to see if they  
9 appear to be reasonable.

10 Q. And you used the average and excess demand,  
11 or AED methodology, in preparing your class cost-of-  
12 service studies?

13 A. For both generation and transmission,  
14 correct.

15 Q. On the transmission side you also applied  
16 that to determine cost allocation for the Standby  
17 class; correct?

18 A. I used it to determine cost allocation for  
19 all the customer classes.

20 Q. And you're aware that the Standby customer  
21 class has three customer accounts?

22 A. Yes, I'm aware of that.

23 Q. And two of those are Archer Daniels Midland  
24 Company accounts, or ADM?

25 A. Yeah, I think they probably comprised about

1 80 percent of the accounts--or 80 percent of the  
2 loads in the Standby class.

3 Q. And you're aware that the excess portion of  
4 the AED allocator, the Standby class, was based off  
5 the Standby class's load in the single hour of noon  
6 on November 4, 2018?

7 A. It was based upon their noncoincident peak  
8 for the year which occurred on that date, correct, just  
9 like all the customer classes have their excess computed  
10 based off the noncoincident peak of that class.

11 Q. And it's your understanding that ADM was in  
12 the midst of a major boiler outage at its Cedar  
13 Rapids plant at that time?

14 A. Yeah, I was aware they had a rather  
15 extensive outage.

16 Q. But they don't normally have similar boiler  
17 outages like that in most years?

18 A. I really can't speak to, you know, how  
19 extensive their boiler outages are and what you would  
20 consider extensive. I mean, we've seen them come  
21 down for several weeks.

22 Q. Well, how about in 2019? To your knowledge  
23 has such an outage occurred?

24 A. I'm not aware of an outage to the extent  
25 that we saw in 2018.

1 Q. And IPL doesn't update its AED allocators  
2 every year when it sets the rider, RTS charges; right?

3 A. No. We've only been updating them as a part  
4 of our rate case--or rate proceeding.

5 Q. So when you're updating this year, the last  
6 time they were updated was--let me phrase the  
7 question this way: That can lead to a multi-year  
8 period in which the same AED allocator factors are in  
9 place; correct?

10 A. That's correct.

11 Q. And that occurred, for example, between 2010  
12 and 2018, between rate cases?

13 A. Yeah, as far as updating the AED allocator,  
14 but we did not allocate transmission costs to the  
15 Standby class based off the AED and the RPU-2010-0001  
16 rate case.

17 Q. That's because you applied a uniform  
18 percentage increase from--

19 A. That's correct.

20 Q. But the AED allocator determined in the 2010  
21 rate case stayed in place until they were updated in  
22 the year 2017 rate case; correct?

23 A. Yes, all the allocators would stay in place  
24 until the next rate proceeding.

25 Q. So the AED allocators that were determined

1 in this case would stay in place, again, until you do  
2 another rate review?

3 A. Until we do another rate review, that would  
4 be correct.

5 Q. So the Standby customers' allocation of  
6 Rider RTS charges that are based on the November 4,  
7 2018, demand would stay in place until you had  
8 another rate case; correct?

9 A. That's correct.

10 Q. So those allocation factors could become  
11 several years old before they're changed?

12 A. Yes, they could change.

13 Q. They could change, but it could be several  
14 years before they change; right?

15 A. That's correct.

16 Q. Is there any reason why IPL could not have  
17 paid its AED charges every year for all the classes  
18 when it sets the Rider RTS charges?

19 A. I think it could.

20 Q. And Rider RTS includes a reconciliation  
21 provision; right?

22 A. That's correct.

23 Q. As a part of that reconciliation you use the  
24 prior 12 months ending in October; right?

25 A. Yeah. Through October, that's correct.

1 Q. So you could reconcile the Rider RTS charges  
2 every year based on AED allocation factors in the  
3 prior year, once they're known; correct?

4 A. That's correct.

5 Q. I'm going to switch gears slightly here.

6 MR. FRANK: Your Honor, I have an exhibit  
7 which will be ADM Hearing Exhibit No. 1.

8 CHAIRPERSON HUSER: You may proceed.

9 BY MR. FRANK:

10 Q. Mr. Vognsen, you've been handed what's been  
11 marked as ADM Hearing Exhibit No. 1. You recognize  
12 this document; correct?

13 A. Yes, I do.

14 Q. This is IPL's response to Consumer Advocate  
15 Data Request No. 523 in this case; correct?

16 A. Yes.

17 Q. And you wrote this response; correct?

18 A. Yes.

19 Q. In the response--well, this data request  
20 addresses production and transmission cost allocators  
21 for IPL affiliate Wisconsin Power and Light Company?

22 A. Yes.

23 Q. And in your response, in the response  
24 portion of the data response, you state that WPL,  
25 that would be Wisconsin Power and Light, "WPL does

1 not use the average and excess allocation for either  
2 production or transmission costs," is that correct?

3 A. That's correct.

4 Q. And WPL is a MISO transmission customer?

5 A. Yes.

6 Q. And WPL uses the 12CP methodology as a  
7 transmission cost allocator?

8 A. I would defer to Jeff Ripp on that. He  
9 would be more familiar with their allocations.

10 Q. But you know enough about their allocation  
11 to know that they don't use the AED methodology?

12 A. I know they don't use AED.

13 Q. What did you think they used?

14 A. I'm not sure.

15 Q. Do you know what MidAmerican uses?

16 A. Yes, I do.

17 Q. That is 12CP?

18 A. They use the 12CP.

19 MR. FRANK: Your Honor, that's all the  
20 questions I have at this time.

21 CHAIRPERSON HUSER: Are you going to request  
22 Mr. Ripp? Let me know.

23 MR. FRANK: I was trying to think if there  
24 was an easier way than having to call him back up.

25 CHAIRPERSON HUSER: He's just sitting right

1 there. We can call him back up.

2 MR. FRANK: Let's do that, then, at the  
3 appropriate time.

4 CHAIRPERSON HUSER: Just let me know, all  
5 right?

6 MR. FRANK: Yes, let's do so at the  
7 appropriate time.

8 CHAIRPERSON HUSER: Ms. James.

9 MS. JAMES: Thank you, Your Honor.

10 CROSS-EXAMINATION

11 BY MS. JAMES:

12 Q. Good evening, Mr. Vognsen.

13 A. Good evening.

14 Q. I'm going to ask you a few questions about  
15 the customer load study--

16 A. Okay.

17 Q. --and IPL's response to LGSG's data request  
18 89. IPL reveals that the customer load data used in  
19 the prior rate case was an anomaly. If you know,  
20 what are some of the key differences between the  
21 customer load data from the last rate case and the  
22 results of the customer load study used to develop  
23 the class customer service allocation factors in this  
24 case?

25 A. I think the biggest difference I saw in the

1 AED allocator was into the residential piece of the  
2 2018 AED allocator. And when I looked at that in  
3 more detail, I thought the 2018 looked more  
4 reasonable to a past history.

5 I actually looked at the AED allocators  
6 going back to 2001 that we used in our rate case that  
7 was RPU-02-3. And just looking at the allocators  
8 across that period for multiple rate cases as  
9 compared to the 2018, the 2018 is a reasonable AED  
10 allocator based off of the past history.

11 Q. Does IPL's rebuttal class cost of service  
12 continue to reflect the 2018 load study?

13 A. Yes, it does.

14 Q. In response to LGSG's data request 90, IPL  
15 also says it believes that the 2018 load study is a  
16 more accurate indicator of customer behavior, so the  
17 expectations going forward upon which to allocate  
18 demand costs as opposed to the 2016, and can you  
19 explain that?

20 A. Yes. When I looked at the 2016 I thought  
21 the residential appeared to be an anomaly for that  
22 year. So --in comparison to what the history had  
23 been as well as what the 2018 AED allocator showed.  
24 And, again, this is the AED allocator for--yeah, just  
25 the overall AED allocator.



1 Q. Okay. Thank you. I'm going to move on to  
2 another topic, the RTS revenue adjustment.

3 A. Okay.

4 Q. In your direct testimony on page 49 you say  
5 "IPL first limited the test year 2020 increase over  
6 2019 to 9 percent on a total bill basis for any  
7 customer class." That's lines 14 and 15. Do you see  
8 that?

9 A. Yes.

10 Q. Did the total bill basis include the RTS  
11 component?

12 A. Yes.

13 Q. And was the RTS component you used the  
14 current or existing RTS revenue or projected RTS  
15 revenue?

16 A. I believe that that was the--I'm not sure.  
17 I don't want to guess. I'd have to look at my  
18 schedule.

19 Q. Would you like to bring it up?

20 A. Yes.

21 Q. It's Vognsen Rebuttal Exhibit 4. And if you  
22 could just point out the differences between the RTS  
23 revenue in column G and the RTS revenue in column L.

24 A. Okay. So the total RTS revenue is 303  
25 million in column G.

1 Q. Correct.

2 A. It's 303 million in column L as well. So  
3 they're the same amount so that's the projected RTS  
4 in 2020.

5 Q. Correct. So projected, yup. How did you  
6 determine the projected RTS revenue?

7 A. That would have come from Mr. Neil Michek.

8 Q. So isn't it true, then, that your adjustment  
9 to the class cost-of-service-based allocation of the  
10 base revenue requirement increase includes an actual  
11 mitigation of the perspective RTS impacts?

12 A. Correct. I normalize for the change in the  
13 allocation for transmission so that I only know what  
14 the increase is going to be for base rates.

15 Q. So it's also true that you used the  
16 prospective RTS revenue in the development of IPL's  
17 proposed base rates?

18 A. In my direct I did.

19 Q. Okay. And so isn't it true that your use of  
20 the prospective RTS revenue in your cost allocation  
21 and your rate design calculation result in the LGS  
22 customer class paying a higher base rate in order to  
23 mitigate the impact of the prospective RTS rates on  
24 residential customer classes?

25 A. Yes. As you can see down below, if you move

1 down on the schedule here a little bit, you can see  
2 where I've calculated the base rate increases and I  
3 show a transmission adjustment in there. So the  
4 difference between row 28 and row 30 reflects that  
5 revised transmission allocation. So I try to  
6 mitigate that through a base rate increase.

7 Q. Okay. So that results in the LGS--I'm  
8 sorry--the residential rate class having less base  
9 rate revenue requirement?

10 A. That would be correct.

11 Q. Okay. Let's move on to another topic,  
12 mitigation. In your rebuttal testimony you talk  
13 about the mitigation necessary. If the significantly  
14 lower stipulated revenue requirement is approved by  
15 the Board, will you make any cost allocation  
16 adjustments or would you just allocate the  
17 incremental increase, the 37 million, based on the  
18 class cost-of-service study?

19 A. I would need to see the results of the class  
20 cost-of-service study before I make any judgments  
21 about what I would want to do for the revenue  
22 allocations.

23 Q. Okay.

24 CHAIRPERSON HUSER: Ms. James, can you  
25 please refer us to his testimony?

1 MS. JAMES: Yup. I'm looking at his  
2 rebuttal, page 20, lines 18 through 20. "Vognsen  
3 states based upon the revised cost-of-service study,  
4 mitigation to the residential class is no longer  
5 necessary." So I'm asking about whether or not  
6 mitigation would continue to be necessary.

7 A. For the residential class? Again, I haven't  
8 completed the study yet to look at the results, but  
9 based off my rebuttal, I did not think residential  
10 needed mitigation.

11 Q. Okay. Is the same true for the LGS and the  
12 HFL classes?

13 A. No. I determined that mitigation was still  
14 needed for those classes.

15 Q. Okay. So if we took the settlement revenue  
16 requirement that still needs to be approved, or is  
17 pending approval, would that be requiring mitigation?

18 A. It really depends upon what the results of  
19 the cost of service are, running it through the  
20 revenue allocation to see what the impacts are.

21 Q. So if that new stipulated revenue  
22 requirement is approved by the Board, would you make  
23 any rate design adjustments to mitigate the impact of  
24 the prospective RTS?

25 A. "Rate design" being--I mean, I'm just

1 talking about revenue allocation. I don't  
2 necessarily think I'd make any rate design changes  
3 other than what I've agreed to in the settlement  
4 agreement.

5 MS. JAMES: Okay. No further questions,  
6 Your Honor.

7 CHAIRPERSON HUSER: Mr. Mandelbaum?

8 MR. MANDELBAUM: Thank you, Your Honor.

9 CROSS-EXAMINATION

10 BY MR. MANDELBAUM:

11 Q. Good evening, Mr. Vognsen.

12 A. Hello, Mr. Mandelbaum.

13 Q. We've waited a long time for this.

14 A. Me too. I'm thrilled.

15 Q. I just have a few quick questions about the  
16 RTS Rider and I want to start by referring to your  
17 direct testimony on page 28, line 3.

18 A. Yes.

19 Q. And there you state "the RTS Rider will be  
20 applied on a uniform basis to all IPL retail  
21 customers with no bypass or offset related to power  
22 fed back into IPL's system from customers with their  
23 own generation."

24 In other words, this is a change to the  
25 current net metering arrangement; correct?

1           A.     It would be a change to how we billed  
2 transmission for those customers, but they would  
3 still--on the current net metering arrangement, they  
4 would still have the banking available to offset base  
5 rates.

6           Q.     But it would change how you bill those net  
7 metering customers?

8           A.     It would change how we bill transmission,  
9 yes.

10          Q.     And in that statement, when you refer to  
11 "power fed back into IPL's system," you mean into the  
12 distribution system; correct?

13          A.     Yes. Most of these customers are connected  
14 at distribution.

15          Q.     I'd like to refer to some testimony  
16 submitted by your colleague, Mr. Nielsen, his  
17 rebuttal testimony on page 10. If we could pull that  
18 up. And line--

19                 CHAIRPERSON HUSER: Let Ms. McConnell catch  
20 up with you.

21                 MR. MANDELBAUM: Yup. I'm waiting.

22 BY MR. MANDELBAUM:

23          Q.     So scroll down a little. We'll start on  
24 line 9. And so from lines 9 to 13 it states "In the  
25 vast majority of cases, generation resources

1 connected at a distribution level are not expected to  
2 reach the transmission system. Instead, the physical  
3 flow of energy will simply travel through IPL's  
4 distribution system to other IPL customers on the  
5 same distribution system."

6           You would agree with that statement;  
7 correct?

8           A. I agree with that.

9           Q. And--

10          A. The smaller customers and I guess I  
11 wouldn't--I guess I would qualify that. It may not  
12 be necessarily true in all cases because I have seen  
13 instances where we thought a small customer could  
14 back feed onto the transmission system and I think we  
15 tried to get--I think we approached to get a waiver  
16 or something as far as not to charge that customer  
17 for the interconnection.

18          Q. I refer you to the beginning where it says  
19 "In the vast majority of cases." So it's not saying  
20 all cases.

21          A. It's not 100 percent.

22          Q. The vast majority of cases. And you'd agree  
23 with that characterization, the vast majority of  
24 cases?

25          A. Yeah, I would agree with that.

1           Q.     And I'd like to unpack exactly what this  
2 means for the average residential customer with solar  
3 today. And that customer's a net metering customer  
4 so it would be affected by this change in billing;  
5 correct?

6           A.     Yes.

7           Q.     And the solar system at that customer's  
8 house produces energy. And when that solar is  
9 producing less than the customer's load, all of the  
10 energy produced is consumed on-site; correct?

11          A.     It depends on the granularity of the data  
12 that you're looking at. So if you're looking  
13 instantaneously, that may not be true. But if you're  
14 looking at over the course of a day, that may be true.

15          Q.     Okay. And would you agree that that energy  
16 doesn't reach the transmission system?

17          A.     I agree that the energy that goes out onto  
18 the grid may not, but the energy coming in to the  
19 customer came from the transmission system.

20          Q.     Well, I'm not asking--I'm asking about the  
21 energy that's produced by that solar system at that  
22 customer's house during the day when they are--if  
23 there's not excess energy, when it's consumed  
24 on-site, that's clearly not going out onto the  
25 transmission system; correct?



1           A.     Yeah, based on--assuming the vast majority  
2 don't reach that, correct.

3           Q.     And what's consumed on site isn't even going  
4 out onto the distribution system; correct?

5           A.     Correct.

6           Q.     And there are times when that customer is  
7 likely producing more than they are consuming. And  
8 when that happens, as Mr. Nielsen described it, in  
9 the vast majority of those circumstances that energy  
10 travels through IPL's distribution system to another  
11 IPL customer, likely next door, down the street, but  
12 somewhere on the distribution system; correct?

13          A.     I'd agree with that.

14          Q.     And that extra energy, that excess, never  
15 reaches the transmission system in those cases;  
16 correct?

17          A.     If it's being consumed off the distribution  
18 system, yeah.

19          Q.     And you'd agree that the fact that that  
20 extra energy is consumed by a neighbor or another  
21 customer on the same distribution system, that means  
22 it reduces the energy that IPL sends from the  
23 transmission system to that other customer; correct?

24          A.     It may not be on an instantaneous basis.  
25 Again, you're looking at cumulative, you know, across

1 an hour. Instantaneous, that customer may still be  
2 pulling energy off the transmission system.

3 Q. They may, but it reduces the amount of  
4 cumulative energy that IPL needs to send to them from  
5 the transmission system; correct?

6 A. Correct, but we provide instantaneous  
7 service.

8 Q. And that extra energy that flows to another  
9 customer on IPL's distribution system and never  
10 reaches the transmission system is what the customer  
11 gets credit for in the net metering arrangement;  
12 correct?

13 A. No. What the customer is going to pay for  
14 is the actual energy that they're pulling out of the  
15 transmission.

16 Q. I'm not asking what the customer pays for.  
17 I'm asking the way the net metering arrangement  
18 works. When they have excess energy, that energy  
19 which flows in the vast majority of cases, as we've  
20 established, into the distribution system and is  
21 consumed by another customer, never reaches the  
22 transmission system, that in a net metering  
23 arrangement is what the customer gets credit for;  
24 right?

25 A. The net metering arrangement, again going

1 back to what I said earlier, we provide instantaneous  
2 service. Net metering is on a cumulative monthly  
3 basis.

4 Q. I understand. It's that energy, though,  
5 that is part of the credit that is on that monthly  
6 basis; correct?

7 A. Correct.

8 MR. MANDELBAUM: No further questions.

9 CHAIRPERSON HUSER: I'm trying to decide  
10 what I'm going to do. We're going to take at least a  
11 15- to 20-minute break. Board Member Wagner is  
12 asking me if there's any other parties that wish to  
13 ask any questions? I was of the understanding there  
14 are none; correct?

15 (No response.)

16 CHAIRPERSON HUSER: Okay. The Board has  
17 questions. They will take, I would say, awhile.  
18 We're going to break. When we come back, I'm  
19 planning on going in confidential session--I don't  
20 want to do it that way. I need to think about it.

21 Did anyone have any confidential for  
22 Mr. Vognsen?

23 (No response.)

24 CHAIRPERSON HUSER: Okay. We're  
25 taking--we'll come back in at 6:15. We will not come

1 in earlier than 6:15, and at that time you're going  
2 to get back on the stand. We're going to go for  
3 another 45 minutes. If we're still not done, we're  
4 moving to closed session at that time, all right?

5 THE WITNESS: Okay.

6 CHAIRPERSON HUSER: Are there any questions?  
7 Yes, Mr. Frank?

8 MR. FRANK: Just for planning purposes, when  
9 should I expect to call Mr. Ripp back to the stand?

10 CHAIRPERSON HUSER: I'll fit that in.

11 MR. FRANK: The reason I ask is it won't be  
12 very long, so I'll squeeze it in.

13 CHAIRPERSON HUSER: None of them are ever  
14 very long but everything takes 15 to 20 minutes.

15 We are recessed until 6:15.

16 (Recess at 5:51 p.m., until 6:21 p.m.)  
17  
18  
19  
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24  
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1 EVENING SESSION (6:21 p.m.)

2 CHAIRPERSON HUSER: Mr. Frank, do you wish  
3 to make a statement on the record?

4 MR. FRANK: Yes, Your Honor. It was brought  
5 to my attention--so the questions that I had for  
6 Mr. Vognsen related to what IPL affiliate WPL uses  
7 for transmission cost allocation purposes. It was  
8 brought to my attention that WPL's use of 12CP was  
9 already in the record and I'm flipping through  
10 Mr. Stephens' testimony to find a citation for you,  
11 and it's at Mr. Stephens Direct Testimony, page 31,  
12 lines 10 through 15.

13 So, therefore, there's no reason to call Mr.  
14 Ripp back to the stand.

15 CHAIRPERSON HUSER: I'm pretty sure he  
16 appreciates that.

17 MR. FRANK: Thank you, Your Honor.

18 CHAIRPERSON HUSER: We left off and you  
19 understand you were previously sworn?

20 THE WITNESS: Yes.

21 DAVID VOGNSEN,  
22 resumed his testimony as follows:

23 CHAIRPERSON HUSER: Board Member Wagner.

24 BOARD MEMBER WAGNER: Thank you.

25 Mr. Vognsen, I want to start with the RER

1 and I assume--well, first, were you in the room  
2 yesterday when we--or today, or whenever the  
3 discussion was with regards to the Renewable Energy  
4 Rider and just trying to get a better understanding?

5 And I think if we look at IPL Exhibit 4,  
6 which is the waterfall chart, it would appear as  
7 though there's an entry in 2020 that indicates the  
8 RER impact is \$3 million in--it would be cost to  
9 customers, is that correct? If you look in that top  
10 chart, line 2.

11 THE WITNESS: That's correct.

12 BOARD MEMBER WAGNER: And then in line 8  
13 it's the 2021 RER impact which shows that it is a \$3  
14 dollar reduction to customers?

15 THE WITNESS: Yes.

16 BOARD MEMBER WAGNER: What would be the  
17 number in 2019?

18 THE WITNESS: I don't have that information.

19 BOARD MEMBER WAGNER: Okay. And I believe  
20 this morning--again, I don't remember which witness  
21 it was, but they said the RER is included in the \$127  
22 million revenue requirement?

23 THE WITNESS: Yes.

24 BOARD MEMBER WAGNER: And that is for the  
25 year 2020?

1 THE WITNESS: Yes.

2 BOARD MEMBER WAGNER: Okay. Is there a  
3 place or an exhibit that would provide the Board with  
4 a clear breakdown of where and what those costs are  
5 for the RER and for rate base?

6 THE WITNESS: Yes. If you look at my direct  
7 exhibit, I believe it's 8, Schedule E.

8 BOARD MEMBER WAGNER: Schedule?

9 THE WITNESS: Schedule E.

10 BOARD MEMBER WAGNER: E as in Edward?

11 THE WITNESS: Yes.

12 BOARD MEMBER WAGNER: All right. Thank you.

13 THE WITNESS: That's F. I'm looking for E.  
14 Okay. This exhibit shows what it would look like if  
15 we had base rate recovery instead of the RER  
16 and--versus if the RER was in effect. And for each  
17 one of those, the base rates in the Renewable Energy  
18 Rider, you can see it shows the same cost, the  
19 revenue requirements, the PTCs, the PTC  
20 carryforwards, as well as IPL-funded transmission.

21 The thing about the IPL-funded transmission,  
22 though, is that would fall under the Transmission  
23 Rider if we had base rate recovery, whereas under the  
24 RER that would be the only item that would be not  
25 reflected in the Transmission Rider.

1           And, again, this was based upon the initial  
2           filing so it wouldn't reflect anything from the  
3           settlement.

4           BOARD MEMBER WAGNER:   Okay.   And in that  
5           exhibit it's showing the same amount for revenue  
6           requirement in both base rates and in the Renewable  
7           Rider.   So how is that--explain why that is not--so  
8           they're clearly both not being recovered in both of  
9           those--the full 165 million is not being recovered in  
10          both of those mechanisms; correct?

11          THE WITNESS:   Right.   It's one or the other.

12          BOARD MEMBER WAGNER:   One or the other?

13          THE WITNESS:   Yes.

14          BOARD MEMBER WAGNER:   And how do we  
15          determine what amount of that 165 million is in one  
16          versus the other?

17          THE WITNESS:   If you go to my Direct Exhibit  
18          3 and go to Schedule A, yes, and then go over to the  
19          right.   Okay.   You can see in the revenue  
20          verification, if you go up to, I think it's like row  
21          8, I list the RER--in this example it's for the  
22          residential class and I have an RER charge for that  
23          residential class of .00447 and that calculates rate  
24          revenue of \$15 million.

25          So the total increase for that class we



1 reflect recovery of \$15 million under the RER. And  
2 so then the result is that base rates would  
3 otherwise--the base energy charges, I should say,  
4 would otherwise be reduced for the recovery of the  
5 RER.

6 BOARD MEMBER WAGNER: By that \$15 million?

7 THE WITNESS: Correct. This is the same  
8 process we used back in RPU-2010-0001 when we backed  
9 transmission rates out of base rates and put it into  
10 a separate rider.

11 BOARD MEMBER WAGNER: Okay. Why are the  
12 capacity values and credits that were estimated for  
13 New Wind II not reflected in the Renewable Energy  
14 Rider?

15 THE WITNESS: I think Mr. Michek indicated  
16 that at the current time they did not estimate there  
17 would be any value at the current time. But, again,  
18 as part of the true-up process, if there is capacity  
19 credit, we would flow it through.

20 BOARD MEMBER WAGNER: Based on what is--when  
21 it becomes used and useful versus--

22 THE WITNESS: Right, when there's actually  
23 something that we can get from the MISO capacity  
24 auction.

25 BOARD MEMBER WAGNER: And I think this

1 morning Mr. Brenner indicated Whispering Willow East  
2 is in rate base and then Wind I and II is not. Is  
3 that correct, the correct breakdown for the new wind  
4 investments that are going into rate base versus the  
5 Renewable Energy Rider?

6 THE WITNESS: Yeah. Whispering Willow East  
7 would continue in base rates. It's only Wind I and  
8 Wind II that would be reflected in the rider.

9 BOARD MEMBER WAGNER: Okay. Based on the  
10 settlement, what's the overall increase to total  
11 revenues? Actually, hold on just a second. I don't  
12 think I need to ask that. I think we've got this  
13 breakdown between the 127 million and then what is  
14 going into each RER through the waterfall chart, so I  
15 think I'm okay, if that's correct.

16 I'd like to move on now to the ICR tariff.  
17 Has IPL or does IPL intend to prepare customer-  
18 specific cost-of-service studies for customers who  
19 might be interested in the ICR?

20 THE WITNESS: Yes. What we're planning to  
21 do is when we see a customer that's interested in it,  
22 as far as its application, we would utilize our class  
23 cost-of-service study and then we would create a  
24 separate class just for that customer to ensure that  
25 whatever rate that we come up with for that customer

1 isn't being subsidized by the other classes.

2 BOARD MEMBER WAGNER: Okay. How many  
3 customers would be eligible to take service under  
4 that tariff?

5 THE WITNESS: We require they have at least  
6 a 25-megawatt load. So it would be whatever customer  
7 that would come along. We currently don't have any  
8 kind of idea how many that would be at the current  
9 time.

10 BOARD MEMBER WAGNER: Okay. Are the  
11 negotiated ICR rates intended to generate similar  
12 revenue per kilowatt hour per customer as the default  
13 rates?

14 THE WITNESS: The default rates is kind of  
15 the starting point. And from there, then, we would  
16 adjust those rates to ensure that there's no  
17 subsidies going on.

18 BOARD MEMBER WAGNER: What would the benefit  
19 be, then, to ICR customers?

20 THE WITNESS: The ICR customers would have a  
21 longer term as far as what that rate would be. So  
22 essentially it would remain in effect until a future  
23 rate proceeding, whereas now we have the flexible  
24 pricing rules and those allow a limitation of only  
25 five years for a discount.

1 BOARD MEMBER WAGNER: So you are not  
2 intending for the ICR to be in place through any  
3 future rate cases or proceedings?

4 THE WITNESS: The ICR would continue but we  
5 would look at the rates.

6 BOARD MEMBER WAGNER: But the specific rate  
7 for a customer; correct?

8 THE WITNESS: Yes.

9 BOARD MEMBER WAGNER: Okay. How are the  
10 provisions addressed in the proposed tariff with  
11 respect to IUB review and approval and any load  
12 growth that might require facility changes?

13 THE WITNESS: As far as seeking preapproval  
14 of the application of the ICR?

15 BOARD MEMBER WAGNER: Not necessarily  
16 preapproval but in other companies that have similar  
17 tariffs, there is a review of the rates, riders,  
18 terms, conditions applicable to ICR subject to  
19 modification by the IUB, or any other agency that has  
20 jurisdiction, and such modifications shall apply to  
21 service hereunder. So really looking at the IUB's  
22 ability to review, or other parties' ability to  
23 review?

24 THE WITNESS: Well, we would have to have a  
25 contract with that customer and we could file that

1 contract for review.

2 BOARD MEMBER WAGNER: So you're proposing  
3 that would be a part of the contract versus in the  
4 tariff itself?

5 THE WITNESS: Yes.

6 BOARD MEMBER WAGNER: And same thing with--  
7 in the event that a customer under an ICR tariff  
8 required changes due to load growth or, I suppose,  
9 load reduction, same--

10 THE WITNESS: Yes, same thing.

11 BOARD MEMBER WAGNER: --provision, it would  
12 be in the contract, not necessarily--

13 THE WITNESS: Yes.

14 BOARD MEMBER WAGNER: Okay. Does IPL  
15 anticipate having any reporting requirement on the  
16 ICR rates?

17 THE WITNESS: You know, we would not object  
18 to having any kind of annual reporting on it, similar  
19 to what we do now for flexible pricing.

20 BOARD MEMBER WAGNER: Looking at the interim  
21 rates refund--and this is a question I asked one of  
22 the witnesses yesterday, again, I don't remember, I  
23 apologize--are the refunds only going to go to  
24 customers who incurred interim rate increases and at  
25 a proportional rate to their increase?

1           THE WITNESS: What has been proposed is that  
2 they would flow through the TBR, and the TBR is, you  
3 know, moving forward on kilowatt-hour usage. So a  
4 typical rate refund looks backward, looks at the time  
5 that the interim rates were in effect and it calculates  
6 how many kilowatt hours a customer used to determine  
7 the rate, whereas if it flows through the TBR, we  
8 just calculate the total dollar amount by class,  
9 calculate a factor, and then it only gets applied  
10 moving forward. So it doesn't go back to look to see  
11 what the customers actually paid under interim.

12           BOARD MEMBER WAGNER: So potentially  
13 customers--it's possible there could be customers who  
14 either get more of a, I guess, rebate, if you will,  
15 and some who might get less than what they actually  
16 paid?

17           THE WITNESS: Yeah, some could get more of  
18 the benefit, some could get less of the benefit  
19 versus if we did an actual interim rate refund.

20           BOARD MEMBER WAGNER: I'm going to make an  
21 assumption, which is a little dangerous, that IPL  
22 believed the Tax Benefit Rider is the best method for  
23 doing--implementing that credit. If that is the  
24 preferred mechanism, why is that the preferred  
25 mechanism?

1           THE WITNESS: Yeah, we've used it in the  
2 past. For example, we recently used it for the  
3 difference in the tax reform and--you know, we had  
4 just had an order in the prior rate proceeding. So  
5 instead of having to go back and redesign rates, we  
6 just proposed to run those benefits back to customers  
7 through the TBR. So it's consistent with past  
8 practice and what we've done recently.

9           BOARD MEMBER WAGNER: What are the other  
10 mechanisms that IPL contemplated for that credit?

11          THE WITNESS: I mean, you could do the  
12 normal interim rate refund process or, you know, you  
13 could wait until after interim rates have concluded  
14 and final rates are in effect and then you calculate  
15 a refund per customer, you know, and then they get a  
16 one-time bill credit.

17          BOARD MEMBER WAGNER: Was that mechanism  
18 discussed at all with respect to the settlement?

19          THE WITNESS: No--well, I take that back. I  
20 think I had a discussion and I preferred to do it  
21 through the TBR because it's a lot more complex to,  
22 you know, pull in all the billing determinants by  
23 class, calculate it per customer, and then actually  
24 have to put that credit into the billing system for a  
25 single month. It's a lot more complicated process

1    whereas just flowing it through the TBR is a lot  
2    simpler and it's a lot faster to get back to  
3    customers.

4               BOARD MEMBER WAGNER:   Okay.   How are cloud  
5    services considered in Iowa?   Are they an O & M  
6    expense or a capital cost?

7               THE WITNESS:   I do not know that.

8               BOARD MEMBER WAGNER:   Do you know who would?  
9    Does IPL have any cloud services and expenses?

10              THE WITNESS:   I do not know that.   I would  
11    have to defer to Mr. Michek about that if he knows.

12              BOARD MEMBER WAGNER:   You might get your  
13    chance to come back up anyway.

14              How are costs of nonrate case proceedings  
15    allocated within IPL?

16              THE WITNESS:   The regulatory assessments?

17              BOARD MEMBER WAGNER:   Yeah.

18              THE WITNESS:   The regulatory assessments are  
19    charged to FERC 928 and that gets allocated on the  
20    basis of the labor allocator.

21              BOARD MEMBER WAGNER:   Through?

22              THE WITNESS:   Through the class cost-of-  
23    service study.

24              BOARD MEMBER WAGNER:   Okay.   So customers--  
25    if the IUB has a proceeding, let's say on AMI meters,



1 and IPL is billed for those proceedings, those costs  
2 are billed to all IPL customers?

3 THE WITNESS: Those costs are allocated on  
4 the labor allocator across every customer class.

5 BOARD MEMBER WAGNER: So those costs would  
6 be, you know, in some people's words, socialized?

7 THE WITNESS: That's correct.

8 BOARD MEMBER WAGNER: Is it possible that a  
9 customer with self-generation could cause a flow from  
10 IPL's distribution grid to the transmission grid?

11 THE WITNESS: Yes, and several years ago we  
12 actually had a study that indicated we thought that  
13 was possible for one of these customers and that's  
14 why--I think at that time we had asked for a waiver  
15 on the interconnection standards for that customer.  
16 It was a small residential customer, but--

17 BOARD MEMBER WAGNER: And when you say you  
18 asked for a waiver on the interconnection standards,  
19 you asked for a waiver from the Iowa Utilities Board?

20 THE WITNESS: Yes.

21 BOARD MEMBER WAGNER: Does IPL receive a  
22 credit from either MISO or the transmission company  
23 if that happens?

24 THE WITNESS: If there's a back flow?

25 BOARD MEMBER WAGNER: If there is a flow

1 from the distribution grid to the transmission grid?

2 THE WITNESS: I'm not aware of one.

3 BOARD MEMBER WAGNER: This may not be a  
4 question for you, but we'll see. How is IPL planning  
5 on implementing FERC Order 841?

6 THE WITNESS: I'm not familiar with that.

7 BOARD MEMBER WAGNER: Do you know who might  
8 be? Mr. Michek is shaking his head no. 841 is the  
9 ruling on storage having--being required to have  
10 access to the wholesale market.

11 THE WITNESS: We would need probably  
12 somebody who deals with MISO, Mitch Myers, somebody  
13 like that.

14 BOARD MEMBER WAGNER: Does IPL plan on  
15 filing a new class cost-of-service study based on the  
16 proposed settlement and decision--and whatever  
17 decision the Board makes?

18 THE WITNESS: Yes, that's typical of the  
19 process. We file--when there's a settlement, we'll  
20 file a revised class cost-of-service to reflect that.

21 BOARD MEMBER WAGNER: Okay. Thank you.

22 CHAIRPERSON HUSER: Board Member Wagner,  
23 we're going to return to the ICR tariff for a minute.

24 BOARD MEMBER WAGNER: I am?

25 CHAIRPERSON HUSER: Yes, you are.

1 Ms. McConnell, can you please pull up the  
2 MidAmerican tariff.

3 So it's our understanding that the ICR  
4 proposed tariff proposal that IPL has is mirrored on  
5 what MidAmerican provides in their tariff. And some  
6 of the questions that we have relate to all of the  
7 refilings that MidAmerican does. And when you say  
8 "contract," to me that means something that you've  
9 entered into with a third party that's not really  
10 under our purview.

11 So I want to make sure that all of the  
12 requirements that we have for reporting are--that you  
13 believe they are subject to IUB review.

14 In front of you is the ICR tariff that  
15 MidAmerican has. You responded with you'll provide  
16 us with the contracts. Will you provide the  
17 information on a monthly basis as it relates to any  
18 changes in your rates, riders, terms, or conditions  
19 with the ICR?

20 THE WITNESS: I was anticipating that we  
21 would file annually, similar to what we do for  
22 flexible pricing.

23 CHAIRPERSON HUSER: Is it your belief that  
24 if the information that you enter into, some  
25 agreement with a customer, that all of the

1 information related to that agreement outside of the  
2 rates will be provided to the Board?

3 THE WITNESS: Yes, and I guess, you know,  
4 we'd be willing to, you know, provide a standard  
5 contract related to ICR, you know, for review prior  
6 to utilizing that contract for any customer. And  
7 actually we could put that into the form section of  
8 our tariff.

9 CHAIRPERSON HUSER: Do you anticipate that  
10 you will negotiate rates that are below the line?

11 THE WITNESS: "Below the line" meaning not  
12 recovered through regular rates, it's on the company,  
13 essentially?

14 CHAIRPERSON HUSER: Yes.

15 THE WITNESS: I don't anticipate that.

16 CHAIRPERSON HUSER: Is there any reporting  
17 requirement that you believe wouldn't be provided to  
18 the Board?

19 THE WITNESS: No. I mean, I think we're  
20 open to providing anything, you know, since, you  
21 know, it could result in subsidies and we don't  
22 want to do that. So I have no issue providing  
23 whatever information the Board desires, you know,  
24 or being completely transparent about any of our  
25 dealings.

1           CHAIRPERSON HUSER: So you do anticipate  
2           filing customer-specific reports showing the amounts  
3           paid under the ICR and what would have been paid  
4           under the regular tariff?

5           THE WITNESS: Yes, and I think that's  
6           similar to what we do now for flexible pricing.

7           CHAIRPERSON HUSER: Can you please define  
8           for me what a cost causer is?

9           THE WITNESS: The cost causer is the  
10          individual whose usage or the service they request  
11          from us results in us incurring costs and, you know,  
12          it could be a variety of different costs, either, you  
13          know, the energy that we provide, the capacity we  
14          provide, or just the, you know, overall service, you  
15          know, through customer service or just general  
16          administrative costs that we incur to provide service  
17          to that customer.

18          CHAIRPERSON HUSER: Do you believe that a  
19          customer that has, let's say, solar on their rooftop  
20          is a cost causer?

21          THE WITNESS: Yes.

22          CHAIRPERSON HUSER: Do you believe that a  
23          customer who uses the moratorium every year is a cost  
24          causer?

25          THE WITNESS: Yes.

1 CHAIRPERSON HUSER: Do you believe that EV  
2 charging is a cost causer?

3 THE WITNESS: Yes.

4 CHAIRPERSON HUSER: In all of those  
5 instances, are the costs for the service you provide  
6 to them socialized or are they--do you do some study  
7 that figures out what the actual cost should be?

8 THE WITNESS: It depends if you're talking  
9 about a class or an individual customer.

10 CHAIRPERSON HUSER: So let's--we can go back  
11 through them individually.

12 THE WITNESS: Okay.

13 CHAIRPERSON HUSER: EV charging?

14 THE WITNESS: EV charging, if we had, like,  
15 an EV charging rate there would be some costs that  
16 you could directly assign to it, but there would also  
17 be some costs that would be socialized. But, I mean,  
18 as far as determining the costs that could be  
19 directly assigned to it, it would be, like, for all  
20 the EV charging, you know, based upon some type of  
21 unique load characteristics, or whatever, for that  
22 customer class.

23 CHAIRPERSON HUSER: So for a service that  
24 you're going to provide to a customer for EV charging,  
25 are you going to socialize it or are you going to put

1 it as part of that customer cost?

2 THE WITNESS: It depends on the nature of  
3 the cost because some costs just get socialized by  
4 nature. Like I was having the discussion earlier  
5 about some general administrative costs that just get  
6 allocated on the basis of the labor allocator, where  
7 it's difficult to determine what those costs are to  
8 directly assign them.

9 But anytime where you can make a  
10 determination of a cost to serve something that's  
11 unique, you can do a direct assignment of those  
12 costs.

13 CHAIRPERSON HUSER: So is EV charging going  
14 to be a direct assignment?

15 THE WITNESS: I haven't made that  
16 determination yet. I haven't looked at all the data  
17 on that.

18 CHAIRPERSON HUSER: How about homes that  
19 have solar?

20 THE WITNESS: Homes that have solar--

21 CHAIRPERSON HUSER: Residential.

22 THE WITNESS: Residential, for example in  
23 the current class cost of service, we have for  
24 informational purposes a breakout between residential  
25 customers and residential partial requirement

1 customers, or supplementary customers we also refer  
2 to them as. And those are primarily the customers  
3 that have installed solar on their facilities and  
4 they get allocated costs like all the other customer  
5 classes do. And within that you have some  
6 socialization of joint costs, but you also have some  
7 direct assignment of costs. For example, looking at  
8 their meters, their services, and the transformation.

9 CHAIRPERSON HUSER: Let's say that all  
10 residential customers are able to buy this new  
11 storage device that Board Member Wagner has created  
12 and they can put that into their homes and they can  
13 use their boilers to create and store power for use  
14 later. Are--would you socialize the costs of that,  
15 or would you make the determination that there should  
16 be a charge to them?

17 THE WITNESS: I think it would depend on  
18 their load characteristics and I think we'd want to  
19 look at that to see what their load characteristics  
20 are, to see if their load characteristics are  
21 different than, you know, the normal customer, then I  
22 would see no reason to treat them any differently.  
23 But if they do have unique load characteristics,  
24 well, then I think we would want to treat them  
25 differently.



1 CHAIRPERSON HUSER: What about someone who  
2 uses the moratorium every year?

3 THE WITNESS: I think the moratorium is  
4 specific to the Board rules that allow that. I think  
5 it would be difficult to try to determine any kind of  
6 segmentation of that group because, you know, for  
7 example, you know, you could assume that the  
8 moratorium is utilized by, for example, low-income  
9 customers. We do not have a customer class for low-  
10 income customers.

11 CHAIRPERSON HUSER: What about medical  
12 customers that we can't disconnect, we need to make  
13 sure that they have certain services available at all  
14 times? Do you do a study to determine what they  
15 should be paying?

16 THE WITNESS: I think it would be really  
17 difficult to do that kind of a study and I think  
18 those costs are probably going to be socialized. I  
19 don't think we would treat them any differently.

20 CHAIRPERSON HUSER: Is there any general  
21 characteristics that you can use to determine whether  
22 or not a charge should be socialized or not?

23 THE WITNESS: Again, it goes to how they  
24 utilize our service, you know, looking at what their  
25 load characteristics are.

1 CHAIRPERSON HUSER: What if their load  
2 characteristic isn't the issue? What if their issue  
3 is the type of meter they use?

4 THE WITNESS: Again, I think if it's an  
5 entire grouping, I think then it makes sense to try  
6 to determine what the cost is, if you can determine  
7 what that cost is. If you can't determine what that  
8 cost is, you're not going to have any choice. You're  
9 going to have to socialize it.

10 CHAIRPERSON HUSER: And is there a certain  
11 amount that you look at on that social--I mean, if it  
12 costs more to do the study to determine what the cost  
13 is, doesn't it make more sense just to socialize it?

14 THE WITNESS: I think part of the problem is  
15 when you start socializing it and other customers are  
16 having to pay for those customers, you know, it  
17 results in some inequities and you're essentially  
18 giving one group of customers preference over another  
19 group and we want to treat all customers equally  
20 within the same class.

21 CHAIRPERSON HUSER: How do you decide  
22 whether or not to capitalize software?

23 THE WITNESS: Generally I ask our IT people  
24 that question and I think it--I think it depends on  
25 what they're actually doing, you know, what kind of

1 an application they're doing, you know, versus is  
2 this just maintenance to existing code, or are they  
3 actually doing, you know, a new application  
4 development for a new service or something new within  
5 the IT system versus, you know, it's just a fix to  
6 something that's, you know, already out there.

7 CHAIRPERSON HUSER: And you were kicked a  
8 couple of questions and one of those is what is the  
9 dollar level and rate impact that IPL estimates will  
10 flow through the RER Rider for each of the next five  
11 years? It's a simple one.

12 THE WITNESS: Could you ask that question  
13 again for me?

14 CHAIRPERSON HUSER: What is the dollar level  
15 and rate impact that IPL estimates will flow through  
16 the RER Rider for each of the next five years?

17 THE WITNESS: Again, we haven't updated the  
18 RER Rider for the settlement terms, but it would be  
19 less than what we had projected. I think we had an  
20 exhibit up earlier. It ran, like, a sample  
21 calculation. That would be, like, my Direct Exhibit  
22 8, Schedule F.

23 So if you go down to the bottom--and I think  
24 when I was showing the revenue verification I  
25 actually had lowered this slightly. It was .00447

1    instead of .044--.00454. And then I think now we're  
2    indicating for 2021 it would also be less because  
3    this reflects the full impact of the PTC  
4    carryforwards at a full return. And then, again,  
5    it's going to vary by the actual load forecast of the  
6    volumes to determine the rate. But, again, I don't  
7    have anything past 2021 on here.

8                CHAIRPERSON HUSER: OCA witness Kruger's  
9    testimony recommends IPL use the UI Planner's  
10   regulatory module because it streamlines the  
11   regulatory review process by increasing transparency.  
12   Do you agree or disagree?

13               THE WITNESS: I'm not familiar with that.

14               CHAIRPERSON HUSER: Well, somebody gave it  
15   to you.

16               THE WITNESS: Yeah, I know.

17               CHAIRPERSON HUSER: Who is familiar with it?  
18   I'm pretty sure OCA, Mr. Kruger, did not just--

19               THE WITNESS: Possibly Mr. Fields might be  
20   knowledgeable about that.

21               CHAIRPERSON HUSER: I will be asking  
22   Mr. Kruger tomorrow. We'll go with that.

23               Go ahead.

24               BOARD MEMBER LOZIER: I had an earlier  
25   discussion with Mr. Bauer about the cost of

1 socializing the non-standard meter charges.

2 THE WITNESS: Yes.

3 BOARD MEMBER LOZIER: We never quite got to  
4 the answer but it's contained in a filing that was  
5 made by IPL on July 23rd. Are you familiar with that  
6 filing?

7 THE WITNESS: Yes, I am.

8 BOARD MEMBER LOZIER: Do you recall the  
9 number?

10 THE WITNESS: I think it was--yeah. I  
11 remember seeing it on the screen.

12 BOARD MEMBER LOZIER: It's on the screen,  
13 it's on page 38. Do you see in the fourth line--

14 THE WITNESS: Yes. It's 46 cents.

15 BOARD MEMBER LOZIER: And that's an annual  
16 charge; correct?

17 THE WITNESS: Yes. That's an annual charge,  
18 correct.

19 BOARD MEMBER LOZIER: So less than 4 cents a  
20 month for your customers?

21 THE WITNESS: Correct. And, again, I think  
22 if we read up above on this response, it was based on  
23 an assumption that if there was no charge, it assumes  
24 that you would not have any increase in the number of  
25 customers electing to choose the opt out.

1 BOARD MEMBER LOZIER: Right. And in  
2 fairness, if there was no charge, there would be more  
3 customers who would opt out?

4 THE WITNESS: That's correct.

5 BOARD MEMBER LOZIER: So if, say, a factor  
6 of five is applied, instead of 46 cents a year, it  
7 would be \$2.30 a year.

8 THE WITNESS: Yes.

9 BOARD MEMBER LOZIER: Do you recall a  
10 discussion that we had a few months ago, perhaps, we  
11 were talking about the \$15 charge--what was in the  
12 \$15 charge for opting out of AMI?

13 THE WITNESS: Yes.

14 BOARD MEMBER LOZIER: And you had calculated  
15 that the actual cost to IPL was \$15.87. And I asked  
16 you the question, "Who's going to pay the 87 cents?"  
17 And my impression was you weren't too concerned about  
18 it.

19 THE WITNESS: Right, because at that time it  
20 was just an estimate.

21 BOARD MEMBER LOZIER: All right. So are you  
22 concerned about the 46 cents annual charge now as  
23 opposed to the 87 cents monthly charge then?

24 THE WITNESS: I think it's because, like I  
25 was discussing earlier today, that because this is an

1 alternative and it is an incremental cost that all  
2 other customers have to pay, that in fairness only  
3 those customers that elect it should pay for it.

4 BOARD MEMBER LOZIER: So it's a matter of  
5 principle, not of cost?

6 THE WITNESS: I would agree with that.

7 BOARD MEMBER LOZIER: Do you think it would  
8 be easier administratively if you just tacked on 4  
9 cents a month?

10 THE WITNESS: I think it would really depend  
11 upon, you know, if all of a sudden we had a large  
12 number of customers now saying, "Hey, you know, I  
13 want to opt out of that."

14 BOARD MEMBER LOZIER: But until that  
15 happens, it's still a matter of principle, I take it?

16 THE WITNESS: Yes.

17 BOARD MEMBER LOZIER: Thank you. Nothing  
18 further.

19 CHAIRPERSON HUSER: Board Member Wagner  
20 asked you a couple of questions in regards to the ICR  
21 tariff related to how many current customers you have  
22 and you stated you weren't sure. Is there another  
23 witness that does know how many customers would be  
24 eligible for the ICR tariff?

25 THE WITNESS: We're not planning to move any

1 existing customers over onto that. It would be used  
2 for a new customer that was coming on. So unless  
3 we--the only one would be is if we had a large  
4 customer that was looking for a big expansion.

5 CHAIRPERSON HUSER: So you're proposing it  
6 and you have no proposed customers or you have one  
7 proposed customer?

8 THE WITNESS: We don't have any proposed  
9 customers that we would put on it today.

10 CHAIRPERSON HUSER: I'm going to ask the  
11 second question, then, again.

12 THE WITNESS: Okay.

13 CHAIRPERSON HUSER: Are you aware of any  
14 customers that are interested?

15 THE WITNESS: I'd probably have to go into  
16 confidential to talk about that.

17 CHAIRPERSON HUSER: Board Member Wagner?

18 BOARD MEMBER WAGNER: With respect to grid  
19 modernization, is it possible for IPL to measure the  
20 benefits by class for grid modernization?

21 THE WITNESS: I think if we were able to  
22 separately account for them, so that we would know,  
23 you know, what the cost reductions were to what, you  
24 know, particular FERC accounts, if that could be  
25 quantified.



1 BOARD MEMBER WAGNER: And do you think it  
2 could be?

3 THE WITNESS: I would have to defer to the  
4 grid mod people.

5 BOARD MEMBER WAGNER: Where I'm going with  
6 that, would it be possible to assign the costs of  
7 grid modernization, AMI, different technologies,  
8 based on the benefits to each class? So rather than  
9 just do a, I guess, traditional class cost of service  
10 on a specific technology--I guess the first question,  
11 can you do a class cost of service on a specific  
12 implementation like AMI or grid modernization?

13 THE WITNESS: I think it would be very  
14 difficult.

15 BOARD MEMBER WAGNER: I'm looking for a  
16 unicorn is what you're telling me?

17 THE WITNESS: Pretty much.

18 BOARD MEMBER WAGNER: Thank you.

19 So if we wanted to go down that path, if a  
20 regulatory commission or a Board wanted to go down a  
21 path such as that, how would they--what would you  
22 design for that? How would you put that program in  
23 place such that you could match the benefits to the  
24 costs, or costs to the benefits by class or user  
25 or--do you understand what I'm--

1 THE WITNESS: Yeah, I understand.

2 BOARD MEMBER WAGNER: I don't think I'm  
3 going to hold you to it and put it in an order,  
4 although I guess it depends on what--but just in  
5 general.

6 THE WITNESS: You know, I think we'd need to  
7 look at the benefits by FERC account and how those  
8 get allocated by the existing customer classes using  
9 existing cost allocation principles.

10 BOARD MEMBER WAGNER: All right. Thanks.

11 CHAIRPERSON HUSER: It's been a long day. I  
12 have a couple more questions for you related to AMI  
13 meters.

14 THE WITNESS: Okay.

15 CHAIRPERSON HUSER: The first is if a  
16 community's application is approved for the community  
17 opt-out tariff, does the monthly charge reflect the  
18 efficiencies of having a number of customers in a  
19 concentrated areas such as efficiencies with meter  
20 reading costs?

21 THE WITNESS: The overall charge does  
22 because when I calculate the overall charge, I take  
23 into account how much is going to be, you know,  
24 within one specific geographic location. So, like,  
25 if we have to go out and read meters, you know,

1 within one location, you know, that would result in  
2 lower costs. But that is, you know, across all  
3 customers that select that option. It's not specific  
4 to a location in our service territory.

5 So those benefits, by being able to do that,  
6 does get reflected in the rate, but the rate is  
7 applicable to all customers that select that option.

8 CHAIRPERSON HUSER: Then take it the next  
9 step for me. How do you determine the impact on the  
10 charges if you base your meter reading costs using  
11 that cluster analysis?

12 THE WITNESS: Yeah, correct. That's the  
13 initial estimate, that cluster analysis. What we're  
14 going to do, though, is we're going to actually  
15 collect whatever those actual costs are for reading  
16 the meters, as well as all those other cost  
17 categories. And then what we'll do is we'll just  
18 simply total those costs and we'll divide by the  
19 number of customers that have selected that option,  
20 or number of electric customers that have selected to  
21 opt out, and then we would reconcile that annually.

22 So we don't want to charge any more than  
23 what it actually costs to provide that as an  
24 alternative.

25 CHAIRPERSON HUSER: Were you involved with

1 the--and I apologize for not remembering this, but  
2 were you involved with the community-wide opt-out  
3 proposed ordinance or tariff?

4 THE WITNESS: Yes.

5 CHAIRPERSON HUSER: Did I ask you if you  
6 ever sat down with them and talked to them about the  
7 tariff, about the proposal, the city?

8 THE WITNESS: Yes.

9 CHAIRPERSON HUSER: So for customers wishing  
10 to use the opt-out mode of an AMI meter, you  
11 explained there are substantial IT costs for  
12 implementing the opt-out model. Are those costs  
13 ongoing or one-time costs?

14 THE WITNESS: The IT costs are one-time  
15 costs that get amortized out over three years through  
16 that initial development.

17 CHAIRPERSON HUSER: Do you know where in  
18 your testimony you talk about the non-standard meter  
19 charge?

20 THE WITNESS: Yes. That is in my  
21 supplemental direct testimony.

22 CHAIRPERSON HUSER: In your testimony you've  
23 stated that you will reconcile for the actual charge  
24 annually based on actual costs and customer  
25 participation. Is it possible, then, that the

1 charges could change significantly if IPL  
2 underestimates or in this case are too conservative?

3 THE WITNESS: Yeah, it could go either way.  
4 Again, though, it's going to be based off of not only  
5 cost estimates, but the number of customers that  
6 select it.

7 CHAIRPERSON HUSER: Do you know, again,  
8 where that is?

9 I can't read the page number, Ms. McConnell.

10 MR. CALLISTO: Your Honor, the update  
11 language is at the bottom of page 2 of his  
12 Supplemental Direct where Dave testifies about the  
13 annual update.

14 CHAIRPERSON HUSER: What page is that? 3 of  
15 11--2 of 11. Thank you.

16 Mr. Callisto?

17 MR. CALLISTO: Thank you.

18 REDIRECT EXAMINATION

19 BY MR. CALLISTO:

20 Q. So I do have some redirect here. Let's  
21 focus initially, Mr. Vognsen, on the Board's  
22 questions. There were a number of questions from the  
23 Board Members on the ICR tariff and some--and I think  
24 some commitments from you on filing the contracts,  
25 the individual contracts with the Board. Is it your

1 understanding or expectation that you will file those  
2 contracts as they are executed and finalized?

3 A. We would file them like we do the flexible  
4 pricing contracts. I think we file those right after  
5 the first of the year each year.

6 Q. Okay. You had a question or two from Board  
7 Member Lozier on the costs to socializing the NSMA  
8 charges to all of IPL's ratepayers. Do you recall  
9 those series of questions?

10 A. Yes.

11 Q. And I think you concluded that it's the  
12 principle. Mr. Vognsen, what would be the slippery  
13 slope impact if every charge that IPL can assign  
14 directly to the cost causer is, in fact, socialized  
15 to all ratepayers?

16 A. Well, for example, in this case, you know,  
17 you could have customer classes that are not even  
18 eligible having to pay for it. For example, you have  
19 industrial customers paying for it. So it actually  
20 ends up providing preferential treatment for a select  
21 group of customers.

22 Q. And are there other costs in this case that  
23 are directly assigned that under a socialized  
24 principle would be pushed out to all the customers if  
25 this approach was taken?

1 A. Yes.

2 Q. Can you give some examples?

3 A. Well, for example, like the IT costs of  
4 \$150,000, that would get--if that was socialized,  
5 that would be pushed out to, you know, all the  
6 customers, including industrial customers, commercial  
7 customers.

8 Q. And setting aside the NSMA costs, are there  
9 other costs that you've allocated to the cost causers  
10 in this case, not NSMA, but other costs that you can  
11 describe that would be socialized under the approach  
12 that was discussed with Board Member Lozier? I'm not  
13 suggesting that, but I want to understand the impact  
14 of the socialization approach of costs that are  
15 currently directly assigned to cost causers.

16 A. Again, it depends on your allocation method.  
17 For example, you know, you could have some other  
18 direct assignment costs that we have. For example,  
19 we direct assign meter services, you know, a  
20 transformation. You know, if you didn't do a direct  
21 assignment on that, you just allocate it by, for  
22 example, revenue, you know. You could end up  
23 shifting, you know, money from one class, for example  
24 the residential class, to industrial customers.

25 Q. I want to take you back to the beginning of

1 your cross-examination or the middle of your  
2 cross-examination. You had a couple of questions  
3 from Mr. Mandelbaum on behalf of ELPC and I think  
4 part of your response on the issue of whether this  
5 should be a generation has an impact on the  
6 transmission system, you responded with IPL's  
7 obligation to provide instantaneous power. Can you  
8 please describe that concept and the implications of  
9 it on the transmission costs for distributive  
10 generation customers?

11 A. Sure. That instantaneous power is the power  
12 that we have to provide the moment the customer needs  
13 it. So, for example, when I've looked at load data  
14 of customers that have installed their own  
15 generation, residential customers that have installed  
16 their own generation, you can see on both the system  
17 peak day and the class peak day that their load ramps  
18 up very quickly towards the late afternoon or early  
19 evening hours. And that would imply to me that  
20 they're no different than any other residential  
21 customer in that they're utilizing their air  
22 conditioning.

23 Well, a customer even with solar that has  
24 air conditioning, their air conditioning would not  
25 even start without being connected to the grid.



1 They're totally dependent on the grid for their air  
2 conditioner to start, to provide that instantaneous  
3 power.

4           So, for example, I think our average  
5 residential customer might have a 7 kW solar panel.  
6 You assume that customer has, like, a 3-ton air  
7 conditioner that would probably be 15 amps on a  
8 running load basis, that would be about 3.2 kW,  
9 something like that.

10           But the starting of the air conditioner,  
11 that locked rotor amps is significantly higher. For  
12 a residential air conditioner, that could be anywhere  
13 from 40 to 80 amps. For example, you can actually go  
14 down, look at your own service panel. You'll see a  
15 double-pull breaker for that and it will tell you  
16 what the amperage is for that. And typically a  
17 central air conditioner would be 220--220 volts. So  
18 that 220 volts, for example, times 60 amps would  
19 imply it's a 11 kW pull that it needs just to start  
20 that air conditioner.

21           So when you look at in the summer when that  
22 solar panel is, like, middle of the day and putting  
23 out its maximum output of 7 kW, when that air  
24 conditioner turns on, it's going to pull 11 kW to 12  
25 kW which is going to exceed the actual generation

1 output.

2 Q. And the result of that is that customer's  
3 reliance upon the grid?

4 A. Totally on the grid.

5 Q. I want to go to the questions you had from  
6 Mr. Frank on behalf of ADM at the beginning of your  
7 testimony. I believe Mr. Frank asked you a question  
8 about MidAmerican and the fact that MidAmerican is  
9 receiving or is getting allocated transmission--  
10 allocates transmission costs on the 12CP basis. Do  
11 you recall those questions and answers?

12 A. Yes, I do.

13 Q. And please describe for the Board--of course  
14 the Board was responsible for the 12CP approach, but  
15 please remind the Board of how MidAmerican got to the  
16 spot where it allocates on 12CP and, in particular,  
17 the relevance of that in relation to how it allocates  
18 generation.

19 A. Yes. In the MidAmerican Energy prior rate  
20 case, they moved from a generation allocation, from  
21 the average and excess demand allocation, to  
22 something called the hourly-costing model. And  
23 typically you allocate transmission on the same basis  
24 you allocate your generation. Because they were no  
25 longer allocating their generation on an AED basis,

1 they had to decide how they wanted to allocate  
2 transmission. And for that reason, then, they moved  
3 to the 12CP allocation.

4 And, actually, if you look at the direct  
5 testimony of Mr. Charles Ray who is the MidAmerican  
6 class cost-of-service analyst in that proceeding, he  
7 actually stated that he thought it was reasonable to  
8 continue to allocate transmission on an AED basis if  
9 the utility is allocating generation on an AED basis.

10 Q. And how does IPL allocate generation?

11 A. On an AED basis.

12 Q. And why do you believe that--why do you  
13 believe that ADM wants to allocate on a 12CP basis?

14 A. If you look at the exhibits of Mr. Stephens  
15 you can see that it shifts substantial revenue that  
16 would otherwise be collected from the Standby class  
17 to the Large General Service class. So they end up  
18 seeing a large reduction in what they would pay for  
19 transmission.

20 Q. Would you please turn to Stephens Direct,  
21 page 34, ADM witness Stephens. And if we can look at  
22 table 5 that's in Mr. Stephens' Direct at page 34,  
23 what do you understand this table to represent in his  
24 direct testimony?

25 A. Yes. What he's done is he's changed the

1 allocation from what we have proposed for an AED  
2 allocation to a 12CP allocation. And as you can see  
3 under the AED allocation, it's a charge of \$8,000,756  
4 and it goes down to--excuse me--\$8,756,000 and the  
5 ADM proposal goes from \$3,234,000. So you see a  
6 reduction of, like, \$5 million.

7 Q. And that's for the Standby class; correct?

8 A. That's just for the Standby class.

9 Q. And as you testified earlier, that's  
10 approximately made up 80 percent by ADM?

11 A. That's correct.

12 Q. And the result of ADM's suggestion, as you  
13 noted, decreases their transmission costs under the  
14 Rider RTS. What does their proposal do to the  
15 transmission costs that would be assigned to the LGS  
16 class?

17 A. Yeah. Going back to the IPL proposed, the  
18 LGS class has an assignment of \$111,846,000 and that  
19 would increase to \$155,314,000. So that's an  
20 increase of \$44 million.

21 Q. In this rate case and subject to the cost  
22 allocation that has to be done, assuming the Board  
23 accepts the settlement--so let's go back to the rate  
24 proposal as initially made and it's modified in your  
25 rebuttal testimony--what are the impacts of the rates

1 generally to ADM in this rate case as proposed by  
2 IPL?

3 A. It's a reduction over \$2 million.

4 Q. And in the last rate case, what was the  
5 impact of the Board's decision to the rates paid by  
6 ADM?

7 A. We reduced their transmission expenses by \$8  
8 million and they had an overall decrease in rates of  
9 6.5 million.

10 Q. And has ADM benefited from any other cost  
11 reductions since the last rate case?

12 A. Yes. They've benefited from two different  
13 things. The first one would be the return on equity,  
14 Complaint No. 1 from FERC in which they received a  
15 refund of about--about a \$1.5 million refund.

16 The other thing that they would have  
17 received would have been due to the tax reform that I  
18 mentioned earlier that ran through the Tax Benefit  
19 Rider, and their benefit probably would have been  
20 about \$200,000 from that as well.

21 Q. Including those credits and the reductions  
22 that you've already described, what has been the  
23 overall reduction to the costs that ADM has paid  
24 since the last rate case if the Board approves the  
25 rates as proposed in this case?

1           A.     Since 2016, essentially prior to the last  
2 rate case, it would be over \$10 million.

3           MR. CALLISTO: No further questions.

4           CHAIRPERSON HUSER: The Board is going to  
5 move into closed session. We will start with  
6 Mr. Vognsen. So who shouldn't be here? The answer  
7 to the question is we will not be coming back in--

8           MR. MANDELBAUM: Madam Chair?

9           CHAIRPERSON HUSER: --we will not be doing  
10 anything else--who said that?

11          MR. MANDELBAUM: I did.

12          CHAIRPERSON HUSER: Mr. Mandelbaum?

13          MR. MANDELBAUM: Before you go into closed  
14 session, I've got a couple more questions, if I may,  
15 for Mr. Vognsen.

16          CHAIRPERSON HUSER: I almost made it.

17          MR. MANDELBAUM: Almost.

18          CHAIRPERSON HUSER: Go ahead, Mr. Mandelbaum.  
19 You didn't shut down the live streaming yet,  
20 did you? Okay.

21          Who else?

22          MR. FRANK: Your Honor?

23          CHAIRPERSON HUSER: Mr. Frank?

24          MR. FRANK: We had some recross as well.

25          CHAIRPERSON HUSER: I just tried too hard.

1 Who would like to start?

2 MR. MANDELBAUM: Sure.

3 RECROSS EXAMINATION

4 BY MR. MANDELBAUM:

5 Q. You had some discussion with Chair Huser  
6 about this idea of the cost causer. And one of the  
7 things that I believe you said is that if the load  
8 characteristics are different for a group of  
9 customers, that you would want to look into that;  
10 correct?

11 A. Yes.

12 Q. Do you recall we had this conversation when  
13 we had the last one of these hearings a couple years  
14 ago about various groups of customers that might have  
15 a different load characteristic than other groups of  
16 customers? Do you happen to recall that series of  
17 questions?

18 A. No, I don't.

19 Q. Well, I bring this up because I think when  
20 we were discussing it, it was a whole series of types  
21 of residential customers that you agreed would have a  
22 different load characteristic than the average and at  
23 the time IPL hadn't looked at those customers like  
24 they had solar customers and I guess I just wanted to  
25 check to see if in the intervening two years you've

1 looked into the different load characteristics for  
2 some of these classes. And I'll go through--you know,  
3 one example that we came up with that we discussed last  
4 time around was customers who work the night shift.

5 A. Oh, the night shift thing. That's us  
6 tonight.

7 Q. That's us tonight. And that hadn't been  
8 something that you'd looked at. In the intervening  
9 two years have you looked at the differences for  
10 those customers?

11 A. I don't know if they'd be any different. I  
12 mean, for the customers that install their own  
13 generation, they have to go through the  
14 interconnection process. So we know, we can identify  
15 those customers. You can't identify night shift  
16 workers.

17 Q. So you still haven't tried that?

18 Well, let's look at an example that we know  
19 is different and that you could identify. Last time  
20 you agreed that customers that had smart thermostats  
21 would likely have a different load--set of load  
22 characteristics. Have you looked at that customer  
23 class or group of customers in the intervening two  
24 years?

25 A. I don't think we have any knowledge to which



1 specific customers have those.

2 Q. You have some knowledge, minimally the ones  
3 who have gotten rebates through your program;  
4 correct?

5 A. I think some have gotten rebates. I don't  
6 know of the total population of customers that got  
7 smart thermostats necessarily got a rebate. Some  
8 may, some may not.

9 Q. So you haven't looked at that subgroup.  
10 Another subgroup that we talked about that would have  
11 a different load characteristic were folks with  
12 swimming pools. And have you taken any time to look  
13 at that class of customers?

14 A. I mean, customers don't have to notify us  
15 that they have a swimming pool whereas if a customer  
16 installs a generation on their roof and they're  
17 actually pushing power back onto our system, they  
18 have to file an interconnection with us.

19 Q. So the only time you care about the  
20 different load characteristics is if they have to  
21 notify you?

22 A. No. If they're going to--I mean, as a part  
23 of the interconnection process where they're pushing  
24 power back onto our system, you know, we have to  
25 ensure that they can safely interconnect with us.

1 Q. But this whole conversation started about  
2 cost causers and the different load characteristics.  
3 And now you're saying that you're only concerned  
4 about those cost causers if they have to notify you  
5 about what makes their load characteristics  
6 different? Is that--

7 A. Well, no. What I'm saying is that we know  
8 this, we have data on these customers, we know that  
9 they're different.

10 Q. But you know that all those others are  
11 different as well, you acknowledged it two years ago.

12 A. They may or may not be different.

13 Q. I mean--okay.

14 MR. MANDELBAUM: No further questions.

15 CHAIRPERSON HUSER: Mr. Frank?

16 MR. FRANK: Thank you, Your Honor.

17 RECROSS EXAMINATION

18 BY MR. FRANK:

19 Q. So, Mr. Vognsen, Mr. Callisto had asked you  
20 some questions on his redirect regarding how  
21 MidAmerican allocates transmission costs based on the  
22 12CP basis.

23 A. Yes.

24 Q. And you had testified that typically you  
25 allocate transmission on the same basis as

1 generation; correct?

2 A. Yes.

3 Q. Can you turn to page 44 of your direct  
4 testimony again, please? And on page 44 of your  
5 direct testimony, lines 2 to 3, you testified  
6 "Generally, customers should only pay for those costs  
7 which they cause a utility to incur," correct?

8 A. Correct.

9 Q. And then you continue, "Cost causation is  
10 the fundamental principle applicable to all cost  
11 studies for purposes of allocating costs to customer  
12 groups," correct?

13 A. Correct.

14 Q. And IPL's transmission costs are based upon  
15 the bills that it receives from MISO as a  
16 transmission customer; correct?

17 A. Our transmission costs are based upon ITC  
18 Midwest's revenue requirement and they collect that  
19 revenue requirement through the MISO billings.

20 Q. IPL is a network customer of MISO; correct?

21 A. Yes.

22 Q. And MISO bills IPL for transmission costs;  
23 correct?

24 A. And MISO is not the transmission owner. ITC  
25 Midwest--

1 Q. My question is MISO bills IPL for  
2 transmission costs; correct?

3 A. MISO bills IPL for transmission and is based  
4 off the revenue requirement of the transmission  
5 owners.

6 Q. And the costs that IPL pays to MISO, that  
7 IPL as a transmission customer pays to MISO as a  
8 Transmission Rider are based on the 12CP basis;  
9 correct?

10 A. That's correct.

11 Q. In response to a question from Mr. Callisto,  
12 you had indicated that ADM's proposal shifts  
13 substantial revenue to the LGS class; correct?

14 A. Based off Mr. Stephens' exhibit, correct.

15 Q. You're familiar with the IBEC Group, Iowa  
16 Business Energy Coalition, aren't you?

17 A. Yes.

18 Q. And the members of IBEC are LGS customers of  
19 IPL?

20 A. Yes.

21 Q. And you're aware that IBEC supports ADM's  
22 proposal in this case?

23 A. Yes.

24 Q. You had indicated that the impact of--or had  
25 stated in response to a question from Mr. Callisto

1 that the impact of rates to ADM are a reduction of  
2 \$2 million; isn't that correct?

3 A. Yes.

4 Q. And that's after you had removed \$2 million  
5 in revenue allocation and shifted that to the LGS  
6 class as a mitigation effort; correct?

7 A. That was after I had done the transmission  
8 adjustment that I walked through earlier. I think  
9 the actual cost of service showed them having a  
10 decrease of 2.7 million and I think at the end of the  
11 day it was, like, a \$2.1 million decrease.

12 Q. To get there you had allocated part of the  
13 reduction that the class cost-of-service study showed  
14 for ADM of \$4 million, allocated two of those--2  
15 million of those \$4 million to the LGS class?

16 A. Yes, that's correct.

17 Q. You also testified that the impact of the  
18 Board's decision from the last rate case resulted in  
19 a reduction in transmission expense of approximately  
20 \$8 million to ADM?

21 A. Yes.

22 Q. And that reduction was based upon IPL  
23 updating its AED transmission cost allocation in that  
24 case; correct?

25 A. I think based off our earlier discussion,

1 that was based off of applying the Standby class and  
2 allocating that on the same basis as all the other  
3 customer classes. And prior to the last rate case  
4 we simply increased the Standby reservation charge  
5 for transmission by the overall increase in  
6 transmission expenses and we changed that in the last  
7 rate case.

8 Q. For example, before the last rate case, on  
9 an annual basis, if there was an increase, say, of 10  
10 percent for other classes, you would just update the  
11 Standby classes by the same 10 percent figure?

12 A. Yeah. If we had an overall increase in  
13 transmission expense of 10 percent, their rate went  
14 up 10 percent.

15 Q. Then in the last rate case you applied an  
16 updated AED methodology that resulted in the  
17 reduction?

18 A. Yes.

19 Q. You also had indicated that as a result of  
20 the FERC ROE complaint, ADM received approximately a  
21 \$1.5 million refund; is that correct?

22 A. Yes.

23 Q. ADM wasn't the only customer that received  
24 a refund as a result of that complaint case;  
25 correct?

1           A.     Correct, but ADM received a direct refund  
2     versus the other customer classes that just received  
3     it as a credit based off their usage.

4           Q.     IPL cut them a check?

5           A.     What we did was we determined a direct  
6     refund for each one of the Standby customers, and  
7     then we just put it on as a bill credit for eight  
8     months to use up the refund amount assigned to that  
9     customer. So it was a customer-specific assignment  
10    of a refund.

11          Q.     What was the total refund due to all  
12    customers as a result of the ROE complaint?

13          A.     I think it was around 35 million, something  
14    like that.

15          Q.     And that amount was floated back to all the  
16    customers using various methods?

17          A.     Yes, in various allocations, yeah. Correct.

18          Q.     The same would be true for the tax reform  
19    benefit as well; correct?

20          A.     Correct.

21          Q.     So ADM was not the only customer that  
22    received that benefit?

23          A.     Correct.

24                 MR. FRANK: That's all the questions I  
25    have.

1 CHAIRPERSON HUSER: Mr. Vognsen has to go into  
2 closed session, but I'm having him go off the stand  
3 so we can take care of Mr. Martin-Schramm right now.

4 MR. FRANK: Your Honor? I'm sorry. One  
5 last thing. I was waiting to give Mr. Callisto--

6 CHAIRPERSON HUSER: Yes, if there is no  
7 objection, Mr. Frank moves to admit ADM Hearing  
8 Exhibit 1. Is there any objection?

9 (No response.)

10 CHAIRPERSON HUSER: Hearing none, so  
11 admitted.

12 (ADM Hearing Exhibit 1 was offered  
13 and received in evidence.)

14 CHAIRPERSON HUSER: Did you want something  
15 else?

16 MR. FRANK: No. That was it. Thank you.

17 CHAIRPERSON HUSER: All right. Do you mind?  
18 He's going do it after we're--he's going to be on the  
19 stand tomorrow. Do you have anything else for him in  
20 public, Mr. Callisto?

21 MR. CALLISTO: For Mr. Vognsen? No.

22 CHAIRPERSON HUSER: I got it from Nick on  
23 this side, so I was--

24 MR. CALLISTO: I am hopefully done with  
25 Mr. Vognsen, unless somebody else--



1 CHAIRPERSON HUSER: Unless he goes into  
2 confidential, which I'll come back to.

3 We are going into closed session. The live  
4 streaming and webinar will go off. We are not going  
5 to do anything else this evening after we go into  
6 closed session or come out.

7 We will recess until tomorrow morning at  
8 8:30 a.m. I do not know who the first witness will  
9 be.

10 Ms. Easler, it will be somebody from OCA.

11 MS. EASLER: Your Honor?

12 CHAIRPERSON HUSER: Yes?

13 MS. EASLER: OCA witness--normally our order  
14 is to start with Sheila Parker, but I believe IPL  
15 witness Cigrand is scheduled for tomorrow and it  
16 might be best to have Ms. Parker after IPL's witness  
17 on that.

18 CHAIRPERSON HUSER: Do you want her or do  
19 you want Mr. Morin?

20 MS. EASLER: Morin would be fine.

21 CHAIRPERSON HUSER: Okay. So then we're  
22 going to start--we'll do Morin and then we'll do  
23 Cigrand and then we'll go to OCA witnesses.

24 MS. EASLER: Okay. Thank you.

25 CHAIRPERSON HUSER: Mr. Martin-Schramm, will

1 you please take a seat. Do you understand that you  
2 were previously sworn in?

3 THE WITNESS: I do.

4 CHAIRPERSON HUSER: Thank you.

5 REVEREND DR. JAMES MARTIN-SCHRAMM,  
6 recalled as a witness by Counsel for DAG, having been  
7 previously duly sworn by Chairperson Huser, was  
8 examined and testified further as follows:

9 CHAIRPERSON HUSER: Ms. McConnell, are we  
10 off live streaming? Is the webinar shut down?

11 MS. McCONNELL: Yes, Madam Chair.

12 CHAIRPERSON HUSER: Mr. Callisto, to your  
13 knowledge is there anyone in the room that shouldn't  
14 be?

15 MR. CALLISTO: No, Your Honor.

16 CHAIRPERSON HUSER: With that understanding,  
17 I--Board Member Wagner moves that we go into closed  
18 session pursuant to 21(c)--21.5(c), (a)--(a), (c),  
19 and (f).

20 BOARD MEMBER LOZIER: I second the motion.

21 CHAIRPERSON HUSER: It requires a roll call  
22 vote to go into closed session to discuss a  
23 confidential matter.

24 Chair Huser votes aye.

25 Board Member Wagner?

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BOARD MEMBER WAGNER: Aye.

CHAIRPERSON HUSER: Board Member Lozier?

BOARD MEMBER LOZIER: Aye.

(Pages 552 through 567 are contained in the  
confidential portion of the transcript.)

(Recess at 8:10 p.m., until 8:30 a.m.,  
Wednesday, October 9, 2019.)

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C E R T I F I C A T E

I, the undersigned, a Certified Shorthand Reporter of the State of Iowa, do hereby certify that I acted as the official court reporter at the hearing in the above-entitled matter at the time and place indicated;

That I took in shorthand all of the proceedings had at the said time and place and that said shorthand notes were reduced to typewriting under my direction and supervision, and that the foregoing typewritten pages are a full and complete transcript of the shorthand notes so taken.

Dated at Des Moines, Iowa, this 28th day of October, 2019.

  
CERTIFIED SHORTHAND REPORTER

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<b>\$1.35</b> [1] - 422:11 <b>\$10</b> [1] - 538:2 <b>\$10.15</b> [2] - 422:12, 422:15 <b>\$108,000</b> [1] - 468:15 <b>\$110</b> [2] - 239:16, 446:12 <b>\$111,846,000</b> [1] - 536:18 <b>\$11:50</b> [1] - 422:10 <b>\$127</b> [5] - 243:1, 243:10, 243:17, 243:19, 498:21 <b>\$134</b> [1] - 268:13 <b>\$15</b> [7] - 335:1, 335:10, 500:24, 501:1, 501:6, 522:11, 522:12 <b>\$15.87</b> [1] - 522:15 <b>\$150,000</b> [2] - 471:22, 531:4 <b>\$151,000</b> [1] - 468:13 <b>\$155,314,000</b> [1] - 536:19 <b>\$2.30</b> [1] - 522:7 <b>\$20</b> [2] - 271:10, 275:13 <b>\$200,000</b> [1] - 537:20 <b>\$271</b> [3] - 268:10, 269:4, 275:9 <b>\$28</b> [5] - 226:5, 226:11, 226:25, 232:7, 237:18 <b>\$299</b> [2] - 292:19, 295:16 <b>\$3,234,000</b> [1] - 536:5 <b>\$30.25</b> [1] - 274:19 <b>\$300,000</b> [3] - 441:23, 442:9, 442:10 <b>\$44</b> [1] - 536:20 <b>\$45</b> [2] - 226:6, 226:24 <b>\$5.27</b> [1] - 335:2 <b>\$50</b> [3] - 278:6, 278:7, 304:25 <b>\$50,000</b> [2] - 471:24, 472:1 <b>\$500</b> [1] - 278:2 <b>\$585</b> [1] - 360:4 <b>\$75</b> [2] - 295:14, 295:19 <b>\$8,000,756</b> [1] - 536:3 <b>\$8,756,000</b> [1] - 536:4	<b>'14</b> [1] - 315:13 <b>'15</b> [9] - 308:25, 309:5, 309:24, 311:1, 311:23, 312:10, 315:13, 323:19, 422:4 <b>'16</b> [2] - 308:25, 312:10 <b>'18</b> [1] - 255:11 <b>'19</b> [1] - 255:11 <b>'based</b> [1] - 450:4 <b>'Concentric</b> [1] - 444:3 <b>'LEG</b> [1] - 449:24	<b>0</b>  <b>0</b> [1] - 367:7 <b>0.80</b> [1] - 453:8 <b>00447</b> [2] - 500:23, 519:25 <b>00454</b> [1] - 520:1 <b>044</b> [1] - 520:1	<b>1</b>  <b>1</b> [29] - 211:7, 211:20, 269:24, 270:2, 270:15, 274:9, 286:18, 292:12, 311:19, 337:13, 342:14, 342:16, 367:4, 367:24, 369:1, 406:10, 406:11, 437:6, 441:16, 442:19, 443:6, 449:11, 453:8, 476:15, 481:7, 481:11, 537:14, 548:8, 548:12 <b>1,530</b> [1] - 255:8 <b>1,831</b> [1] - 255:5 <b>1.0</b> [1] - 400:24 <b>1.25</b> [1] - 383:5 <b>1.34</b> [8] - 292:2, 292:12, 293:6, 293:8, 293:12, 293:15, 294:4, 294:8 <b>1.35</b> [1] - 292:2 <b>1.5</b> [2] - 537:15, 546:21	<b>10</b> [25] - 211:10, 239:14, 262:20, 266:3, 289:18, 317:3, 339:24, 340:3, 345:5, 350:16, 350:22, 367:13, 396:6, 436:21, 443:20, 443:24, 465:15, 469:8, 490:17, 497:12, 546:9, 546:11, 546:13, 546:14 <b>10.86</b> [1] - 452:23 <b>10.9</b> [1] - 290:23 <b>100</b> [10] - 206:5, 260:17, 265:20, 285:8, 285:15, 310:22, 345:21, 346:16, 347:3, 491:21 <b>100,000</b> [2] - 348:1, 349:6 <b>104</b> [1] - 208:3 <b>105</b> [1] - 366:9 <b>106</b> [3] - 302:16, 314:22, 361:24 <b>11</b> [16] - 211:11, 281:2, 330:22, 339:24, 340:3, 345:6, 350:17, 350:22, 367:14, 424:1, 424:7, 529:15, 533:19, 533:24 <b>11.1</b> [2] - 290:22, 293:14 <b>113</b> [4] - 362:12, 364:11, 364:15, 364:16 <b>113.0921</b> [1] - 365:12 <b>113.0921(A)</b> [1] - 364:6 <b>119</b> [2] - 288:10, 288:16 <b>11:30</b> [1] - 303:23 <b>12</b> [18] - 211:11, 286:18, 287:11, 295:19, 304:9, 305:10, 305:12, 342:25, 343:21, 355:21, 355:23, 360:19, 361:1, 367:15, 437:2, 480:24, 533:24 <b>12-year</b> [1] - 305:16 <b>120</b> [1] - 284:19 <b>127</b> [2] - 243:20, 502:13	<b>12CP</b> [12] - 482:6, 482:17, 482:18, 497:8, 534:10, 534:14, 534:16, 535:3, 535:13, 536:2, 542:22, 544:8 <b>13</b> [10] - 211:12, 216:6, 233:1, 295:11, 317:10, 345:5, 367:17, 377:14, 382:21, 490:24 <b>13-month</b> [1] - 217:6 <b>133</b> [1] - 364:14 <b>133.0921</b> [1] - 364:10 <b>134</b> [2] - 331:13, 331:17 <b>1375</b> [1] - 206:8 <b>13th</b> [2] - 378:16, 382:18 <b>14</b> [10] - 211:12, 229:24, 281:2, 295:12, 346:19, 367:18, 403:16, 422:8, 422:14, 485:7 <b>15</b> [32] - 211:13, 283:22, 284:21, 287:15, 291:10, 295:12, 296:9, 296:13, 296:19, 297:5, 297:6, 297:9, 297:18, 297:23, 298:10, 304:10, 331:25, 332:20, 333:10, 360:1, 367:19, 394:6, 403:17, 420:6, 436:23, 462:7, 469:8, 485:7, 495:11, 496:14, 497:12, 533:7 <b>15-minute</b> [1] - 266:3 <b>15-year</b> [15] - 287:6, 288:17, 292:11, 292:19, 295:12, 295:17, 297:13, 297:14, 297:15, 331:21, 331:23, 332:9, 333:2, 333:16, 372:2 <b>150</b> [2] - 278:21, 310:22 <b>1536</b> [1] - 207:9 <b>155</b> [4] - 283:18, 283:22, 284:21, 284:25 <b>1580</b> [1] - 207:23 <b>15th</b> [3] - 212:24, 213:11	<b>16</b> [4] - 211:13, 258:2, 367:20, 410:13 <b>160</b> [3] - 278:21, 331:15, 331:16 <b>160.2</b> [2] - 330:23, 331:8 <b>1600</b> [1] - 206:16 <b>161</b> [1] - 255:10 <b>164.2</b> [1] - 331:2 <b>165</b> [2] - 500:9, 500:15 <b>166</b> [2] - 331:4, 331:15 <b>17</b> [4] - 211:14, 264:23, 367:20, 404:1 <b>173</b> [1] - 255:9 <b>18</b> [8] - 211:14, 281:17, 281:25, 285:4, 285:5, 367:20, 398:16, 488:2 <b>18th</b> [2] - 212:25, 213:10 <b>19</b> [6] - 211:15, 367:20, 432:12, 436:19, 436:21, 437:18 <b>1946</b> [1] - 206:10 <b>1955</b> [2] - 272:12, 272:17 <b>1:25</b> [1] - 373:23 <b>1st</b> [3] - 393:8, 444:17, 444:24
				<b>2</b>		
				<b>2</b> [24] - 211:7, 233:11, 239:12, 269:24, 270:2, 270:10, 270:15, 281:11, 302:25, 313:4, 314:2, 340:13, 343:13, 343:14, 367:4, 436:22, 498:10, 529:11, 529:15, 537:3, 543:5, 545:2, 545:4, 545:14 <b>2,000</b> [2] - 281:4, 442:2 <b>2.1</b> [1] - 545:11 <b>2.2</b> [7] - 404:17, 410:7, 411:4, 416:12, 416:13, 418:11, 418:13 <b>2.25</b> [2] - 381:14,		

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382:25 <b>2.3</b> [5] - 412:12, 416:19, 417:22, 418:12, 419:10 <b>2.5</b> [1] - 383:6 <b>2.7</b> [1] - 545:10 <b>20</b> [25] - 211:15, 222:22, 231:9, 242:4, 275:15, 277:21, 278:11, 285:6, 314:13, 321:3, 332:4, 333:3, 333:10, 344:8, 344:9, 358:9, 367:20, 371:1, 371:7, 436:23, 436:24, 488:2, 496:14 <b>20,000</b> [3] - 300:20, 300:25, 348:1 <b>20-minute</b> [1] - 495:11 <b>200</b> [5] - 206:3, 206:22, 207:15, 285:8, 427:4 <b>2000</b> [5] - 206:13, 207:3, 207:21, 280:1, 280:12 <b>20001</b> [1] - 206:20 <b>2001</b> [1] - 484:6 <b>2008</b> [1] - 298:6 <b>2010</b> [7] - 218:8, 280:1, 280:10, 280:12, 298:6, 479:11, 479:20 <b>2014</b> [27] - 301:19, 301:20, 303:3, 303:5, 303:7, 308:24, 309:5, 309:8, 309:9, 309:23, 310:4, 310:7, 311:1, 311:10, 311:19, 311:23, 312:10, 312:25, 313:20, 313:22, 318:2, 319:19, 319:22, 322:17, 323:18, 344:21, 345:1 <b>2015</b> [19] - 301:20, 303:3, 303:5, 303:7, 309:8, 309:9, 310:4, 310:7, 311:10, 311:19, 313:25, 314:4, 318:3, 319:19, 322:17, 344:22, 345:1, 421:20, 422:4	<b>2016</b> [17] - 301:20, 303:3, 303:5, 309:2, 309:13, 309:22, 315:5, 315:7, 316:11, 317:7, 344:23, 382:21, 434:14, 434:17, 484:18, 484:20, 538:1 <b>2017</b> [7] - 302:8, 372:13, 372:20, 373:3, 387:21, 389:21, 479:22 <b>2018</b> [15] - 377:14, 377:16, 444:5, 444:24, 478:6, 478:25, 479:12, 480:7, 484:2, 484:3, 484:9, 484:12, 484:15, 484:23 <b>2019</b> [11] - 205:13, 215:12, 330:8, 336:17, 421:20, 444:17, 478:22, 485:6, 498:17, 551:7, 568:14 <b>2020</b> [17] - 223:15, 232:2, 238:19, 239:5, 239:19, 241:11, 242:24, 243:25, 245:3, 246:3, 247:24, 249:17, 454:10, 485:5, 486:4, 498:7, 498:25 <b>2021</b> [8] - 234:2, 247:10, 248:18, 444:7, 454:10, 498:13, 520:2, 520:7 <b>2024</b> [4] - 217:21, 219:16, 219:19, 227:23 <b>2029</b> [3] - 294:23, 295:4, 295:6 <b>2030</b> [2] - 294:23, 295:4 <b>2031</b> [3] - 294:24, 294:25, 295:4 <b>2038</b> [7] - 220:4, 222:6, 222:15, 222:18, 222:19, 230:20, 231:2 <b>204</b> [2] - 207:12, 208:3 <b>205</b> [1] - 205:21 <b>21</b> [12] - 211:16, 264:15, 280:3, 284:16, 284:17,	285:4, 290:14, 303:6, 344:8, 367:21, 436:11, 438:5 <b>21(c)</b> [1] - 550:18 <b>21.5(c)</b> [1] - 550:18 <b>214</b> [1] - 209:4 <b>215</b> [1] - 209:4 <b>22</b> [3] - 211:16, 367:21, 449:7 <b>220</b> [3] - 533:17, 533:18 <b>222</b> [13] - 287:20, 288:15, 288:16, 291:8, 291:17, 291:22, 292:1, 292:13, 293:4, 293:5, 293:10, 293:22, 294:10 <b>222.46</b> [1] - 287:15 <b>225,000</b> [1] - 271:20 <b>227,000</b> [4] - 301:22, 302:14, 310:2, 319:7 <b>229</b> [1] - 209:4 <b>23</b> [6] - 211:17, 279:23, 290:16, 290:19, 367:21, 436:10 <b>232</b> [1] - 209:5 <b>236</b> [1] - 209:5 <b>237</b> [1] - 209:6 <b>23rd</b> [5] - 336:17, 337:4, 337:5, 374:12, 521:5 <b>24</b> [4] - 211:17, 367:22, 367:24, 369:2 <b>24,572,000</b> [1] - 295:7 <b>24.45</b> [1] - 444:16 <b>240</b> [1] - 209:6 <b>240V</b> [1] - 274:18 <b>241</b> [1] - 209:7 <b>242</b> [1] - 209:6 <b>246</b> [1] - 209:6 <b>248</b> [1] - 209:7 <b>25</b> [12] - 278:11, 285:10, 290:17, 290:19, 295:9, 332:4, 333:10, 345:6, 345:11, 360:5, 363:22, 370:25 <b>25-megawatt</b> [1] - 503:6 <b>25-year</b> [2] - 333:3, 333:12	<b>251</b> [2] - 209:9 <b>254</b> [2] - 209:10, 370:25 <b>255</b> [2] - 209:10, 370:25 <b>25th</b> [2] - 213:3, 374:11 <b>26</b> [4] - 292:5, 345:6, 345:11, 437:2 <b>261</b> [1] - 209:10 <b>263</b> [1] - 209:12 <b>264</b> [1] - 209:12 <b>27</b> [1] - 343:22 <b>27.4</b> [1] - 424:19 <b>271</b> [2] - 268:16, 275:16 <b>27175</b> [1] - 207:18 <b>28</b> [7] - 225:6, 225:8, 226:20, 227:4, 292:6, 487:4, 489:17 <b>28th</b> [1] - 568:13 <b>299</b> [12] - 287:3, 291:7, 291:16, 291:17, 291:25, 292:13, 293:2, 293:3, 293:4, 293:5, 294:2, 294:9 <b>299,654</b> [1] - 287:4 <b>299,654,000</b> [1] - 287:4 <b>299.6</b> [2] - 290:21, 294:25 <b>2:30</b> [4] - 373:11, 373:22, 373:23, 374:1 <b>2S</b> [1] - 274:18	<b>30</b> [10] - 232:24, 255:13, 260:6, 260:10, 261:9, 261:18, 275:15, 330:8, 405:10, 487:4 <b>30-some</b> [1] - 441:18 <b>300</b> [4] - 207:11, 285:5, 294:14 <b>300,000</b> [1] - 442:1 <b>3000</b> [1] - 205:12 <b>303</b> [2] - 485:24, 486:2 <b>30th</b> [1] - 330:16 <b>31</b> [3] - 233:11, 405:10, 497:11 <b>3209</b> [1] - 208:3 <b>328</b> [1] - 209:12 <b>333</b> [1] - 207:7 <b>34</b> [3] - 427:19, 535:21, 535:22 <b>341</b> [8] - 288:4, 288:17, 291:10, 291:22, 293:11, 293:23, 294:12, 294:13 <b>342,000</b> [1] - 298:21 <b>344</b> [1] - 294:15 <b>35</b> [4] - 240:12, 241:23, 284:20, 547:13 <b>355</b> [1] - 209:12 <b>36</b> [12] - 312:22, 312:24, 313:6, 313:13, 313:25, 314:1, 314:11, 314:17, 315:24, 316:25, 319:18, 343:22 <b>360,000</b> [1] - 298:20 <b>367</b> [2] - 211:3 <b>369</b> [45] - 209:12, 211:7, 211:7, 211:8, 211:8, 211:9, 211:9, 211:10, 211:10, 211:11, 211:11, 211:12, 211:12, 211:13, 211:13, 211:14, 211:14, 211:15, 211:15, 211:16, 211:16, 211:17, 211:17 <b>37</b> [3] - 337:8, 427:21, 487:17 <b>370</b> [1] - 459:1 <b>370,000</b> [2] - 271:22, 278:19 <b>376</b> [1] - 209:14
			<b>3</b>	
			<b>3</b> [28] - 211:8, 269:24, 270:2, 270:15, 272:5, 273:14, 333:20, 367:4, 369:2, 376:23, 380:16, 381:8, 381:11, 381:17, 384:21, 443:6, 443:14, 443:21, 443:25, 444:6, 465:21, 489:17, 498:8, 498:13, 500:18, 529:14, 543:5 <b>3,000</b> [1] - 281:4 <b>3-ton</b> [1] - 533:6 <b>3.2</b> [1] - 533:8 <b>3.3</b> [1] - 364:5	

PETERSEN COURT REPORTERS

P.O. Box 71484

Clive, IA 50325

(515) 243-6596

<b>379</b> [1] - 209:14 <b>38</b> [10] - 312:22, 312:24, 313:7, 313:16, 313:20, 313:25, 314:13, 314:17, 317:3, 521:13 <b>382</b> [1] - 209:14 <b>385</b> [2] - 211:3 <b>386</b> [2] - 209:16 <b>389</b> [1] - 209:16 <b>39</b> [1] - 410:10 <b>391</b> [1] - 209:16 <b>392</b> [1] - 209:17 <b>396</b> [1] - 209:17 <b>397</b> [1] - 209:18 <b>399</b> [1] - 209:18 <b>3rd</b> [4] - 215:12, 377:16, 378:7, 381:12 <b>3W</b> [1] - 274:18	<b>419</b> [1] - 209:20 <b>42</b> [1] - 313:15 <b>420</b> [1] - 210:3 <b>423</b> [1] - 210:3 <b>425</b> [3] - 210:3, 211:4 <b>431</b> [1] - 210:4 <b>434</b> [1] - 210:3 <b>435</b> [1] - 210:5 <b>437</b> [1] - 210:5 <b>44</b> [4] - 476:15, 543:3, 543:4 <b>440</b> [1] - 450:8 <b>445</b> [1] - 210:5 <b>45</b> [1] - 496:3 <b>455</b> [1] - 210:5 <b>458</b> [1] - 210:6 <b>459</b> [2] - 211:4 <b>46</b> [3] - 521:14, 522:6, 522:22 <b>460</b> [2] - 209:21 <b>47</b> [4] - 279:20, 432:3, 432:6, 432:9 <b>476</b> [1] - 209:22 <b>48</b> [1] - 476:20 <b>483</b> [1] - 209:23 <b>48377</b> [1] - 207:18 <b>489</b> [1] - 209:24 <b>49</b> [2] - 280:25, 485:4 <b>495,000</b> [2] - 268:15, 280:19 <b>497</b> [1] - 209:21	<b>500</b> [2] - 208:6, 274:14 <b>500,000</b> [1] - 469:25 <b>50266</b> [1] - 206:23 <b>50309</b> [7] - 206:14, 206:17, 207:4, 207:7, 207:16, 207:21, 208:6 <b>50312</b> [1] - 208:4 <b>50319</b> [1] - 206:9 <b>505</b> [2] - 207:6, 207:15 <b>51</b> [1] - 427:22 <b>523</b> [1] - 481:15 <b>52401</b> [1] - 206:3 <b>52556</b> [1] - 206:11 <b>529</b> [1] - 209:21 <b>53202</b> [1] - 206:6 <b>539</b> [1] - 209:21 <b>542</b> [1] - 209:22 <b>548</b> [2] - 211:20 <b>552</b> [2] - 210:7, 551:4 <b>555</b> [1] - 210:7 <b>558</b> [1] - 210:8 <b>560</b> [1] - 209:13 <b>567</b> [1] - 551:4 <b>568</b> [1] - 205:21 <b>5800</b> [1] - 274:9 <b>583</b> [1] - 277:17 <b>5:30</b> [2] - 375:21 <b>5:51</b> [1] - 496:16 <b>5E</b> [2] - 281:16	451:12 <b>65</b> [1] - 449:16 <b>65101</b> [1] - 207:12 <b>6601</b> [1] - 206:22 <b>666</b> [4] - 206:13, 207:3, 207:20, 208:5 <b>67</b> [1] - 449:24 <b>6:15</b> [5] - 375:20, 375:21, 495:25, 496:1, 496:15 <b>6:21</b> [2] - 496:16, 497:1	456:10, 456:25, 478:1, 533:13, 536:10 <b>800</b> [3] - 438:6, 438:20, 450:8 <b>80202</b> [1] - 207:10 <b>80203</b> [1] - 207:24 <b>81.61</b> [1] - 313:19 <b>82</b> [2] - 282:3, 298:1 <b>841</b> [2] - 510:5, 510:8 <b>85</b> [1] - 474:21 <b>87</b> [5] - 313:20, 314:16, 317:13, 522:16, 522:23 <b>87.8</b> [1] - 294:15 <b>88</b> [5] - 294:12, 314:4, 314:11, 317:14, 365:8 <b>880</b> [1] - 207:24 <b>89</b> [1] - 483:18 <b>8:10</b> [1] - 551:6 <b>8:30</b> [3] - 205:14, 549:8, 551:6	
<b>4</b>			<b>7</b>		
<b>4</b> [38] - 233:11, 239:9, 285:24, 286:2, 286:8, 286:17, 286:21, 286:23, 291:3, 292:18, 294:20, 294:21, 312:18, 312:20, 314:9, 368:1, 388:16, 388:17, 388:18, 389:13, 403:16, 404:12, 412:17, 421:14, 421:19, 421:22, 423:24, 453:25, 454:1, 457:25, 478:6, 480:6, 485:21, 498:5, 521:19, 523:8, 545:14, 545:15 <b>4.7</b> [1] - 331:7 <b>40</b> [4] - 255:14, 316:16, 432:6, 533:13 <b>40,000</b> [3] - 300:20, 300:25, 313:14 <b>400</b> [2] - 330:17, 438:19 <b>41.91</b> [1] - 313:7 <b>410</b> [1] - 209:18 <b>411</b> [1] - 209:19 <b>415</b> [1] - 209:18 <b>418</b> [1] - 209:19	<b>5</b>	<b>6</b>	<b>7(b)</b> [1] - 271:1 <b>70</b> [3] - 260:5, 261:12, 261:18 <b>70/30</b> [1] - 261:8 <b>700</b> [3] - 206:16, 206:19, 206:19 <b>71</b> [1] - 449:16 <b>75</b> [2] - 283:1, 340:23 <b>75,000</b> [3] - 280:4, 280:8, 280:15 <b>76</b> [3] - 282:22, 284:6, 284:12 <b>76,000</b> [1] - 281:4 <b>77</b> [1] - 285:9	<b>9</b>	
	<b>5</b> [28] - 211:3, 216:24, 229:20, 230:11, 251:14, 264:21, 277:16, 277:18, 285:24, 286:2, 286:8, 287:12, 288:21, 288:24, 289:6, 289:17, 344:8, 362:7, 362:10, 363:12, 364:19, 365:7, 366:19, 367:1, 368:1, 380:5, 535:22, 536:6 <b>5.2</b> [1] - 383:12 <b>5.25</b> [1] - 383:3 <b>5.27</b> [5] - 460:25, 464:1, 464:10, 464:13, 475:7 <b>50</b> [4] - 241:13, 265:20, 285:14, 394:7	<b>6</b> [33] - 211:3, 211:8, 251:14, 269:24, 270:2, 270:15, 277:17, 294:21, 314:20, 315:20, 344:7, 344:9, 346:20, 350:12, 350:16, 350:21, 367:4, 369:2, 377:8, 377:13, 380:15, 381:7, 382:15, 384:19, 385:11, 385:13, 385:18, 423:2, 423:6, 423:19, 423:24, 444:5, 465:21 <b>6,000</b> [2] - 369:24, 370:10 <b>6-million-dollar</b> [1] - 380:5 <b>6.5</b> [1] - 537:9 <b>60</b> [1] - 533:18 <b>600-and-some</b> [1] -	<b>8</b>	<b>8</b> [17] - 205:13, 211:4, 211:9, 367:11, 370:25, 444:11, 451:21, 452:6, 459:17, 459:19, 459:21, 498:12, 499:7, 500:21, 519:22, 537:7, 545:20 <b>8.8</b> [2] - 298:7, 359:10 <b>80</b> [10] - 297:16, 298:3, 298:5, 316:16,	<b>9</b> [13] - 211:10, 267:20, 315:18, 315:20, 367:12, 421:21, 422:6, 463:24, 476:21, 485:6, 490:24, 551:7 <b>90</b> [3] - 474:20, 475:4, 484:14 <b>90-cent</b> [1] - 475:6 <b>92</b> [1] - 313:16 <b>92.09</b> [1] - 313:7 <b>928</b> [1] - 508:19 <b>95</b> [2] - 366:9, 474:21 <b>95,000</b> [1] - 280:17 <b>950</b> [1] - 458:24 <b>98</b> [1] - 344:6 <b>99</b> [1] - 342:21
			<b>8</b>	<b>A</b>	
			<b>8</b> [17] - 205:13, 211:4, 211:9, 367:11, 370:25, 444:11, 451:21, 452:6, 459:17, 459:19, 459:21, 498:12, 499:7, 500:21, 519:22, 537:7, 545:20 <b>8.8</b> [2] - 298:7, 359:10 <b>80</b> [10] - 297:16, 298:3, 298:5, 316:16,	<b>a</b> [1] - 308:16 <b>a.m</b> [5] - 205:14, 253:15, 253:17, 549:8, 551:6 <b>AA</b> [3] - 211:12, 277:16, 367:17 <b>ability</b> [6] - 247:8, 247:19, 324:5, 406:16, 504:22	

PETERSEN COURT REPORTERS

P.O. Box 71484

Clive, IA 50325

(515) 243-6596



<p><b>able</b> [28] - 217:4, 217:9, 217:13, 217:18, 217:21, 218:21, 219:17, 222:10, 222:22, 234:18, 235:22, 249:24, 250:2, 261:24, 265:10, 266:19, 274:14, 279:11, 283:12, 300:5, 354:23, 381:6, 402:25, 406:4, 447:17, 516:10, 524:21, 527:5</p> <p><b>above-entitled</b> [1] - 568:5</p> <p><b>absence</b> [2] - 248:12, 248:16</p> <p><b>abundance</b> [1] - 403:5</p> <p><b>AC</b> [1] - 458:25</p> <p><b>accelerated</b> [9] - 218:2, 219:9, 236:5, 302:3, 302:7, 302:11, 446:24, 447:1, 447:14</p> <p><b>accept</b> [3] - 272:23, 430:6, 430:7</p> <p><b>accepted</b> [1] - 404:2</p> <p><b>accepts</b> [1] - 536:23</p> <p><b>access</b> [2] - 343:3, 510:10</p> <p><b>accessible</b> [1] - 345:22</p> <p><b>accordance</b> [3] - 310:5, 311:11, 383:16</p> <p><b>according</b> [4] - 241:6, 274:5, 303:11, 393:11</p> <p><b>accordingly</b> [1] - 270:1</p> <p><b>Account</b> [17] - 324:12, 324:14, 324:20, 324:24, 324:25, 325:8, 326:2, 326:3, 326:16, 327:5, 340:21, 341:10, 472:8, 472:9, 472:18, 472:21, 472:24</p> <p><b>account</b> [7] - 245:17, 266:7, 345:16, 345:17, 524:22, 526:7, 526:23</p> <p><b>accountant</b> [1] - 445:22</p>	<p><b>accounts</b> [6] - 345:12, 358:20, 477:21, 477:24, 478:1, 524:24</p> <p><b>accreditation</b> [2] - 394:6, 394:7</p> <p><b>accumulated</b> [3] - 219:4, 228:8, 245:25</p> <p><b>accumulates</b> [1] - 346:10</p> <p><b>accuracies</b> [1] - 311:14</p> <p><b>accuracy</b> [13] - 274:8, 281:11, 282:4, 310:16, 310:20, 311:13, 312:9, 343:6, 344:6, 350:3, 350:4, 350:9, 366:8</p> <p><b>accurate</b> [8] - 244:11, 261:9, 266:12, 274:10, 343:10, 384:24, 396:17, 484:16</p> <p><b>accurately</b> [1] - 237:25</p> <p><b>achieved</b> [2] - 427:17, 427:19</p> <p><b>acknowledge</b> [1] - 333:23</p> <p><b>acknowledged</b> [2] - 344:22, 542:11</p> <p><b>acknowledges</b> [1] - 300:1</p> <p><b>acknowledging</b> [1] - 399:24</p> <p><b>ACPV</b> [1] - 451:12</p> <p><b>acquired</b> [1] - 233:12</p> <p><b>acquiring</b> [1] - 235:15</p> <p><b>acted</b> [1] - 568:4</p> <p><b>action</b> [1] - 302:2</p> <p><b>actions</b> [2] - 320:9, 447:8</p> <p><b>active</b> [1] - 345:16</p> <p><b>activity</b> [1] - 378:5</p> <p><b>actual</b> [17] - 245:6, 245:7, 332:4, 352:6, 469:21, 486:10, 494:14, 506:19, 514:7, 520:5, 522:15, 527:15, 528:23, 528:24, 533:25, 545:9</p> <p><b>ad</b> [1] - 372:22</p> <p><b>adapter</b> [1] - 339:10</p> <p><b>add</b> [5] - 245:5, 258:21, 288:15, 441:23, 473:18</p>	<p><b>added</b> [2] - 213:2, 299:2</p> <p><b>addition</b> [4] - 235:25, 268:20, 398:10, 451:11</p> <p><b>additional</b> [21] - 224:2, 233:11, 235:11, 288:12, 322:13, 334:11, 334:15, 335:23, 341:11, 341:22, 345:7, 364:21, 374:5, 383:3, 403:1, 405:24, 405:25, 411:9, 438:2, 447:19, 472:25</p> <p><b>additions</b> [1] - 436:5</p> <p><b>address</b> [4] - 342:3, 377:17, 388:9, 389:1</p> <p><b>addressed</b> [4] - 232:10, 399:10, 399:20, 504:10</p> <p><b>addresses</b> [2] - 396:15, 481:20</p> <p><b>addressing</b> [2] - 467:6, 467:18</p> <p><b>ADIT</b> [2] - 246:4, 246:5</p> <p><b>adjacent</b> [1] - 383:7</p> <p><b>adjudicated</b> [1] - 306:2</p> <p><b>adjust</b> [3] - 266:9, 266:10, 503:16</p> <p><b>adjustable</b> [1] - 266:21</p> <p><b>adjusted</b> [1] - 274:4</p> <p><b>adjusting</b> [1] - 224:8</p> <p><b>adjustment</b> [4] - 485:2, 486:8, 487:3, 545:8</p> <p><b>adjustments</b> [4] - 224:10, 224:13, 487:16, 488:23</p> <p><b>ADM</b> [24] - 206:18, 211:19, 477:24, 478:11, 481:7, 481:11, 534:6, 535:13, 535:21, 536:5, 536:10, 537:1, 537:6, 537:10, 537:23, 545:1, 545:14, 545:20, 546:20, 546:23, 547:1, 547:21, 548:7, 548:12</p> <p><b>ADM's</b> [3] - 536:12, 544:12, 544:21</p>	<p><b>administration</b> [3] - 424:4, 424:14, 470:20</p> <p><b>administrative</b> [4] - 362:12, 362:17, 513:16, 515:5</p> <p><b>Administrative</b> [1] - 362:16</p> <p><b>administratively</b> [1] - 523:8</p> <p><b>admission</b> [3] - 308:4, 367:23, 425:4</p> <p><b>admit</b> [1] - 548:7</p> <p><b>admitted</b> [8] - 366:24, 368:25, 385:17, 399:3, 423:8, 425:8, 459:20, 548:11</p> <p><b>adopts</b> [1] - 366:13</p> <p><b>advanced</b> [3] - 247:10, 329:21, 387:15</p> <p><b>advantage</b> [7] - 219:9, 219:14, 222:2, 222:4, 234:7, 463:6, 463:8</p> <p><b>advertised</b> [1] - 382:22</p> <p><b>advisors</b> [1] - 455:24</p> <p><b>Advisors</b> [1] - 443:5</p> <p><b>Advocate</b> [2] - 206:7, 481:14</p> <p><b>AED</b> [27] - 477:11, 478:4, 479:1, 479:8, 479:13, 479:15, 479:20, 479:25, 480:17, 481:2, 482:11, 482:12, 484:1, 484:2, 484:5, 484:9, 484:23, 484:24, 484:25, 534:25, 535:8, 535:9, 535:11, 536:1, 536:3, 545:23, 546:16</p> <p><b>affect</b> [6] - 220:19, 310:15, 310:21, 310:24, 438:16</p> <p><b>affected</b> [5] - 224:9, 324:23, 399:8, 413:21, 492:4</p> <p><b>affiliate</b> [2] - 481:21, 497:6</p> <p><b>AFTERNOON</b> [1] - 374:1</p> <p><b>afternoon</b> [3] - 386:15, 420:23, 532:18</p> <p><b>AFUDC</b> [2] - 252:11,</p>	<p>252:21</p> <p><b>age</b> [5] - 282:9, 282:14, 282:22, 298:7, 344:4</p> <p><b>agency</b> [1] - 504:19</p> <p><b>ages</b> [2] - 282:14, 282:18</p> <p><b>aggregate</b> [1] - 257:13</p> <p><b>ago</b> [7] - 292:14, 305:2, 416:25, 509:11, 522:10, 539:14, 542:11</p> <p><b>agree</b> [29] - 245:5, 265:1, 272:2, 278:17, 285:16, 288:6, 288:19, 292:20, 293:3, 293:19, 294:3, 295:15, 296:16, 305:16, 317:9, 326:13, 347:1, 371:13, 430:19, 491:6, 491:8, 491:22, 491:25, 492:15, 492:17, 493:13, 493:19, 520:12, 523:6</p> <p><b>agreed</b> [9] - 247:16, 248:5, 308:5, 379:22, 380:2, 398:14, 489:3, 539:21, 540:20</p> <p><b>agreeing</b> [1] - 429:4</p> <p><b>agreement</b> [52] - 213:20, 214:11, 215:9, 215:10, 215:11, 223:2, 223:9, 226:8, 229:19, 229:23, 230:10, 237:22, 238:8, 238:25, 254:13, 356:15, 356:23, 357:18, 378:16, 380:4, 380:18, 382:13, 386:17, 390:23, 392:10, 392:23, 396:7, 398:1, 398:9, 399:11, 399:18, 399:22, 411:6, 412:14, 412:15, 412:17, 413:1, 413:8, 413:14, 414:9, 414:18, 416:15, 416:18, 417:2, 418:23, 454:22, 458:23,</p>
--	--	--	---	---



<p>459:7, 475:16, 489:4, 511:25, 512:1</p> <p><b>agreements</b> [1] - 396:11</p> <p><b>ahead</b> [13] - 223:22, 262:5, 281:24, 364:25, 369:13, 370:15, 418:6, 431:18, 436:9, 458:12, 458:20, 520:23, 538:18</p> <p><b>AIA</b> [1] - 206:10</p> <p><b>air</b> [11] - 350:5, 532:21, 532:24, 533:1, 533:6, 533:10, 533:12, 533:17, 533:20, 533:23</p> <p><b>akin</b> [1] - 251:24</p> <p><b>alarms</b> [2] - 334:10, 340:20</p> <p><b>alert</b> [1] - 340:22</p> <p><b>alerts</b> [1] - 340:20</p> <p><b>Alexander</b> [1] - 269:21</p> <p><b>align</b> [1] - 476:23</p> <p><b>alignment</b> [1] - 378:16</p> <p><b>Alliant</b> [19] - 233:15, 234:23, 235:15, 236:17, 247:7, 254:18, 346:21, 361:19, 378:21, 384:19, 387:1, 387:21, 387:24, 397:15, 433:13, 440:9, 440:11, 441:2, 458:23</p> <p><b>Alliant's</b> [3] - 441:2, 444:4, 444:5</p> <p><b>allocate</b> [14] - 257:14, 470:20, 471:7, 479:14, 484:17, 487:16, 531:21, 534:23, 534:24, 535:1, 535:8, 535:10, 535:13, 542:25</p> <p><b>allocated</b> [14] - 328:17, 328:23, 329:7, 471:3, 508:15, 508:19, 509:3, 515:6, 516:4, 526:8, 531:9, 534:9, 545:12, 545:14</p> <p><b>allocates</b> [4] - 534:10, 534:16, 534:17, 542:21</p> <p><b>allocating</b> [4] -</p>	<p>534:25, 535:9, 543:11, 546:2</p> <p><b>allocation</b> [36] - 328:20, 328:21, 450:5, 451:3, 451:6, 452:14, 470:13, 476:8, 477:16, 477:18, 480:5, 480:10, 481:2, 482:1, 482:10, 483:23, 486:9, 486:13, 486:20, 487:5, 487:15, 488:20, 489:1, 497:7, 526:9, 531:16, 534:20, 534:21, 535:3, 536:1, 536:2, 536:3, 536:22, 545:5, 545:23</p> <p><b>allocations</b> [3] - 482:9, 487:22, 547:17</p> <p><b>allocator</b> [17] - 470:22, 470:24, 471:4, 478:4, 479:8, 479:13, 479:20, 482:7, 484:1, 484:2, 484:10, 484:23, 484:24, 484:25, 508:20, 509:4, 515:6</p> <p><b>allocators</b> [6] - 479:1, 479:23, 479:25, 481:20, 484:5, 484:7</p> <p><b>allow</b> [4] - 274:16, 398:4, 503:24, 517:4</p> <p><b>allowance</b> [1] - 213:17</p> <p><b>allowed</b> [2] - 235:6, 240:25</p> <p><b>allowing</b> [1] - 406:20</p> <p><b>allows</b> [3] - 340:15, 398:17, 401:14</p> <p><b>almost</b> [4] - 310:19, 380:12, 538:16, 538:17</p> <p><b>alone</b> [1] - 389:23</p> <p><b>aloud</b> [1] - 271:3</p> <p><b>alternates</b> [1] - 309:7</p> <p><b>alternative</b> [11] - 377:4, 389:17, 398:5, 461:12, 461:13, 463:3, 466:20, 473:10, 474:1, 523:1, 527:24</p> <p><b>altogether</b> [1] - 380:11</p> <p><b>AMANDA</b> [1] - 206:21</p> <p><b>Amazon</b> [1] - 440:23</p>	<p><b>American</b> [2] - 234:13, 274:6</p> <p><b>AMI</b> [93] - 224:23, 225:12, 275:8, 290:7, 295:11, 295:17, 301:25, 302:3, 302:7, 302:10, 306:2, 320:8, 324:5, 324:13, 324:15, 325:4, 325:24, 326:4, 326:8, 328:12, 329:15, 330:7, 330:21, 334:1, 334:3, 337:15, 338:24, 339:11, 340:14, 340:17, 342:8, 342:13, 343:2, 343:12, 345:12, 345:15, 346:21, 348:17, 353:12, 353:19, 353:20, 354:9, 354:16, 355:5, 355:9, 355:10, 356:4, 356:10, 356:18, 356:20, 357:4, 357:9, 357:19, 358:5, 358:10, 358:21, 360:19, 361:2, 370:14, 408:17, 408:23, 409:1, 463:18, 464:5, 465:4, 465:6, 465:24, 465:25, 466:6, 467:20, 467:23, 470:9, 470:10, 472:9, 472:10, 472:13, 472:15, 472:17, 472:18, 472:23, 472:25, 473:2, 473:7, 473:18, 473:21, 474:17, 474:23, 508:25, 522:12, 525:7, 525:12, 526:12, 528:10</p> <p><b>amortize</b> [3] - 468:21, 468:23, 468:24</p> <p><b>amortized</b> [1] - 528:15</p> <p><b>amortizing</b> [2] - 469:11, 470:3</p> <p><b>amount</b> [40] - 217:8, 225:4, 225:15, 226:17, 227:4,</p>	<p>231:6, 238:12, 238:22, 243:10, 276:10, 285:13, 286:6, 332:16, 333:1, 333:2, 345:24, 380:18, 394:1, 394:2, 397:25, 404:23, 404:24, 410:20, 410:21, 410:25, 411:2, 411:7, 413:15, 426:10, 442:3, 461:3, 486:3, 494:3, 500:5, 500:15, 506:8, 518:11, 547:8, 547:15</p> <p><b>amounts</b> [2] - 405:24, 513:2</p> <p><b>amperage</b> [1] - 533:16</p> <p><b>amps</b> [4] - 533:7, 533:11, 533:13, 533:18</p> <p><b>AMY</b> [1] - 207:17</p> <p><b>analog</b> [42] - 264:9, 264:25, 265:8, 266:14, 267:14, 267:16, 269:10, 271:4, 271:10, 271:15, 271:17, 273:19, 273:25, 274:21, 275:12, 276:24, 278:19, 278:24, 279:25, 280:13, 281:3, 281:9, 301:8, 305:3, 317:17, 317:25, 318:5, 319:8, 321:16, 343:24, 343:25, 348:19, 352:18, 353:9, 353:11, 353:16, 353:17, 365:18, 464:23, 465:4, 465:19, 467:24</p> <p><b>analog</b>s [19] - 265:6, 275:17, 276:14, 276:15, 276:19, 277:4, 280:9, 280:11, 280:15, 280:19, 280:22, 283:16, 283:20, 284:20, 285:9, 322:8, 343:13, 343:15</p> <p><b>analyses</b> [2] - 389:23, 406:9</p>	<p><b>analysis</b> [56] - 265:5, 285:18, 285:22, 285:23, 287:23, 289:9, 290:8, 296:12, 296:23, 297:22, 301:19, 301:20, 303:5, 303:7, 304:5, 304:6, 304:15, 304:24, 307:13, 310:4, 316:8, 317:21, 317:23, 318:7, 318:10, 321:4, 335:24, 336:1, 336:3, 343:8, 354:8, 355:11, 360:3, 361:11, 366:1, 366:2, 372:4, 373:3, 387:13, 387:14, 390:14, 390:19, 393:14, 393:22, 395:1, 400:18, 400:22, 402:13, 402:15, 404:6, 404:11, 419:2, 444:7, 462:20, 527:11, 527:13</p> <p><b>analyst</b> [1] - 535:6</p> <p><b>analyze</b> [2] - 319:14, 458:3</p> <p><b>AND</b> [1] - 205:7</p> <p><b>ANDREW</b> [1] - 206:2</p> <p><b>ANDREW</b> [1] - 208:5</p> <p><b>annoyance</b> [1] - 448:2</p> <p><b>annual</b> [9] - 333:1, 333:2, 404:18, 505:18, 521:15, 521:17, 522:22, 529:13, 546:9</p> <p><b>annually</b> [4] - 274:10, 511:21, 527:21, 528:24</p> <p><b>anomaly</b> [2] - 483:19, 484:21</p> <p><b>ANSI</b> [13] - 273:9, 274:7, 309:14, 309:20, 309:22, 310:5, 311:6, 311:12, 311:19, 311:23, 317:22, 348:13, 364:8</p> <p><b>answer</b> [44] - 220:13, 220:18, 228:14, 233:20, 239:6, 261:25, 264:8, 265:2, 271:1, 271:8, 277:3, 277:21,</p>
---	---	--	--	--

<p>280:4, 281:1, 281:6, 303:1, 303:3, 304:21, 321:14, 325:13, 329:10, 330:3, 335:16, 335:20, 337:25, 370:16, 370:23, 376:13, 376:19, 376:24, 379:3, 382:2, 382:5, 405:6, 409:9, 416:11, 417:18, 422:12, 432:10, 432:15, 439:12, 461:17, 521:4, 538:6</p> <p><b>answered</b> [5] - 228:13, 232:13, 232:14, 232:19, 338:10</p> <p><b>answers</b> [10] - 215:4, 251:9, 254:9, 263:16, 376:16, 393:6, 398:24, 437:13, 460:14, 534:11</p> <p><b>antennas</b> [1] - 351:12</p> <p><b>anticipate</b> [6] - 334:12, 404:16, 505:15, 512:9, 512:15, 513:1</p> <p><b>anticipated</b> [5] - 239:4, 248:10, 390:21, 406:3, 454:10</p> <p><b>anticipating</b> [1] - 511:20</p> <p><b>anxiety</b> [1] - 408:9</p> <p><b>anytime</b> [1] - 515:9</p> <p><b>anyway</b> [2] - 308:7, 508:13</p> <p><b>apart</b> [2] - 372:12, 449:23</p> <p><b>apiece</b> [1] - 278:2</p> <p><b>apologies</b> [2] - 248:25, 364:3</p> <p><b>apologize</b> [10] - 248:23, 259:10, 263:23, 264:19, 278:7, 371:15, 392:3, 441:6, 505:23, 528:1</p> <p><b>appear</b> [2] - 477:9, 498:6</p> <p><b>aPPEARANCES</b> [1] - 208:1</p> <p><b>APPEARANCES</b> [2] - 206:1, 207:1</p>	<p><b>appeared</b> [1] - 484:21</p> <p><b>appendix</b> [1] - 383:16</p> <p><b>appetite</b> [1] - 447:21</p> <p><b>apple</b> [1] - 440:23</p> <p><b>applicable</b> [4] - 388:11, 504:18, 527:7, 543:10</p> <p><b>applicants</b> [1] - 257:3</p> <p><b>application</b> [5] - 502:22, 504:14, 519:1, 519:3, 526:16</p> <p><b>applications</b> [1] - 401:8</p> <p><b>applied</b> [8] - 303:8, 477:4, 477:15, 479:17, 489:20, 506:9, 522:6, 546:15</p> <p><b>apply</b> [6] - 241:5, 357:14, 402:10, 467:20, 468:3, 504:20</p> <p><b>applying</b> [2] - 256:20, 546:1</p> <p><b>appointments</b> [1] - 330:13</p> <p><b>appreciate</b> [7] - 214:1, 215:24, 229:12, 246:18, 263:25, 415:5, 418:4</p> <p><b>appreciates</b> [1] - 497:16</p> <p><b>approach</b> [5] - 447:4, 530:25, 531:11, 531:14, 534:14</p> <p><b>approached</b> [1] - 491:15</p> <p><b>appropriate</b> [14] - 247:5, 329:22, 361:1, 376:19, 400:19, 412:7, 414:12, 434:12, 454:22, 469:7, 470:7, 470:13, 483:3, 483:7</p> <p><b>appropriately</b> [1] - 412:23</p> <p><b>approval</b> [17] - 215:11, 329:15, 329:22, 357:4, 357:12, 360:22, 378:15, 383:21, 398:17, 415:14, 415:21, 416:7, 417:15, 418:22, 488:17, 504:11</p> <p><b>approve</b> [3] - 258:3, 392:8, 450:13</p>	<p><b>approved</b> [20] - 244:13, 244:14, 244:20, 247:11, 247:17, 248:6, 248:8, 273:10, 382:21, 416:12, 439:6, 448:21, 448:25, 450:24, 468:1, 475:16, 487:14, 488:16, 488:22, 526:16</p> <p><b>approves</b> [10] - 383:17, 410:16, 413:17, 415:20, 416:6, 416:17, 416:18, 416:21, 417:2, 537:24</p> <p><b>approving</b> [1] - 383:12</p> <p><b>approximate</b> [4] - 240:6, 242:4, 271:15, 271:16</p> <p><b>April</b> [3] - 393:8, 396:19</p> <p><b>Archer</b> [1] - 477:23</p> <p><b>Area</b> [1] - 207:2</p> <p><b>area</b> [2] - 390:9, 396:10</p> <p><b>areas</b> [3] - 254:19, 254:20, 526:19</p> <p><b>argues</b> [2] - 450:6, 450:10</p> <p><b>argument</b> [3] - 320:4, 426:22, 450:16</p> <p><b>arise</b> [1] - 342:8</p> <p><b>arisen</b> [1] - 342:13</p> <p><b>arising</b> [1] - 342:3</p> <p><b>arose</b> [1] - 339:6</p> <p><b>arranged</b> [1] - 279:6</p> <p><b>arrangement</b> [6] - 489:25, 490:3, 494:11, 494:17, 494:23, 494:25</p> <p><b>artful</b> [1] - 332:24</p> <p><b>Article</b> [10] - 216:15, 224:1, 229:24, 388:6, 388:12, 388:13, 388:15, 388:24</p> <p><b>article</b> [3] - 223:2, 386:24, 422:2</p> <p><b>arts</b> [1] - 445:17</p> <p><b>as-filed</b> [1] - 238:9</p> <p><b>aside</b> [1] - 531:8</p> <p><b>aspect</b> [1] - 320:23</p> <p><b>aspects</b> [2] - 350:2, 373:5</p>	<p><b>assess</b> [1] - 432:13</p> <p><b>assessment</b> [1] - 387:17</p> <p><b>assessments</b> [2] - 508:16, 508:18</p> <p><b>asset</b> [15] - 225:5, 225:23, 226:15, 226:17, 227:18, 227:20, 238:13, 246:4, 246:5, 306:7, 360:13, 360:15, 360:21, 389:15, 389:18</p> <p><b>asset's</b> [1] - 305:5</p> <p><b>assets</b> [13] - 219:25, 223:20, 227:17, 246:16, 247:14, 248:19, 248:20, 251:22, 328:22, 360:10, 361:2, 389:15, 390:12</p> <p><b>assign</b> [7] - 430:17, 470:15, 514:16, 515:8, 525:6, 530:13, 531:19</p> <p><b>assigned</b> [5] - 514:19, 530:23, 531:15, 536:15, 547:8</p> <p><b>assignment</b> [9] - 451:8, 470:12, 515:11, 515:14, 516:7, 531:18, 531:21, 536:18, 547:9</p> <p><b>assigns</b> [1] - 451:6</p> <p><b>assist</b> [2] - 269:22, 408:18</p> <p><b>assistance</b> [1] - 424:8</p> <p><b>Assistant</b> [1] - 384:25</p> <p><b>associated</b> [12] - 268:18, 330:5, 354:7, 361:15, 372:8, 397:17, 411:6, 411:10, 411:11, 438:2, 449:19, 466:22</p> <p><b>Associates</b> [1] - 206:10</p> <p><b>assume</b> [9] - 249:7, 329:7, 329:11, 368:3, 404:10, 447:14, 498:1, 517:7, 533:6</p> <p><b>assumed</b> [5] - 246:3, 331:3, 331:5, 332:1, 444:4</p> <p><b>assumes</b> [1] - 521:23</p>	<p><b>assuming</b> [8] - 247:9, 248:9, 281:5, 327:2, 332:19, 333:6, 493:1, 536:22</p> <p><b>assumption</b> [3] - 393:1, 506:21, 521:23</p> <p><b>assumptions</b> [3] - 289:1, 400:19, 456:4</p> <p><b>attached</b> [3] - 408:16, 431:11, 436:3</p> <p><b>attachment</b> [4] - 395:12, 437:5, 443:11, 456:24</p> <p><b>Attachment</b> [1] - 395:14</p> <p><b>attendance</b> [1] - 442:15</p> <p><b>attended</b> [1] - 352:8</p> <p><b>attention</b> [3] - 229:22, 497:5, 497:8</p> <p><b>attentive</b> [1] - 349:10</p> <p><b>attorney</b> [1] - 447:6</p> <p><b>Attorney</b> [3] - 206:2, 207:9, 384:25</p> <p><b>Attorneys</b> [1] - 207:6</p> <p><b>attributable</b> [1] - 257:1</p> <p><b>attribute</b> [1] - 439:25</p> <p><b>auction</b> [1] - 501:24</p> <p><b>authenticate</b> [1] - 451:23</p> <p><b>authenticating</b> [2] - 422:25, 424:25</p> <p><b>authenticity</b> [1] - 452:1</p> <p><b>authority</b> [1] - 391:9</p> <p><b>authorize</b> [1] - 418:16</p> <p><b>automatic</b> [1] - 274:5</p> <p><b>automatically</b> [1] - 248:14</p> <p><b>aux</b> [2] - 379:6, 379:8</p> <p><b>auxiliary</b> [2] - 379:8, 379:9</p> <p><b>avail</b> [1] - 447:1</p> <p><b>availability</b> [1] - 274:13</p> <p><b>available</b> [36] - 215:6, 231:4, 232:21, 232:22, 233:22, 235:2, 250:15, 251:11, 255:19, 261:24, 263:18, 278:1, 299:11, 299:16, 300:9, 326:18, 326:20,</p>
---	--	--	---	---

326:25, 327:3, 327:5, 334:16, 341:7, 341:24, 384:14, 386:8, 402:8, 403:5, 460:19, 463:4, 463:5, 473:23, 474:2, 474:13, 490:4, 517:13 <b>Avenue</b> [9] - 205:12, 206:5, 206:8, 206:13, 207:3, 207:6, 207:15, 208:3, 208:5 <b>avenue</b> [1] - 349:23 <b>average</b> [14] - 217:6, 230:5, 230:7, 240:3, 268:9, 275:9, 298:7, 424:22, 477:10, 482:1, 492:2, 533:4, 534:21, 539:22 <b>avoid</b> [1] - 347:14 <b>awaiting</b> [1] - 231:4 <b>award</b> [2] - 261:20, 379:13 <b>awarded</b> [1] - 261:10 <b>aware</b> [18] - 223:2, 275:3, 328:9, 339:2, 359:5, 368:18, 375:16, 448:18, 450:18, 451:16, 477:20, 477:22, 478:3, 478:14, 478:24, 510:2, 524:13, 544:21 <b>awhile</b> [1] - 495:17 <b>awkward</b> [1] - 311:18 <b>aye</b> [1] - 550:24 <b>Aye</b> [2] - 551:1, 551:3	246:2, 246:4, 246:5 <b>balances</b> [3] - 249:22, 249:24, 250:1 <b>band</b> [1] - 366:8 <b>banking</b> [2] - 474:12, 490:4 <b>barring</b> [1] - 222:13 <b>base</b> [67] - 213:18, 216:19, 216:21, 218:16, 218:19, 219:1, 219:3, 219:7, 219:10, 220:1, 221:11, 221:12, 221:16, 221:19, 221:20, 224:11, 224:13, 224:16, 227:19, 227:25, 231:21, 238:11, 242:10, 242:23, 244:1, 246:2, 246:22, 249:2, 249:8, 249:11, 252:8, 252:11, 252:12, 252:21, 256:13, 256:15, 351:12, 400:6, 400:8, 411:10, 411:11, 411:23, 411:24, 415:17, 444:16, 486:10, 486:14, 486:17, 486:22, 487:2, 487:6, 487:8, 490:4, 499:5, 499:15, 499:17, 499:23, 500:6, 501:2, 501:3, 501:9, 502:2, 502:4, 502:7, 527:10 <b>based</b> [59] - 240:11, 249:5, 260:10, 297:10, 329:2, 329:4, 329:8, 332:10, 379:4, 388:23, 405:16, 410:22, 416:13, 425:20, 431:17, 441:7, 444:5, 444:7, 445:5, 448:15, 450:23, 451:3, 451:7, 451:8, 453:12, 470:21, 470:23, 470:24, 478:4, 478:7, 478:10, 479:15, 480:6, 481:2, 484:10, 486:9, 487:17, 488:3,	488:9, 493:1, 500:1, 501:20, 502:9, 510:15, 514:20, 521:22, 525:8, 528:24, 529:4, 542:21, 543:14, 543:17, 544:3, 544:8, 544:14, 545:22, 545:25, 546:1, 547:3 <b>basic</b> [5] - 243:16, 266:17, 266:18, 450:1, 461:8 <b>basis</b> [34] - 272:18, 272:22, 278:17, 290:20, 297:6, 360:6, 444:3, 447:7, 447:20, 462:4, 471:4, 471:8, 485:6, 485:10, 489:20, 493:24, 495:3, 495:6, 508:20, 511:17, 515:6, 533:8, 534:10, 534:23, 534:25, 535:8, 535:9, 535:11, 535:13, 542:22, 542:25, 544:8, 546:2, 546:9 <b>battery</b> [1] - 459:1 <b>Bauer</b> [42] - 209:12, 262:25, 263:1, 263:11, 263:20, 264:5, 270:7, 270:25, 272:21, 277:19, 278:4, 281:16, 283:2, 285:24, 286:17, 286:21, 291:3, 294:20, 294:21, 321:19, 321:21, 328:8, 328:10, 329:14, 336:25, 337:9, 338:5, 338:18, 340:14, 354:4, 355:17, 355:24, 361:18, 362:9, 362:16, 365:6, 365:13, 369:18, 370:9, 370:15, 472:8, 520:25 <b>BAUER</b> [2] - 263:2, 263:3 <b>Bauer's</b> [1] - 264:13 <b>become</b> [4] - 339:3, 380:5, 410:15,	480:10 <b>becomes</b> [1] - 501:21 <b>BEFORE</b> [1] - 205:16 <b>began</b> [1] - 351:3 <b>begin</b> [4] - 246:18, 302:9, 351:20, 366:1 <b>beginning</b> [17] - 257:12, 273:1, 279:23, 280:3, 281:1, 290:16, 302:4, 302:8, 338:7, 344:23, 372:13, 443:21, 444:7, 469:10, 491:18, 531:25, 534:6 <b>begins</b> [4] - 230:4, 285:4, 355:24, 382:16 <b>behalf</b> [4] - 308:4, 446:9, 532:3, 534:6 <b>behavior</b> [1] - 484:16 <b>behind</b> [3] - 258:20, 451:12, 459:6 <b>belief</b> [4] - 342:18, 370:12, 417:15, 511:23 <b>beliefs</b> [1] - 342:23 <b>believes</b> [1] - 484:15 <b>Belin</b> [1] - 207:20 <b>belongs</b> [1] - 454:24 <b>below</b> [3] - 486:25, 512:10, 512:11 <b>beneficial</b> [6] - 252:3, 269:20, 384:14, 399:12, 400:20, 402:2 <b>Benefit</b> [1] - 237:23 <b>benefit</b> [33] - 218:18, 219:20, 219:24, 225:25, 231:22, 232:10, 246:20, 252:14, 252:24, 260:9, 292:15, 293:16, 293:20, 299:5, 304:21, 306:7, 358:5, 358:9, 359:1, 361:12, 379:21, 402:23, 402:24, 446:23, 448:3, 503:18, 506:18, 506:22, 537:18, 537:19, 547:19, 547:22 <b>benefit/cost</b> [2] - 401:3, 406:10 <b>benefited</b> [2] - 537:10, 537:12	<b>benefits</b> [98] - 217:11, 225:16, 231:18, 231:20, 238:11, 243:22, 243:25, 244:2, 244:7, 245:8, 246:15, 248:20, 249:7, 249:8, 249:12, 249:14, 249:15, 250:6, 251:15, 251:22, 252:20, 260:1, 260:2, 286:6, 286:24, 287:6, 290:21, 290:23, 291:7, 291:16, 292:12, 292:17, 292:19, 292:22, 292:24, 293:1, 293:8, 293:15, 293:19, 294:1, 294:24, 295:10, 295:16, 295:20, 295:24, 296:17, 304:17, 325:17, 332:21, 343:1, 345:7, 354:6, 354:8, 354:13, 355:8, 355:10, 356:5, 358:6, 359:25, 360:4, 371:20, 371:21, 372:3, 372:15, 372:25, 373:6, 400:14, 400:24, 401:8, 401:13, 402:14, 402:16, 402:20, 402:21, 402:22, 406:3, 446:10, 446:21, 447:18, 461:15, 461:18, 461:25, 462:2, 462:5, 462:7, 462:13, 462:16, 462:19, 463:4, 463:11, 507:6, 524:20, 525:8, 525:23, 525:24, 526:7, 527:5 <b>Berg</b> [4] - 438:10, 450:6, 453:20, 458:6 <b>Best</b> [1] - 206:5 <b>best</b> [11] - 218:11, 218:14, 218:25, 233:8, 242:12, 272:12, 272:13, 309:23, 384:8, 506:22, 549:16
<b>B</b>				
<b>BA</b> [1] - 445:19 <b>bachelor</b> [1] - 445:17 <b>backed</b> [1] - 501:8 <b>background</b> [2] - 300:18, 315:1 <b>backhaul</b> [2] - 351:14 <b>backward</b> [1] - 506:4 <b>backwards</b> [1] - 426:7 <b>bad</b> [1] - 300:23 <b>badge</b> [1] - 279:11 <b>baked</b> [1] - 289:2 <b>balance</b> [9] - 228:1, 238:10, 238:14, 238:20, 246:1,				

<b>better</b> [15] - 231:24, 232:4, 232:12, 232:14, 250:5, 324:9, 347:2, 378:13, 379:19, 401:14, 403:4, 437:24, 458:8, 498:4 <b>between</b> [21] - 213:4, 213:18, 227:23, 240:1, 240:7, 257:14, 280:1, 282:19, 298:5, 316:15, 328:17, 370:19, 424:21, 469:13, 479:11, 479:12, 483:20, 485:22, 487:4, 502:13, 515:24 <b>beyond</b> [7] - 356:5, 430:19, 431:25, 441:9, 461:11, 462:22 <b>bid</b> [2] - 378:24, 379:12 <b>Biddle</b> [1] - 269:21 <b>bids</b> [6] - 378:4, 378:13, 378:18, 379:20, 382:23 <b>big</b> [11] - 267:15, 313:19, 316:7, 343:16, 372:19, 401:13, 402:23, 440:17, 524:4 <b>bigger</b> [3] - 348:3, 440:8, 441:4 <b>biggest</b> [2] - 265:22, 483:25 <b>Bill</b> [1] - 214:9 <b>bill</b> [12] - 346:13, 397:25, 398:3, 398:5, 419:5, 433:13, 485:6, 485:10, 490:6, 490:8, 507:16, 547:7 <b>billed</b> [3] - 490:1, 509:1, 509:2 <b>billing</b> [5] - 431:23, 432:18, 492:4, 507:22, 507:24 <b>billings</b> [1] - 543:19 <b>bills</b> [7] - 343:10, 343:17, 441:13, 543:15, 543:22, 544:1, 544:3 <b>biodigester</b> [4] - 378:3, 378:5, 379:24, 380:1	<b>bit</b> [20] - 230:1, 258:21, 266:11, 286:2, 310:17, 311:17, 315:15, 332:9, 335:17, 344:5, 344:18, 347:18, 355:3, 358:8, 358:18, 364:1, 365:8, 404:3, 487:1 <b>bits</b> [1] - 324:25 <b>Black</b> [18] - 268:24, 285:23, 286:4, 286:9, 287:22, 289:8, 291:2, 292:18, 296:22, 297:4, 297:21, 331:3, 331:5, 331:20, 335:24, 335:25, 359:23, 373:2 <b>blow</b> [1] - 455:5 <b>blown</b> [4] - 353:14, 353:20, 389:21, 389:25 <b>BOARD</b> [290] - 205:16, 209:2, 210:1, 222:6, 222:12, 222:25, 224:21, 225:10, 225:17, 226:1, 226:2, 226:10, 226:22, 227:5, 227:8, 227:11, 227:21, 228:3, 228:13, 228:20, 228:25, 229:6, 235:14, 235:25, 236:4, 236:9, 242:8, 242:21, 243:1, 243:9, 243:21, 244:9, 245:14, 245:21, 246:10, 248:23, 249:1, 249:5, 249:13, 249:19, 249:23, 250:4, 250:12, 251:13, 251:23, 252:2, 252:13, 252:22, 253:1, 253:4, 256:6, 256:13, 256:22, 257:4, 257:7, 257:16, 257:21, 258:9, 258:13, 258:23, 259:8, 259:13, 259:19, 259:22, 260:8,	260:16, 260:22, 261:3, 263:20, 328:10, 328:16, 329:1, 329:6, 329:11, 329:14, 329:18, 329:24, 330:6, 330:10, 330:20, 330:25, 331:6, 331:12, 331:19, 332:3, 332:6, 332:12, 332:23, 333:5, 333:9, 333:14, 333:19, 333:22, 334:1, 334:11, 334:15, 334:25, 335:5, 335:11, 335:19, 335:22, 336:6, 336:10, 336:15, 336:19, 336:22, 337:4, 337:8, 337:9, 337:13, 337:17, 337:21, 338:4, 338:5, 338:11, 338:14, 338:16, 354:4, 354:11, 354:25, 355:7, 355:13, 389:13, 390:4, 390:10, 390:15, 390:20, 390:25, 391:2, 392:2, 392:15, 392:25, 393:5, 393:10, 393:17, 394:1, 394:8, 394:12, 394:14, 394:23, 395:2, 395:8, 395:14, 395:19, 395:23, 400:3, 400:11, 400:13, 401:1, 401:23, 402:13, 402:19, 403:9, 403:12, 403:19, 404:5, 404:15, 404:21, 405:2, 405:5, 405:16, 405:21, 406:1, 406:8, 406:19, 406:24, 407:11, 407:14, 407:20, 407:23, 408:4, 408:17, 408:22, 409:4, 411:18, 412:1, 419:1, 419:6, 419:8, 419:16,	425:12, 425:17, 425:23, 428:6, 428:20, 429:5, 429:25, 430:10, 430:24, 431:7, 431:15, 437:17, 438:5, 438:8, 439:1, 439:13, 439:21, 440:3, 441:10, 442:5, 442:13, 442:22, 443:2, 443:10, 443:14, 443:18, 443:23, 444:9, 444:12, 444:15, 444:22, 444:25, 458:13, 458:18, 458:20, 459:9, 497:24, 498:12, 498:16, 498:19, 498:24, 499:2, 499:8, 499:10, 499:12, 500:4, 500:12, 500:14, 501:6, 501:11, 501:20, 501:25, 502:9, 503:2, 503:10, 503:18, 504:1, 504:6, 504:9, 504:15, 505:2, 505:6, 505:11, 505:14, 505:20, 506:12, 506:20, 507:9, 507:17, 508:4, 508:8, 508:12, 508:17, 508:21, 508:24, 509:5, 509:8, 509:17, 509:21, 509:25, 510:3, 510:7, 510:14, 510:21, 510:24, 520:24, 521:3, 521:8, 521:12, 521:15, 521:19, 522:1, 522:5, 522:9, 522:14, 522:21, 523:4, 523:7, 523:14, 523:17, 524:18, 525:1, 525:5, 525:15, 525:18, 526:2, 526:10, 550:20, 551:1, 551:3 <b>board</b> [18] - 215:12, 255:19, 258:3, 262:20, 266:18,	317:17, 320:15, 327:2, 329:15, 337:6, 347:10, 357:3, 357:12, 357:13, 398:17, 399:4, 415:14, 420:6 <b>Board</b> [128] - 205:18, 205:18, 212:2, 212:20, 213:7, 213:25, 214:2, 215:14, 217:2, 217:17, 223:6, 224:3, 230:18, 231:7, 232:6, 237:17, 238:3, 246:15, 248:6, 248:9, 254:16, 256:5, 261:7, 281:15, 303:22, 317:16, 323:15, 324:4, 329:25, 336:16, 338:2, 351:18, 352:23, 353:5, 354:3, 354:12, 357:2, 360:22, 361:16, 369:22, 370:6, 370:13, 371:14, 374:2, 374:18, 375:11, 375:17, 378:24, 381:25, 382:12, 383:25, 384:1, 384:4, 389:12, 391:7, 392:1, 392:6, 392:8, 399:5, 406:1, 406:11, 406:19, 409:5, 410:16, 413:17, 413:19, 414:8, 414:16, 415:20, 416:6, 416:12, 416:17, 416:21, 417:2, 417:15, 417:20, 417:24, 418:16, 418:20, 420:9, 425:11, 425:19, 426:3, 428:5, 431:17, 436:12, 436:13, 439:5, 445:5, 448:21, 449:1, 449:3, 450:12, 450:24, 455:18, 473:13, 473:20, 487:15, 488:22, 495:11, 495:16, 497:23,
--	--	--	--	---

499:3, 509:19, 510:17, 510:22, 512:2, 512:18, 512:23, 516:11, 517:4, 523:19, 524:17, 525:20, 529:23, 529:25, 530:6, 531:12, 534:13, 534:14, 534:15, 536:22, 537:24, 538:4, 550:17, 550:25, 551:2 <b>Board's</b> [17] - 213:17, 215:7, 251:12, 330:3, 355:18, 369:12, 374:21, 376:19, 415:21, 434:19, 449:15, 449:16, 450:15, 452:13, 529:21, 537:5, 545:18 <b>boards</b> [1] - 274:10 <b>body</b> [2] - 362:25, 450:23 <b>bog</b> [1] - 307:20 <b>boiler</b> [3] - 478:12, 478:16, 478:19 <b>boilers</b> [1] - 516:13 <b>bold</b> [1] - 295:6 <b>bonds</b> [2] - 234:13, 234:15 <b>bonus</b> [5] - 218:1, 218:7, 218:10, 218:12, 218:14 <b>book</b> [11] - 240:23, 241:6, 304:25, 305:4, 305:13, 306:5, 306:20, 307:9, 360:19, 475:17, 475:19 <b>books</b> [2] - 250:2, 332:2 <b>borne</b> [1] - 260:19 <b>bottom</b> [15] - 277:20, 286:19, 309:9, 312:20, 312:23, 355:23, 365:9, 365:11, 381:13, 421:15, 432:6, 432:9, 441:22, 519:23, 529:11 <b>bought</b> [1] - 282:15 <b>box</b> [2] - 279:7, 279:10 <b>BRANT</b> [1] - 207:14 <b>break</b> [14] - 262:12, 262:15, 262:17, 303:20, 348:14, 375:20, 414:24, 415:3, 415:4, 420:3, 495:11, 495:18 <b>breakdown</b> [5] - 286:3, 289:21, 499:4, 502:3, 502:13 <b>breaker</b> [1] - 533:15 <b>breaking</b> [2] - 375:18, 425:22 <b>breakout</b> [1] - 515:24 <b>Brenner</b> [17] - 209:4, 214:9, 214:12, 214:23, 215:8, 216:1, 224:21, 229:7, 229:16, 236:15, 236:20, 237:15, 239:2, 239:25, 249:2, 250:3, 502:1 <b>BRENNER</b> [1] - 214:13 <b>Brenner's</b> [1] - 215:6 <b>BRENT</b> [2] - 385:20, 391:24 <b>Brent</b> [2] - 209:16, 385:9 <b>BRET</b> [1] - 207:13 <b>brief</b> [4] - 261:7, 374:11, 382:9, 431:16 <b>briefly</b> [1] - 272:7 <b>bring</b> [10] - 226:16, 265:16, 266:16, 322:10, 347:9, 348:6, 402:25, 408:7, 485:19, 539:19 <b>broad</b> [1] - 216:12 <b>broke</b> [2] - 258:4, 260:2 <b>broken</b> [4] - 258:1, 279:2, 315:13, 348:9 <b>Brotherhood</b> [1] - 208:2 <b>brought</b> [2] - 497:4, 497:8 <b>Brown</b> [1] - 207:2 <b>brown</b> [1] - 206:12 <b>Brubaker</b> [1] - 441:6 <b>buckets</b> [1] - 246:7 <b>budget</b> [5] - 257:5, 359:18, 412:12, 412:25, 459:5 <b>budgetary</b> [1] - 359:22 <b>build</b> [2] - 246:2, 378:25 <b>Building</b> [1] - 205:11 <b>building</b> [3] - 440:18, 471:2, 471:6 <b>built</b> [3] - 231:14, 379:3, 440:23 <b>bulk</b> [2] - 290:3, 474:22 <b>burden</b> [2] - 305:23, 307:8 <b>Business</b> [1] - 544:16 <b>businesses</b> [1] - 233:11 <b>bust</b> [1] - 246:7 <b>button</b> [2] - 212:11, 215:1 <b>buy</b> [4] - 441:20, 442:10, 442:11, 516:10 <b>buying</b> [1] - 274:21 <b>BY</b> [74] - 214:22, 229:15, 236:14, 237:13, 240:21, 241:22, 246:13, 251:4, 254:4, 261:6, 263:10, 264:4, 264:17, 268:5, 270:6, 270:24, 272:24, 278:5, 284:3, 284:18, 286:14, 304:3, 308:14, 314:10, 315:22, 322:14, 323:10, 355:16, 355:22, 362:8, 364:9, 365:5, 369:21, 370:21, 371:18, 376:9, 377:11, 382:11, 384:17, 386:2, 386:14, 391:6, 396:5, 397:11, 410:2, 415:12, 418:9, 420:22, 421:7, 423:14, 431:20, 432:8, 434:5, 435:17, 445:10, 452:4, 454:2, 455:16, 456:21, 457:5, 457:17, 457:24, 460:8, 460:23, 462:10, 471:20, 476:4, 481:9, 483:11, 489:10, 490:22, 529:19, 539:4, 542:18 <b>bypass</b> [1] - 489:21 <b>Byron</b> [1] - 207:14  <b>C</b>  <b>c)</b> [2] - 303:1, 303:4 <b>C-12)</b> [1] - 274:7 <b>calc</b> [1] - 224:5 <b>calculate</b> [6] - 331:24, 506:8, 506:9, 507:14, 507:23, 526:22 <b>calculated</b> [9] - 242:1, 313:2, 313:3, 313:6, 314:2, 345:1, 438:23, 487:2, 522:14 <b>calculates</b> [2] - 500:23, 506:5 <b>calculation</b> [12] - 240:11, 252:14, 309:7, 336:11, 344:17, 344:23, 344:24, 344:25, 419:12, 426:19, 486:21, 519:21 <b>calculations</b> [6] - 300:22, 300:24, 315:3, 315:5, 315:9, 315:10 <b>calibrated</b> [4] - 266:12, 273:10, 273:19, 274:8 <b>calibration</b> [1] - 274:11 <b>California</b> [1] - 273:11 <b>CALLISTO</b> [133] - 206:4, 212:8, 212:15, 214:6, 214:9, 214:22, 215:6, 215:25, 229:9, 229:12, 229:15, 232:16, 235:12, 236:10, 236:14, 236:19, 237:9, 237:13, 240:14, 245:11, 246:13, 248:22, 250:15, 250:20, 251:4, 251:11, 253:7, 253:13, 253:16, 253:19, 254:4, 255:18, 261:6, 261:22, 262:6, 262:16, 262:25, 263:10, 263:18, 268:2, 272:18, 272:21, 283:25, 286:10, 307:19, 308:3, 314:6, 320:3, 321:15, 321:18, 328:9, 338:1, 340:9, 352:14, 353:25, 355:14, 355:16, 355:20, 355:22, 362:6, 362:8, 362:19, 363:7, 363:9, 363:19, 364:2, 364:9, 364:17, 365:1, 365:5, 366:17, 366:20, 367:25, 368:2, 368:8, 371:9, 373:12, 374:7, 375:1, 375:24, 376:9, 376:18, 377:5, 377:7, 377:11, 379:15, 382:9, 382:11, 384:16, 384:17, 385:3, 385:9, 385:12, 386:2, 386:8, 391:6, 391:12, 396:1, 396:5, 396:21, 422:24, 423:5, 423:9, 423:14, 425:3, 425:6, 431:16, 431:20, 432:2, 432:5, 432:8, 434:1, 445:4, 445:8, 445:10, 451:20, 452:4, 453:24, 454:2, 455:11, 459:16, 459:25, 460:8, 460:19, 462:8, 471:14, 529:10, 529:17, 529:19, 538:3, 548:21, 548:24, 550:15 <b>Callisto</b> [67] - 209:4, 209:5, 209:9, 209:11, 209:12, 209:15, 209:16, 209:17, 209:22, 210:4, 212:7, 232:17, 232:19, 233:21, 236:12, 240:22, 245:10, 245:13, 246:11, 249:6, 251:2, 253:6, 253:11, 253:14,	
---	--



254:2, 261:4, 262:11, 262:23, 263:8, 320:18, 321:13, 353:24, 354:1, 362:13, 363:5, 366:18, 370:6, 371:14, 371:19, 374:5, 375:13, 375:23, 376:7, 382:8, 385:7, 385:10, 385:25, 391:4, 395:25, 397:8, 409:6, 422:23, 423:4, 431:18, 457:22, 459:23, 460:6, 529:16, 542:19, 544:11, 544:25, 548:5, 548:20, 550:12 <b>Callisto's</b> [3] - 240:17, 369:11, 449:14 <b>callisto)(Marcus)(</b> <b>Callisto</b> [1] - 209:7 <b>cancels</b> [1] - 455:2 <b>candidate</b> [1] - 256:18 <b>candidates</b> [2] - 256:19, 256:20 <b>cannot</b> [4] - 216:3, 218:3, 247:6, 346:16 <b>canvassing</b> [1] - 352:11 <b>cap</b> [3] - 350:25, 351:4, 351:17 <b>capability</b> [2] - 334:19, 406:14 <b>capacity</b> [12] - 248:11, 383:5, 394:5, 394:7, 394:9, 394:10, 394:11, 403:1, 501:12, 501:18, 501:23, 513:13 <b>capital</b> [9] - 230:5, 230:7, 230:8, 230:13, 240:3, 252:9, 289:21, 290:3, 508:6 <b>capitalize</b> [1] - 518:22 <b>capitalized</b> [2] - 469:12, 469:15 <b>caption</b> [1] - 363:19 <b>capture</b> [1] - 419:14 <b>captures</b> [1] - 424:18 <b>car</b> [2] - 440:19, 448:7 <b>carcinogen</b> [1] - 327:19 <b>carcinogens</b> [1] -	327:23 <b>Cardon</b> [9] - 209:19, 209:20, 397:8, 409:6, 413:6, 413:18, 414:13, 418:6 <b>CARDON</b> [20] - 206:2, 212:13, 391:17, 397:9, 397:11, 399:1, 409:7, 409:12, 409:16, 409:21, 409:24, 410:2, 411:17, 413:7, 413:22, 418:5, 418:7, 418:9, 418:25, 419:19 <b>Cardon's</b> [1] - 415:25 <b>care</b> [5] - 270:13, 322:7, 325:16, 541:19, 548:3 <b>careful</b> [2] - 282:13, 389:16 <b>carefully</b> [1] - 274:8 <b>Carolina</b> [1] - 271:20 <b>carry</b> [1] - 469:6 <b>carryforward</b> [14] - 216:6, 216:16, 216:18, 217:2, 217:8, 220:11, 221:3, 222:21, 240:2, 246:5, 249:21, 249:24, 250:1, 447:17 <b>carryforwards</b> [13] - 227:18, 229:20, 230:14, 230:18, 240:8, 241:25, 242:3, 249:20, 250:7, 446:16, 447:25, 499:20, 520:4 <b>carrying</b> [14] - 217:7, 232:10, 393:1, 437:19, 437:21, 438:3, 464:22, 464:24, 465:12, 475:3, 475:6, 475:10, 475:13, 475:20 <b>case</b> [99] - 213:14, 213:17, 214:24, 232:3, 243:22, 244:13, 244:15, 244:18, 247:3, 247:9, 247:11, 247:16, 250:16, 251:6, 251:16,	254:6, 263:12, 278:23, 281:7, 305:25, 310:25, 326:1, 329:23, 351:21, 351:24, 354:9, 358:23, 359:6, 359:11, 362:20, 372:18, 376:11, 384:7, 386:4, 386:18, 386:20, 389:7, 392:10, 402:5, 406:13, 433:5, 439:7, 439:8, 440:21, 444:6, 444:8, 447:9, 447:25, 448:13, 448:19, 450:19, 450:21, 450:24, 451:17, 451:22, 452:13, 452:22, 453:2, 453:10, 453:11, 454:10, 454:17, 455:4, 458:25, 460:10, 471:23, 474:3, 479:4, 479:16, 479:21, 479:22, 480:1, 480:8, 481:15, 483:19, 483:21, 483:24, 484:6, 508:14, 529:2, 530:16, 530:22, 531:10, 534:20, 536:21, 537:1, 537:4, 537:11, 537:24, 537:25, 538:2, 544:22, 545:18, 545:24, 546:3, 546:7, 546:8, 546:15, 546:24 <b>cases</b> [12] - 453:18, 479:12, 484:8, 490:25, 491:12, 491:19, 491:20, 491:22, 491:24, 493:15, 494:19, 504:3 <b>cash</b> [1] - 227:15 <b>catch</b> [2] - 449:9, 490:19 <b>categories</b> [1] - 527:17 <b>causation</b> [1] - 543:9 <b>caused</b> [2] - 451:9, 467:5	<b>causer</b> [13] - 465:10, 466:1, 466:11, 466:17, 466:19, 468:2, 513:8, 513:9, 513:20, 513:24, 514:2, 530:14, 539:6 <b>causers</b> [4] - 531:9, 531:15, 542:2, 542:4 <b>caution</b> [1] - 216:1 <b>CC&amp;B</b> [1] - 315:12 <b>CCOS'</b> [1] - 450:4 <b>ccs</b> [1] - 384:21 <b>cease</b> [1] - 222:8 <b>Cedar</b> [2] - 206:3, 478:12 <b>cell</b> [1] - 340:23 <b>center</b> [1] - 351:16 <b>centers</b> [1] - 440:24 <b>centimeters</b> [2] - 371:2, 371:8 <b>central</b> [1] - 533:17 <b>centric</b> [2] - 260:6, 260:15 <b>cents</b> [8] - 475:4, 521:14, 521:19, 522:6, 522:16, 522:22, 522:23, 523:9 <b>certain</b> [11] - 221:10, 221:11, 254:19, 276:9, 357:13, 402:1, 447:22, 463:9, 517:13, 518:10 <b>certainly</b> [11] - 305:24, 334:5, 348:17, 353:4, 353:19, 354:18, 354:23, 355:9, 359:2, 428:9, 439:19 <b>certified</b> [2] - 273:19, 274:10 <b>CERTIFIED</b> [2] - 205:25, 568:17 <b>Certified</b> [1] - 568:2 <b>certify</b> [2] - 274:2, 568:3 <b>cetera</b> [4] - 224:11, 295:25, 354:15 <b>Chair</b> [12] - 229:18, 229:24, 230:17, 239:22, 239:24, 247:1, 254:16, 354:12, 538:8, 539:5, 550:11, 550:24 <b>CHAIRPERSON</b> [391] -	212:2, 212:10, 212:14, 213:24, 214:7, 214:10, 214:12, 214:17, 215:8, 215:14, 215:19, 215:22, 216:7, 216:11, 216:14, 217:1, 217:9, 217:16, 217:23, 218:6, 218:11, 218:17, 218:21, 218:25, 219:11, 219:18, 219:22, 220:2, 220:9, 220:14, 220:17, 220:23, 221:5, 221:9, 221:18, 221:25, 222:5, 223:1, 223:5, 223:25, 224:12, 224:20, 229:7, 229:10, 232:17, 233:2, 233:10, 233:20, 234:5, 234:9, 235:1, 235:5, 235:8, 235:10, 235:13, 236:12, 236:20, 236:23, 237:4, 237:11, 240:18, 241:20, 244:11, 244:22, 244:25, 245:10, 245:12, 246:11, 250:13, 250:18, 250:21, 251:1, 253:6, 253:8, 253:11, 253:14, 253:25, 255:20, 255:25, 256:5, 261:4, 262:2, 262:7, 262:11, 262:18, 262:23, 263:1, 263:7, 263:25, 269:19, 269:25, 270:4, 270:11, 270:16, 270:20, 278:4, 284:8, 284:10, 303:17, 303:19, 303:22, 303:25, 307:17, 308:1, 308:11, 315:19, 320:17, 320:21, 321:13, 321:16, 321:20, 322:1, 322:4, 322:12, 323:6, 328:7, 336:25,
---	---	---	--	--

337:3, 337:5, 338:18, 338:23, 339:2, 339:5, 339:14, 339:21, 340:2, 340:5, 340:11, 341:4, 341:13, 341:17, 341:22, 342:1, 342:6, 342:12, 342:25, 343:20, 344:7, 344:11, 344:13, 345:5, 345:9, 346:5, 346:12, 346:19, 347:5, 347:12, 348:8, 348:11, 349:14, 349:22, 350:11, 350:16, 350:19, 350:22, 350:24, 351:18, 352:1, 352:5, 352:12, 352:17, 353:24, 354:1, 363:5, 363:8, 363:13, 364:20, 364:23, 365:2, 366:18, 366:21, 366:23, 367:3, 368:1, 368:6, 368:9, 368:15, 368:18, 368:22, 369:4, 369:13, 369:17, 370:3, 370:5, 370:15, 371:13, 373:9, 373:19, 373:21, 374:2, 374:22, 374:24, 375:2, 375:13, 375:25, 376:6, 377:1, 377:6, 379:17, 380:7, 380:14, 380:20, 380:23, 381:2, 381:6, 381:16, 381:21, 381:24, 382:4, 382:8, 385:4, 385:7, 385:10, 385:14, 385:16, 385:24, 386:11, 389:11, 391:4, 391:13, 391:15, 391:18, 392:1, 395:25, 396:3, 396:24, 397:2, 397:7, 399:5, 399:17, 399:21, 405:8, 407:1, 407:4,	407:9, 409:5, 409:8, 409:14, 409:20, 409:22, 409:25, 412:2, 412:9, 413:3, 413:18, 414:1, 414:21, 415:2, 415:7, 418:6, 419:17, 419:20, 419:24, 420:1, 420:5, 420:9, 420:13, 420:18, 421:5, 422:23, 423:3, 423:7, 423:10, 425:7, 425:11, 425:25, 426:13, 426:17, 426:22, 427:12, 427:16, 428:1, 428:3, 431:18, 432:4, 432:7, 434:2, 434:24, 435:3, 435:7, 435:13, 445:3, 445:7, 449:8, 449:12, 452:2, 455:12, 456:14, 456:19, 457:1, 457:7, 457:10, 457:14, 458:12, 459:10, 459:14, 459:19, 459:23, 460:5, 460:20, 471:17, 476:1, 481:8, 482:21, 482:25, 483:4, 483:8, 487:24, 489:7, 490:19, 495:9, 495:16, 495:24, 496:6, 496:10, 496:13, 497:2, 497:15, 497:18, 497:23, 510:22, 510:25, 511:23, 512:9, 512:14, 512:16, 513:1, 513:7, 513:18, 513:22, 514:1, 514:4, 514:10, 514:13, 514:23, 515:13, 515:18, 515:21, 516:9, 517:1, 517:11, 517:20, 518:1, 518:10, 518:21, 519:7, 519:14, 520:8, 520:14, 520:17, 520:21, 523:19,	524:5, 524:10, 524:13, 524:17, 526:11, 526:15, 527:8, 527:25, 528:5, 528:9, 528:17, 528:22, 529:7, 529:14, 538:4, 538:9, 538:12, 538:16, 538:18, 538:23, 538:25, 542:15, 548:1, 548:6, 548:10, 548:14, 548:17, 548:22, 549:1, 549:12, 549:18, 549:21, 549:25, 550:4, 550:9, 550:12, 550:16, 550:21, 551:2 <b>Chairperson</b> [14] - 205:17, 214:15, 237:7, 250:24, 253:23, 263:5, 277:20, 376:4, 385:22, 397:5, 420:16, 435:11, 460:3, 550:7 <b>challenged</b> [1] - 466:4 <b>chance</b> [4] - 213:21, 388:20, 398:18, 508:13 <b>change</b> [29] - 224:16, 224:18, 224:25, 242:20, 304:22, 312:15, 339:15, 339:20, 349:8, 349:15, 361:6, 361:7, 374:10, 392:10, 392:13, 433:18, 439:14, 452:20, 472:23, 480:12, 480:13, 480:14, 486:12, 489:24, 490:1, 490:6, 490:8, 492:4, 529:1 <b>changed</b> [6] - 226:7, 339:17, 434:15, 480:11, 535:25, 546:6 <b>changeout</b> [1] - 304:13 <b>changes</b> [12] - 220:8, 224:15, 224:22, 386:6, 397:19, 414:17, 434:8,	460:16, 489:2, 504:12, 505:8, 511:18 <b>changing</b> [6] - 213:7, 298:11, 353:21, 412:24, 426:5, 434:13 <b>channels</b> [2] - 334:22, 349:19 <b>chapter</b> [1] - 362:12 <b>characteristic</b> [4] - 518:2, 539:15, 539:22, 541:11 <b>characteristics</b> [13] - 514:21, 516:18, 516:19, 516:20, 516:23, 517:21, 517:25, 539:8, 540:1, 540:22, 541:20, 542:2, 542:5 <b>characterization</b> [3] - 251:20, 267:1, 491:23 <b>characterize</b> [3] - 244:16, 252:6, 254:17 <b>characterized</b> [1] - 333:14 <b>charge</b> [48] - 335:13, 335:17, 335:18, 337:22, 403:4, 422:11, 432:13, 432:16, 432:17, 433:5, 433:22, 438:2, 440:19, 447:19, 448:7, 459:4, 464:22, 464:24, 465:12, 465:15, 466:14, 469:18, 469:20, 471:24, 475:4, 475:6, 475:20, 491:16, 500:22, 516:16, 517:22, 521:16, 521:17, 521:23, 522:2, 522:11, 522:12, 522:22, 522:23, 526:17, 526:21, 526:22, 527:22, 528:19, 528:23, 530:13, 536:3, 546:4 <b>charged</b> [4] - 464:1, 468:10, 472:13, 508:19 <b>ChargePoint</b> [3] - 207:19, 415:10,	440:16 <b>charger</b> [1] - 408:16 <b>charges</b> [21] - 451:6, 464:9, 466:12, 466:16, 466:18, 467:19, 467:20, 468:12, 468:18, 469:3, 472:2, 479:2, 480:6, 480:17, 480:18, 481:1, 501:3, 521:1, 527:10, 529:1, 530:8 <b>charging</b> [17] - 400:6, 401:21, 402:1, 402:2, 402:12, 403:3, 407:18, 407:24, 408:5, 416:23, 514:2, 514:13, 514:14, 514:15, 514:20, 514:24, 515:13 <b>Charles</b> [1] - 535:5 <b>chart</b> [13] - 267:22, 454:4, 454:8, 454:19, 455:9, 457:19, 457:23, 458:4, 458:7, 498:6, 498:10, 502:14 <b>chat</b> [1] - 373:17 <b>cheap</b> [1] - 321:2 <b>cheaper</b> [1] - 440:12 <b>check</b> [4] - 288:6, 294:18, 539:25, 547:4 <b>checked</b> [1] - 317:6 <b>checkmark</b> [2] - 316:3, 316:22 <b>choice</b> [3] - 353:15, 474:5, 518:8 <b>choices</b> [5] - 340:16, 341:5, 341:23 <b>choose</b> [6] - 326:17, 353:11, 359:15, 440:10, 473:1, 521:25 <b>choosing</b> [1] - 234:7 <b>chose</b> [2] - 336:2, 336:5 <b>Christian</b> [1] - 445:13 <b>Cigrand</b> [6] - 261:24, 325:13, 341:21, 343:4, 549:15, 549:23 <b>circle</b> [2] - 243:17, 243:18 <b>circled</b> [1] - 315:24 <b>circuit</b> [2] - 278:9,
---	--	--	---	--

<p>358:16</p> <p><b>circuits</b> [1] - 278:10</p> <p><b>circumstance</b> [1] - 432:22</p> <p><b>circumstances</b> [2] - 303:11, 493:9</p> <p><b>citation</b> [4] - 264:11, 286:20, 436:14, 497:10</p> <p><b>cited</b> [2] - 436:13, 437:6</p> <p><b>City</b> [2] - 207:12, 445:14</p> <p><b>city</b> [3] - 372:22, 443:9, 528:7</p> <p><b>claim</b> [2] - 412:19, 427:8</p> <p><b>clarification</b> [2] - 322:19, 412:24</p> <p><b>clarify</b> [4] - 286:10, 417:10, 418:10, 418:15</p> <p><b>clarifying</b> [1] - 412:6</p> <p><b>clarity</b> [1] - 226:3</p> <p><b>Clarity</b> [1] - 440:15</p> <p><b>class</b> [85] - 329:8, 438:12, 438:19, 438:20, 438:22, 439:6, 441:18, 448:18, 450:1, 450:4, 450:20, 451:3, 451:5, 451:13, 451:16, 452:9, 452:21, 453:2, 453:7, 453:10, 453:12, 453:14, 453:15, 453:23, 476:11, 476:16, 476:22, 476:24, 477:3, 477:11, 477:17, 477:21, 478:2, 478:4, 478:10, 479:15, 483:23, 484:11, 485:7, 486:9, 486:22, 487:8, 487:18, 487:19, 488:4, 488:7, 500:22, 500:23, 500:25, 502:22, 502:24, 506:8, 507:23, 508:22, 509:4, 510:15, 510:20, 514:9, 514:22, 515:23, 517:9, 518:20, 524:20,</p>	<p>525:8, 525:9, 525:11, 525:24, 531:23, 531:24, 532:17, 535:6, 535:16, 535:17, 536:7, 536:8, 536:16, 536:18, 540:23, 541:13, 544:13, 545:6, 545:13, 545:15, 546:1</p> <p><b>class's</b> [1] - 478:5</p> <p><b>classes</b> [19] - 450:21, 450:25, 452:15, 470:21, 477:19, 478:9, 480:17, 486:24, 488:12, 488:14, 503:1, 516:5, 526:8, 530:17, 540:2, 546:3, 546:10, 546:11, 547:2</p> <p><b>clawback</b> [6] - 258:10, 258:15, 258:19, 259:4, 259:6, 259:15</p> <p><b>cleaned</b> [1] - 273:10</p> <p><b>clear</b> [4] - 236:15, 424:6, 443:6, 499:4</p> <p><b>clearance</b> [1] - 395:16</p> <p><b>clearly</b> [3] - 247:1, 492:24, 500:8</p> <p><b>close</b> [3] - 379:5, 406:17, 440:5</p> <p><b>closed</b> [15] - 318:1, 318:2, 318:3, 318:12, 318:13, 323:1, 459:11, 496:4, 538:5, 538:13, 548:2, 549:3, 549:6, 550:17, 550:22</p> <p><b>closely</b> [2] - 273:24, 476:23</p> <p><b>closer</b> [1] - 258:24</p> <p><b>closest</b> [2] - 430:1, 430:21</p> <p><b>closure</b> [1] - 441:4</p> <p><b>cloud</b> [2] - 508:4, 508:9</p> <p><b>Club</b> [2] - 207:8, 383:15</p> <p><b>cluster</b> [2] - 527:11, 527:13</p> <p><b>co</b> [1] - 383:14</p> <p><b>co-plaintiffs</b> [1] - 383:14</p> <p><b>coal</b> [3] - 390:11,</p>	<p>394:3, 394:22</p> <p><b>Coalition</b> [1] - 544:16</p> <p><b>Code</b> [1] - 362:16</p> <p><b>code</b> [9] - 274:7, 354:21, 362:12, 362:17, 363:1, 363:10, 363:17, 438:6, 519:2</p> <p><b>coincidental</b> [1] - 440:23</p> <p><b>coincidentally</b> [1] - 319:21</p> <p><b>collaboration</b> [1] - 398:16</p> <p><b>collaborative</b> [4] - 356:3, 356:22, 357:23, 392:22</p> <p><b>colleague</b> [2] - 453:20, 490:16</p> <p><b>collect</b> [6] - 225:4, 226:21, 231:23, 252:11, 527:15, 543:18</p> <p><b>collected</b> [4] - 225:3, 242:18, 243:7, 535:16</p> <p><b>collecting</b> [2] - 226:17, 401:2</p> <p><b>collectively</b> [1] - 398:18</p> <p><b>College</b> [7] - 438:9, 438:12, 441:13, 441:25, 448:13, 448:16, 458:15</p> <p><b>college's</b> [1] - 458:14</p> <p><b>color</b> [1] - 258:21</p> <p><b>Colorado</b> [2] - 207:10, 207:24</p> <p><b>column</b> [13] - 286:19, 287:3, 295:6, 312:21, 313:3, 313:4, 314:2, 365:10, 452:15, 485:23, 485:25, 486:2</p> <p><b>columns</b> [2] - 294:23, 313:1</p> <p><b>combination</b> [3] - 238:17, 393:23</p> <p><b>combine</b> [1] - 380:3</p> <p><b>combined</b> [3] - 380:13, 467:11, 467:13</p> <p><b>comfortable</b> [1] - 400:15</p> <p><b>coming</b> [13] - 239:16, 269:18, 322:15,</p>	<p>372:6, 375:19, 430:8, 433:21, 469:4, 473:12, 492:18, 524:2, 538:7</p> <p><b>comment</b> [8] - 257:1, 306:8, 372:18, 441:11, 441:14, 442:14, 448:6, 454:15</p> <p><b>commented</b> [1] - 441:11</p> <p><b>comments</b> [2] - 213:25, 364:21</p> <p><b>COMMERCE</b> [1] - 205:1</p> <p><b>commercial</b> [6] - 349:1, 473:4, 474:12, 474:16, 474:18, 531:6</p> <p><b>commission</b> [3] - 349:5, 417:1, 525:20</p> <p><b>Commission</b> [1] - 371:7</p> <p><b>Commissioner</b> [1] - 396:13</p> <p><b>commit</b> [1] - 247:6</p> <p><b>commitment</b> [1] - 356:9</p> <p><b>commitments</b> [1] - 529:24</p> <p><b>committed</b> [1] - 351:3</p> <p><b>common</b> [3] - 328:22, 470:20</p> <p><b>communicate</b> [1] - 353:1</p> <p><b>communication</b> [5] - 328:11, 351:4, 351:10, 351:15, 353:8</p> <p><b>Communications</b> [1] - 371:7</p> <p><b>communications</b> [1] - 350:25</p> <p><b>communities</b> [5] - 347:14, 440:4, 440:9, 440:11, 440:25</p> <p><b>community</b> [5] - 279:8, 352:21, 441:12, 526:16, 528:2</p> <p><b>Community</b> [1] - 398:12</p> <p><b>community's</b> [1] - 526:16</p> <p><b>community-wide</b> [1] - 528:2</p>	<p><b>companies</b> [10] - 233:14, 233:18, 235:16, 235:22, 236:15, 259:4, 273:22, 273:24, 440:9, 504:16</p> <p><b>COMPANY</b> [1] - 205:7</p> <p><b>company</b> [46] - 219:8, 231:1, 233:15, 233:16, 238:5, 240:2, 240:9, 247:15, 248:7, 248:16, 248:18, 252:16, 252:17, 252:23, 261:11, 261:17, 271:19, 272:8, 272:16, 272:22, 275:13, 328:21, 342:7, 357:3, 357:7, 358:22, 379:1, 383:25, 390:7, 415:22, 417:6, 425:21, 426:15, 433:15, 437:25, 443:12, 446:21, 446:23, 446:25, 447:2, 453:17, 453:18, 477:24, 481:21, 509:22, 512:12</p> <p><b>company's</b> [4] - 230:19, 247:8, 366:12, 447:8</p> <p><b>compare</b> [1] - 293:4</p> <p><b>compared</b> [10] - 240:9, 291:7, 292:13, 293:8, 293:9, 293:10, 294:13, 316:15, 376:22, 484:9</p> <p><b>comparing</b> [4] - 275:23, 276:1, 276:3, 276:23</p> <p><b>comparison</b> [6] - 252:23, 275:8, 291:6, 440:2, 447:10, 484:22</p> <p><b>compel</b> [1] - 315:15</p> <p><b>compensation</b> [4] - 257:22, 258:4, 259:2, 259:17</p> <p><b>competitive</b> [1] - 384:13</p> <p><b>complaining</b> [1] - 469:22</p> <p><b>complaint</b> [4] -</p>
---	---	--	--	--



<p>537:14, 546:20, 546:24, 547:12 <b>complete</b> [5] - 390:14, 390:18, 390:23, 424:16, 568:11 <b>completed</b> [1] - 488:8 <b>completely</b> [3] - 243:19, 469:5, 512:24 <b>completion</b> [1] - 390:21 <b>complex</b> [1] - 507:21 <b>compliance</b> [3] - 320:12, 452:8, 452:12 <b>complicated</b> [1] - 507:25 <b>comply</b> [1] - 371:3 <b>component</b> [12] - 221:16, 228:24, 230:12, 239:11, 242:17, 260:13, 288:23, 289:20, 384:11, 384:15, 485:11, 485:13 <b>composition</b> [1] - 401:6 <b>comprehensive</b> [2] - 306:9, 306:11 <b>comprised</b> [1] - 477:25 <b>computed</b> [1] - 478:9 <b>computer</b> [3] - 444:2, 456:12, 458:1 <b>concentrated</b> [1] - 526:19 <b>Concentric</b> [6] - 443:4, 443:12, 444:1, 444:10, 444:12, 455:23 <b>concept</b> [2] - 360:11, 532:8 <b>concern</b> [4] - 369:24, 370:11, 370:12, 425:13 <b>concerned</b> [4] - 372:1, 522:17, 522:22, 542:3 <b>concerning</b> [6] - 237:18, 239:3, 277:8, 359:25, 376:20, 396:11 <b>concerns</b> [2] - 370:14, 371:19 <b>concluded</b> [3] - 285:14, 507:13, 530:11</p>	<p><b>conclusion</b> [5] - 312:16, 424:10, 446:14, 448:5, 454:14 <b>conclusions</b> [6] - 286:5, 377:21, 439:21, 454:6, 454:12, 454:17 <b>condition</b> [1] - 406:20 <b>conditioner</b> [7] - 533:2, 533:7, 533:10, 533:12, 533:17, 533:20, 533:24 <b>conditioning</b> [3] - 532:22, 532:24 <b>conditions</b> [3] - 388:10, 504:18, 511:18 <b>conduct</b> [3] - 259:7, 387:1, 400:17 <b>conducted</b> [1] - 277:12 <b>conductive</b> [1] - 278:15 <b>conference</b> [1] - 212:6 <b>confidence</b> [1] - 342:4 <b>confident</b> [2] - 273:3, 273:5 <b>confidential</b> [38] - 216:2, 248:3, 264:15, 267:23, 267:25, 268:1, 268:3, 271:24, 272:1, 339:23, 339:25, 340:5, 340:7, 340:9, 350:12, 350:13, 350:20, 352:13, 352:15, 352:16, 369:19, 436:22, 436:23, 437:4, 437:5, 456:5, 456:9, 456:24, 457:4, 457:8, 457:12, 457:15, 495:19, 495:21, 524:16, 549:2, 550:23, 551:5 <b>configured</b> [1] - 335:16 <b>confines</b> [1] - 417:13 <b>confirm</b> [3] - 409:14, 409:17, 411:11 <b>confirming</b> [1] - 409:13 <b>conforming</b> [1] - 317:11</p>	<p><b>conjoined</b> [1] - 459:1 <b>connect</b> [2] - 299:2, 299:9 <b>connect/disconnect</b> [1] - 299:14 <b>connected</b> [4] - 459:6, 490:13, 491:1, 532:25 <b>conscious</b> [1] - 339:18 <b>consensus</b> [2] - 213:16, 374:20 <b>consent</b> [8] - 213:19, 380:14, 380:17, 381:8, 381:17, 381:21, 383:17, 383:22 <b>consequences</b> [1] - 215:16 <b>conservative</b> [2] - 332:10, 529:2 <b>consider</b> [9] - 228:7, 228:12, 289:4, 308:19, 308:23, 336:7, 378:8, 390:5, 478:20 <b>consideration</b> [3] - 228:24, 359:3, 392:14 <b>considered</b> [5] - 228:11, 246:20, 308:22, 389:7, 508:5 <b>considering</b> [2] - 290:20, 290:22 <b>consist</b> [1] - 377:9 <b>consistency</b> [1] - 224:15 <b>consistent</b> [4] - 257:25, 346:21, 400:1, 507:7 <b>consisting</b> [1] - 377:13 <b>consolidated</b> [1] - 233:16 <b>constricting</b> [1] - 256:11 <b>constructed</b> [2] - 381:7, 390:3 <b>consult</b> [1] - 439:13 <b>consultation</b> [1] - 383:14 <b>consulted</b> [1] - 383:11 <b>consume</b> [1] - 458:15 <b>consumed</b> [7] - 408:24, 492:10, 492:23, 493:3, 493:17, 493:20,</p>	<p>494:21 <b>Consumer</b> [2] - 206:7, 481:14 <b>consuming</b> [1] - 493:7 <b>consumption</b> [4] - 341:3, 345:14, 354:14, 408:19 <b>contained</b> [5] - 230:9, 365:19, 392:17, 521:4, 551:4 <b>contains</b> [1] - 221:15 <b>contemplated</b> [2] - 260:23, 507:10 <b>contend</b> [1] - 321:8 <b>contention</b> [2] - 252:2, 264:9 <b>contested</b> [1] - 371:12 <b>context</b> [2] - 415:16, 416:1 <b>contingency</b> [3] - 331:7, 331:8, 331:10 <b>continue</b> [11] - 278:8, 308:12, 406:21, 442:17, 443:1, 484:12, 488:6, 502:7, 504:4, 535:8, 543:9 <b>continued</b> [1] - 274:13 <b>continues</b> [2] - 345:14, 432:11 <b>contract</b> [8] - 379:2, 504:25, 505:1, 505:3, 505:12, 511:8, 512:5, 512:6 <b>contracts</b> [5] - 511:16, 529:24, 529:25, 530:2, 530:4 <b>contradictory</b> [1] - 426:2 <b>contrary</b> [1] - 370:2 <b>contributor</b> [1] - 255:14 <b>contributors</b> [2] - 255:7, 255:12 <b>control</b> [7] - 303:1, 303:12, 309:16, 361:24, 363:4, 363:16, 459:3 <b>controls</b> [2] - 387:19, 396:16 <b>convenient</b> [1] - 375:12 <b>conversation</b> [10] - 212:17, 212:22, 246:15, 249:6, 261:1, 271:13, 283:4, 354:12,</p>	<p>539:12, 542:1 <b>conversions</b> [1] - 282:16 <b>COOK</b> [1] - 206:8 <b>copies</b> [1] - 363:22 <b>copy</b> [2] - 215:20, 423:11 <b>corner</b> [1] - 452:7 <b>Corp</b> [1] - 207:17 <b>corporation</b> [4] - 236:17, 254:18, 361:19, 440:2 <b>Corporation</b> [1] - 447:13 <b>corporation's</b> [1] - 440:13 <b>correct</b> [332] - 220:13, 220:23, 222:8, 226:9, 227:2, 227:24, 230:24, 230:25, 231:9, 231:10, 233:4, 235:7, 235:9, 235:19, 235:20, 236:2, 236:17, 236:18, 237:2, 237:3, 237:11, 237:15, 237:16, 239:20, 241:2, 241:3, 241:7, 241:14, 241:16, 242:13, 246:19, 246:25, 247:12, 248:21, 249:3, 249:9, 249:10, 251:20, 252:23, 256:12, 257:19, 257:20, 258:11, 258:12, 258:17, 260:11, 260:20, 260:21, 261:14, 261:21, 266:13, 266:16, 267:12, 268:7, 269:7, 275:1, 275:18, 275:21, 276:15, 276:16, 276:20, 277:5, 279:14, 280:6, 280:20, 281:12, 283:9, 283:23, 284:22, 285:1, 285:6, 285:10, 286:1, 286:7, 286:12, 287:7, 287:16, 287:24, 288:4, 288:18, 289:13, 290:24,</p>
---	---	---	---	--

291:9, 291:11, 291:20, 292:3, 292:25, 293:11, 293:24, 294:2, 294:6, 295:1, 295:7, 295:12, 295:20, 296:5, 296:14, 296:20, 298:12, 298:16, 298:23, 299:17, 299:23, 300:7, 300:19, 300:25, 301:4, 301:10, 304:12, 305:5, 305:14, 305:23, 306:7, 306:21, 308:3, 309:1, 309:11, 309:15, 309:20, 309:24, 310:23, 311:15, 311:21, 313:4, 313:7, 313:11, 313:20, 313:23, 314:5, 314:14, 315:5, 315:10, 315:15, 315:21, 316:8, 316:11, 316:13, 316:17, 316:22, 316:25, 317:3, 317:8, 318:9, 318:11, 318:17, 319:2, 319:20, 320:2, 320:18, 324:7, 324:23, 325:17, 325:24, 326:5, 327:6, 327:10, 327:19, 328:2, 330:25, 331:22, 333:3, 338:21, 340:2, 357:20, 362:4, 363:20, 364:10, 364:25, 365:13, 370:2, 371:3, 371:4, 371:8, 372:4, 372:16, 373:6, 382:19, 387:22, 387:23, 389:8, 391:22, 393:9, 396:12, 396:20, 405:18, 411:16, 417:4, 417:8, 417:17, 418:19, 418:21, 422:3, 430:1, 431:8, 434:9, 436:3, 436:14, 444:11, 446:13,	447:22, 448:17, 450:16, 450:21, 451:9, 453:11, 453:12, 455:9, 461:2, 461:5, 461:6, 461:19, 462:3, 462:5, 463:12, 464:6, 464:7, 464:10, 464:11, 464:14, 464:19, 464:20, 464:25, 465:1, 465:5, 465:7, 465:13, 465:14, 465:20, 466:2, 466:3, 466:8, 466:9, 466:13, 467:8, 467:9, 468:16, 468:17, 469:20, 471:9, 473:2, 473:15, 474:24, 476:12, 476:13, 476:18, 476:19, 477:4, 477:5, 477:14, 477:17, 478:8, 479:9, 479:10, 479:19, 479:22, 480:4, 480:8, 480:9, 480:15, 480:22, 480:25, 481:3, 481:4, 481:12, 481:15, 481:17, 482:2, 482:3, 486:1, 486:5, 486:12, 487:10, 489:25, 490:12, 491:7, 492:5, 492:10, 492:25, 493:2, 493:4, 493:5, 493:12, 493:16, 493:23, 494:5, 494:6, 494:12, 495:6, 495:7, 495:14, 498:9, 498:11, 500:10, 501:7, 502:3, 502:15, 504:7, 509:7, 521:16, 521:18, 521:21, 522:4, 527:12, 536:7, 536:11, 539:10, 541:4, 543:1, 543:7, 543:8, 543:12, 543:13, 543:16, 543:20, 543:23, 544:2, 544:9, 544:10,	544:13, 544:14, 545:2, 545:6, 545:16, 545:24, 546:21, 546:25, 547:1, 547:17, 547:19, 547:20, 547:23 <b>corrected</b> [1] - 258:18 <b>correction</b> [3] - 421:25, 422:1, 422:5 <b>corrections</b> [5] - 397:19, 421:12, 436:5, 436:7, 437:8 <b>correctly</b> [7] - 221:10, 224:8, 248:4, 254:17, 281:5, 442:23, 442:25 <b>correlation</b> [1] - 370:19 <b>cost</b> [212] - 226:24, 227:6, 227:12, 230:5, 230:7, 230:8, 230:13, 240:3, 240:8, 242:2, 248:2, 248:19, 252:14, 264:9, 264:24, 265:5, 268:9, 268:14, 268:22, 268:23, 269:4, 274:23, 275:9, 275:21, 276:5, 276:7, 276:8, 276:22, 277:8, 277:23, 287:12, 287:14, 288:17, 288:20, 288:22, 288:23, 289:3, 289:12, 289:17, 289:18, 289:20, 290:7, 291:9, 291:10, 292:3, 293:12, 298:24, 299:5, 320:23, 321:2, 321:4, 321:6, 322:9, 323:13, 323:22, 326:2, 326:9, 329:8, 330:21, 330:23, 331:13, 331:17, 332:14, 332:17, 333:16, 335:1, 335:8, 336:7, 336:11, 336:23, 340:14, 347:15, 347:24, 351:11, 357:22, 358:6, 358:25, 359:5,	359:22, 361:11, 361:13, 361:14, 372:2, 373:6, 376:20, 377:4, 384:2, 389:14, 389:18, 390:6, 400:20, 410:16, 419:2, 419:13, 426:14, 439:25, 441:24, 442:2, 442:6, 446:2, 446:16, 447:25, 450:4, 450:7, 450:20, 451:3, 451:5, 451:17, 453:13, 453:14, 453:16, 453:23, 459:6, 460:24, 461:8, 461:10, 461:23, 462:15, 462:20, 464:13, 464:15, 464:21, 465:9, 466:1, 466:5, 466:11, 466:17, 466:19, 466:22, 466:25, 468:2, 470:3, 470:5, 470:8, 470:9, 470:13, 470:17, 471:1, 471:11, 471:22, 473:1, 473:6, 473:7, 473:10, 475:11, 476:7, 476:11, 476:16, 476:22, 476:24, 477:3, 477:11, 477:16, 477:18, 481:20, 482:7, 484:11, 486:9, 486:20, 487:15, 487:18, 487:20, 488:3, 488:19, 497:7, 498:8, 499:18, 502:18, 502:23, 508:6, 508:22, 510:15, 510:20, 513:8, 513:9, 513:20, 513:23, 514:2, 514:7, 515:1, 515:3, 515:10, 515:23, 518:6, 518:7, 518:8, 518:12, 520:25, 522:15, 523:1, 523:5, 524:23, 525:9, 525:11, 526:9, 527:16,	529:5, 530:14, 531:9, 531:15, 535:6, 536:21, 537:10, 539:6, 542:2, 542:4, 543:9, 543:10, 545:9, 545:13, 545:23 <b>cost-causer</b> [1] - 468:2 <b>cost-effective</b> [4] - 264:9, 264:24, 322:9, 377:4 <b>cost-of</b> [3] - 476:11, 477:11, 508:22 <b>cost-of-service</b> [20] - 446:2, 450:20, 451:5, 451:17, 453:13, 453:14, 453:16, 453:23, 476:16, 476:22, 477:3, 487:18, 487:20, 488:3, 502:18, 502:23, 510:15, 510:20, 535:6, 545:13 <b>cost-of-service-</b> <b>based</b> [2] - 451:3, 486:9 <b>cost/benefit</b> [11] - 285:18, 285:22, 290:7, 292:12, 296:12, 296:19, 304:5, 304:14, 304:23, 400:18, 406:10 <b>costing</b> [1] - 534:22 <b>costs</b> [164] - 218:20, 232:10, 242:15, 245:6, 249:7, 257:15, 260:19, 268:18, 268:21, 275:8, 275:23, 276:3, 276:10, 276:13, 276:14, 276:18, 276:24, 277:3, 278:15, 286:6, 287:20, 287:21, 287:24, 288:2, 288:12, 291:8, 291:17, 291:19, 292:24, 293:9, 293:10, 293:11, 293:13, 293:20, 293:22, 293:23, 294:10, 294:11, 296:14, 304:7, 304:10,
--	--	--	---	--

328:17, 329:7, 330:5, 333:15, 335:9, 335:10, 335:23, 336:3, 336:8, 354:7, 354:8, 354:16, 358:3, 359:2, 372:1, 372:8, 372:24, 382:1, 400:5, 400:9, 400:25, 402:14, 402:20, 402:22, 403:8, 404:16, 411:20, 437:19, 437:22, 438:13, 438:15, 438:25, 451:8, 451:9, 462:5, 462:6, 462:12, 462:19, 462:23, 463:3, 463:11, 463:17, 466:20, 466:21, 466:24, 467:11, 467:16, 469:12, 469:21, 470:12, 470:14, 470:20, 475:11, 475:13, 479:14, 482:2, 484:18, 499:4, 508:14, 509:1, 509:3, 509:5, 513:11, 513:12, 513:16, 514:5, 514:15, 514:17, 514:18, 515:3, 515:5, 515:7, 515:12, 516:4, 516:6, 516:7, 516:14, 517:18, 518:12, 525:6, 525:24, 526:20, 527:2, 527:10, 527:15, 527:18, 527:23, 528:11, 528:12, 528:13, 528:14, 528:15, 528:24, 530:7, 530:22, 531:3, 531:8, 531:9, 531:10, 531:14, 531:18, 532:9, 534:10, 536:13, 536:15, 537:23, 542:21, 543:6, 543:11, 543:14, 543:17, 543:22, 544:2, 544:6 <b>council</b> [1] - 443:9 <b>councils</b> [1] - 372:22	<b>counsel</b> [4] - 337:24, 362:21, 412:11, 452:1 <b>Counsel</b> [12] - 214:14, 237:6, 250:23, 253:22, 263:4, 376:3, 385:21, 397:4, 420:15, 435:10, 460:2, 550:6 <b>counsel's</b> [1] - 471:14 <b>count</b> [2] - 254:23, 312:13 <b>counting</b> [1] - 475:18 <b>County</b> [1] - 383:15 <b>couple</b> [18] - 230:17, 232:22, 337:10, 339:8, 351:19, 352:8, 352:11, 374:4, 378:1, 415:6, 455:13, 476:20, 519:8, 523:20, 526:12, 532:2, 538:14, 539:13 <b>course</b> [10] - 259:3, 268:12, 269:5, 283:7, 302:2, 316:24, 374:16, 414:15, 492:14, 534:13 <b>court</b> [1] - 568:4 <b>Court</b> [1] - 206:8 <b>Court's</b> [3] - 254:21, 384:16, 451:24 <b>cover</b> [2] - 377:20, 429:9 <b>covered</b> [2] - 427:23, 430:12 <b>CPI</b> [1] - 333:23 <b>create</b> [3] - 281:3, 502:23, 516:13 <b>created</b> [3] - 448:18, 453:2, 516:11 <b>creates</b> [1] - 427:14 <b>credit</b> [29] - 216:6, 216:16, 216:17, 221:3, 223:14, 226:5, 226:10, 226:12, 227:18, 231:8, 237:23, 238:15, 238:17, 239:24, 252:4, 252:16, 252:18, 446:16, 494:11, 494:23, 495:5, 501:19, 506:23, 507:10, 507:16, 507:24, 509:22, 547:3, 547:7 <b>credits</b> [34] - 217:18, 217:22, 219:14, 219:17, 219:19, 219:21, 219:24, 220:6, 226:23, 227:1, 227:6, 227:12, 227:13, 227:22, 228:5, 228:9, 228:17, 229:1, 229:5, 234:18, 234:23, 234:25, 235:2, 235:18, 235:23, 236:1, 239:3, 241:4, 250:3, 250:10, 438:1, 501:12, 537:21 <b>criteria</b> [1] - 237:1 <b>criticizing</b> [1] - 447:7 <b>critique</b> [1] - 446:22 <b>CROSS</b> [13] - 209:2, 210:1, 240:20, 241:21, 264:3, 386:13, 423:13, 431:19, 445:9, 460:22, 476:3, 483:10, 489:9 <b>cross</b> [13] - 263:19, 307:23, 328:8, 386:9, 386:10, 422:22, 422:24, 431:17, 437:16, 445:5, 460:19, 532:1, 532:2 <b>cross-examination</b> [2] - 532:1, 532:2 <b>CROSS-</b> <b>EXAMINATION</b> [11] - 240:20, 241:21, 264:3, 386:13, 423:13, 431:19, 445:9, 460:22, 476:3, 483:10, 489:9 <b>cross-examine</b> [1] - 328:8 <b>cumulative</b> [7] - 242:2, 287:2, 287:15, 294:24, 493:25, 494:4, 495:2 <b>current</b> [21] - 222:14, 226:24, 230:19, 247:15, 260:4, 333:23, 382:16, 382:20, 383:5, 404:23, 407:7, 429:9, 444:6, 485:14, 489:25, 490:3, 501:16, 501:17, 503:8, 515:23, 523:21 <b>Customer</b> [1] - 398:13 <b>customer</b> [151] - 217:12, 218:20, 219:5, 219:20, 225:8, 231:20, 251:18, 252:25, 255:22, 256:2, 260:6, 260:9, 260:11, 260:12, 260:15, 261:19, 261:25, 265:23, 277:9, 278:15, 287:21, 293:10, 293:11, 293:22, 293:23, 304:7, 326:16, 326:25, 327:5, 335:12, 336:12, 341:2, 341:8, 341:18, 341:24, 342:4, 343:3, 356:4, 357:1, 358:12, 361:13, 371:10, 398:2, 398:3, 401:10, 401:25, 404:19, 408:18, 408:23, 411:24, 432:13, 432:19, 432:23, 433:2, 433:6, 439:17, 441:11, 442:13, 448:16, 452:9, 463:1, 466:19, 470:21, 471:2, 472:25, 476:23, 477:19, 477:20, 477:21, 478:9, 482:4, 483:15, 483:18, 483:21, 483:22, 483:23, 484:16, 485:7, 486:22, 486:24, 491:13, 491:16, 492:2, 492:3, 492:19, 493:6, 493:11, 493:21, 493:23, 494:1, 494:9, 494:10, 494:13, 494:16, 494:21, 494:23, 502:17, 502:21, 502:24, 502:25, 503:6, 503:12, 504:7, 504:25, 505:7, 506:6, 507:15, 507:23, 509:4, 509:9, 509:15, 509:16, 511:25, 512:6, 513:2, 513:15, 513:17, 513:19, 513:23, 514:9, 514:22, 514:24, 515:1, 516:4, 516:21, 517:9, 524:2, 524:4, 524:7, 526:8, 528:24, 530:17, 532:12, 532:21, 532:23, 533:5, 533:6, 540:22, 541:15, 543:11, 543:16, 543:20, 544:7, 546:3, 546:23, 547:2, 547:9, 547:21 <b>customer's</b> [5] - 492:3, 492:7, 492:9, 492:22, 534:2 <b>Customer-Hosted</b> [1] - 398:13 <b>customer-specific</b> [3] - 261:19, 513:2, 547:9 <b>customers</b> [281] - 217:3, 218:18, 218:23, 219:24, 223:15, 224:25, 225:11, 231:18, 232:2, 232:9, 232:11, 233:9, 237:24, 238:5, 238:18, 239:4, 239:17, 239:19, 239:23, 241:10, 241:12, 244:6, 245:8, 248:11, 248:19, 251:25, 252:4, 252:10, 252:15, 252:24, 260:19, 260:24, 264:10, 276:23, 283:20, 288:17, 290:25, 291:9, 291:10, 291:17, 291:19, 292:22, 293:1, 293:3, 293:20, 294:2, 294:5, 294:6, 294:11, 294:12, 295:11, 296:14,
--	---

305:8, 305:11, 305:22, 306:6, 306:10, 306:12, 306:14, 307:8, 324:5, 324:21, 325:15, 325:16, 325:24, 326:4, 326:5, 326:12, 326:14, 326:16, 326:22, 327:8, 327:14, 329:2, 330:14, 332:14, 333:17, 336:8, 336:24, 338:8, 340:15, 340:17, 353:1, 358:5, 359:13, 369:25, 370:11, 370:14, 371:6, 371:20, 371:25, 372:6, 372:12, 372:15, 372:21, 372:22, 384:8, 384:11, 384:15, 399:13, 400:6, 400:11, 400:14, 400:21, 401:10, 401:24, 402:8, 403:4, 403:13, 403:16, 403:17, 404:2, 404:13, 406:4, 407:12, 407:18, 407:19, 407:21, 408:2, 408:8, 411:20, 411:21, 415:23, 416:7, 419:3, 419:11, 431:23, 431:24, 433:5, 438:1, 439:22, 440:1, 440:5, 441:8, 441:18, 442:18, 446:11, 446:19, 446:21, 446:23, 449:25, 451:7, 453:6, 454:9, 461:12, 462:3, 462:21, 462:25, 463:5, 463:6, 463:10, 466:25, 467:9, 469:18, 469:19, 469:21, 469:24, 469:25, 470:4, 470:6, 472:4, 472:12, 472:13, 472:15, 472:17, 472:18, 473:2,	473:4, 473:5, 473:8, 473:15, 473:19, 473:21, 473:24, 473:25, 474:3, 474:4, 474:5, 474:8, 474:12, 474:15, 474:18, 474:22, 475:1, 475:18, 476:17, 489:21, 489:22, 490:2, 490:7, 490:13, 491:4, 491:10, 498:9, 498:14, 502:18, 503:3, 503:19, 503:20, 505:24, 506:11, 506:13, 507:6, 508:3, 508:24, 509:2, 509:13, 515:25, 516:1, 516:2, 516:10, 517:9, 517:10, 517:12, 518:15, 518:16, 518:18, 518:19, 521:20, 521:25, 522:3, 523:2, 523:3, 523:12, 523:21, 523:23, 524:1, 524:6, 524:9, 524:14, 526:18, 527:3, 527:7, 527:19, 527:20, 528:9, 529:5, 530:19, 530:21, 530:24, 531:6, 531:7, 531:24, 532:10, 532:14, 532:15, 539:9, 539:14, 539:16, 539:21, 539:23, 539:24, 540:4, 540:10, 540:12, 540:15, 540:20, 540:23, 541:1, 541:6, 541:13, 541:14, 542:8, 543:6, 544:18, 547:6, 547:12, 547:16 <b>customers'</b> [5] - 218:14, 260:1, 291:22, 365:23, 480:5 <b>cut</b> [3] - 327:24, 414:25, 547:4 <b>CWIP</b> [5] - 251:15,	251:18, 252:7, 252:11, 252:20  <b>D</b>  <b>D.C</b> [1] - 206:20 <b>DAEC</b> [1] - 389:24 <b>DAG</b> [12] - 210:2, 212:17, 213:8, 213:20, 374:13, 420:12, 420:15, 435:10, 437:3, 438:10, 450:6, 550:6 <b>DAG's</b> [1] - 435:5 <b>daily</b> [1] - 358:12 <b>Dakota</b> [2] - 424:18, 424:19 <b>damaged</b> [7] - 311:1, 311:7, 311:12, 311:15, 311:20, 312:2, 312:11 <b>dangerous</b> [1] - 506:21 <b>dangers</b> [1] - 342:19 <b>DANIEL</b> [1] - 206:18 <b>Daniels</b> [1] - 477:23 <b>data</b> [36] - 271:1, 282:1, 282:19, 300:6, 300:21, 308:5, 308:9, 314:21, 314:22, 315:23, 324:15, 324:22, 326:14, 340:18, 340:24, 341:1, 341:3, 341:6, 341:9, 341:12, 351:16, 358:11, 358:12, 401:2, 440:24, 481:19, 481:24, 483:17, 483:18, 483:21, 484:14, 492:11, 515:16, 532:13, 542:8 <b>Data</b> [1] - 481:15 <b>date</b> [6] - 320:5, 337:3, 337:7, 374:10, 444:22, 478:8 <b>Dated</b> [1] - 568:13 <b>dated</b> [4] - 246:1, 377:14, 377:16, 382:18 <b>dates</b> [2] - 212:23, 245:7 <b>Dave</b> [4] - 438:10, 450:6, 453:20,	529:12 <b>David</b> [7] - 209:21, 210:3, 385:2, 420:12, 420:24, 421:8, 459:25 <b>DAVID</b> [4] - 207:11, 420:14, 460:1, 497:21 <b>day-and-a-half</b> [1] - 368:23 <b>days</b> [3] - 340:24, 346:11, 374:11 <b>DD</b> [5] - 279:16, 279:18, 281:1, 282:25, 284:17 <b>deal</b> [4] - 267:15, 267:24, 355:5, 425:22 <b>dealings</b> [1] - 512:25 <b>deals</b> [3] - 286:23, 350:2, 510:12 <b>debt</b> [1] - 230:8 <b>decide</b> [7] - 301:13, 318:4, 327:22, 417:7, 495:9, 518:21, 535:1 <b>decided</b> [8] - 226:19, 302:6, 302:13, 358:4, 360:25, 411:1, 425:19 <b>deciding</b> [1] - 303:13 <b>decision</b> [19] - 218:7, 221:18, 222:1, 323:14, 339:19, 351:24, 358:20, 358:22, 378:25, 389:16, 394:17, 395:3, 436:14, 449:16, 450:13, 510:16, 510:17, 537:5, 545:18 <b>decisions</b> [1] - 228:11 <b>declined</b> [1] - 439:23 <b>Decorah</b> [11] - 207:2, 352:3, 441:11, 441:12, 442:14, 442:16, 442:17, 443:8, 443:9, 444:18, 455:19 <b>decrease</b> [3] - 537:8, 545:10, 545:11 <b>decreases</b> [1] - 536:13 <b>decree</b> [7] - 380:14, 380:18, 381:8, 381:17, 381:22, 383:17, 383:22 <b>dedicated</b> [1] - 413:16	<b>deductions</b> [1] - 236:7 <b>deemed</b> [2] - 352:15, 414:20 <b>deep</b> [1] - 342:22 <b>deep-held</b> [1] - 342:22 <b>deeply</b> [1] - 315:11 <b>default</b> [2] - 503:12, 503:14 <b>defect</b> [4] - 313:3, 313:6, 314:2 <b>defer</b> [5] - 341:21, 453:19, 482:8, 508:11, 525:3 <b>deferred</b> [11] - 219:4, 223:8, 223:12, 223:16, 225:6, 225:7, 226:13, 227:3, 228:8, 239:5, 245:25 <b>define</b> [3] - 292:16, 298:17, 513:7 <b>definitely</b> [1] - 453:21 <b>definition</b> [1] - 360:15 <b>degree</b> [1] - 445:18 <b>degrees</b> [2] - 445:12, 445:15 <b>delaying</b> [1] - 234:1 <b>deliver</b> [2] - 461:11, 473:10 <b>delivered</b> [1] - 401:7 <b>delivering</b> [2] - 401:9, 433:6 <b>delta</b> [1] - 240:7 <b>demand</b> [12] - 324:16, 325:23, 326:11, 353:6, 353:13, 459:3, 466:23, 468:16, 477:10, 480:7, 484:18, 534:21 <b>demonstrate</b> [2] - 401:2, 406:2 <b>demonstrated</b> [1] - 400:14 <b>denominator</b> [2] - 292:1, 293:5 <b>Denver</b> [2] - 207:10, 207:24 <b>denying</b> [1] - 437:21 <b>department</b> [1] - 276:12 <b>DEPARTMENT</b> [1] - 205:1 <b>dependent</b> [3] - 274:12, 346:25, 533:1
---	--	--	---	---

<p><b>deploy</b> [2] - 339:19, 358:21</p> <p><b>deployed</b> [2] - 330:7, 351:7</p> <p><b>deployment</b> [12] - 289:22, 302:3, 302:7, 302:9, 302:11, 334:5, 338:24, 339:3, 339:18, 339:20, 351:3, 351:6</p> <p><b>depreciable</b> [3] - 297:7, 332:1, 332:9</p> <p><b>depreciated</b> [1] - 333:10</p> <p><b>depreciation</b> [27] - 218:1, 218:2, 218:7, 218:10, 218:12, 218:15, 219:9, 224:15, 236:6, 331:22, 331:24, 332:7, 332:11, 332:12, 332:18, 332:22, 333:1, 333:3, 333:6, 361:2, 446:24, 447:2, 447:14, 475:10, 475:12, 475:20</p> <p><b>DER</b> [1] - 398:20</p> <p><b>derived</b> [1] - 308:22</p> <p><b>Des</b> [13] - 205:12, 206:9, 206:14, 206:17, 206:23, 207:4, 207:7, 207:16, 207:21, 208:4, 208:6, 385:1, 568:13</p> <p><b>describe</b> [13] - 215:17, 217:1, 217:16, 218:21, 232:22, 233:10, 238:3, 254:25, 377:19, 378:24, 531:11, 532:8, 534:13</p> <p><b>described</b> [3] - 383:19, 493:8, 537:22</p> <p><b>deserves</b> [1] - 436:13</p> <p><b>design</b> [6] - 357:24, 486:21, 488:23, 488:25, 489:2, 525:22</p> <p><b>designated</b> [1] - 395:17</p> <p><b>designed</b> [1] - 473:9</p> <p><b>designs</b> [2] - 356:19, 356:24</p>	<p><b>desire</b> [2] - 448:6, 461:13</p> <p><b>desires</b> [1] - 512:23</p> <p><b>despite</b> [1] - 464:2</p> <p><b>detail</b> [8] - 285:25, 336:18, 336:20, 340:19, 437:20, 441:9, 458:4, 484:3</p> <p><b>detailed</b> [3] - 286:3, 286:16, 438:11</p> <p><b>detailing</b> [1] - 242:9</p> <p><b>determinant</b> [1] - 359:4</p> <p><b>determinants</b> [1] - 507:22</p> <p><b>determination</b> [5] - 322:15, 390:2, 515:10, 515:16, 516:15</p> <p><b>determinations</b> [1] - 309:10</p> <p><b>determine</b> [28] - 308:18, 308:25, 309:23, 318:24, 319:1, 328:1, 377:2, 395:20, 419:2, 426:18, 430:15, 431:8, 470:2, 477:16, 477:18, 486:6, 500:15, 506:6, 515:7, 517:5, 517:14, 517:21, 518:6, 518:7, 518:12, 520:6, 527:9</p> <p><b>determined</b> [9] - 302:1, 322:23, 348:12, 375:17, 402:22, 479:20, 479:25, 488:13, 547:5</p> <p><b>determines</b> [1] - 283:8</p> <p><b>determining</b> [3] - 308:21, 317:23, 514:18</p> <p><b>detrimental</b> [1] - 220:25</p> <p><b>develop</b> [4] - 324:19, 326:2, 340:25, 483:22</p> <p><b>developed</b> [4] - 299:12, 324:20, 335:9, 341:11</p> <p><b>development</b> [5] - 469:14, 469:15, 486:16, 519:4, 528:16</p> <p><b>developments</b> [1] -</p>	<p>297:12</p> <p><b>device</b> [2] - 343:25, 516:11</p> <p><b>devices</b> [1] - 266:22</p> <p><b>DG</b> [3] - 431:23, 431:24, 433:5</p> <p><b>diagram</b> [1] - 243:17</p> <p><b>dialogue</b> [1] - 398:20</p> <p><b>dictates</b> [1] - 366:13</p> <p><b>difference</b> [7] - 213:4, 238:4, 240:1, 424:21, 483:25, 487:4, 507:3</p> <p><b>differences</b> [8] - 257:22, 340:8, 450:5, 451:4, 451:18, 483:20, 485:22, 540:9</p> <p><b>different</b> [54] - 216:4, 232:11, 277:25, 289:9, 292:23, 294:17, 296:6, 296:10, 296:18, 304:20, 321:4, 323:25, 324:1, 324:25, 326:17, 347:20, 347:21, 348:20, 349:2, 351:19, 357:8, 361:8, 366:6, 378:1, 404:8, 416:17, 426:8, 433:8, 433:17, 444:19, 444:21, 449:21, 451:6, 470:21, 513:12, 516:21, 525:7, 532:20, 537:12, 539:8, 539:15, 539:22, 540:1, 540:11, 540:19, 540:21, 541:11, 541:20, 542:2, 542:6, 542:9, 542:11, 542:12</p> <p><b>differentiate</b> [1] - 469:13</p> <p><b>differently</b> [5] - 242:18, 473:22, 516:22, 516:25, 517:19</p> <p><b>difficult</b> [5] - 345:21, 515:7, 517:5, 517:17, 525:14</p> <p><b>dig</b> [1] - 441:19</p> <p><b>digester</b> [6] - 381:13, 382:16, 382:20, 382:22, 382:24,</p>	<p>382:25</p> <p><b>digital</b> [26] - 266:21, 267:7, 267:8, 267:11, 269:11, 277:9, 280:13, 280:18, 283:15, 283:16, 305:1, 319:8, 343:23, 343:24, 348:17, 353:4, 353:18, 464:22, 464:23, 465:4, 465:6, 465:20, 467:24, 472:5, 475:13</p> <p><b>digitals</b> [7] - 280:9, 280:11, 280:23, 283:19, 284:19, 284:25, 285:8</p> <p><b>dinner</b> [2] - 375:17, 375:19</p> <p><b>direct</b> [89] - 214:24, 215:23, 223:7, 223:10, 224:17, 229:22, 232:24, 239:8, 239:18, 251:6, 254:5, 263:12, 264:7, 264:14, 264:16, 264:18, 264:24, 277:15, 286:11, 286:13, 286:17, 286:21, 286:23, 288:23, 290:13, 291:3, 292:7, 292:8, 292:18, 294:20, 294:21, 301:15, 340:13, 343:1, 346:20, 350:18, 376:10, 397:16, 410:9, 420:24, 421:17, 421:18, 421:19, 422:7, 422:8, 422:19, 423:19, 423:25, 435:25, 436:10, 437:18, 439:24, 440:22, 448:23, 449:3, 449:6, 450:7, 460:10, 463:23, 463:24, 468:4, 470:11, 476:14, 476:15, 476:21, 485:4, 486:18, 489:17, 497:11, 499:6, 500:17, 515:11, 515:14, 516:7, 519:21,</p>	<p>528:21, 529:12, 531:18, 531:19, 531:20, 535:4, 535:20, 535:22, 535:24, 543:3, 543:5, 547:1, 547:5</p> <p><b>DIRECT</b> [13] - 209:2, 210:1, 214:21, 237:12, 251:3, 254:3, 263:9, 376:8, 386:1, 397:10, 420:21, 435:16, 460:7</p> <p><b>directed</b> [1] - 212:4</p> <p><b>direction</b> [2] - 290:9, 568:10</p> <p><b>directionally</b> [1] - 476:17</p> <p><b>directions</b> [1] - 440:15</p> <p><b>directly</b> [15] - 267:19, 352:1, 355:4, 368:3, 424:13, 439:18, 449:14, 470:15, 473:11, 514:16, 514:19, 515:8, 530:14, 530:23, 531:15</p> <p><b>director</b> [3] - 438:22, 439:16, 439:18</p> <p><b>directors</b> [2] - 257:10, 257:18</p> <p><b>dirty</b> [1] - 277:11</p> <p><b>disadvantage</b> [1] - 265:22</p> <p><b>disagree</b> [8] - 264:8, 278:17, 291:1, 360:3, 360:6, 446:14, 454:16, 520:12</p> <p><b>disagreement</b> [1] - 448:11</p> <p><b>disconcerted</b> [1] - 451:11</p> <p><b>disconnect</b> [11] - 299:2, 299:4, 299:9, 337:14, 337:20, 345:16, 346:1, 346:4, 358:8, 517:12</p> <p><b>disconnect/ reconnect</b> [2] - 299:11, 354:7</p> <p><b>disconnects</b> [6] - 345:20, 345:24, 346:3, 346:17, 354:6, 354:19</p> <p><b>discount</b> [1] - 503:25</p> <p><b>discovered</b> [1] -</p>
---	---	---	---	---



<p>344:24  <b>discretion</b> [4] - 416:3,  417:3, 417:6, 417:7  <b>discuss</b> [3] - 437:19,  458:7, 550:22  <b>discussed</b> [8] - 341:7,  354:5, 362:24,  370:19, 448:23,  507:18, 531:12,  540:3  <b>discussing</b> [2] -  522:25, 539:20  <b>discussion</b> [22] -  226:4, 276:5,  299:25, 330:21,  331:7, 331:11,  344:19, 345:2,  432:16, 434:17,  449:15, 449:18,  449:22, 454:13,  456:18, 498:3,  507:20, 515:4,  520:25, 522:10,  539:5, 545:25  <b>discussions</b> [3] -  296:22, 377:23,  379:25  <b>display</b> [1] - 324:14  <b>displays</b> [1] - 324:14  <b>dispute</b> [2] - 278:14,  288:3  <b>distinct</b> [2] - 306:16,  381:20  <b>distributed</b> [2] -  425:14, 434:19  <b>distribution</b> [22] -  372:7, 426:12,  427:5, 428:18,  429:7, 429:12,  430:3, 431:1,  490:12, 490:14,  491:1, 491:4, 491:5,  493:4, 493:10,  493:12, 493:17,  493:21, 494:9,  494:20, 509:10,  510:1  <b>distributive</b> [1] - 532:9  <b>districts</b> [1] - 277:23  <b>diversity</b> [1] - 260:14  <b>divide</b> [7] - 268:13,  268:14, 419:10,  466:24, 470:5,  472:3, 527:18  <b>divided</b> [1] - 442:2  <b>divinity</b> [1] - 445:16  <b>division</b> [1] - 385:1</p>	<p><b>DIVISION</b> [1] - 205:2  <b>DNR</b> [1] - 392:18  <b>Docket</b> [1] - 449:17  <b>docket</b> [12] - 216:25,  277:8, 319:3, 320:6,  320:12, 324:4,  371:10, 420:25,  434:20, 435:23,  450:9, 473:13  <b>DOCKET</b> [1] - 205:6  <b>dockets</b> [3] - 357:8,  357:10  <b>doctrines</b> [1] - 445:21  <b>document</b> [22] -  240:4, 262:3,  284:14, 288:8,  355:21, 362:2,  363:20, 363:21,  363:22, 374:20,  376:23, 377:16,  380:10, 384:19,  422:25, 423:22,  423:23, 424:8,  424:25, 425:1,  425:20, 481:12  <b>documentation</b> [1] -  381:24  <b>documents</b> [3] -  377:9, 377:14,  377:20  <b>dollar</b> [15] - 238:21,  294:11, 294:13,  411:14, 411:19,  411:23, 413:11,  461:18, 498:14,  506:8, 519:9, 519:14  <b>dollar-for-dollar</b> [1] -  411:19  <b>dollar-per-dollar</b> [2] -  411:14, 413:11  <b>dollars</b> [15] - 247:13,  247:21, 275:15,  285:15, 351:2,  358:23, 382:13,  382:25, 383:2,  383:18, 383:22,  384:2, 384:6,  441:20, 454:23  <b>done</b> [25] - 262:7,  285:23, 298:15,  302:15, 307:23,  309:11, 311:11,  330:19, 344:25,  352:25, 363:6,  373:3, 389:22,  403:2, 439:1,  451:17, 453:16,</p>	<p>453:17, 463:10,  496:3, 507:8,  535:25, 536:22,  545:7, 548:24  <b>door</b> [3] - 352:11,  493:11  <b>door-to-door</b> [1] -  352:11  <b>double</b> [3] - 314:20,  475:18, 533:15  <b>double-pull</b> [1] -  533:15  <b>doubt</b> [1] - 454:6  <b>down</b> [44] - 218:20,  229:8, 236:21,  250:13, 253:9,  262:9, 279:2,  307:20, 317:5,  320:9, 327:24,  337:8, 348:3, 348:9,  348:14, 355:1,  355:25, 363:25,  364:3, 365:8,  371:16, 381:12,  385:5, 388:16,  391:13, 396:25,  419:21, 421:15,  435:1, 452:24,  459:14, 478:21,  486:25, 487:1,  490:23, 493:11,  519:23, 525:19,  525:20, 528:6,  533:14, 536:4,  538:19, 550:10  <b>downstream</b> [2] -  276:6, 276:9  <b>Dr</b> [9] - 210:5, 277:8,  300:4, 307:24,  308:8, 435:6,  435:20, 437:17,  458:13  <b>DR</b> [2] - 435:9, 550:5  <b>draft</b> [3] - 212:19,  213:12, 373:14  <b>drag</b> [1] - 344:4  <b>dramatically</b> [1] -  310:15  <b>draw</b> [1] - 439:22  <b>drew</b> [1] - 454:18  <b>Drive</b> [1] - 206:10  <b>DUBLINSKE</b> [1] -  207:13  <b>due</b> [16] - 213:9,  213:10, 256:22,  259:7, 301:22,  302:19, 302:20,</p>	<p>302:22, 303:7,  354:16, 355:10,  378:13, 384:15,  505:8, 537:17,  547:11  <b>duly</b> [12] - 214:15,  237:7, 250:24,  253:23, 263:5,  376:4, 385:22,  397:5, 420:16,  435:11, 460:3, 550:7  <b>DUNBAR</b> [9] - 207:22,  412:5, 412:10,  414:4, 414:25,  415:4, 415:8,  415:12, 418:1  <b>Dunbar</b> [6] - 209:19,  412:2, 412:3, 414:1,  414:21, 415:9  <b>during</b> [5] - 294:5,  408:12, 408:25,  455:19, 492:22</p>	<p>241:8, 454:23, 455:9  <b>educate</b> [1] - 341:18  <b>education</b> [1] - 404:19  <b>Edward</b> [1] - 499:10  <b>EECR</b> [1] - 432:16  <b>effect</b> [6] - 332:11,  413:23, 499:16,  503:22, 506:5,  507:14  <b>effective</b> [6] - 264:9,  264:24, 321:2,  322:9, 377:4, 400:20  <b>effectively</b> [2] -  224:23, 340:15  <b>effectiveness</b> [1] -  398:19  <b>effects</b> [1] - 419:14  <b>efficiencies</b> [2] -  526:18, 526:19  <b>efficiency</b> [1] - 387:13  <b>efficient</b> [3] - 401:17,  401:19, 431:3  <b>effort</b> [3] - 234:16,  234:23, 545:6  <b>efforts</b> [5] - 231:5,  232:20, 234:10,  234:13, 404:20  <b>eight</b> [3] - 278:10,  299:20, 547:7  <b>either</b> [19] - 266:23,  266:24, 278:17,  319:10, 336:14,  337:13, 345:22,  347:11, 350:5,  353:12, 366:4,  366:9, 372:9,  466:23, 482:1,  506:14, 509:22,  513:12, 529:3  <b>elect</b> [3] - 463:6,  463:8, 523:3  <b>elected</b> [2] - 218:1,  218:9  <b>electing</b> [3] - 470:4,  473:25, 521:25  <b>election</b> [4] - 264:10,  352:6, 444:18,  444:23  <b>elections</b> [1] - 246:3  <b>electric</b> [35] - 268:15,  268:25, 269:1,  274:1, 301:20,  301:22, 328:12,  328:17, 328:23,  331:16, 331:17,  334:13, 334:17,  335:13, 335:18,</p>
---	---	--	---	---

337:18, 337:20, 338:7, 359:10, 372:7, 397:25, 400:5, 401:15, 402:4, 402:5, 405:1, 408:19, 408:24, 428:13, 452:21, 460:25, 464:12, 469:25, 474:15, 527:20 <b>electrical</b> [4] - 273:20, 383:8, 429:21, 452:13 <b>Electrical</b> [1] - 208:2 <b>electricity</b> [10] - 274:7, 277:11, 408:24, 424:15, 427:20, 427:24, 428:12, 438:24, 441:23, 447:12 <b>electrification</b> [4] - 399:7, 400:1, 403:25, 413:20 <b>Electrification</b> [7] - 399:10, 399:14, 410:14, 412:13, 412:16, 414:10, 416:19 <b>electrified</b> [3] - 401:16, 401:18, 405:12 <b>electromechanical</b> [3] - 274:13, 274:18, 365:18 <b>electronic</b> [1] - 365:17 <b>electrons</b> [3] - 429:22, 431:3, 431:5 <b>elects</b> [2] - 463:1, 469:1 <b>element</b> [5] - 464:8, 467:14, 471:5, 471:10, 475:2 <b>elements</b> [2] - 466:15, 467:15 <b>eligible</b> [5] - 474:23, 474:25, 503:3, 523:24, 530:18 <b>eliminate</b> [1] - 233:18 <b>eliminated</b> [1] - 373:4 <b>elite</b> [1] - 273:11 <b>elongate</b> [1] - 221:1 <b>ELPC</b> [1] - 532:3 <b>elsewhere</b> [1] - 440:12 <b>embedded</b> [2] - 289:12, 315:12 <b>emissions</b> [2] - 277:12, 278:16	<b>emotion</b> [1] - 342:17 <b>emphasis</b> [1] - 394:24 <b>emphasize</b> [2] - 394:17, 394:18 <b>emphasized</b> [1] - 394:20 <b>employed</b> [1] - 397:15 <b>employees</b> [7] - 255:5, 256:11, 257:9, 257:11, 257:18, 345:25 <b>employer</b> [1] - 397:13 <b>EMTS</b> [2] - 302:16, 361:23 <b>enable</b> [1] - 437:25 <b>enabled</b> [1] - 247:10 <b>encourage</b> [1] - 402:1 <b>end</b> [16] - 213:19, 274:20, 305:12, 330:19, 332:17, 333:7, 333:15, 359:21, 390:23, 390:25, 391:1, 424:20, 433:12, 531:22, 535:17, 545:10 <b>ending</b> [1] - 480:24 <b>ends</b> [3] - 436:11, 530:20 <b>energy</b> [49] - 233:16, 234:13, 248:10, 248:13, 249:12, 283:15, 297:12, 299:22, 299:25, 300:1, 300:2, 300:7, 340:19, 345:18, 378:21, 387:16, 398:7, 398:11, 424:3, 424:13, 426:15, 427:14, 433:6, 448:8, 455:23, 458:14, 458:15, 459:5, 491:3, 492:8, 492:10, 492:15, 492:17, 492:18, 492:21, 492:23, 493:9, 493:14, 493:20, 493:22, 494:2, 494:4, 494:8, 494:14, 494:18, 495:4, 501:3, 513:13 <b>Energy</b> [35] - 206:12, 207:18, 216:20, 216:23, 221:6, 236:17, 239:9, 239:17, 242:24,	243:3, 243:6, 243:7, 243:13, 243:18, 243:23, 244:3, 244:12, 247:8, 254:18, 361:19, 384:20, 397:15, 398:12, 440:2, 440:9, 440:13, 443:4, 447:12, 448:10, 498:3, 499:17, 501:13, 502:5, 534:19, 544:16 <b>energy's</b> [2] - 231:15, 231:16 <b>Energy's</b> [1] - 346:22 <b>engage</b> [1] - 398:15 <b>engaged</b> [2] - 439:8, 444:12 <b>engineer</b> [1] - 429:21 <b>enhance</b> [3] - 325:4, 326:2, 356:4 <b>enhanced</b> [8] - 304:17, 325:7, 326:9, 343:5, 359:1, 361:8, 361:10, 361:11 <b>ensure</b> [3] - 502:24, 503:16, 541:25 <b>ensuring</b> [1] - 244:6 <b>enter</b> [1] - 511:24 <b>entered</b> [2] - 367:9, 511:9 <b>entire</b> [5] - 348:23, 408:9, 414:11, 464:11, 518:5 <b>entirely</b> [2] - 235:20, 244:18 <b>entities</b> [1] - 370:18 <b>entitled</b> [3] - 228:4, 228:15, 568:5 <b>entry</b> [1] - 498:7 <b>environmental</b> [8] - 260:14, 377:24, 378:9, 379:25, 385:1, 392:7, 394:14, 394:20 <b>Environmental</b> [1] - 207:5 <b>envision</b> [1] - 244:21 <b>EPA</b> [9] - 377:15, 377:25, 378:8, 378:21, 382:18, 382:21, 383:11, 383:17, 423:8 <b>EPB</b> [8] - 392:6, 392:13, 393:3,	393:7, 393:15, 393:16, 396:14, 396:18 <b>EPBs</b> [2] - 392:11, 392:19 <b>equal</b> [1] - 379:10 <b>equally</b> [2] - 261:15, 518:19 <b>equation</b> [2] - 275:21, 276:18 <b>equipment</b> [3] - 274:5, 401:16, 442:11 <b>equitable</b> [1] - 450:10 <b>equity</b> [7] - 219:2, 228:4, 228:16, 228:19, 229:2, 230:9, 537:13 <b>ERIC</b> [1] - 206:4 <b>erroneous</b> [1] - 305:10 <b>error</b> [1] - 422:10 <b>especially</b> [3] - 440:1, 440:12, 443:8 <b>ESQ</b> [22] - 206:2, 206:4, 206:7, 206:7, 206:8, 206:10, 206:12, 206:15, 206:18, 206:21, 207:2, 207:5, 207:5, 207:8, 207:11, 207:13, 207:14, 207:17, 207:19, 207:22, 208:2, 208:5 <b>essence</b> [7] - 219:25, 226:15, 233:17, 234:20, 257:25, 276:3, 302:10 <b>essential</b> [1] - 347:3 <b>essentially</b> [5] - 347:7, 503:22, 512:13, 518:17, 538:1 <b>establish</b> [1] - 257:4 <b>established</b> [2] - 413:14, 494:20 <b>estimate</b> [11] - 280:14, 288:25, 305:9, 313:15, 316:21, 325:19, 331:2, 335:8, 501:16, 522:20, 527:13 <b>estimated</b> [11] - 313:10, 316:6, 316:11, 316:12, 317:7, 383:4, 464:14, 464:16, 464:18, 465:11, 501:12 <b>estimates</b> [5] - 406:9,	406:18, 519:9, 519:15, 529:5 <b>et</b> [4] - 224:11, 295:25, 354:15 <b>ethicist</b> [1] - 453:22 <b>ethics</b> [1] - 445:13 <b>EV</b> [18] - 401:18, 402:1, 402:12, 403:21, 404:2, 404:6, 406:2, 407:18, 407:24, 408:5, 514:1, 514:13, 514:14, 514:15, 514:20, 514:24, 515:13 <b>evaluate</b> [1] - 398:18 <b>evaluating</b> [4] - 276:18, 399:15, 413:15, 417:12 <b>evaluation</b> [2] - 354:8, 379:12 <b>evening</b> [7] - 476:5, 476:6, 483:12, 483:13, 489:11, 532:19, 549:5 <b>EVENING</b> [1] - 497:1 <b>event</b> [2] - 315:17, 505:7 <b>Eversheds</b> [1] - 206:18 <b>evidence</b> [11] - 367:2, 369:3, 385:11, 385:19, 425:10, 426:24, 450:24, 457:19, 459:17, 459:22, 548:13 <b>evolves</b> [1] - 299:18 <b>exact</b> [5] - 238:21, 245:24, 279:21, 288:5, 370:8 <b>exactly</b> [7] - 235:4, 241:5, 408:24, 430:15, 470:18, 472:11, 492:1 <b>EXAMINATION</b> [39] - 214:21, 229:14, 236:13, 237:12, 240:20, 241:21, 246:12, 251:3, 254:3, 261:5, 263:9, 264:3, 355:15, 369:20, 376:8, 382:10, 386:1, 386:13, 391:5, 396:4, 397:10, 410:1, 415:11, 418:8, 420:21,
---	--	--	--	--

<p>423:13, 431:19, 434:4, 435:16, 445:9, 455:15, 460:7, 460:22, 476:3, 483:10, 489:9, 529:18, 539:3, 542:17 <b>examination</b> [2] - 532:1, 532:2 <b>examine</b> [1] - 328:8 <b>examined</b> [12] - 214:15, 237:8, 250:24, 253:23, 263:5, 376:4, 385:22, 397:5, 420:16, 435:11, 460:3, 550:8 <b>example</b> [42] - 233:25, 269:10, 281:15, 285:3, 296:2, 305:24, 310:16, 312:14, 318:5, 319:21, 324:20, 401:21, 427:1, 447:10, 465:19, 468:25, 470:8, 470:16, 470:19, 471:1, 471:21, 479:11, 500:21, 507:2, 515:22, 516:7, 517:7, 517:8, 530:16, 530:18, 531:3, 531:17, 531:18, 531:22, 531:23, 532:13, 533:4, 533:13, 533:18, 540:3, 540:18, 546:8 <b>examples</b> [1] - 531:2 <b>exceed</b> [5] - 372:25, 400:25, 462:7, 463:11, 533:25 <b>exceeded</b> [1] - 373:6 <b>except</b> [1] - 430:19 <b>exception</b> [1] - 359:19 <b>excess</b> [16] - 223:7, 223:11, 223:16, 225:6, 225:7, 226:12, 227:3, 334:9, 477:10, 478:3, 478:9, 482:1, 492:23, 493:14, 494:18, 534:21 <b>exclude</b> [1] - 243:12 <b>excluded</b> [2] - 367:21 <b>excludes</b> [1] - 291:18 <b>excluding</b> [1] - 368:1</p>	<p><b>exclusion</b> [1] - 345:3 <b>excuse</b> [16] - 222:10, 223:23, 224:11, 263:22, 277:15, 294:19, 368:11, 397:8, 406:11, 417:1, 421:22, 428:4, 436:21, 461:7, 465:17, 536:4 <b>excused</b> [10] - 236:22, 250:17, 253:10, 262:10, 385:6, 391:14, 397:1, 419:23, 435:2, 459:15 <b>execute</b> [4] - 345:20, 345:21, 346:2, 346:16 <b>executed</b> [1] - 530:2 <b>executive</b> [6] - 258:2, 258:4, 258:9, 259:2, 259:14, 259:16 <b>executives</b> [3] - 257:10, 257:18, 258:2 <b>exercise</b> [2] - 359:15, 477:6 <b>exercised</b> [1] - 447:13 <b>exhibit</b> [48] - 242:12, 242:15, 242:16, 248:2, 252:19, 252:25, 268:22, 270:12, 270:17, 270:23, 272:1, 277:16, 284:13, 285:4, 286:21, 287:10, 288:7, 289:9, 307:22, 312:5, 312:6, 312:12, 314:7, 314:23, 317:2, 362:6, 364:19, 367:12, 376:25, 377:8, 423:1, 424:17, 436:22, 437:3, 446:9, 451:20, 451:22, 457:20, 457:23, 481:6, 499:3, 499:7, 499:14, 500:5, 500:17, 519:20, 544:14 <b>Exhibit</b> [93] - 239:8, 239:12, 269:15, 270:10, 270:22, 271:2, 272:4, 272:5, 273:14, 277:16,</p>	<p>279:16, 279:18, 280:25, 281:15, 281:16, 282:25, 284:17, 286:17, 286:23, 287:12, 288:21, 288:23, 289:6, 291:3, 292:18, 294:20, 294:21, 302:25, 307:15, 308:15, 312:7, 312:18, 314:20, 315:18, 315:19, 362:2, 362:7, 362:10, 362:22, 363:11, 365:7, 366:19, 367:1, 367:7, 367:10, 367:11, 367:12, 367:13, 367:14, 367:15, 367:16, 367:17, 367:18, 367:19, 367:20, 377:13, 382:15, 383:19, 384:19, 385:11, 385:13, 385:18, 423:2, 423:16, 423:23, 424:9, 425:8, 425:9, 436:23, 437:4, 452:6, 453:25, 454:1, 456:6, 456:9, 456:23, 457:25, 459:17, 459:19, 459:21, 481:7, 481:11, 485:21, 498:5, 519:21, 548:8, 548:12 <b>Exhibits</b> [4] - 286:8, 367:4, 367:5, 369:1 <b>exhibits</b> [27] - 245:17, 245:19, 245:25, 263:13, 269:16, 269:17, 269:23, 269:24, 270:4, 285:20, 285:24, 307:24, 308:5, 308:7, 367:8, 367:24, 368:13, 368:14, 368:24, 397:17, 397:20, 399:3, 421:10, 436:3, 437:10, 443:4, 535:14 <b>EXHIBITS</b> [3] - 211:2, 211:6, 211:19 <b>existence</b> [1] - 272:16</p>	<p><b>existing</b> [7] - 301:25, 405:14, 485:14, 519:2, 524:1, 526:8, 526:9 <b>exists</b> [1] - 356:18 <b>expand</b> [1] - 401:22 <b>expansion</b> [1] - 524:4 <b>expect</b> [4] - 217:3, 217:17, 442:18, 496:9 <b>expectation</b> [1] - 530:1 <b>expectations</b> [1] - 484:17 <b>expected</b> [4] - 216:16, 244:22, 332:4, 491:1 <b>expedited</b> [1] - 339:16 <b>expend</b> [3] - 380:15, 380:16, 381:17 <b>expenditure</b> [2] - 384:5, 384:6 <b>expenditures</b> [2] - 252:9, 376:20 <b>expense</b> [12] - 224:11, 224:17, 225:8, 226:6, 231:21, 287:25, 295:24, 358:7, 413:10, 508:6, 545:19, 546:13 <b>expenses</b> [7] - 225:12, 225:18, 234:1, 508:9, 537:7, 546:6 <b>expensive</b> [1] - 278:13 <b>experience</b> [4] - 260:12, 339:6, 361:3, 415:13 <b>experiences</b> [1] - 455:6 <b>expert</b> [2] - 453:21, 453:22 <b>expires</b> [1] - 455:6 <b>explain</b> [15] - 216:15, 217:23, 218:17, 222:18, 232:25, 245:16, 343:6, 343:20, 345:9, 350:24, 377:2, 381:6, 476:21, 484:19, 500:7 <b>explained</b> [5] - 224:2, 414:14, 416:20, 476:16, 528:11 <b>explaining</b> [1] - 414:14 <b>explanation</b> [1] - 224:2</p>	<p><b>export</b> [2] - 451:13, 459:2 <b>exporting</b> [1] - 429:6 <b>expressly</b> [1] - 412:21 <b>extend</b> [1] - 458:19 <b>extended</b> [1] - 218:9 <b>extensive</b> [3] - 478:15, 478:19, 478:20 <b>extensively</b> [1] - 362:24 <b>extent</b> [6] - 216:1, 320:6, 320:11, 339:7, 361:14, 478:24 <b>externally</b> [1] - 252:9 <b>extra</b> [5] - 285:13, 428:14, 493:14, 493:20, 494:8 <b>extreme</b> [1] - 471:23</p>
<b>F</b>				
<p><b>f</b> [1] - 550:19 <b>Facebook</b> [4] - 440:17, 440:23, 448:7, 448:9 <b>faced</b> [1] - 305:11 <b>facilities</b> [6] - 239:15, 438:23, 439:16, 439:18, 440:6, 516:3 <b>facility</b> [2] - 441:4, 504:12 <b>fact</b> [18] - 214:1, 243:25, 259:9, 273:4, 298:14, 323:18, 326:4, 357:7, 428:22, 429:18, 441:4, 447:24, 448:15, 464:2, 477:6, 493:19, 530:14, 534:8 <b>factor</b> [4] - 225:18, 440:8, 506:9, 522:5 <b>factors</b> [4] - 479:8, 480:10, 481:2, 483:23 <b>faculty</b> [1] - 442:10 <b>fail</b> [7] - 300:23, 316:25, 317:18, 320:1, 334:6, 349:12, 358:19 <b>failed</b> [38] - 264:25, 279:4, 281:10, 282:2, 303:6, 303:13, 308:19,</p>				



308:22, 308:25, 309:6, 309:10, 310:3, 310:5, 310:8, 310:13, 311:10, 316:12, 317:8, 317:18, 317:20, 317:24, 318:6, 318:16, 318:24, 319:2, 319:7, 319:9, 319:22, 319:23, 321:8, 322:24, 323:8, 323:18, 353:10, 353:16, 353:17 <b>fails</b> [6] - 302:18, 319:10, 322:16, 344:20, 347:11 <b>failure</b> [3] - 349:22, 349:23, 350:4 <b>fair</b> [7] - 267:1, 272:23, 306:16, 310:9, 450:10, 468:24, 477:2 <b>Fairfield</b> [4] - 206:11, 339:19, 352:21, 372:19 <b>Fairgrounds</b> [1] - 205:10 <b>fairly</b> [4] - 334:19, 339:10, 436:7, 455:8 <b>fairness</b> [2] - 522:2, 523:2 <b>fall</b> [6] - 390:9, 454:4, 454:8, 454:19, 455:9, 499:22 <b>familiar</b> [18] - 215:9, 227:10, 285:22, 357:9, 360:10, 386:19, 386:22, 407:1, 407:5, 407:7, 409:3, 472:20, 482:9, 510:6, 520:13, 520:17, 521:5, 544:15 <b>families</b> [2] - 322:24, 353:17 <b>family</b> [4] - 319:9, 353:9, 353:18, 408:11 <b>far</b> [10] - 285:25, 343:18, 374:8, 452:19, 479:13, 491:16, 502:22, 503:21, 504:13, 514:18 <b>farm</b> [4] - 220:6, 222:21, 231:14, 249:18 <b>farms</b> [5] - 244:2, 244:3, 244:5, 247:23, 248:9 <b>fashioned</b> [1] - 272:14 <b>fast</b> [2] - 296:3, 344:2 <b>faster</b> [4] - 238:24, 332:18, 346:16, 508:2 <b>fault</b> [1] - 368:20 <b>faulty</b> [2] - 321:9, 323:19 <b>FCC</b> [1] - 371:3 <b>feasibility</b> [3] - 352:3, 443:5, 455:24 <b>feature</b> [3] - 324:12, 325:15, 326:3 <b>features</b> [3] - 324:20, 325:4, 325:8 <b>fed</b> [2] - 489:22, 490:11 <b>federal</b> [2] - 234:10, 234:12 <b>Federal</b> [1] - 371:6 <b>fee</b> [4] - 277:5, 327:1, 327:4, 353:7 <b>feed</b> [1] - 491:14 <b>fees</b> [2] - 352:23, 352:24 <b>felt</b> [4] - 297:15, 335:8, 343:17, 414:11 <b>FERC</b> [6] - 508:19, 510:5, 524:24, 526:7, 537:14, 546:20 <b>few</b> [11] - 283:13, 312:9, 327:12, 386:16, 409:24, 410:3, 427:2, 429:3, 483:14, 489:15, 522:10 <b>fewer</b> [2] - 295:20, 416:9 <b>fiber</b> [3] - 296:2, 296:11, 300:10 <b>Fields</b> [2] - 462:6, 520:19 <b>fields</b> [3] - 288:2, 333:12, 359:25 <b>fields'</b> [1] - 287:19 <b>Fifth</b> [1] - 207:6 <b>fifth</b> [1] - 287:2 <b>figure</b> [14] - 261:13, 300:22, 321:5, 325:6, 359:6, 359:9, 413:20, 424:19, 441:21, 470:14, 470:18, 470:25, 471:7, 546:11 <b>figures</b> [3] - 454:17, 454:18, 514:7 <b>file</b> [20] - 351:24, 357:7, 389:6, 392:7, 392:13, 392:16, 393:15, 395:11, 396:18, 397:16, 414:12, 435:25, 504:25, 510:19, 510:20, 511:21, 530:1, 530:3, 530:4, 541:18 <b>filed</b> [28] - 212:21, 214:23, 215:11, 238:9, 240:3, 240:10, 244:19, 251:5, 254:5, 263:11, 337:7, 376:10, 378:7, 386:3, 386:17, 386:20, 392:14, 393:3, 393:8, 396:19, 397:16, 414:7, 420:24, 435:23, 450:20, 452:12, 456:23, 460:9 <b>files</b> [1] - 262:4 <b>filing</b> [9] - 258:17, 320:12, 393:15, 500:2, 510:15, 513:2, 521:4, 521:6, 529:24 <b>filings</b> [1] - 352:24 <b>filter</b> [5] - 277:9, 277:25, 278:3, 278:10, 278:15 <b>filters</b> [4] - 277:23, 277:25, 278:2, 278:11 <b>final</b> [7] - 370:23, 418:13, 436:14, 449:16, 452:13, 453:24, 507:14 <b>finalized</b> [1] - 530:2 <b>finally</b> [1] - 234:9 <b>finance</b> [2] - 252:5, 407:6 <b>financial</b> [4] - 247:7, 372:4, 372:25, 373:4 <b>financials</b> [5] - 258:16, 258:18, 258:21, 259:11, 259:12 <b>financing</b> [4] - 252:5, 287:23, 291:19, 293:12 <b>fine</b> [4] - 262:18, 342:21, 374:14, 549:20 <b>finish</b> [1] - 246:14 <b>finished</b> [1] - 273:11 <b>Firm</b> [2] - 206:12, 207:2 <b>firmware</b> [4] - 276:10, 298:22, 350:6, 350:8 <b>first</b> [55] - 214:5, 214:7, 214:14, 215:23, 216:25, 237:25, 250:10, 250:11, 250:23, 253:22, 263:4, 263:23, 264:1, 265:8, 270:13, 273:16, 277:25, 288:20, 295:6, 302:25, 313:1, 314:23, 317:22, 343:2, 349:23, 355:18, 357:17, 358:24, 365:12, 376:3, 377:14, 382:15, 385:21, 388:19, 397:4, 405:11, 420:2, 420:11, 420:15, 435:10, 436:10, 460:2, 462:19, 463:25, 469:1, 469:5, 471:18, 485:5, 498:1, 525:10, 526:15, 530:5, 537:13, 549:8 <b>First</b> [1] - 206:3 <b>fit</b> [1] - 496:10 <b>fits</b> [1] - 399:21 <b>five</b> [26] - 259:4, 262:14, 262:17, 262:19, 285:13, 299:20, 302:18, 303:6, 317:20, 318:17, 322:16, 348:1, 380:12, 420:2, 463:16, 466:15, 467:3, 467:15, 467:18, 468:4, 468:8, 503:25, 519:10, 519:16, 522:6 <b>five-minute</b> [3] - 262:14, 262:17, 420:2 <b>five-year</b> [2] - 302:18, 303:6 <b>fix</b> [3] - 349:23, 350:5, 519:5 <b>fixed</b> [4] - 397:25, 403:8, 422:11, 471:11 <b>flawed</b> [1] - 318:9 <b>flexible</b> [5] - 503:23, 505:19, 511:22, 513:6, 530:3 <b>flipping</b> [1] - 497:9 <b>floated</b> [1] - 547:15 <b>Floor</b> [1] - 205:11 <b>flow</b> [20] - 237:22, 246:16, 248:13, 249:8, 293:1, 295:10, 334:9, 359:12, 447:17, 448:5, 461:18, 462:2, 491:3, 501:19, 506:2, 509:9, 509:24, 509:25, 519:10, 519:15 <b>flowed</b> [1] - 446:18 <b>flowing</b> [2] - 432:18, 508:1 <b>flows</b> [3] - 494:8, 494:19, 506:7 <b>FM</b> [1] - 274:18 <b>focus</b> [4] - 325:6, 346:22, 358:1, 529:21 <b>focused</b> [4] - 276:12, 293:14, 306:11, 358:1 <b>folks</b> [3] - 374:8, 441:1, 541:11 <b>follow</b> [22] - 232:18, 236:10, 240:16, 241:18, 245:11, 255:20, 261:7, 265:4, 267:13, 304:4, 309:20, 329:11, 364:6, 368:2, 369:10, 369:11, 391:7, 419:17, 419:19, 440:3, 455:13, 469:11 <b>follow-up</b> [6] - 240:16, 245:11, 304:4, 369:11, 440:3, 455:13 <b>followed</b> [3] - 311:20, 				
---	--	--	--	--

311:23, 440:15 <b>following</b> [4] - 212:23, 309:22, 398:17, 439:11 <b>follows</b> [18] - 214:16, 237:8, 250:25, 253:24, 263:6, 361:20, 363:1, 363:16, 376:5, 383:10, 385:23, 391:25, 397:6, 420:17, 435:12, 460:4, 497:22, 550:8 <b>food</b> [1] - 442:11 <b>footnote</b> [3] - 421:15, 424:1, 424:7 <b>footnoted</b> [1] - 422:2 <b>forecast</b> [4] - 230:20, 230:23, 297:11, 520:5 <b>forecasted</b> [2] - 232:3, 233:14 <b>forecasting</b> [1] - 217:20 <b>foregoing</b> [1] - 568:11 <b>foremost</b> [1] - 358:24 <b>forget</b> [1] - 454:11 <b>forgo</b> [1] - 256:8 <b>forgot</b> [1] - 354:5 <b>form</b> [2] - 212:19, 512:7 <b>formed</b> [1] - 272:22 <b>forth</b> [4] - 276:12, 292:25, 297:1, 413:8 <b>forum</b> [2] - 372:19, 372:21 <b>forward</b> [18] - 229:11, 248:11, 301:25, 307:22, 399:13, 399:25, 400:4, 402:6, 404:22, 404:24, 410:21, 416:4, 417:11, 438:3, 440:20, 484:17, 506:3, 506:10 <b>foundation</b> [2] - 362:19, 364:17 <b>four</b> [16] - 224:17, 224:18, 269:23, 273:16, 280:22, 301:23, 302:15, 302:23, 322:3, 322:5, 330:12, 348:20, 352:18, 359:20, 424:23, 441:25	<b>four-to-one</b> [1] - 280:22 <b>four-year</b> [2] - 301:23, 302:23 <b>fourth</b> [1] - 521:13 <b>Fox</b> [1] - 207:23 <b>frame</b> [1] - 412:5 <b>framed</b> [2] - 213:16, 412:23 <b>FRANK</b> [20] - 206:18, 476:2, 476:4, 481:6, 481:9, 482:19, 482:23, 483:2, 483:6, 496:8, 496:11, 497:4, 497:17, 538:22, 538:24, 542:16, 542:18, 547:24, 548:4, 548:16 <b>Frank</b> [10] - 209:23, 476:1, 496:7, 497:2, 534:6, 534:7, 538:23, 542:15, 548:7 <b>frankly</b> [1] - 345:24 <b>Fredrikson</b> [1] - 207:14 <b>free</b> [7] - 219:8, 251:24, 252:15, 440:19, 448:8, 449:5 <b>frequency</b> [1] - 444:8 <b>frequently</b> [1] - 324:3 <b>Friday</b> [2] - 213:9, 414:7 <b>Friedrich</b> [1] - 206:5 <b>front</b> [7] - 332:17, 333:15, 365:6, 372:8, 383:24, 384:1, 511:14 <b>front-end</b> [2] - 332:17, 333:15 <b>frustrating</b> [1] - 451:14 <b>fuel</b> [2] - 384:11, 384:15 <b>full</b> [32] - 216:21, 220:10, 220:21, 226:24, 228:18, 228:20, 240:3, 244:5, 256:7, 273:6, 312:25, 314:14, 316:2, 317:9, 333:6, 353:14, 353:20, 361:2, 366:5, 380:18, 389:21, 389:25, 417:22, 442:1, 448:21,	450:23, 455:7, 464:1, 500:9, 520:3, 520:4, 568:11 <b>full-blown</b> [4] - 353:14, 353:20, 389:21, 389:25 <b>full-time</b> [1] - 442:1 <b>full-weighted</b> [1] - 240:3 <b>fully</b> [6] - 266:12, 330:7, 333:9, 334:2, 410:15, 450:19 <b>fully-litigated</b> [1] - 450:19 <b>function</b> [6] - 337:15, 394:5, 470:10, 472:9, 473:18 <b>functionality</b> [5] - 334:3, 334:4, 409:1, 472:20, 472:25 <b>functioning</b> [1] - 455:4 <b>functions</b> [3] - 334:12, 334:16, 455:1 <b>fund</b> [2] - 261:14, 417:7 <b>fundamental</b> [1] - 543:10 <b>funded</b> [4] - 403:24, 405:15, 499:20, 499:21 <b>funding</b> [1] - 258:6 <b>funds</b> [4] - 252:8, 383:2, 383:4, 404:19 <b>funny</b> [1] - 421:14 <b>furnished</b> [1] - 314:21 <b>FURTHER</b> [4] - 236:13, 396:4, 418:8, 431:19 <b>future</b> [22] - 220:19, 244:13, 247:9, 248:17, 252:11, 270:19, 276:11, 296:4, 306:14, 306:18, 306:22, 307:7, 318:23, 319:13, 320:9, 321:5, 356:11, 389:6, 398:21, 446:11, 503:22, 504:3	328:12, 328:17, 328:24, 331:16, 334:8, 335:12, 335:17, 337:17, 337:20, 372:17, 383:8 <b>gates</b> [2] - 440:17, 440:18 <b>gather</b> [1] - 256:16 <b>gauge</b> [1] - 256:18 <b>gears</b> [1] - 481:5 <b>general</b> [12] - 259:23, 259:24, 260:16, 271:9, 271:13, 388:10, 407:19, 470:19, 513:15, 515:5, 517:20, 526:5 <b>General</b> [7] - 206:21, 384:25, 438:19, 438:20, 441:17, 452:17, 535:17 <b>generally</b> [14] - 251:17, 275:3, 348:18, 352:21, 377:19, 386:19, 387:1, 387:24, 389:14, 415:19, 433:11, 518:23, 537:1, 543:6 <b>generate</b> [3] - 431:24, 431:25, 503:11 <b>generated</b> [8] - 231:9, 231:11, 231:12, 427:20, 430:4, 430:12, 430:16, 433:14 <b>generates</b> [1] - 458:16 <b>generating</b> [5] - 383:5, 383:8, 384:7, 384:10, 387:19 <b>generation</b> [30] - 334:20, 384:14, 390:12, 393:20, 394:3, 425:15, 429:8, 430:21, 430:25, 432:24, 434:20, 477:13, 489:23, 490:25, 509:9, 532:5, 532:10, 532:15, 532:16, 533:25, 534:18, 534:20, 534:24, 534:25, 535:9, 535:10, 540:13, 541:16, 543:1 <b>generator</b> [1] - 432:25	<b>geographic</b> [2] - 254:19, 526:24 <b>GERI</b> [1] - 205:17 <b>germane</b> [1] - 320:6 <b>given</b> [6] - 283:16, 301:24, 347:17, 347:18, 348:23, 411:5 <b>given-off</b> [1] - 283:16 <b>glad</b> [1] - 303:21 <b>Glass</b> [1] - 259:1 <b>golden</b> [1] - 247:24 <b>Gonzales</b> [1] - 421:20 <b>Goode</b> [1] - 206:15 <b>GOODHUE</b> [1] - 206:15 <b>governance</b> [4] - 258:1, 258:5, 259:2, 261:15 <b>Grand</b> [5] - 205:12, 206:13, 207:3, 207:15, 208:5 <b>granular</b> [1] - 341:1 <b>granularity</b> [1] - 492:11 <b>great</b> [6] - 298:15, 298:17, 300:20, 370:11, 372:15, 375:15 <b>greater</b> [6] - 333:2, 333:15, 333:23, 406:10, 406:11, 437:20 <b>greatly</b> [1] - 415:5 <b>green</b> [3] - 212:12, 212:13, 421:3 <b>grid</b> [27] - 346:22, 346:24, 355:8, 355:10, 356:4, 429:7, 429:10, 429:11, 431:1, 432:19, 451:14, 459:2, 492:18, 509:10, 510:1, 524:18, 524:20, 525:4, 525:7, 525:12, 532:25, 533:1, 534:3, 534:4 <b>Grinnell's</b> [1] - 459:8 <b>grounds</b> [1] - 362:15 <b>Group</b> [3] - 206:12, 206:21, 207:2 <b>group</b> [33] - 281:17, 281:25, 282:9, 282:11, 282:22, 282:23, 283:9, 283:19, 308:17,
--	--	---	--	--

308:19, 308:20, 309:4, 311:8, 312:22, 313:1, 313:20, 314:11, 314:13, 315:23, 316:8, 316:25, 317:3, 326:12, 517:6, 518:18, 518:19, 530:21, 539:8, 540:23, 544:15 <b>grouping</b> [1] - 518:5 <b>groups</b> [10] - 283:17, 308:21, 311:3, 312:3, 325:6, 349:12, 382:7, 539:14, 539:15, 543:12 <b>growth</b> [2] - 504:12, 505:8 <b>guarantee</b> [1] - 305:22 <b>guaranteed</b> [1] - 273:6 <b>guess</b> [23] - 252:1, 288:9, 329:7, 353:13, 353:22, 374:17, 402:15, 404:4, 404:22, 414:19, 419:9, 427:10, 455:1, 468:7, 485:17, 491:10, 491:11, 506:14, 512:3, 525:9, 525:10, 526:4, 539:24 <b>guidance</b> [1] - 476:23 <b>gun</b> [1] - 354:2 <b>guys</b> [1] - 365:4	343:18, 453:18 <b>handing</b> [1] - 270:19 <b>handle</b> [3] - 220:16, 300:5, 457:15 <b>handled</b> [2] - 337:23, 393:12 <b>handout</b> [2] - 212:9, 212:18 <b>hanging</b> [1] - 228:1 <b>HANSON</b> [1] - 376:2 <b>Hanson</b> [9] - 209:14, 369:8, 375:4, 375:24, 375:25, 376:10, 376:18, 377:12, 382:14 <b>happy</b> [2] - 326:14, 363:9 <b>hard</b> [4] - 290:21, 290:22, 470:14, 538:25 <b>hardware</b> [7] - 276:3, 276:4, 276:6, 349:15, 349:17, 349:21, 349:25 <b>Havas</b> [1] - 277:8 <b>hazard</b> [1] - 327:25 <b>head</b> [5] - 247:18, 247:20, 254:23, 391:19, 510:8 <b>header</b> [1] - 364:5 <b>health</b> [1] - 370:20 <b>hear</b> [5] - 213:25, 368:21, 421:6, 446:8, 452:2 <b>heard</b> [9] - 237:14, 290:6, 326:24, 374:15, 374:16, 375:16, 442:23, 442:25, 472:7 <b>HEARING</b> [3] - 211:2, 211:6, 211:19 <b>Hearing</b> [26] - 270:4, 272:4, 272:5, 273:14, 314:19, 315:18, 315:19, 317:2, 367:1, 367:4, 367:5, 367:7, 367:10, 367:12, 367:14, 367:15, 367:17, 367:18, 367:19, 367:24, 369:1, 385:18, 425:9, 459:21, 548:12 <b>hearing</b> [45] - 212:18, 269:17, 270:10, 270:12, 270:17, 270:23, 271:2, 279:20, 283:4, 302:24, 307:23, 314:23, 362:10, 366:19, 366:23, 367:13, 368:14, 368:24, 370:22, 370:24, 374:24, 377:8, 377:13, 382:15, 384:19, 385:11, 385:13, 385:16, 414:2, 423:2, 423:16, 423:23, 425:7, 425:8, 425:20, 446:6, 452:6, 454:1, 459:19, 481:7, 481:11, 548:7, 548:10, 568:4 <b>hearings</b> [2] - 372:18, 539:13 <b>heavily</b> [1] - 351:22 <b>held</b> [2] - 342:22, 475:22 <b>hello</b> [1] - 489:12 <b>help</b> [10] - 226:3, 231:5, 233:18, 321:10, 355:9, 376:24, 379:6, 382:12, 403:7, 408:23 <b>helpful</b> [2] - 364:24, 417:21 <b>helps</b> [2] - 218:20, 233:14 <b>hereby</b> [1] - 568:3 <b>herein</b> [2] - 412:19, 412:21 <b>hereunder</b> [1] - 504:21 <b>HFL</b> [1] - 488:12 <b>Hialeah</b> [4] - 272:6, 273:18, 274:16, 275:13 <b>Hialeah-type</b> [1] - 275:13 <b>High</b> [1] - 207:11 <b>high</b> [6] - 282:24, 300:6, 343:17, 377:22, 381:12, 459:4 <b>high-level</b> [1] - 381:12 <b>high-speed</b> [1] - 300:6 <b>higher</b> [11] - 229:25, 230:4, 284:15, 343:9, 405:17, 405:20, 439:25, 441:3, 459:5, 486:22, 533:11 <b>highlight</b> [1] - 268:2 <b>highlighted</b> [1] - 268:6 <b>highly</b> [1] - 319:25 <b>historically</b> [1] - 354:20 <b>history</b> [3] - 484:4, 484:10, 484:22 <b>hit</b> [1] - 215:1 <b>hoc</b> [1] - 372:22 <b>hold</b> [11] - 245:12, 253:25, 270:16, 294:18, 336:25, 338:14, 393:2, 445:13, 457:1, 502:11, 526:3 <b>Hold</b> [1] - 245:12 <b>Holdings</b> [1] - 207:17 <b>home</b> [6] - 273:12, 278:9, 278:12, 408:12, 426:8, 433:21 <b>home-owned</b> [1] - 426:8 <b>homes</b> [5] - 278:11, 347:14, 515:18, 515:20, 516:12 <b>homogeneous</b> [6] - 347:23, 348:15, 348:24, 348:25, 349:18, 349:20 <b>homogenous</b> [2] - 301:10, 301:13 <b>Honda</b> [1] - 440:15 <b>Honeywell</b> [1] - 349:1 <b>Honor</b> [57] - 212:8, 215:25, 229:9, 235:12, 236:10, 241:18, 261:23, 263:22, 320:4, 362:13, 364:18, 368:11, 369:10, 373:12, 374:7, 376:18, 385:13, 396:2, 396:22, 399:1, 412:10, 413:7, 413:22, 414:4, 415:1, 415:8, 418:3, 419:19, 419:25, 420:20, 422:24, 423:9, 423:12, 428:2, 431:16, 434:3, 435:15, 445:4, 451:21, 455:14, 458:11, 459:16, 460:21, 476:2, 481:6, 482:19, 483:9, 489:6, 489:8, 497:4, 497:17, 529:10, 538:22, 542:16, 548:4, 549:11, 550:15 <b>hope</b> [2] - 408:22, 421:6 <b>hopefully</b> [2] - 254:17, 548:24 <b>horizon</b> [2] - 297:11, 297:22 <b>horribly</b> [1] - 282:17 <b>Hosted</b> [1] - 398:13 <b>hot</b> [2] - 334:6, 428:15 <b>hour</b> [10] - 341:2, 432:17, 433:11, 433:18, 478:5, 494:1, 503:12, 506:3 <b>hour-by-hour</b> [2] - 341:2, 433:11 <b>hourly</b> [1] - 534:22 <b>hourly-costing</b> [1] - 534:22 <b>hours</b> [32] - 349:20, 383:6, 408:25, 424:22, 426:7, 426:11, 427:3, 427:4, 428:17, 428:21, 428:22, 429:3, 429:9, 429:18, 430:4, 430:8, 430:12, 430:15, 430:20, 431:23, 432:18, 432:22, 432:25, 433:5, 433:14, 433:15, 433:21, 433:23, 506:6, 532:19 <b>house</b> [7] - 266:11, 372:8, 407:24, 408:10, 428:14, 492:8, 492:22 <b>household</b> [1] - 408:9 <b>households</b> [1] - 424:15 <b>houses</b> [1] - 471:2 <b>housing</b> [1] - 235:2 <b>human</b> [1] - 445:21 <b>hundred</b> [6] - 278:24, 301:2, 321:22, 330:12, 359:20, 469:24 <b>HUSER</b> [392] - 205:17, 212:2, 212:10, 212:14, 213:24,
<b>H</b>	
<b>HALEY</b> [1] - 206:12 <b>half</b> [3] - 247:25, 283:12, 368:23 <b>halfway</b> [1] - 355:25 <b>hand</b> [14] - 269:3, 269:9, 275:8, 275:11, 363:22, 365:9, 376:1, 405:13, 412:4, 435:8, 452:7, 452:15, 452:19, 453:5 <b>handed</b> [3] - 362:9, 423:15, 481:10 <b>handful</b> [5] - 326:15, 326:21, 326:22,	

PETERSEN COURT REPORTERS

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(515) 243-6596

214:7, 214:10, 214:12, 214:17, 215:8, 215:14, 215:19, 215:22, 216:7, 216:11, 216:14, 217:1, 217:9, 217:16, 217:23, 218:6, 218:11, 218:17, 218:21, 218:25, 219:11, 219:18, 219:22, 220:2, 220:9, 220:14, 220:17, 220:23, 221:5, 221:9, 221:18, 221:25, 222:5, 223:1, 223:5, 223:25, 224:12, 224:20, 229:7, 229:10, 232:17, 233:2, 233:10, 233:20, 234:5, 234:9, 235:1, 235:5, 235:8, 235:10, 235:13, 236:12, 236:20, 236:23, 237:4, 237:11, 240:18, 241:20, 244:11, 244:22, 244:25, 245:10, 245:12, 246:11, 250:13, 250:18, 250:21, 251:1, 253:6, 253:8, 253:11, 253:14, 253:25, 255:20, 255:25, 256:5, 261:4, 262:2, 262:7, 262:11, 262:18, 262:23, 263:1, 263:7, 263:25, 269:19, 269:25, 270:4, 270:11, 270:16, 270:20, 278:4, 284:8, 284:10, 303:17, 303:19, 303:22, 303:25, 307:17, 308:1, 308:11, 315:19, 320:17, 320:21, 321:13, 321:16, 321:20, 322:1, 322:4, 322:12, 323:6, 328:7, 336:25, 337:3, 337:5, 338:18, 338:23,	339:2, 339:5, 339:14, 339:21, 340:2, 340:5, 340:11, 341:4, 341:13, 341:17, 341:22, 342:1, 342:6, 342:12, 342:25, 343:20, 344:7, 344:11, 344:13, 345:5, 345:9, 346:5, 346:12, 346:19, 347:5, 347:12, 348:8, 348:11, 349:14, 349:22, 350:11, 350:16, 350:19, 350:22, 350:24, 351:18, 352:1, 352:5, 352:12, 352:17, 353:24, 354:1, 363:5, 363:8, 363:13, 364:20, 364:23, 365:2, 366:18, 366:21, 366:23, 367:3, 368:1, 368:6, 368:9, 368:15, 368:18, 368:22, 369:4, 369:13, 369:17, 370:3, 370:5, 370:15, 371:13, 373:9, 373:19, 373:21, 374:2, 374:22, 374:24, 375:2, 375:13, 375:25, 376:6, 377:1, 377:6, 379:17, 380:7, 380:14, 380:20, 380:23, 381:2, 381:6, 381:16, 381:21, 381:24, 382:4, 382:8, 385:4, 385:7, 385:10, 385:14, 385:16, 385:24, 386:11, 389:11, 391:4, 391:13, 391:15, 391:18, 392:1, 395:25, 396:3, 396:24, 397:2, 397:7, 399:5, 399:17, 399:21, 405:8, 407:1, 407:4, 407:9, 409:5, 409:8, 409:14, 409:20,	409:22, 409:25, 412:2, 412:9, 413:3, 413:18, 414:1, 414:21, 415:2, 415:7, 418:6, 419:17, 419:20, 419:24, 420:1, 420:5, 420:9, 420:13, 420:18, 421:5, 422:23, 423:3, 423:7, 423:10, 425:7, 425:11, 425:25, 426:13, 426:17, 426:22, 427:12, 427:16, 428:1, 428:3, 431:18, 432:4, 432:7, 434:2, 434:24, 435:3, 435:7, 435:13, 445:3, 445:7, 449:8, 449:12, 452:2, 455:12, 456:14, 456:19, 457:1, 457:7, 457:10, 457:14, 458:12, 459:10, 459:14, 459:19, 459:23, 460:5, 460:20, 471:17, 476:1, 481:8, 482:21, 482:25, 483:4, 483:8, 487:24, 489:7, 490:19, 495:9, 495:16, 495:24, 496:6, 496:10, 496:13, 497:2, 497:15, 497:18, 497:23, 510:22, 510:25, 511:23, 512:9, 512:14, 512:16, 513:1, 513:7, 513:18, 513:22, 514:1, 514:4, 514:10, 514:13, 514:23, 515:13, 515:18, 515:21, 516:9, 517:1, 517:11, 517:20, 518:1, 518:10, 518:21, 519:7, 519:14, 520:8, 520:14, 520:17, 520:21, 523:19, 524:5, 524:10, 524:13, 524:17,	526:11, 526:15, 527:8, 527:25, 528:5, 528:9, 528:17, 528:22, 529:7, 529:14, 538:4, 538:9, 538:12, 538:16, 538:18, 538:23, 538:25, 542:15, 548:1, 548:6, 548:10, 548:14, 548:17, 548:22, 549:1, 549:12, 549:18, 549:21, 549:25, 550:4, 550:9, 550:12, 550:16, 550:21, 551:2 <b>Huser</b> [16] - 214:15, 237:7, 250:24, 253:23, 263:5, 277:20, 354:12, 376:4, 385:22, 397:5, 420:16, 435:11, 460:3, 539:5, 550:7, 550:24 <b>hypothetical</b> [5] - 305:19, 320:10, 360:18, 360:24, 393:22 <b>hypothetically</b> [1] - 393:18	<b>identified</b> [3] - 233:24, 287:22, 335:23 <b>identify</b> [6] - 270:12, 369:7, 408:23, 540:14, 540:15, 540:19 <b>identifying</b> [1] - 408:18 <b>Il</b> [14] - 205:7, 216:22, 220:5, 221:23, 230:14, 240:5, 241:25, 245:18, 245:22, 246:17, 389:22, 501:13, 502:2, 502:8 <b>illogical</b> [1] - 427:9 <b>imagination</b> [1] - 442:4 <b>imagine</b> [3] - 227:9, 227:10, 382:7 <b>immediately</b> [6] - 217:12, 231:21, 241:10, 246:18, 269:18, 393:19 <b>impact</b> [40] - 217:2, 220:10, 221:4, 224:24, 225:10, 232:9, 239:18, 338:7, 350:4, 374:13, 400:23, 401:15, 401:16, 412:16, 419:5, 419:13, 425:13, 438:8, 440:4, 441:12, 450:7, 453:6, 454:9, 455:7, 455:8, 486:23, 488:23, 498:8, 498:13, 519:9, 519:15, 520:3, 527:9, 530:13, 531:13, 532:5, 537:5, 544:24, 545:1, 545:17 <b>impacted</b> [1] - 395:21 <b>impacts</b> [4] - 440:7, 486:11, 488:20, 536:25 <b>implement</b> [5] - 334:5, 400:16, 417:19, 418:17, 464:15 <b>implementation</b> [2] - 357:9, 525:12 <b>implemented</b> [3] - 259:5, 259:6, 439:7 <b>implementing</b> [3] - 506:23, 510:5,
<b>I</b>				
<b>IBEC</b> [6] - 206:15, 213:21, 374:16, 544:15, 544:18, 544:21 <b>IBEW</b> [1] - 374:15 <b>ICR</b> [20] - 502:16, 502:19, 503:11, 503:19, 503:20, 504:2, 504:4, 504:14, 504:18, 505:7, 505:16, 510:23, 511:3, 511:14, 511:19, 512:5, 513:3, 523:20, 523:24, 529:23 <b>idea</b> [8] - 220:19, 318:21, 327:8, 327:16, 456:16, 471:11, 503:8, 539:6 <b>identical</b> [1] - 286:9				

<p>528:12  <b>implication</b> [1] - 361:13  <b>implications</b> [4] - 221:21, 221:23, 224:7, 532:8  <b>imply</b> [2] - 532:19, 533:19  <b>impression</b> [1] - 522:17  <b>improved</b> [1] - 252:16  <b>improves</b> [1] - 252:4  <b>IN</b> [1] - 205:6  <b>in-service</b> [3] - 245:7, 365:20, 365:21  <b>inaccurate</b> [2] - 344:1, 344:2  <b>inaccurately</b> [1] - 343:9  <b>inactive</b> [3] - 345:12, 354:14, 358:19  <b>incent</b> [1] - 403:3  <b>incentive</b> [4] - 257:5, 261:10, 261:12, 415:15  <b>incentives</b> [9] - 400:10, 401:6, 404:18, 405:11, 405:14, 406:2, 416:9, 416:22, 417:7  <b>include</b> [12] - 220:6, 220:7, 228:10, 243:2, 243:11, 249:13, 277:22, 289:16, 320:24, 387:11, 443:4, 485:10  <b>included</b> [18] - 216:19, 216:22, 221:10, 221:11, 221:19, 221:20, 221:24, 227:25, 242:23, 290:7, 335:24, 335:25, 355:11, 400:22, 416:15, 454:23, 466:24, 498:21  <b>includes</b> [10] - 243:14, 268:23, 269:5, 274:24, 275:10, 357:22, 359:15, 398:11, 480:20, 486:10  <b>including</b> [8] - 222:4, 228:7, 246:4, 252:20, 417:22, 465:16, 531:6,</p>	<p>537:21  <b>inclusion</b> [1] - 345:3  <b>income</b> [15] - 219:4, 223:8, 223:12, 223:16, 226:13, 227:4, 228:8, 233:14, 235:17, 235:18, 245:25, 424:14, 424:23, 517:8, 517:10  <b>increase</b> [27] - 332:14, 383:3, 383:4, 438:16, 438:24, 441:16, 441:24, 442:3, 442:18, 444:4, 444:16, 476:25, 479:18, 485:5, 486:10, 486:14, 487:6, 487:17, 500:25, 502:10, 505:25, 521:24, 536:19, 536:20, 546:5, 546:9, 546:12  <b>increased</b> [7] - 304:8, 438:13, 438:14, 438:24, 441:13, 442:6, 546:4  <b>increases</b> [3] - 452:8, 487:2, 505:24  <b>increasing</b> [1] - 520:11  <b>incremental</b> [10] - 244:19, 402:24, 403:6, 419:14, 461:10, 462:23, 466:12, 466:21, 487:17, 523:1  <b>incrementally</b> [1] - 245:4  <b>incur</b> [3] - 469:21, 513:16, 543:7  <b>incurred</b> [2] - 382:1, 505:24  <b>incurring</b> [1] - 513:11  <b>indeed</b> [2] - 406:13, 435:21  <b>independence</b> [1] - 427:14  <b>independent</b> [3] - 261:11, 308:8, 370:18  <b>indicate</b> [5] - 256:10, 263:21, 330:22, 345:6, 383:11  <b>indicated</b> [21] - 227:22, 231:8,</p>	<p>242:3, 301:21, 303:6, 362:25, 386:9, 400:19, 404:1, 410:6, 410:21, 413:11, 441:7, 467:1, 501:15, 502:1, 509:12, 544:12, 544:24, 546:19, 568:6  <b>indicates</b> [2] - 400:24, 498:7  <b>indicating</b> [2] - 229:18, 520:2  <b>indicating</b> [1] - 214:20  <b>indications</b> [1] - 332:3  <b>indicator</b> [1] - 484:16  <b>individual</b> [8] - 255:7, 255:12, 255:14, 265:19, 342:2, 513:10, 514:9, 529:25  <b>individualized</b> [1] - 445:20  <b>individually</b> [2] - 306:12, 514:11  <b>individuals</b> [2] - 257:14, 347:13  <b>indulgence</b> [2] - 254:21, 384:16  <b>industrial</b> [10] - 439:22, 440:1, 440:5, 440:10, 441:8, 473:4, 474:11, 530:19, 531:6, 531:24  <b>industrials</b> [1] - 349:1  <b>Industries</b> [1] - 205:11  <b>industry</b> [1] - 274:1  <b>inequities</b> [1] - 518:17  <b>inflation</b> [1] - 333:20  <b>inform</b> [3] - 376:24, 423:22, 423:24  <b>informal</b> [1] - 323:16  <b>information</b> [30] - 215:16, 215:24, 278:14, 314:22, 315:2, 324:25, 325:1, 327:25, 335:6, 350:13, 352:12, 370:17, 374:5, 393:16, 401:2, 403:24, 407:17, 408:3, 423:21, 424:4, 424:13, 438:11,</p>	<p>439:20, 443:7, 463:13, 498:18, 511:17, 511:24, 512:1, 512:23  <b>informational</b> [1] - 515:24  <b>informed</b> [1] - 439:4  <b>infrastructure</b> [3] - 224:23, 269:12, 358:24  <b>Ingersoll</b> [1] - 208:3  <b>initial</b> [8] - 260:17, 260:21, 395:1, 418:11, 441:16, 500:1, 527:13, 528:16  <b>initiated</b> [1] - 395:1  <b>inquiring</b> [1] - 271:14  <b>inside</b> [1] - 428:13  <b>insignificant</b> [1] - 442:3  <b>insofar</b> [1] - 442:8  <b>inspected</b> [1] - 273:10  <b>install</b> [7] - 273:23, 276:4, 358:5, 394:9, 402:10, 408:14, 540:12  <b>installation</b> [4] - 268:14, 268:20, 269:5, 276:7  <b>installed</b> [10] - 245:7, 248:2, 298:5, 298:20, 334:17, 357:4, 394:9, 516:3, 532:14, 532:15  <b>installing</b> [2] - 334:12, 356:10  <b>installs</b> [1] - 541:16  <b>instances</b> [2] - 491:13, 514:5  <b>instantaneous</b> [7] - 493:24, 494:1, 494:6, 495:1, 532:7, 532:11, 533:2  <b>instantaneously</b> [1] - 492:13  <b>instead</b> [15] - 213:11, 223:14, 274:23, 283:23, 285:8, 285:10, 294:8, 294:11, 304:9, 378:11, 491:2, 499:15, 507:5, 520:1, 522:6  <b>institution</b> [1] - 441:25  <b>instructive</b> [1] - 398:21</p>	<p><b>intend</b> [2] - 242:22, 502:17  <b>intended</b> [6] - 345:17, 351:9, 388:8, 389:1, 412:17, 503:11  <b>intending</b> [1] - 504:2  <b>intends</b> [1] - 399:13  <b>intent</b> [3] - 352:19, 399:24, 417:10  <b>intention</b> [1] - 410:18  <b>interconnect</b> [1] - 541:25  <b>interconnection</b> [8] - 379:5, 458:23, 491:17, 509:15, 509:18, 540:14, 541:18, 541:23  <b>interdisciplinary</b> [1] - 445:20  <b>interest</b> [13] - 218:12, 218:14, 219:8, 234:15, 251:24, 252:15, 287:24, 378:5, 380:25, 381:1, 384:8, 398:2, 467:1  <b>interest-free</b> [3] - 219:8, 251:24, 252:15  <b>interested</b> [5] - 270:25, 379:23, 502:19, 502:21, 524:14  <b>interests</b> [1] - 233:8  <b>interim</b> [7] - 505:20, 505:24, 506:5, 506:11, 506:19, 507:12, 507:13  <b>internal</b> [1] - 252:5  <b>interpret</b> [1] - 346:23  <b>interpretation</b> [1] - 319:6  <b>interpreted</b> [1] - 233:21  <b>INTERSTATE</b> [1] - 205:7  <b>Interstate</b> [4] - 217:25, 337:6, 444:14, 458:24  <b>interval</b> [6] - 326:14, 340:18, 341:6, 341:9, 341:12, 358:11  <b>intervening</b> [3] - 539:25, 540:8, 540:23  <b>intervenor</b> [4] -</p>
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369:5, 392:18, 392:19, 394:20 <b>Intervenors</b> [1] - 207:5 <b>intervenors'</b> [1] - 394:15 <b>inventory</b> [1] - 281:4 <b>investment</b> [3] - 244:5, 244:20, 246:22 <b>investments</b> [5] - 242:23, 245:9, 249:11, 400:8, 502:4 <b>investor</b> [1] - 447:11 <b>investor-owned</b> [1] - 447:11 <b>involve</b> [1] - 356:14 <b>involved</b> [10] - 325:9, 336:15, 336:21, 336:22, 351:22, 352:2, 352:5, 352:7, 527:25, 528:2 <b>IOWA</b> [2] - 205:1, 205:16 <b>Iowa</b> [59] - 205:10, 205:12, 206:3, 206:9, 206:11, 206:14, 206:17, 206:23, 207:4, 207:7, 207:16, 207:21, 208:2, 208:4, 208:6, 212:2, 254:24, 255:3, 255:6, 255:9, 255:12, 255:16, 255:23, 256:3, 262:1, 299:19, 338:20, 339:6, 339:8, 342:13, 351:5, 360:22, 361:16, 362:3, 362:15, 363:16, 374:2, 383:9, 383:15, 383:24, 384:1, 387:18, 388:4, 391:9, 392:7, 403:18, 420:9, 424:18, 427:13, 427:20, 427:24, 427:25, 447:11, 508:5, 509:19, 544:15, 568:3, 568:13 <b>Iowa's</b> [1] - 234:2 <b>Iowans</b> [2] - 342:14, 342:20 <b>IPL</b> [242] - 206:2, 209:3, 211:2, 212:4,	212:17, 214:9, 214:14, 217:3, 217:4, 217:9, 217:13, 217:17, 218:3, 218:6, 218:9, 219:12, 219:15, 219:19, 220:10, 220:25, 221:25, 229:19, 232:3, 237:6, 240:25, 242:22, 250:20, 250:23, 252:5, 253:13, 253:22, 257:4, 257:14, 260:22, 262:25, 263:4, 268:7, 271:13, 271:20, 276:9, 279:25, 286:17, 287:21, 290:24, 291:3, 291:9, 291:16, 291:17, 292:13, 292:16, 292:24, 293:9, 293:23, 294:10, 302:1, 308:4, 308:6, 308:9, 308:17, 308:19, 317:22, 323:22, 329:14, 329:18, 337:13, 340:15, 351:20, 354:15, 355:25, 356:2, 356:5, 356:10, 357:14, 358:4, 359:13, 360:20, 360:24, 361:20, 362:7, 362:10, 362:22, 363:1, 364:6, 364:19, 365:7, 366:19, 367:1, 371:12, 374:16, 374:20, 375:24, 376:3, 377:2, 377:8, 377:13, 377:15, 377:20, 380:20, 381:7, 382:15, 382:21, 382:24, 384:6, 385:9, 385:11, 385:13, 385:18, 385:21, 389:5, 390:10, 391:17, 393:18, 393:20, 394:25, 396:15, 397:4, 397:24, 398:15, 399:3, 399:13,	400:4, 400:7, 400:14, 400:17, 401:1, 401:23, 403:9, 406:2, 406:4, 406:12, 406:13, 406:20, 410:6, 411:21, 412:24, 413:9, 413:15, 415:13, 415:20, 416:6, 416:7, 416:22, 417:2, 418:16, 419:2, 423:2, 423:16, 423:23, 425:8, 425:9, 426:23, 428:7, 428:23, 429:8, 429:10, 429:19, 430:11, 431:11, 432:12, 432:16, 432:23, 432:24, 432:25, 433:6, 437:25, 439:2, 439:5, 439:13, 439:22, 442:16, 442:17, 444:15, 446:9, 449:19, 450:19, 451:21, 452:6, 453:25, 455:8, 455:19, 457:19, 457:25, 459:19, 459:21, 459:25, 460:2, 473:14, 473:17, 473:19, 473:20, 475:15, 476:21, 479:1, 480:16, 481:21, 483:18, 484:14, 485:5, 489:20, 491:4, 493:11, 493:22, 494:4, 497:6, 498:5, 499:20, 499:21, 502:17, 505:14, 506:21, 507:10, 508:9, 508:15, 509:1, 509:2, 509:21, 510:4, 510:14, 511:4, 519:9, 519:15, 520:9, 521:5, 522:15, 524:19, 529:1, 530:13, 535:10, 536:17, 537:2, 539:23, 543:20, 543:22, 544:1, 544:3, 544:6,	544:7, 544:19, 545:22, 547:4, 549:14 <b>IPL's</b> [45] - 218:11, 220:19, 237:19, 245:15, 254:23, 293:15, 301:24, 315:2, 339:15, 356:5, 383:8, 392:11, 398:10, 399:24, 402:4, 403:24, 410:18, 414:14, 417:10, 429:7, 430:3, 430:14, 431:1, 433:4, 440:1, 448:12, 450:8, 450:13, 452:12, 452:21, 481:14, 483:17, 484:11, 486:16, 489:22, 490:11, 491:3, 493:10, 494:9, 509:10, 530:8, 532:6, 543:14, 549:16 <b>IPL-funded</b> [2] - 499:20, 499:21 <b>IPL-provided</b> [1] - 432:23 <b>IRP</b> [4] - 387:9, 387:12, 387:22, 388:4 <b>irrelevant</b> [2] - 320:10, 455:4 <b>irrespective</b> [3] - 310:20, 310:21, 468:23 <b>IRS</b> [1] - 223:19 <b>ISS</b> [1] - 259:1 <b>issue</b> [27] - 225:15, 229:20, 232:10, 239:1, 239:22, 240:2, 253:17, 254:11, 305:25, 320:7, 320:9, 340:10, 342:14, 345:25, 360:10, 361:18, 371:10, 371:11, 371:12, 416:1, 434:7, 441:4, 450:20, 512:22, 518:2, 532:4 <b>issues</b> [19] - 216:2, 237:15, 261:19, 319:20, 320:24, 339:6, 342:3, 342:7,	342:12, 357:19, 357:24, 370:20, 374:4, 388:9, 389:1, 397:22, 398:20, 447:8, 447:22 <b>IT</b> [11] - 464:15, 465:11, 466:22, 467:7, 467:11, 468:11, 518:23, 519:5, 528:11, 528:14, 531:3 <b>ITC</b> [5] - 207:13, 207:17, 374:15, 543:17, 543:24 <b>item</b> [11] - 288:22, 289:16, 411:25, 465:12, 466:2, 466:4, 467:2, 467:7, 468:11, 499:24 <b>items</b> [10] - 224:18, 233:4, 341:6, 463:17, 465:10, 467:3, 467:4, 468:4, 468:8 <b>itself</b> [7] - 229:23, 352:14, 359:7, 436:13, 447:1, 454:8, 505:4 <b>IUB</b> [4] - 504:11, 504:19, 508:25, 511:13 <b>IUB's</b> [1] - 504:21 <b>IX</b> [3] - 386:24, 388:12, 388:25 <b>IX(D)(2)</b> [1] - 396:7
<b>J</b>				
<b>James</b> [6] - 209:24, 210:5, 435:6, 435:22, 483:8, 487:24 <b>JAMES</b> [7] - 206:21, 435:9, 483:9, 483:11, 488:1, 489:5, 550:5 <b>January</b> [2] - 341:10, 341:19 <b>Jason</b> [3] - 209:18, 391:17, 397:14 <b>JASON</b> [1] - 397:3 <b>JAY</b> [2] - 206:10, 208:2 <b>Jay</b> [1] - 314:6 <b>Jeff</b> [1] - 482:8 <b>JEFF</b> [1] - 206:8				

<b>Jefferson</b> <sup>[1]</sup> - 207:12 <b>JENNIFER</b> <sup>[1]</sup> - 206:7 <b>jersey</b> <sup>[1]</sup> - 274:11 <b>JOHN</b> <sup>[1]</sup> - 206:7 <b>joint</b> <sup>[3]</sup> - 215:10, 470:14, 516:6 <b>Jonathan</b> <sup>[1]</sup> - 206:10 <b>JOSHUA</b> <sup>[1]</sup> - 207:5 <b>JR</b> <sup>[1]</sup> - 205:18 <b>judgment</b> <sup>[1]</sup> - 477:7 <b>judgments</b> <sup>[1]</sup> - 487:20 <b>July</b> <sup>[4]</sup> - 336:17, 337:4, 337:5, 521:5 <b>jumped</b> <sup>[1]</sup> - 354:1 <b>juncture</b> <sup>[2]</sup> - 356:19, 451:25 <b>June</b> <sup>[3]</sup> - 377:14, 378:16, 382:21 <b>jurisdiction</b> <sup>[2]</sup> - 387:8, 504:20 <b>jurisdictions</b> <sup>[4]</sup> - 387:2, 387:6, 387:7, 387:11 <b>justification</b> <sup>[1]</sup> - 449:23 <b>justified</b> <sup>[1]</sup> - 450:11 <b>justify</b> <sup>[1]</sup> - 387:19	433:13, 433:14, 433:21, 433:23, 503:12, 506:3, 506:6 <b>kilowatt-hour</b> <sup>[1]</sup> - 506:3 <b>kilowatts</b> <sup>[1]</sup> - 427:3 <b>kind</b> <sup>[23]</sup> - 223:18, 283:18, 300:6, 306:3, 318:18, 334:7, 336:2, 353:10, 361:5, 361:10, 365:22, 379:6, 379:9, 406:17, 425:22, 426:6, 455:3, 503:8, 503:14, 505:18, 517:5, 517:17, 518:25 <b>kinds</b> <sup>[2]</sup> - 325:16, 365:16 <b>KITCHEN</b> <sup>[3]</sup> - 385:20, 391:23, 391:24 <b>kitchen</b> <sup>[2]</sup> - 369:8, 375:4 <b>Kitchen</b> <sup>[10]</sup> - 209:16, 385:9, 386:3, 386:10, 386:15, 388:19, 389:13, 391:19, 392:2, 396:6 <b>knowing</b> <sup>[2]</sup> - 404:12, 414:1 <b>knowledge</b> <sup>[14]</sup> - 256:1, 267:16, 271:24, 297:5, 307:6, 328:19, 363:17, 388:23, 430:19, 441:7, 478:22, 540:25, 541:2, 550:13 <b>knowledgeable</b> <sup>[3]</sup> - 290:5, 338:12, 520:20 <b>known</b> <sup>[3]</sup> - 373:5, 463:11, 481:3 <b>knows</b> <sup>[1]</sup> - 508:11 <b>KREBSBACH</b> <sup>[1]</sup> - 250:22 <b>Krebsbach</b> <sup>[5]</sup> - 209:9, 250:20, 250:21, 251:5, 251:13 <b>Kruger</b> <sup>[4]</sup> - 242:4, 339:21, 520:18, 520:22 <b>Kruger's</b> <sup>[3]</sup> - 407:2, 409:11, 520:8 <b>kudos</b> <sup>[1]</sup> - 238:2	<b>kW</b> <sup>[8]</sup> - 458:24, 459:1, 533:5, 533:8, 533:19, 533:23, 533:24, 533:25 <b>L</b> <b>labeled</b> <sup>[2]</sup> - 269:25, 270:2 <b>labelling</b> <sup>[1]</sup> - 307:19 <b>labor</b> <sup>[9]</sup> - 256:11, 345:23, 470:22, 470:24, 471:4, 471:8, 508:20, 509:4, 515:6 <b>lack</b> <sup>[1]</sup> - 382:23 <b>laid</b> <sup>[1]</sup> - 333:13 <b>language</b> <sup>[5]</sup> - 356:13, 364:4, 366:12, 366:13, 529:11 <b>Lansing</b> <sup>[9]</sup> - 389:24, 390:18, 393:11, 394:15, 394:17, 394:22, 395:1, 395:13, 396:11 <b>large</b> <sup>[8]</sup> - 243:17, 343:8, 345:23, 372:21, 402:24, 523:11, 524:3, 535:18 <b>Large</b> <sup>[7]</sup> - 206:12, 206:21, 438:19, 438:20, 441:17, 452:17, 535:17 <b>larger</b> <sup>[5]</sup> - 346:10, 376:22, 379:18, 380:5, 380:23 <b>largest</b> <sup>[1]</sup> - 441:16 <b>last</b> <sup>[54]</sup> - 222:10, 237:10, 240:17, 247:22, 259:3, 272:25, 273:8, 287:3, 287:11, 287:14, 296:9, 296:13, 296:19, 297:18, 301:18, 302:5, 321:1, 321:3, 330:17, 339:19, 360:1, 370:22, 378:23, 414:7, 415:1, 427:21, 439:7, 440:15, 448:19, 449:1, 450:18, 451:22, 452:12, 452:21, 453:10, 453:18,	465:12, 466:4, 479:5, 483:21, 537:4, 537:11, 537:24, 538:1, 539:13, 540:3, 540:19, 545:18, 546:3, 546:6, 546:8, 546:15, 548:5 <b>late</b> <sup>[3]</sup> - 213:13, 213:23, 532:18 <b>latest</b> <sup>[2]</sup> - 249:17, 331:2 <b>Latham</b> <sup>[1]</sup> - 441:5 <b>LAURIE</b> <sup>[1]</sup> - 207:8 <b>Law</b> <sup>[3]</sup> - 206:12, 207:2, 208:2 <b>law</b> <sup>[4]</sup> - 213:5, 385:1, 387:7, 391:9 <b>lawyer</b> <sup>[3]</sup> - 307:10, 330:2, 446:4 <b>lay</b> <sup>[1]</sup> - 362:19 <b>lays</b> <sup>[1]</sup> - 388:17 <b>Lazar</b> <sup>[3]</sup> - 421:19, 424:2, 424:12 <b>lead</b> <sup>[5]</sup> - 259:15, 297:13, 356:24, 401:21, 479:7 <b>leads</b> <sup>[1]</sup> - 451:18 <b>learn</b> <sup>[1]</sup> - 372:13 <b>learned</b> <sup>[1]</sup> - 327:18 <b>least</b> <sup>[12]</sup> - 244:20, 297:18, 303:10, 310:25, 371:1, 372:14, 382:13, 398:16, 455:5, 461:22, 495:10, 503:5 <b>leave</b> <sup>[3]</sup> - 287:10, 343:3, 375:9 <b>leaving</b> <sup>[1]</sup> - 274:2 <b>led</b> <sup>[3]</sup> - 343:9, 378:25, 447:8 <b>Lee</b> <sup>[4]</sup> - 209:10, 209:14, 253:13, 375:24 <b>LEE</b> <sup>[2]</sup> - 253:21, 376:2 <b>left</b> <sup>[5]</sup> - 212:4, 312:21, 340:24, 452:15, 497:18 <b>left-hand</b> <sup>[1]</sup> - 452:15 <b>LEG</b> <sup>[1]</sup> - 374:15 <b>legal</b> <sup>[1]</sup> - 360:14 <b>legislation</b> <sup>[2]</sup> - 222:13, 222:14 <b>legislative</b> <sup>[7]</sup> - 220:7,	231:5, 232:20, 234:10, 234:12, 234:16, 234:23 <b>length</b> <sup>[1]</sup> - 320:25 <b>LEONARD</b> <sup>[1]</sup> - 207:14 <b>less</b> <sup>[18]</sup> - 240:7, 256:19, 297:13, 324:3, 335:10, 335:17, 342:16, 343:14, 424:15, 442:9, 442:10, 487:8, 492:9, 506:15, 506:18, 519:19, 520:2, 521:19 <b>letter</b> <sup>[5]</sup> - 377:15, 378:17, 378:21, 381:12, 384:20 <b>level</b> <sup>[7]</sup> - 340:22, 358:17, 377:22, 381:12, 491:1, 519:9, 519:14 <b>levels</b> <sup>[1]</sup> - 257:8 <b>Lewis</b> <sup>[1]</sup> - 259:1 <b>LGS</b> <sup>[15]</sup> - 448:16, 449:25, 450:3, 452:21, 453:1, 453:9, 486:21, 487:7, 488:11, 536:15, 536:18, 544:13, 544:18, 545:5, 545:15 <b>LGSG's</b> <sup>[2]</sup> - 483:17, 484:14 <b>liability</b> <sup>[1]</sup> - 226:14 <b>life</b> <sup>[20]</sup> - 297:7, 297:13, 297:14, 297:15, 305:9, 305:16, 320:25, 327:23, 331:21, 331:23, 332:1, 332:4, 332:7, 332:8, 332:9, 332:13, 333:2, 333:3, 333:6, 333:16 <b>LIGHT</b> <sup>[1]</sup> - 205:7 <b>light</b> <sup>[8]</sup> - 313:2, 313:18, 314:16, 316:19, 316:22, 317:10, 366:5, 421:3 <b>Light</b> <sup>[6]</sup> - 217:25, 362:23, 444:14, 458:24, 481:21, 481:25 <b>Light's</b> <sup>[1]</sup> - 337:6 <b>likely</b> <sup>[7]</sup> - 280:12,
--	---	---	--	--

PETERSEN COURT REPORTERS

P.O. Box 71484

Clive, IA 50325

(515) 243-6596

<p>319:25, 374:13, 431:14, 493:7, 493:11, 540:21 <b>limit</b> [1] - 352:15 <b>limitation</b> [2] - 248:15, 503:24 <b>limited</b> [12] - 380:25, 422:25, 467:10, 472:4, 473:24, 474:2, 474:4, 474:7, 474:11, 474:17, 475:1, 485:5 <b>limits</b> [1] - 282:5 <b>Lincoln</b> [1] - 207:23 <b>line</b> [49] - 233:1, 239:14, 264:21, 277:20, 279:23, 280:3, 281:1, 285:4, 290:16, 290:18, 290:19, 309:9, 320:14, 322:4, 344:8, 344:9, 346:20, 370:25, 372:7, 410:13, 411:25, 422:8, 422:13, 422:14, 424:17, 424:20, 432:12, 436:11, 436:19, 436:21, 437:2, 441:22, 443:21, 443:25, 449:11, 452:24, 476:15, 476:21, 489:17, 490:18, 490:24, 498:10, 498:12, 512:10, 512:11, 521:13 <b>lines</b> [18] - 233:11, 281:2, 285:5, 292:5, 343:22, 344:8, 345:5, 345:6, 350:16, 350:22, 351:14, 423:24, 465:21, 485:7, 488:2, 490:24, 497:12, 543:5 <b>Linn</b> [1] - 383:15 <b>Lipman</b> [44] - 206:10, 213:21, 264:23, 269:14, 270:4, 270:9, 270:22, 271:1, 272:4, 272:5, 273:13, 277:14, 277:15, 279:17, 284:16, 302:24, 308:6, 312:17, 314:19, 315:18,</p>	<p>315:19, 317:2, 362:2, 362:21, 363:11, 367:4, 367:5, 367:7, 367:10, 367:11, 367:13, 367:14, 367:15, 367:17, 367:18, 367:19, 367:24, 369:1, 374:13, 374:16, 463:23, 463:24, 466:4 <b>LIPMAN</b> [1] - 211:6 <b>Lipman's</b> [5] - 264:8, 362:20, 463:15, 467:19, 468:4 <b>list</b> [8] - 312:9, 318:20, 322:21, 353:2, 377:16, 384:20, 384:22, 500:21 <b>listed</b> [2] - 354:13, 395:4 <b>litigated</b> [1] - 450:19 <b>live</b> [3] - 538:19, 549:3, 550:10 <b>lives</b> [1] - 223:20 <b>LLP</b> [3] - 206:5, 206:18, 207:23 <b>load</b> [58] - 312:25, 313:2, 313:18, 314:14, 314:16, 316:2, 316:19, 316:22, 317:9, 317:10, 366:4, 366:5, 366:10, 379:7, 402:24, 403:7, 419:15, 427:23, 428:24, 429:9, 430:2, 430:11, 431:9, 431:12, 451:7, 478:5, 483:15, 483:18, 483:21, 483:22, 484:12, 484:15, 492:9, 503:6, 504:11, 505:8, 505:9, 514:21, 516:18, 516:19, 516:20, 516:23, 517:25, 518:1, 520:5, 532:13, 532:17, 533:8, 539:7, 539:15, 539:22, 540:1, 540:21, 541:11, 541:20, 542:2, 542:5</p>	<p><b>loaded</b> [2] - 332:17, 374:21 <b>loads</b> [1] - 478:2 <b>loan</b> [3] - 219:8, 251:24, 252:15 <b>local</b> [2] - 208:3, 442:12 <b>locate</b> [1] - 440:10 <b>located</b> [1] - 255:6 <b>location</b> [3] - 526:24, 527:1, 527:4 <b>locations</b> [1] - 290:2 <b>locked</b> [2] - 440:18, 533:11 <b>LONG</b> [1] - 206:7 <b>long-term</b> [2] - 225:19, 390:11 <b>look</b> [41] - 245:23, 251:17, 256:17, 282:21, 292:5, 294:23, 297:15, 312:21, 313:18, 328:4, 342:15, 343:11, 348:16, 356:10, 380:10, 394:21, 396:6, 438:15, 455:2, 456:11, 462:20, 477:8, 485:17, 488:8, 498:5, 498:9, 499:6, 499:14, 504:5, 506:10, 516:19, 518:11, 526:7, 533:14, 533:21, 535:4, 535:14, 535:21, 539:9, 540:18, 541:12 <b>looked</b> [20] - 315:4, 317:13, 330:17, 373:2, 378:3, 390:17, 402:16, 484:2, 484:3, 484:5, 484:20, 515:16, 532:13, 539:23, 540:1, 540:8, 540:9, 540:22, 541:9 <b>looking</b> [32] - 233:7, 242:5, 243:10, 258:19, 273:1, 273:2, 276:2, 301:8, 363:19, 381:11, 390:8, 400:8, 401:4, 418:15, 418:17, 434:21, 440:14, 440:20, 456:22, 484:7, 488:1,</p>	<p>492:12, 492:14, 493:25, 499:13, 504:21, 505:20, 516:7, 517:24, 524:4, 525:15 <b>looks</b> [3] - 405:17, 506:4 <b>LOON</b> [1] - 206:12 <b>loss</b> [9] - 217:20, 217:24, 218:3, 218:5, 219:12, 219:13, 294:5, 294:8, 294:14 <b>losses</b> [5] - 228:9, 233:19, 235:23, 236:2, 236:5 <b>lost</b> [1] - 319:12 <b>lot's</b> [1] - 319:1 <b>love</b> [1] - 440:25 <b>low</b> [6] - 256:23, 272:2, 424:14, 424:23, 517:8, 517:9 <b>low-income</b> [3] - 424:14, 424:23, 517:8 <b>lower</b> [12] - 226:17, 234:3, 238:14, 241:24, 246:22, 252:6, 410:22, 411:5, 411:7, 426:9, 487:14, 527:2 <b>lowered</b> [3] - 412:13, 422:11, 519:25 <b>lowest</b> [1] - 427:5 <b>LOZIER</b> [136] - 205:18, 226:2, 226:10, 226:22, 227:5, 227:8, 227:11, 227:21, 228:3, 228:13, 228:20, 228:25, 229:6, 235:14, 235:25, 236:4, 236:9, 251:13, 251:23, 252:2, 252:13, 252:22, 253:1, 253:4, 256:6, 256:13, 256:22, 257:4, 257:7, 257:16, 257:21, 258:9, 258:13, 258:23, 259:8, 259:13, 259:19, 263:20, 329:14, 329:18, 329:24, 330:6, 330:10, 330:20, 330:25,</p>	<p>331:6, 331:12, 331:19, 332:3, 332:6, 332:12, 332:23, 333:5, 333:9, 333:14, 333:19, 333:22, 334:1, 334:11, 334:15, 334:25, 335:5, 335:11, 335:19, 335:22, 336:6, 336:10, 336:15, 336:19, 336:22, 337:4, 337:8, 338:5, 338:11, 338:14, 338:16, 389:13, 390:4, 390:10, 390:15, 390:20, 390:25, 391:2, 407:11, 407:14, 407:20, 407:23, 408:4, 408:17, 408:22, 409:4, 425:12, 425:17, 425:23, 437:17, 438:5, 438:8, 439:1, 439:13, 439:21, 440:3, 441:10, 442:5, 442:13, 442:22, 443:2, 443:10, 443:14, 443:18, 443:23, 444:9, 444:12, 444:15, 444:22, 444:25, 458:13, 458:18, 458:20, 459:9, 520:24, 521:3, 521:8, 521:12, 521:15, 521:19, 522:1, 522:5, 522:9, 522:14, 522:21, 523:4, 523:7, 523:14, 523:17, 550:20, 551:3 <b>Lozier</b> [10] - 256:5, 357:2, 389:12, 391:7, 392:3, 425:11, 455:18, 530:7, 531:12, 551:2 <b>lunch</b> [7] - 213:19, 214:1, 369:6, 369:16, 369:18, 373:11, 373:16 <b>Luther</b> [9] - 438:9, 438:12, 441:12, 441:25, 445:16,</p>
---	--	--	---	---

PETERSEN COURT REPORTERS

P.O. Box 71484

Clive, IA 50325

(515) 243-6596



448:12, 448:15, 458:14, 458:15 <b>Lutheran</b> [1] - 445:18	<b>Mandelbaum</b> [6] - 209:25, 489:7, 489:12, 532:3, 538:12, 538:18 <b>manner</b> [3] - 218:22, 341:17, 355:9 <b>Mansion</b> [1] - 206:10 <b>manual</b> [2] - 466:5, 466:7 <b>manually</b> [1] - 345:21 <b>manufacturer</b> [2] - 301:12, 348:19 <b>manufacturer's</b> [1] - 274:3 <b>manufacturers</b> [2] - 347:20, 348:21 <b>March</b> [2] - 441:16, 444:17 <b>Marcus</b> [32] - 240:19, 263:25, 270:11, 270:17, 284:8, 290:12, 303:17, 303:25, 305:15, 307:21, 308:11, 320:8, 320:17, 321:20, 322:12, 331:10, 340:11, 344:19, 345:3, 355:19, 357:16, 360:7, 360:9, 360:25, 363:13, 364:20, 368:10, 368:22, 369:14, 370:3, 371:13, 460:20 <b>MARCUS</b> [70] - 206:10, 240:16, 240:21, 241:17, 262:14, 263:22, 264:2, 264:4, 264:13, 264:17, 267:23, 268:5, 269:16, 269:23, 270:2, 270:5, 270:6, 270:14, 270:18, 270:21, 270:24, 272:20, 272:23, 272:24, 278:5, 284:3, 284:9, 284:12, 284:18, 286:12, 286:14, 303:18, 303:21, 304:2, 304:3, 308:14, 314:8, 314:10, 315:21, 315:22, 320:20, 320:23, 321:21,	322:7, 322:14, 323:4, 323:7, 323:10, 328:5, 362:13, 363:3, 363:15, 364:22, 368:11, 368:17, 368:20, 369:10, 369:15, 369:21, 370:4, 370:8, 370:21, 371:18, 373:8, 460:21, 460:23, 462:10, 471:16, 471:20, 475:25 <b>Marcus</b> [2] - 320:5, 358:1 <b>Marcus</b> (Callisto)( <b>Mandelbaum</b> [1] - 209:22 <b>Marcus</b> (Callisto)( <b>Marcus</b> [1] - 209:12 <b>margins</b> [1] - 394:21 <b>marked</b> [7] - 362:10, 365:7, 377:13, 423:16, 424:9, 452:6, 481:11 <b>market</b> [5] - 248:13, 249:12, 256:11, 378:18, 510:10 <b>marketing</b> [1] - 404:19 <b>marketplace</b> [3] - 361:7, 379:11, 384:12 <b>Marshalltown</b> [13] - 376:21, 377:3, 377:18, 378:2, 378:14, 378:19, 379:1, 379:3, 379:7, 380:3, 383:9, 384:7, 384:9 <b>MARTIN</b> [2] - 435:9, 550:5 <b>Martin</b> [20] - 210:6, 375:7, 375:8, 435:6, 435:7, 435:19, 435:20, 435:22, 437:4, 437:16, 437:17, 445:11, 452:5, 455:17, 456:5, 456:22, 457:18, 458:13, 548:3, 549:25 <b>MARTIN-SCHRAMM</b> [2] - 435:9, 550:5 <b>Martin-Schramm</b> [20] - 210:6, 375:7, 375:8, 435:6, 435:7,	435:19, 435:20, 435:22, 437:4, 437:16, 437:17, 445:11, 452:5, 455:17, 456:5, 456:22, 457:18, 458:13, 548:3, 549:25 <b>Martin-Schramm--I'</b> <b>m</b> [1] - 435:18 <b>master</b> [1] - 445:16 <b>match</b> [2] - 345:15, 525:23 <b>matching</b> [1] - 244:7 <b>material</b> [8] - 258:16, 259:7, 259:9, 259:10, 259:14, 392:10, 392:12, 454:23 <b>materialize</b> [3] - 289:5, 297:23 <b>math</b> [1] - 292:14 <b>matter</b> [10] - 321:6, 326:17, 401:25, 412:20, 469:19, 473:17, 523:4, 523:15, 550:23, 568:5 <b>matters</b> [4] - 214:4, 375:11, 412:18, 421:21 <b>MATTHEW</b> [1] - 207:19 <b>maximized</b> [1] - 334:19 <b>maximum</b> [5] - 309:3, 309:17, 349:6, 533:23 <b>McConnell</b> [6] - 214:10, 490:19, 511:1, 529:9, 550:9, 550:11 <b>McCormick</b> [1] - 207:20 <b>mcDERMOTT</b> [1] - 207:19 <b>McElwain</b> [1] - 208:2 <b>mean</b> [47] - 217:24, 228:18, 233:3, 260:17, 266:17, 281:14, 292:15, 295:23, 296:12, 302:6, 303:14, 318:15, 319:19, 321:24, 344:5, 345:10, 346:8, 347:8, 353:14,	354:20, 359:1, 364:23, 379:8, 379:18, 379:20, 393:4, 400:4, 412:3, 414:14, 417:16, 430:7, 439:3, 462:19, 464:3, 474:9, 474:20, 478:20, 488:25, 490:11, 507:11, 512:19, 514:17, 518:11, 540:12, 541:14, 541:22, 542:13 <b>meaning</b> [4] - 404:10, 405:24, 408:11, 512:11 <b>means</b> [17] - 224:15, 234:24, 294:8, 301:12, 318:14, 343:21, 347:12, 348:15, 350:25, 415:21, 416:7, 441:21, 442:9, 469:17, 492:2, 493:21, 511:8 <b>meant</b> [2] - 351:9, 351:17 <b>measure</b> [2] - 266:5, 524:19 <b>measured</b> [3] - 343:15, 358:16, 400:23 <b>measuring</b> [1] - 401:7 <b>mechanic</b> [1] - 267:4 <b>mechanical</b> [2] - 266:22, 343:24 <b>mechanism</b> [6] - 244:4, 245:6, 250:10, 506:24, 506:25, 507:17 <b>mechanisms</b> [3] - 269:8, 500:10, 507:10 <b>mechanistically</b> [1] - 477:4 <b>median</b> [2] - 282:8, 282:22 <b>medical</b> [1] - 517:11 <b>meet</b> [3] - 212:5, 261:17, 261:18 <b>meeting</b> [5] - 372:18, 372:20, 441:11, 442:14, 443:9 <b>meetings</b> [3] - 352:9, 372:14, 443:8 <b>meets</b> [1] - 261:11
---	--	---	---	---

PETERSEN COURT REPORTERS

P.O. Box 71484

Clive, IA 50325

(515) 243-6596

<b>megawatt</b> [2] - 383:6 <b>megawatts</b> [1] - 231:13 <b>MEMBER</b> [287] - 222:6, 222:12, 222:25, 224:21, 225:10, 225:17, 226:1, 226:2, 226:10, 226:22, 227:5, 227:8, 227:11, 227:21, 228:3, 228:13, 228:20, 228:25, 229:6, 235:14, 235:25, 236:4, 236:9, 242:8, 242:21, 243:1, 243:9, 243:21, 244:9, 245:14, 245:21, 246:10, 248:23, 249:1, 249:5, 249:13, 249:19, 249:23, 250:4, 250:12, 251:13, 251:23, 252:2, 252:13, 252:22, 253:1, 253:4, 256:6, 256:13, 256:22, 257:4, 257:7, 257:16, 257:21, 258:9, 258:13, 258:23, 259:8, 259:13, 259:19, 259:22, 260:8, 260:16, 260:22, 261:3, 263:20, 328:10, 328:16, 329:1, 329:6, 329:11, 329:14, 329:18, 329:24, 330:6, 330:10, 330:20, 330:25, 331:6, 331:12, 331:19, 332:3, 332:6, 332:12, 332:23, 333:5, 333:9, 333:14, 333:19, 333:22, 334:1, 334:11, 334:15, 334:25, 335:5, 335:11, 335:19, 335:22, 336:6, 336:10, 336:15, 336:19, 336:22, 337:4, 337:8, 337:9,	337:13, 337:17, 337:21, 338:4, 338:5, 338:11, 338:14, 338:16, 354:4, 354:11, 354:25, 355:7, 355:13, 389:13, 390:4, 390:10, 390:15, 390:20, 390:25, 391:2, 392:2, 392:15, 392:25, 393:5, 393:10, 393:17, 394:1, 394:8, 394:12, 394:14, 394:23, 395:2, 395:8, 395:14, 395:19, 395:23, 400:3, 400:11, 400:13, 401:1, 401:23, 402:13, 402:19, 403:9, 403:12, 403:19, 404:5, 404:15, 404:21, 405:2, 405:5, 405:16, 405:21, 406:1, 406:8, 406:19, 406:24, 407:11, 407:14, 407:20, 407:23, 408:4, 408:17, 408:22, 409:4, 411:18, 412:1, 419:1, 419:6, 419:8, 419:16, 425:12, 425:17, 425:23, 428:6, 428:20, 429:5, 429:25, 430:10, 430:24, 431:7, 431:15, 437:17, 438:5, 438:8, 439:1, 439:13, 439:21, 440:3, 441:10, 442:5, 442:13, 442:22, 443:2, 443:10, 443:14, 443:18, 443:23, 444:9, 444:12, 444:15, 444:22, 444:25, 458:13, 458:18, 458:20, 459:9, 497:24, 498:12, 498:16, 498:19, 498:24, 499:2, 499:8, 499:10, 499:12,	500:4, 500:12, 500:14, 501:6, 501:11, 501:20, 501:25, 502:9, 503:2, 503:10, 503:18, 504:1, 504:6, 504:9, 504:15, 505:2, 505:6, 505:11, 505:14, 505:20, 506:12, 506:20, 507:9, 507:17, 508:4, 508:8, 508:12, 508:17, 508:21, 508:24, 509:5, 509:8, 509:17, 509:21, 509:25, 510:3, 510:7, 510:14, 510:21, 510:24, 520:24, 521:3, 521:8, 521:12, 521:15, 521:19, 522:1, 522:5, 522:9, 522:14, 522:21, 523:4, 523:7, 523:14, 523:17, 524:18, 525:1, 525:5, 525:15, 525:18, 526:2, 526:10, 550:20, 551:1, 551:3 <b>Member</b> [28] - 205:18, 205:18, 230:18, 231:7, 232:6, 237:17, 256:5, 261:8, 354:3, 357:2, 371:14, 389:12, 391:7, 392:1, 425:11, 428:5, 455:18, 495:11, 497:23, 510:22, 516:11, 523:19, 524:17, 530:7, 531:12, 550:17, 550:25, 551:2 <b>members</b> [4] - 262:20, 420:6, 529:23, 544:18 <b>memory</b> [1] - 281:20 <b>mention</b> [2] - 274:20, 413:1 <b>mentioned</b> [16] - 213:6, 222:6, 224:22, 235:14, 241:23, 242:11, 243:24, 247:22,	250:3, 259:8, 261:8, 297:25, 325:2, 355:8, 387:10, 537:18 <b>mentions</b> [1] - 412:15 <b>Mercer</b> [1] - 256:17 <b>merely</b> [1] - 408:8 <b>merit</b> [1] - 258:5 <b>message</b> [1] - 269:9 <b>met</b> [1] - 261:16 <b>Met</b> [1] - 205:14 <b>Meter</b> [2] - 272:6, 274:16 <b>meter</b> [220] - 223:12, 238:10, 238:20, 265:8, 265:11, 265:12, 265:15, 265:16, 265:20, 265:24, 266:1, 266:5, 266:7, 266:9, 266:12, 266:14, 266:15, 267:4, 267:6, 267:8, 267:10, 267:11, 267:14, 267:16, 268:9, 268:10, 268:13, 269:4, 269:6, 269:10, 269:11, 271:4, 271:10, 271:17, 273:18, 274:2, 274:19, 274:23, 274:24, 275:18, 275:20, 276:11, 276:15, 276:18, 276:20, 276:24, 277:3, 277:10, 279:2, 279:3, 279:9, 279:10, 279:11, 279:13, 281:10, 282:16, 283:7, 283:8, 283:20, 285:15, 287:1, 289:22, 292:23, 295:24, 296:16, 297:16, 299:3, 299:4, 300:19, 301:3, 301:6, 301:9, 301:21, 302:17, 304:8, 304:11, 304:13, 305:9, 305:25, 308:18, 309:10, 310:12, 311:1, 311:5, 313:11, 313:14, 316:7, 318:5, 318:8, 318:10, 318:15,	318:18, 318:25, 319:1, 319:6, 319:8, 319:10, 319:12, 320:7, 321:3, 321:4, 321:6, 321:7, 323:8, 323:17, 324:2, 324:6, 324:16, 325:1, 326:8, 326:19, 326:23, 327:24, 334:7, 335:1, 335:14, 336:23, 342:8, 343:6, 343:10, 343:25, 344:5, 344:15, 344:20, 345:12, 345:13, 346:25, 347:6, 347:8, 347:10, 347:17, 347:20, 347:21, 348:15, 348:16, 348:18, 348:20, 348:23, 348:24, 348:25, 349:11, 350:2, 350:3, 350:5, 350:7, 350:8, 350:10, 353:4, 353:12, 353:14, 353:15, 353:17, 353:20, 358:7, 358:19, 361:18, 361:21, 365:3, 366:7, 366:15, 402:10, 402:11, 407:15, 407:18, 407:25, 408:6, 408:14, 408:23, 409:1, 426:6, 432:18, 451:12, 459:6, 461:5, 461:8, 461:13, 461:16, 461:24, 462:1, 462:13, 462:15, 462:17, 463:12, 463:18, 464:5, 464:9, 465:4, 465:6, 465:7, 465:9, 465:10, 465:18, 465:25, 466:6, 466:16, 467:21, 467:23, 467:24, 472:6, 473:7, 474:23, 475:5, 475:11, 475:14, 518:3, 521:1, 526:19, 527:10, 528:10, 528:18,
---	--	---	--	---

531:19 <b>meter's</b> [1] - 320:25 <b>metering</b> [17] - 274:7, 359:16, 425:14, 425:19, 426:5, 434:8, 434:13, 434:17, 489:25, 490:3, 490:7, 492:3, 494:11, 494:17, 494:22, 494:25, 495:2 <b>meters</b> [225] - 225:1, 225:2, 225:5, 226:7, 226:14, 226:15, 226:18, 226:21, 227:7, 227:19, 237:20, 240:23, 240:24, 241:1, 241:9, 241:15, 264:9, 264:25, 265:6, 266:21, 266:22, 267:15, 268:7, 268:15, 268:19, 268:20, 268:24, 269:4, 271:15, 271:21, 272:13, 273:1, 273:2, 273:3, 273:5, 273:9, 273:20, 273:21, 273:25, 274:14, 274:17, 274:21, 274:22, 274:25, 275:4, 275:9, 275:12, 275:15, 276:12, 278:19, 278:25, 279:7, 279:25, 280:18, 281:4, 281:5, 281:10, 282:4, 282:9, 282:12, 282:15, 283:5, 283:16, 283:18, 283:22, 284:21, 285:5, 285:10, 285:13, 295:18, 295:21, 295:23, 296:5, 296:10, 297:7, 298:1, 298:16, 298:20, 299:6, 299:8, 299:13, 299:19, 300:2, 300:5, 300:9, 300:10, 300:13, 300:20, 300:22, 300:24, 300:25, 301:2, 301:8,	301:10, 301:22, 302:2, 302:14, 305:1, 305:3, 306:13, 306:15, 309:5, 310:2, 310:20, 311:7, 311:12, 311:20, 312:3, 312:8, 313:10, 313:14, 313:16, 313:17, 314:4, 316:7, 316:12, 316:16, 317:8, 317:11, 317:17, 317:18, 317:25, 319:7, 319:8, 320:25, 321:16, 322:23, 324:3, 324:13, 325:23, 326:22, 329:3, 329:5, 330:12, 330:13, 330:18, 332:19, 334:9, 334:19, 334:20, 334:23, 335:12, 338:25, 339:12, 339:15, 342:13, 343:8, 343:11, 343:19, 343:21, 343:23, 343:24, 345:4, 345:15, 345:22, 346:4, 346:21, 346:24, 347:3, 347:23, 348:1, 348:2, 348:5, 348:8, 348:17, 348:19, 349:1, 349:2, 349:6, 349:7, 352:18, 352:20, 354:15, 359:20, 360:1, 360:5, 360:19, 365:16, 365:18, 365:19, 365:22, 366:4, 366:8, 370:20, 371:8, 372:16, 419:11, 460:25, 461:25, 464:22, 464:23, 464:25, 465:13, 465:19, 465:24, 470:9, 472:9, 472:10, 473:18, 475:5, 475:11, 475:12, 475:17, 475:19, 475:21, 475:22, 508:25, 516:8, 526:13,	526:25, 527:16 <b>method</b> [4] - 336:4, 444:3, 506:22, 531:16 <b>methodology</b> [9] - 426:18, 426:23, 426:25, 427:10, 427:11, 477:11, 482:6, 482:11, 546:16 <b>methods</b> [1] - 547:16 <b>metrics</b> [12] - 252:4, 252:16, 252:18, 258:5, 260:3, 260:7, 260:14, 260:15, 260:24, 261:12, 261:14, 261:17 <b>MGS</b> [1] - 378:10 <b>mic</b> [2] - 212:12, 340:12 <b>Michael</b> [1] - 206:5 <b>MICHAEL</b> [1] - 207:5 <b>Michek</b> [25] - 209:6, 220:15, 226:4, 226:23, 231:25, 232:5, 232:13, 232:15, 236:23, 237:14, 241:23, 242:8, 245:14, 246:14, 248:24, 252:19, 409:13, 409:21, 446:8, 454:3, 454:18, 486:7, 501:15, 508:11, 510:8 <b>MICHEK</b> [1] - 237:5 <b>Michek's</b> [2] - 253:1, 454:12 <b>Michigan</b> [1] - 207:18 <b>microphone</b> [3] - 258:24, 337:25, 421:2 <b>microphones</b> [1] - 373:13 <b>mid-2017</b> [1] - 302:4 <b>mid-2018</b> [1] - 302:10 <b>MidAmerican</b> [18] - 208:5, 427:22, 440:2, 440:13, 440:24, 447:12, 448:10, 482:15, 511:2, 511:5, 511:7, 511:15, 534:8, 534:15, 534:19, 535:5, 542:21 <b>MidAmerican's</b> [1] - 447:21	<b>middle</b> [3] - 428:15, 532:1, 533:22 <b>midland</b> [1] - 477:23 <b>midst</b> [1] - 478:12 <b>Midwest</b> [2] - 207:13, 543:25 <b>Midwest's</b> [1] - 543:18 <b>midwestern</b> [1] - 444:8 <b>might</b> [37] - 231:5, 232:4, 234:20, 234:21, 265:21, 266:11, 275:13, 277:10, 278:11, 283:12, 290:1, 297:13, 297:22, 300:19, 301:2, 301:13, 304:13, 325:20, 327:8, 393:15, 394:6, 408:11, 443:19, 444:1, 456:11, 458:6, 461:4, 463:10, 502:19, 504:12, 506:15, 508:12, 510:7, 520:19, 533:5, 539:14, 549:16 <b>million</b> [117] - 225:6, 225:8, 226:5, 226:6, 226:11, 226:20, 226:24, 226:25, 227:4, 232:8, 237:18, 239:16, 241:13, 243:1, 243:11, 243:17, 243:19, 243:20, 268:13, 287:3, 287:4, 287:16, 287:20, 288:4, 288:10, 288:15, 288:18, 290:21, 291:7, 291:8, 291:11, 291:16, 291:17, 291:22, 291:23, 291:25, 292:1, 292:19, 293:2, 293:3, 293:10, 293:11, 293:22, 293:23, 294:2, 294:9, 294:10, 294:12, 294:13, 294:14, 294:25, 295:9, 295:14, 295:16, 295:19, 304:25, 330:23, 331:7,	331:14, 359:10, 360:4, 376:23, 380:8, 380:12, 380:15, 380:16, 381:7, 381:8, 381:10, 381:11, 381:18, 382:25, 383:3, 383:12, 404:17, 410:7, 411:4, 412:12, 416:12, 416:14, 416:19, 417:22, 418:11, 418:14, 419:10, 441:20, 446:12, 485:25, 486:2, 487:17, 498:8, 498:22, 500:9, 500:15, 500:24, 501:1, 501:6, 502:13, 536:6, 536:20, 537:3, 537:8, 537:9, 537:15, 538:2, 545:2, 545:4, 545:10, 545:11, 545:14, 545:15, 545:20, 546:21, 547:13 <b>millions</b> [2] - 247:13, 247:21 <b>Milwaukee</b> [1] - 206:6 <b>mind</b> [4] - 224:6, 235:13, 281:19, 548:17 <b>mine</b> [2] - 270:15, 284:14 <b>minimal</b> [2] - 298:25, 402:25 <b>minimally</b> [1] - 541:2 <b>Minnesota</b> [4] - 387:22, 388:1, 424:18, 445:17 <b>minor</b> [4] - 267:3, 436:7, 450:4, 450:10 <b>minus</b> [2] - 293:12, 426:11 <b>minute</b> [16] - 262:14, 262:17, 303:20, 332:16, 396:1, 409:5, 415:3, 420:2, 420:3, 432:4, 443:19, 449:8, 456:15, 456:17, 457:1, 510:23 <b>minutes</b> [4] - 262:19, 420:6, 496:3, 496:14 <b>mirrored</b> [1] - 511:4
--	---	---	---	---

PETERSEN COURT REPORTERS

P.O. Box 71484

Clive, IA 50325

(515) 243-6596

<b>misconduct</b> <sup>[1]</sup> - 258:20 <b>miserably</b> <sup>[1]</sup> - 282:3 <b>MISO</b> <sup>[17]</sup> - 395:12, 395:16, 395:19, 431:10, 482:4, 501:23, 509:22, 510:12, 543:15, 543:19, 543:20, 543:22, 543:24, 544:1, 544:3, 544:6, 544:7 <b>missed</b> <sup>[2]</sup> - 368:19, 415:1 <b>Missouri</b> <sup>[1]</sup> - 207:12 <b>misspoke</b> <sup>[1]</sup> - 378:20 <b>misstatement</b> <sup>[2]</sup> - 259:9, 259:15 <b>mistake</b> <sup>[1]</sup> - 253:20 <b>misunderstood</b> <sup>[1]</sup> - 319:17 <b>Mitch</b> <sup>[1]</sup> - 510:12 <b>mitigate</b> <sup>[3]</sup> - 486:23, 487:6, 488:23 <b>mitigation</b> <sup>[12]</sup> - 377:24, 378:9, 379:25, 486:11, 487:12, 487:13, 488:4, 488:6, 488:10, 488:13, 488:17, 545:6 <b>mix</b> <sup>[1]</sup> - 280:8 <b>mod</b> <sup>[1]</sup> - 525:4 <b>mode</b> <sup>[41]</sup> - 214:19, 324:16, 325:23, 327:9, 327:15, 328:2, 353:6, 353:13, 461:7, 463:14, 463:15, 463:19, 463:25, 464:3, 464:4, 464:18, 465:3, 465:17, 466:1, 466:7, 466:15, 466:23, 467:5, 467:8, 467:17, 468:9, 468:12, 468:14, 468:16, 469:2, 471:12, 472:14, 473:14, 474:9, 528:10 <b>model</b> <sup>[4]</sup> - 247:15, 301:13, 528:12, 534:22 <b>models</b> <sup>[1]</sup> - 347:21 <b>modern</b> <sup>[1]</sup> - 272:14 <b>modernization</b> <sup>[8]</sup> -	346:22, 346:24, 355:8, 355:10, 524:19, 524:20, 525:7, 525:12 <b>modification</b> <sup>[1]</sup> - 504:19 <b>modifications</b> <sup>[1]</sup> - 504:20 <b>modified</b> <sup>[1]</sup> - 536:24 <b>module</b> <sup>[2]</sup> - 409:18, 520:10 <b>Moines</b> <sup>[13]</sup> - 205:12, 206:9, 206:14, 206:17, 206:23, 207:4, 207:7, 207:16, 207:21, 208:4, 208:6, 385:1, 568:13 <b>moment</b> <sup>[11]</sup> - 308:13, 330:15, 341:14, 396:22, 410:11, 412:3, 416:25, 428:16, 458:16, 467:18, 532:12 <b>momentary</b> <sup>[1]</sup> - 358:14 <b>money</b> <sup>[8]</sup> - 232:11, 238:23, 238:24, 273:4, 351:8, 442:9, 454:24, 531:23 <b>MONOPOLI</b> <sup>[1]</sup> - 207:17 <b>month</b> <sup>[10]</sup> - 274:15, 393:12, 433:13, 460:25, 464:1, 475:4, 475:6, 507:25, 521:20, 523:9 <b>monthly</b> <sup>[7]</sup> - 277:5, 433:19, 495:2, 495:5, 511:17, 522:23, 526:17 <b>months</b> <sup>[4]</sup> - 398:17, 480:24, 522:10, 547:8 <b>moratorium</b> <sup>[4]</sup> - 513:23, 517:2, 517:3, 517:8 <b>more-detailed</b> <sup>[1]</sup> - 286:3 <b>Morin</b> <sup>[3]</sup> - 549:19, 549:20, 549:22 <b>morning</b> <sup>[14]</sup> - 213:6, 237:3, 237:4, 263:1, 263:2, 264:5, 264:6, 358:1, 358:2, 373:15, 414:7,	498:20, 502:1, 549:7 <b>most</b> <sup>[13]</sup> - 278:11, 302:1, 326:14, 374:13, 375:12, 393:19, 414:5, 424:15, 431:3, 431:13, 471:23, 478:17, 490:13 <b>motion</b> <sup>[8]</sup> - 212:19, 213:12, 213:15, 213:16, 215:11, 315:15, 373:15, 550:20 <b>mouthful</b> <sup>[1]</sup> - 435:20 <b>move</b> <sup>[21]</sup> - 223:2, 279:19, 301:25, 321:12, 366:19, 367:3, 385:11, 399:13, 399:24, 402:5, 402:8, 416:3, 417:11, 425:4, 459:17, 485:1, 486:25, 487:11, 502:16, 523:25, 538:5 <b>moved</b> <sup>[7]</sup> - 238:16, 366:20, 392:4, 438:18, 438:19, 534:20, 535:2 <b>moves</b> <sup>[3]</sup> - 385:13, 548:7, 550:17 <b>moving</b> <sup>[12]</sup> - 229:10, 400:4, 404:22, 404:24, 408:9, 408:10, 408:12, 427:13, 438:22, 496:4, 506:3, 506:10 <b>MR</b> <sup>[249]</sup> - 212:8, 212:15, 214:6, 214:9, 214:22, 215:6, 215:25, 229:9, 229:12, 229:15, 232:16, 235:12, 236:10, 236:14, 236:19, 237:9, 237:13, 240:14, 240:16, 240:21, 241:17, 245:11, 246:13, 248:22, 250:15, 250:20, 251:4, 251:11, 253:7, 253:13, 253:16, 253:18, 253:19, 254:4, 255:18, 261:6, 261:22, 262:6, 262:14,	262:16, 262:25, 263:2, 263:10, 263:18, 263:22, 264:2, 264:4, 264:13, 264:17, 267:23, 268:2, 268:5, 269:16, 269:23, 270:2, 270:5, 270:6, 270:14, 270:18, 270:21, 270:24, 272:18, 272:20, 272:21, 272:23, 272:24, 278:5, 283:25, 284:3, 284:9, 284:12, 284:18, 286:10, 286:12, 286:14, 303:18, 303:21, 304:2, 304:3, 307:19, 308:3, 308:14, 314:6, 314:8, 314:10, 315:21, 315:22, 320:3, 320:20, 320:23, 321:15, 321:18, 321:21, 322:7, 322:14, 323:4, 323:7, 323:10, 328:5, 328:9, 338:1, 340:9, 352:14, 353:25, 355:14, 355:16, 355:20, 355:22, 362:6, 362:8, 362:13, 362:19, 363:3, 363:7, 363:9, 363:15, 363:19, 364:2, 364:9, 364:17, 364:22, 365:1, 365:5, 366:17, 366:20, 367:25, 368:2, 368:8, 368:11, 368:17, 368:20, 369:10, 369:15, 369:21, 370:4, 370:8, 370:21, 371:9, 371:18, 373:8, 373:12, 374:7, 375:1, 375:24, 376:9, 376:18, 377:5, 377:7, 377:11, 379:15, 382:9, 382:11, 384:16, 384:17, 385:3,	385:9, 385:12, 386:2, 386:8, 386:12, 386:14, 389:9, 391:6, 391:12, 391:23, 396:1, 396:5, 396:21, 397:9, 409:21, 412:5, 412:10, 414:4, 414:25, 415:4, 415:8, 415:12, 418:1, 418:9, 422:24, 423:5, 423:9, 423:14, 425:3, 425:6, 431:16, 431:20, 432:2, 432:5, 432:8, 434:1, 445:4, 445:8, 445:10, 451:20, 452:4, 453:24, 454:2, 455:11, 459:16, 459:25, 460:8, 460:19, 460:21, 460:23, 462:8, 462:10, 471:14, 471:16, 471:20, 475:25, 476:2, 476:4, 481:6, 481:9, 482:19, 482:23, 483:2, 483:6, 489:8, 489:10, 490:21, 490:22, 495:8, 496:8, 496:11, 497:4, 497:17, 529:10, 529:17, 529:19, 538:3, 538:8, 538:11, 538:13, 538:17, 538:22, 538:24, 539:2, 539:4, 542:14, 542:16, 542:18, 547:24, 548:4, 548:16, 548:21, 548:24, 550:15 <b>MS</b> <sup>[58]</sup> - 212:13, 241:18, 241:22, 242:7, 375:6, 391:17, 397:11, 399:1, 409:7, 409:12, 409:16, 409:24, 410:2, 411:17, 413:7, 413:22, 418:5, 418:7, 418:25, 419:19, 419:25,
--	---	---	---	--

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Clive, IA 50325

(515) 243-6596

420:4, 420:12, 420:20, 420:22, 421:7, 422:19, 423:12, 425:5, 428:2, 434:3, 434:5, 434:22, 435:5, 435:15, 435:17, 437:15, 455:13, 455:16, 456:13, 456:21, 457:5, 457:9, 457:13, 457:17, 457:22, 457:24, 458:10, 459:18, 483:9, 483:11, 488:1, 489:5, 549:11, 549:13, 549:20, 549:24, 550:11 <b>multi</b> [1] - 479:7 <b>multi-year</b> [1] - 479:7 <b>multiple</b> [2] - 246:7, 484:8 <b>municipalization</b> [3] - 442:16, 444:18, 455:20 <b>Munoz</b> [1] - 242:4 <b>must</b> [4] - 267:24, 338:10, 415:22, 446:17 <b>Myers</b> [1] - 510:12	390:9, 431:2, 447:6, 489:2, 491:12, 504:15, 505:12, 541:7 <b>necessary</b> [11] - 248:25, 296:17, 300:6, 329:19, 395:18, 408:4, 415:5, 451:23, 487:13, 488:5, 488:6 <b>necessitate</b> [1] - 361:7 <b>need</b> [49] - 214:19, 215:19, 226:2, 244:14, 244:19, 244:25, 245:1, 245:22, 247:2, 258:20, 269:8, 278:3, 278:11, 290:1, 296:4, 300:12, 302:14, 322:19, 340:6, 348:14, 350:6, 369:6, 369:9, 373:10, 375:16, 398:3, 414:24, 415:2, 428:23, 429:2, 429:8, 429:15, 429:16, 429:19, 430:4, 444:1, 456:6, 456:11, 464:4, 465:6, 466:7, 487:19, 495:20, 502:12, 510:11, 517:12, 526:6 <b>needed</b> [4] - 296:4, 430:17, 488:10, 488:14 <b>needing</b> [1] - 429:11 <b>needs</b> [8] - 224:1, 224:2, 262:12, 369:5, 488:16, 494:4, 532:12, 533:19 <b>negative</b> [1] - 424:19 <b>negotiate</b> [1] - 512:10 <b>negotiated</b> [1] - 503:11 <b>neighbor</b> [4] - 427:6, 429:23, 430:14, 493:20 <b>neighbor's</b> [2] - 430:2, 430:13 <b>neighborhood</b> [3] - 429:24, 430:22, 431:14 <b>neighbors</b> [2] -	428:19, 430:25 <b>Neil</b> [5] - 209:6, 209:9, 220:15, 250:20, 486:7 <b>NEIL</b> [2] - 237:5, 250:22 <b>nervous</b> [1] - 408:12 <b>net</b> [27] - 217:20, 218:3, 218:4, 219:11, 226:16, 228:8, 233:19, 235:22, 236:1, 236:5, 336:3, 425:14, 425:19, 426:5, 433:15, 434:8, 434:13, 434:17, 489:25, 490:3, 490:6, 492:3, 494:11, 494:17, 494:22, 494:25, 495:2 <b>netted</b> [1] - 225:5 <b>netting</b> [3] - 426:10, 433:20, 433:24 <b>network</b> [11] - 268:23, 289:25, 328:13, 328:15, 350:25, 351:5, 351:7, 351:8, 351:10, 461:24, 543:20 <b>networking</b> [1] - 268:21 <b>networks</b> [2] - 328:11, 328:13 <b>never</b> [6] - 235:13, 358:15, 493:14, 494:9, 494:21, 521:3 <b>New</b> [10] - 221:23, 230:13, 240:5, 241:25, 246:17, 389:22, 445:14, 501:13 <b>new</b> [40] - 239:15, 240:5, 242:22, 244:1, 244:5, 244:18, 246:17, 247:14, 247:16, 267:5, 273:12, 274:11, 296:4, 296:14, 300:12, 300:13, 304:24, 306:15, 318:7, 323:2, 323:3, 334:20, 356:20, 360:25, 365:20, 383:8, 387:19, 393:24, 423:1,	449:19, 453:1, 488:21, 502:3, 510:15, 516:10, 519:3, 519:4, 524:2 <b>newer</b> [1] - 273:23 <b>next</b> [45] - 230:2, 244:14, 247:9, 250:18, 253:12, 262:13, 262:24, 272:25, 295:10, 316:3, 327:13, 330:18, 330:19, 353:22, 365:11, 383:10, 384:9, 385:8, 390:1, 390:14, 390:19, 390:23, 391:1, 391:15, 392:13, 392:14, 392:16, 393:2, 422:5, 422:6, 427:5, 432:11, 435:4, 435:5, 436:16, 436:18, 442:19, 450:16, 452:24, 459:24, 479:24, 493:11, 519:10, 519:16, 527:8 <b>NICK</b> [1] - 205:18 <b>nick</b> [1] - 548:22 <b>NIELSEN</b> [1] - 397:3 <b>Nielsen</b> [25] - 209:18, 375:4, 391:17, 391:18, 397:2, 397:12, 397:14, 399:4, 399:5, 400:3, 407:11, 409:15, 410:3, 411:18, 412:11, 413:10, 413:23, 415:6, 415:13, 418:2, 418:5, 418:10, 419:1, 490:16, 493:8 <b>Nielsen's</b> [1] - 399:2 <b>night</b> [6] - 440:15, 442:23, 442:25, 540:4, 540:5, 540:15 <b>nine</b> [2] - 222:23, 297:17 <b>NO</b> [1] - 205:6 <b>no-fuel</b> [1] - 384:15 <b>no-RF-energy</b> [1] - 283:15 <b>nobody</b> [3] - 289:11, 379:23, 463:11 <b>NOL</b> [4] - 219:23, 221:2, 245:15, 246:4	<b>NOLs</b> [3] - 219:16, 233:15, 233:19 <b>nominally</b> [1] - 238:20 <b>non</b> [19] - 267:10, 267:11, 269:11, 283:15, 299:4, 335:1, 336:23, 345:12, 347:8, 348:17, 359:16, 462:22, 465:3, 465:20, 465:24, 467:23, 521:1, 528:18 <b>non-AMI</b> [3] - 345:12, 348:17, 465:24 <b>non-radiating</b> [2] - 267:11, 283:15 <b>non-remote</b> [1] - 299:4 <b>non-smart</b> [1] - 347:8 <b>non-standard</b> [6] - 335:1, 336:23, 359:16, 462:22, 521:1, 528:18 <b>non-transmitting</b> [6] - 267:10, 269:11, 283:15, 465:3, 465:20, 467:23 <b>noncoincident</b> [2] - 478:7, 478:10 <b>nonconfidential</b> [2] - 351:2, 456:6 <b>nonconform</b> [2] - 313:16, 313:17 <b>nonconforming</b> [7] - 313:10, 314:4, 314:12, 314:17, 316:7, 316:12, 316:20 <b>none</b> [8] - 366:23, 374:24, 385:16, 411:13, 421:11, 495:14, 496:13, 548:10 <b>nonpay</b> [1] - 345:20 <b>nonrate</b> [1] - 508:14 <b>nonunanimous</b> [1] - 215:10 <b>noon</b> [1] - 478:5 <b>normal</b> [5] - 303:11, 324:3, 343:10, 507:12, 516:21 <b>normalization</b> [3] - 223:23, 224:6, 224:14 <b>normalize</b> [1] - 486:12 <b>normally</b> [3] - 439:11,
<b>N</b>				
<b>N.W</b> [1] - 206:19 <b>name</b> [4] - 345:17, 397:13, 397:14, 415:9 <b>narrow</b> [2] - 326:12, 473:25 <b>national</b> [2] - 256:15, 274:6 <b>native</b> [5] - 427:22, 428:23, 430:11, 431:9, 431:12 <b>natural</b> [1] - 383:8 <b>nature</b> [5] - 299:15, 371:22, 445:21, 515:2, 515:4 <b>near</b> [2] - 225:21, 225:22 <b>nearest</b> [1] - 429:22 <b>nearly</b> [1] - 334:2 <b>nebulous</b> [1] - 355:4 <b>necessarily</b> [12] - 312:5, 346:5, 346:17, 347:13,				

PETERSEN COURT REPORTERS

P.O. Box 71484

Clive, IA 50325

(515) 243-6596



478:16, 549:13 <b>North</b> [1] - 424:18 <b>noted</b> [2] - 414:9, 536:13 <b>notes</b> [4] - 256:7, 328:4, 568:9, 568:12 <b>nothing</b> [12] - 232:16, 245:4, 259:20, 338:17, 391:3, 412:15, 425:23, 434:24, 444:25, 453:15, 463:17, 523:17 <b>notice</b> [5] - 371:11, 414:6, 414:12, 414:20, 441:16 <b>notify</b> [3] - 541:14, 541:21, 542:4 <b>notifying</b> [1] - 414:7 <b>noting</b> [1] - 449:24 <b>November</b> [3] - 372:20, 478:6, 480:6 <b>Novi</b> [1] - 207:18 <b>NPDES</b> [1] - 396:15 <b>NSMA</b> [6] - 320:11, 359:16, 371:10, 530:7, 531:8, 531:10 <b>nuance</b> [1] - 234:21 <b>number</b> [52] - 239:14, 241:14, 248:1, 248:4, 255:21, 256:2, 257:2, 265:5, 265:9, 279:11, 279:12, 282:14, 283:5, 284:13, 287:10, 288:5, 288:10, 290:18, 295:6, 298:19, 300:20, 329:2, 329:4, 343:8, 347:22, 348:5, 369:23, 370:10, 371:21, 372:1, 404:8, 419:11, 439:22, 457:20, 457:23, 470:4, 470:5, 472:3, 474:4, 474:7, 498:17, 521:9, 521:24, 523:12, 526:18, 527:19, 527:20, 529:5, 529:9, 529:22 <b>numbering</b> [1] - 377:8 <b>numbers</b> [7] - 255:5, 285:24, 286:3, 289:13, 295:6, 313:19, 454:7	<b>numerator</b> [2] - 292:1, 293:5 <b>Nyemaster</b> [1] - 206:15  <b>O</b>  <b>o'clock</b> [1] - 262:20 <b>object</b> [6] - 213:10, 362:14, 412:24, 447:3, 449:24, 505:17 <b>objection</b> [29] - 213:8, 213:10, 213:24, 272:18, 308:9, 320:3, 366:21, 367:23, 368:5, 368:9, 368:24, 371:9, 374:19, 374:22, 385:14, 412:6, 412:23, 413:4, 413:6, 425:5, 452:2, 453:13, 459:18, 462:8, 471:14, 471:17, 471:19, 548:7, 548:8 <b>objections</b> [4] - 212:25, 213:1, 373:16, 425:7 <b>objects</b> [1] - 453:15 <b>obligated</b> [1] - 379:24 <b>obligation</b> [1] - 532:7 <b>obligations</b> [1] - 390:6 <b>obtained</b> [1] - 322:9 <b>obvious</b> [1] - 358:6 <b>obviously</b> [6] - 212:20, 216:3, 298:11, 353:9, 395:12, 413:16 <b>OCA</b> [13] - 212:5, 212:17, 213:20, 242:3, 374:15, 381:25, 392:18, 407:2, 520:8, 520:18, 549:10, 549:13, 549:23 <b>occasion</b> [2] - 390:4, 428:11 <b>occur</b> [3] - 213:5, 220:8, 285:14 <b>occurred</b> [5] - 351:6, 412:8, 478:8, 478:23, 479:11 <b>October</b> [14] - 205:13, 212:24, 212:25, 213:3, 213:10,	213:11, 215:12, 374:11, 374:12, 480:24, 480:25, 551:7, 568:14 <b>OF</b> [2] - 205:1, 205:1 <b>off-peak</b> [4] - 403:3, 403:4, 408:19, 408:25 <b>offer</b> [11] - 252:5, 307:10, 334:22, 416:7, 416:8, 416:9, 416:22, 462:24, 473:14 <b>offered</b> [11] - 283:20, 327:10, 367:1, 385:18, 405:18, 425:9, 459:21, 474:10, 474:17, 474:18, 548:12 <b>OFFERED</b> [1] - 211:2 <b>offering</b> [6] - 461:11, 462:23, 462:24, 463:2, 466:20, 468:6 <b>offers</b> [1] - 467:22 <b>Office</b> [1] - 206:7 <b>officers</b> [1] - 258:3 <b>Offices</b> [1] - 208:2 <b>official</b> [1] - 568:4 <b>offs</b> [3] - 345:7, 345:10, 345:19 <b>offset</b> [12] - 223:12, 226:6, 227:1, 227:6, 227:12, 235:18, 237:20, 238:10, 241:9, 379:6, 489:21, 490:4 <b>often</b> [1] - 477:6 <b>old</b> [9] - 226:7, 249:18, 272:14, 273:25, 282:11, 282:23, 297:17, 306:13, 480:11 <b>old-fashioned</b> [1] - 272:14 <b>oldest</b> [1] - 250:11 <b>on-demand</b> [6] - 324:16, 325:23, 326:11, 353:6, 466:23, 468:16 <b>on-hand</b> [1] - 405:13 <b>on-site</b> [2] - 492:10, 492:24 <b>once</b> [5] - 222:16, 352:24, 395:3, 461:14, 481:3 <b>one</b> [134] - 215:21, 216:4, 220:16,	223:14, 224:4, 224:24, 225:7, 225:8, 225:9, 225:13, 225:15, 226:20, 228:10, 230:1, 234:1, 234:13, 234:22, 236:10, 237:10, 237:23, 238:17, 239:22, 242:12, 242:17, 245:11, 246:8, 246:9, 251:17, 254:1, 259:23, 269:3, 270:14, 270:16, 270:18, 275:8, 278:1, 280:22, 282:19, 283:19, 284:25, 285:5, 294:9, 294:18, 299:16, 304:4, 310:14, 311:12, 319:19, 321:11, 322:12, 323:19, 326:1, 328:13, 335:12, 335:13, 343:5, 356:7, 357:18, 361:5, 363:23, 369:11, 371:15, 372:1, 373:13, 377:10, 378:1, 378:2, 378:11, 379:4, 380:24, 381:11, 381:14, 381:21, 382:18, 384:24, 385:12, 386:9, 389:7, 390:2, 391:7, 392:23, 394:22, 396:1, 396:21, 401:3, 401:13, 402:4, 407:10, 408:13, 410:11, 421:20, 422:6, 434:3, 436:17, 436:18, 437:1, 438:22, 439:9, 442:14, 452:17, 453:24, 466:18, 467:11, 467:24, 471:6, 471:23, 472:23, 473:23, 475:2, 499:17, 500:11, 500:12, 500:15, 505:21, 507:16, 509:13, 510:2, 518:18,	519:8, 519:11, 524:3, 524:6, 526:24, 527:1, 528:13, 528:14, 531:23, 537:13, 539:6, 539:13, 540:3, 547:6, 548:4 <b>one's</b> [1] - 421:14 <b>one-time</b> [7] - 223:14, 224:24, 225:13, 238:17, 507:16, 528:13, 528:14 <b>one-year</b> [1] - 237:23 <b>ones</b> [3] - 237:10, 426:11, 541:2 <b>ongoing</b> [1] - 528:13 <b>open</b> [2] - 320:13, 512:20 <b>operate</b> [2] - 276:6, 387:8 <b>operating</b> [17] - 217:20, 217:24, 218:3, 218:4, 219:12, 219:13, 228:8, 233:19, 235:23, 236:1, 236:5, 255:22, 276:13, 276:14, 281:11, 366:8, 400:9 <b>operation</b> [3] - 213:5, 413:10, 413:12 <b>operational</b> [5] - 260:7, 260:13, 330:8, 334:2, 410:15 <b>operations</b> [4] - 236:17, 299:7, 358:14, 366:14 <b>opinion</b> [1] - 409:10 <b>opportunities</b> [10] - 231:3, 232:20, 232:21, 232:25, 233:7, 233:22, 233:23, 257:13, 401:20, 401:22 <b>opportunity</b> [14] - 212:16, 213:2, 213:15, 233:3, 254:20, 255:3, 258:6, 347:17, 348:7, 358:4, 415:5, 418:4, 447:1, 458:3 <b>oppose</b> [1] - 398:15 <b>opposed</b> [5] - 317:13, 342:24, 474:16, 484:18, 522:23 <b>opposition</b> [3] - 339:12, 339:14,
---	--	--	--	---

PETERSEN COURT REPORTERS

P.O. Box 71484

Clive, IA 50325

(515) 243-6596

<p>454:21</p> <p><b>opt</b> [54] - 277:5, 283:20, 318:20, 322:20, 324:16, 325:23, 326:5, 326:11, 335:1, 336:7, 337:22, 342:16, 353:2, 353:6, 353:12, 369:23, 370:10, 460:24, 460:25, 461:7, 461:8, 461:16, 461:23, 462:14, 462:17, 463:5, 463:14, 463:25, 464:2, 464:9, 464:22, 464:25, 465:17, 465:19, 466:16, 466:22, 466:23, 468:14, 471:22, 472:14, 475:5, 475:11, 475:12, 475:21, 521:25, 522:3, 523:13, 526:17, 527:21, 528:2, 528:10, 528:12</p> <p><b>opt-out</b> [44] - 277:5, 283:20, 318:20, 322:20, 324:16, 325:23, 326:5, 326:11, 335:1, 336:7, 337:22, 353:2, 353:6, 353:12, 460:24, 461:7, 461:8, 461:23, 462:17, 463:5, 463:14, 463:25, 464:2, 464:9, 464:22, 464:25, 465:17, 465:19, 466:16, 466:22, 466:23, 468:14, 471:22, 472:14, 475:5, 475:11, 475:12, 475:21, 526:17, 528:2, 528:10, 528:12</p> <p><b>opt-out-of</b> [1] - 466:16</p> <p><b>opt-out-or</b> [1] - 353:5</p> <p><b>opt-out-people</b> [1] - 464:21</p> <p><b>opting</b> [4] - 276:19, 336:8, 465:16,</p>	<p>522:12</p> <p><b>option</b> [16] - 274:15, 274:21, 303:14, 303:15, 353:19, 359:16, 402:7, 408:8, 408:13, 466:23, 474:1, 474:13, 527:3, 527:7, 527:19</p> <p><b>options</b> [4] - 341:11, 353:2, 353:11, 467:22</p> <p><b>order</b> [20] - 213:7, 319:5, 319:6, 337:1, 337:7, 345:13, 375:3, 375:10, 408:6, 426:3, 436:13, 436:15, 450:16, 451:2, 452:13, 486:22, 507:4, 510:5, 526:3, 549:13</p> <p><b>ordered</b> [1] - 417:20</p> <p><b>ordering</b> [2] - 417:19, 417:23</p> <p><b>orders</b> [1] - 473:20</p> <p><b>ordinance</b> [1] - 528:3</p> <p><b>organization</b> [2] - 257:9, 339:12</p> <p><b>organizations</b> [1] - 258:25</p> <p><b>original</b> [6] - 274:3, 302:9, 376:23, 406:18, 443:4, 455:24</p> <p><b>originally</b> [7] - 237:19, 238:6, 240:10, 253:15, 377:25, 378:20, 411:3</p> <p><b>OSTERBERG</b> [1] - 420:14</p> <p><b>Osterberg</b> [16] - 210:3, 420:12, 420:13, 420:23, 420:24, 421:8, 422:21, 423:1, 423:15, 425:12, 425:25, 427:12, 428:6, 430:10, 431:21, 434:6</p> <p><b>Osterberger</b> [2] - 375:7, 375:8</p> <p><b>otherwise</b> [7] - 213:5, 357:14, 374:19, 412:20, 501:3, 501:4, 535:16</p> <p><b>Ottumwa</b> [2] - 394:16,</p>	<p>394:18</p> <p><b>ourselves</b> [1] - 272:14</p> <p><b>outage</b> [5] - 330:15, 478:12, 478:15, 478:23, 478:24</p> <p><b>outages</b> [2] - 478:17, 478:19</p> <p><b>outcome</b> [1] - 444:17</p> <p><b>outlier</b> [1] - 310:14</p> <p><b>outliers</b> [30] - 308:20, 308:24, 309:3, 309:11, 309:13, 309:14, 309:17, 309:23, 309:24, 310:11, 310:19, 311:13, 311:24, 312:16, 313:22, 314:12, 314:18, 315:8, 316:10, 316:17, 316:20, 317:7, 317:23, 318:9, 319:13, 319:24, 320:1, 322:18, 345:4</p> <p><b>outline</b> [1] - 353:5</p> <p><b>outlined</b> [4] - 233:3, 346:18, 388:8, 389:1</p> <p><b>outlines</b> [1] - 389:25</p> <p><b>outlining</b> [1] - 353:2</p> <p><b>outlying</b> [1] - 366:14</p> <p><b>output</b> [2] - 533:23, 534:1</p> <p><b>outs</b> [2] - 369:23, 370:10</p> <p><b>outside</b> [4] - 366:8, 389:7, 440:17, 512:1</p> <p><b>outweigh</b> [2] - 402:20, 462:5</p> <p><b>overall</b> [20] - 224:24, 225:10, 228:7, 228:12, 228:23, 230:13, 394:8, 402:18, 462:4, 462:12, 464:8, 484:25, 502:10, 513:14, 526:21, 526:22, 537:8, 537:23, 546:5, 546:12</p> <p><b>overgenerated</b> [1] - 430:16</p> <p><b>overrun</b> [1] - 288:23</p> <p><b>overruns</b> [5] - 288:22, 289:12, 289:17, 289:18, 290:7</p> <p><b>oversight</b> [1] - 259:2</p> <p><b>overview</b> [1] - 223:6</p>	<p><b>own</b> [14] - 255:25, 274:22, 274:25, 284:1, 303:11, 315:8, 427:2, 428:12, 428:13, 489:23, 532:14, 532:16, 533:14, 540:12</p> <p><b>owned</b> [2] - 426:8, 447:11</p> <p><b>owner</b> [1] - 543:24</p> <p><b>owners</b> [4] - 403:21, 404:6, 544:5</p>	<p>412:17, 421:14, 421:18, 421:21, 421:22, 422:6, 423:19, 432:3, 432:6, 432:9, 432:11, 436:10, 436:15, 436:20, 436:21, 436:22, 436:23, 437:2, 437:6, 437:18, 438:5, 443:20, 443:24, 444:11, 449:7, 449:24, 456:10, 456:25, 463:24, 465:15, 476:14, 476:15, 476:20, 485:4, 488:2, 489:17, 490:17, 497:11, 521:13, 529:9, 529:11, 529:14, 535:21, 535:22, 543:3, 543:4</p> <p><b>Pages</b> [2] - 205:21, 551:4</p> <p><b>pages</b> [9] - 251:14, 283:12, 339:23, 339:24, 340:3, 405:10, 449:16, 476:20, 568:11</p> <p><b>paid</b> [12] - 305:14, 326:3, 326:5, 333:16, 468:19, 480:17, 506:11, 506:16, 513:3, 537:5, 537:23</p> <p><b>panel</b> [3] - 533:5, 533:14, 533:22</p> <p><b>paper</b> [3] - 215:19, 275:2, 421:20</p> <p><b>paradigm</b> [2] - 434:8, 434:13</p> <p><b>paragraph</b> [9] - 230:2, 272:25, 273:8, 301:18, 302:17, 355:25, 382:14, 383:10, 449:13</p> <p><b>paragraphs</b> [2] - 273:17, 388:19</p> <p><b>pardon</b> [1] - 336:19</p> <p><b>park</b> [1] - 448:7</p> <p><b>Parker</b> [2] - 549:14, 549:16</p> <p><b>Parkway</b> [1] - 206:22</p> <p><b>part</b> [55] - 229:1, 229:19, 236:16, 237:21, 238:19,</p>
<b>P</b>				
<p><b>P.A</b> [1] - 207:14</p> <p><b>P.C</b> [3] - 206:15, 206:21, 207:20</p> <p><b>p.m</b> [8] - 253:18, 373:23, 374:1, 496:16, 497:1, 551:6</p> <p><b>P.m</b> [1] - 253:19</p> <p><b>Pacific</b> [1] - 445:18</p> <p><b>page</b> [113] - 215:23, 216:5, 229:24, 232:24, 233:11, 264:15, 264:23, 267:20, 273:13, 277:16, 277:17, 277:18, 279:20, 280:25, 283:1, 284:6, 284:11, 284:13, 284:17, 285:4, 285:9, 286:18, 287:11, 287:14, 288:9, 290:14, 292:5, 294:21, 301:16, 312:18, 312:20, 314:23, 315:18, 315:20, 317:2, 317:3, 330:22, 337:8, 340:13, 342:25, 343:21, 344:7, 344:8, 344:9, 345:5, 346:19, 350:12, 350:16, 350:21, 355:21, 355:23, 363:12, 365:7, 365:9, 365:11, 370:25, 382:15, 384:21, 388:16, 388:17, 388:18, 389:13, 396:6, 410:10,</p>				

<p>254:12, 256:22, 260:12, 260:18, 261:2, 276:17, 296:22, 302:5, 306:9, 320:11, 334:8, 338:2, 339:3, 343:12, 344:15, 349:18, 353:7, 356:23, 357:1, 357:9, 379:21, 380:17, 381:20, 387:12, 387:13, 397:25, 400:10, 406:20, 408:25, 415:1, 437:25, 439:9, 451:10, 454:8, 461:19, 461:22, 464:9, 464:13, 471:18, 475:7, 479:3, 480:23, 495:5, 501:18, 505:3, 515:1, 518:14, 532:4, 541:22, 545:12 <b>partake</b> [1] - 463:1 <b>partial</b> [4] - 215:10, 439:6, 454:21, 515:25 <b>participants</b> [1] - 258:7 <b>participate</b> [2] - 257:11, 392:19 <b>participated</b> [1] - 408:2 <b>participation</b> [2] - 401:5, 528:25 <b>particular</b> [10] - 259:14, 282:23, 283:6, 325:11, 326:23, 371:11, 414:23, 454:14, 524:24, 534:16 <b>particularly</b> [1] - 400:22 <b>parties</b> [23] - 212:5, 212:23, 213:1, 213:14, 213:16, 213:18, 213:22, 214:3, 356:3, 356:14, 357:20, 371:12, 373:9, 373:14, 374:12, 374:17, 374:25, 392:21, 398:2, 398:4, 398:14, 398:18, 495:12</p>	<p><b>parties</b> [2] - 213:8, 504:22 <b>Partner</b> [1] - 398:12 <b>partnerships</b> [1] - 256:16 <b>parts</b> [1] - 462:18 <b>party</b> [8] - 263:24, 328:7, 370:18, 381:25, 386:9, 412:19, 459:7, 511:9 <b>pass</b> [2] - 300:23, 316:25 <b>pass/fail</b> [2] - 312:15, 322:17 <b>passed</b> [3] - 217:12, 310:13, 320:2 <b>passes</b> [2] - 344:20, 347:11 <b>past</b> [9] - 246:4, 266:10, 388:2, 470:17, 484:4, 484:10, 507:2, 507:7, 520:7 <b>path</b> [4] - 320:8, 431:3, 525:19, 525:21 <b>Paul</b> [1] - 445:17 <b>pay</b> [40] - 234:14, 252:9, 252:10, 254:11, 256:8, 257:5, 257:11, 257:18, 259:16, 259:24, 259:25, 260:9, 260:18, 277:5, 291:19, 304:10, 306:15, 327:1, 441:13, 442:6, 442:7, 442:9, 448:2, 462:14, 462:15, 462:17, 466:11, 469:2, 470:9, 472:18, 476:18, 494:13, 518:16, 522:16, 523:2, 523:3, 530:18, 535:18, 543:6 <b>payback</b> [6] - 290:20, 290:21, 290:23, 290:24, 290:25, 293:14 <b>paying</b> [12] - 224:23, 225:23, 251:18, 276:20, 277:4, 306:12, 448:9, 448:10, 467:10, 486:22, 517:15,</p>	<p>530:19 <b>payment</b> [1] - 224:24 <b>pays</b> [4] - 466:18, 494:16, 544:6, 544:7 <b>peak</b> [9] - 403:3, 403:4, 408:19, 408:25, 478:7, 478:10, 532:17 <b>pending</b> [1] - 488:17 <b>people</b> [30] - 234:25, 323:14, 323:22, 324:1, 325:7, 326:7, 327:22, 328:1, 342:23, 343:17, 370:13, 371:7, 424:15, 424:23, 442:7, 442:15, 463:25, 464:4, 464:17, 465:16, 465:18, 468:9, 469:4, 469:6, 469:9, 470:9, 471:12, 474:9, 518:23, 525:4 <b>people's</b> [2] - 317:24, 509:6 <b>Per</b> [1] - 390:22 <b>per</b> [21] - 246:17, 260:5, 268:9, 268:10, 271:10, 274:15, 301:24, 309:3, 309:17, 331:24, 411:14, 413:11, 417:22, 442:19, 443:7, 464:1, 475:6, 503:12, 507:15, 507:23 <b>percent</b> [79] - 216:24, 229:21, 230:11, 240:12, 241:23, 260:5, 260:6, 260:10, 260:17, 261:9, 261:13, 261:18, 261:19, 274:9, 281:11, 282:3, 289:17, 289:18, 294:13, 294:15, 297:16, 298:1, 298:3, 298:5, 313:15, 313:17, 313:19, 313:20, 314:4, 314:11, 314:13, 314:16, 316:16, 316:21, 317:8, 317:10, 317:14, 333:20, 340:23, 342:16,</p>	<p>342:21, 343:13, 343:14, 344:6, 345:21, 346:16, 347:3, 358:9, 366:9, 394:6, 394:7, 403:16, 404:1, 404:12, 424:19, 427:19, 427:21, 427:22, 441:18, 442:19, 443:6, 443:7, 443:15, 444:5, 444:6, 444:16, 453:8, 474:20, 478:1, 485:6, 491:21, 536:10, 546:10, 546:11, 546:13, 546:14 <b>percentage</b> [23] - 240:6, 280:14, 289:15, 299:8, 313:9, 313:10, 313:19, 314:1, 316:7, 316:11, 316:20, 317:6, 317:7, 328:23, 328:24, 348:2, 403:21, 404:6, 404:8, 424:21, 452:20, 474:14, 479:18 <b>percentages</b> [2] - 328:25, 329:2 <b>perfect</b> [1] - 447:15 <b>perfectly</b> [1] - 244:7 <b>perform</b> [2] - 342:3, 444:13 <b>performance</b> [10] - 254:11, 256:8, 257:5, 259:24, 259:25, 260:1, 260:9, 260:18, 261:10, 261:20 <b>performed</b> [2] - 366:3, 446:1 <b>performing</b> [2] - 394:22, 401:3 <b>perhaps</b> [6] - 220:15, 281:14, 412:5, 429:15, 440:8, 522:10 <b>period</b> [40] - 222:7, 222:14, 222:21, 225:9, 225:19, 225:22, 225:24, 241:14, 255:13, 265:24, 266:1,</p>	<p>280:10, 287:7, 288:17, 292:11, 292:19, 294:5, 295:12, 295:17, 301:24, 302:18, 302:23, 318:1, 318:2, 318:3, 318:12, 318:13, 323:1, 346:13, 360:17, 372:2, 403:4, 406:12, 448:4, 468:20, 468:22, 468:25, 469:13, 479:8, 484:8 <b>permission</b> [1] - 451:25 <b>permit</b> [2] - 396:15, 449:4 <b>permitted</b> [2] - 414:6, 414:20 <b>person</b> [16] - 220:13, 220:14, 245:16, 265:11, 342:9, 371:1, 421:9, 465:2, 465:8, 466:6, 466:7, 467:5, 468:25, 469:3, 471:23, 471:24 <b>personal</b> [3] - 342:23, 370:12 <b>personally</b> [1] - 409:2 <b>perspective</b> [13] - 225:25, 233:16, 238:23, 242:14, 252:19, 254:24, 293:16, 331:25, 401:11, 402:17, 402:18, 461:9, 486:11 <b>pertaining</b> [1] - 432:16 <b>Ph.D</b> [1] - 445:13 <b>phase</b> [3] - 274:18, 365:19, 393:18 <b>philosophy</b> [1] - 349:3 <b>phone</b> [3] - 214:20, 340:23, 351:14 <b>photovoltaic</b> [1] - 377:18 <b>phrase</b> [1] - 479:6 <b>physical</b> [2] - 345:24, 491:2 <b>physically</b> [7] - 311:1, 311:7, 311:12, 311:15, 311:20, 312:2, 312:10 <b>physically-damaged</b> [4] - 311:7, 311:12,</p>
---	--	---	---	--



<p>311:20, 312:2  <b>pick</b> [2] - 326:7, 332:8  <b>piece</b> [5] - 276:4, 276:6, 359:5, 450:16, 484:1  <b>pilot</b> [2] - 399:7, 413:21  <b>place</b> [20] - 258:16, 322:2, 360:5, 377:22, 378:10, 430:21, 431:4, 434:9, 434:18, 440:14, 479:9, 479:21, 479:23, 480:1, 480:7, 499:3, 504:2, 525:23, 568:5, 568:8  <b>places</b> [1] - 252:3  <b>plains</b> [1] - 247:24  <b>plaintiffs</b> [1] - 383:14  <b>Plan</b> [3] - 399:10, 399:14, 410:15  <b>plan</b> [29] - 258:4, 258:6, 258:7, 258:9, 260:5, 302:9, 335:11, 340:8, 340:24, 346:22, 352:13, 352:14, 364:7, 382:20, 383:19, 383:20, 387:9, 387:16, 388:8, 388:25, 389:6, 389:21, 389:25, 390:11, 400:10, 400:16, 401:1, 403:25, 510:14  <b>planned</b> [1] - 404:23  <b>planner</b> [1] - 407:2  <b>Planner</b> [3] - 407:5, 409:10, 409:19  <b>Planner's</b> [1] - 520:9  <b>planning</b> [27] - 220:7, 228:6, 231:3, 232:20, 232:21, 232:23, 232:25, 233:3, 233:7, 233:22, 233:23, 337:14, 351:21, 351:23, 352:10, 354:15, 375:18, 386:23, 387:2, 387:17, 389:17, 437:24, 495:19, 496:8, 502:20, 510:4, 523:25  <b>plans</b> [12] - 257:12,</p>	<p>257:17, 257:23, 257:24, 258:8, 301:25, 352:16, 356:5, 377:24, 387:5, 392:7, 400:4  <b>plant</b> [6] - 246:22, 274:2, 394:16, 394:24, 430:14, 478:13  <b>plants</b> [1] - 393:19  <b>play</b> [1] - 355:5  <b>plenty</b> [1] - 282:24  <b>plug</b> [1] - 440:14  <b>plus</b> [2] - 288:16, 289:3  <b>pocket</b> [1] - 372:3  <b>point</b> [38] - 214:18, 217:21, 218:6, 219:16, 219:18, 239:8, 272:5, 284:24, 296:5, 334:18, 341:12, 352:22, 363:3, 363:9, 366:10, 378:7, 378:17, 378:23, 414:5, 417:19, 417:23, 418:10, 422:21, 427:5, 429:5, 429:6, 429:7, 429:22, 430:1, 430:2, 430:11, 440:22, 443:16, 453:19, 455:5, 468:2, 485:22, 503:15  <b>Point</b> [1] - 443:12  <b>pointed</b> [2] - 447:5, 463:16  <b>points</b> [1] - 366:5  <b>policy</b> [1] - 366:13  <b>pool</b> [1] - 541:15  <b>pools</b> [2] - 256:18, 541:12  <b>population</b> [2] - 255:16, 541:6  <b>portion</b> [19] - 216:25, 223:16, 244:1, 244:2, 247:23, 269:1, 325:15, 325:20, 325:24, 331:17, 386:23, 472:10, 472:11, 472:15, 472:16, 475:9, 478:3, 481:24, 551:5  <b>posed</b> [3] - 226:23, 239:2</p>	<p><b>position</b> [25] - 217:21, 218:3, 218:5, 222:17, 228:3, 228:7, 228:12, 228:15, 228:23, 245:15, 259:13, 339:15, 412:25, 414:8, 414:13, 414:15, 414:17, 416:5, 416:21, 416:23, 431:22, 438:4, 447:21, 468:10  <b>positions</b> [7] - 221:3, 255:7, 255:8, 255:9, 255:14, 256:18, 256:21  <b>possibility</b> [1] - 306:16  <b>possible</b> [13] - 259:18, 270:22, 281:3, 319:25, 327:19, 375:7, 375:9, 506:13, 509:8, 509:13, 524:19, 525:6, 528:25  <b>possibly</b> [6] - 393:4, 393:23, 393:24, 430:24, 520:19  <b>post</b> [1] - 256:18  <b>postmortem</b> [1] - 406:17  <b>potentially</b> [13] - 258:19, 276:10, 296:21, 304:7, 304:18, 327:24, 334:16, 345:14, 356:24, 402:9, 412:13, 416:22, 506:12  <b>POUs</b> [1] - 474:19  <b>POWER</b> [1] - 205:7  <b>Power</b> [10] - 217:25, 337:6, 362:23, 438:21, 441:17, 443:11, 444:14, 458:24, 481:21, 481:25  <b>power</b> [25] - 334:6, 346:11, 358:19, 379:6, 379:9, 429:6, 432:25, 438:6, 440:1, 440:12, 449:19, 449:21, 449:23, 459:7, 489:21, 490:11, 516:13, 532:7,</p>	<p>532:11, 533:3, 541:17, 541:24  <b>PPA</b> [1] - 389:24  <b>practice</b> [1] - 507:8  <b>preapproval</b> [2] - 504:13, 504:16  <b>precanceled</b> [1] - 273:10  <b>predicted</b> [3] - 314:3, 314:12, 314:17  <b>prediction</b> [1] - 314:2  <b>prefer</b> [2] - 449:2, 463:21  <b>preference</b> [2] - 375:3, 518:18  <b>preferential</b> [1] - 530:20  <b>preferred</b> [4] - 230:9, 506:24, 507:20  <b>prefiled</b> [3] - 330:7, 397:20, 399:2  <b>preliminary</b> [3] - 214:4, 335:8, 352:2  <b>premise</b> [3] - 358:15, 402:9, 408:13  <b>premises</b> [3] - 330:14, 348:5, 365:23  <b>preparation</b> [1] - 352:2  <b>prepare</b> [1] - 502:17  <b>prepared</b> [4] - 290:9, 387:5, 387:25, 420:1  <b>preparing</b> [1] - 477:11  <b>prescribed</b> [3] - 223:19, 223:22, 227:14  <b>presence</b> [2] - 255:2, 262:1  <b>present</b> [3] - 238:22, 336:3, 422:11  <b>presentation</b> [1] - 443:12  <b>presented</b> [7] - 261:25, 341:10, 360:25, 375:5, 414:16, 423:22, 432:10  <b>preset</b> [1] - 340:22  <b>Presiding</b> [1] - 205:17  <b>presumably</b> [4] - 304:15, 306:1, 318:15, 402:12  <b>pretax</b> [3] - 230:4, 230:5, 230:7  <b>pretty</b> [12] - 272:2, 282:2, 282:11,</p>	<p>289:22, 310:21, 314:1, 334:23, 370:23, 438:23, 497:15, 520:18, 525:17  <b>prevent</b> [3] - 277:10, 459:2, 459:4  <b>previous</b> [1] - 282:15  <b>previously</b> [8] - 236:25, 237:7, 293:7, 433:25, 435:23, 497:19, 550:2, 550:7  <b>price</b> [12] - 271:4, 271:9, 271:15, 271:17, 271:23, 272:2, 350:25, 351:4, 351:17, 381:3, 426:9  <b>prices</b> [1] - 272:13  <b>pricing</b> [8] - 289:2, 304:20, 379:19, 503:24, 505:19, 511:22, 513:6, 530:4  <b>pride</b> [1] - 272:13  <b>primarily</b> [4] - 258:1, 273:25, 393:24, 516:2  <b>primary</b> [2] - 437:23, 442:7  <b>principle</b> [9] - 244:8, 466:10, 466:17, 468:2, 523:5, 523:15, 530:12, 530:24, 543:10  <b>principles</b> [1] - 526:9  <b>printed</b> [1] - 314:20  <b>private</b> [1] - 432:24  <b>privilege</b> [1] - 236:24  <b>privy</b> [1] - 441:9  <b>problem</b> [2] - 375:14, 518:14  <b>procedure</b> [9] - 301:24, 303:2, 303:12, 309:16, 317:19, 328:21, 361:24, 363:4, 363:16  <b>procedures</b> [2] - 274:6, 365:4  <b>proceed</b> [9] - 240:18, 304:1, 409:25, 415:7, 432:7, 445:7, 449:12, 452:3, 481:8  <b>proceeded</b> [1] - 378:17  <b>proceeding</b> [24] -</p>
---	---	--	--	---

<p>245:20, 248:17, 306:3, 306:18, 306:20, 371:17, 372:5, 372:9, 372:12, 388:9, 389:2, 410:23, 415:10, 418:16, 434:11, 434:12, 476:10, 479:4, 479:24, 503:23, 507:4, 508:25, 535:6</p> <p><b>proceedings</b> [6] - 245:23, 323:16, 504:3, 508:14, 509:1, 568:8</p> <p><b>process</b> [36] - 215:17, 218:22, 223:7, 233:6, 266:17, 345:23, 347:9, 351:20, 352:6, 352:20, 356:3, 356:23, 357:23, 361:20, 362:3, 377:2, 378:12, 378:24, 379:13, 379:14, 392:22, 398:16, 399:15, 417:12, 425:20, 455:20, 466:5, 469:11, 501:8, 501:18, 507:12, 507:25, 510:19, 520:11, 540:14, 541:23</p> <p><b>processes</b> [2] - 387:2, 387:18</p> <p><b>procure</b> [1] - 351:13</p> <p><b>produce</b> [1] - 427:2</p> <p><b>produced</b> [13] - 231:13, 231:15, 231:16, 234:20, 238:10, 426:11, 426:15, 427:7, 428:12, 433:15, 458:16, 492:10, 492:21</p> <p><b>producers</b> [1] - 442:12</p> <p><b>produces</b> [1] - 492:8</p> <p><b>producing</b> [5] - 426:7, 427:24, 428:11, 492:9, 493:7</p> <p><b>product</b> [2] - 342:4, 398:3</p> <p><b>production</b> [18] - 216:6, 216:15, 216:17, 221:2, 227:11, 227:13,</p>	<p>227:18, 227:22, 228:5, 228:9, 228:17, 229:1, 229:4, 234:17, 236:1, 245:8, 481:20, 482:2</p> <p><b>professional</b> [1] - 445:11</p> <p><b>professors</b> [1] - 442:1</p> <p><b>profile</b> [1] - 451:7</p> <p><b>profiles</b> [1] - 358:13</p> <p><b>profitable</b> [3] - 233:17, 233:18, 235:17</p> <p><b>Program</b> [10] - 398:12, 398:13, 410:4, 412:13, 412:16, 413:9, 413:25, 414:11, 416:20</p> <p><b>program</b> [63] - 287:1, 295:11, 295:17, 296:9, 304:8, 304:11, 305:10, 398:6, 399:12, 399:25, 400:1, 400:25, 401:5, 401:14, 404:16, 404:22, 405:15, 406:16, 406:21, 406:22, 410:7, 410:15, 410:20, 410:25, 411:7, 411:10, 411:12, 411:14, 411:19, 412:25, 413:2, 413:16, 413:17, 415:20, 415:22, 416:6, 416:8, 416:12, 416:13, 417:4, 417:11, 417:16, 417:17, 417:19, 418:17, 419:3, 424:8, 461:16, 462:1, 462:13, 462:15, 463:12, 467:12, 467:13, 468:14, 468:15, 471:22, 472:16, 525:22, 541:3</p> <p><b>programmed</b> [1] - 324:6</p> <p><b>programming</b> [8] - 324:11, 349:15, 465:11, 467:7, 467:16, 468:11, 472:22, 473:7</p> <p><b>programs</b> [6] - 398:15,</p>	<p>398:19, 400:5, 400:6, 400:20, 415:15</p> <p><b>project</b> [45] - 288:25, 289:1, 289:2, 289:3, 306:2, 329:16, 329:22, 330:1, 330:5, 330:21, 331:17, 334:1, 340:14, 343:13, 359:18, 377:3, 377:18, 378:2, 378:3, 378:6, 378:10, 378:11, 378:14, 378:19, 379:19, 380:2, 380:3, 381:7, 382:17, 382:20, 382:22, 382:24, 382:25, 383:1, 383:2, 383:4, 383:5, 383:7, 383:13, 383:18, 383:19, 384:9, 424:8</p> <p><b>projected</b> [8] - 219:15, 383:4, 438:24, 485:14, 486:3, 486:5, 486:6, 519:19</p> <p><b>projecting</b> [3] - 219:12, 220:3, 222:23</p> <p><b>projection</b> [1] - 220:5</p> <p><b>projects</b> [8] - 378:1, 378:4, 378:11, 379:22, 380:1, 380:7, 381:11, 381:20</p> <p><b>promote</b> [1] - 401:17</p> <p><b>property</b> [2] - 379:4, 432:1</p> <p><b>proportional</b> [1] - 505:25</p> <p><b>proportionally</b> [1] - 260:23</p> <p><b>proposal</b> [13] - 397:25, 410:17, 433:4, 433:8, 434:14, 468:18, 511:4, 528:7, 536:5, 536:14, 536:24, 544:12, 544:22</p> <p><b>propose</b> [4] - 327:2, 425:21, 444:16, 471:24</p> <p><b>proposed</b> [44] - 213:4, 237:19, 238:5, 238:7, 238:10,</p>	<p>364:19, 383:17, 386:16, 386:19, 392:11, 398:8, 400:2, 400:10, 401:7, 402:4, 404:17, 405:17, 410:7, 410:13, 410:14, 411:3, 438:15, 441:15, 449:20, 450:2, 450:9, 460:24, 461:3, 464:1, 476:24, 486:17, 504:10, 506:1, 507:6, 510:16, 511:4, 524:6, 524:7, 524:8, 528:3, 536:1, 536:17, 537:1, 537:25</p> <p><b>proposes</b> [1] - 382:24</p> <p><b>proposing</b> [7] - 405:13, 432:13, 432:17, 448:12, 468:1, 505:2, 524:5</p> <p><b>prospective</b> [4] - 486:16, 486:20, 486:23, 488:24</p> <p><b>protected</b> [1] - 223:18</p> <p><b>protection</b> [1] - 304:6</p> <p><b>protest</b> [1] - 323:22</p> <p><b>protesting</b> [1] - 323:15</p> <p><b>protocol</b> [3] - 309:3, 362:23, 362:25</p> <p><b>prove</b> [1] - 406:12</p> <p><b>provide</b> [30] - 223:5, 245:6, 248:12, 259:1, 262:4, 338:19, 340:15, 342:2, 346:20, 392:17, 415:22, 439:19, 450:15, 462:20, 462:21, 494:6, 495:1, 499:3, 511:15, 511:16, 512:4, 513:13, 513:14, 513:16, 514:5, 514:24, 527:23, 532:7, 532:12, 533:2</p> <p><b>provided</b> [18] - 241:10, 339:22, 340:16, 369:25, 370:17, 377:12, 381:25, 406:3, 411:3, 412:21, 432:23, 432:25,</p>	<p>440:16, 446:21, 446:23, 512:2, 512:17</p> <p><b>provides</b> [8] - 222:2, 234:6, 244:4, 345:6, 447:12, 462:25, 476:17, 511:5</p> <p><b>providing</b> [13] - 238:11, 248:10, 261:12, 262:3, 341:6, 379:23, 413:23, 466:22, 472:24, 473:11, 512:20, 512:22, 530:20</p> <p><b>provision</b> [7] - 258:10, 258:15, 258:19, 259:16, 438:3, 480:21, 505:11</p> <p><b>provisions</b> [3] - 215:15, 259:5, 504:10</p> <p><b>prudence</b> [1] - 384:5</p> <p><b>prudentcy</b> [1] - 330:4</p> <p><b>prudent</b> [1] - 302:2</p> <p><b>prudently</b> [1] - 382:1</p> <p><b>PSC</b> [2] - 362:12, 364:6</p> <p><b>PTC</b> [28] - 220:11, 229:20, 230:14, 230:18, 231:23, 239:3, 239:18, 239:23, 240:1, 240:8, 241:25, 242:2, 244:2, 244:6, 246:5, 248:11, 249:14, 249:15, 250:7, 250:9, 437:19, 437:21, 446:12, 446:16, 447:17, 447:25, 499:19, 520:3</p> <p><b>PTCs</b> [30] - 217:4, 217:5, 217:7, 217:8, 217:10, 217:11, 217:14, 218:4, 220:3, 222:8, 222:11, 222:15, 222:16, 222:20, 230:20, 231:2, 231:6, 231:8, 231:11, 231:12, 231:19, 231:21, 232:2, 234:14, 235:5, 239:15, 446:10, 446:18, 499:19</p>
--	--	---	--	--

<p><b>public</b> <sup>[13]</sup> - 216:8, 239:10, 264:14, 267:21, 267:25, 349:5, 352:9, 372:18, 456:7, 456:24, 457:4, 457:7, 548:20</p> <p><b>publicly</b> <sup>[1]</sup> - 443:8</p> <p><b>pull</b> <sup>[25]</sup> - 214:10, 239:10, 258:23, 265:15, 266:7, 279:3, 279:10, 337:1, 339:24, 344:16, 348:3, 348:5, 354:21, 363:11, 443:25, 444:1, 456:6, 456:13, 456:14, 490:17, 507:22, 511:1, 533:15, 533:19, 533:24</p> <p><b>pulling</b> <sup>[2]</sup> - 494:2, 494:14</p> <p><b>purchase</b> <sup>[1]</sup> - 459:7</p> <p><b>purchased</b> <sup>[4]</sup> - 235:21, 279:25, 280:7, 280:11</p> <p><b>purchases</b> <sup>[2]</sup> - 393:24, 441:23</p> <p><b>purchasing</b> <sup>[1]</sup> - 280:9</p> <p><b>pure</b> <sup>[2]</sup> - 394:11, 394:12</p> <p><b>purely</b> <sup>[3]</sup> - 276:7, 350:9, 393:22</p> <p><b>purpose</b> <sup>[7]</sup> - 227:24, 258:13, 383:25, 384:1, 405:21, 417:9, 469:14</p> <p><b>purposes</b> <sup>[9]</sup> - 308:20, 317:24, 331:22, 332:13, 363:2, 496:8, 497:7, 515:24, 543:11</p> <p><b>pursuant</b> <sup>[2]</sup> - 205:14, 550:18</p> <p><b>pursue</b> <sup>[1]</sup> - 396:16</p> <p><b>purview</b> <sup>[2]</sup> - 330:3, 511:10</p> <p><b>pushed</b> <sup>[3]</sup> - 213:13, 530:24, 531:5</p> <p><b>pushing</b> <sup>[4]</sup> - 212:11, 259:3, 541:17, 541:23</p> <p><b>put</b> <sup>[39]</sup> - 214:1, 218:2, 222:1, 270:9, 275:20, 289:11, 300:3, 347:10,</p>	<p>349:7, 355:20, 358:23, 362:21, 365:8, 373:15, 379:10, 393:14, 394:24, 396:16, 421:15, 426:12, 427:4, 428:15, 428:18, 428:24, 432:3, 451:12, 453:25, 454:11, 457:19, 472:1, 501:9, 507:24, 512:7, 514:25, 516:12, 524:9, 525:22, 526:3, 547:7</p> <p><b>put-together</b> <sup>[1]</sup> - 379:10</p> <p><b>putting</b> <sup>[5]</sup> - 221:13, 250:4, 400:5, 400:7, 533:22</p> <p><b>PV</b> <sup>[6]</sup> - 383:1, 383:2, 383:6, 383:19, 384:9, 458:25</p> <p><b>PVs</b> <sup>[1]</sup> - 428:13</p>	<p>376:15, 376:19, 379:16, 385:3, 386:16, 389:10, 391:12, 392:4, 393:6, 396:23, 398:23, 399:4, 406:25, 409:24, 410:3, 411:9, 411:17, 413:5, 414:23, 415:6, 418:3, 418:25, 425:4, 425:6, 431:17, 434:1, 437:12, 445:5, 455:11, 455:18, 457:11, 457:12, 460:13, 475:25, 476:7, 482:20, 483:14, 489:5, 489:15, 495:8, 495:13, 495:17, 496:6, 497:5, 511:6, 519:8, 523:20, 526:12, 529:22, 530:9, 532:2, 534:5, 534:11, 538:3, 538:14, 539:17, 542:14, 542:20, 547:24</p> <p><b>quick</b> <sup>[3]</sup> - 286:15, 392:4, 489:15</p> <p><b>quicker</b> <sup>[1]</sup> - 346:7</p> <p><b>quickly</b> <sup>[3]</sup> - 346:9, 349:13, 532:18</p> <p><b>quit</b> <sup>[1]</sup> - 280:9</p> <p><b>quite</b> <sup>[4]</sup> - 312:9, 330:16, 429:1, 521:3</p> <p><b>quotation</b> <sup>[2]</sup> - 436:12</p> <p><b>quote</b> <sup>[1]</sup> - 444:9</p> <p><b>quoted</b> <sup>[1]</sup> - 451:2</p>	<p>211:15, 211:16, 211:16, 211:17, 211:17, 307:15, 307:21, 308:8, 308:15, 312:7, 312:17, 362:2, 362:22, 363:11, 367:6, 367:8, 367:16, 368:12</p> <p><b>Rainforth's</b> <sup>[1]</sup> - 307:24</p> <p><b>raise</b> <sup>[4]</sup> - 252:8, 297:4, 375:25, 435:8</p> <p><b>raised</b> <sup>[1]</sup> - 412:4</p> <p><b>ramps</b> <sup>[1]</sup> - 532:17</p> <p><b>ran</b> <sup>[2]</sup> - 519:20, 537:18</p> <p><b>random</b> <sup>[2]</sup> - 344:16, 344:17</p> <p><b>randomly</b> <sup>[4]</sup> - 265:14, 301:3, 347:9, 366:7</p> <p><b>randomly-selected</b> <sup>[1]</sup> - 366:7</p> <p><b>Randy</b> <sup>[2]</sup> - 209:12, 262:25</p> <p><b>RANDY</b> <sup>[1]</sup> - 263:3</p> <p><b>range</b> <sup>[2]</sup> - 281:11, 380:6</p> <p><b>ranges</b> <sup>[1]</sup> - 366:4</p> <p><b>RAP</b> <sup>[1]</sup> - 424:8</p> <p><b>Rapids</b> <sup>[2]</sup> - 206:3, 478:13</p> <p><b>rare</b> <sup>[1]</sup> - 428:11</p> <p><b>RAs</b> <sup>[1]</sup> - 225:2</p> <p><b>rate</b> <sup>[192]</sup> - 216:19, 216:21, 217:5, 218:15, 218:19, 219:1, 219:3, 219:7, 219:10, 220:1, 220:10, 220:21, 221:11, 221:12, 221:16, 221:19, 221:20, 224:10, 224:13, 224:16, 227:19, 227:25, 234:2, 234:20, 238:11, 241:1, 242:10, 242:20, 242:23, 244:1, 244:18, 246:1, 246:22, 247:9, 247:16, 248:17, 249:2, 249:8, 249:11, 252:6, 252:8, 252:11, 252:12, 252:20, 256:24, 257:12,</p>	<p>287:24, 291:18, 294:10, 306:4, 306:20, 313:3, 313:4, 313:6, 314:2, 320:15, 329:23, 333:20, 336:23, 341:11, 351:21, 351:24, 356:19, 356:24, 357:24, 372:18, 373:5, 384:7, 400:5, 400:8, 402:5, 402:9, 402:10, 402:11, 403:10, 403:13, 403:17, 403:22, 404:3, 404:10, 404:14, 408:11, 411:10, 411:11, 411:23, 411:24, 426:5, 438:6, 438:12, 438:16, 438:19, 438:20, 438:22, 439:6, 439:7, 439:8, 441:16, 441:17, 442:18, 444:6, 444:8, 448:12, 448:19, 448:21, 449:1, 449:19, 449:21, 449:23, 450:8, 450:18, 450:19, 450:21, 451:13, 451:22, 452:13, 452:22, 453:1, 453:2, 453:9, 453:10, 453:11, 453:18, 453:21, 454:9, 455:4, 470:2, 479:4, 479:12, 479:16, 479:21, 479:22, 479:24, 480:2, 480:3, 480:8, 483:19, 483:21, 484:6, 484:8, 486:21, 486:22, 487:2, 487:6, 487:8, 487:9, 488:23, 488:25, 489:2, 499:5, 499:15, 499:23, 500:23, 502:2, 502:4, 502:25, 503:21, 503:23, 504:3, 504:6, 505:24, 505:25, 506:4, 506:7, 506:19, 507:4, 507:12,</p>
<p><b>Q</b></p> <p><b>qualified</b> <sup>[4]</sup> - 247:4, 256:20, 257:3, 267:3</p> <p><b>qualify</b> <sup>[1]</sup> - 491:11</p> <p><b>quality</b> <sup>[3]</sup> - 272:15, 273:4, 442:11</p> <p><b>quantified</b> <sup>[1]</sup> - 524:25</p> <p><b>quantify</b> <sup>[2]</sup> - 419:7, 446:15</p> <p><b>quarter</b> <sup>[1]</sup> - 247:25</p> <p><b>questioning</b> <sup>[6]</sup> - 239:25, 247:2, 263:24, 279:22, 320:14, 322:5</p> <p><b>questions</b> <sup>[91]</sup> - 215:3, 215:7, 216:9, 230:17, 240:15, 240:17, 251:8, 251:12, 253:7, 254:8, 255:18, 255:19, 256:7, 261:8, 261:22, 263:15, 265:5, 283:13, 286:16, 320:5, 328:6, 329:13, 337:11, 355:18, 357:16, 358:2, 366:17, 369:11, 369:12, 373:8, 373:19,</p>		<p><b>R</b></p> <p><b>radiates</b> <sup>[1]</sup> - 324:2</p> <p><b>radiating</b> <sup>[2]</sup> - 267:11, 283:15</p> <p><b>radiation</b> <sup>[4]</sup> - 324:3, 327:18, 370:1, 370:11</p> <p><b>Rainforth</b> <sup>[31]</sup> - 211:9, 211:9, 211:10, 211:10, 211:11, 211:11, 211:12, 211:12, 211:13, 211:13, 211:14, 211:15,</p>		

<p>514:15, 519:9, 519:15, 520:6, 527:6, 534:19, 536:21, 536:23, 537:1, 537:4, 537:11, 537:24, 538:2, 545:18, 546:3, 546:7, 546:8, 546:13, 546:15 <b>ratemake</b> [1] - 223:23 <b>ratemaking</b> [4] - 307:5, 331:24, 332:13, 466:11 <b>ratepayer</b> [4] - 400:23, 402:18, 448:2, 455:6 <b>ratepayers</b> [5] - 447:18, 454:24, 454:25, 530:8, 530:15 <b>rates</b> [50] - 231:22, 340:25, 401:24, 402:4, 402:14, 403:2, 408:6, 408:10, 411:24, 415:17, 440:10, 441:2, 441:13, 444:4, 444:16, 450:9, 452:14, 452:20, 453:6, 486:14, 486:17, 486:23, 490:5, 499:17, 500:6, 501:2, 501:9, 502:7, 503:11, 503:13, 503:14, 503:16, 504:5, 504:17, 505:16, 505:21, 506:5, 507:5, 507:13, 507:14, 511:18, 512:2, 512:10, 512:12, 536:25, 537:5, 537:8, 537:25, 545:1 <b>rather</b> [5] - 264:14, 265:20, 316:25, 478:14, 525:8 <b>ratio</b> [6] - 280:22, 292:13, 294:9, 401:3, 406:10, 406:11 <b>rational</b> [4] - 437:20, 437:23, 461:19, 461:23 <b>ray</b> [1] - 535:5 <b>RE</b> [1] - 205:6 <b>reach</b> [4] - 433:1, 491:2, 492:16, 493:2</p>	<p><b>reaches</b> [3] - 493:15, 494:10, 494:21 <b>reaching</b> [1] - 337:24 <b>react</b> [1] - 349:13 <b>read</b> [40] - 230:3, 264:22, 270:25, 271:3, 271:7, 271:11, 272:10, 272:20, 272:25, 273:8, 273:16, 277:19, 277:21, 279:24, 281:2, 287:2, 290:16, 301:18, 303:3, 308:16, 346:22, 355:24, 365:25, 367:6, 370:24, 382:14, 382:16, 383:11, 388:20, 389:5, 410:12, 432:9, 443:22, 449:2, 452:20, 453:6, 521:22, 526:25, 529:9 <b>reader</b> [1] - 277:3 <b>readers</b> [7] - 275:18, 275:21, 276:15, 276:20, 292:23, 296:16, 464:5 <b>readily</b> [1] - 299:11 <b>reading</b> [11] - 284:2, 295:24, 343:10, 358:7, 365:11, 444:2, 464:9, 465:11, 526:20, 527:10, 527:15 <b>reads</b> [6] - 464:14, 464:16, 464:19, 465:11, 466:5, 466:8 <b>ready</b> [3] - 270:7, 369:9, 443:20 <b>real</b> [2] - 276:18, 286:15 <b>reality</b> [2] - 335:10, 345:19 <b>realize</b> [9] - 217:14, 222:10, 222:17, 225:21, 228:2, 231:6, 234:19, 323:13, 323:21 <b>realized</b> [6] - 227:14, 250:7, 250:8, 354:4, 379:22, 392:5 <b>realizing</b> [1] - 222:16 <b>reallocate</b> [1] - 382:24 <b>reallocation</b> [2] - 383:2, 383:18</p>	<p><b>really</b> [22] - 244:14, 262:19, 310:7, 310:8, 312:4, 324:15, 329:21, 342:21, 379:5, 393:1, 402:23, 402:24, 461:15, 462:18, 470:11, 478:18, 488:18, 504:21, 511:9, 517:16, 523:10 <b>reason</b> [22] - 297:17, 360:3, 371:2, 379:18, 394:25, 413:18, 414:11, 424:23, 439:10, 439:15, 446:14, 446:22, 447:3, 454:6, 454:16, 459:3, 473:12, 480:16, 496:11, 497:13, 516:22, 535:2 <b>reasonable</b> [6] - 377:3, 400:18, 477:9, 484:4, 484:9, 535:7 <b>reasons</b> [9] - 258:2, 258:5, 259:5, 312:8, 322:10, 339:8, 346:17, 361:4, 463:9 <b>rebate</b> [10] - 400:9, 401:6, 404:2, 404:18, 404:23, 404:24, 405:11, 405:14, 506:14, 541:7 <b>rebates</b> [3] - 405:17, 541:3, 541:5 <b>rebuild</b> [1] - 372:7 <b>rebuttal</b> [60] - 214:24, 223:7, 251:6, 254:6, 263:12, 264:16, 264:18, 267:20, 269:14, 270:22, 277:15, 279:18, 281:16, 281:22, 282:5, 285:24, 286:11, 288:4, 288:7, 298:4, 307:15, 308:15, 312:7, 312:17, 325:2, 331:13, 339:23, 340:1, 350:19, 362:2, 362:22, 363:11, 367:6, 367:10,</p>	<p>367:11, 367:13, 367:15, 367:16, 367:17, 367:18, 368:12, 368:16, 376:11, 386:4, 397:17, 400:21, 411:3, 432:3, 435:25, 460:10, 463:16, 484:11, 485:21, 487:12, 488:2, 488:9, 490:17, 536:25 <b>Rebuttal</b> [20] - 211:9, 211:9, 211:10, 211:10, 211:11, 211:11, 211:12, 211:12, 211:13, 211:13, 211:14, 211:14, 211:15, 211:15, 211:16, 211:16, 211:17, 211:17, 284:16, 367:12 <b>recalled</b> [2] - 237:6, 550:6 <b>Recalled</b> [3] - 209:7, 209:13, 210:7 <b>recalling</b> [2] - 442:22, 442:24 <b>receive</b> [13] - 213:23, 216:23, 217:13, 217:18, 219:2, 225:16, 228:4, 228:16, 229:2, 231:22, 239:4, 378:15, 509:21 <b>received</b> [17] - 252:7, 357:12, 367:2, 369:2, 378:5, 382:23, 385:19, 425:10, 459:22, 537:14, 537:17, 546:20, 546:23, 547:1, 547:2, 547:22, 548:13 <b>RECEIVED</b> [1] - 211:2 <b>receives</b> [3] - 219:8, 231:20, 543:15 <b>receiving</b> [12] - 216:20, 220:10, 220:21, 229:3, 231:19, 232:2, 248:19, 251:22, 256:19, 446:11, 449:25, 534:9 <b>recent</b> [1] - 439:23 <b>recently</b> [2] - 507:2,</p>	<p>507:8 <b>recess</b> [9] - 205:14, 262:22, 303:23, 303:24, 373:23, 420:8, 496:16, 549:7, 551:6 <b>recessed</b> [1] - 496:15 <b>recipients</b> [1] - 384:25 <b>recited</b> [1] - 371:21 <b>recognize</b> [1] - 481:11 <b>recollect</b> [1] - 381:2 <b>recollection</b> [1] - 381:9 <b>recommends</b> [1] - 520:9 <b>reconcile</b> [3] - 481:1, 527:21, 528:23 <b>reconciliation</b> [2] - 480:20, 480:23 <b>reconditioned</b> [1] - 273:19 <b>reconnect</b> [1] - 358:9 <b>reconnect/</b> <b>disconnect</b> [1] - 299:6 <b>reconnects</b> [2] - 354:6, 354:19 <b>reconsider</b> [1] - 450:12 <b>reconvene</b> [2] - 373:21, 420:5 <b>record</b> [20] - 345:14, 362:24, 366:19, 368:7, 397:13, 399:3, 414:22, 415:9, 422:20, 423:7, 424:7, 437:11, 449:2, 449:22, 453:15, 456:17, 456:18, 456:20, 497:3, 497:9 <b>recording</b> [3] - 309:5, 311:5, 343:9 <b>records</b> [2] - 344:6, 349:19 <b>recover</b> [4] - 242:22, 332:16, 400:8, 462:23 <b>recovered</b> [7] - 238:13, 242:15, 411:20, 411:24, 500:8, 500:9, 512:12 <b>recovering</b> [1] - 248:18 <b>recovery</b> [14] - 305:4, 357:22, 360:21, 361:14, 383:22,</p>
--	---	---	---	--

384:2, 410:16, 415:17, 437:19, 437:21, 499:15, 499:23, 501:1, 501:4 <b>recross</b> [1] - 538:24 <b>RECROSS</b> [6] - 209:2, 210:1, 369:20, 415:11, 539:3, 542:17 <b>RECROSS- EXAMINATION</b> [2] - 369:20, 415:11 <b>recycle</b> [1] - 273:25 <b>redesign</b> [1] - 507:5 <b>redirect</b> [9] - 229:8, 235:11, 353:25, 382:9, 409:22, 412:7, 428:4, 529:20, 542:20 <b>REDIRECT</b> [15] - 209:2, 210:1, 229:14, 236:13, 246:12, 261:5, 355:15, 382:10, 391:5, 396:4, 410:1, 418:8, 434:4, 455:15, 529:18 <b>reduce</b> [5] - 231:5, 242:2, 334:25, 347:22, 446:17 <b>reduced</b> [45] - 218:19, 220:1, 225:3, 231:21, 234:20, 255:2, 255:16, 292:25, 293:20, 324:6, 325:22, 326:8, 326:19, 327:9, 327:15, 327:24, 328:1, 335:13, 353:19, 461:4, 463:14, 463:18, 464:3, 464:4, 464:18, 465:2, 465:9, 465:17, 466:1, 466:6, 466:14, 467:5, 467:8, 468:9, 468:12, 469:2, 471:12, 472:14, 473:6, 473:14, 474:9, 474:23, 501:4, 537:7, 568:9 <b>reduced- transmission</b> [20] - 326:19, 327:9, 327:15, 327:24, 461:4, 464:3, 464:4,	464:18, 465:9, 466:1, 467:5, 467:8, 468:9, 468:12, 469:2, 471:12, 472:14, 473:14, 474:9, 474:23 <b>reduced- transmission-mode</b> [1] - 465:17 <b>reduces</b> [8] - 218:15, 219:9, 225:7, 347:24, 348:4, 493:22, 494:3 <b>reducing</b> [5] - 225:12, 254:18, 345:7, 345:10, 390:6 <b>reduction</b> [25] - 219:3, 219:7, 225:17, 238:12, 240:4, 241:24, 255:12, 255:13, 256:2, 257:2, 345:19, 354:16, 358:7, 453:9, 498:14, 505:9, 535:18, 536:6, 537:3, 537:23, 545:1, 545:13, 545:19, 545:22, 546:17 <b>reductions</b> [3] - 524:23, 537:11, 537:21 <b>Reed</b> [2] - 370:24, 371:4 <b>reevaluation</b> [1] - 288:3 <b>refer</b> [21] - 331:13, 357:8, 361:23, 364:4, 370:5, 388:6, 405:8, 423:18, 424:16, 426:1, 435:18, 437:6, 437:18, 438:5, 449:5, 456:5, 487:25, 490:10, 490:15, 491:18, 516:1 <b>reference</b> [5] - 405:11, 421:19, 424:11, 458:14 <b>referenced</b> [2] - 362:21, 424:1 <b>referencing</b> [3] - 461:20, 461:21, 465:21 <b>referred</b> [4] - 258:10, 412:18, 454:12,	455:23 <b>referring</b> [11] - 229:24, 236:16, 243:6, 365:15, 372:17, 395:7, 424:3, 437:3, 449:6, 463:21, 489:16 <b>refers</b> [2] - 424:7, 443:14 <b>refilings</b> [1] - 511:7 <b>reflect</b> [10] - 230:8, 246:2, 246:22, 259:25, 269:1, 484:12, 500:2, 501:1, 510:20, 526:17 <b>reflected</b> [6] - 246:1, 416:15, 499:25, 501:13, 502:8, 527:6 <b>reflects</b> [4] - 244:1, 449:22, 487:4, 520:3 <b>reform</b> [3] - 507:3, 537:17, 547:18 <b>refresh</b> [1] - 281:19 <b>refund</b> [15] - 232:8, 505:21, 506:4, 506:19, 507:12, 507:15, 537:15, 546:21, 546:24, 547:1, 547:6, 547:8, 547:10, 547:11 <b>refundable</b> [1] - 234:18 <b>refunded</b> [1] - 454:25 <b>refunds</b> [1] - 505:23 <b>refurbish</b> [3] - 273:21, 274:16, 274:22 <b>refurbished</b> [8] - 267:14, 267:15, 271:14, 271:17, 274:23, 274:25, 275:5, 275:12 <b>refurbishing</b> [1] - 267:16 <b>reg</b> [1] - 225:23 <b>regard</b> [2] - 412:7, 412:11 <b>regarding</b> [2] - 356:3, 542:20 <b>regardless</b> [3] - 248:8, 311:14, 469:24 <b>regards</b> [5] - 245:15, 377:23, 399:6, 498:3, 523:20 <b>region</b> [1] - 382:21 <b>registering</b> [1] - 366:4 <b>registers</b> [1] - 432:18	<b>regular</b> [2] - 512:12, 513:4 <b>regulated</b> [1] - 236:16 <b>regulatory</b> [21] - 216:19, 223:20, 225:5, 226:14, 226:15, 226:17, 227:20, 238:13, 304:19, 306:3, 306:18, 306:19, 361:6, 382:7, 409:18, 424:7, 508:16, 508:18, 520:10, 520:11, 525:20 <b>reiterate</b> [1] - 454:20 <b>rejected</b> [1] - 468:8 <b>relabel</b> [1] - 307:23 <b>relate</b> [3] - 215:15, 412:18, 511:6 <b>related</b> [15] - 221:23, 237:15, 263:12, 324:22, 342:3, 343:2, 352:13, 370:7, 473:11, 489:21, 497:6, 512:1, 512:5, 523:21, 526:12 <b>relates</b> [6] - 212:5, 221:20, 223:8, 352:19, 468:3, 511:17 <b>relating</b> [1] - 386:16 <b>relation</b> [1] - 534:17 <b>relationship</b> [1] - 446:17 <b>relative</b> [4] - 252:14, 252:21, 259:25, 325:1 <b>relatively</b> [3] - 213:13, 256:23, 267:3 <b>relevance</b> [3] - 362:15, 362:18, 534:17 <b>relevancy</b> [2] - 320:3, 371:9 <b>relevant</b> [5] - 320:6, 320:8, 320:11, 320:15, 371:16 <b>reliability</b> [1] - 395:20 <b>reliance</b> [1] - 534:3 <b>relies</b> [1] - 426:14 <b>relocate</b> [1] - 440:5 <b>relocating</b> [1] - 441:8 <b>rely</b> [1] - 309:8 <b>remain</b> [9] - 224:19, 255:16, 257:25, 319:9, 321:17,	322:6, 332:20, 352:18, 503:22 <b>remaining</b> [3] - 305:3, 305:4, 305:13 <b>remanufactured</b> [3] - 273:3, 273:5, 273:9 <b>remark</b> [1] - 439:24 <b>remember</b> [23] - 248:4, 268:24, 277:13, 282:8, 283:1, 287:9, 287:11, 298:7, 312:12, 324:13, 357:4, 370:8, 370:9, 423:6, 434:16, 441:6, 454:13, 467:15, 475:4, 475:5, 498:20, 505:22, 521:11 <b>remembering</b> [1] - 528:1 <b>remind</b> [1] - 534:15 <b>reminder</b> [1] - 286:17 <b>remote</b> [12] - 279:8, 299:1, 299:4, 299:6, 299:9, 299:10, 299:14, 337:14, 337:19, 346:3, 358:8 <b>remotely</b> [1] - 345:16 <b>removal</b> [2] - 309:17, 352:20 <b>remove</b> [12] - 279:8, 309:2, 309:13, 311:7, 316:10, 316:16, 316:19, 317:6, 319:13, 320:1, 345:13 <b>removed</b> [21] - 237:21, 265:1, 279:7, 280:18, 309:4, 309:14, 310:10, 311:2, 311:12, 311:13, 311:21, 311:24, 312:16, 313:23, 314:13, 314:18, 317:18, 343:12, 366:5, 366:10, 545:4 <b>removes</b> [1] - 317:23 <b>removing</b> [11] - 308:20, 308:24, 309:11, 309:23, 309:24, 310:1, 315:7, 317:16, 318:8, 322:18, 366:14 <b>renewable</b> [2] - 398:7,
---	---	--	---	--



398:10 <b>Renewable</b> [21] - 216:20, 216:23, 221:6, 239:9, 239:17, 242:24, 243:3, 243:5, 243:7, 243:13, 243:18, 243:23, 244:3, 244:12, 398:12, 398:13, 498:3, 499:17, 500:6, 501:13, 502:5 <b>renewables</b> [2] - 393:25, 394:2 <b>repeat</b> [5] - 290:18, 291:12, 311:16, 341:13, 342:5 <b>rephrase</b> [1] - 219:5 <b>replace</b> [9] - 267:5, 295:21, 302:2, 302:6, 349:24, 350:7, 353:18, 393:20, 394:2 <b>replaced</b> [11] - 295:18, 296:2, 296:9, 302:14, 304:9, 319:8, 323:9, 323:11, 348:23, 366:6, 366:10 <b>replacement</b> [8] - 299:3, 301:23, 302:19, 302:20, 302:22, 302:23, 475:23 <b>replacing</b> [1] - 295:22 <b>report</b> [6] - 227:15, 395:5, 395:6, 395:9, 406:16, 423:8 <b>REPORTER</b> [2] - 205:25, 568:17 <b>Reporter</b> [1] - 568:3 <b>reporter</b> [1] - 568:4 <b>reporting</b> [4] - 505:15, 505:18, 511:12, 512:16 <b>reports</b> [1] - 513:2 <b>represent</b> [5] - 362:1, 362:11, 415:9, 452:10, 535:23 <b>representation</b> [2] - 261:23, 374:8 <b>representations</b> [1] - 455:19 <b>representative</b> [3] - 262:1, 282:18, 439:17 <b>representatives</b> [1] -	255:22 <b>represented</b> [5] - 226:11, 368:4, 378:22, 442:16, 455:8 <b>representing</b> [1] - 452:5 <b>represents</b> [2] - 230:11, 356:9 <b>reputable</b> [1] - 370:18 <b>Request</b> [1] - 481:15 <b>request</b> [23] - 240:2, 260:17, 260:21, 271:1, 308:5, 308:10, 314:22, 327:15, 336:16, 360:21, 377:21, 378:8, 414:19, 416:18, 418:11, 418:13, 444:6, 462:22, 481:19, 482:21, 483:17, 484:14, 513:10 <b>requested</b> [1] - 260:18 <b>requesting</b> [4] - 215:14, 324:2, 384:6, 415:14 <b>requests</b> [1] - 416:21 <b>require</b> [11] - 309:15, 360:21, 380:15, 389:5, 406:2, 406:12, 406:20, 433:1, 503:5, 504:12 <b>required</b> [14] - 281:12, 330:13, 381:8, 381:17, 387:6, 387:25, 393:7, 394:2, 395:9, 403:1, 417:16, 465:23, 505:8, 510:9 <b>requirement</b> [31] - 239:14, 242:18, 242:19, 243:2, 243:11, 388:1, 388:4, 399:16, 410:23, 411:5, 413:9, 413:13, 415:25, 416:2, 417:13, 418:18, 418:23, 452:14, 486:10, 487:9, 487:14, 488:16, 488:22, 498:22, 500:6, 505:15, 512:17, 515:25, 543:18, 543:19, 544:4	<b>requirements</b> [5] - 223:24, 399:12, 439:6, 499:19, 511:12 <b>requires</b> [7] - 224:14, 309:16, 311:7, 387:9, 389:16, 477:6, 550:21 <b>requiring</b> [1] - 488:17 <b>RER</b> [32] - 221:13, 221:15, 221:24, 222:1, 222:4, 242:10, 242:17, 246:16, 247:3, 247:11, 247:16, 248:5, 248:8, 248:12, 248:16, 497:25, 498:8, 498:13, 498:21, 499:5, 499:15, 499:16, 499:24, 500:21, 500:22, 501:1, 501:5, 502:14, 519:10, 519:16, 519:18 <b>research</b> [2] - 255:4, 255:21 <b>reservation</b> [1] - 546:4 <b>residence</b> [5] - 265:11, 265:15, 265:17, 265:21, 408:5 <b>residential</b> [30] - 266:6, 338:7, 401:24, 403:16, 403:18, 473:4, 474:14, 474:16, 484:1, 484:21, 486:24, 487:8, 488:4, 488:7, 488:9, 492:2, 500:22, 500:23, 509:16, 515:21, 515:22, 515:24, 515:25, 516:10, 531:24, 532:15, 532:20, 533:5, 533:12, 539:21 <b>resolved</b> [1] - 357:19 <b>resource</b> [12] - 386:23, 387:2, 387:5, 387:9, 387:17, 388:7, 388:25, 389:6, 389:21, 389:25, 395:18 <b>resources</b> [5] -	387:19, 403:5, 427:24, 432:25, 490:25 <b>respect</b> [23] - 259:16, 260:1, 260:24, 267:4, 298:14, 308:15, 326:1, 328:11, 329:25, 337:22, 375:10, 389:23, 390:11, 392:6, 392:9, 412:20, 414:15, 414:17, 425:13, 468:8, 504:11, 507:18, 524:18 <b>respectfully</b> [1] - 414:4 <b>respond</b> [2] - 213:1, 254:21 <b>responded</b> [4] - 306:17, 339:22, 511:15, 532:6 <b>responding</b> [2] - 336:16, 343:1 <b>response</b> [30] - 213:8, 229:18, 231:7, 244:23, 247:3, 315:2, 315:9, 337:6, 338:6, 346:21, 366:22, 373:20, 374:23, 385:15, 396:13, 481:14, 481:17, 481:19, 481:23, 481:24, 483:17, 484:14, 495:15, 495:23, 521:22, 532:4, 544:11, 544:25, 548:9 <b>responses</b> [2] - 308:6, 308:10 <b>responsibility</b> [1] - 476:24 <b>responsible</b> [4] - 338:23, 338:24, 463:2, 534:14 <b>rest</b> [3] - 242:19, 280:19 <b>restate</b> [6] - 258:20, 259:11, 277:1, 388:14, 406:6, 408:20 <b>restatement</b> [3] - 258:16, 259:7, 259:11 <b>restore</b> [2] - 334:6, 358:19	<b>restored</b> [1] - 274:3 <b>result</b> [23] - 236:5, 238:11, 239:4, 240:8, 240:12, 314:1, 314:21, 316:8, 321:8, 323:14, 355:4, 412:14, 452:21, 462:6, 486:21, 501:2, 512:21, 527:1, 534:2, 536:12, 546:19, 546:24, 547:12 <b>resulted</b> [6] - 212:22, 377:25, 454:7, 454:18, 545:18, 546:16 <b>results</b> [19] - 301:21, 303:5, 310:15, 310:21, 310:24, 322:17, 400:19, 406:16, 476:11, 476:22, 477:3, 477:8, 483:22, 487:7, 487:19, 488:8, 488:18, 513:11, 518:17 <b>resumed</b> [2] - 391:25, 497:22 <b>retail</b> [1] - 489:20 <b>retains</b> [1] - 356:6 <b>retire</b> [5] - 226:24, 389:18, 395:4, 395:13, 395:17 <b>retired</b> [15] - 226:15, 238:10, 238:20, 240:23, 240:24, 241:1, 241:9, 241:15, 280:18, 305:5, 305:24, 390:2, 394:10, 475:17, 475:19 <b>retirement</b> [4] - 227:19, 306:1, 390:6, 390:11 <b>retirements</b> [1] - 223:13 <b>retiring</b> [3] - 226:6, 389:15 <b>retroactively</b> [2] - 303:8, 345:1 <b>return</b> [37] - 213:25, 216:21, 216:24, 217:6, 217:15, 219:2, 220:10, 220:22, 223:19, 225:18, 226:20,
--	---	---	---	---

<p>227:16, 228:4, 228:16, 228:19, 229:2, 229:4, 229:21, 238:14, 238:20, 241:1, 252:16, 287:24, 291:18, 292:2, 293:8, 294:4, 306:5, 306:21, 333:12, 336:4, 369:8, 373:4, 373:5, 510:23, 520:4, 537:13 <b>returned</b> [4] - 223:22, 225:7, 262:21, 420:7 <b>Rev</b> [1] - 210:5 <b>reveals</b> [2] - 449:17, 483:18 <b>revenue</b> [53] - 221:1, 239:14, 242:16, 242:18, 242:19, 243:2, 243:5, 243:11, 243:12, 399:11, 399:16, 410:22, 411:5, 413:8, 413:13, 415:25, 416:1, 417:13, 418:18, 418:23, 452:14, 485:2, 485:14, 485:15, 485:23, 485:24, 486:6, 486:10, 486:16, 486:20, 487:9, 487:14, 487:21, 488:15, 488:20, 488:21, 489:1, 498:22, 499:19, 500:5, 500:19, 500:24, 503:12, 519:24, 531:22, 535:15, 543:18, 543:19, 544:4, 544:13, 545:5 <b>revenues</b> [2] - 403:7, 502:11 <b>Reverend</b> [2] - 435:6, 435:19 <b>reverend</b> [1] - 435:7 <b>REVEREND</b> [2] - 435:9, 550:5 <b>review</b> [23] - 320:16, 329:25, 330:4, 356:2, 388:18, 388:24, 410:22, 448:22, 449:1, 449:15, 450:12, 450:15, 450:19,</p>	<p>480:2, 480:3, 504:11, 504:17, 504:22, 504:23, 505:1, 511:13, 512:5, 520:11 <b>reviewed</b> [1] - 257:16 <b>revised</b> [4] - 383:20, 487:5, 488:3, 510:20 <b>revision</b> [1] - 398:21 <b>revisions</b> [1] - 383:18 <b>revoke</b> [1] - 414:6 <b>revolved</b> [2] - 394:15, 449:18 <b>RF</b> [8] - 283:15, 289:25, 324:3, 327:18, 342:19, 370:1, 370:11, 370:20 <b>RFL</b> [1] - 274:9 <b>RFP</b> [2] - 380:20, 380:21 <b>RICHARD</b> [1] - 205:18 <b>Richland</b> [1] - 247:25 <b>rid</b> [1] - 310:2 <b>Rider</b> [32] - 216:20, 216:23, 221:7, 237:23, 239:9, 239:17, 242:24, 243:3, 243:6, 243:7, 243:13, 243:18, 243:23, 244:4, 244:12, 480:6, 480:18, 480:20, 481:1, 489:16, 489:19, 498:4, 499:18, 499:23, 499:25, 500:7, 501:14, 502:5, 519:10, 519:16, 519:18, 536:14 <b>rider</b> [12] - 244:15, 245:1, 245:4, 246:23, 426:2, 479:2, 501:10, 502:8, 506:22, 537:19, 544:8 <b>riders</b> [2] - 504:17, 511:18 <b>right-hand</b> [4] - 365:9, 452:7, 452:19, 453:5 <b>rights</b> [1] - 329:24 <b>Ripp</b> [4] - 482:8, 482:22, 496:9, 497:14 <b>rise</b> [1] - 372:8 <b>risk</b> [10] - 247:19, 289:1, 289:4,</p>	<p>289:17, 289:21, 289:24, 290:3, 305:8, 307:6, 331:10 <b>risks</b> [2] - 289:4, 289:5 <b>Rockaway</b> [1] - 274:11 <b>ROE</b> [4] - 230:12, 240:5, 546:20, 547:12 <b>role</b> [3] - 300:1, 407:6, 407:7 <b>roll</b> [1] - 550:21 <b>rolling</b> [1] - 342:8 <b>rollout</b> [6] - 339:16, 340:17, 341:18, 342:3, 342:15 <b>rolls</b> [2] - 348:4, 354:15 <b>roof</b> [1] - 541:16 <b>rooftop</b> [1] - 513:19 <b>room</b> [2] - 498:1, 550:13 <b>ROR</b> [1] - 216:24 <b>rotor</b> [1] - 533:11 <b>rough</b> [1] - 325:19 <b>roughly</b> [3] - 287:20, 302:10, 302:11 <b>row</b> [6] - 239:14, 295:3, 316:1, 487:4, 500:20 <b>rows</b> [1] - 312:23 <b>RPU-02-3</b> [1] - 484:7 <b>RPU-2010-0001</b> [3] - 436:15, 479:15, 501:8 <b>RPU-2017-0001</b> [1] - 449:17 <b>rPU-2019-0001</b> [1] - 205:6 <b>RTS</b> [30] - 425:14, 425:22, 426:2, 431:23, 432:17, 433:4, 434:7, 479:2, 480:6, 480:18, 480:20, 481:1, 485:2, 485:10, 485:13, 485:14, 485:22, 485:23, 485:24, 486:3, 486:6, 486:11, 486:16, 486:20, 486:23, 488:24, 489:16, 489:19, 536:14 <b>rule</b> [1] - 324:5 <b>rules</b> [5] - 349:5, 353:5, 357:13, 503:24, 517:4</p>	<p><b>ruling</b> [4] - 317:16, 317:17, 393:2, 510:9 <b>rulings</b> [1] - 352:25 <b>run</b> [2] - 249:16, 507:6 <b>running</b> [3] - 426:6, 488:19, 533:8</p> <p style="text-align: center;"><b>S</b></p> <p><b>sacrificing</b> [1] - 273:4 <b>safe</b> [1] - 247:20 <b>safely</b> [1] - 541:25 <b>safety</b> [3] - 260:13, 345:25, 370:1 <b>sales</b> [1] - 403:6 <b>sample</b> [13] - 283:8, 300:24, 301:3, 310:17, 310:22, 313:15, 314:3, 365:16, 366:3, 366:6, 366:8, 366:11, 519:20 <b>samples</b> [4] - 265:14, 344:17, 347:9, 366:14 <b>sampling</b> [5] - 318:2, 318:3, 318:13, 323:1, 347:25 <b>sat</b> [1] - 528:6 <b>satisfaction</b> [2] - 260:12, 401:10 <b>satisfied</b> [1] - 431:12 <b>save</b> [1] - 273:3 <b>saved</b> [1] - 225:11 <b>savings</b> [10] - 240:12, 241:24, 292:22, 299:5, 336:3, 359:6, 359:12, 371:22, 406:3, 461:18 <b>saw</b> [3] - 255:11, 478:25, 483:25 <b>scale</b> [1] - 378:13 <b>scenario</b> [1] - 296:19 <b>schedule</b> [17] - 213:7, 239:13, 246:6, 302:3, 302:7, 332:18, 333:13, 339:18, 452:8, 452:12, 485:18, 487:1, 499:7, 499:8, 499:9, 500:18, 519:22 <b>scheduled</b> [2] - 290:6, 549:15 <b>SCHMIDT</b> [1] - 207:5 <b>Schoechele</b> [1] - 300:4</p>	<p><b>school</b> [1] - 277:23 <b>Schramm</b> [20] - 210:6, 375:7, 375:8, 435:6, 435:7, 435:19, 435:20, 435:22, 437:4, 437:16, 437:17, 445:11, 452:5, 455:17, 456:5, 456:22, 457:18, 458:13, 548:3, 549:25 <b>SCHRAMM</b> [2] - 435:9, 550:5 <b>Schuling</b> [2] - 279:16, 279:22 <b>score</b> [1] - 400:23 <b>SCOTT</b> [1] - 207:22 <b>screen</b> [7] - 284:16, 307:18, 363:20, 363:23, 365:8, 521:11, 521:12 <b>scroll</b> [7] - 239:13, 337:8, 363:25, 364:3, 388:16, 490:23 <b>SE</b> [1] - 206:3 <b>se</b> [1] - 331:24 <b>seat</b> [1] - 550:1 <b>seated</b> [10] - 214:17, 251:1, 253:25, 263:7, 376:6, 385:24, 397:7, 420:18, 435:13, 460:5 <b>Second</b> [1] - 205:11 <b>second</b> [25] - 239:1, 254:1, 270:16, 273:13, 274:21, 313:1, 316:1, 335:14, 337:1, 337:21, 343:5, 357:18, 382:14, 384:18, 402:10, 402:11, 407:14, 407:18, 407:25, 408:5, 408:14, 469:3, 502:11, 524:11, 550:20 <b>section</b> [16] - 229:23, 229:24, 229:25, 258:2, 355:23, 362:11, 364:5, 365:12, 365:15, 383:16, 396:7, 396:14, 396:17, 449:14, 451:2, 512:7 <b>secure</b> [2] - 290:2,</p>
---	---	--	---	---

<p>405:24</p> <p><b>securitization</b> [4] - 390:5, 390:8, 391:8, 391:10</p> <p><b>see</b> [71] - 213:19, 233:8, 266:24, 268:6, 268:10, 268:13, 271:5, 272:8, 279:20, 280:1, 280:3, 280:5, 284:19, 285:5, 286:18, 287:3, 288:10, 288:21, 294:15, 294:24, 312:22, 312:24, 313:2, 314:23, 314:24, 315:24, 316:2, 316:4, 316:21, 324:22, 332:23, 337:24, 338:6, 358:14, 362:17, 373:15, 381:13, 381:14, 393:13, 433:13, 433:14, 437:3, 452:14, 452:17, 456:15, 458:2, 463:21, 470:1, 471:19, 475:24, 477:8, 485:7, 486:25, 487:1, 487:19, 488:20, 499:18, 500:19, 502:21, 506:10, 510:4, 516:19, 516:20, 516:22, 521:13, 532:16, 533:14, 535:15, 536:2, 536:5, 539:25</p> <p><b>seeing</b> [5] - 269:20, 401:5, 434:24, 521:11, 535:18</p> <p><b>seek</b> [2] - 329:15, 329:21</p> <p><b>seeking</b> [2] - 440:10, 504:13</p> <p><b>seem</b> [1] - 303:19</p> <p><b>segment</b> [1] - 473:25</p> <p><b>segmentation</b> [1] - 517:6</p> <p><b>segregate</b> [1] - 348:21</p> <p><b>select</b> [14] - 301:3, 328:1, 347:9, 356:6, 467:9, 468:9, 471:8, 471:12, 472:4, 475:1, 527:3, 527:7, 529:6, 530:20</p>	<p><b>selected</b> [6] - 265:14, 366:7, 383:7, 470:6, 527:19, 527:20</p> <p><b>selecting</b> [1] - 463:18</p> <p><b>selects</b> [3] - 465:2, 465:9, 466:20</p> <p><b>self</b> [2] - 365:19, 509:9</p> <p><b>self-contained</b> [1] - 365:19</p> <p><b>self-generation</b> [1] - 509:9</p> <p><b>sell</b> [5] - 234:24, 235:2, 272:12, 273:5, 275:12</p> <p><b>seller</b> [1] - 267:15</p> <p><b>seminary</b> [2] - 445:14, 445:17</p> <p><b>send</b> [4] - 266:20, 267:5, 275:4, 494:4</p> <p><b>sending</b> [1] - 433:23</p> <p><b>sends</b> [1] - 493:22</p> <p><b>Senior</b> [1] - 206:2</p> <p><b>sense</b> [6] - 220:25, 394:12, 447:15, 471:6, 518:5, 518:13</p> <p><b>Sensus</b> [3] - 349:2, 351:3, 351:11</p> <p><b>sent</b> [2] - 273:11, 371:16</p> <p><b>sentence</b> [10] - 230:3, 230:6, 271:11, 338:6, 355:24, 356:7, 356:9, 365:25, 410:12, 436:11</p> <p><b>sentences</b> [1] - 365:25</p> <p><b>separate</b> [10] - 257:17, 328:13, 366:1, 366:2, 381:11, 381:19, 450:1, 462:19, 501:10, 502:24</p> <p><b>separately</b> [1] - 524:22</p> <p><b>separating</b> [1] - 449:20</p> <p><b>separation</b> [1] - 450:25</p> <p><b>September</b> [3] - 330:8, 330:16, 359:21</p> <p><b>series</b> [3] - 530:9, 539:16, 539:20</p> <p><b>serve</b> [4] - 428:23, 431:9, 442:17, 515:10</p> <p><b>served</b> [3] - 430:3,</p>	<p>440:9, 441:2</p> <p><b>service</b> [91] - 237:21, 245:7, 246:24, 247:23, 248:10, 255:22, 256:2, 265:23, 266:3, 266:4, 266:5, 266:6, 266:8, 272:14, 273:22, 274:17, 302:1, 319:9, 321:24, 322:1, 322:3, 322:6, 329:8, 332:20, 338:20, 349:5, 354:20, 354:23, 360:16, 365:20, 365:21, 439:17, 440:11, 440:13, 440:24, 446:2, 450:1, 450:2, 450:3, 450:4, 450:20, 451:3, 451:5, 451:17, 453:13, 453:14, 453:16, 453:23, 461:11, 462:21, 462:25, 464:12, 471:2, 476:12, 476:16, 476:22, 477:3, 477:12, 483:23, 484:11, 486:9, 487:18, 487:20, 488:3, 488:19, 494:7, 495:2, 502:18, 502:23, 503:3, 504:21, 508:23, 510:15, 510:20, 513:10, 513:14, 513:15, 513:16, 514:5, 514:23, 515:23, 517:24, 519:4, 525:9, 525:11, 527:4, 533:14, 535:6, 545:9, 545:13</p> <p><b>Service</b> [6] - 206:21, 438:19, 438:20, 441:17, 452:17, 535:17</p> <p><b>services</b> [7] - 274:11, 449:21, 508:5, 508:9, 516:8, 517:13, 531:19</p> <p><b>SESSION</b> [2] - 374:1, 497:1</p> <p><b>session</b> [19] - 212:3, 216:3, 216:8, 340:7,</p>	<p>340:10, 374:3, 420:10, 457:8, 457:15, 459:11, 495:19, 496:4, 538:5, 538:14, 548:2, 549:3, 549:6, 550:18, 550:22</p> <p><b>sessions</b> [1] - 352:10</p> <p><b>set</b> [11] - 257:7, 259:25, 296:14, 328:21, 334:9, 334:23, 347:8, 353:12, 416:13, 441:1, 540:21</p> <p><b>set-up</b> [1] - 334:9</p> <p><b>sets</b> [3] - 413:8, 479:2, 480:18</p> <p><b>setting</b> [1] - 531:8</p> <p><b>settled</b> [17] - 223:13, 228:19, 229:20, 243:10, 251:16, 254:12, 259:24, 297:6, 297:8, 305:25, 306:4, 353:7, 398:11, 399:11, 399:16, 416:1, 417:13</p> <p><b>settlement</b> [88] - 212:6, 212:25, 214:11, 215:9, 215:10, 223:1, 223:8, 224:22, 226:7, 226:19, 229:19, 229:23, 230:9, 237:22, 238:7, 238:16, 238:19, 238:25, 240:4, 240:9, 240:13, 240:24, 241:6, 241:8, 246:17, 247:17, 248:6, 254:12, 306:8, 306:9, 337:22, 337:23, 338:3, 355:21, 356:15, 356:23, 357:17, 386:17, 386:19, 386:23, 388:7, 388:8, 388:11, 388:23, 389:5, 389:25, 390:22, 392:22, 393:1, 393:11, 394:16, 395:9, 395:10, 396:7, 397:23, 398:1, 398:8, 399:8,</p>	<p>399:11, 399:18, 399:22, 411:6, 412:14, 412:15, 413:1, 413:8, 413:14, 413:21, 413:24, 414:8, 414:9, 414:17, 416:15, 416:18, 417:2, 418:22, 454:21, 475:16, 488:15, 489:3, 500:3, 502:10, 507:18, 510:16, 510:19, 519:18, 536:23</p> <p><b>settling</b> [5] - 213:1, 213:8, 357:20, 398:2, 398:14</p> <p><b>setup</b> [3] - 326:15, 326:21, 326:23</p> <p><b>seven</b> [2] - 259:4, 428:13</p> <p><b>seventh</b> [1] - 467:14</p> <p><b>several</b> [8] - 278:24, 321:22, 348:17, 426:21, 478:21, 480:11, 480:13, 509:11</p> <p><b>shake</b> [1] - 375:19</p> <p><b>shaking</b> [1] - 510:8</p> <p><b>shall</b> [5] - 366:2, 366:5, 366:10, 432:20, 504:20</p> <p><b>share</b> [1] - 260:5</p> <p><b>shared</b> [1] - 443:7</p> <p><b>shareholder</b> [2] - 403:24, 405:14</p> <p><b>shareholder-funded</b> [1] - 403:24</p> <p><b>shareholders</b> [1] - 260:25</p> <p><b>shareholders'</b> [1] - 260:2</p> <p><b>sharing</b> [1] - 307:6</p> <p><b>sheet</b> [2] - 228:2, 452:20</p> <p><b>Sheila</b> [1] - 549:14</p> <p><b>SHEILA</b> [1] - 207:2</p> <p><b>shift</b> [3] - 540:4, 540:5, 540:15</p> <p><b>shifted</b> [2] - 450:8, 545:5</p> <p><b>shifting</b> [1] - 531:23</p> <p><b>shifts</b> [2] - 535:15, 544:12</p> <p><b>shipped</b> [3] - 278:21, 279:1, 321:23</p>
--	--	---	--	--



<b>shoes'</b> [1] - 321:7 <b>shoot</b> [1] - 262:19 <b>shop</b> [6] - 265:16, 265:20, 266:16, 267:5, 347:10, 441:1 <b>short</b> [8] - 212:17, 229:13, 260:5, 261:10, 261:12, 262:22, 303:24, 420:8 <b>short-term</b> [3] - 260:5, 261:10, 261:12 <b>shorten</b> [1] - 283:13 <b>shorter</b> [3] - 332:7, 332:13, 332:21 <b>SHORTHAND</b> [2] - 205:25, 568:17 <b>Shorthand</b> [1] - 568:2 <b>shorthand</b> [3] - 568:7, 568:9, 568:12 <b>shot</b> [2] - 218:25, 242:22 <b>shoulder</b> [2] - 305:22, 307:8 <b>show</b> [6] - 242:17, 283:25, 284:4, 288:24, 476:17, 487:3 <b>showed</b> [6] - 252:20, 446:9, 484:23, 545:9, 545:13 <b>showing</b> [4] - 457:25, 500:5, 513:2, 519:24 <b>shown</b> [1] - 267:23 <b>shows</b> [7] - 242:16, 287:14, 424:14, 454:9, 498:13, 499:14, 499:18 <b>shrink</b> [1] - 332:21 <b>shut</b> [5] - 346:7, 346:9, 346:14, 538:19, 550:10 <b>shy</b> [2] - 239:16, 330:17 <b>side</b> [10] - 287:12, 288:21, 299:7, 334:8, 334:13, 334:17, 452:19, 453:5, 477:15, 548:23 <b>sides</b> [1] - 314:20 <b>Sierra</b> [2] - 207:8, 383:15 <b>signed</b> [1] - 458:22 <b>significant</b> [8] - 296:10, 323:22, 389:16, 438:23,	439:9, 440:7, 441:24, 450:9 <b>significantly</b> [7] - 304:8, 310:21, 438:17, 441:3, 487:13, 529:1, 533:11 <b>silent</b> [1] - 214:19 <b>similar</b> [17] - 235:1, 301:12, 313:19, 314:1, 338:20, 340:22, 353:10, 387:1, 415:24, 432:15, 472:17, 478:16, 503:11, 504:16, 505:18, 511:21, 513:6 <b>simple</b> [6] - 267:17, 290:20, 337:10, 419:9, 419:12, 519:11 <b>simpler</b> [1] - 508:2 <b>simply</b> [7] - 279:7, 438:21, 439:7, 470:5, 491:3, 527:18, 546:4 <b>simultaneously</b> [1] - 431:5 <b>single</b> [5] - 274:18, 328:15, 365:19, 478:5, 507:25 <b>single-phase</b> [2] - 274:18, 365:19 <b>site</b> [5] - 364:25, 383:7, 492:10, 492:24, 493:3 <b>sites</b> [1] - 351:13 <b>sitting</b> [1] - 482:25 <b>situation</b> [5] - 304:25, 305:12, 306:16, 447:17, 451:15 <b>six</b> [2] - 380:12, 467:15 <b>sixth</b> [4] - 467:2, 467:6, 467:17, 468:11 <b>Sixth</b> [1] - 206:19 <b>size</b> [12] - 283:7, 283:8, 283:9, 310:17, 310:22, 347:17, 348:7, 349:4, 380:5, 380:23, 380:25 <b>sizes</b> [1] - 349:6 <b>skilled</b> [1] - 256:11 <b>skillfully</b> [1] - 274:4 <b>slightly</b> [8] - 255:16,	331:4, 343:14, 359:22, 405:19, 416:17, 481:5, 519:25 <b>slippery</b> [1] - 530:12 <b>slope</b> [1] - 530:13 <b>slow</b> [4] - 339:16, 343:15, 343:21, 344:5 <b>slowly</b> [1] - 344:2 <b>small</b> [5] - 243:18, 424:24, 427:3, 491:13, 509:16 <b>smaller</b> [3] - 380:25, 381:3, 491:10 <b>smart</b> [51] - 265:6, 266:15, 267:8, 267:10, 268:7, 268:19, 269:4, 275:9, 276:12, 276:18, 276:24, 277:10, 287:1, 295:17, 295:18, 295:21, 295:22, 295:23, 300:2, 300:5, 300:9, 300:10, 304:8, 304:11, 304:13, 305:9, 306:13, 306:15, 339:12, 339:15, 346:24, 346:25, 347:2, 347:6, 347:8, 348:8, 353:14, 370:20, 371:8, 372:16, 461:16, 461:24, 461:25, 462:13, 462:15, 463:12, 475:5, 540:20, 541:7 <b>SMITH</b> [1] - 208:2 <b>Smith</b> [1] - 208:2 <b>snapshot</b> [1] - 358:12 <b>so..</b> [3] - 227:20, 368:21, 371:12 <b>social</b> [1] - 518:11 <b>socialization</b> [2] - 516:6, 531:14 <b>socialize</b> [6] - 403:7, 470:8, 514:25, 516:14, 518:9, 518:13 <b>socialized</b> [13] - 326:10, 336:24, 470:17, 509:6, 514:6, 514:17, 515:3, 517:18, 517:22, 530:14,	530:23, 531:4, 531:11 <b>socializing</b> [4] - 336:7, 518:15, 521:1, 530:7 <b>socket</b> [1] - 334:7 <b>soft</b> [1] - 290:22 <b>soften</b> [1] - 455:5 <b>software</b> [9] - 349:18, 349:24, 350:3, 350:8, 469:12, 469:14, 469:15, 470:3, 518:22 <b>Solar</b> [3] - 383:2, 383:6, 398:12 <b>solar</b> [33] - 376:21, 376:22, 377:3, 377:17, 378:2, 378:10, 378:14, 378:19, 380:3, 380:21, 381:1, 381:7, 383:1, 383:12, 383:19, 384:12, 393:24, 394:5, 394:7, 458:14, 458:15, 492:2, 492:7, 492:8, 492:21, 513:19, 515:19, 515:20, 516:3, 532:23, 533:5, 533:22, 539:24 <b>solars</b> [1] - 474:19 <b>sold</b> [7] - 235:6, 271:14, 271:20, 271:23, 274:19, 278:18, 278:20 <b>sole</b> [1] - 359:3 <b>solid</b> [1] - 365:17 <b>solution</b> [2] - 322:9, 473:21 <b>solutions</b> [2] - 356:4, 357:1 <b>someone</b> [3] - 262:12, 342:6, 517:1 <b>someplace</b> [1] - 275:4 <b>sometime</b> [1] - 353:22 <b>sometimes</b> [2] - 277:11, 279:12 <b>somewhat</b> [3] - 348:24, 348:25, 416:3 <b>somewhere</b> [4] - 266:20, 278:23, 431:1, 493:12 <b>soon</b> [4] - 246:24, 327:9, 390:13, 420:6 <b>sooner</b> [1] - 230:24	<b>sorry</b> [41] - 229:10, 230:1, 253:19, 260:13, 264:18, 268:6, 270:21, 277:17, 277:18, 283:2, 284:9, 286:12, 286:21, 287:5, 290:19, 291:13, 292:8, 308:3, 311:17, 314:8, 314:9, 315:21, 319:17, 323:4, 343:24, 357:17, 364:2, 368:2, 375:22, 390:25, 392:2, 396:21, 405:2, 414:25, 432:6, 436:20, 448:24, 463:24, 470:23, 487:8, 548:4 <b>sort</b> [4] - 440:4, 448:1, 455:2, 472:23 <b>sought</b> [2] - 357:3, 415:21 <b>source</b> [1] - 273:18 <b>South</b> [2] - 271:20, 424:18 <b>speaking</b> [2] - 230:12, 387:24 <b>speaks</b> [1] - 449:14 <b>spec</b> [1] - 379:11 <b>specialist</b> [1] - 445:24 <b>specialty</b> [2] - 326:15, 326:21 <b>specific</b> [23] - 239:10, 242:17, 245:3, 261:19, 262:4, 341:1, 376:21, 400:21, 401:8, 402:3, 412:18, 418:17, 454:14, 502:18, 504:6, 513:2, 517:4, 525:10, 525:11, 526:24, 527:3, 541:1, 547:9 <b>specifically</b> [13] - 358:2, 361:19, 361:20, 371:11, 386:22, 396:14, 399:10, 399:19, 403:23, 423:25, 424:17, 473:9, 475:23 <b>specifications</b> [1] - 274:4
---	---	--	--	---

PETERSEN COURT REPORTERS

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Clive, IA 50325

(515) 243-6596

<b>specifics</b> <sup>[1]</sup> - 290:11 <b>specified</b> <sup>[3]</sup> - 274:6, 394:16, 416:2 <b>speed</b> <sup>[2]</sup> - 300:6, 300:11 <b>spend</b> <sup>[4]</sup> - 376:22, 380:8, 416:14, 417:3 <b>spending</b> <sup>[1]</sup> - 404:18 <b>spent</b> <sup>[2]</sup> - 292:12, 351:7 <b>spilled</b> <sup>[1]</sup> - 330:11 <b>spins</b> <sup>[1]</sup> - 344:3 <b>split</b> <sup>[1]</sup> - 261:9 <b>splitting</b> <sup>[1]</sup> - 260:23 <b>spot</b> <sup>[1]</sup> - 534:16 <b>spread</b> <sup>[9]</sup> - 422:20, 437:10, 469:8, 469:16, 469:17, 473:1, 473:3, 473:8, 473:19 <b>spring</b> <sup>[1]</sup> - 353:22 <b>SPU</b> <sup>[4]</sup> - 277:7, 319:3, 324:4, 473:13 <b>squeeze</b> <sup>[1]</sup> - 496:12 <b>St</b> <sup>[1]</sup> - 445:17 <b>stability</b> <sup>[2]</sup> - 398:3, 398:5 <b>stack</b> <sup>[1]</sup> - 269:20 <b>Staff</b> <sup>[2]</sup> - 207:6, 207:9 <b>staff</b> <sup>[3]</sup> - 256:2, 336:17, 442:10 <b>stakeholder</b> <sup>[1]</sup> - 398:16 <b>stakeholders</b> <sup>[2]</sup> - 377:25, 398:5 <b>stand</b> <sup>[15]</sup> - 232:1, 236:24, 303:23, 330:14, 369:9, 369:18, 389:23, 391:20, 409:15, 451:24, 496:2, 496:9, 497:14, 548:2, 548:19 <b>stand-alone</b> <sup>[1]</sup> - 389:23 <b>standard</b> <sup>[16]</sup> - 274:7, 274:18, 335:1, 336:23, 344:6, 359:16, 404:10, 408:10, 461:11, 461:13, 462:22, 462:24, 463:2, 512:4, 521:1, 528:18 <b>standards</b> <sup>[4]</sup> - 273:11, 309:15, 509:15, 509:18	<b>standby</b> <sup>[7]</sup> - 449:19, 449:20, 477:20, 480:5, 546:4, 546:11, 547:6 <b>Standby</b> <sup>[9]</sup> - 477:16, 478:2, 478:4, 478:5, 479:15, 535:16, 536:7, 536:8, 546:1 <b>standpoint</b> <sup>[5]</sup> - 244:17, 347:25, 349:21, 352:8, 402:19 <b>start</b> <sup>[21]</sup> - 217:22, 219:17, 220:1, 228:20, 232:21, 238:9, 345:11, 353:21, 353:22, 386:18, 489:16, 490:23, 497:25, 518:15, 532:25, 533:2, 533:19, 538:5, 539:1, 549:14, 549:22 <b>started</b> <sup>[5]</sup> - 229:17, 239:24, 297:8, 299:10, 542:1 <b>starting</b> <sup>[9]</sup> - 233:1, 234:3, 305:1, 329:15, 346:20, 410:12, 503:15, 533:10 <b>starts</b> <sup>[3]</sup> - 216:5, 344:4, 410:13 <b>state</b> <sup>[11]</sup> - 234:10, 234:11, 237:25, 244:11, 365:18, 367:5, 372:14, 397:12, 447:20, 481:24, 489:19 <b>STATE</b> <sup>[1]</sup> - 205:1 <b>State</b> <sup>[6]</sup> - 205:10, 383:15, 427:13, 427:25, 447:11, 568:3 <b>statement</b> <sup>[10]</sup> - 233:21, 245:5, 259:9, 272:19, 414:22, 415:1, 454:21, 490:10, 491:6, 497:3 <b>statements</b> <sup>[1]</sup> - 414:3 <b>states</b> <sup>[6]</sup> - 264:23, 387:25, 424:24, 488:3, 490:24 <b>static</b> <sup>[1]</sup> - 255:16 <b>station</b> <sup>[5]</sup> - 383:8, 384:7, 384:10,	407:24, 408:5 <b>stations</b> <sup>[2]</sup> - 351:12, 416:23 <b>statistical</b> <sup>[23]</sup> - 265:13, 300:16, 300:21, 300:23, 304:6, 307:13, 308:18, 309:7, 315:3, 315:8, 315:10, 315:23, 343:8, 344:15, 344:23, 344:24, 344:25, 347:25, 349:12, 364:7, 365:16, 366:1, 366:2 <b>statistically</b> <sup>[1]</sup> - 344:20 <b>statistics</b> <sup>[1]</sup> - 256:16 <b>status</b> <sup>[1]</sup> - 318:22 <b>statute</b> <sup>[1]</sup> - 307:11 <b>stay</b> <sup>[9]</sup> - 239:13, 247:8, 294:19, 355:17, 357:17, 360:5, 479:23, 480:1, 480:7 <b>stayed</b> <sup>[1]</sup> - 479:21 <b>step</b> <sup>[13]</sup> - 229:8, 236:21, 250:13, 253:8, 262:9, 374:9, 385:4, 391:13, 396:24, 419:20, 434:25, 459:14, 527:9 <b>Stephens</b> <sup>[4]</sup> - 497:11, 535:14, 535:20, 535:21 <b>Stephens'</b> <sup>[3]</sup> - 497:10, 535:22, 544:14 <b>stepping</b> <sup>[1]</sup> - 264:1 <b>steps</b> <sup>[2]</sup> - 231:1, 395:3 <b>steward</b> <sup>[1]</sup> - 385:2 <b>still</b> <sup>[44]</sup> - 240:24, 241:13, 261:19, 267:4, 271:24, 278:23, 280:6, 281:7, 281:11, 282:3, 290:6, 295:25, 296:17, 298:10, 301:9, 304:10, 304:25, 306:5, 320:13, 321:3, 322:3, 331:2, 334:8, 346:13, 347:13, 351:12, 360:19, 391:21,	404:4, 404:14, 406:21, 410:18, 410:25, 463:5, 464:5, 472:16, 488:13, 488:16, 490:3, 490:4, 494:1, 496:3, 523:15, 540:17 <b>stipulate</b> <sup>[1]</sup> - 452:1 <b>stipulated</b> <sup>[6]</sup> - 308:4, 308:7, 368:14, 417:24, 487:14, 488:21 <b>stipulation</b> <sup>[3]</sup> - 368:4, 422:21, 437:11 <b>STOCK</b> <sup>[2]</sup> - 253:18, 253:21 <b>stock</b> <sup>[2]</sup> - 297:16, 348:23 <b>Stock</b> <sup>[4]</sup> - 209:10, 253:13, 254:5, 259:22 <b>stop</b> <sup>[3]</sup> - 356:7, 364:4, 450:14 <b>storage</b> <sup>[3]</sup> - 459:1, 510:9, 516:11 <b>store</b> <sup>[1]</sup> - 516:13 <b>straightforward</b> <sup>[1]</sup> - 289:23 <b>stranded</b> <sup>[3]</sup> - 360:10, 360:13, 360:21 <b>strange</b> <sup>[1]</sup> - 427:1 <b>strategic</b> <sup>[3]</sup> - 340:8, 352:13, 387:16 <b>strategies</b> <sup>[2]</sup> - 220:20, 233:7 <b>streaming</b> <sup>[3]</sup> - 538:19, 549:4, 550:10 <b>streamlines</b> <sup>[1]</sup> - 520:10 <b>street</b> <sup>[1]</sup> - 493:11 <b>Street</b> <sup>[7]</sup> - 206:3, 206:16, 206:19, 207:9, 207:11, 207:20, 207:23 <b>stretch</b> <sup>[1]</sup> - 442:4 <b>strike</b> <sup>[2]</sup> - 248:7, 360:8 <b>strive</b> <sup>[1]</sup> - 272:12 <b>strong</b> <sup>[2]</sup> - 342:18, 384:12 <b>structure</b> <sup>[4]</sup> - 230:8, 257:23, 257:24, 450:2 <b>students</b> <sup>[2]</sup> - 442:2, 442:8	<b>studies</b> <sup>[5]</sup> - 352:3, 453:23, 477:12, 502:18, 543:11 <b>study</b> <sup>[43]</sup> - 268:24, 286:4, 286:9, 297:8, 331:3, 331:5, 331:21, 332:11, 333:19, 359:23, 443:5, 444:1, 444:10, 444:13, 446:2, 450:20, 451:17, 453:13, 453:14, 453:16, 455:24, 456:2, 476:12, 476:16, 476:23, 477:3, 483:15, 483:22, 484:12, 484:15, 487:18, 487:20, 488:3, 488:8, 502:23, 508:23, 509:12, 510:15, 514:6, 517:14, 517:17, 518:12, 545:13 <b>stuff</b> <sup>[2]</sup> - 224:11, 328:20 <b>subdivide</b> <sup>[3]</sup> - 303:12, 349:9, 349:13 <b>subdivided</b> <sup>[2]</sup> - 268:25, 303:9 <b>subgroup</b> <sup>[2]</sup> - 541:9, 541:10 <b>subject</b> <sup>[19]</sup> - 235:17, 247:3, 288:5, 294:17, 294:19, 300:15, 306:18, 324:1, 380:11, 380:19, 387:21, 398:8, 409:13, 410:15, 410:22, 452:10, 504:18, 511:13, 536:21 <b>subjects</b> <sup>[1]</sup> - 285:17 <b>submetering</b> <sup>[1]</sup> - 274:1 <b>submitted</b> <sup>[7]</sup> - 285:20, 296:24, 387:5, 387:10, 404:11, 476:11, 490:16 <b>subsection</b> <sup>[1]</sup> - 396:10 <b>subsequent</b> <sup>[3]</sup> - 246:21, 247:5, 367:8 <b>subset</b> <sup>[3]</sup> - 243:19,
---	--	--	---	--

286:8, 446:10 <b>subsidiaries</b> [1] - 235:15 <b>subsides</b> [2] - 503:17, 512:21 <b>subsidized</b> [1] - 503:1 <b>substantial</b> [4] - 358:23, 528:11, 535:15, 544:13 <b>substantially</b> [3] - 346:3, 347:22, 351:8 <b>substitute</b> [2] - 265:25, 310:11 <b>substituting</b> [1] - 304:11 <b>subtraction</b> [1] - 422:10 <b>succeeds</b> [1] - 475:15 <b>sudden</b> [1] - 523:11 <b>sufficient</b> [1] - 392:17 <b>suggest</b> [2] - 304:19, 437:21 <b>suggested</b> [2] - 213:11, 223:11 <b>suggesting</b> [1] - 531:13 <b>suggestion</b> [4] - 212:22, 213:17, 374:10, 536:12 <b>suggestions</b> [1] - 342:2 <b>suggests</b> [1] - 274:24 <b>Suite</b> [12] - 206:13, 206:16, 206:19, 206:22, 207:3, 207:7, 207:12, 207:15, 207:21, 207:24, 208:3, 208:6 <b>suited</b> [1] - 231:24 <b>Sullivan</b> [1] - 206:21 <b>sum</b> [1] - 382:13 <b>summarize</b> [3] - 269:3, 277:2, 402:15 <b>summary</b> [2] - 308:23, 452:8 <b>summer</b> [1] - 533:21 <b>supervision</b> [1] - 568:10 <b>supervisor</b> [1] - 255:15 <b>supervisor/management</b> [1] - 255:9 <b>supervisors</b> [1] - 257:10 <b>supplement</b> [2] -	392:9, 396:18 <b>Supplemental</b> [6] - 211:9, 211:9, 211:10, 211:10, 211:11, 211:11 <b>supplemental</b> [18] - 277:15, 279:17, 284:16, 367:6, 367:10, 367:11, 367:12, 367:13, 367:14, 368:12, 368:15, 393:15, 448:16, 453:1, 453:10, 460:10, 528:21, 529:12 <b>supplementary</b> [6] - 438:6, 449:20, 449:23, 449:25, 450:2, 516:1 <b>Supplementary</b> [2] - 438:21, 441:17 <b>supplied</b> [1] - 430:25 <b>supply</b> [2] - 274:12, 274:14 <b>support</b> [4] - 234:24, 244:19, 389:22, 395:18 <b>supported</b> [1] - 450:21 <b>supports</b> [1] - 544:21 <b>suppose</b> [2] - 414:5, 505:8 <b>surely</b> [1] - 446:17 <b>surprised</b> [1] - 403:20 <b>surprising</b> [1] - 476:10 <b>surrebuttal</b> [15] - 213:2, 420:25, 421:18, 422:19, 436:1, 436:18, 437:2, 437:4, 443:3, 443:17, 443:21, 443:24, 456:8, 456:9, 456:23 <b>surreply</b> [1] - 374:10 <b>surveying</b> [1] - 401:11 <b>suspect</b> [1] - 231:25 <b>Sutherland</b> [1] - 206:18 <b>Swartz</b> [4] - 287:22, 288:7, 288:13, 462:6 <b>Swartz'</b> [1] - 335:22 <b>Swartz's</b> [2] - 287:19, 288:2 <b>sweetener</b> [1] - 405:25 <b>swimming</b> [2] - 541:12, 541:15	<b>switch</b> [2] - 285:17, 481:5 <b>sworn</b> [16] - 214:15, 237:1, 237:7, 250:24, 253:23, 263:5, 376:4, 385:22, 391:21, 397:5, 420:16, 435:11, 460:3, 497:19, 550:2, 550:7 <b>sync</b> [1] - 224:19 <b>system</b> [67] - 282:19, 282:20, 296:1, 296:2, 296:7, 299:21, 300:12, 304:20, 304:22, 304:24, 315:12, 321:8, 328:12, 351:15, 395:17, 401:19, 402:25, 426:8, 427:2, 427:3, 427:14, 428:8, 428:16, 428:18, 428:22, 428:25, 429:13, 429:16, 429:17, 430:3, 431:2, 431:11, 432:14, 433:1, 433:19, 464:16, 489:22, 490:11, 490:12, 491:2, 491:4, 491:5, 491:14, 492:7, 492:16, 492:19, 492:21, 492:25, 493:4, 493:10, 493:12, 493:15, 493:18, 493:21, 493:23, 494:2, 494:5, 494:9, 494:10, 494:20, 494:22, 507:24, 519:5, 532:6, 532:16, 541:17, 541:24 <b>systemic</b> [2] - 387:13, 387:14 <b>systems</b> [2] - 282:16, 401:17	535:22, 535:23 <b>tabulated</b> [1] - 288:13 <b>tacked</b> [1] - 523:8 <b>Tacoma</b> [1] - 445:18 <b>tamper</b> [2] - 334:7, 358:19 <b>target</b> [1] - 257:12 <b>tariff</b> [40] - 320:12, 352:24, 398:21, 401:24, 425:14, 426:2, 434:7, 438:6, 450:3, 453:3, 461:12, 464:11, 467:1, 467:22, 467:25, 468:6, 468:7, 470:5, 473:10, 473:11, 473:12, 502:16, 503:4, 504:10, 505:4, 505:7, 510:23, 511:2, 511:4, 511:5, 511:14, 512:8, 513:4, 523:21, 523:24, 526:17, 528:3, 528:7, 529:23 <b>tariffs</b> [5] - 357:13, 398:7, 398:11, 449:21, 504:17 <b>Tax</b> [1] - 237:23 <b>tax</b> [58] - 215:16, 216:6, 216:15, 216:17, 217:14, 217:18, 219:14, 220:6, 220:19, 221:2, 221:20, 221:22, 222:2, 222:4, 222:17, 224:11, 224:17, 227:4, 227:11, 227:13, 227:15, 227:18, 227:22, 228:5, 228:6, 228:7, 228:9, 228:12, 228:17, 228:23, 229:1, 229:4, 231:21, 233:17, 234:2, 234:17, 235:17, 235:18, 236:1, 237:15, 245:25, 246:3, 437:24, 438:1, 445:24, 446:10, 446:20, 446:22, 447:5, 447:8, 447:22, 454:23, 506:22, 507:3,	537:17, 537:18, 547:18 <b>taxable</b> [1] - 233:14 <b>taxes</b> [6] - 219:4, 223:8, 223:12, 223:17, 226:13, 228:8 <b>TBR</b> [6] - 506:2, 506:7, 507:7, 507:21, 508:1 <b>technicians</b> [1] - 274:5 <b>technologically</b> [1] - 299:12 <b>technologies</b> [5] - 356:6, 401:12, 401:18, 405:12, 525:7 <b>technology</b> [17] - 273:23, 298:11, 299:15, 299:18, 304:12, 304:16, 347:19, 356:10, 356:18, 356:20, 360:25, 361:8, 361:9, 361:10, 361:12, 408:17, 525:10 <b>ten</b> [18] - 222:14, 222:15, 222:21, 225:3, 225:4, 225:22, 226:21, 238:13, 241:14, 249:18, 249:25, 297:17, 299:21, 303:20, 305:2, 340:24, 415:3, 420:3 <b>ten-minute</b> [3] - 303:20, 415:3, 420:3 <b>ten-year</b> [3] - 222:14, 225:22, 241:14 <b>tend</b> [2] - 348:21, 351:23 <b>tender</b> [2] - 422:21, 437:15 <b>tenders</b> [1] - 399:4 <b>tends</b> [2] - 343:25, 344:1 <b>term</b> [8] - 225:19, 225:21, 225:22, 260:5, 261:10, 261:12, 390:11, 503:21 <b>terms</b> [22] - 271:9, 286:5, 289:25, 297:11, 304:7, 345:3, 349:11, 349:19, 354:19,
<b>T</b>				
<b>Table</b> [1] - 314:9 <b>table</b> [7] - 298:3, 312:20, 312:21, 312:23, 424:4,				

355:4, 356:13, 372:3, 372:22, 377:20, 379:1, 441:22, 442:2, 449:18, 463:14, 504:18, 511:18, 519:18 <b>territory</b> [5] - 302:1, 440:11, 440:13, 440:24, 527:4 <b>test</b> [91] - 232:2, 239:5, 239:19, 242:23, 243:25, 244:13, 245:3, 247:9, 248:17, 265:8, 265:10, 265:16, 265:17, 265:19, 265:21, 265:24, 266:3, 266:16, 266:17, 266:18, 274:9, 281:17, 281:25, 282:9, 282:22, 283:6, 283:9, 283:17, 283:21, 283:22, 284:22, 285:5, 285:6, 285:10, 301:21, 302:17, 302:18, 303:11, 308:17, 308:20, 308:21, 309:3, 309:4, 309:18, 310:12, 311:2, 311:8, 312:3, 312:22, 313:20, 314:11, 314:13, 315:23, 316:8, 316:13, 316:24, 317:3, 318:1, 319:10, 323:3, 323:8, 344:17, 347:7, 347:10, 347:17, 347:22, 347:25, 348:1, 348:3, 348:6, 348:16, 348:18, 349:4, 349:6, 349:8, 349:9, 349:14, 349:23, 352:19, 363:4, 364:7, 366:5, 366:9, 366:15, 400:23, 446:11, 485:5 <b>tested</b> [7] - 265:10, 274:9, 278:1, 281:5, 318:21, 319:22, 343:12	<b>testified</b> [28] - 214:16, 229:17, 230:19, 231:17, 237:8, 239:23, 250:25, 253:24, 254:12, 263:6, 300:11, 309:6, 310:1, 321:21, 340:21, 356:18, 362:16, 376:5, 385:23, 397:6, 420:17, 435:12, 460:4, 536:9, 542:24, 543:5, 545:17, 550:8 <b>testifies</b> [1] - 529:12 <b>testify</b> [1] - 335:3 <b>testifying</b> [1] - 471:15 <b>testimony</b> [150] - 214:24, 223:6, 224:17, 229:17, 232:24, 233:24, 234:6, 237:14, 237:19, 241:7, 242:3, 243:16, 251:6, 251:14, 253:2, 254:6, 256:10, 263:12, 263:21, 264:7, 264:14, 264:24, 267:20, 277:7, 277:22, 282:5, 283:11, 283:14, 284:1, 286:11, 286:13, 287:19, 288:4, 290:14, 292:9, 298:4, 300:3, 300:8, 301:15, 308:1, 320:19, 324:11, 325:3, 330:7, 330:22, 331:13, 335:23, 338:19, 339:21, 340:13, 340:21, 341:15, 343:1, 343:22, 346:20, 352:16, 354:14, 355:8, 356:17, 359:6, 359:24, 362:20, 367:9, 376:11, 379:17, 386:4, 386:6, 389:14, 391:25, 394:15, 397:17, 397:20, 397:22, 398:23, 399:2, 400:21, 405:4, 405:6, 405:7, 405:9,	407:2, 409:11, 410:9, 413:23, 416:20, 417:10, 420:25, 421:13, 421:17, 422:20, 423:19, 423:24, 423:25, 426:1, 432:3, 433:3, 435:23, 436:1, 436:6, 436:10, 436:19, 437:2, 437:10, 437:18, 439:25, 440:22, 443:3, 443:17, 443:21, 443:25, 446:8, 448:23, 449:3, 449:5, 449:7, 450:7, 450:15, 460:11, 460:17, 462:6, 462:9, 462:11, 463:16, 463:19, 463:24, 468:5, 476:14, 476:15, 485:4, 487:12, 487:25, 489:17, 490:15, 490:17, 497:10, 497:11, 497:22, 520:9, 528:18, 528:21, 528:22, 534:7, 535:5, 535:24, 536:25, 543:4, 543:5 <b>testimony's</b> [1] - 307:24 <b>testing</b> [36] - 265:14, 265:20, 274:5, 285:12, 300:16, 301:24, 308:18, 308:24, 311:3, 311:10, 314:3, 318:12, 318:23, 318:25, 319:20, 320:7, 323:18, 328:19, 344:16, 347:6, 349:11, 350:1, 350:2, 350:9, 358:3, 361:18, 361:19, 361:21, 362:23, 363:1, 365:16, 465:18, 465:23 <b>TG36</b> [1] - 316:1 <b>THE</b> [422] - 205:16, 215:13, 215:18, 215:21, 216:5, 216:9, 216:13,	216:17, 217:5, 217:11, 217:19, 217:25, 218:8, 218:13, 218:19, 218:24, 219:1, 219:15, 219:21, 219:23, 220:4, 220:12, 220:15, 220:21, 220:24, 221:8, 221:15, 221:22, 222:3, 222:9, 222:20, 223:4, 223:10, 224:4, 224:14, 225:1, 225:14, 225:20, 226:9, 226:12, 227:3, 227:7, 227:9, 227:13, 227:25, 228:6, 228:18, 228:22, 229:3, 232:23, 233:5, 233:13, 233:25, 234:8, 234:12, 235:4, 235:7, 235:9, 235:20, 236:3, 236:7, 237:3, 242:14, 242:25, 243:4, 243:14, 243:24, 244:10, 244:16, 244:24, 245:3, 245:19, 245:24, 248:25, 249:4, 249:10, 249:15, 249:21, 250:1, 250:9, 250:14, 251:21, 252:1, 252:7, 252:18, 252:24, 253:3, 255:24, 256:4, 256:12, 256:15, 256:25, 257:6, 257:8, 257:20, 257:24, 258:12, 258:15, 258:25, 259:10, 259:18, 259:21, 260:4, 260:11, 260:21, 261:1, 268:4, 321:24, 322:2, 328:15, 328:18, 329:4, 329:9, 329:17, 329:20, 330:2, 330:9, 330:11, 330:24, 331:1, 331:9, 331:15,	331:23, 332:5, 332:8, 332:15, 333:4, 333:8, 333:11, 333:18, 333:21, 333:25, 334:4, 334:14, 334:18, 335:3, 335:7, 335:15, 335:20, 336:2, 336:9, 336:13, 336:18, 336:20, 337:2, 337:12, 337:16, 337:19, 337:24, 338:9, 338:13, 338:15, 338:22, 339:1, 339:4, 339:7, 339:17, 340:1, 340:4, 340:18, 341:9, 341:16, 341:20, 341:25, 342:5, 342:11, 342:15, 343:11, 343:23, 344:9, 344:12, 344:15, 345:8, 345:11, 346:8, 346:15, 347:1, 347:7, 347:16, 348:10, 348:13, 349:17, 350:1, 350:15, 350:18, 350:21, 350:23, 351:1, 351:22, 352:4, 352:7, 352:22, 354:10, 354:18, 355:2, 355:12, 363:25, 365:3, 379:21, 380:9, 380:17, 380:21, 380:24, 381:4, 381:9, 381:19, 381:23, 382:2, 382:6, 389:20, 390:7, 390:13, 390:16, 390:22, 391:1, 392:12, 392:20, 393:4, 393:9, 393:13, 393:21, 394:4, 394:11, 394:13, 394:19, 394:25, 395:6, 395:11, 395:16, 395:22, 395:24, 399:9, 399:19, 399:23, 400:7, 400:12,
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400:17, 401:4, 402:3, 402:17, 402:23, 403:11, 403:15, 403:23, 404:9, 404:17, 404:25, 405:3, 405:7, 405:10, 405:19, 405:23, 406:6, 406:15, 406:23, 407:3, 407:6, 407:13, 407:16, 407:22, 408:1, 408:7, 408:20, 409:2, 411:22, 419:4, 419:7, 419:13, 419:22, 421:6, 425:16, 425:18, 426:4, 426:16, 426:20, 426:25, 427:15, 427:18, 428:9, 429:1, 429:20, 430:6, 430:18, 431:4, 431:13, 437:23, 438:7, 438:10, 439:3, 439:15, 439:24, 440:7, 441:15, 442:7, 442:21, 442:24, 443:3, 443:13, 443:16, 443:19, 443:24, 444:11, 444:14, 444:20, 444:24, 445:2, 449:10, 458:17, 458:19, 458:22, 459:13, 496:5, 497:20, 498:11, 498:15, 498:18, 498:23, 499:1, 499:6, 499:9, 499:11, 499:13, 500:11, 500:13, 500:17, 501:7, 501:15, 501:22, 502:6, 502:20, 503:5, 503:14, 503:20, 504:4, 504:8, 504:13, 504:24, 505:5, 505:10, 505:13, 505:17, 506:1, 506:17, 507:1, 507:11, 507:19, 508:7, 508:10, 508:16, 508:18,	508:22, 509:3, 509:7, 509:11, 509:20, 509:24, 510:2, 510:6, 510:11, 510:18, 511:20, 512:3, 512:11, 512:15, 512:19, 513:5, 513:9, 513:21, 513:25, 514:3, 514:8, 514:12, 514:14, 515:2, 515:15, 515:20, 515:22, 516:17, 517:3, 517:16, 517:23, 518:4, 518:14, 518:23, 519:12, 519:17, 520:13, 520:16, 520:19, 521:2, 521:7, 521:10, 521:14, 521:17, 521:21, 522:4, 522:8, 522:13, 522:19, 522:24, 523:6, 523:10, 523:16, 523:25, 524:8, 524:12, 524:15, 524:21, 525:3, 525:13, 525:17, 526:1, 526:6, 526:14, 526:21, 527:12, 528:4, 528:8, 528:14, 528:20, 529:3, 550:3 <b>theirs</b> [1] - 430:8 <b>themselves</b> [1] - 352:16 <b>theological</b> [1] - 445:14 <b>thereby</b> [2] - 428:24, 429:9 <b>therefore</b> [5] - 323:9, 375:19, 429:11, 430:5, 497:13 <b>THERESA</b> [1] - 205:25 <b>thereto</b> [1] - 436:3 <b>thermostats</b> [2] - 540:20, 541:7 <b>they've</b> [3] - 353:3, 447:13, 537:12 <b>thinking</b> [3] - 243:15, 246:8, 441:8 <b>third</b> [8] - 370:18, 444:6, 459:7, 468:19, 469:4, 511:9	<b>third-party</b> [2] - 370:18, 459:7 <b>THOMAS</b> [1] - 206:15 <b>thousand</b> [7] - 278:22, 278:24, 321:22, 322:3, 322:5, 352:18, 403:17 <b>three</b> [36] - 212:23, 257:17, 257:25, 258:7, 262:20, 269:23, 303:2, 310:3, 322:2, 322:5, 330:11, 348:20, 352:18, 359:19, 361:4, 380:8, 381:10, 420:6, 436:7, 442:19, 443:6, 443:15, 455:3, 468:19, 468:21, 469:5, 469:13, 469:16, 469:17, 469:18, 469:22, 469:23, 470:3, 471:25, 477:21, 528:15 <b>three-year</b> [4] - 455:3, 468:19, 468:21, 469:13 <b>thresholds</b> [1] - 261:15 <b>thrilled</b> [1] - 489:14 <b>tilted</b> [1] - 334:9 <b>time-of-day</b> [6] - 402:11, 403:17, 404:3, 404:11, 404:14, 408:11 <b>time-of-use</b> [12] - 402:7, 402:9, 402:10, 402:14, 403:2, 403:10, 403:13, 403:22, 404:7, 407:12, 407:21, 408:6 <b>timeline</b> [4] - 212:6, 374:6, 390:20, 455:3 <b>timing</b> [3] - 225:15, 232:7, 244:17 <b>Tipton</b> [17] - 210:8, 210:9, 369:4, 375:2, 419:24, 420:7, 420:11, 420:19, 423:10, 428:1, 428:4, 434:2, 435:3, 435:14, 445:3, 455:12, 457:2 <b>TIPTON</b> [31] - 207:2, 375:6, 419:25,	420:4, 420:12, 420:20, 420:22, 421:7, 422:19, 423:12, 425:5, 428:2, 434:3, 434:5, 434:22, 435:5, 435:15, 435:17, 437:15, 455:13, 455:16, 456:13, 456:21, 457:5, 457:9, 457:13, 457:17, 457:22, 457:24, 458:10, 459:18 <b>Tipton</b> ( <b>Callisto</b> )( <b>Tipton</b> [2] - 210:3, 210:6 <b>title</b> [1] - 445:21 <b>to-date</b> [1] - 320:5 <b>today</b> [21] - 213:19, 214:1, 215:4, 251:9, 263:15, 325:12, 369:6, 373:10, 374:21, 375:7, 376:16, 384:12, 403:14, 437:13, 447:9, 460:14, 467:24, 492:3, 498:2, 522:25, 524:9 <b>together</b> [2] - 214:2, 379:10 <b>tomorrow</b> [8] - 261:24, 325:13, 341:21, 453:21, 520:22, 548:19, 549:7, 549:15 <b>tonight</b> [3] - 375:18, 540:6, 540:7 <b>took</b> [6] - 247:19, 255:3, 335:7, 434:18, 488:15, 568:7 <b>tool</b> [3] - 324:14, 459:6, 476:17 <b>top</b> [17] - 247:18, 247:20, 272:7, 277:18, 279:19, 280:1, 280:25, 283:1, 284:12, 315:24, 377:14, 378:17, 378:20, 388:17, 388:18, 412:17, 498:9 <b>topic</b> [8] - 320:7, 322:13, 377:17, 377:20, 379:16, 449:15, 485:2,	487:11 <b>total</b> [31] - 284:21, 285:10, 286:6, 287:2, 287:15, 295:14, 295:16, 301:21, 330:22, 331:16, 380:8, 382:13, 404:15, 410:25, 411:6, 413:8, 413:13, 413:15, 466:25, 472:3, 485:6, 485:10, 485:24, 500:25, 502:10, 506:8, 527:18, 541:6, 547:11 <b>totaling</b> [1] - 294:24 <b>totally</b> [4] - 296:6, 307:2, 533:1, 534:4 <b>touch</b> [1] - 213:18 <b>tough</b> [1] - 471:6 <b>toward</b> [1] - 239:13 <b>towards</b> [3] - 381:13, 427:14, 532:18 <b>tower</b> [5] - 269:8, 269:11, 269:12, 351:13, 351:16 <b>towers</b> [7] - 269:5, 275:10, 275:16, 275:17, 290:1, 296:11, 351:13 <b>town</b> [1] - 375:9 <b>track</b> [5] - 224:9, 279:9, 354:16, 354:24, 371:16 <b>traditional</b> [1] - 525:9 <b>trained</b> [1] - 274:4 <b>transaction</b> [1] - 405:24 <b>transactive</b> [7] - 297:12, 299:22, 299:25, 300:1, 300:2, 300:7 <b>transcript</b> [5] - 279:20, 283:5, 370:24, 551:5, 568:12 <b>transfer</b> [3] - 282:19, 431:10, 437:25 <b>transferability</b> [1] - 234:22 <b>transferred</b> [1] - 235:8 <b>transferring</b> [1] - 438:12 <b>transformation</b> [2] - 516:8, 531:20 <b>transitioned</b> [1] - 387:16
---	---	---	---	---



<b>transitioning</b> [1] - 390:17 <b>transmission</b> [106] - 325:22, 326:19, 327:9, 327:15, 327:24, 328:2, 427:8, 428:7, 428:10, 428:17, 428:21, 428:24, 428:25, 429:3, 429:10, 429:15, 429:17, 429:19, 431:11, 432:14, 433:1, 461:4, 463:15, 463:19, 464:3, 464:4, 464:18, 465:3, 465:9, 465:17, 466:1, 466:7, 466:15, 467:5, 467:8, 467:17, 468:9, 468:12, 469:2, 471:12, 472:14, 473:7, 473:14, 474:9, 474:23, 476:7, 477:13, 477:15, 479:14, 481:20, 482:2, 482:4, 482:7, 486:13, 487:3, 487:5, 490:2, 490:8, 491:2, 491:14, 492:16, 492:19, 492:25, 493:15, 493:23, 494:2, 494:5, 494:10, 494:15, 494:22, 497:7, 499:20, 499:21, 501:9, 509:10, 509:22, 510:1, 532:6, 532:9, 534:9, 534:10, 534:23, 535:2, 535:8, 535:19, 536:13, 536:15, 537:7, 542:21, 542:25, 543:14, 543:16, 543:17, 543:22, 543:24, 544:2, 544:3, 544:4, 544:7, 544:8, 545:7, 545:19, 545:23, 546:5, 546:6, 546:13 <b>Transmission</b> [2] - 499:22, 499:25 <b>transmissions</b> [4] - 324:6, 326:8,	467:10, 472:5 <b>transmit</b> [3] - 269:9, 353:19, 429:12 <b>transmitting</b> [6] - 267:10, 269:11, 283:15, 465:3, 465:20, 467:23 <b>transparency</b> [1] - 520:11 <b>transparent</b> [1] - 512:24 <b>transportation</b> [7] - 233:13, 235:16, 235:21, 399:6, 399:25, 403:25, 413:20 <b>Transportation</b> [10] - 399:9, 399:14, 410:4, 410:14, 412:12, 412:16, 413:9, 413:24, 414:10, 416:19 <b>travel</b> [1] - 491:3 <b>travels</b> [1] - 493:10 <b>treat</b> [4] - 516:22, 516:24, 517:19, 518:19 <b>treated</b> [4] - 389:19, 411:22, 472:17, 473:22 <b>treating</b> [1] - 449:25 <b>treatment</b> [4] - 238:5, 238:7, 448:12, 530:20 <b>treatments</b> [1] - 447:22 <b>tried</b> [6] - 314:25, 315:1, 352:15, 491:15, 538:25, 540:17 <b>trips</b> [1] - 348:5 <b>truck</b> [2] - 348:4, 354:15 <b>true</b> [13] - 245:6, 266:14, 434:11, 448:1, 486:8, 486:15, 486:19, 488:11, 491:12, 492:13, 492:14, 501:18, 547:18 <b>true-up</b> [2] - 245:6, 501:18 <b>try</b> [13] - 212:10, 218:24, 219:5, 231:1, 246:7, 315:4, 332:24, 354:20, 376:13, 459:4,	487:5, 517:5, 518:5 <b>trying</b> [17] - 277:2, 296:8, 297:10, 309:20, 315:8, 321:5, 322:10, 344:13, 344:21, 346:2, 413:19, 434:16, 456:16, 468:1, 482:23, 495:9, 498:4 <b>Tuesday</b> [2] - 205:13, 253:17 <b>turbine</b> [1] - 428:12 <b>turbines</b> [2] - 427:21, 427:23 <b>turn</b> [8] - 319:21, 340:11, 344:7, 384:18, 384:21, 410:9, 535:20, 543:3 <b>turning</b> [1] - 212:12 <b>turns</b> [1] - 533:24 <b>tweak</b> [1] - 266:19 <b>tweaking</b> [1] - 266:11 <b>twice</b> [3] - 302:18, 322:16, 323:18 <b>two</b> [56] - 237:10, 240:7, 244:4, 247:22, 273:6, 283:12, 283:17, 284:20, 285:20, 303:6, 309:3, 309:17, 310:3, 310:19, 310:20, 311:11, 312:23, 317:19, 318:16, 321:1, 323:2, 323:3, 335:12, 348:20, 349:8, 350:1, 357:7, 360:7, 361:4, 366:3, 366:7, 374:11, 374:12, 377:9, 377:14, 377:20, 378:11, 379:22, 380:1, 380:7, 380:13, 381:11, 381:19, 388:19, 393:19, 427:3, 449:21, 462:18, 477:23, 530:6, 537:12, 539:25, 540:9, 540:23, 542:11, 545:14 <b>two-and-a-half</b> [1] - 283:12 <b>type</b> [10] - 226:10, 239:14, 244:7, 275:13, 364:12,	372:5, 378:3, 401:8, 514:20, 518:3 <b>types</b> [7] - 227:5, 256:20, 260:3, 348:15, 384:13, 415:14, 539:20 <b>typewriting</b> [1] - 568:9 <b>typewritten</b> [1] - 568:11 <b>typical</b> [6] - 379:10, 392:18, 404:4, 411:23, 506:4, 510:18 <b>typically</b> [8] - 266:23, 348:13, 348:21, 387:17, 389:20, 533:16, 534:23, 542:24 <b>typo</b> [1] - 364:11	<b>underestimates</b> [1] - 529:2 <b>underlying</b> [1] - 377:15 <b>undersigned</b> [1] - 568:2 <b>understandable</b> [1] - 218:22 <b>understood</b> [4] - 266:10, 368:8, 429:2, 461:22 <b>undertake</b> [3] - 304:14, 356:1, 356:2 <b>underway</b> [1] - 234:17 <b>unduly</b> [1] - 278:12 <b>uneconomical</b> [1] - 393:19 <b>unemployment</b> [1] - 256:23 <b>unfortunately</b> [1] - 440:18 <b>unicorn</b> [1] - 525:16 <b>uniform</b> [2] - 479:17, 489:20 <b>unilaterally</b> [2] - 439:2, 439:4 <b>union</b> [1] - 445:14 <b>unique</b> [5] - 388:9, 389:2, 514:21, 515:11, 516:23 <b>unit</b> [6] - 389:24, 390:2, 394:17, 394:18, 395:4, 396:16 <b>units</b> [1] - 394:22 <b>University</b> [1] - 445:18 <b>unknown</b> [2] - 471:5, 471:10 <b>unless</b> [5] - 262:12, 452:1, 524:2, 548:25, 549:1 <b>unpack</b> [1] - 492:1 <b>unprecedented</b> [1] - 307:2 <b>unprotected</b> [8] - 223:11, 223:16, 227:4, 232:8, 237:18, 238:6, 238:18, 241:8 <b>unrecoverable</b> [1] - 247:14 <b>unsupported</b> [1] - 426:23 <b>up</b> [93] - 214:10, 229:25, 230:1, 230:4, 232:18,
--	--	--	--	--

<p>236:11, 239:10, 240:16, 241:18, 245:6, 245:11, 246:2, 246:14, 255:20, 259:25, 261:7, 265:4, 267:13, 269:18, 270:9, 270:12, 279:8, 283:3, 284:15, 304:4, 306:12, 307:10, 307:17, 322:15, 328:21, 329:11, 331:2, 334:9, 334:23, 337:1, 339:24, 345:15, 352:9, 355:1, 355:21, 363:11, 369:11, 374:21, 377:8, 391:7, 391:20, 408:8, 413:16, 416:13, 419:18, 419:19, 432:3, 438:14, 440:3, 440:16, 441:1, 443:25, 444:1, 449:9, 453:20, 453:25, 455:13, 456:6, 456:13, 456:14, 457:25, 458:24, 459:10, 473:13, 473:18, 473:20, 482:24, 483:1, 485:19, 490:18, 490:20, 500:20, 501:18, 502:25, 508:13, 511:1, 519:20, 521:22, 530:20, 531:22, 532:18, 535:17, 536:10, 539:19, 540:3, 546:14, 547:8 <b>upcoming</b> [3] - 245:2, 301:23, 302:23 <b>update</b> [6] - 350:6, 393:11, 479:1, 529:10, 529:13, 546:10 <b>updated</b> [6] - 456:2, 456:3, 479:6, 479:21, 519:17, 546:16 <b>updating</b> [4] - 479:3, 479:5, 479:13, 545:23 <b>upfront</b> [1] - 351:23</p>	<p><b>upgrade</b> [4] - 298:24, 298:25, 299:1, 304:16 <b>upgraded</b> [2] - 298:21, 299:20 <b>upgrades</b> [4] - 276:10, 296:10, 298:15, 298:22 <b>upload</b> [1] - 377:9 <b>uploaded</b> [1] - 374:25 <b>upper</b> [2] - 452:7, 454:7 <b>US</b> [1] - 206:18 <b>usage</b> [8] - 220:3, 324:23, 340:19, 341:2, 343:3, 506:3, 513:10, 547:3 <b>useful</b> [3] - 305:9, 408:23, 501:21 <b>user</b> [1] - 525:24 <b>uses</b> [9] - 333:19, 356:11, 395:19, 395:20, 482:6, 482:15, 497:6, 513:23, 517:2 <b>Utilities</b> [11] - 212:2, 336:16, 360:22, 361:16, 374:2, 383:24, 384:1, 416:11, 417:24, 420:9, 509:19 <b>UTILITIES</b> [2] - 205:2, 205:16 <b>utilities</b> [1] - 392:7 <b>utility</b> [13] - 273:22, 273:24, 274:16, 328:14, 349:5, 389:6, 403:8, 426:15, 441:13, 446:1, 447:11, 535:9, 543:7 <b>utility's</b> [2] - 274:22, 416:3 <b>utility-fixed</b> [1] - 403:8 <b>utilize</b> [5] - 233:15, 250:2, 264:24, 502:22, 517:24 <b>utilized</b> [2] - 476:22, 517:8 <b>utilizes</b> [1] - 432:14 <b>utilizing</b> [9] - 233:4, 233:6, 233:23, 356:20, 403:5, 403:13, 512:6, 532:21</p>	<p style="text-align: center;"><b>V</b></p> <p><b>vaguely</b> [1] - 277:13 <b>valid</b> [1] - 426:18 <b>value</b> [42] - 217:7, 217:13, 225:25, 228:5, 228:16, 228:18, 228:21, 229:4, 232:1, 237:20, 238:4, 238:22, 238:23, 239:3, 239:7, 239:15, 239:16, 239:23, 240:6, 240:23, 241:6, 247:4, 248:11, 248:13, 305:1, 305:4, 305:13, 306:5, 306:20, 307:9, 336:3, 360:19, 402:21, 402:22, 430:17, 438:1, 446:12, 446:18, 475:17, 475:19, 501:17 <b>values</b> [5] - 239:19, 242:9, 242:10, 310:12, 501:12 <b>VAN</b> [1] - 206:12 <b>variable</b> [4] - 257:5, 257:11, 257:17, 259:16 <b>Varied</b> [1] - 205:11 <b>varies</b> [1] - 289:19 <b>variety</b> [2] - 278:1, 513:12 <b>various</b> [12] - 257:8, 257:11, 259:5, 268:21, 269:8, 276:13, 354:13, 405:12, 442:11, 539:14, 547:16, 547:17 <b>vary</b> [1] - 520:5 <b>vast</b> [11] - 299:12, 342:20, 404:13, 449:17, 490:25, 491:19, 491:22, 491:23, 493:1, 493:9, 494:19 <b>Veach</b> [18] - 268:24, 285:23, 286:4, 286:9, 287:23, 289:8, 291:2, 292:18, 296:23, 297:4, 297:21,</p>	<p>331:3, 331:5, 331:20, 335:24, 336:1, 359:23, 373:3 <b>vehicle</b> [2] - 400:5, 402:4 <b>vehicles</b> [2] - 401:15, 405:1 <b>vendors</b> [1] - 442:11 <b>Venn</b> [1] - 243:16 <b>venue</b> [2] - 329:21, 329:23 <b>verification</b> [6] - 242:16, 380:11, 380:19, 452:11, 500:20, 519:24 <b>verify</b> [5] - 284:1, 350:14, 381:5, 381:15, 382:1 <b>vernacular</b> [1] - 426:6 <b>version</b> [13] - 264:14, 267:21, 267:25, 339:24, 339:25, 350:12, 350:20, 370:1, 370:2, 456:7, 457:4, 457:8 <b>versions</b> [1] - 456:24 <b>versus</b> [19] - 254:24, 260:2, 260:25, 265:6, 276:19, 276:24, 336:3, 348:1, 349:15, 394:24, 499:16, 500:16, 501:21, 502:4, 505:3, 506:19, 519:1, 519:5, 547:2 <b>via</b> [2] - 207:22, 412:25 <b>vibrate</b> [1] - 214:19 <b>Victor</b> [1] - 269:15 <b>view</b> [1] - 470:8 <b>vintage</b> [1] - 347:19 <b>violate</b> [1] - 466:17 <b>violated</b> [1] - 468:3 <b>virtually</b> [1] - 298:25 <b>virtue</b> [1] - 438:21 <b>vision</b> [5] - 271:9, 271:13, 271:19, 275:11, 278:18 <b>Vognsen</b> [35] - 209:21, 242:11, 324:10, 329:9, 329:12, 335:3, 335:20, 338:9, 375:4, 407:10, 432:3, 432:10, 433:4, 451:23,</p>	<p>452:11, 459:25, 460:9, 460:24, 476:5, 481:10, 483:12, 485:21, 488:2, 489:11, 495:22, 497:6, 497:25, 529:21, 530:12, 538:6, 538:15, 542:19, 548:1, 548:21, 548:25 <b>VOGENSEN</b> [2] - 460:1, 497:21 <b>Vognsen's</b> [1] - 242:15 <b>voltage</b> [1] - 358:13 <b>volts</b> [2] - 533:17, 533:18 <b>volume</b> [1] - 403:7 <b>VOLUME</b> [1] - 205:7 <b>volumes</b> [1] - 520:6 <b>voluntary</b> [1] - 474:5 <b>vote</b> [2] - 442:16, 550:22 <b>votes</b> [1] - 550:24</p> <p style="text-align: center;"><b>W</b></p> <p><b>Wagner</b> [16] - 230:18, 231:8, 232:7, 237:18, 354:3, 371:14, 392:1, 428:5, 495:11, 497:23, 510:22, 516:11, 523:19, 524:17, 550:17, 550:25 <b>WAGNER</b> [153] - 205:18, 222:6, 222:12, 222:25, 224:21, 225:10, 225:17, 226:1, 242:8, 242:21, 243:1, 243:9, 243:21, 244:9, 245:14, 245:21, 246:10, 248:23, 249:1, 249:5, 249:13, 249:19, 249:23, 250:4, 250:12, 259:22, 260:8, 260:16, 260:22, 261:3, 328:10, 328:16, 329:1, 329:6, 329:11, 337:9,</p>
--	---	---	---	--

337:13, 337:17, 337:21, 338:4, 354:4, 354:11, 354:25, 355:7, 355:13, 392:2, 392:15, 392:25, 393:5, 393:10, 393:17, 394:1, 394:8, 394:12, 394:14, 394:23, 395:2, 395:8, 395:14, 395:19, 395:23, 400:3, 400:11, 400:13, 401:1, 401:23, 402:13, 402:19, 403:9, 403:12, 403:19, 404:5, 404:15, 404:21, 405:2, 405:5, 405:16, 405:21, 406:1, 406:8, 406:19, 406:24, 411:18, 412:1, 419:1, 419:6, 419:8, 419:16, 428:6, 428:20, 429:5, 429:25, 430:10, 430:24, 431:7, 431:15, 497:24, 498:12, 498:16, 498:19, 498:24, 499:2, 499:8, 499:10, 499:12, 500:4, 500:12, 500:14, 501:6, 501:11, 501:20, 501:25, 502:9, 503:2, 503:10, 503:18, 504:1, 504:6, 504:9, 504:15, 505:2, 505:6, 505:11, 505:14, 505:20, 506:12, 506:20, 507:9, 507:17, 508:4, 508:8, 508:12, 508:17, 508:21, 508:24, 509:5, 509:8, 509:17, 509:21, 509:25, 510:3, 510:7, 510:14, 510:21, 510:24, 524:18, 525:1, 525:5, 525:15, 525:18, 526:2,	526:10, 551:1 <b>Wagner's</b> [2] - 261:8, 396:13 <b>wait</b> [3] - 234:2, 457:10, 507:13 <b>waited</b> [1] - 489:13 <b>waiting</b> [3] - 231:6, 490:21, 548:5 <b>waiver</b> [7] - 357:8, 357:10, 357:12, 491:15, 509:14, 509:18, 509:19 <b>waives</b> [1] - 412:19 <b>walk</b> [1] - 212:20 <b>walked</b> [3] - 454:3, 472:2, 545:8 <b>Walmart</b> [1] - 207:11 <b>Walnut</b> [2] - 206:16, 207:20 <b>wants</b> [7] - 213:9, 277:9, 278:15, 371:3, 371:7, 473:18, 535:13 <b>Ward</b> [1] - 206:21 <b>warehouse</b> [2] - 278:24, 321:25 <b>Washington</b> [1] - 206:20 <b>waterfall</b> [4] - 457:19, 457:23, 498:6, 502:14 <b>Watson</b> [1] - 256:17 <b>watthour</b> [1] - 273:20 <b>ways</b> [7] - 232:12, 298:10, 311:11, 348:22, 389:18, 404:4, 429:14 <b>wayside</b> [1] - 296:11 <b>weather</b> [2] - 324:22 <b>weather-related</b> [1] - 324:22 <b>webinar</b> [3] - 207:22, 549:4, 550:10 <b>website</b> [3] - 272:6, 374:21, 405:16 <b>Wednesday</b> [1] - 551:7 <b>week</b> [3] - 330:17, 330:19, 414:7 <b>weeks</b> [1] - 478:21 <b>weight</b> [2] - 260:4, 260:24 <b>weighted</b> [3] - 230:5, 230:7, 240:3 <b>welcome</b> [5] - 236:24, 244:10, 259:21,	395:24, 445:2 <b>Wendi</b> [1] - 261:23 <b>West</b> [1] - 206:23 <b>Westown</b> [1] - 206:22 <b>wheel</b> [1] - 344:3 <b>whereas</b> [5] - 499:23, 503:23, 506:7, 508:1, 541:15 <b>Whispering</b> [6] - 216:18, 249:1, 249:10, 249:16, 502:1, 502:6 <b>whole</b> [9] - 225:11, 296:14, 300:12, 388:24, 408:10, 408:13, 434:17, 539:20, 542:1 <b>wholesale</b> [1] - 510:10 <b>wide</b> [1] - 528:2 <b>width</b> [1] - 366:9 <b>WILLIAM</b> [1] - 214:13 <b>William</b> [1] - 209:4 <b>WILLIAMS</b> [1] - 207:8 <b>willing</b> [2] - 327:1, 512:4 <b>Willow</b> [6] - 216:18, 249:1, 249:11, 249:16, 502:1, 502:6 <b>wind</b> [20] - 220:6, 222:21, 239:15, 242:9, 242:22, 244:1, 244:3, 244:5, 244:20, 247:14, 247:23, 248:9, 249:18, 393:24, 394:5, 394:6, 403:5, 427:20, 427:23, 502:3 <b>Wind</b> [22] - 216:22, 220:5, 221:23, 230:13, 230:14, 240:5, 241:25, 245:17, 245:22, 246:17, 389:22, 501:13, 502:2, 502:7, 502:8 <b>winding</b> [1] - 306:12 <b>window</b> [1] - 303:7 <b>Winick</b> [2] - 206:12, 207:2 <b>wireless</b> [5] - 295:18, 296:1, 296:3, 300:4, 304:9 <b>Wisconsin</b> [33] - 206:5, 206:6, 254:24, 255:8, 255:10, 255:13,	255:17, 297:16, 297:25, 298:14, 299:10, 299:13, 299:19, 338:20, 338:25, 339:5, 339:10, 349:5, 351:4, 351:5, 351:6, 351:8, 362:3, 362:11, 362:17, 362:23, 363:1, 363:16, 387:11, 387:15, 387:18, 481:21, 481:25 <b>wish</b> [5] - 366:19, 385:11, 457:8, 495:12, 497:2 <b>wishes</b> [1] - 328:8 <b>wishing</b> [1] - 528:9 <b>withdraw</b> [1] - 462:8 <b>withdrawing</b> [2] - 397:24, 414:20 <b>withdrawn</b> [3] - 307:25, 308:2, 397:23 <b>witness</b> [63] - 214:5, 214:8, 214:14, 236:24, 237:6, 250:19, 250:23, 251:11, 253:8, 253:12, 253:22, 262:9, 262:13, 262:24, 263:4, 263:18, 263:24, 277:24, 283:25, 308:8, 325:11, 351:23, 364:4, 369:5, 375:5, 375:23, 376:3, 376:19, 385:4, 385:8, 385:21, 386:8, 391:13, 391:16, 397:4, 409:23, 413:5, 414:23, 419:20, 420:2, 420:11, 420:15, 434:25, 435:4, 435:5, 435:10, 438:10, 441:5, 450:6, 458:7, 458:8, 459:24, 460:2, 498:20, 520:8, 523:23, 535:21, 549:8, 549:13, 549:15, 549:16, 550:6 <b>Witness</b> [10] - 236:22, 250:17, 253:10,	262:10, 385:6, 391:14, 397:1, 419:23, 435:2, 459:15 <b>WITNESS</b> [421] - 215:13, 215:18, 215:21, 216:5, 216:9, 216:13, 216:17, 217:5, 217:11, 217:19, 217:25, 218:8, 218:13, 218:19, 218:24, 219:1, 219:15, 219:21, 219:23, 220:4, 220:12, 220:15, 220:21, 220:24, 221:8, 221:15, 221:22, 222:3, 222:9, 222:20, 223:4, 223:10, 224:4, 224:14, 225:1, 225:14, 225:20, 226:9, 226:12, 227:3, 227:7, 227:9, 227:13, 227:25, 228:6, 228:18, 228:22, 229:3, 232:23, 233:5, 233:13, 233:25, 234:8, 234:12, 235:4, 235:7, 235:9, 235:20, 236:3, 236:7, 237:3, 242:14, 242:25, 243:4, 243:14, 243:24, 244:10, 244:16, 244:24, 245:3, 245:19, 245:24, 248:25, 249:4, 249:10, 249:15, 249:21, 250:1, 250:9, 250:14, 251:21, 252:1, 252:7, 252:18, 252:24, 253:3, 255:24, 256:4, 256:12, 256:15, 256:25, 257:6, 257:8, 257:20, 257:24, 258:12, 258:15, 258:25, 259:10, 259:18, 259:21, 260:4, 260:11, 260:21, 261:1,
--	---	---	---	---



268:4, 321:24, 322:2, 328:15, 328:18, 329:4, 329:9, 329:17, 329:20, 330:2, 330:9, 330:11, 330:24, 331:1, 331:9, 331:15, 331:23, 332:5, 332:8, 332:15, 333:4, 333:8, 333:11, 333:18, 333:21, 333:25, 334:4, 334:14, 334:18, 335:3, 335:7, 335:15, 335:20, 336:2, 336:9, 336:13, 336:18, 336:20, 337:2, 337:12, 337:16, 337:19, 337:24, 338:9, 338:13, 338:15, 338:22, 339:1, 339:4, 339:7, 339:17, 340:1, 340:4, 340:18, 341:9, 341:16, 341:20, 341:25, 342:5, 342:11, 342:15, 343:11, 343:23, 344:9, 344:12, 344:15, 345:8, 345:11, 346:8, 346:15, 347:1, 347:7, 347:16, 348:10, 348:13, 349:17, 350:1, 350:15, 350:18, 350:21, 350:23, 351:1, 351:22, 352:4, 352:7, 352:22, 354:10, 354:18, 355:2, 355:12, 363:25, 365:3, 379:21, 380:9, 380:17, 380:21, 380:24, 381:4, 381:9, 381:19, 381:23, 382:2, 382:6, 389:20, 390:7, 390:13, 390:16, 390:22, 391:1, 392:12, 392:20, 393:4, 393:9, 393:13,	393:21, 394:4, 394:11, 394:13, 394:19, 394:25, 395:6, 395:11, 395:16, 395:22, 395:24, 399:9, 399:19, 399:23, 400:7, 400:12, 400:17, 401:4, 402:3, 402:17, 402:23, 403:11, 403:15, 403:23, 404:9, 404:17, 404:25, 405:3, 405:7, 405:10, 405:19, 405:23, 406:6, 406:15, 406:23, 407:3, 407:6, 407:13, 407:16, 407:22, 408:1, 408:7, 408:20, 409:2, 411:22, 419:4, 419:7, 419:13, 419:22, 421:6, 425:16, 425:18, 426:4, 426:16, 426:20, 426:25, 427:15, 427:18, 428:9, 429:1, 429:20, 430:6, 430:18, 431:4, 431:13, 437:23, 438:7, 438:10, 439:3, 439:15, 439:24, 440:7, 441:15, 442:7, 442:21, 442:24, 443:3, 443:13, 443:16, 443:19, 443:24, 444:11, 444:14, 444:20, 444:24, 445:2, 449:10, 458:17, 458:19, 458:22, 459:13, 496:5, 497:20, 498:11, 498:15, 498:18, 498:23, 499:1, 499:6, 499:9, 499:11, 499:13, 500:11, 500:13, 500:17, 501:7, 501:15, 501:22, 502:6, 502:20, 503:5, 503:14, 503:20, 504:4,	504:8, 504:13, 504:24, 505:5, 505:10, 505:13, 505:17, 506:1, 506:17, 507:1, 507:11, 507:19, 508:7, 508:10, 508:16, 508:18, 508:22, 509:3, 509:7, 509:11, 509:20, 509:24, 510:2, 510:6, 510:11, 510:18, 511:20, 512:3, 512:11, 512:15, 512:19, 513:5, 513:9, 513:21, 513:25, 514:3, 514:8, 514:12, 514:14, 515:2, 515:15, 515:20, 515:22, 516:17, 517:3, 517:16, 517:23, 518:4, 518:14, 518:23, 519:12, 519:17, 520:13, 520:16, 520:19, 521:2, 521:7, 521:10, 521:14, 521:17, 521:21, 522:4, 522:8, 522:13, 522:19, 522:24, 523:6, 523:10, 523:16, 523:25, 524:8, 524:12, 524:15, 524:21, 525:3, 525:13, 525:17, 526:1, 526:6, 526:14, 526:21, 527:12, 528:4, 528:8, 528:14, 528:20, 529:3, 550:3 <b>WITNESSES</b> [2] - 209:2, 210:1 <b>witnesses</b> [8] - 242:4, 290:5, 351:19, 373:10, 375:10, 420:7, 505:22, 549:23 <b>wondering</b> [1] - 305:7 <b>WOODSMALL</b> [1] - 207:11 <b>word</b> [1] - 241:5 <b>words</b> [7] - 250:5, 289:3, 305:15,	318:2, 344:3, 489:24, 509:6 <b>workers</b> [1] - 540:16 <b>Workers</b> [1] - 208:2 <b>works</b> [2] - 433:19, 494:18 <b>world</b> [1] - 300:2 <b>worse</b> [1] - 296:12 <b>worst</b> [1] - 394:22 <b>wound</b> [1] - 440:16 <b>WPL</b> [7] - 257:15, 364:6, 481:24, 481:25, 482:4, 482:6, 497:6 <b>WPL's</b> [1] - 497:8 <b>wrangling</b> [1] - 315:15 <b>wrapping</b> [1] - 331:1 <b>write</b> [5] - 345:7, 345:10, 345:19, 346:10, 365:4 <b>write-off</b> [1] - 346:10 <b>write-offs</b> [3] - 345:7, 345:10, 345:19 <b>writing</b> [2] - 289:12, 346:6 <b>wrote</b> [3] - 444:3, 467:25, 481:17 <b>Wyatt</b> [1] - 256:17 <b>Wynkoop</b> [1] - 207:9	248:17, 249:17, 255:11, 257:13, 301:23, 302:11, 302:18, 302:23, 303:6, 321:1, 323:3, 327:13, 327:14, 390:1, 390:14, 390:19, 390:24, 391:1, 392:13, 392:14, 392:16, 417:22, 421:16, 422:1, 422:3, 427:4, 427:21, 434:16, 438:15, 439:10, 441:20, 442:19, 443:7, 444:7, 446:11, 455:3, 468:19, 468:21, 469:1, 469:4, 469:13, 470:1, 471:24, 475:12, 478:8, 479:2, 479:5, 479:7, 479:22, 480:17, 481:2, 481:3, 484:22, 485:5, 498:25, 513:23, 517:2, 522:6, 522:7, 530:5 <b>years</b> [95] - 217:3, 217:17, 220:2, 222:15, 222:21, 222:22, 222:24, 225:3, 225:4, 231:9, 238:13, 242:5, 245:2, 247:5, 249:18, 249:25, 259:4, 265:9, 273:7, 273:24, 282:22, 287:15, 290:22, 290:23, 291:10, 293:14, 295:10, 295:11, 295:19, 296:9, 296:13, 296:19, 297:5, 297:6, 297:9, 297:17, 297:19, 297:23, 298:8, 298:11, 299:17, 299:20, 299:21, 302:15, 303:2, 304:9, 304:10, 305:2, 305:11, 305:12, 310:3, 317:20, 318:17, 321:3, 322:16, 323:3, 323:19, 331:25, 332:4,
<b>X</b>				
<b>XI</b> [2] - 216:15, 229:25 <b>XIII</b> [3] - 223:3, 224:1, 383:16				
<b>Y</b>				
<b>year</b> [96] - 217:8, 218:9, 218:12, 219:12, 222:14, 223:15, 225:7, 225:8, 225:9, 225:22, 226:20, 226:25, 231:12, 232:3, 234:1, 234:19, 237:23, 239:5, 239:19, 241:14, 242:24, 243:25, 244:4, 244:13, 244:14, 245:1, 245:4, 246:21, 247:9, 247:10, 247:24, 247:25, 248:1,				

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(515) 243-6596

<p>332:20, 333:10,  360:1, 360:5,  360:19, 361:1,  439:23, 442:20,  443:6, 443:15,  462:7, 469:5, 469:8,  469:16, 469:17,  469:18, 469:22,  469:23, 470:4,  471:25, 478:17,  480:11, 480:14,  503:25, 509:11,  519:11, 519:16,  528:15, 539:13,  539:25, 540:9,  540:24, 542:11  <b>yesterday</b> <sup>[22]</sup> - 212:4,  212:18, 213:6,  213:13, 213:23,  221:5, 226:4, 242:8,  243:24, 247:22,  252:10, 254:15,  255:2, 255:3,  287:18, 333:13,  359:25, 376:20,  454:4, 457:19,  498:2, 505:22  <b>yesterday's</b> <sup>[2]</sup> -  243:16, 446:6  <b>York</b> <sup>[1]</sup> - 445:14  <b>yourself</b> <sup>[1]</sup> - 271:3  <b>yup</b> <sup>[6]</sup> - 325:18,  436:18, 452:25,  486:5, 488:1, 490:21</p>
<b>Z</b>
<p><b>Zach</b> <sup>[1]</sup> - 359:24  <b>zero</b> <sup>[14]</sup> - 298:24,  309:4, 310:15,  310:20, 311:5,  311:13, 311:14,  312:8, 316:11,  316:12, 316:21,  317:7, 327:4, 345:4  <b>zero-cost</b> <sup>[1]</sup> - 298:24  <b>zero-cost--a</b> <sup>[1]</sup> -  298:25  <b>zeros</b> <sup>[1]</sup> - 310:11</p>