

Application No.: A.21-
Exhibit No.: Liberty-08
Witnesses: Alysia Maya
Jeff Kijanka
Dan Marsh



(U 933-E)

2022 General Rate Case

Before the California Public Utilities Commission

Chapter 8: Revenue Requirement

Tahoe Vista, California

May 28, 2021

Liberty-08: Revenue Requirement

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Liberty-08: Revenue Requirement

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1 I.

2 **REVENUE REQUIREMENT**

3 **A. Proposed Revenue Requirement**

4 Liberty Utilities (CalPeco Electric) LLC (“Liberty”) proposed revenue requirement for
5 Test Year 2022 incorporates forecast of operations and maintenance (“O&M”) and
6 administrative and general (“A&G”) expenses, depreciation expenses, taxes, and rate base
7 components discussed in testimony and supported by various witnesses throughout this filing.
8 Liberty’s proposed base revenue requirement for test year 2022 of \$151.081 million, as shown in
9 Table 8-1, reflects an overall revenue increase of 30.9% and a base revenue increase of 42.5%.
10 As discussed in Mr. Jones’ Wildfire Mitigation testimony (Chapter 4), Ms. Rao’s O&M
11 testimony (Chapter 6) and Mr. Stoltman’s Vegetation Management testimony (Chapter 7),
12 Liberty has experienced significant increases in expenses that are primarily driven by wildfire
13 mitigation and vegetation management efforts and related insurance premiums that are not
14 reflected in current revenues.

Table 8-1
Forecast Summary of Earnings
\$(000)

	2022	2023	2024
Operating Revenues			
Sales Revenue	134,912	146,768	153,543
Other Operating Revenue	519	519	519
Revenue Credits	924	924	924
Energy Efficiency (EE)	476	476	476
Solar Initiative Program (SIP)	423	423	423
Other Memo Accts	13,827	8,401	1,318
Total Operating Revenues	<u>151,081</u>	<u>157,510</u>	<u>157,202</u>
Operating Expenses			
Fuel & Purchased Power	24,986	24,986	24,986
VM, CEMA, EE, SIP, BRRBA	14,726	9,299	2,216
Other O&M Expense	52,466	54,917	56,014
Depreciation & Amortization Expense	17,054	20,677	22,483
Taxes Other Than Income	6,887	7,097	7,355
Deferred Income Taxes	2,124	2,067	3,244
EADIT Amortization	(148)	(148)	(148)
Federal Income Tax	3,456	4,365	4,431
California Corporate Franchise Tax	441	1,198	1,322
Total Operating Expenses	<u>121,992</u>	<u>124,459</u>	<u>121,904</u>
Operating Income	<u>29,089</u>	<u>33,052</u>	<u>35,299</u>
Rate Base			
Gross Plant in Service	578,804	652,009	703,397
Accumulated Depreciation Reserve	(109,369)	(122,875)	(140,281)
Net Plant in Service	<u>469,435</u>	<u>529,134</u>	<u>563,116</u>
Additions			
Materials & Supplies	7,741	8,510	8,510
Other Working Capital (Net)	5,834	5,834	5,834
Working Cash	2,052	2,052	2,052
Total Additions	<u>15,627</u>	<u>16,396</u>	<u>16,396</u>
Deductions			
Customer Advances for Construction	(17,590)	(17,590)	(17,590)
Accumulated Deferred Income Tax	(43,444)	(50,451)	(54,186)
Other Deductions - COR & EADIT	(32,140)	(32,193)	(32,193)
Total Deductions	<u>(93,174)</u>	<u>(100,234)</u>	<u>(103,969)</u>
Rate Base	<u>391,888</u>	<u>445,296</u>	<u>475,543</u>
Rate of Return (%)	7.42%	7.42%	7.42%

1 **B. Rate Base**

2 Liberty proposes \$391.888 million for its test year 2022 rate base as shown below in
 3 Table 8-2. Rate base is forecast at the major category level (i.e., Plant-in-Service) beginning
 4 with recorded EOY 2020 account balances that are forecast monthly in order to calculate
 5 weighted averages each year. Each rate base component is analyzed individually and developed
 6 and presented using thirteen month average (December to December) balances.¹

Table 8-2
Rate Base Forecasts
\$(000)

	2022	2023	2024
Plant in Service			
Gross Plant in Service	578,804	652,009	703,397
Accumulated Depreciation Reserve	(109,369)	(122,875)	(140,281)
Net Plant in Service	469,435	529,134	563,116
Rate Base Additions			
Materials & Supplies	7,741	8,510	8,510
Other Working Capital (Net)	5,834	5,834	5,834
Working Cash	2,052	2,052	2,052
Total Rate Base Additions	15,627	16,396	16,396
Rate Base Deductions			
Customer Advances for Construction	(17,590)	(17,590)	(17,590)
Accumulated Deferred Income Tax	(43,444)	(50,451)	(54,186)
Other Deductions - COR & EADIT	(32,140)	(32,193)	(32,193)
Total Deductions	(93,174)	(100,234)	(103,969)
Rate Base	391,888	445,296	475,543

7 **1. Plant Forecast**

8 Liberty’s determination of 2021-2024 weighted average plant balances is based on the
 9 recorded plant-in-service and construction work in progress (“CWIP”) balances by plant account

¹ See workpapers for rate base forecast.

1 as of December 2020.² Liberty applied the forecast capital budget expenditures for projects
 2 closing through year-end 2024 to develop the forecast capital additions used in this filing.³ The
 3 capital projects included in this rate case are discussed in detail by Mr. Johnson in Chapter 2.
 4 Liberty utilized forecast capital additions and retirements to project monthly plant balances
 5 through the end of 2024.⁴ Table 8-3 provides the 2022-2024 weighted average plant balances by
 6 plant category.

Table 8-3
Plant in Service Weighted Average
(\$000)

	2022	2023	2024
Intangibles	16,676	41,168	45,987
Other Production	101,813	101,813	101,813
Distribution	421,214	467,126	509,296
General	39,103	41,901	46,302
	578,804	652,009	703,397

7 **2. Depreciation**

8 Liberty’s determination of 2021-2024 weighted average accumulated depreciation
 9 balances is based on the recorded reserve balances net of accumulated cost of removal (“COR”)
 10 balances by account as of December 2020. The plant balances were used to forecast monthly
 11 depreciation expenses based on capital additions and other reserve activity affecting the
 12 accumulated depreciation reserve balances. Similarly, accumulated cost of removal was
 13 forecast separately and used authorized and proposed COR rates provided in the depreciation
 14 rate schedule provided by Mr. Allis.⁵ See Table 8-4 for the forecast weighted average

² See workpapers.
³ See workpapers.
⁴ See workpapers for retirement forecast by FERC account for 2021-2024.
⁵ The depreciation study is provided in workpapers.

1 accumulated depreciation reserve balances for 2022-2024 and accumulated cost of removal
 2 balances. Both balances are reductions to weighted average plant balances.

Table 8-4
Accumulated Depreciation Reserve Weighted Average
(\$000)

	2022	2023	2024
Intangibles	(7,054)	(9,778)	(14,297)
Other Production	(19,043)	(22,415)	(25,786)
Distribution	(74,595)	(80,348)	(88,076)
General	(8,678)	(10,335)	(12,122)
	(109,369)	(122,875)	(140,281)

3
 4 Table 8-5 presents Liberty’s authorized and proposed depreciation rates. The proposed
 5 depreciation rates are based on the depreciation study developed for this proceeding.⁶

⁶ See workpapers.

Table 8-5
Proposed Depreciation Rates

Depreciation Group Description	Authorized Rate	Proposed Rate
302 CA Franchises & Consents		
303 CA Software	9.39%	10.14%
340.1 CA Land		
341 CA Structures & Imp	1.91%	1.89%
342 CA Fuel Hldrs,Prod & Acc	1.92%	1.92%
344 CA Generators	1.89%	1.87%
346 CA Misc Power Equipment	1.76%	1.74%
360.1 CA Land		
360.2 CA Land Rights	0.56%	0.66%
361 CA Structures & Imp	1.75%	1.92%
362 CA Station Equipment	1.40%	1.74%
364 CA Poles,Twrs & Fixtures	2.31%	2.54%
365 CA OH Cond & Devices	2.59%	3.00%
366 CA Underground Conduit	1.41%	1.45%
367 CA UG Cond & Devices	2.53%	2.53%
368 CA Line Transformers	1.97%	2.61%
369 CA Services	1.53%	1.93%
370 CA Meters	2.28%	4.60%
371 CA Installs Cust Premise	2.51%	3.19%
373 CA Street Lighy & SigSys	2.38%	2.48%
389 CA Land in Fee		
389 CA Land Rights	1.35%	1.32%
390 CA Structures & Imp	1.63%	1.63%
391 CA Office Furn & Equip	5.00%	5.00%
392.1 CA Autos	5.83%	5.95%
393 CA Stores Equipment	5.00%	5.00%
394 CA Tool,Shop & Garage Eq	4.00%	4.00%
396 CA Power Operated Equip	1.92%	5.72%
397 CA Communication Equip	6.67%	6.67%
398 CA Miscellaneous Equip	5.00%	5.00%
* Life span procedure is used for Other Production with a 50 year life span		

1 **3. Other Rate Base**

2 **a) Materials & Supplies**

3 Materials and Supplies (“M&S”) inventory are maintained to meet routine operational
4 needs for repairs and/or replacements and for scheduled capital project requirements. Liberty
5 accounts for materials and supplies either directly to job orders in CWIP or to M&S inventory
6 until the equipment is needed for capital or O&M repairs. Liberty’s working capital requirement
7 of M&S in rate base compensates investors for the average time between purchasing inventory to
8 when the M&S is used and useful in Plant-in-service or used for O&M work. Liberty’s M&S
9 forecast was developed using an average of monthly account balance changes for 3 years and
10 applying that average each month for 2021-2022.⁷

11 **b) Working Cash and Other Working Capital**

12 Working cash and other working capital components are discussed in Mr. Lyons’
13 testimony in Chapter 11 and in supporting workpapers.

14 **c) Customer Advances for Construction**

15 Customer advances for construction reflect deposits received from customers upon
16 agreement and in advance of construction. Upon completion of the construction, Liberty
17 reconciles the actuals and estimated agreed construction costs, and bills or credits the customer
18 for any discrepancies.

19 **4. Taxes**

20 **a) Accumulated Deferred Taxes – Plant**

21 Accumulated Deferred Income Taxes reflect the net of Liberty’s deferred tax assets and
22 liabilities. Deferred tax assets are determined from net operating losses (“NOL”) and deferred

⁷ See workpapers.

1 tax liabilities from federal and state liberalized depreciation. The balances also include
2 accumulated excess deferred taxes resulting from the new federal income tax rate enacted in the
3 2017 Job and Tax Cut Act. Accumulated excess deferred income taxes are amortized over the
4 weighted average remaining life of plant assets.

5 **b) Taxes – Other than income**

6 Liberty currently pays Property Taxes in California and Nevada. California tax was
7 calculated using actual 2017 to 2019 enrollments and trending those forward with other
8 adjustments. California adjustment weightings are applied, and then county property splits and
9 local tax rates are used. Liberty also pays property taxes at its solar generation facilities in
10 Nevada. These taxes were forecasted based on 2019 assessments and local rates.

11 Payroll Taxes are the combination of forecasted wages and applicable payroll tax rates.
12 City and County Franchise Taxes are based on existing franchise agreements.

13 **c) Taxes – Based on income**

14 Deferred Income Taxes are the portion of Income Tax Expense arising from the change
15 in Liberty’s estimated deferred tax liability. The calculation for Federal Income Taxes begins at
16 Book Income before Federal Income Tax and Book Depreciation. Federal tax adjustments such
17 as depreciation, repair deduction, and state income tax are then made to arrive at Federal Taxable
18 Net Income. This figure is then multiplied by the current federal tax rate of 21% to determine
19 current Federal Income Tax. State of California Income Taxes begin with the same figure as
20 above and are adjusted by California depreciation and the repair deduction to arrive at California
21 Taxable Net Income. This figure is then multiplied by the current California tax rate of 8.84% to
22 determine California Corporate Franchise Tax.

1 Accumulated Deferred Income Taxes reflect the net of Liberty’s deferred tax assets and
2 liabilities. Deferred tax assets arise from NOLs and deferred tax liabilities arise from federal and
3 state liberalized depreciation. They also include accumulated excess deferred taxes arising from
4 the now lower federal income tax rate enacted in the Tax Cuts and Jobs Act of 2017.

5 Accumulated excess deferred income taxes are amortized over the weighted average
6 remaining life of plant assets. Amortization is reflected as a reduction to expenses in the Income
7 Tax section.

8 **C. Ratemaking Overview**

9 Liberty’s proposed revenue requirement also includes costs for programs outside of the
10 regular O&M costs, such as public purpose programs discussed by Ms. Guenther in Chapter 5.
11 These program costs are tracked in regulatory accounts, as described below.

12 **1. Tax Memorandum Account**

13 Liberty is refunding \$3.130 million related to the 2018 change to the federal income tax
14 rate. Liberty proposes refunding this amount over the three-year (2022-2024) GRC period. The
15 refund calculation is provided in workpapers.

16 **2. Vegetation Management Balancing Account**

17 Liberty’s Vegetation Management Balancing Account (“VMBA”) records the difference
18 between the authorized and recorded expenses associated with Liberty Vegetation Management
19 program, which is discussed in Chapter 4. Liberty authorized annual expenses for this program
20 is \$3.980 million. Liberty has requested an increase in annual spending to \$13.785 million per
21 year.

1 **3. Energy Efficiency Balancing Account (“EEBA”)**

2 Liberty EEBA records the difference between the authorized and recorded expenses
3 associated with Liberty Energy Efficiency program, which is discussed by Ms. Guenther in
4 Chapter 5. Liberty authorized annual expenses for this program is \$0.471 million. Liberty has
5 requested to keep annual spending at \$0.471 million per year.

6 **4. Solar Initiative Program Balancing Account**

7 Liberty’s Solar Initiative Program Balancing Account (“SIPBA”) records the difference
8 between the authorized and recorded expenses associated with Liberty Solar Initiative program,
9 which is discussed by Ms. Guenther in Chapter 5. Liberty authorized annual expenses for this
10 program is \$0.371 million. Liberty has requested to keep annual spending at \$0.420 million per
11 year.

12 **5. Base Revenue Requirement Balancing Account**

13 Liberty’s Base Revenue Requirement Balancing Account (“BRRBA”) tracks the
14 difference between Liberty’s authorized and recorded base revenues. Liberty is currently
15 recovering an under-collection in base revenues through a BRRBA surcharge, approved in
16 Advice Letter 158-E-A.

17 **6. Post Test-Year Adjustment Mechanism**

18 Liberty proposes to continue to use its Post Test-Year Adjustment Mechanism (“PTAM”)
19 to adjust revenue requirement for 2023 and 2024. In D.20-08-030, the Commission authorized
20 Liberty to utilize PTAM for capital additions in the post test-years (2020 and 2021) and waived
21 the \$4 million threshold for projects to qualify for PTAM treatment. The Commission authorized
22 all safety and reliability-related projects for PTAM, and also included other projects including
23 Rule 20 and building upgrades.

1 Liberty respectfully requests that all 2023 and 2024 capital costs, not just the safety and
2 reliability-related projects, be found eligible for PTAM treatment. Liberty’s capital forecast, as
3 discussed in Mr. Johnson’s testimony in Chapter 2, supports the need to perform all projects,
4 including projects that the 2019 GRC decision determined were ineligible for PTAM treatment,
5 such as customer-driven programs, fleet replacement, and information technology projects.
6 Liberty will incur costs in 2023 and 2024 for these types of projects, and should be allowed to
7 recover these costs in rates if the Commission finds Liberty’s cost forecasts to be reasonable.
8 Table 8-6 below lists Liberty’s 2023 and 2024 capital forecasts and asks that the Commission
9 authorize PTAM treatment for these costs in its decision.

Table 8-6
Proposed PTAM Capital Projects
(\$000)

Project Name	Category	2023	2024
Covered Conductor	Safety and Reliability -Wildfire Mitigation	13,201	10,851
Pole Replacements	Safety and Reliability -Wildfire Mitigation	2,500	2,500
Fuse Replacements	Safety and Reliability -Wildfire Mitigation	915	940
Tree Attachments	Safety and Reliability -Wildfire Mitigation	701	720
Wire Upgrades	Safety and Reliability -Wildfire Mitigation	350	350
Auto Reclosers	Safety and Reliability -Wildfire Mitigation	360	90
CALFire Exempt Hardware	Safety and Reliability -Wildfire Mitigation	500	500
Emerging Technologies	Safety and Reliability -Wildfire Mitigation	200	200
Weather Stations	Safety and Reliability -Wildfire Mitigation	15	15
DFA	Safety and Reliability -Wildfire Mitigation	50	50
HIFD	Safety and Reliability -Wildfire Mitigation	100	100
Pole Replacements per Test	Safety and Reliability - Distribution	699	719
Overhead Failures/Services	Safety and Reliability - Distribution	1,786	1,835
Underground Failures/Services	Safety and Reliability - Distribution	1,092	1,122
Distribution Rebuilds - Overhead	Safety and Reliability - Distribution	3,404	3,497
Distribution Rebuilds - Underground	Safety and Reliability - Distribution	2,144	480
Submersible Transformer Replacement	Safety and Reliability - Distribution	5	5
Claims	Safety and Reliability - Distribution	442	454
Street and Highway Improvements	Safety and Reliability - Distribution	354	364
Squaw Valley Substation	Safety and Reliability - Substation	2,430	-
Stateline Substation	Safety and Reliability - Substation	5,802	-
Cemetery Substation	Safety and Reliability - Substation	25	2,140
Prosser Substation	Safety and Reliability - Substation	480	-
Sierra Brooks Substation	Safety and Reliability - Substation	25	3,850
Tahoe City Substation	Safety and Reliability - Substation	25	2,340
Substation Fencing	Safety and Reliability - Substation	50	-
Emergency Substation Equipment Replacement	Safety and Reliability - Substation	660	678
Other Substation Capital	Safety and Reliability - Substation	232	236
New Business	Customer Driven	3,715	3,817
Rule 20A - National to Beach	Customer Driven	4,082	-
Rule 20A - Johnson Boulevard	Customer Driven	300	-
Rule 20A - El Dorado County	Customer Driven	-	100
Information Technology	Other	710	558
Mobile Home Park Conversion	Other	896	250
Fleet Replacements	Other	1,750	1,750
Transportation Electrification	Other	2,055	1,690
Building Remodels and Renovations	Other	1,175	3,975
Total		53,229	46,176

1 **II.**

2 **SALES AND CUSTOMER FORECASTS**

3 Liberty's sales and customer forecast uses a regression analysis to compare historical
4 sales to a number of factors, such as weather patterns and economic patterns.

- 5 1. For the residential and commercial rate classes, Liberty's method used historic
6 billing data from 2016-2020 to develop monthly use and customer counts by
7 class. Using billing period start and end dates, daily use for each customer was
8 calculated and then totaled daily use by calendar month for all retail customers.
9 usage and customer counts to develop customer and usage models specific to each
10 rate group and converted the total monthly calendar use to use per customer.
- 11 2. Class specific sales and customer forecasts were developed using the results from
12 customer and use-per-customer regression models for each rate class.
- 13 3. The first regression model forecasts the number of customers by class (existing
14 and proposed) in the service territory. The regression model projects future
15 customer counts based on a 5-year average of customer growth. The actual
16 customer class-specific forecast then applies the monthly growth in new
17 customers to the existing customer count for each customer class.
- 18 4. The second regression model forecasts the use per customer for each customer
19 class. Several variables factor into the use-per-customer model including:
- 20 • monthly intercept adjustments,
 - 21 • heating degree days ("HDD"),
 - 22 • cooling degree days ("CDD"), and
 - 23 • a time trend to capture changes in market conditions due to new technologies

1 and energy conservation.

2 5. These two regression models (the customer forecast by class and the use-per-
3 customer) are combined and used to estimate the total sales forecast for the
4 forecast years.

5 6. In addition, Liberty developed sales forecasts for the irrigation, outside lighting,
6 and street lighting customer classes based on the recorded data of average sales by
7 month for the 2016-2020 time period.

Appendix A
Witness Qualifications

1 **LIBERTY UTILITIES (CALPECO ELECTRIC) LLC**
2 **QUALIFICATIONS AND PREPARED TESTIMONY**
3 **OF ALYSIA MAYA**

4 Q. Please state your name and business address for the record.

5 A. My name is Alysia Maya and my business address is 14920 W Camelback Rd, Litchfield
6 Park, AZ 85340

7 Q. Briefly describe your present responsibilities at Liberty Utilities (CalPeco Electric) LLC.

8 A. I am currently the Sr. Finance Manager for Liberty Utilities and I am responsible to
9 overseeing the operational finance teams in the Litchfield, AZ office and the Tahoe, CA
10 office.

11 Q. Briefly describe your educational and professional background.

12 A. I have a Bachelor of Science degree in Accounting from the University of Phoenix. I
13 have retained a position in finance for the last 22 years. I have been employed by Liberty
14 Utilities for 16 years and have held various positions within the Company.

15 Q. What is the purpose of your testimony in this proceeding?

16 A. The purpose of my testimony in this proceeding is to sponsor portions of Chapter 8:
17 Revenue Requirement.

18 Q. Was this material prepared by you or under your supervision?

19 A. Yes, it was.

20 Q. Insofar as this material is factual in nature, do you believe it to be correct?

21 A. Yes, I do.

22 Q. Insofar as this material is in the nature of opinion or judgement, does it represent your
23 best judgment?

1 A. Yes, it does.

2 Q. Does this conclude your qualifications and prepared testimony?

3 A. Yes, it does.

1 **LIBERTY UTILITIES (CALPECO ELECTRIC) LLC**

2 **QUALIFICATIONS AND PREPARED TESTIMONY OF JEFF KIJANKA**

3 Q. Please state your name and business address for the record.

4 A. My name is Jeff Kijanka and my business address is 701 National Avenue, Tahoe Vista,
5 California 96148.

6 Q. Briefly describe your present responsibilities at Liberty Utilities (CalPeco Electric) LLC.

7 A. I am currently the Manager of Finance. I am responsible for all aspects of Finance and
8 Accounting for Liberty Utilities (CalPeco Electric) LLC.

9 Q. Briefly describe your educational and professional background.

10 A. I hold a Bachelor of Science Degree in Accounting with emphasis in Business Law from
11 the Pennsylvania State University. I have over 20 years of Finance and Accounting
12 experience in various industries ranging from Travel and Leisure to Smart Meter
13 Engineering firms.

14 Q. What is the purpose of your testimony in this proceeding?

15 A. The purpose of my testimony in this proceeding is to sponsor portions of Chapter 8 –
16 Revenue Requirement.

17 Q. Was this material prepared by you or under your supervision?

18 A. Yes, it was.

19 Q. Insofar as this material is factual in nature, do you believe it to be correct?

20 A. Yes, I do.

21 Q. Insofar as this material is in the nature of opinion or judgement, does it represent your
22 best judgement?

23 A. Yes, it does.

- 1 Q. Does this conclude your qualifications and prepared testimony?
- 2 A. Yes, it does.

1 **LIBERTY UTILITIES (CALPECO ELECTRIC) LLC**
2 **QUALIFICATIONS AND PREPARED TESTIMONY**
3 **OF DAN MARSH**

4 Q. Please state your name and business address for the record.

5 A. My name is Dan Marsh and my business address is 9750 Washburn Road, Downey,
6 California 90241.

7 Q. Briefly describe your present responsibilities at Liberty Utilities (CalPeco Electric) LLC.

8 A. I am the Manager of Rates and Regulatory Affairs for Liberty Utilities (CalPeco Electric)
9 LLC.

10 Q. Briefly describe your educational and professional background.

11 A. I have been the Manager of Rates and Regulatory Affairs for Liberty Utilities (CalPeco
12 Electric) LLC since 2016. Prior to that, I was a Senior Project Manager for Southern
13 California Edison for nearly twenty years, and worked on various regulatory proceedings,
14 including general rate cases, CEMA applications, and various rulemakings. I received an
15 MBA in Business Finance from California State University, Long Beach.

16 Q. What is the purpose of your testimony in this proceeding?

17 A. The purpose of my testimony in this proceeding is to sponsor portions of Chapter 8:
18 Revenue Requirement and Chapter 13: AMI and Customer First.

19 Q. Was this material prepared by you or under your supervision?

20 A. Yes, it was.

21 Q. Insofar as this material is factual in nature, do you believe it to be correct?

22 A. Yes, I do.

23 Q. Insofar as this material is in the nature of opinion or judgement, does it represent your

1 best judgement?

2 A. Yes, it does.

3 Q. Does this conclude your qualifications and prepared testimony?

4 A. Yes, it does.