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Exhibit Number : ORA-25
Commissioner : L. Randolph
ALJ : R. Lirag
Witness : J. Oh



OFFICE OF RATEPAYER ADVOCATES
CALIFORNIA PUBLIC UTILITIES COMMISSION

**Report on the Results of Operations
for
San Diego Gas & Electric Company
Southern California Gas Company
Test Year 2019
General Rate Case**

**Shared Services & Shared Assets
Segmentation & Capital Reassignments**

San Francisco, California
April 13, 2018

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1 **II. SUMMARY OF RECOMMENDATIONS**

2 **A. Shared Services & Shared Assets Billing**

3 The following summarizes ORA's recommendations regarding SDG&E's and
4 SoCalGas' Shared Services and Shared Assets Billing Policies and Process:

- 5 • ORA does not oppose SDG&E's and SoCalGas' Shared Services
6 and Shared Assets billing policies.
- 7 • ORA does not oppose SDG&E's and SoCalGas' Shared Services
8 and Shared Assets cost allocations.

9 **B. Segmentation & Capital Reassignments**

10 The following summarizes ORA's recommendations regarding SDG&E's and
11 SoCalGas' Segmentation and Capital Reassignments:

- 12 • ORA does not oppose SDG&E's Segmentation and Reassignment
13 Rates process and resulting rates.
- 14 • ORA does not oppose SoCalGas' Reassignment Rates process
15 and resulting rates.
- 16 • Differences between ORA's and SDG&E's/SCG's Reassignment
17 amounts are due to the summation of ORA's different expense and
18 capital recommendations made by other ORA witnesses.

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1 **PART I: SHARED ASSETS & SHARED SERVICE BILLINGS**

2 **I. SHARED SERVICE BILLINGS**

3 **A. Overview**

4 SDG&E and SoCalGas state that they have the same policy for Shared
5 Services billing, which complies with the Affiliate Transaction Rules Decision (D.) 97-
6 12-088.⁵ Pursuant to this policy, shared services costs that are incurred by one
7 utility on behalf of the other utility, and/or on behalf of Sempra Energy or any of its
8 unregulated subsidiaries, are allocated and billed to those companies receiving
9 services. The policy ensures that ratepayers of the utility providing a Shared Service
10 do not subsidize the costs incurred to support the other utility or any Sempra
11 affiliate.⁶

12 The combined SDG&E/SoCalGas testimony includes a description of the
13 utilities policy concerning the recovery of Shared Services costs in their TY 2019
14 GRC, explains the Share Services billing process, and summarizes the Shared
15 Services cost for each utility.

16 **B. ORA’s Analysis**

17 ORA reviewed the combined SDG&E/SoCalGas testimony and workpapers,
18 interviewed the utilities’ witness, and conducted discovery. ORA does not oppose
19 SDG&E/SoCalGas’ shared service billing process and allocation of Shared Services
20 costs.

21 ORA’s recommendations in the tables below reflect the summation of ORA’s
22 different expense and capital witnesses.

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⁵ Ex. SCG-34-R/SDGE-32-R, p. JV-2.

⁶ *ibid*

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C. SDG&E Forecasts

Table 25-1 below compares SDG&E’s shared service expenses for TY 2019.

**Table 25-1
SDG&E Shared Services Expenses for Test Year 2019
(in Thousands of 2016 Dollars)**

Description	ORA Recommended	SDG&E Requested	Amount SDG&E > ORA
100% Level Summary (prior to overhead loading)			
100% Level Forecast	106,913	108,559	1,647
Allocation-out Costs	46,936	47,979	1,043
Retained Costs	59,976	60,580	604
Allocation-in Costs	18,231	19,348	1,117
Book Expense	78,207	79,928	1,721
Allocation-Out Summary, Fully-Loaded including Overheads			
Allocation-out to SoCalGas	65,868	67,232	1,364
Allocation-out to Corporate Center	4,783	4,882	99
Allocation-out to Unregulated Affiliates	879	897	18
Retained Summary, Allocation In			
Retained Costs	59,976	60,580	604
Allocation-in (fully loaded) costs	35,711	37,773	2,062
Overhead Credit	(23,082)	(23,490)	(408)
Net Shared Services O&M	72,605	74,863	2,258

1 **D. SoCalGas Forecasts**

2 Table 25-2 below compares SoCalGas' shared service expenses for TY
3 2019.

4 **Table 25-2**
5 **SoCalGas Shared Services Expenses for Test Year 2019**
6 **(in Thousands of 2016 Dollars)**

Description	ORA Recommended	SoCalGas Requested	Amount SoCalGas > ORA
100% Level Summary (prior to overhead loading)			
100% Level Forecast	97,851	108,040	10,189
Allocation-out Costs	19,035	20,231	1,196
Retained Costs	78,815	87,809	8,994
Allocation-in Costs	43,227	44,251	1,024
Book Expense	122,042	132,060	10,018
Allocation-Out Summary, Fully-Loaded including Overheads			
Allocation-out to SDG&E	33,718	35,771	2,053
Allocation-out to Corporate Center	1,258	1,335	77
Allocation-out to Unregulated Affiliates	122	129	7
Retained Summary, Allocation In			
Retained Costs	78,815	87,809	8,994
Allocation-in (fully loaded) costs	68,116	69,613	1,497
Overhead Credit	(14,882)	(15,752)	(870)
Net Shared Services O&M	132,049	141,670	9,621

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8 **II. SHARED ASSETS**

9 **A. Overview**

10 SDG&E and SoCalGas state that Shared Assets are assets that are on the
11 financial records of one utility, but are also used by other Sempra Energy affiliates.⁷
12 For SDG&E, this applies to assets owned and used by SDG&E, which are also used
13 by SoCalGas, Corporate Center and/or other Sempra Energy affiliates.⁸ Assets that
14 can be identified, quantified, valued and exclusively used by one entity are not

⁷ Ex. SCG-34-R/SDG&E-32-R, p. JV-14.

⁸ *ibid*

1 considered a shared asset. Assets that will be used by both SDG&E and SoCalGas
2 (e.g., software applications) will be considered Shared Assets.⁹

3 SDG&E and SoCalGas established their Shared Asset Policy in 2002, which
4 dictates how shared assets are reflected in the financial records. Shared assets are
5 recorded on the financial records of the utility (owner) that receives the most service
6 or use from the asset.¹⁰

7 The utility owning the Shared Asset bills the other Sempra Energy affiliates
8 using allocation percentages, which are based on factors that reflect the usage level
9 of the asset by the other Sempra Energy affiliates. These utilization factors vary
10 depending upon the asset.¹¹

11 SDG&E and SoCalGas state that their Shared Assets consist primarily of
12 facilities, computer hardware and software, and communications (telecommunication
13 infrastructure) and that SDG&E/SoCalGas charges Sempra Energy affiliates for the
14 use of these assets by developing a capital revenue requirement. This revenue
15 requirement is retained by SDG&E or SoCalGas, and/or billed to other entities
16 according to the particular allocation methodology chosen for each asset to
17 distribute the costs.¹²

18 When developing the revenue requirement, the shared assets are put into
19 asset categories. For each asset category, an annual weighted-average rate base is
20 calculated. A return on rate base, state and federal income taxes, estimated
21 depreciation expense, and property taxes are derived from that information, resulting
22 in a total revenue requirement.¹³

⁹ *ibid*

¹⁰ *ibid*

¹¹ Ex. SCG-34-R/SDG&E-32-R, p. JV-15.

¹² *ibid*

¹³ Ex. SCG-34-R/SDG&E-32-R, p. JV-16.

1 Once the billable charges (i.e., revenue requirements) for the asset
2 categories are determined, they are apportioned to the appropriate Sempra Energy
3 affiliates using the allocation percentages. The allocation percentages are based on
4 utilization factors developed specifically for each forecasted project by the
5 sponsoring witness. The allocation percentages have been weighted by the net
6 book value or estimated project costs to develop composite allocation percentages
7 for the asset classes in the RO. These percentages are used to determine the
8 amount to be charged to the appropriate Sempra Energy affiliates.¹⁴

9 **B. ORA's Analysis**

10 ORA reviewed the combined SDG&E/SoCalGas testimony and workpapers,
11 interviewed the utilities' witness, and conducted discovery. ORA does not oppose
12 SDG&E/SoCalGas' Shared Asset billing process or the allocation of shared asset
13 costs.

14 ORA's recommendations in the tables below reflect the summation of ORA's
15 different expense and capital witnesses' recommendation as they impact the shared
16 assets.

¹⁴ Ex. SCG-34-R/SDG&E-32-R, p. JV-17.

1 **C. SDG&E Forecasts**

2 Table 25-3 below compares SDG&E’s Shared Asset revenue requirement for
 3 TY 2019 with ORA’s recommendation.

4 **Table 25-3**
 5 **SDG&E Shared Asset Revenue Requirement**
 6 **Test Year 2019**
 7 **(in Thousands of 2016 Dollars)**

	ORA Shared Asset Allocation Recommendation				SDG&E Shared Asset Allocation Request			
	Weighted Average Rate Base	Total Billable Charges	Retained	Billed	Weighted Average Rate Base	Total Billable Charges	Retained	Billed
Land	1,145	164	106	59	1,145	164	106	59
Structures & Improvements	136,498	27,556	23,566	3,990	158,075	31,522	26,958	4,564
Computer Hardware	3,611	3,325	2,241	1,085	3,330	3,138	2,114	1,024
Computer Software 5- Years	66	172	118	54	66	172	118	54
Communications	1,275	373	234	138	1,275	373	234	138
Electric Communications	99	170	71	99	99	170	71	99
Total	142,694	31,760	26,335	5,424	163,990	35,539	29,601	5,938

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1 **D. SoCalGas Forecasts**

2 Table 25-4 below compares SoCalGas' Shared Asset revenue requirement
 3 for TY 2019 with ORA's recommendation.

4 **Table 25-4**
 5 **SoCalGas Shared Asset Revenue Requirement**
 6 **Test Year 2019**
 7 **(in Thousands of 2016 Dollars)**

	ORA Shared Asset Allocation Recommendation				SoCalGas Shared Asset Allocation Request			
	Weighted Average Rate Base	Total Billable Charges	Retained	Billed	Weighted Average Rate Base	Total Billable Charges	Retained	Billed
Structures & Improvements	13,487	3,990	3,768	222	13,487	3,990	3,768	222
Computer Hardware	76,062	36,693	23,506	13,188	85,757	40,455	25,915	14,539
Computer Software	264,724	118,052	81,011	37,041	291,293	127,059	87,542	39,517
Communications	9,607	5,901	4,210	1,690	11,270	6,727	4,800	1,927
Miscellaneous	157	21	15	6	157	21	15	6
Total	364,037	164,658	112,510	52,148	401,964	178,252	122,040	56,211

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1 **PART II: SEGMENTATION & CAPITAL REASSIGNMENTS**

2 **I. BUSINESS SEGMENTATION ALLOCATION (SDG&E ONLY)**

3 **A. Overview**

4 Segmentation is the process of allocating SDG&E’s common costs into Gas,
5 Electric or Electric Generation, then with Electric into Electric Distribution or Electric
6 Transmission.

7 According to SDG&E, the Federal Energy Regulatory Commission (FERC)
8 account series of Clearing Accounts, Customer Accounts, Customer Service and
9 Information, and Administrative & General (A&G) Accounts that are specifically
10 related to the Electric Department or the Gas Department are directly assigned to
11 the appropriate department.¹⁵ The general expenses not directly chargeable to the
12 departments are common costs that must be allocated between the three operating
13 functions for rate setting purposes.¹⁶

14 SDG&E testimony includes a description of the method used to calculate the
15 allocation percentage for the Clearing Accounts, Customer Accounts, Customer
16 Service and Information, and A&G Accounts.

17 **B. ORA’s Analysis**

18 ORA reviewed the testimony and workpapers of SDG&E’s Segmentation and
19 does not oppose the allocation of common costs between the Electric, Electric
20 Generation, and Gas Departments.

21 Table 25-5 of this exhibit is from SDG&E’s testimony¹⁷ and shows SDG&E’s
22 common expense segmentation rates, which ORA does not oppose.

¹⁵ Ex. SCG-34-R/SDG&E-32-R, p. JV-22.

¹⁶ *ibid*

¹⁷ Ex. SCG-34-R/SDG&E-32-R, p. JV-E-1.

**Table 25-5
Summary of SDG&E's Segmentation Rates**

FERC Account	Account Description	Segmentation		
		Electric	Generation	Gas
Clearing				
163.1	Warehousing	89.8%	1.2%	9.0%
163.2	Purchasing	74.6%	3.3%	22.1%
184.2	Fleet	78.2%	0.2%	21.6%
184.3	Shops	74.6%	0.1%	25.3%
184.6	Exempt Materials	84.0%	0.7%	15.3%
184.7	Small Tools	74.5%	0.1%	25.4%
Customer Accounts and Collections				
901.0	Supervision	64.9%	0.0%	35.1%
902.0	MRDG - General Exp	64.9%	0.0%	35.1%
902.1	MRDG - Training & Other Exp	64.9%	0.0%	35.1%
902.2	MRDG - Meas Data Ops Exp	64.9%	0.0%	35.1%
902.5	Meter Reading Exp	64.9%	0.0%	35.1%
903.0	Customer Records & Collection Exp	64.9%	0.0%	35.1%
903.1	Customer Records & Collection Exp - Customer Contact	64.9%	0.0%	35.1%
903.3	Customer Records & Collection Exp - Collections	64.9%	0.0%	35.1%
903.4	Customer Records & Collection Exp - Pymt Processing	64.9%	0.0%	35.1%
903.5	Customer Records & Collection Exp - Cust Billing	64.9%	0.0%	35.1%
903.7	Customer Records & Collection Exp - Postage	64.9%	0.0%	35.1%
903.8	Customer Records & Collection Exp - Energy Theft	64.9%	0.0%	35.1%
905.0	Miscellaneous Customer Accounts Expense	64.9%	0.0%	35.1%
Customer Service & Information				
907.0	Supervision	87.4%	0.0%	12.6%
908.0	Customer Assistance Exp	87.4%	0.0%	12.6%
909.0	Informational & Instructional Exp	87.4%	0.0%	12.6%
910.0	Misc Customer Svc & Info Exp	87.4%	0.0%	12.6%
Administrative & General				
920.0	Admin & General Salaries - Non Sr. Management	70.8%	4.5%	24.7%
920.1	Admin & General Salaries - Sr. Management	70.8%	4.5%	24.7%
920.2	Administrative & General - HR	70.8%	4.5%	24.7%
920.4	Administrative & General -ICP	70.8%	4.5%	24.7%
920.5	Administrative & General -RPA	70.8%	4.5%	24.7%
921.0	Office Supplies & Exp - Non-Sr. Management	70.8%	4.5%	24.7%
921.2	Administrative & General - HR	70.8%	4.5%	24.7%
921.3	Computer End User Support - NonLbr	70.8%	4.5%	24.7%
921.5	Admin Expenses Transferred - Credit	70.8%	4.5%	24.7%
923.0	Outside Service Empooyed - Outside Vendors	70.8%	4.5%	24.7%
923.1	Outside Services Employed - SECC	70.8%	4.5%	24.7%
923.2	Outside Services Employed -BUCU's	70.8%	4.5%	24.7%
923.3	Outside Services Employed -Shared Assets	70.8%	4.5%	24.7%
923.4	Outside Services Employed -Depreciation/ROR	70.8%	4.5%	24.7%
924.0	Property Insurance	79.8%	7.9%	12.3%
924.1	Property Insurance - Nuclear	100.0%	0.0%	0.0%
925.0	Injuries & Damages PLPD Claims	70.8%	4.5%	24.7%
925.1	Injuries & Damages- Workers Comp	70.8%	4.5%	24.7%
925.2	Safety & Emergency Services & EMF	70.8%	4.5%	24.7%
925.3	Injuries & Damages- Liability Insurance	70.8%	4.5%	24.7%
925.4	Injuries & Damages- Nuclear	100.0%	0.0%	0.0%
925.5	Wildfire Insurance	94.1%	5.9%	0.0%
926.0	Employee Pensions & Benefits - Other	70.8%	4.5%	24.7%
926.1	Employee Pensions & Benefits - Pension	70.8%	4.5%	24.7%
926.2	Employee Pensions & Benefits -PBOPs	70.8%	4.5%	24.7%
926.3	Employee Pensions & Benefits - Medical	70.8%	4.5%	24.7%
926.4	Employee Pensions & Benefits - Retirement Savings	70.8%	4.5%	24.7%
926.5	Employee Pensions & Benefits - Benefit Fees, Educ, Transport, Etc	70.8%	4.5%	24.7%
928.0	Regulatory Commission Exp	70.8%	4.5%	24.7%
930.1	General Advertising Expenses	70.8%	4.5%	24.7%
930.2	Miscellaneous General Expenses	70.8%	4.5%	24.7%
930.3	Miscellaneous General Expenses-OpEx	70.8%	4.5%	24.7%
931.0	Rents	70.8%	4.5%	24.7%
931.6	Rents	70.8%	4.5%	24.7%
935.0	Maintenance of General Plant	70.8%	4.5%	24.7%
935.1	Maintenance of General Plant	70.8%	4.5%	24.7%
935.6	Maintenance of General Plant	70.8%	4.5%	24.7%

1 **II. REASSIGNMENT TO CAPITAL**

2 **A. Overview**

3 SDG&E and SoCalGas state that they charge most of their operating costs
4 directly to either capital or O&M.¹⁸ However, some of the A&G expenses, labor
5 overheads (e.g., pension and benefits, injuries and damages), and clearing account
6 costs support construction efforts. After SDG&E has determined the portion of costs
7 associated with Electric, Electric Generation and Gas Services, it begins the capital
8 reassignment process, which was developed based on 2016 base year data.¹⁹

9 SDG&E states that for TY 2019, the SDG&E O&M reassignment for the
10 Electric Department is a credit of approximately \$136.8 million, the Electric
11 Generation Department is a credit of approximately \$5.8 million, and the Gas
12 Department is a credit of approximately \$41.2 million. The O&M reassignment of
13 each Business Segment represent the amount of expenses being transferred to
14 construction projects.²⁰

15 SoCalGas O&M reassignment to capital for expenses being transferred to
16 construction projects is approximately \$185.5 million.²¹

17 **B. ORA's Analysis**

18 ORA reviewed the testimony and workpapers of SoCalGas' reassignment
19 rates and do not oppose the reassignment of certain costs to capital.

20 Table 25-6 and Table 25-7 of this exhibit is from SDG&E's and SoCalGas'
21 testimony²² and shows categories of costs that are subject to capitalization via a

¹⁸ Ex. SCG-34-R/SDG&E-32-R, p. JV-26.

¹⁹ *ibid*

²⁰ *ibid*

²¹ *ibid*

²² Ex. SCG-34-R/SDG&E-32-R, p. JV-E-1.

1 reassignment A&G, labor overheads or the clearing accounts,²³ which ORA does
 2 not oppose.

**Table 25-6
 SDG&E Reassignment Rates**

Category	Reassignment %
A&G Costs	6.9%
Labor Overheads	
** Variable Pay	42.4%
**Public Liability & Property Damage	41.1%
**Workers' Compensation	42.2%
**Employee Benefits	42.2%
**Employee Pension & PBOP	38.7%
Warehousing	86.0%
Purchasing	70.2%
Fleet	54.8%
Shop	45.8%
Exempt Material	92.5%
Small Tools	45.9%

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**Table 25-7
 SoCalGas Reassignment Rates**

Category	Reassignment %
Pipe Fittings	63.3%
A&G Costs	6.2%
Labor Overheads	
** Variable Pay	39.4%
**Public Liability & Property Damage	26.1%
**Workers' Compensation	27.5%
**Employee Benefits	27.5%
**Employee Pension & PBOP	27.9%
Warehousing	96.2%
Purchasing	59.4%
Fleet	18.8%
Shop	14.7%
Exempt Material	91.3%
Small Tools	14.7%

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²³ Ex. SCG-34-R/SDG&E-32-R, p. JV-27.

1 Table 25-8 and Table 25-9 of this exhibit compares ORA's recommendation
 2 with SDG&E's and SoCalGas' request, respectively. The difference is attributable to
 3 the summation of the different expense and capital recommendations made by other
 4 ORA witnesses.

Table 25-8
Summary of SDG&E's Reassignment to Capital
Test year 2019
(in Thousands of 2016 Dollars)

Description	ORA Recommended	SDG&E Requested	Amount SDG&E > ORA
Electric Department O&M	99,798.79	136,836	37,037
Electric Generation Department O&M	5,832	5,832	0
Gas Department O&M	30,414	41,185	10,771
Total	136,045	183,853	47,808

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Table 25-9
Summary of SoCalGas' Reassignment to Capital
Test year 2019
(in Thousands of 2016 Dollars)

Description	ORA Recommended	SCG Requested	Amount SCG > ORA
O&M	150,894	185,523	34,629

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9 **III. ALLOCATION TO ELECTRIC FUNCTIONS (SDG&E ONLY)**

10 **A. Overview**

11 SDG&E states that Electric Transmission costs are under the jurisdiction of
 12 the FERC, and thus the costs allocated to Electric Transmission are excluded from

1 this GRC.²⁴ SDG&E's testimony discuss the process used to allocate Electric
2 Transmission costs to be excluded. SDG&E used an allocation method based on
3 labor charges for all O&M accounts other than Account 924.0 – Property Insurance,
4 and Account 925.5 – Wildfire Insurance. For capital reassignment and Clearing
5 Accounts, SDG&E used 2016 actual data.²⁵

6 SDG&E states that the labor ratio method has been adopted by FERC and
7 the CPUC for rate setting purposes in prior GRCs, and that the adoption of this
8 method by SDG&E ensures consistency between state and federal regulatory
9 jurisdictions for the allocation of Electric Transmission expenses separate from
10 Electric Department expenses, excluding Electric Generation.²⁶

11 SDG&E states that for TY 2019, the total O&M amount that is allocated to
12 Electric Transmission and excluded from this GRC is approximately \$74.3 million.
13 For TY 2019, the total capital amount that is allocated to Electric Transmission and
14 excluded from this GRC is approximately \$42.2 million.²⁷

15 **B. ORA's Analysis**

16 ORA reviewed the testimony and workpapers of SDGE's Electric
17 Transmission costs to be excluded, and does not oppose the O&M and capital costs
18 that have been allocated to Electric Transmission for exclusion from this GRC.

²⁴ Ex. SCG-34-R/SDG&E-32-R, p. JV-31.

²⁵ *ibid*

²⁶ *ibid*

²⁷ Ex. SCG-34-R/SDG&E-32-R, p. JV-32.

1 **WITNESS QUALIFICATIONS**

2 My name is K. Jerry Oh. My business address is 505 Van Ness Avenue, San
3 Francisco, California. I am employed by the Office of Ratepayer Advocates (ORA)
4 as a Public Utilities Regulatory Analyst V in the Energy Cost of Service and Natural
5 Gas Branch.

6 I have a Bachelor of Arts degree in Business Economics from the University
7 of California, Los Angeles. Prior to joining the Commission, I was employed as a
8 Bank Examiner with the California Department of Financial Institutions conducting
9 financial soundness and safety examinations.

10 In 2000, I joined the Commission’s Energy Division and worked on different
11 accounting and financial issues, including procurement and Energy Resource
12 Recovery Account (ERRA). In 2007, I transferred to ORA’s Water Branch and have
13 worked on large water utility general rate cases. I have been ORA’s expert witness
14 in Administrative and General expenses, Operations and Maintenance expenses,
15 Cost of Capital, Affiliate Transactions, Taxes, and Results of Operations. In 2011, I
16 transferred to ORA’s Energy Cost of Service and Natural Gas Branch and since then
17 have worked as a contract manager, and as an expert witness in Taxes, Results of
18 Operations, Cost of Capital, Information Technology, and Corporate Center / Shared
19 Services / Shared Assets. I have testified previously in formal Commission
20 hearings.

21 This completes my prepared testimony.