

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

NORTH SHORE GAS COMPANY	:	
	:	
Proposed General Increase In Rates For Gas Service.	:	No. 12-0511
	:	and
THE PEOPLES GAS LIGHT AND COKE COMPANY	:	No. 12-0512
	:	Consol.
	:	
Proposed General Increase In Rates For Gas Service.	:	

Rebuttal Testimony of

JOYLYN C. HOFFMAN MALUEG

Rate Case Consultant – Regulatory Affairs,
Integrays Business Support, LLC

On Behalf of

North Shore Gas Company and
The Peoples Gas Light and Coke Company

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1 **I. INTRODUCTION AND BACKGROUND**

2 **A. Identification of Witness**

3 **Q. Please state your name and business address.**

4 A. My name is Joylyn C. Hoffman Malueg. My business address is Integrys Energy Group,
5 Inc. (“Integrys”), 700 North Adams Street, P.O. Box 19001, Green Bay, WI 54307-9001.

6 **Q. Are you the same Joylyn C. Hoffman Malueg who submitted direct testimony on**
7 **behalf of The Peoples Gas Light and Coke Company (“Peoples Gas”) and North**
8 **Shore Gas Company (“North Shore”) (together, “the Utilities”) in these**
9 **consolidated dockets?**

10 A. Yes.

11 **B. Purpose of Rebuttal Testimony**

12 **Q. What is the purpose of your rebuttal testimony in this proceeding?**

13 A. My rebuttal testimony and its attachments respond to issues raised by the Office of the
14 Attorney General (“AG”) witness Scott J. Rubin in these proceedings concerning the
15 embedded cost of service studies (“ECOSSs”) and their proper relation to the rate designs
16 presented by the Utilities. Specifically, my testimony addresses:

- 17 1. The direct testimony of Mr. Rubin regarding the reason why the Utilities’ non-
18 heating service classifications in the ECOSSs are showing over-recovery.
- 19 2. The direct testimony of Mr. Rubin regarding the definition of demand classified
20 costs in the Utilities’ ECOSSs.

21 Additionally, my rebuttal testimony in this proceeding provides an update to the North
22 Shore and Peoples Gas ECOSSs based upon the Utilities’ rebuttal position for the 2013
23 future test year. The Utilities’ witness Valerie Grace’s rebuttal testimony and some of

24 her exhibits (NS-PGL Exhibit (“Ex.”) 32.0, 32.1, et seq.) will use the results of the
25 ECOSSs to discuss the proposed changes to the Utilities’ rate schedules through which
26 they seek to recover their base rate revenue requirements.

27 **C. Summary of Conclusions**

28 **Q. Please summarize the conclusions of your rebuttal testimony.**

29 A. In brief, the conclusions of my rebuttal testimony are as follows:

- 30 1. The over-recovery suggested by Mr. Rubin in the Utilities’ ECOSSs for non-
31 heating Service Classification (“S.C.”) No. 1 is due to the non-homogeneity that
32 exists when combining non-heating and heating customers within S.C. No. 1 as a
33 whole.
- 34 2. The Utilities have provided clarification with respect to the classification of
35 demand costs within the ECOSSs.
- 36 3. The results of the North Shore and Peoples Gas rebuttal ECOSSs show the
37 distribution of revenue responsibility by customer class necessary to achieve
38 equalized rates of return on investment by customer class at the Utilities’
39 proposed revenue requirement.

40 **Q. Please summarize the results of the rebuttal version ECOSSs.**

41 A. As stated by the Utilities’ witness Sharon Moy in her rebuttal testimony (NS-PGL Ex.
42 26.0), North Shore, overall, is showing a revenue deficiency (cost recovery shortfall) of
43 \$11,557,000, or 15.2% of tariff revenues. The results of the North Shore rebuttal version
44 ECOSS with respect to revenue deficiency at present rates by customer class based on the
45 requested revenue requirement for North Shore are summarized below.

North Shore Service Classification	Revenue Deficiency / (Surplus)	
	\$	%
S.C. 1 – Small Residential – Non-Heating	(137,701)	(26.71%)
S.C. 1 – Small Residential - Heating	8,719,672	15.35%
S.C. 1 – Small Residential - Total	8,581,970	14.97%
S.C. 2 – General Service – Meter Class 1	611,745	17.11%
S.C. 2 – General Service – Meter Class 2	321,475	9.07%
S.C. 2 – General Service – Meter Class 3	944,716	11.55%
S.C. 2 – General Service – Total	1,877,936	12.27%
S.C. 3 – Large Volume Demand	1,097,586	31.36%

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47 Ms. Moy further stated in her rebuttal testimony (NS-PGL Ex. 26.0) that Peoples Gas,
48 overall, is showing a revenue deficiency (cost recovery shortfall) of \$106,937,000, or
49 20.2% of tariff revenues. The results of the Peoples Gas rebuttal version ECOSS with
50 respect to revenue deficiency at present rates by customer class based on the requested
51 revenue requirement for Peoples Gas are summarized below.

Peoples Gas Service Classification	Revenue Deficiency / (Surplus)	
	\$	%
S.C. 1 – Small Residential – Non-Heating	(8,807,652)	(28.58%)
S.C. 1 – Small Residential - Heating	65,617,298	20.38%
S.C. 1 – Small Residential - Total	56,809,646	16.10%
S.C. 2 – General Service – Meter Class 1	8,484,796	27.11%
S.C. 2 – General Service – Meter Class 2	6,508,108	12.64%
S.C. 2 – General Service – Meter Class 3	24,337,795	33.60%
S.C. 2 – General Service – Total	39,330,699	25.34%
S.C. 4 – Large Volume Demand	10,782,426	50.61%
S.C. 8 – Compressed Natural Gas (CNG) Service	14,558	58.56%

52

53 **Q. How should the Illinois Commerce Commission (the “Commission” or “ICC”)**
54 **reflect the results of your ECOSSs in rate design?**

55 A. The Commission should reflect the results of my rebuttal ECOSSs in the same manner as
56 Ms. Grace presents the Utilities’ requested rate design in her rebuttal testimony which is
57 based in part upon the results of my rebuttal ECOSSs.

58 **D. Itemized Attachments to Rebuttal Testimony**

59 **Q. Are you sponsoring any attachments to your rebuttal testimony?**

60 A. Yes. I am sponsoring, and have attached hereto, the following exhibits.

- 61 • NS-PGL Ex. 33.1 Data Request Response to AG 5.05
- 62 • NS-PGL Ex. 33.2 North Shore Rebuttal Version Embedded Class Cost
63 of Service Study Summary
- 64 • NS-PGL Ex. 33.3 North Shore Rebuttal Version Functional Revenue
65 Requirements—at Present Rates, Functional Rate
66 Base—at Present Rates, and Unit Costs—at Present
67 Rates along with Summary and Detail by Customer
68 Class
- 69 • NS-PGL Ex. 33.4 North Shore Rebuttal Version Detailed Cost of
70 Service Study Allocation Results
- 71 • NS-PGL Ex. 33.5 North Shore Rebuttal Version Functionalized and
72 Classified Rate Base and Expenses
- 73 • NS-PGL Ex. 33.6 North Shore Rebuttal Version Embedded Class Cost
74 of Service Study Summary with Proposed Rate
75 Design Changes
- 76 • NS-PGL Ex. 33.7 North Shore Rebuttal Version Functional Revenue
77 Requirements—under Proposed Rate Design,
78 Functional Rate Base—under Proposed Rate Design,
79 and Unit Costs—under Proposed Rate Design along
80 with Summary and Detail by Customer Class
- 81 • NS-PGL Ex. 33.8 North Shore Rebuttal Version Detailed Cost of
82 Service Study Allocation Results for items that
83 change under Proposed Rate Design
- 84 • NS-PGL Ex. 33.9 Peoples Gas Rebuttal Version Embedded Class Cost
85 of Service Study Summary
- 86 • NS-PGL Ex. 33.10 Peoples Gas Rebuttal Version Functional Revenue
87 Requirements—at Present Rates, Functional Rate
88 Base—at Present Rates, and Unit Costs—at Present
89 Rates along with Summary and Detail by Customer
90 Class

- 91 • NS-PGL Ex. 33.11 Peoples Gas Rebuttal Version Detailed Cost of
92 Service Study Allocation Results
- 93 • NS-PGL Ex. 33.12 Peoples Gas Rebuttal Version Functionalized and
94 Classified Rate Base and Expenses
- 95 • NS-PGL Ex. 33.13 Peoples Gas Rebuttal Version Embedded Class Cost
96 of Service Study Summary with Proposed Rate
97 Design Changes
- 98 • NS-PGL Ex. 33.14 Peoples Gas Rebuttal Version Functional Revenue
99 Requirements–under Proposed Rate Design,
100 Functional Rate Base–under Proposed Rate Design,
101 and Unit Costs–under Proposed Rate Design along
102 with Summary and Detail by Customer Class
- 103 • NS-PGL Ex. 33.15 Peoples Gas Rebuttal Version Detailed Cost of
104 Service Study Allocation Results for items that
105 change under Proposed Rate Design

106 **II. RESPONSE TO AG DESCRIPTION OF OVER-RECOVERY OF COSTS**
 107 **FOR S.C. NO. 1 NON-HEATING CUSTOMERS IN THE UTILITIES’**
 108 **ECOSSs**

109 **Q. AG witness Mr. Rubin states that an over-recovery of costs for Peoples Gas’ S.C.**
 110 **No. 1 non-heating customers in the ECOSS “is a direct result of PGL’s ill-advised**
 111 **advocacy to move toward so-called straight fixed variable (“SFV”) rates” (Rubin**
 112 **Direct [“Dir.”], AG Ex. 3.0, 7:158-161). Do you agree?**

113 A. No, I do not. Any over-recovery of costs as described by Mr. Rubin for S.C. No. 1 non-
 114 heating customers (with North Shore being addressed by Mr. Rubin at Rubin Dir., AG
 115 Ex. 3.0, 13:291-293) is due to cross-subsidization that has been occurring amongst the
 116 customers within S.C. No. 1.

117 **Q. Why has cross-subsidization been occurring amongst the customers within S.C. No.**
 118 **1 in the ECOSSs for Peoples Gas and North Shore?**

119 A. The cross-subsidization that has been occurring amongst the customers within S.C. No. 1
120 in the Utilities' ECOSs is due to non-homogeneity. To explain, first I will state that a
121 certain level of cross-subsidization amongst customers within a given rate class will
122 always naturally exist. This is because rate design is performed at a rate class level, not
123 at the individual customer level. Theoretically, the rates that utility customers are
124 charged, when looked at collectively for the entire rate class, should not cause an over- or
125 under-recovery. But if you were to look at individual customers within that rate class,
126 one would find that there are over- or under-recoveries amongst each of the individual
127 customers as compared to the costs they cause. This is because not all customers within a
128 rate class are identical to one another. That being said, all customers within a rate class
129 should be considered homogeneous, meaning that there are certain characteristics that are
130 common to all customers assigned to that particular rate class. As stated by the National
131 Association of Regulatory Utility Commissioners ("NARUC") in their Gas Distribution
132 Rate Design Manual, June 1989:

133 In order to design rates, it is first necessary to divide the utility's
134 customers into various rate classes. This is done by **defining rate**
135 **classes according to certain characteristics which are common**
136 **to all members of the class.** The specific factors used to define
137 rate classes will depend upon the characteristics of the customer
138 population and the goals to be achieved...In theory, utility rates
139 could be designed for only a single rate class. However, an
140 appropriate division of customers into rate classes can achieve a
141 variety of goals, including economic efficiency, fairness and
142 equity, reflection of costs, social needs, competitiveness, operating
143 efficiency, business climate development, rate stability,
144 conservation and political feasibility. **The need for a reasonable**
145 **division of rate classes to achieve these goals exists whether the**
146 **rates are designed based on cost of service principles or some**
147 **other means.** (Emphasis added, page 17).

148 Accordingly, any suggested over-recovery of costs by S.C. No. 1 non-heating would be
149 due to the non-homogeneity amongst the residential customers when both heating and
150 non-heating customers are combined into one rate class within S.C. No. 1. As stated by
151 NARUC in the reference above, the need for a reasonable assignment of rate classes
152 exists outside rate design. Therefore, Mr. Rubin’s statement that the over-recovery of
153 S.C. No. 1 non-heating within the ECOSS “is a direct result of [the Utilities’] ill-advised
154 advocacy to move toward so-called straight fixed variable (“SFV”) rates” is inaccurate
155 (Rubin Dir., AG Ex. 3.0, 7:158-161 and 13:291-293).

156 **Q. Do you agree with AG witness Mr. Rubin’s statements that “recovering demand-**
157 **related costs on a per customer, rather than a per therm, basis causes non-heating**
158 **customers to subsidize the rates of heating customers” (Rubin Dir., AG Ex. 3.0,**
159 **7:171-172) and “improper treatment of demand-related costs as being unrelated to**
160 **consumption that has caused residential non-heating rates to greatly exceed the cost**
161 **of service” (Rubin Dir., AG Ex. 3.0, 9:204-205)?**

162 A. No, I do not. As stated in my rebuttal testimony above, the cross-subsidization that has
163 historically been occurring within the Utilities’ S.C. No. 1 is attributable to non-
164 homogeneity amongst the heating and non-heating customers within S.C. No. 1 as a
165 whole. As stated by NARUC in the reference above, the need for a reasonable
166 assignment of rate classes exists outside rate design, and the rate classes must be defined
167 based upon characteristics that are common to all members of the rate class. Because
168 S.C. No. 1 for the Utilities has reflected homogeneity based on type of service (e.g., small
169 residential service) and less homogeneity based on type of usage (e.g., heating vs. non-
170 heating), and Ms. Grace provides some background on this point, a comparison between

171 the non-heating S.C. No. 1 subset and the entire S.C. No. 1 rate class would suggest an
172 over-recovery of costs for S.C. No. 1 non-heating customers. I further address Mr.
173 Rubin’s statement that demand classified costs are being improperly treated within the
174 Utilities’ ECOSs later in my rebuttal testimony.

175 **III. RESPONSE TO AG DEFINITION AND USE OF THE TERM DEMAND**
176 **CLASSIFIED COSTS**

177 **Q. In his direct testimony, AG witness Mr. Rubin addresses the topic of SFV rates, and**
178 **states that “[t]he fundamental flaw in SFV rates is that they treat demand-related**
179 **costs as ‘fixed’ even though they are incurred based on the amount of gas customers**
180 **use” (Rubin Dir., AG Ex. 3.0, 7:164-165). Do you agree with Mr. Rubin’s**
181 **conclusion?**

182 A. No, I do not. As stated in my direct testimony, costs that are classified to demand within
183 the Utilities’ ECOSs are incurred to service the peak demand of the system (PGL Ex.
184 13.0, 8:167 and NS Ex. 13.0, 8:166). Detail on distribution functionalized, demand-
185 classified costs was presented by the Utilities as shown in NS-PGL Ex. 33.1, which is
186 North Shore’s response to the AG’s data request No. AG 5.05. (Peoples Gas’ response to
187 a comparable question (AG 5.11) was substantially identical.) That response explains
188 that certain distribution functionalized costs were classified to demand because they
189 “vary with the quantity or size of plant and equipment...and do not directly vary with the
190 number of customers or their annual usage” (Gas Distribution Rate Design Manual, pgs
191 23-24, June 1989, NARUC). The Utilities properly treat demand-related costs as fixed
192 costs.

193

194 **IV. UPDATED ECOSSs BASED UPON THE UTILITIES' REBUTTAL**
195 **POSITION**

196 **Q. Are the Utilities providing updated ECOSSs based upon their rebuttal position?**

197 A. Yes, they are.

198 **Q. Has the purpose of an ECOSS changed since the filing of your direct testimony?**

199 A. No, it has not. The purpose of an ECOSS is to identify the revenues, costs and
200 profitability for each class of service, as required by 83 Ill. Admin. Code Section
201 285.5110. The results of the ECOSS provide the data necessary to design cost-based
202 rates using an embedded cost methodology.

203 **Q. Have the three major preparation steps of an ECOSS (functionalization,
204 classification, and allocation) changed since the filing of your direct testimony?**

205 A. No, they have not.

206 **Q. Have the procedures used to develop the rebuttal version ECOSSs provided as your
207 rebuttal exhibits changed since the filing of the Utilities' ECOSSs in your direct
208 testimony?**

209 A. No, they have not.

210 **Q. Has the approach in your rebuttal exhibits to associate costs with customers based
211 upon cost causation in the development of the ECOSSs changed since the filing of
212 your direct testimony?**

213 A. No, it has not.

214 **Q. Have the customer classes defined in your rebuttal version ECOSSs changed since
215 the filing of your direct testimony?**

216 A. No, they have not. The customer classes defined in my direct testimony for the Utilities
217 remain identical to those in my rebuttal exhibits.

218 **Q. Do your exhibits NS-PGL Ex. 33.2 through 33.15 follow the same format as the**
219 **ECOSSs provided with your July 31, 2012 direct filing ECOSSs for North Shore**
220 **and Peoples Gas (NS Ex. 13.1, 13.2, et seq., and PGL Ex. 13.1, 13.2, et seq.)?**

221 A. Yes, they do. The ECOSSs provided in my rebuttal testimony as NS-PGL Exs. 33.2
222 through 33.15 are identical in format and presentation to the ECOSSs I filed in my direct
223 testimony for North Shore and Peoples Gas (NS Ex. 13.1, 13.2, et seq., and PGL Ex.
224 13.1, 13.2, et seq.).

225 **Q. What information has been updated in the rebuttal version ECOSSs for Peoples**
226 **Gas and North Shore as compared to the ECOSSs filed in your direct testimony?**

227 A. Revenue requirements and rate base have been updated to reflect the Utilities witnesses
228 Sharon Moy's and John Hengtgen's rebuttal testimonies.

229 **Q. Did all of the exhibits provided with your July 31, 2012 direct filing ECOSSs for**
230 **North Shore and Peoples Gas (NS Ex. 13.1, 13.2, et seq., and PGL Ex. 13.1, 13.2, et**
231 **seq.) change due to updating the ECOSSs with the results of the Utilities' rebuttal**
232 **position?**

233 A. No. The allocation methods shown in NS Ex. 13.5 and PGL Ex. 13.5 have not changed;
234 these same allocation methods and values are used in the rebuttal version ECOSSs for the
235 Utilities.

236 **Q. Based on the rebuttal version ECOSS filed by North Shore, do you have any**
237 **comments with respect to the ECOSS results at present rates?**

238 A. Yes. Referring to NS-PGL Ex. 33.2, the following results at present rates from the
239 rebuttal version North Shore ECOSS are indicated on Line 38:

- 240 1. The average system rate of return is 4.31%,
- 241 2. The small residential service class – non-heating (S.C. No. 1 – Non-
242 Heating) exhibits a rate of return of 82.77%,
- 243 3. The small residential service class – heating (S.C. No. 1 - Heating)
244 exhibits a rate of return of 3.71%,
- 245 4. The small residential service class, in total (S.C. No. 1 - Total), exhibits a
246 rate of return of 3.81%,
- 247 5. The meter class 1 general service class (S.C. No. 2 – Small) exhibits a rate
248 of return of 2.85%,
- 249 6. The meter class 2 general service class (S.C. No. 2 – Medium) exhibits a
250 rate of return of 7.04%,
- 251 7. The meter class 3 general service class (S.C. No. 2 – Large) exhibits a rate
252 of return of 6.61%,
- 253 8. The general service class, in total (S.C. No. 2 – Total), exhibits a rate of
254 return of 6.05%,
- 255 9. The large volume demand service class (S.C. No. 3) exhibits a rate of
256 return of 3.46%.

257 **Q. Please discuss the results of the North Shore rebuttal version ECOSS at proposed**
258 **rates, as shown in NS-PGL Ex. 33.6.**

259 A. Referring to NS-PGL Ex. 33.6, the following proposed revenue requirement recovery
260 results from the rebuttal version North Shore ECOSS are indicated on Line 57:

- 261 1. The average system rate of return is 4.31%,
- 262 2. The small residential service class – non-heating (S.C. No. 1 – Non-
- 263 Heating) exhibits a rate of return of 79.91%,
- 264 3. The small residential service class – heating (S.C. No. 1 - Heating)
- 265 exhibits a rate of return of 3.70%,
- 266 4. The small residential service class, in total (S.C. No. 1 - Total), exhibits a
- 267 rate of return of 3.81%,
- 268 5. The meter class 1 general service class (S.C. No. 2 – Small) exhibits a rate
- 269 of return of 2.62%,
- 270 6. The meter class 2 general service class (S.C. No. 2 – Medium) exhibits a
- 271 rate of return of 7.09%,
- 272 7. The meter class 3 general service class (S.C. No. 2 – Large) exhibits a rate
- 273 of return of 6.66%,
- 274 8. The general service class, in total (S.C. No. 2 – Total), exhibits a rate of
- 275 return of 6.05%,
- 276 9. The large volume demand service class (S.C. No. 3) exhibits a rate of
- 277 return of 3.51%.

278 **Q. Based on the rebuttal version ECOSS filed by Peoples Gas, do you have any**

279 **comments with respect to the ECOSS results at present rates?**

280 A. Yes. Referring to NS-PGL Ex. 33.9, the following results at present rates from the

281 rebuttal version Peoples Gas ECOSS are indicated on Line 37:

- 282 1. The average system rate of return is 3.73%,

- 283 2. The non-heating small residential service class (S.C. No. 1 – Non-
284 Heating) exhibits a rate of return of 63.69%,
- 285 3. The heating small residential service class (S.C. No. 1 – Heating) exhibits
286 a rate of return of 2.96%,
- 287 4. The small residential service class, in total (S.C. No. 1 – Total), exhibits a
288 rate of return of 4.06%,
- 289 5. The meter class 1 general service class (S.C. No. 2 – Small) exhibits a rate
290 of return of 1.61%,
- 291 6. The meter class 2 general service class (S.C. No. 2 – Medium) exhibits a
292 rate of return of 6.75%,
- 293 7. The meter class 3 general service class (S.C. No. 2 – Large) exhibits a rate
294 of return of 2.78%,
- 295 8. The general service class, in total (S.C. No. 2 – Total), exhibits a rate of
296 return of 3.80%,
- 297 9. The large volume demand service class (S.C. No. 4) exhibits a rate of
298 return of 0.73%,
- 299 10. The CNG service class (S.C. No. 8) exhibits a rate of return of -1.48%.

300 **Q. Please discuss the results of the Peoples Gas rebuttal version ECOSS at proposed**
301 **rates, as shown in NS-PGL Ex. 33.13.**

302 A. Referring to NS-PGL Ex. 33.13, the following proposed revenue requirement recovery
303 results from the rebuttal version Peoples Gas ECOSS are indicated on Line 56:

- 304 1. The average system rate of return is 3.73%,

- 305 2. The non-heating small residential service class (S.C. No. 1 – Non-
306 Heating) exhibits a rate of return of 62.13%,
- 307 3. The heating small residential service class (S.C. No. 1 – Heating) exhibits
308 a rate of return of 2.89%,
- 309 4. The small residential service class, in total (S.C. No. 1 – Total), exhibits a
310 rate of return of 3.96%,
- 311 5. The meter class 1 general service class (S.C. No. 2 – Small) exhibits a rate
312 of return of 1.34%,
- 313 6. The meter class 2 general service class (S.C. No. 2 – Medium) exhibits a
314 rate of return of 6.95%,
- 315 7. The meter class 3 general service class (S.C. No. 2 – Large) exhibits a rate
316 of return of 2.98%,
- 317 8. The general service class (S.C. No. 2 – Total), in total, exhibits a rate of
318 return of 3.92%,
- 319 9. The large volume demand service class (S.C. No. 4) exhibits a rate of
320 return of 0.93%,
- 321 10. The CNG service class (S.C. No. 8) exhibits a rate of return of -1.23%.

322 **Q. In your opinion, do the rebuttal version ECOSSs for North Shore and Peoples Gas**
323 **provide a reasonable basis for establishing rates in this case?**

324 A. Yes. The rebuttal version ECOSSs for North Shore and Peoples Gas are a reasonable
325 estimate of revenue requirements by customer class, given the total revenue
326 requirements, and support the rates requested in this case, as explained further by Ms.
327 Grace.

328 **Q. Does this complete your rebuttal testimony?**

329 A. Yes.