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Via E-FILE

July 29, 2013

Elizabeth Rolando, Chief Clerk
Illinois Commerce Commission
527 E. Capital Avenue
Springfield, Illinois 62701

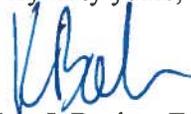
Re: ICC Docket No. 13-0387

Dear Chief Clerk:

Attached please find the DIRECT TESTIMONY AND EXHIBITS OF NEAL TOWNSEND on behalf of THE KROGER CO. for filing in the above-referenced docket. Please place this document of file.

By copy of this letter, all parties on the attached certificate of service have been served.

Very truly yours,



Kurt J. Boehm, Esq.
Jody Kyler Cohn, Esq.
BOEHM, KURTZ & LOWRY

KJBkew
Enclosure

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DIRECT TESTIMONY OF NEAL TOWNSEND

INTRODUCTION

Q. Please state your name and business address.

A. My name is Neal Townsend. My business address is 215 South State Street, Suite 200, Salt Lake City, Utah, 84111.

Q. By whom are you employed and in what capacity?

A. I am a Director for Energy Strategies, LLC. Energy Strategies is a private consulting firm specializing in economic and policy analysis applicable to energy production, transportation, and consumption.

Q. On whose behalf are you testifying in this proceeding?

A. My testimony is being sponsored by The Kroger Co. (“Kroger”). Kroger is one of the largest retail grocers in the United States, and has over 20 stores taking distribution service from Commonwealth Edison (“ComEd”), which together consume in excess of 50 million kWh per year.

Q. Please describe your professional experience and qualifications.

A. I have provided regulatory and technical support on a variety of energy projects at Energy Strategies since I joined the firm in 2001. Prior to my employment at Energy Strategies, I was employed by the Utah Division of Public Utilities as a Rate Analyst from 1998 to 2001. I have also worked in the aerospace, oil and natural gas industries.

22 **Q. Have you previously testified before this Commission?**

23 A. Yes. I testified in ComEd's 2010 general rate proceeding, Docket No. 10-
24 0467 (2010 Rate Case).

25 **Q. Have you testified previously before any other state utility regulatory**
26 **commissions?**

27 A. Yes. I have testified in utility regulatory proceedings before the Arkansas
28 Public Service Commission, the Indiana Utility Regulatory Commission, the
29 Kentucky Public Service Commission, the Michigan Public Service Commission,
30 the Public Utilities Commission of Ohio, the Public Utility Commission of
31 Oregon, the Public Utility Commission of Texas, the Utah Public Service
32 Commission, the Virginia Corporation Commission, and the Public Service
33 Commission of West Virginia. A more detailed description of my qualifications
34 is contained in Attachment A, attached to this testimony.

35

36 **OVERVIEW AND CONCLUSIONS**

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

38 A. I address ComEd's rate design investigation embedded cost of service
39 (RDI ECOSS) and the associated rate design.

40 **Q. Please summarize your conclusions and recommendations.**

41 A. Consistent with its past orders, I recommend the Commission continue
42 elimination of the subsidies reflected in the rates of the Extra Large Load, High
43 Voltage, and Railroad delivery classes based upon the RDI ECOSS.

44

45 **ELECTRIC COST OF SERVICE STUDIES**

46 **Q. Please describe the ECOSS presented by ComEd in Exhibit 3.01.**

47 A. As explained by ComEd witness Bradley L. Bjerning, the RDI ECOSS is
48 presented in ComEd Exhibit 3.01. Mr. Bjerning notes that the RDI ECOSS
49 utilizes functionalization and allocation methodologies consistent with the
50 Commission's order in the 2010 Rate Case. The RDI ECOSS is based on the
51 2013 formula rate update proceeding ECOSS (presented in ComEd Exhibit 3.04),
52 but incorporates several changes. These updates consist of revisions to the
53 services and standard meters allocation factors, and removal of references to
54 outdated cost categories.

55 **Q. Has ComEd presented any alternate cost of service studies?**

56 A. Yes, ComEd has developed six additional cost of service studies. These
57 illustrative cost of service studies are presented in ComEd Exhibits 3.10, 3.12,
58 3.14, 3.16, 3.17, and 3.18. Each of these studies is based on the RDI ECOSS, but
59 incorporates various allocation changes.

60 **Q. Please describe the ECOSS presented in ComEd Exhibit 3.10.**

61 A. This ECOSS incorporates all of the findings and recommendations
62 contained in the Christensen Associates Energy Consulting (CA) Distribution
63 Study. The CA Distribution Study was developed to assist ComEd in meeting the
64 requirements of the Commission's May 24, 2011 order in the 2010 Rate Case.
65 The CA Distribution Study directives pertain to the following four subjects: (1)
66 utilizing direct observation techniques to differentiate between primary and
67 secondary costs of ComEd's distribution facilities, (2) allocation of costs

68 associated with 4 kV facilities, (3) sampling of circuits, and (4) the treatment of
69 costs associated with facilities serving the Extra Large Load Delivery Class.

70 **Q. Please describe the ECOSS presented in ComEd Exhibit 3.12.**

71 A. The ECOSS presented in Exhibit 3.12 deviates from the RDI ECOSS
72 because it incorporates the CA Distribution Study recommendations regarding
73 allocation of costs associated with 4 kV facilities. It excludes the other findings
74 of the CA Distribution Study.

75 **Q. How does the ECOSS presented in ComEd Exhibit 3.14 differ from the other
76 studies you've described?**

77 A. This ECOSS incorporates modifications to the RDI ECOSS in response to
78 each of the findings of the CA Distribution Study, with the exception of allocation
79 of costs associated with 4 kV facilities.

80 **Q. Please explain the difference between the ECOSS presented in Exhibit 3.16
81 and the RDI ECOSS.**

82 A. The ECOSS presented in Exhibit 3.16 departs from the RDI ECOSS by
83 utilizing the indirect uncollectible cost allocation factors developed in the Indirect
84 Uncollectible Cost Study.

85 **Q. Please explain the illustrative cost of service studies presented in ComEd
86 Exhibits 3.17 and 3.18.**

87 A. The illustrative studies presented in these exhibits differ from the RDI
88 ECOSS regarding NCP allocation factors. The RDI ECOSS determines NCP
89 allocation factors on the basis of delivery class.

90 The ECOSS presented in Exhibit 3.17 utilizes NCP allocation factors
91 determined on a delivery class basis for nonresidential and lighting customers, but
92 determines a single NCP for the residential sector (consisting of four delivery
93 classes). This residential sector NCP factor is determined by reducing the
94 individual NCPs for these residential classes proportionately to equal a single
95 NCP for the entire sector.

96 The ECOSS presented in Exhibit 3.18 develops NCP allocation factors on
97 a customer sector basis for both the residential and nonresidential customer
98 sectors. This ECOSS utilizes the same methodology as the ECOSS presented in
99 Exhibit 3.17 to develop a single NCP factor for each customer sector.

100 **Q. Is ComEd endorsing any of the proposed cost of service studies?**

101 A. No, Mr. Bjerning emphasizes that ComEd is not taking a position on the
102 relative merits of the methodologies at this time. However, ComEd has provided
103 some illustrative rate designs based on each COS study.

104 **Q. Will you address the merits of each cost of service study and associated rate
105 designs in your direct testimony?**

106 A. No, my direct testimony will only address ComEd's RDI ECOSS and its
107 associated rate designs. As noted earlier, the RDI ECOSS generally reflects the
108 cost allocation methodology that has been in use since the 2010 Rate Case for
109 each formula rate update filing.

110 **Q. Please describe the rate designs prepared by ComEd based on the results
111 contained in the RDI ECOSS.**

112 A. ComEd prepared three different sets of rates based on its RDI ECOSS. In
113 the first set of rates, shown in ComEd Ex. 2.04, the relationship between the rate
114 classes that exists in current rates is maintained, i.e. the class subsidies are
115 maintained at current levels. In the second set of rates, shown in ComEd Ex.
116 2.06, the rates for each class are set to eliminate all subsidies, i.e. each class
117 recovers its share of costs. The third rate design, shown in ComEd Ex. 2.07,
118 reflects the next step in the elimination of class subsidies.

119 **Q. Please explain the next step in the elimination of class subsidies.**

120 A. For a number of years, a subsidy has existed for the Extra Large Load
121 (ELL), High Voltage (HV), and Railroad (RR) rate classes. In other words, these
122 particular rate classes still do not pay revenues that cover their share of system
123 costs. To make up for this revenue shortfall, customers' rates in the Small Load
124 (SL), Medium Load (ML), Large Load (LL) and Very Large Load (VLL) classes
125 are designed to generate revenues in excess of their costs. The residential, watt
126 hour, and lighting classes pay rates that exactly recover their share of costs.

127 **Q. Has the Commission addressed these subsidies?**

128 A. Yes. In Docket No. 07-0566 the Commission initially ordered that the
129 subsidies for the ELL, HV and RR classes be eliminated in four steps.¹ In the
130 2010 Rate Case the Commission accepted an even more gradual approach for the
131 elimination of the RR class subsidy. As a result, the RR rate group's subsidy is
132 being phased-out in ten steps, rather than four.²

¹ Sept 10, 2008 Illinois Commerce Commission Order in Docket No. 07-0566 , p. 213

² May 24, 2011 Illinois Commerce Commission Order in Docket No. 10-0467, p. 259

133 Consistent with the Commission's past directives, ComEd's filed case in
134 the current Rate Design Investigation docket introduces, among other things, a
135 rate design alternative that continues to reduce the subsidy paid by the SL, ML,
136 LL and VLL classes. Specifically, ComEd's third set of RDI ECOSS rates
137 presented in Exhibit 2.07, as discussed above, is designed to reflect the third step
138 (out of four) in the elimination of the subsidies paid to the ELL and HV classes
139 and the second step (out of ten) in the elimination of the subsidy paid to the RR
140 class.

141 **Q. What is your assessment of the proposed rate designs based on the RDI**
142 **ECOSS?**

143 A. Ratemaking in Illinois underwent a fundamental change in 2011. Illinois
144 Senate Bill 1652 established a new ratemaking system in which rates are set based
145 on actual costs as reported on FERC Form 1 with certain components, such as
146 ROE, calculated pursuant to a legislative formula. Since the passage of SB 1652
147 the Commission has annually reviewed ComEd's rates, but those reviews have
148 not considered cost of service and rate design issues. This case represents the first
149 opportunity to address cost of service and rate design since SB 1652 was enacted.
150 Given that cost of service and rate design will not be addressed by the
151 Commission for another three years, it is critically important that the Commission
152 act decisively to eliminate or significantly reduce subsidies in this case.

153 To this end, I support continued elimination of the subsidies for the ELL,
154 HV, and RR classes. In Kroger Exhibit 1.1, I have reproduced the revenues
155 determined by ComEd that reflect the next step in elimination of these subsidies

156 based on the RDI ECOSS in this case. In addition, the exhibit shows each class's
157 level above or below its cost of service at these revenues.

158 **Q. Do you have any final recommendations for the Commission?**

159 A. Yes, I encourage the Commission to eliminate the remaining subsidies as
160 soon as practicable. Specifically, the subsidies paid in support of ELL and HV
161 rates should be eliminated in the next rate proceeding, consistent with the four-
162 step approach previously adopted by the Commission.

163 **Q. Does this conclude your direct testimony?**

164 A. Yes, it does.

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

COMMONWEALTH EDISON :
COMPANY :
Tariff filing to present the Illinois : No. 13-0387
Commerce Commission with an :
opportunity to consider revenue neutral :
tariff changes related to rate design :
authorized by subsection 16-108.5(e) of the :
Public Utilities Act :

EXHIBITS
OF
NEAL TOWNSEND

ATTACHMENT A

Resume

Neal Townsend
Energy Strategies, LLC
215 S. State Street, Suite 200
Salt Lake City, Utah 84111

Work Experience:

Director, Energy Strategies, LLC (2012 – Present)

Sr. Consultant, Energy Strategies, LLC (2001 – 2012)

Rate Analyst, State of Utah, Division of Public Utilities (1997 – 2001)

Other

Systems Engineer, Morton Thiokol, Inc.

Assistant Engineer, Schafer Engineering

Graduate/Research Assistant, University of New Mexico

Education:

University of New Mexico, Masters of Business Administration, 1996

University of Texas, Austin, B.S., Mechanical Engineering, 1984

Publications:

Kevin C. Higgins, Neal Townsend, and Susannah Vale, “Utility-Related Statutory and Regulatory Barriers,” Chapter 6 in Coastal Wind: Energy for North Carolina’s Future. University of North Carolina, Chapel Hill: 2009.

ATTACHMENT A

Regulatory Testimony:

State of Arkansas

<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
10-010-U & 10-010-R	In the Matter of a Notice of Inquiry into Energy Efficiency	DSM Self Direction Opt-Out Rules
	In the Matter of the Institution of a Rulemaking to Adopt Amendments to the Commission's Rules on Conservation & Energy Efficiency to Allow Self-Directed Programs for Large Consumers	

State of Illinois

<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
10-0467	Commonwealth Edison Company Proposed General Increase in Electric Rates	Rate Spread, Rate Design

State of Indiana

<u>Cause #</u>	<u>Title</u>	<u>Activity</u>
44075	Petition of Indiana Michigan Power Company, an Indiana Corporation, for Authority to Increase its Rates and Charges for Electric Utility Service, for Approval of: Revised Depreciation Rates; Accounting Relief; Inclusion in Basic Rates and Charges of the Costs of Qualified Pollution Control Property; Modifications to Rate Adjustment Mechanisms; and Major Storm Reserve; and for Approval of New Schedules of Rates, Rules and Regulations	Rate Design, Class Cost of Service

ATTACHMENT A

State of Kentucky

<u>Case #</u>	<u>Title</u>	<u>Activity</u>
2009-00548	Application of Kentucky Utilities Company for an Adjustment of Base Rates	Rate Spread, Rate Design
2009-00549	Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Base Rates	Rate Spread, Rate Design

State of Michigan

<u>Case #</u>	<u>Title</u>	<u>Activity</u>
U-17087	In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rate for the Generation and Distribution of Electricity and Other Relief	Class Cost of Service, Rate Spread, Decoupling, Rate Design
U-16794	In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rate for the Generation and Distribution of Electricity and for Other Relief	Rate Spread, Revenue Decoupling, Rate Design, Load Aggregation,
U-16472 & U-16489	In the Matter of the Application of the Detroit Edison Company for Authority to Increase its Rates, Amend its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy, and for Miscellaneous Accounting Authority In the Matter of the Application of the Detroit Edison Company for Approval to Defer Certain Pension and Post-Employment Benefits for Future Amortization and Recovery	Rate Increase Mitigation Proposals, Bonus Tax, Depreciation, Rate Spread, Decoupling, Load Aggregation, Surcharge Proposal, Environmental Cost Recovery, Revenue Tracker

ATTACHMENT A

U-16191	In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rate for the Generation and Distribution of Electricity and for Other Relief	Pension Tracker, Class Cost of Service, Decoupling, Rate Spread, Tariff Language
U-15645	In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rate for the Generation and Distribution of Electricity and Other Relief	Class Cost of Service, Rate Spread

State of Ohio

<u>Case #</u>	<u>Title</u>	<u>Activity</u>
12-1682-EL-AIR, 12-1683-EL-ATA & 12-1684-EL-AAM	In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates	Class Cost of Service, Rate Spread
	In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval	
	In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods	

ATTACHMENT A

12-1685-GA-AIR, 12-1686-GA-ATA & 12-1687-GA-ALT 12-1688-GA-AAM	In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Gas Rates	Recovery of Environmental Remediation Expenses
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In the Matter of the
Application of Duke Energy
Ohio, Inc., for Tariff Approval

In the Matter of the
Application of Duke Energy
Ohio, Inc., for Approval of an
Alternative Rate Plan for Gas
Distribution Service

In the Matter of the
Application of Duke Energy
Ohio, Inc., for Approval to
Change Accounting Methods

State of Oregon

<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
UE-262	In the Matter of Portland General Electric Company Request for a General Rate Revision	Support of Stipulation
UE-246	In the Matter of PacifiCorp's Filing of Revised Tariff Schedules for Electric Service in Oregon	Rate Design, Energy Cost Adjustment Mechanism, Support of Stipulation
UE-217	In the Matter of PacifiCorp's Filing of Revised Tariff Schedules for Electric Service in Oregon	Support of Stipulation

ATTACHMENT A

State of Texas

<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
38951	Application of Entergy Texas, Inc. for Approval of Competitive Generation Service Tariff (Issues Severed from Docket No. 37744)	Recovery of Stranded Costs

State of Utah

<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
13-035-02	In the Matter of the Application of Rocky Mountain Power for Authority to Change its Depreciation Rates Effective January 1, 2014	Depreciation Policy
11-035-200	In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations	Class Cost of Service, Rate Spread, Rate Design
09-035-23	In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations	Rate Design, Revenue Decoupling
09-035-T08	In the Matter of Rocky Mountain Power Advice No. 09-08, seeking an Adjustment to the DSM Tariff Rider, Schedule 193	Support of Stipulation

ATTACHMENT A

04-035-42	In the Matter of the Application of PacifiCorp For Approval of its Proposed Electric Rate Schedules and Electric Service Regulations	Derivation of Prudence Disallowance
03-035-14	In the Matter of the Application of PacifiCorp For Approval of an IRP Based Avoided Cost Methodology For QF Projects Larger than 1 MW	Derivation of Methodology for Establishing QF Avoided Cost Pricing
02-035-04	In the Matter of the Application of PacifiCorp for an Investigation of Inter-Jurisdictional Issues	Support of Settlement Agreement
99-057-20	In the Matter of the Application of Questar Gas Company for an Increase in Rates and Charges	Revenue Requirement and Class Cost of Service Modeling, Proposed CO ₂ Plant Disallowance Mechanism
99-035-10	In the Matter of the Application of PacifiCorp For Approval of its Proposed Electric Rate Schedules and Electric Service Regulations	Interjurisdictional Cost Allocation and Class Cost of Service Modeling
98-057-12	In the Matter of the Application of Questar Gas Company for Approval of a Natural Gas Processing Agreement	Assessment of Application, Revenue Requirement Modeling

ATTACHMENT A

State of Virginia

<u>Case #</u>	<u>Title</u>	<u>Activity</u>
PUE-2012-00072	Application of Virginia Electric and Power Company for Revision of Rate Adjustment Clause: Rider B, Biomass Conversions of the Altavista, Hopewell, and Southampton Power Stations, for the Rate Year Commencing April 1,2013	Rate Design
PUE-2012-00071	Application of Virginia Electric and Power Company for Revision of Rate Adjustment Clause: Rider S, Virginia City Hybrid Energy Center, for the Rate Year Commencing April 1,2013 and April 1, 2014	Rate Design
PUE-2012-00067	Application of Virginia Electric and Power Company for Revision of Rate Adjustment Clause: Rider W, Warren County Power Station, for the Rate Year Commencing April 1,2013	Rate Design
PUE-2011-00042	In the Matter of the Application of Virginia Electric and Power Company for Approval and Certification of the Proposed Warren County Power Station, Electric Generation and Related Transmission Facilities under §§ 56-580 D, 56-265.2 and 56-46.1 of the Code of Virginia and for Approval of a Rate Adjustment Clause, Designated Rider W, under § 56-585.1 A 6 of the Code of Virginia	Rate Design

ATTACHMENT A

State of West Virginia

<u>Case #</u>	<u>Title</u>	<u>Activity</u>
09-1352-E-42T	Monongahela Power Company and the Potomac Edison Company, both d/b/a Allegheny Power Rule 42T Tariff Filing to Increase Rates and Charges	Rate Spread, Rate Design

Revenue Responsibility by Rate Class Including the Next Step Subsidy Elimination Revenue Based on the Rate Design Investigation Embedded Cost of Service Study (RDI-ECOSS)

Delivery Class		RDI Next Step Revenue	Percent of RDI-ECOSS Cost
Single Family w/o Space Heating	(SFNH)	\$999,356,162	100.0%
Multi Family w/o Space Heating	(MFNH)	\$279,990,249	100.0%
Single Family w/ Space Heating	(SFH)	\$17,925,680	100.0%
Multi Family w/ Space Heating	(MFH)	\$47,558,164	100.0%
Watt-Hour	(WH)	\$26,982,199	100.0%
Small Load	(SL)	\$298,655,140	101.1%
Medium Load	(ML)	\$180,731,605	101.1%
Large Load	(LL)	\$149,837,766	101.1%
Very Large Load	(VLL)	\$255,105,784	101.1%
Extra Large Load	(ELL)	\$37,867,937	84.2%
High Voltage	(HV)	\$16,133,111	90.7%
Railroad	(RR)	\$4,684,604	82.6%
Fixture-Included Lighting	(FIL)	\$14,532,570	100.0%
Dusk to Dawn Lighting	(DDL)	\$4,072,046	100.0%
General Lighting	(GL)	\$896,983	100.0%
Total		\$2,334,330,000	

Source: ComEd Witness Tenorio Direct Testimony - ComEd Ex. 2.07

CERTIFICATE OF SERVICE
13-0397

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