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BEFORE THE ARIZONA CORPORATION COMMISSION

AZ CORP COMMISSION  
DOCUMENT CONTROL

IN THE MATTER OF THE APPLICATION )  
OF TUCSON ELECTRIC POWER COMPANY FOR )  
APPROVAL OF ITS STRANDED COST RECOVERY )  
AND FOR RELATED APPROVALS, )  
AUTHORIZATIONS AND WAIVERS. )

DOCKET NO. E-01933A-98-0471

IN THE MATTER OF THE FILING OF TUCSON )  
ELECTRIC POWER COMPANY OF UNBUNDLED )  
TARIFFS PURSUANT TO A.A.C. R14-1602 et seq. )

DOCKET NO. E-01933A-97-0772

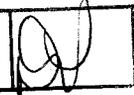
IN THE MATTER OF THE COMPETITION IN THE )  
PROVISION OF ELECTRIC SERVICES )  
THROUGHOUT THE STATE OF ARIZONA. )

DOCKET NO. RE-0000094-00165 Arizona Corporation Commission

DOCKETED

JUL 27 1999

NOTICE OF FILING

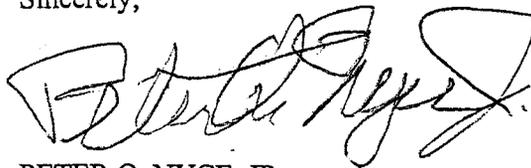
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Enclosed for filing are an original and ten(10) copies of the Direct Testimony of Dan L. Neidlinger on behalf of the United States Department of Defense and All Other Federal Executive Agencies, in the above referenced proceeding.

Copies have been served on all known parties in accordance with the enclosed Service List.

Respectfully submitted this 26<sup>th</sup> day of July, 1999.

Sincerely,



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Phone: (703) 696-1644  
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Enclosure



**BEFORE THE ARIZONA CORPORATION COMMISSION**  
**Tucson Electric Power Company ("TEP") – Settlement Agreement Proceeding**  
**Docket Nos. E-01933-98-0471, E-01933-97-0772 and RE-00000C-94-0165**

**Direct Testimony of Dan L. Neidlinger**

Q. PLEASE STATE YOUR NAME, ADDRESS AND OCCUPATION.

A. My name is Dan L. Neidlinger. My business address is 3020 North 17<sup>th</sup> Drive, Phoenix, Arizona. I am President of Neidlinger & Associates, Ltd., a consulting firm specializing in utility rate economics.

Q. PLEASE DESCRIBE YOUR PROFESSIONAL QUALIFICATIONS AND EXPERIENCE.

A. A summary of my professional qualifications and experience is included in the attached Statement of Qualifications. In addition to the Arizona Corporation Commission ("ACC" or the "Commission"), I have presented expert testimony before regulatory commissions and agencies in Alaska, California, Colorado, Guam, Idaho, New Mexico, Nevada, Texas, Utah, Wyoming and the Province of Alberta, Canada.

Q. ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

A. I am appearing on behalf of the Department of Defense and other affected Federal Executive Agencies, hereinafter referred to as the DOD. Two major DOD installations, Fort Huachuca located near Sierra Vista, Arizona and Davis-Monthan Airforce Base located in Tucson, are served by TEP under its Large Light & Power rate, Rate Schedule 14. The future power bills of both of these facilities could be substantially affected by the proposed Settlement Agreement ("Agreement").

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. First, my testimony addresses a recalculation of TEP's must run generation and fixed competitive transition charge ("CTC") riders that are required under the current Retail

Electric Competition Rules ("Rules"). Second, I will discuss an alternative method for collecting TEP's stranded costs that, in my view, is preferable to the fixed/variable method prescribed by the Agreement. Third, I will discuss the need for the Commission to make a finding, within the next year, on the total amount of stranded costs that TEP's ratepayers will be required to pay over the next nine years. Finally, I will recommend a method for accounting for the stranded costs collected from customers served under both bundled and direct access rates.

Q. DID THE DOD PARTICIPATE IN ANY OF THE NEGOTIATIONS THAT CULMINATED IN THIS AGREEMENT?

A. No. The DOD's participation was not sought by any of the parties to the Agreement.

Q. WHAT IS YOUR OVERALL REACTION TO THE AGREEMENT?

A. My reaction is mixed. The Agreement has merit to the extent that it eliminates a number of legal and regulatory barriers and therefore expedites the rate unbundling process. However, the Agreement probably will not foster any meaningful competition during the next few years due to the initial high level of stranded costs and the manner in which they are recovered under the Agreement. Further, in contrast to Arizona Public Service Company's ("APS") proposed settlement agreement, the Agreement does not contain a definitive total stranded cost target. It is unreasonable to expect, regardless of the CTC recovery mechanism, the customers of TEP to fund an amount that is currently not defined with any degree of precision.

Q. DID TEP CALCULATE ITS CLASS FIXED MUST RUN GENERATION (UNBUNDLED RATE RIDER NO. 2) AND ITS FIXED CTC RIDER (UNBUNDLED RATE RIDER NO. 4) IN ACCORDANCE WITH THE CURRENT RULES?

A. No. The current rules require that stranded costs be recovered from customer classes "in a manner consistent with the specific company's current rate treatment of the stranded asset" (R14-2-1607 G). The must run generation and fixed CTC rate components assigned to each rate schedule affect the amount of the variable CTC calculation. If these components are increased, the variable CTC decreases, and visa versa. Changing the fixed CTC rate

does not change the total CTC recovery but changes the manner in which it is collected. Changing the fixed must run generation component changes the amount of CTC recovered from each class of customer. Both of these components should have been calculated by first allocating fixed must run and fixed CTC costs to customer classes using the generation allocators developed in TEP's last rate case. Instead, the components in the settlement agreement were calculated differently using estimates of class load factor. This variance from the Rules unfairly shifts stranded cost responsibility from the lighting and public authority classes to the residential, general service and large light & power classes.

Q. HAVE YOU RECALCULATED FOR EACH CUSTOMER CLASS FIXED MUST RUN AND FIXED CTC COMPONENTS IN ACCORDANCE WITH THE RULES?

A. Yes. A recalculation of these components is provided on the attached Schedule DLN-1. The recalculation is based on TEP's peaks and average allocation method, the method used in determining the amount of generation costs in present rates. As shown on that schedule, both of these rate factors need to be increased, in varying amounts, for residential, general service and large light & power customers and decreased for lighting and public authority customers.

Q. ISN'T THIS VARIANCE FROM THE RULES PROVIDED FOR IN THE AGREEMENT?

A. Yes. Variances from the Commission's existing Rules, as well as those amended in the future, are covered under Section 14.3 of the Agreement. However, in my judgment, this variance represents a major deviation from the Rules and accordingly, should not be approved by the Commission. For instance, if the fixed must run generation component for the large light & power class is retained, the customers in this class will be required to pay annually more than \$2.3 million in stranded costs that are not properly assignable to them under the current Rules.

Q. DO YOU HAVE ANY COMMENTS WITH RESPECT TO THE VARIABLE CTC CALCULATION METHODOLOGY CONTAINED IN THE AGREEMENT?

A. The variable CTC concept should be abandoned in favor of a fixed CTC for two important and interrelated reasons. First, the market uncertainties and the complicated analysis inherent in forecasting the variable CTC will inhibit competition. ESP's may be reluctant to provide firm prices to direct access customers for periods exceeding six months without risk-adjusting prices to the point that savings to customers become marginal. Correspondingly, direct access customers will be reluctant to sign such agreements if they do not provide any meaningful reduction in their cost of power. Second, these uncertainties result in stranded cost recoveries by TEP that are likewise unpredictable. There is no need to subject TEP or its customers to these potentially undesirable results.

Q. HAVE YOU DEVELOPED A SCHEDULE OF FIXED CTC CHARGES THAT WOULD ELIMINATE THE PROBLEM OF MARKET UNCERTAINTY?

A. Yes. A schedule of fixed CTC charges required to recover all of TEP's forecasted stranded costs over the 9-year period of 2000 through 2008 is provided on Schedule DLN-2. The schedule was developed by first allocating total estimated stranded costs at January 1, 2000 of \$676 million to customer classes using the peaks and average allocator, consistent with the existing Rules. A declining CTC rate schedule for each class of customer was then developed that amortizes allocated stranded costs over the 9 years. The average CTC rate for each class is shown at the bottom of Schedule DLN-2. The declining rate schedule recovers approximately \$387 million of stranded costs during the first 4 years or 57% of the total and it does it with a much greater degree of predictability than the fixed/variable CTC method contained in the Agreement.

Q. IS THIS APPROACH SIMILAR TO THAT PROPOSED BY APS IN ITS SETTLEMENT AGREEMENT?

A. Yes. The APS agreement incorporates a declining schedule of much lower fixed CTC rates over a shorter period of time. However, the CTC rates for all nonresidential customers under APS's proposal are demand-related rather than kilowatt-hour related. Prior to implementation, the CTC rates shown on DLN-2 would need to be refined to reflect any major variances in the peaks and average allocation factors among rate schedules or individual customers within a class.

Q. YOU EARLIER MENTIONED THE NEED TO FOR THE COMMISSION TO ESTABLISH A TOTAL STRANDED COST AMOUNT FOR TEP. HOW WAS THE \$676 MILLION STRANDED COST NUMBER SHOWN ON SCHEDULE DLN-2 DEVELOPED?

A. The \$676 million in stranded costs is TEP's projected recovery of fixed and variable stranded costs over nine years. The Company, however, states that this amount does not necessarily represent its total stranded costs. The recovery of \$450 million of this amount through the fixed CTC is addressed in the Agreement but the additional stranded costs recovered through the variable CTC are not identified. This is an important issue. The Commission, to my knowledge, has never authorized the continuing recovery of any costs that are not well documented and quantifiable. I recommend that within one year after the implementation of unbundled rates resulting from this proceeding that the Commission make an explicit finding of TEP's total stranded costs that are recoverable from each class of ratepayers. This finding should not be deferred until the 2004 true-up proceeding.

Q. HOW SHOULD TEP ACCOUNT FOR STRANDED COST COLLECTIONS?

A. Proper accounting for the recovery of stranded costs is also an important issue that has not been addressed in the Agreement. Without proper accounting, the amount of stranded costs remaining to be recovered at any future date cannot be determined. I recommend that stranded cost recovery accounts be established for each bundled and direct access rate schedule and that the stranded cost dollars recovered from both bundled and direct access customers be recorded monthly in these accounts. Regardless of the recovery mechanism, the CTC rate applied should be the same for both bundled and direct access customers.

Q. WHAT ABOUT CONTRACT CUSTOMERS?

A. Contract customers should be allocated their share of total stranded costs based on the peaks and average allocation method previously discussed. A full CTC collection rate should be assumed for these customers under the stranded cost accounting system previously recommended.

Q. WHAT IS AMOUNT OF STRANDED COSTS ALLOCABLE TO CONTRACT CUSTOMERS?

A. Approximately \$119 million of the \$170 million of estimated stranded costs allocated to the large light & power class, as shown on Schedule DLN-2, is assignable to contract customers.

Q. WON'T ACTUAL CTC COLLECTIONS FROM MOST CONTRACT CUSTOMERS FALL SHORT OF THE CTC AMOUNT THAT IS COLLECTED FROM OTHER, NON-CONTRACT CUSTOMERS?

A. Yes, in all likelihood they will. Any shortfall in collections should be identified in CTC subaccounts for these customers. If stranded costs and their resulting recovery are not accounted for in this manner, under-collections of stranded costs from these customers could easily become an obligation of other non-contract customers – an inequitable result.

Q. HOW SHOULD TEP DEAL WITH THESE UNDER-COLLECTIONS FROM CONTRACT CUSTOMERS IF IT CAN'T PASS THEM ON TO OTHER CUSTOMERS?

A. TEP can either forego the collection of these costs, in a fashion similar to the treatment of allocated costs to contract customers in previous TEP rate cases, or it can pursue the collection of some or all of these costs with the contract customer. In no event should non-contract customers taking service from TEP under either bundled or direct access rates be required to pay for any under-recovery of stranded costs assigned to contract customers.

Q. ISN'T THE CONCEPT OF EQUITABLE RECOVERY ALSO APPLICABLE TO ALL OF TEP'S CUSTOMER CLASSES?

A. Yes. The Commission should remain firm on its stranded cost recovery rules and not permit any major re-allocation of stranded costs among customer classes.

Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does.

## DAN L. NEIDLINGER

### SUMMARY STATEMENT OF QUALIFICATIONS

#### **I. General:**

Mr. Neidlinger is President of Neidlinger & Associates, Ltd., a Phoenix consulting firm specializing in utility rate economics and financial management. During his consulting career, he has managed and performed numerous assignments related to utility ratemaking and energy management.

#### **II. Education:**

Mr. Neidlinger was graduated from Purdue University with a Bachelor of Science degree in Electrical Engineering. He also holds a Master of Science degree in Industrial Management from Purdue's Krannert Graduate School of Management. He is a licensed Certified Public Accountant in Arizona and Ohio.

#### **III. Consulting Experience:**

Mr. Neidlinger has presented expert testimony on financial, accounting, cost of service and rate design issues in regulatory proceedings throughout the western United States involving companies from every segment of the utility industry. Testimony presented to these regulatory bodies has been on behalf of commission staffs, applicant utilities, industrial intervenors and consumer agencies. He has also testified in a number of civil litigation matters involving utility ratemaking and once served as a Special Master to a Nevada court in a lawsuit involving a Nevada public utility.

Mr. Neidlinger has performed feasibility studies related to energy management including cogeneration, self-generation, peak shaving and load-shifting analyses for clients with large electric loads. In addition, he has conducted electric and gas privatization studies for U.S. Army installations and assisted these and other consumer clients in contract negotiations with utility providers of electric, gas and wastewater service.

Mr. Neidlinger has extensive experience in the costing and pricing of utility services. During his consulting career, he has been responsible for the design and implementation of utility rates for over 30 electric, gas, water and wastewater utility clients ranging in size from 50 to 25,000 customers.

#### **IV. Professional Affiliations:**

Professional affiliations include the American Institute of Certified Public Accountants and the Association of Energy Engineers.

TUCSON ELECTRIC POWER COMPANY - SETTLEMENT AGREEMENT  
 ACC Docket Nos. E-01933A-98-0471, E-01933A0-97-0772 & RE-00000C-94-0165

Recalculation of Fixed Must Run Generation and Fixed CTC Components

DESCRIPTION	TOTAL COMPANY	CUSTOMER CLASS				
		RESID.	GS	LL&P (1)	LGT.	OPA
Peaks & Average Allocation	100.00%	36.37%	35.46%	25.13%	0.30%	2.74%
Fixed Must Run Component:						
Current Annual Costs \$(000)	\$34,239	\$12,453	\$12,141	\$8,604	\$103	\$938
Year 2000 Cost Per KWH	0.00432	0.00447	0.00451	0.00395	0.00262	0.00407
Fixed Run Per TEP's Rider No. 2 (2)	0.00432	0.00432	0.00430	0.00288	0.00432	0.00432
Difference	0.00000	0.00015	0.00021	0.00107	-0.00170	-0.00025
Fixed CTC:						
Total Fixed CTC @ 1-1-2000 \$(000)	\$445,837	\$162,151	\$158,094	\$112,039	\$1,338	\$12,216
Year 2000 Cost Per KWH	0.00984	0.01017	0.01027	0.00900	0.00596	0.00927
Fixed CTC Per TEP's Rider No. 4 (2)	0.00930	0.00930	0.00959	0.00620	0.00930	0.00930
Difference	0.00054	0.00087	0.00068	0.00280	-0.00334	-0.00003

NOTES:

- (1) Including Contract Customers
- (2) Weighted Rate 11 & 13 for General Service Customers

TUCSON ELECTRIC POWER COMPANY - SETTLEMENT AGREEMENT  
 ACC Docket Nos. E-01933A-98-0474, E-01933A0-97-0772 & RE-00000C-94-0165

Recommended Total Fixed CTC Rates by Customer Class

DESCRIPTION	TOTAL COMPANY		CUSTOMER CLASS					
	RESID.	GS (1)	LL&P (2)	LGT.	OPA			
Stranded Costs Al								
1-1-2000 \$(000)	\$675,547	\$245,696	\$239,549	\$169,765	\$2,027	\$18,510		
Fixed CTC Rate Per Kilowatt-Hour:								
Year								
2000	\$0.0204	\$0.0210	\$0.0210	\$0.0190	\$0.0090	\$0.0200		
2001	0.0180	0.0180	0.0180	0.0170	0.0080	0.0180		
2002	0.0150	0.0150	0.0150	0.0140	0.0080	0.0150		
2003	0.0120	0.0120	0.0140	0.0110	0.0080	0.0100		
2004	0.0120	0.0120	0.0120	0.0110	0.0080	0.0081		
2005	0.0100	0.0104	0.0110	0.0093	0.0080	0.0081		
2006	0.0100	0.0100	0.0100	0.0092	0.0080	0.0081		
2007	0.0095	0.0100	0.0096	0.0092	0.0080	0.0081		
2008	0.0090	0.0100	0.0096	0.0092	0.0070	0.0081		
Weighted Levelized Rl.	\$0.0138	\$0.0141	\$0.0143	\$0.0132	\$0.0081	\$0.0124		

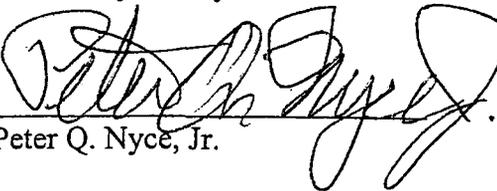
NOTES:

- (1) Includes Rate 11 and 13 General Service Customers
- (2) Including Contract Customers

CERTIFICATE OF SERVICE

I hereby certify a true and correct copy of the Direct Testimony of Dan L. Neidlinger on the behalf of the United States Department of Defense And All Other Federal Executive Agencies, was served by first-class U.S. mail, to all parties on the attached service list.

Dated at Arlington County, Virginia, this 26<sup>th</sup> day of July 1999.

  
Peter Q. Nyce, Jr.

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