

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE DISTRICT OF COLUMBIA

IN THE MATTER OF THE APPLICATION
OF WASHINGTON GAS LIGHT COMPANY
FOR AUTHORITY TO INCREASE

EXISTING RATES AND CHARGES FOR Formal Case No.
GAS SERVICE 1180-2025-G-181

HEARING

DATE: Thursday, August 14, 2025

TIME: 8:55 a.m.

BEFORE: PCS Chairman Emile C. Thompson

Commissioner Richard Beverly

Commissioner Ted Trabue

LOCATION: Public Service Commission of D.C.

1325 G Street Northwest, Suite 800

Washington, DC 20005

REPORTED BY: Olivia Thompson

Job No. CS7452533

PAGES 189-199 ARE CONFIDENTIAL AND BOUND SEPARATELY

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1 A P P E A R A N C E S (Cont'd)

2 Also Present:

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I N D E X

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3	AOBA:		
4	Exhibit 20	Document	313/
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3	Sierra Club:		
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2	NO.	DESCRIPTION	ID/EVD
3	PSC:		
4	Exhibit 1	Document	267/267
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1	E X H I B I T S (Cont'd)		
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3	PSC:		
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1 P R O C E E D I N G S

2 CHAIRMAN THOMPSON: Good morning. For
3 the record today is August 14, 2025. The time is
4 8:55 a.m. This is a meeting of the Public Service
5 Commission of the District of Columbia being held in
6 the Commission Hearing Room located at 1325 G Street
7 Northwest, Suite 800.

8 I am Emile C. Thompson, Chairman of the
9 Public Service Commission. Seated to my right is
10 Commissioner Richard Beverly and my left is
11 Commissioner Ted Trabue.

12 Pursuant to Open Meeting Act, the
13 Commission scheduled this meeting to consider formal
14 case matters that require Commission action. The
15 proposed agenda for this meeting was posted on Monday,
16 August 11, 2025. A recording of today's open meeting
17 will be available on the Commission's website after
18 the meeting concludes.

19 Commissioners Beverly and Trabue, are
20 you prepared to vote and adopt the agenda?

21 COMMISSIONER BEVERLY: Yes.

22 COMMISSIONER TRABUE: Yes.

1 CHAIRMAN THOMPSON: All in favor of
2 adopting the agenda, please indicate by stating yes.

3 COMMISSIONER BEVERLY: Yes.

4 COMMISSIONER TRABUE: Yes.

5 CHAIRMAN THOMPSON: And I vote yes.
6 The agenda's adopted.

7 Today there are two consensus matters
8 and one partial consensus matter before the
9 Commission. The consensus matters are in Formal Case
10 Number 1149, Experimental Rate Class for Senior
11 Citizens and Disabled Residents; and Formal Case
12 Number 1176, Pepco's Multi-Year Rate Plan. This order
13 seeks public comment regarding the potential funding
14 alternatives in program design options to maintain or
15 replace the expiring Senior Citizen and Disabled Rate
16 credit. Initial comments are due within 20 days of
17 the date of this order, and replied comments are due
18 ten days thereafter.

19 In the second item, Formal Case Number
20 1184 Pepco's Debt Securities Application. This order
21 denies Pepco's request to review its application for
22 authority to issue debt securities under the expedited

1 process set forth in 15 DCMR Section 3501 to allow the
2 Commission more time to review the application.

3 All in favor of approving the
4 recommended orders, please indicate by stating yes.

5 COMMISSIONER BEVERLY: Yes.

6 COMMISSIONER TRABUE: Yes.

7 CHAIRMAN THOMPSON: And I vote yes.

8 The orders are approved.

9 The partial consensus matter is in
10 Formal Case Number 1017, Standard Offer Service. This
11 order approves Pepco's executed Renewable Energy
12 Purchase Agreement filed on July 11, 2025, for the
13 bundled sale of energy and renewable energy credits.
14 the Commission also removes the five percent standard
15 offer service load cap and directs Pepco to procure a
16 target quantity of 25 percent of the SOS load through
17 renewable energy power purchase agreements in
18 accordance with this order.

19 Commissioner Beverly, how do you vote?

20 COMMISSIONER BEVERLY: Yes.

21 CHAIRMAN THOMPSON: Commissioner
22 Trabue, how do you vote?

1 COMMISSIONER TRABUE: Yes.

2 CHAIRMAN THOMPSON: And I agree with
3 the majority's approval of continuing the procurement
4 of the renewable energy through the PPA to aid the
5 District in reaching its clean energy and carbon
6 neutrality goals. However, I respectfully dissent on
7 the removal of the five percent cap on procured
8 renewable energy through the PPA for standard office
9 service load and replacing it with the target quantity
10 of 25 percent without first having input from
11 stakeholders. Therefore, the order is approved.

12 Immediately following this open
13 meeting, the Commission will hold an evidentiary
14 hearing in Formal Case Number 1180 regarding
15 Washington Gas Light Company's application requesting
16 authority to increase existing rates and charges for
17 natural gas service in the District of Columbia. The
18 hearing is open to the public and will be held in the
19 Commission's Hearing Room located at 1325 G Street
20 Northwest, Suite 800, Washington, D.C. 20005. The
21 public may view a live feed of the hearing by visiting
22 the Commission's website at www.dcpsc.org.

1 After this, the next regular open
2 meeting will be held on September 17, 2025,
3 at 11:00 a.m. The proposed agenda will be posted at
4 least 48 hours before the announced meeting. There
5 being nothing further, the Commission now stands
6 adjourned.

7 COMMISSIONER TRABUE: Thank you, Mr.
8 Chairman.

9 CHAIRMAN THOMPSON: Thank you. Moving
10 to the next matter.

11 Good morning, again, ladies and
12 gentlemen. For the record today is August 14, 2025.
13 My name is Emile C. Thompson, and I'm the Chair of the
14 D.C. Public Service Commission. Commissioners Richard
15 Beverly and Ted Trabue are both in attendance.

16 I'm going to call to order this hybrid
17 evidentiary hearing in the matter before us today,
18 which is Formal Case Number 1180 in the matter of the
19 application of Washington Gas Light Company for
20 authority to increase existing rates and charges for
21 gas service. The evidentiary hearing is being held to
22 address Washington Gas Light Company's rate increase

1 application.

2 As background, on August 5, 2024,
3 Washington Gas Light Company filed an application
4 requesting authority to increase existing rates and
5 charges for gas service in the District of Columbia.
6 The requested rates are designed to collect
7 approximately 257 -- \$0.2 million in total revenue
8 representing a \$45.6 million increase in -- normalized
9 annual revenue. This includes a transfer of
10 \$11.7 million in costs associated with natural gas
11 system upgrades previously approved by the Commission.
12 The net increase in new revenues as \$33.9 million
13 reflecting an approximate 11.9 percent increase over
14 current rates.

15 As you are aware, the Commission has
16 been focused on streamlining our proceedings to make
17 them more administratively efficient. In Order
18 Number 22446, the Commission determined that an
19 evidentiary hearing should be convened to resolve
20 material issues of fact in dispute for nine issues.
21 The evidentiary hearing will focus on those nine
22 issues.

1 In a further effort to streamline the
2 hearing, the Commission directed the parties to file,
3 A, a list of party stipulations; B, the number of
4 witnesses as well as the nature of their testimony in
5 a joint witness cross-examination matrix; C,
6 admissions; and D, a list of authenticated documents.
7 In Order Number 22696, the Commission admitted into
8 the record the pre-filed conformed testimony of the
9 parties. The Commission also determined that there is
10 no need to lay a foundation and authenticate exhibits
11 on pre-filed cross-examination lists.

12 We have a few housekeeping items at
13 this time. Please be sure to turn off all cell
14 phones. Additionally, witnesses on the bridge, please
15 mute yourselves until you are ready to testify. The
16 parties have indicated a designated time needed to
17 cross-examine the witnesses, and I intend to hold the
18 parties to their represented time limits.

19 At this time, I'm going to ask the
20 parties if they would identify themselves for a record
21 starting with Washington Gas Light, then the People's
22 Counsel, and then the interveners in alphabetical

1 order.

2 MR. DODGE: Thank you, and good
3 morning, Mr. Chairman. John Dodge appearing on behalf
4 of Washington Gas Light Company. We pre-filed notices
5 of appearance for our legal team on August 5, 2024.
6 And we made a special appearance filing on behalf of
7 Post and Schell, our outside counsel, on November 12,
8 2024. I'm pleased to introduce my colleague Garrett
9 Lent from Post and Schell who will be our first chair
10 today.

11 CHAIRMAN THOMPSON: Thank you.

12 MR. LENT: Good morning, Commissioners.

13 MS. MODY: The Honorable Chairman
14 Thompson, Honorable Commissioners Beverly and
15 Trabue --

16 CHAIRMAN THOMPSON: You can bring it
17 all the way up to you. There you go. Yes.

18 MS. MODY: The Honorable Chairman
19 Thompson, Honorable Commissioners Beverly and Trabue,
20 good morning. I am the District's Office of the
21 People's Council. Appearing with me this morning are
22 Cantasia Scott, assistant People's Counsel; Avita Modi

1 and Glanine Diamond, DWGP PC; Scott Strauss and Amanda
2 Drennen, Spiegel and McDiarmid LLP; Kevin Conoscenti,
3 McCarter and English LLP.

4 CHAIRMAN THOMPSON: Thank you.

5 COMMISSIONER BEVERLY: Could you move
6 that microphone closer to you because when we get into
7 this, I'm not going to really be able to hear what you
8 have to say.

9 MS. FRANCIS: Good Morning, Commission.
10 I am Frann Francis appearing on behalf of the
11 Apartment and Office Building Association. I'm the
12 only attorney appearing today.

13 CHAIRMAN THOMPSON: Thank you.

14 MS. SADHASIVAM: Good Morning
15 Commission. My name is Shilpa Sadhasivam. I'm
16 appearing on behalf of the District of Columbia
17 government, and I'll also be joined by Senior
18 Assistant Attorney General Brian Caldwell.

19 MR. OBERLEITON: Good morning, Chairman
20 and Commissioners. Timothy Oberleiton of Earthjustice
21 representing Sierra Club. It'll just be me today.
22 Thanks.

1 CHAIRMAN THOMPSON: Okay. I would ask
2 that when people speak into the microphone, just make
3 sure you speak loud so that we can all hear. So thank
4 you.

5 This being a formal evidentiary
6 hearing, I'm advising parties that pursuant to
7 Section 134.1 of the Commission's Rules of Practice
8 and Procedure, the Federal Rules of Evidence will be
9 applied to this hearing with regard to the submission
10 of evidence.

11 Because there may be some discussion
12 regarding confidential information, the parties need
13 to advise a bench when they propose to discuss any
14 confidential information, so I can ensure that only
15 persons who have signed the appropriate
16 confidentiality agreement are present. When we go
17 into confidential session, we will pause a live stream
18 and only permit access to the hearing to those
19 authorized parties. And we'll provide an approximate
20 time for which others may be granted access.

21 At this hearing, cross-examination
22 shall be conducted in the following order, WGL's

1 witnesses then OPC's witnesses. The party that
2 submitted the material issue of fact and dispute shall
3 cross-examine the witness first followed by other
4 parties in alphabetical order. The Commission reminds
5 and stresses to the parties that their
6 cross-examination must be related to material issues
7 of fact in dispute identified in Order Number 22446.

8 Are there any questions or preliminary
9 matters to discuss before the hearing begins such as
10 availability of witnesses, last minute scheduling
11 issues, or whether any party anticipates raising an
12 objection or making a motion once the evidentiary
13 hearing starts?

14 MR. LENT: Mr. Chairman, Garrett Lent
15 on behalf of Washington Gas Light. I do, at this
16 point, want to raise the issue that to the extent
17 parties will go outside the boundaries of the issues
18 that have been specifically set for this hearing in
19 Order Number 22446, that I will have an objection for
20 purposes of scope. I'm prepared to either present
21 that objection in full now for the purposes of
22 efficiency and renew it at appropriate times if and as

1 necessary, or I can do that throughout the course of
2 the hearing as it becomes necessary. I'm happy to
3 proceed either way understanding we do have a need to
4 keep this moving.

5 CHAIRMAN THOMPSON: You can present
6 that now as a matter of efficiency. And if it comes
7 up, you can just renew it later.

8 MR. LENT: Certainly, Chairman. And
9 specific to this objection, Washington Gas is
10 objecting to any questioning that goes outside of the
11 scope of issues that this Commission has specifically
12 set for hearing in Order Number 22446. Those
13 questions and any information sought by those
14 questions will be outside the scope of this proceeding
15 and irrelevant.

16 Specific to Federal Rules of
17 Evidence 401 and 402, evidence must be relevant; and
18 it must be within the scope of matters that have been
19 set as material issues for this proceeding. And the
20 evidence presented or sought to be elicited in
21 testimony must tend to make a fact of consequence in
22 determining the Commission's actions in this matter

1 more or less probable. Because Order Number 22446 has
2 clearly set forth the nine issues that you had flagged
3 in this proceeding, questions on matters unrelated to
4 those issues have no probative value with respect to
5 the issue set for hearing here.

6 I would also just simply note, Chairman
7 and Commissioners, that that limitation of scope is
8 also clearly permissible under DCMR 15134.3, which
9 does allow Your Honors to limit the scope of
10 cross-examination of any witness. And in addition,
11 it's consistent with case law that this Commission has
12 cited in a number of orders with respect to the
13 efficiency of these hearings.

14 I would lastly note, Your Honor, that
15 in addition to this scope limitation, the core issues
16 to be determined in this proceeding are, number one, a
17 revenue requirement for Washington Gas Light Company
18 as well as the design of rates; or Washington Gas
19 Light Company to recover the authorized revenue
20 requirement from rate payers in the District.

21 To the extent that counsel is asking
22 about information that is not probative of the costs

1 included in the company's proposed revenue
2 requirement, that information will be irrelevant and
3 admissible. To the extent that counsel is asking
4 about information that is not probative of one of the
5 inputs into the company's revenue requirement, that
6 information is also irrelevant and and inadmissible.
7 And finally, if counsel is asking about information
8 that does not bear upon the design of the company's
9 rates proposed in this matter, that information is
10 similarly irrelevant and inadmissible.

11 I would further just note, Your Honors,
12 you have directed in the parties in prior orders to
13 this proceeding as well as here today to be efficient
14 with their cross-examination and to keep issues within
15 the scope of what has been set for this matter. With
16 that, I just note that I will renew this objection if
17 and as necessary throughout the course of the hearing.
18 To the extent that I do so, I will refer back to this
19 argument again for the sake of efficiency. Thank you,
20 Your Honors.

21 CHAIRMAN THOMPSON: Thank you.

22 Any other preliminary matters?

1 MS. MODY: Your Honor, this is

2 MS. FRANCIS: Your Honor --

3 MS. MODY: Oh, sorry. This is Bhaveeta
4 Mody on behalf of OPC. I just want to briefly respond
5 that, you know, when the objection is renewed to the
6 extent necessary, OPC would like to reserve the right
7 to respond to that objection and, you know, if
8 necessary, follow up depending on the outcome of that.
9 But for now, we will just maintain that --

10 CHAIRMAN THOMPSON: Thank you.

11 MS. FRANCIS: AOA's position is the
12 same as OPC in terms of responding. However, I'm
13 somewhat confused by counsel's remarks because he
14 seemed to add together two different objections. The
15 first objection seemed to be going outside of the nine
16 issues that the Commission has delineated in the order
17 that it wants to hear today, but he's kind of added
18 into that that question outside of that is irrelevant
19 to the Commission's determinations in this proceeding.
20 Those are two very different things.

21 What we argue in brief can be vastly
22 more expansive than what the order provides for us to

1 ask cross-examination on. So I am not sure exactly
2 what he is objecting to, or he has two objections.
3 One going outside of the nine questions, and another
4 objection going to relevancy of information that will
5 help this Commission write their final order in this
6 case.

7 CHAIRMAN THOMPSON: Thank you, Ms.
8 Francis. The Commission is aware of the two different
9 arguments that were made there. And we will, when it
10 comes time to make a decision, make it appropriately.
11 But thank you for flagging that. Any other --

12 MULTIPLE SPEAKERS: Stop clowning with
13 our future. Stop clowning with our future. Stop
14 clowning with our future. Stop clowning with our
15 future. Stop clowning with our future. Stop clowning
16 with our future. Stop clowning with our future. Stop
17 clowning with our future. Stop clowning with our
18 future. Stop clowning with our future.

19 CHAIRMAN THOMPSON: Thank you.
20 Any other initial preliminary matters?

21 MS. SEPULVEDA: Your Honor, this is --
22 can you hear me? -- Lariza Sepulveda on the line.

1 CHAIRMAN THOMPSON: Yes.

2 MS. SEPULVEDA: I'm appearing on behalf
3 of GSA. I'm a senior regulatory affairs program
4 manager, and GSA is participating in without counsel.
5 And I'm here to listen.

6 CHAIRMAN THOMPSON: Thank you very
7 much.

8 MS. SEPULVEDA: Thank you.

9 CHAIRMAN THOMPSON: Okay. In Order
10 Number 22696, the Commission waived opening and
11 closing statements of the hearing as requested by the
12 parties, so we will proceed directly to
13 cross-examination.

14 And WGL you may call your first
15 witness. Thank you.

16 MR. LENT: Thank you, Chairman. At
17 this time, James D. Steffes is prepared to take the
18 stand and is available for cross-examination.

19 MS. SEDGWICK: Good morning, sir.
20 Could you please stand? Will you raise your right
21 hand, please?

22 //

1 WHEREUPON,

2 JAMES STEFFES,

3 called as a witness and having been first duly sworn
4 to tell the truth, the whole truth, and nothing but
5 the truth, was examined and testified as follows:

6 MS. SEDGWICK: Thank you, and please be
7 seated.

8 THE WITNESS: Thank you.

9 CHAIRMAN THOMPSON: AOBA you may begin.

10 CROSS-EXAMINATION

11 BY MS. FRANCIS:

12 Q Good morning, Mr. Steffes.

13 A Good morning.

14 Q For the record, I'm Frann Francis appearing
15 on behalf of the Apartment and Office Building
16 Association. I'm going to start by asking you to
17 please turn to page 14 of your rebuttal testimony.

18 A Just -- just rebuttal for page 14?

19 Q Yes, please.

20 A Okay.

21 Q Are you there?

22 A Yes, I am.

1 Q Now at Lines 10 through 11 on page 14, you
2 submit that your rebuttal testimony will provide the
3 company's perspective on the value of the company's
4 affiliate relationships to Washington Gas customers;
5 is that correct?

6 A What I say is on -- on Lines 8 through 11
7 for the reasons articulated by Washington Gas
8 witnesses Gibson, Block, Quenum and Baryenbruch in my
9 testimony provide the company's perspective --

10 Q I'm sorry, Mr. Steffes. Could you speak up
11 a little bit, or speak into --

12 A Can you hear me?

13 Q -- the mic? I didn't hear you.

14 A I don't know if I can -- a little closer.
15 Sorry. I said on Lines 8 through 11, for the reasons
16 articulated by Washington Gas witnesses Gibson, Block,
17 Quenum, and Baryenbruch, and my testimony, I'll
18 provide the company's perspective on the value of
19 these relationships to Washington Gas customers.

20 Q And in the discussion that starts at page 14
21 on Line 12, you assert that the use of shared services
22 for utilities "is critical to the efficient and

1 effective management of the business." Do you see
2 that?

3 A On Line 16?

4 Q Starts on page 14, Line 12.

5 A I see the question on -- starting 12 through
6 14 and then -- right. And then I guess --

7 Q Look under that where it says "the corporate
8 use of shared services for utilities is not only
9 common, but is critical to the efficient and effective
10 management of the business." Do you see that?

11 A On Lines 15 and 16 is what I'm looking at,
12 yeah.

13 Q Yeah. Is your reference to "the business"
14 in that sentence limited to Washington Gas's utility
15 operations, or is it a broader reference that would
16 include Washington Gas parent companies ASUS, WGL
17 Holdings, and/or the affiliates regulated and
18 unregulated to which Washington Gas provides services?

19 MR. LENT: Objection; compound.

20 CHAIRMAN THOMPSON: Overruled.

21 THE WITNESS: The -- the business of --
22 of Washington Gas.

1 BY MS. FRANCIS:

2 Q Washington Gas the utility?

3 A The business of Washington Gas.

4 Q Only Washington Gas the utility?

5 A The business of Washington Gas.

6 Q Are you specifically referring to Washington
7 Gas Light Company, the distribution utility who has
8 filed for a rate increase in this proceeding?

9 A I'm specifically relying to -- discussing
10 the business of Washington Gas.

11 Q Mr. Steffes, did you want understand my
12 question?

13 MR. LENT: Objection; argumentative.

14 CHAIRMAN THOMPSON: Ms. Steffes, can
15 you answer the question that was asked to you, please?

16 THE WITNESS: I'm referring to the
17 business of Washington Gas Light including all the
18 components of Washington Gas Light.

19 COMMISSIONER BEVERLY: Excuse me. So
20 that's yes, you're saying you're referring to
21 Washington Gas the utility?

22 THE WITNESS: It -- I'm referring to --

1 COMMISSIONER BEVERLY: Your response to
2 her question, is that yes or no? Yes, you're
3 referring to Washington Gas the utility?

4 THE WITNESS: Yes --

5 COMMISSIONER BEVERLY: Okay.

6 THE WITNESS: -- to the business
7 Washington Gas Light.

8 COMMISSIONER BEVERLY: Is that --

9 MS. FRANCIS: Thank you, Commissioner.

10 COMMISSIONER BEVERLY: Is that good
11 enough?

12 MS. FRANCIS: Thank you.

13 COMMISSIONER BEVERLY: All right.

14 BY MS. FRANCIS:

15 Q When you suggest that shared services are
16 critical to the efficient and effective management of
17 the business, should that be understood as a
18 representation that Washington Gas Light Company the
19 utility, the distribution utility, could not obtain
20 the same services without participation in a shared
21 service arrangement that you referenced?

22 MR. LENT: Objection as to scope and

1 relevance. This line of questioning is specifically
2 asking the witness to speak about inbound services
3 from Washington Gas's affiliates to Washington Gas,
4 not the issue that was set for hearing which has to do
5 with the services Washington Gas provides to its
6 affiliates and the charges for those services.

7 CHAIRMAN THOMPSON: I'm going to allow
8 some latitude here.

9 BY MS. FRANCIS:

10 Q Shall I repeat the question, Mr. Steffes?

11 A That would be great.

12 Q You see the words that you used on Line 17
13 "shared services"; you see that?

14 A Do I see "shared services" on Line 17?

15 Q Yes.

16 A Yes, I see the words "shared services."

17 Q When you suggest that shared services are
18 critical to the efficient and effective management of
19 the business, those are your words; are they not?

20 A Where -- which line says "critical" and
21 what -- what are you --

22 Q Let's look together at Line 15 of your

1 testimony.

2 A Okay.

3 Q You say, "The corporate use of shared
4 services for utilities is not only common, but is,"
5 your words, "critical to the efficient and effective
6 management of the business." Do you see that?

7 A Yes.

8 Q Okay. Should that be understood as a
9 representation that Washington Gas, the distribution
10 utility, could not obtain the same services without
11 participation in a shared service arrangement that
12 you're discussing here?

13 A As I say on Line 16 through 18, it's
14 efficient because these important shared services are
15 duplicative across various commonly owned affiliate
16 entities.

17 Q But you say it's critical. So could you
18 please address the question that is asked? I'm asking
19 by using the words "critical," should I understand,
20 should this Commission understand, that that
21 representation that you are making that the utility
22 Washington Gas could not obtain the same services

1 without participation in a shared services arrangement
2 that you're discussing here in your testimony?

3 A I just simply say they're critical because
4 it's important shared services are duplicative.
5 You -- you -- you're asking about something else,
6 which I don't state.

7 Q Would you agree that there are essentially
8 three elements of shared services that witnesses for
9 Washington Gas discuss in this proceeding? The first,
10 services provided by AltaGas Limited for which costs
11 are allocated or assigned to Washington Gas Light
12 Company; two, services provided to Washington Gas
13 Light Company by other affiliates such as SIMCO; and
14 three, services that Washington Gas Light Company, the
15 utility ,provides to affiliated entities; is that
16 correct?

17 A Do -- is there a place in my testimony that
18 you're -- I can look at for that?

19 Q You sponsor several witnesses in these
20 cases, and you list the witnesses in these cases, do
21 you not, at the end of your direct testimony?

22 A Do you have a page for my direct testimony

1 that you're referring to?

2 Q Certainly. Identification of witnesses,
3 pages 25 and 26 --

4 A Yes.

5 Q -- of your direct testimony.

6 A Yes. I -- I identify the witnesses of the
7 company on pages 25 and 26.

8 Q And you have several witnesses that testify
9 on affiliate issues; correct?

10 A Yes. Witness Quenum supports the affiliate
11 cost of service study and presents the cost
12 allocation. Witness Block supports inbound affiliate
13 costs. Patrick Baryenbruch affiliate costs. Yes.

14 Q Are you familiar with those witnesses
15 testimony? You're the overall witness for the
16 company, correct, in this proceeding?

17 A I am generally familiar with their
18 testimony.

19 Q Okay. So now let's try my question again.

20 A Okay.

21 Q Would you agree that there are three
22 elements of shared services that the witnesses that

1 you talk about, Witness Baryenbruch, if I pronounce
2 that right, Witness Quenum, and Witness Block all
3 discuss; correct?

4 A Can you ask that again?

5 Q The company discusses affiliate issues that
6 you allude to in your testimony with three witnesses,
7 and we just discussed them: Witness Baryenbruch,
8 Witness Block, and Witness Quenum; correct?

9 A Yes.

10 Q Okay. Now, on the combination of what those
11 witnesses are discussing, they consist of three
12 elements of shared services. And those three elements
13 are, do you agree, services provided by AltaGas for
14 which the costs are allocated or assigned to
15 Washington Gas, the distribution utility? That's the
16 first one. The second one, the services provided to
17 Washington Gas Light Company by other affiliates. And
18 three, services that Washington Gas Light provides to
19 affiliated entities. Is that correct?

20 A Subject to the -- the full -- what they say,
21 I generally agree with that statement. But I would,
22 again, refer -- they have -- they speak for

1 themselves.

2 Q Am I correct that the only affiliate to
3 which Washington Gas, the distribution utility,
4 provides services that is a regulated distribution
5 utility is SIMCO?

6 MR. LENT: Objection as to scope. This
7 is not addressed in this witness's testimony.

8 MS. FRANCIS: Your Honor, I really
9 didn't have that much cross-examination. I do not
10 know why this is taking so long. But all of these
11 issues I am trying to segregate so we can focus
12 directly on Issue 7 as specified by the Commission in
13 this order.

14 The Commission, they have combined many
15 of these issues. And in the order where we specified
16 Issue 7 to discuss, the Commission also said they want
17 exploration of the documentation of cost allocation
18 methodologies, expense records, and billing
19 calculations that can be proven true or false. The
20 Commission also said that we need an examination of
21 allocation manuals, billing methodologies that can
22 only be adequately tested through cross-examination of

1 witnesses familiar with the specific cost allocation
2 practices and affiliate pricing structures.

3 This is the overall witness for
4 Washington Gas. He has stated what all of these
5 witnesses will testify to. I'm just trying to break
6 it down so we can focus specifically on Issue
7 Number 7. Really didn't think these questions would
8 take this long. I ask that --

9 MR. LENT: Chairman, if I may?

10 CHAIRMAN THOMPSON: Hold on.

11 Ms. Francis, does this witness sponsor
12 those detailed answers, or is it one of the other
13 witnesses that will be testifying?

14 MS. FRANCIS: Well, I'm trying to find
15 out, which is what my last question was. Just
16 determining in on the witnesses that he's testified
17 to, and what they are testifying to. And it seems
18 that he's having a little trouble with that. So I
19 will follow up with those other witnesses as
20 necessary. But this was not a difficult question.

21 He also puts in, which I'm going to get
22 to in a couple of minutes, is his AltaGas charts for

1 2023 and 2024. Those are his charts. He should be
2 able to answer questions about them with all of the
3 interrelationships between the distribution utility,
4 the couple of parent companies they have, and all of
5 the affiliates. These costs are coming in and going
6 out in all different ways. And I'm just trying to
7 segregate them and figure out what we have in this
8 record, and what we don't have in this record.

9 CHAIRMAN THOMPSON: And so the answer
10 to my question is, this witness does sponsor some of
11 the calculations that you referenced?

12 MS. FRANCIS: Does he do mathematical
13 calculations?

14 CHAIRMAN THOMPSON: But he sponsored
15 the exhibits is why I'm asking.

16 MS. FRANCIS: He sponsored the exhibits
17 in -- I'm going to point to -- I can do them now -- in
18 AOBA cross-examination exhibit that was filed
19 yesterday. He is the sponsor of the witness to the
20 response to AOBA Data Request Questions 3-4 and 3-15,
21 which are those charts with the little writing on them
22 with all of the affiliates. That's what I'm getting

1 to.

2 CHAIRMAN THOMPSON: Okay. So you can
3 proceed it.

4 MS. FRANCIS: Okay.

5 CHAIRMAN THOMPSON: Thank you.

6 BY MS. FRANCIS:

7 Q Would you like my question again,
8 Mr. Steffes?

9 A Yes, please. Thank you.

10 Q Am I correct that the only affiliate to
11 which Washington Gas provides services that is a
12 regulated distribution utility is SIMCO?

13 MR. LENT: I'm going to renew my
14 objection as to scope here. While counsel has
15 identified specific exhibits that this witness is
16 responsible for, this witness does not sponsor
17 testimony as to the specific services provided and
18 also the supporting documents that she is attempting
19 to inquire about. I would also just note, Your
20 Honors, that on the page referenced by this witness in
21 their direct testimony, page 26 Line 3 through Line 7,
22 the documents that she has identified as wanting to

1 test this witness about are clearly sponsored by and
2 testified to by other witnesses that are here today.

3 So I renew my objection to scope. If
4 counsel wants to test these issues, there are
5 different witnesses that are here to testify as to
6 them subject to objection.

7 CHAIRMAN THOMPSON: Counsel, if the
8 witness sponsored these exhibits, then AOBA has a
9 right to cross-examine him. If the witness doesn't
10 recall or needs to be refreshed with a recollection as
11 to what's in these exhibits, that's a different
12 question; but she certainly will within her means to
13 question the witness on an exhibit he sponsored.

14 MR. LENT: I understand that, Your
15 Honor. The line of questioning is assuming that
16 certain of these issues are provided within those
17 corporate org charts. If she has a specific question
18 to those exhibits, I do not have an issue with that as
19 to scope. But the more generalized question here as
20 to the specific services provided, there's a different
21 witness that speaks to that.

22 CHAIRMAN THOMPSON: Well, to the extent

1 that Mr. Steffes has the answer to this question, he
2 can answer. If he doesn't have it, he doesn't have
3 it.

4 Please continue, Ms. Francis.

5 BY MS. FRANCIS:

6 Q Can you answer that question, Mr. Steffes?

7 A I -- I don't have the org charts in front of
8 me, so I don't know --

9 Q You will in a second. So let's hold --

10 A So I don't have the org charts in front of
11 me.

12 Q Okay.

13 A And so my question is I'm not certain if
14 there is another regulated utility beyond SIMCO.

15 Q Are you able to point me and this Commission
16 to the analysis that the company has provided in this
17 proceeding that demonstrates and quantifies the
18 savings that Washington Gas is sharing of services
19 with non-regulated U.S. affiliates other than the
20 parent companies have provided to D.C. rate payers
21 during the test year?

22 A Between whom? I -- I didn't -- I couldn't

1 hear you. I'm sorry. It's --

2 Q Can you point to the analysis that the
3 company has provided in this proceeding that
4 demonstrates and quantifies the savings that
5 Washington Gas is sharing of services with
6 non-regulated U.S. affiliates other than parent
7 companies have provided for D.C. rate payers during
8 the test year?

9 A I -- what I would point the Commission to is
10 the testimony of the witnesses I mentioned earlier in
11 their totality.

12 Q So in your response, you're referring to the
13 totality of witnesses Baryenbruch, Block, and Quenum?

14 A Yes. And -- and Gibson at some level, too;
15 but yes. Gibson who's adopted to -- testimony.

16 Q But at this time you are unable to point me
17 to anything in any one of those witnesses testimony
18 that would respond to that question regarding the
19 savings that Washington Gas is sharing of services
20 with non-regulated U.S. affiliates have provided to
21 D.C. rate payers?

22 A Yes.

1 Q Okay. Now I'm going to ask you to turn to
2 what was passed out last night.

3 MS. FRANCIS: Counsel, does he have a
4 copy of AOBA's cross exhibits that were emailed last
5 night?

6 MR. LENT: He may have a copy of the
7 data request response to the extent that cross
8 exhibits were handed out, though we were anticipating
9 copies to be brought into the room.

10 BY MS. FRANCIS:

11 Q If you don't have it, I do have extra. Do
12 you have one Mr. Steffes?

13 A To -- I don't know which one you're
14 referring to, but I don't -- I'm not sure if I have --

15 Q There's a packet that's labeled AOBA
16 cross-examination exhibits. Do you have that?

17 A Not -- no.

18 MR. DODGE: Your Honor, may I approach?

19 MS. FRANCIS: Let me see what you have.

20 CHAIRMAN THOMPSON: Yeah. Why don't
21 you guys confer and make sure we're looking at the
22 same documents? Thank you.

1 THE WITNESS: Okay. Thanks, Your
2 Honor.

3 BY MS. FRANCIS:

4 Q Okay. Okay. Please look at the first
5 document, which is a response, which has been --

6 MS. FRANCIS: Your Honor, I'm asking
7 the witness to please look at a document which was
8 pre-marked as AOBA Exhibit 34 Washington Gas WGL
9 response to AOBA Data Request Number 3-14. I'd like
10 to have that identified for the record as AOBA
11 Exhibit 34.

12 (AOBA Exhibit 34 was marked for
13 identification.)

14 Just as an aside, we started our
15 exhibit numbers for cross-examination at the numbers
16 that we left off with when we submitted the day before
17 our list of stipulated exhibits that we wanted in the
18 record, but did not have cross for.

19 CHAIRMAN THOMPSON: Okay. Thank you.
20 So noted.

21 BY MS. FRANCIS:

22 Q Please take a minute to look at that.

1 A You just -- basically, it's the org chart
2 for the enterprise. Is that what -- I think it's one
3 page; right?

4 Q Let's look at the first page and the
5 question. And in the question for 3-14, we said,
6 "Please provide an organizational chart for the
7 entirety of operations and holdings of AltaGas and
8 AltaGas U.S. as December 31, 2023, including all
9 affiliated entities." And then your response, because
10 you're the sponsor of this exhibit, do you see that?

11 A I say, "See Attachment A -- Attachment ALA
12 Structure as of 3 December '23."

13 Q Yes. And do you see your name at the end of
14 the page where it says "sponsor"?

15 A Yes.

16 Q Yes?

17 A Yes.

18 Q Okay. Now starting with the AltaGas Limited
19 organizational chart attached to the company's
20 response to ALBA DR 3-14, am I correct that this chart
21 provides AltaGas's organizational structure as of
22 December 31, 2023?

1 A To the best of my understanding, yes.

2 Q Am I correct that this organizational chart
3 was provided as an attachment to AOBA Data
4 Request 3-14, and it indicates that Washington Gas
5 Light Company has no subsidiary entities?

6 A Having a hard time reading it, to be honest,
7 from my reading glasses.

8 Q Let me try to help.

9 A Where -- where on the -- the chart are you
10 recognizing -- you have a magnifying glass. I
11 would -- if I could use that, too.

12 Q Okay. I need it, too, so I'd be happy to
13 share. I'm going to direct you to the right place.

14 A Yeah.

15 Q Take a look at the bottom of the chart all
16 the way to the right on the secondhand column --

17 A All right. Okay.

18 Q -- in blue. The last one says, "Washington
19 Gas Light Company, a Virginia and D.C. Corporation."
20 Do you see that?

21 A I see under AltaGas Services -- you're under
22 AltaGas Services, and then you're coming down through

1 Wrangler. And where do you see that --

2 Q Look all the way to the bottom of the page
3 on the right.

4 A Oh, there. Okay. Under Wrangler SPE a
5 hundred percent owning of Washington Gas Light
6 Company, a Virginia and D.C. Corporation.

7 Q Okay. Now under Washington Gas Light
8 Company, we don't see any subsidiaries under them; do
9 we?

10 A There is nothing on the document to show
11 that there's anything below that entity.

12 Q So would you agree that this chart shows
13 that Washington Gas has no subsidiary entities?

14 A I would agree that this chart shows that
15 Washington Gas Light Company, a Virginia and D.C.
16 Corporation, has no entities on this chart.

17 Q Would you agree that since the merger of
18 AltaGas and WGL Holdings, there have been numerous
19 changes to the AltaGas organizational chart?

20 A I -- I do -- I honestly don't know since the
21 merger. I -- I just don't follow the org chart that
22 closely to know what numerous would be.

1 Q Were there any changes to the list of
2 affiliated entities to which Washington Gas Light
3 Company provided services during the nine-month
4 period, from April 1, 2023, through December 31, 2023,
5 the first nine months of the test year?

6 A I'm unaware.

7 Q Now I'm going to ask you to look at the next
8 document in your packet.

9 A Okay.

10 MS. FRANCIS: Which, Your Honor, I
11 would like to have marked for identification a
12 document which was pre-marked as AOBA Exhibit 35,
13 which is Washington Gas's response to AOBA Data
14 Request 3-15.

15 (AOBA Exhibit 35 was marked for
16 identification.)

17 CHAIRMAN THOMPSON: So noted.

18 BY MS. FRANCIS:

19 Q I'm going to ask that you look at that,
20 Mr. Steffes. Do you have that?

21 A 3-15, yes --

22 Q Okay. Again --

1 A -- as of November 20, 2024.

2 Q Okay. And again, that question asks for you
3 to provide an up-to-date organizational chart for
4 AltaGas and AltaGas U.S., which includes any and all
5 additions to, and/or changes in, AltaGas's corporate
6 structure since December 31, 2023. That was the
7 question; correct?

8 A Well, the question was just provide an
9 updated chart as -- and include any additions. And so
10 we provided the structure as of November 20th to show
11 what the November 20th activity was.

12 Q And you can see your response is you are the
13 sponsor of this exhibit; correct?

14 A Correct.

15 Q And this chart was as of November 20, 2024;
16 correct?

17 A That is -- that is correct.

18 Q Would you agree that the ALA organizational
19 chart as of November 20, 2024, includes at least two
20 entities that were not reflected in the December 31,
21 2023, organizational chart?

22 A I -- I'm not sure. I don't know which two

1 entities you're referring to. If there's something
2 you want to highlight, then I would be happy to --

3 Q Would you agree that in the ALA
4 organizational chart as of November 20, 2024, there
5 are two entities that were not reflected in the
6 December 31, 2023, organizational chart. And those
7 are -- and they're in the blue boxes, Mr. Steffes --
8 they are WGL Midstream MVP LLC, and a firm now called
9 Pipeline Holdings LLC. Do you see that?

10 A I -- I see that below. If I'm just doing a
11 comparison of the two org charts, I do see below WGL
12 Midstream MVP LLC, a Delaware LLC, that there are now
13 two entities. I'm not sure if they sit somewhere else
14 in the org chart on December 31. I'd have to go do
15 more research. But -- but I do see that just from a
16 picture, there seems to be two hundred-percent owned
17 entities below the one I mentioned.

18 Q Okay. Can you just try to keep your voice
19 up or --

20 A Oh, I'm sorry. I can. Sorry. Apologies.

21 Q Could you just say the last part of your
22 sentence again? I didn't hear it.

1 A I just said I would agree that below -- if
2 comparing the pictures or the -- the organizational
3 structures, there's -- there appears to be two new
4 entities below WGL Midstream MVP, which would be WGL
5 MVP Holdings and Pipeline Holdings. I don't know, I'd
6 have to do more research to know, if they fit
7 somewhere else on the organization of the chart of
8 12/31.

9 Q Okay. Are there any other differences
10 between the December 31, 2023, and November 20, 2024,
11 organizational charts for AltaGas?

12 A Well, again, I haven't gone through the
13 details to walk through each entity, et cetera. So
14 I -- I'm only looking at these pictures. There seems
15 to be one other change underneath Petrogas Holdings.
16 It looks to me that we've also added a company called
17 PLC Transportation Limited.

18 Q I'm sorry, say a little louder.

19 A It says it appears as well under Petrogas
20 Holdings, which is to the left of the page, there's
21 another addition called PLC Transportation LTD. Which
22 is to the far left if you see that Ms. Francis.

1 Q Can you tell me when during 2024 the new
2 entities under WGL Midstream MVP and LLC were added?

3 A I don't have that information with me.

4 Q Do the new entities added since December 31,
5 2023, have service agreements with Washington Gas
6 Light Company; or are they served through other
7 entities that have existing service agreements with
8 Washington Gas Light Company?

9 A I -- I don't have that. I'm sure that if
10 you were to ask that question at any time, we could
11 tell you that information -- someone else. I -- I
12 don't --

13 Q And ask that question to who?

14 A Do I have the corporate service agreements?
15 No.

16 Q No. Do the new entities added since
17 December 31, 2023, have service agreements with
18 Washington Gas Light Company; or are they served
19 through other entities that have existing service
20 agreements with Washington Gas Light Company?

21 A I -- I don't -- I'm not aware of that
22 information.

1 Q Is there a witness in this case that would
2 know that information?

3 A I'm not sure if any witness can provide
4 that -- any of the current witnesses in the case that
5 could provide that. I -- I'm just not sure.

6 Q Could you please tell me what has Washington
7 Gas presented in its filed testimony and exhibits in
8 this case that documents the impact of changes in the
9 AltaGas affiliates on the Washington Gas Light
10 Company's cost of providing affiliate services during
11 the test year?

12 A Can you ask your question again,
13 Ms. Francis?

14 Q What has Washington Gas presented in its
15 testimony and exhibits in this proceeding that
16 documents the impacts of changes in AltaGas affiliates
17 on the Washington Gas Light Company's cost of
18 providing affiliate services during the test year?

19 A I'm not sure if we addressed that question.
20 I'm -- I'd have to look at the other witnesses to know
21 if -- again, if there's a service agreement added, it
22 would be included in the accounting of that between

1 those parties.

2 Q All right. What has Washington Gas
3 presented in its filed testimony and exhibits in this
4 proceeding that documents the impacts of changes in
5 AltaGas affiliates on the Washington Gas Light
6 Company's cost of providing affiliate services during
7 the right effective period?

8 A I -- I'm not sure.

9 Q Now let's go back to your rebuttal
10 testimony.

11 A Sure.

12 Q At page 14, you suggest as part of your
13 discussion that starts at Line 15 that AOBA witness
14 Timothy Oliver grudgingly admits that "shared services
15 can reduce operating costs for the company." Do you
16 see that?

17 A On Line 18 and 19, yes.

18 Q Representations regarding AOBA witness Tim
19 Oliver's testimony says, "Shared services can reduce
20 operating costs for the company." Am I correct that
21 nothing in your rebuttal testimony quantifies such
22 cost savings or the impact of such alleged savings on

1 the company's revenue requirement in this case?

2 A Nothing in my testimony quantifies that.

3 Q I'm sorry. Could you please repeat that?

4 A Nothing in my testimony quantifies that.

5 Q Do I understand correctly that Washington
6 Gas represents that it can obtain shared services from
7 its parent companies AltaGas and ASUS at lower cost
8 than the company could achieve if the same services
9 were provided within Washington Gas Light Company?

10 MR. LENT: Objection as to scope. I'm
11 going to renew my prior objection here with respect to
12 the issue set for hearing. That is with regard to the
13 services that Washington Gas provides to its
14 affiliates, not the services that affiliates provide
15 to Washington Gas.

16 MS. FRANCIS: Your Honor, as we can see
17 from these charts, that there's a lot going on within
18 these affiliates between companies, between Washington
19 Gas. A lot of costs are moving around. We're trying
20 to target where those costs are. Can we target those
21 costs; and can we, importantly, verify those costs?

22 So the witness referred to three

1 witnesses. I can follow up with some of them, but is
2 this the overall representation of Washington Gas
3 through its first main witness in this case that it
4 can obtain these shared services from its parent
5 AltaGas and ASUS at a lower cost than they could
6 achieve if the same services were provided by the
7 utility?

8 CHAIRMAN THOMPSON: If Mr. Steffes can
9 answer?

10 THE WITNESS: Sure. I mean, what I
11 would say is on Line 20 through 23, what -- what I
12 would say is these certain business functions are
13 vital to be managed in a way that assures accurate and
14 timely information. And our Cost Allocation Manual
15 looks and does -- we do -- we do look at that, so yes.
16 BY MS. FRANCIS:

17 Q Can you identify for me any studies that the
18 company has presented in its filed testimony and
19 exhibits in this proceeding that quantifies the cost
20 and benefits of the services Washington Gas received
21 from affiliates during the test year for this case?

22 A Are you referring a cost coming from AltaGas

1 companies to Washington Gas Light?

2 Q That quantify the cost and benefits of the
3 services Washington Gas received from affiliates
4 during the test year?

5 A I -- I would -- I would --

6 MR. LENT: Renew my objection as to
7 scope here, Your Honor.

8 MS. FRANCIS: Your Honor, he can point
9 me to the witness if he can't answer the question.

10 BY MS. FRANCIS:

11 Q Have you presented anything in the
12 testimony -- you're the one that discusses the three
13 witnesses that talk about these affiliate issues. If
14 you can't point me to any quantification of the costs,
15 can you point me to the witness that does quantify the
16 costs?

17 A Quantify the cost, I think -- I -- I would
18 refer you back to Witness Block with Witness
19 Baryenbruch and Witness Gibson.

20 Q So you can't specifically identify those
21 studies; correct?

22 A I would refer you back to the -- the

1 testimony of those three witnesses.

2 Q Okay.

3 MS. FRANCIS: Your Honor, may I just
4 have a moment? I think I just have one more question.

5 BY MS. FRANCIS:

6 Q Well, actually, first I'm going to ask you
7 before I get to my last question, if you could take a
8 look at the the cross-examination exhibits --

9 A What you handed me earlier?

10 Q -- one that is pre-marked as Exhibit AOBA
11 dash 36. That's WGL response to OPC Data Request 4-2.
12 Do you see that?

13 (AOBA Exhibit 36 was marked for
14 identification.)

15 A I have -- I think I have it. I think
16 it's --

17 Q It should be the third document in your
18 packet.

19 A I think I've messed up the pages.
20 Apologies. I have AOBA Exhibit 36, page 1 of 5. Is
21 that what you're referring to?

22 Q Yes.

1 A Which -- question number four, two --

2 Q Correct. As you can see, you are one of the
3 co-sponsors, James D. Steffes. Do you see that?

4 A Yeah. Yes. I corresponded this with Eric
5 Block, yes.

6 Q Is the response to this data request still
7 true and accurate?

8 A There's a -- a lot here, but let me -- I
9 just may go through. We provide in the answer links
10 to copies of the shared service agreements between
11 Washington Gas and the following entities for the
12 period 2019 to 2024, all of which are approved -- are
13 listed below.

14 So are -- that -- at the time of this answer
15 on 11/15, I -- I would think those are true on B. And
16 Point B -- there's a lot here if you're asking me that
17 everything is -- as far as I know, this is all correct
18 as of the time. I -- I have no reason to -- to doubt
19 otherwise.

20 Q Mr. Steffes, am I correct that most if not
21 all of the savings from shared services that
22 Washington Gas claims in this case emanate from the

1 services that AltaGas provides to Washington Gas; and
2 nowhere has the company provided an assessment of the
3 cost savings, if there are any, that Washington Gas
4 achieves through its provision of services to
5 unregulated affiliates such as Petrogas Pacific, Bryce
6 Energy, or IXL Propane?

7 A I think there's a number of questions in
8 that. Maybe if you could break them apart --

9 Q Sure. Let's break it down.

10 A -- because there was quite a few.

11 Q Am I correct that most if not all of the
12 savings from shared services that Washington Gas is
13 claiming in this proceeding emanate from the services
14 that AltaGas provides to Washington Gas?

15 A Nowhere in my testimony to talk about the
16 specific number. I'm assuming other witnesses would
17 have most if not -- I -- I don't -- I don't want to
18 hazard a guess on most. I think another witness's
19 testimony, I'm sure they have numbers related to that.

20 Q Who would be the other witness?

21 A The same witnesses that I've referred to
22 before.

1 Q And would you agree that nowhere has
2 Washington Gas provided an assessment of the cost
3 savings that Washington Gas achieves through its
4 provision of services to unregulated affiliates, as an
5 example, such as Petrogas Pacific, Bryce Energy, or
6 IXL Propane?

7 A An assessment of the saving -- can you --
8 again, I'm trying to make sure I understand the
9 question. Assessment of the savings for what to which
10 entity?

11 Q That Washington Gas achieves through its
12 providing services to unregulated affiliates?

13 A I'm not aware of that, no.

14 MS. FRANCIS: That concludes my cross
15 for Witness Steffes. I would like to move into
16 evidence three AOBA cross-examination exhibits AOBA
17 Exhibit 34, 35, and 36 into evidence. However, I do
18 note that AOBA Exhibit 36, along with Mr. Steffes is
19 the sponsor, as I believe it's Witness Eric Block, I
20 would like to move it in now. But if necessary, I
21 will also ask Witness Block to verify that exhibit
22 unless there's no objection from Washington Gas

1 admitting it now.

2 MR. LENT: No objection to the
3 admission of those three exhibits.

4 CHAIRMAN THOMPSON: Okay. So moved.
5 Thank you.

6 (AOBA Exhibit 34, Exhibit 35, and
7 Exhibit 36 were received into
8 evidence.)

9 MS. FRANCIS: Thank you, Your Honor.
10 And I want them all admitted as the exhibits that they
11 were identified as, AOBA Exhibits 34, 35, and 36.
12 Thank you.

13 CHAIRMAN THOMPSON: Thank you.
14 Sierra Club through Earthjustice?

15 MR. OBERLEITON: Thank you. Thank you,
16 Chairman Thompson, Commissioners.

17 And for the record, again, Tim
18 Oberleiton with Earthjustice on behalf of Sierra Club.

19 CROSS-EXAMINATION

20 BY MR. OBERLEITON:

21 Q Good morning, Mr. Steffes. How are you?

22 A Well, thank you. How are you?

1 Q Great. I have a number of questions for you
2 this morning. Just want to confirm. At Washington
3 Gas, you are the senior VP for regulatory and public
4 policy; correct?

5 A Yes. And I -- to this point, I also have
6 energy acquisition, but yes.

7 Q I'm sorry. What was that last --

8 A I also have the energy acquisition at this
9 point if you're asking my current role.

10 Q Okay. Thank you. And in your testimony,
11 you state that on behalf of the company you "lead our
12 government affairs, public policy, rates, and
13 regulatory affairs efforts"; correct?

14 A You -- where -- where is this in my direct?

15 Q It should be in your direct in the
16 beginning. I will pull it up. Direct you to
17 page 1 --

18 A Page one,

19 Q -- Lines 6 through 11. You state, starting
20 at eight, "In this capacity, I lead our government
21 affairs, public policy, rates, and regulatory affairs
22 efforts."

1 A Right. And then -- and on -- and I also
2 lead our energy acquisition team.

3 Q Can you describe a little bit what that
4 means in terms of what your role is at WGL?

5 A I help lead and coordinate our government
6 affairs, our public policy conversations and then
7 regulatory activities and rate activities. And I also
8 help ensure that we have adequate natural gas supplies
9 for our customers with -- with a team of people that
10 buy gas for our firm customers.

11 Q And are there employees at WGL that work in
12 your department?

13 A Yes. Yes.

14 Q How many of them are there?

15 A I'd have to -- I honestly don't know the
16 exact number right now, but more than five.

17 Q Are they broken down into the different
18 areas that are listed here: government affairs, public
19 policy, rates, and regulatory affairs? Are those
20 delineations of branches of your department?

21 A And energy acquisition, yes. That's, sort
22 of, the general framing or general categories.

1 Q Okay. Can you describe the difference
2 between government affairs and public policy functions
3 at WGL?

4 A Our public policy is -- is analysis and
5 policy, and does a lot of work with regulatory
6 affairs. Government affairs is engagement with
7 community and -- and government actors.

8 Q So you do engage with the public at large
9 and community members and community leaders through
10 the government affairs function; correct?

11 A Different people of my team do, yes.

12 Q Okay. Do you have an idea of the number of
13 employees that work in the government affairs
14 function --

15 A Today?

16 Q -- at WGL?

17 A In the government affairs function?

18 Q Yes.

19 A Six.

20 Q Six. Are any of them registered lobbyists
21 in D.C.?

22 A To -- I'd have to check that. I'm -- I'm

1 not sure if they're -- but yes, I'm assuming they are.

2 Q Okay.

3 A If they need to be.

4 Q Okay.

5 MR. OBERLEITON: Mr. Chairman, I'm
6 going to approach the witness with what was pre-marked
7 as Exhibit SC 27, which is WGL's compelled response to
8 our follow-up DR 2-17.

9 (Sierra Club Exhibit 27 was marked for
10 identification.)

11 CHAIRMAN THOMPSON: Okay. Has --

12 MR. OBERLEITON: May I approach?

13 CHAIRMAN THOMPSON: Has WGL had the
14 opportunity to review this document? You're fine with
15 it? Okay.

16 MR. OBERLEITON: Thank you.

17 CHAIRMAN THOMPSON: Mm-hmm.

18 BY MR. OBERLEITON:

19 Q Mr. Steffes, as I stated, this is a copy of
20 a response to Sierra Club's follow-up DR 2-17. If you
21 turn to the second page, it indicates that you
22 sponsored this response at the bottom; correct?

1 A This is page 2 of 3 SC 27, is that what
2 you're asking about?

3 Q Yes. Did you sponsor this exhibit?

4 A Yes.

5 Q And just indicating that on page 3, again,
6 you sponsored the response to the follow up to 2-16
7 and 2-17 specifically; is that correct?

8 A On page 3, I also sponsored that. Yes.

9 Q And you see in the beginning of the response
10 where it indicates "Washington Gas does not have any
11 record of lobbying costs not appropriately included in
12 FERC USOA Account 426.4"; did I read that correctly?

13 A "Washington Gas does not have any record of
14 lobbying costs not appropriately included in FERC USOA
15 Account 426.4."

16 Q Okay. And in there you go on to describe a
17 couple of the functions under the government affairs
18 function at WGL. I just want to ask you a little bit
19 about those. You had spoken earlier about your
20 definition of government affairs. I just want to ask
21 you, are you aware with the nonprofit Public Affairs
22 Council?

1 A I'm not sure if I'm aware. No, I don't --
2 if I am aware, I'm not -- it's not --

3 Q Are you a member of any organization that
4 convenes the public policy community or government
5 affairs community?

6 A Can you -- I'm not sure if I -- I'm --
7 honestly, I'm not sure what you're asking me.

8 Q Sure. Well, a number --

9 A Like give me an example of specifically the
10 entity am I a member of, and I would say yes or no if
11 I could.

12 Q Okay. A number of professional -- I'll
13 represent to you that a number of professionals in
14 different fields are representative of affinity
15 organizations that promote the interests of that
16 group: bar associations, for example, for attorneys.
17 You are a public policy and government affairs
18 professional; correct?

19 A Yes.

20 Q Are you a member of any organization that
21 convenes you and other public policy or government
22 affairs professionals?

1 A No. I -- I mean, I -- I don't believe I am.

2 Q Okay. Fair enough. I represent to you that
3 the Public Affairs Council defines government
4 relations or government affairs as "A broad range of
5 strategies designed to influence public policy
6 including lobbying, policy communication, political
7 action, committee management, grassroots, and issues
8 managements." Does your role include influencing
9 public policy?

10 A Yes.

11 Q And what does that entail?

12 A It entails influencing public policy.

13 Q What exact activities do you engage in to
14 influence public policy?

15 A Providing facts to -- to people so that they
16 can help make good policy for the communities we
17 operate in.

18 Q Do you do more than provide facts? Do you
19 advocate on behalf of ratepayers or the shareholders
20 of Washington Gas?

21 A Can you define "advocate"?

22 Q Advocate as in promote a position that would

1 be beneficial for ratepayers or for shareholders of
2 AltaGas.

3 A If you consider this rate case, I am
4 advocating for fair and reasonable rates for our --
5 our business, so we can provide safe and affordable
6 and reliable energy. Yes.

7 Q Aside from testing -- so would that fall
8 under the regulatory affairs bucket of activities we
9 discussed?

10 A Yes.

11 Q But under government affairs, which might
12 include lobbying, is there other activities or other
13 advocacy that you or the people in your department
14 engage in to promote better outcomes for ratepayers or
15 the company?

16 A I mean, the -- the instance for me, I'm --
17 I'm on the D.C. Chamber of Commerce. And I do engage
18 broadly with the D.C. Chamber to make sure D.C. is
19 a -- a productive place for people to live and work.
20 And so I do promote and hope that D.C. does well for
21 both our company, but for everyone that lives and
22 comes here.

1 Q So through the Chamber of Commerce, or in
2 other venues in which you engage in advocacy on behalf
3 of Washington Gas, is it fair to say that it is part
4 of your role to advance outcomes for Washington Gas
5 that benefit shareholders of its parent company
6 AltaGas?

7 A Yes.

8 Q And does that include discussions, meetings,
9 or interactions with publicly elected officials or
10 their staff?

11 A I meet with public officials and staff
12 members. I have met with public officials and staff
13 members.

14 Q Okay.

15 A Across the jurisdiction.

16 Q Okay.

17 A Both -- both elected and non-elected.

18 Q Okay. Are you aware of the FERC definition
19 of lobbying or activities that fall under the USOA
20 Account 426.4?

21 A Yes, I am. I'm looking to see -- I think
22 somewhere in one of my DRs I did put that, but I'm not

1 sure if I can find that at this moment. Here it is in
2 the DR I provided, 2-16, to you: 426.4, expenditures
3 for certain civic, political, and related activities.
4 And it goes on from there, the definition.

5 Q And that definition includes expenditures
6 for influencing public opinion with respect to
7 legislation, possible adoption of new legislation, or
8 repeal or modification of existing legislation or
9 ordinances; correct?

10 A That is -- yes. Either with respect to the
11 possible adoption or new -- legislation or ordinance
12 or repeal or modification of existing referenda
13 legislation ordinances.

14 Q So there's costs that are recorded in FERC
15 USOA Account 426.4 by WGL that go towards those
16 efforts; correct?

17 A Yes.

18 Q So there would be efforts by Washington Gas
19 to advocate for the repeal of legislation or
20 ordinances that would be recorded in this account;
21 correct.

22 A If it falls under the definition, it would

1 be recorded on 426.4.

2 Q Are you aware of any specific costs that are
3 recorded in that account for the repeal or
4 modification of ordinances or laws in the District?

5 A There are costs as we've filed related, and
6 so certain government affairs costs are included
7 outside of that. And then there are costs that are in
8 426.4.

9 Q So I'm trying to understand what you just
10 said. There are costs that are separately deemed
11 government affairs, and others that would not be
12 included in 426.4?

13 A Well, government affairs costs wouldn't be
14 in 426.4. They would be -- but lobbying costs would
15 be. But I would have to know what timeframe --
16 what -- what time are you asking our costs --
17 specifically what you're --

18 Q Yeah. Okay. No. I'm just trying to get a
19 general background, and I'm going to get to those
20 questions shortly. But what you're saying now is that
21 despite the definition of government affairs including
22 lobbying, for WGL's purposes, they are considered two

1 different functions: government affairs versus
2 lobbying?

3 A Yes.

4 Q But there are lobbying efforts that occur at
5 WGL from government affairs employees?

6 A Yes.

7 Q So I was looking at your profile on the
8 company's website, and it states you're responsible
9 for establishing, communicating, and executing on the
10 company's multi-state government relations and
11 regulatory priorities across Washington, D.C.,
12 Maryland, and Virginia. Does that accurately portray
13 the scope of your role across the DMV?

14 A Yes.

15 Q Are there government affairs or lobbying
16 efforts that are done by your office that are not
17 specific to one jurisdiction; but according to this
18 description, cover general policy across the service
19 territory?

20 A There was a compound question. There are
21 government affairs activities that do cross the
22 jurisdiction. We -- we are strongly supportive of the

1 DMV at whole, and so there are times when we engage to
2 help make the DMV a better place. Specific to
3 lobbying, though, it would be related to a specific
4 piece of legislation in the jurisdiction. There
5 are -- you know -- and then it -- I guess the other
6 one would be federal, but I'm not -- I'd have to look
7 to see.

8 Q Okay.

9 MR. OBERLEITON: Mr. Chairman, I'm
10 going to approach the witness with what was pre-marked
11 as Exhibit SC 20, that's Sierra Club 20, WGL's
12 response to Sierra Club data request 2-16.

13 (Sierra Club Exhibit 20 was marked for
14 identification.)

15 MR. OBERLEITON: Everyone should have a
16 copy of that.

17 MR. LENT: We have a copy of that, Your
18 Honor.

19 CHAIRMAN THOMPSON: Please proceed.

20 MR. OBERLEITON: Thank you.

21 BY MR. OBERLEITON:

22 Q Mr. Steffes, I'm sorry I keep approaching.

1 Do you have a copy of all of these DRs already?

2 A I have a copy of some of your DRs --

3 Q Okay. And I'll keep approaching you with
4 these so you --

5 A I'm not sure if I have all of them, but some
6 of them.

7 Q We'll save some time on page --

8 A Okay.

9 Q -- reviewing through your index. So looking
10 here, this is your response to Sierra Club data
11 request 2-16; correct? On page 3, you sponsored this
12 response?

13 A This -- so this has on 5/29 a motion to
14 propel response by -- by me, yes. Can you hear me?
15 I -- I'm away from the microphone. Sorry.

16 Q All right. I got you. And we'd asked some
17 questions about the company's budget for lobbying
18 activities, regulatory advocacy, and public opinion
19 research. I want to go to your response, Sub A,
20 Sub B, and Sub C, on page 3 of 3. Specifically Sub B,
21 where you indicate that "The amounts reflected in
22 account 426.4 are not budgeted such there is a

1 separate D.C. budget because the costs are not
2 included in rates and not subject to jurisdictional
3 rate treatment"; is that correct?

4 A On -- on B I say that. "The amounts
5 reflected in account 426.4 are not budgeted such there
6 is a separate D.C. budget because the costs -- the
7 costs are not included in rates and not subject
8 jurisdictional rate treatment."

9 Q So this account contains expenses across WGL
10 service territory for government affairs and lobbying?

11 A Account 426 is for a -- for expenditures
12 related to the -- as the definition said back on A,
13 related to -- to the -- the 426 -- the FERC USOA
14 Account expenditures.

15 Q For those list of activities that are
16 usually recorded in 426.4; right?

17 A That is correct.

18 Q And they're not -- what this means,
19 essentially, you don't disaggregate for specific work
20 in jurisdictions. It's all just one number of
21 spending and costs by the government affairs office at
22 WGL; correct?

1 A I have a budget for -- yes, for government
2 affairs.

3 Q Okay. And again, just confirming that this
4 covers a range of activity for WGL to persuade opinion
5 or repeal legislation as you stated before; correct?

6 A Well, what's the "this"? I didn't know
7 specifically, "this" is what?

8 Q The amounts that are recorded in 426.4.

9 A The amounts recorded in 426.4 is related to
10 as the definition states.

11 Q Okay. Are you familiar with how WGL and
12 other gas utilities, gas distribution utilities,
13 record and report these costs to FERC?

14 MR. LENT: Objection; compound and also
15 calls for speculation as to the activities of other
16 natural gas utilities.

17 MR. OBERLEITON: I'll rephrase.

18 MR. LENT: Thank you.

19 BY MR. OBERLEITON:

20 Q Are you aware of how WGL reports on what is
21 recorded in 426.4?

22 A To FERC?

1 Q To FERC, to the Commission?

2 A I -- I don't know how we report that to
3 FERC. I -- I don't know the FERC reporting process.

4 Q Okay.

5 MR. OBERLEITON: Mr. Chairman, I have
6 an exhibit that I want to mark as Sierra Club 31. It
7 is WGL's April 2, 2025, filing with the Commission
8 including its annual report on FERC Form Number 2 for
9 the calendar year ending in 2024.

10 (Sierra Club Exhibit 31 was marked for
11 identification.)

12 MR. OBERLEITON: I have copies. I have
13 not -- were not previously provided, but I have copies
14 here to provide.

15 MR. LENT: Without having seen this
16 exhibit, Your Honor, I'm going to object to the
17 provision of it to this witness to the extent that
18 this was a cross-examination exhibit. It should have
19 been designated and previously identified as such by
20 counsel.

21 In addition, this is an exhibit. That
22 to the extent that counsel wants to move it into the

1 record, they will have to lay appropriate foundation
2 because it has not been previously identified for this
3 Commission.

4 MR. OBERLEITON: Your Honor, I would
5 respond that there was no prohibition for us
6 introducing additional exhibits. Based on us being
7 barred from doing so by not claiming the original
8 list, this is a publicly filed document with the
9 Commission. To that extent, I think it's
10 self-authenticating in terms of its stamped by the
11 Commission and is filed and is a public document.

12 CHAIRMAN THOMPSON: First, I would like
13 for you to share a copy of the document with opposing
14 counsel.

15 MR. OBERLEITON: All right.

16 CHAIRMAN THOMPSON: And then if you can
17 lay the appropriate foundation and if the witness has
18 any familiarity with the contents of it, then I'll
19 allow it. But we asked for pre-filed documents to try
20 and avoid these types of situations.

21 MR. OBERLEITON: Fair enough, Your
22 Honor. Thank you. I have another copy for the

1 witness, Your Honor, if I may approach.

2 CHAIRMAN THOMPSON: Yes. And do you
3 have a copy for the bench as well?

4 MR. OBERLEITON: I'll give you my copy,
5 Mr. Chairman.

6 CHAIRMAN THOMPSON: Thank you.

7 MR. OBERLEITON: I just need to pull it
8 up now, Mr. Chairman. Apologies, Mr. Chairman. Just
9 one more minute. May I approach the witness, Your
10 Honor?

11 CHAIRMAN THOMPSON: Yes.

12 BY MR. OBERLEITON:

13 Q -- see again --

14 A Yeah, sure.

15 Q Thank you.

16 A No problem. Is that --

17 Q That's the one, yes. Thank you.

18 A You want me to look at this one? Okay.

19 Q Yes.

20 A All right.

21 Q Okay.

22 A Okay.

1 Q What I have before you is, as I mentioned
2 before, WGL's filing before the D.C. Public Service
3 Commission dated April 2, 2025, titled "Washington Gas
4 Light Company's Public Annual Report on FERC Form
5 Number 2 for the calendar year ended in 2024." Do you
6 recognize this document?

7 A I -- I don't -- I mean --

8 Q You don't?

9 A No, I -- I don't know that -- I see that
10 John Dodge filed this with the Commission, but I do
11 not -- I mean, I recognize it as a FERC Form 2, but
12 I -- I don't know that I know this document
13 specifically.

14 Q Do you ever provide any information for
15 reporting to FERC or the Commission?

16 A Do I provide information --

17 Q To Mr. Dodge or other attorneys in the
18 filings?

19 A I'm sure if he asks, I will provide
20 information for his filings to the -- both the D.C.
21 Commission and to FERC or any regulatory commission
22 with jurisdiction over the company.

1 Q Do you specifically recall providing
2 information of the FERC annual filing for 2024?

3 A No, I do not remember providing, if any,
4 information on this document for the filing to FERC or
5 filing to the PSC. I don't -- I don't remember
6 providing any information for this.

7 Q That's fine.

8 MR. OBERLEITON: Just Mr. Chairman, I'm
9 going to move on from this and --

10 CHAIRMAN THOMPSON: Thank you.

11 MR. OBERLEITON: -- continue with our
12 questions. And I appreciate -- indulgence for the
13 time on that one.

14 Mr. Steffes, I'm going to put another
15 exhibit in front of you. This time it's on the list.

16 Mr. Chairman, approach the witness with
17 Exhibit SC 21, what was WGL's response to Sierra
18 Club's data request 2-17. Everyone should have a copy
19 of that one. You have a copy.

20 (Sierra Club Exhibit 21 was marked for
21 identification.)

22 CHAIRMAN THOMPSON: Okay. You may

1 approach. And sorry, you said this is SC 21?

2 MR. OBERLEITON: Sierra Club
3 Exhibit 21, yes.

4 CHAIRMAN THOMPSON: Okay. Just want to
5 make sure.

6 THE WITNESS: Thank -- thank you.
7 Two -- 2-17 is what you're asking about?

8 BY MR. OBERLEITON:

9 Q Yes, your response to data request --

10 A Respond 5/29.

11 Q -- to 2-17. When your response to this
12 question asking for the identities of WGL's lobbyists
13 or government affairs employees, you indicate the
14 company has two registered lobbyists during the test
15 year; is that correct?

16 A I responded to -- to this question "The
17 company had two registered lobbyists operating the
18 District during the test year."

19 Q And can you tell me when the test year dates
20 run? Sorry to test you on that.

21 A All right. This case has been filed quite a
22 while ago. Let me make sure I remember what the test

1 year was, but it's somewhere in my testimony. I want
2 to be accurate. The test years consists of a 12-month
3 period from April 1, '23, to March 31, '24.

4 Q Okay. Are you aware of the requirement that
5 lobbyists on behalf of WGL must register with the D.C.
6 Board of Ethics and Government Accountability
7 otherwise known as BEGA?

8 A I'm generally aware that if people lobby,
9 they need to be registered in D.C.

10 Q Are you aware of any other registered
11 lobbyists beyond the two that you indicate in this
12 response during the test year?

13 A In terms of registered company lobbyists,
14 no. I mean -- no.

15 Q So it's your position that WGL had no other
16 registered lobbyists with BEGA during the test year?

17 A I mean, subject to check with my materials.
18 I don't have that in front of me, but no company
19 employees that were registered lobbyists beyond the
20 two.

21 Q Okay. The Commission previously limited the
22 ability to obtain the identity of those lobbyists, but

1 could you describe what those lobbyists' activities
2 were during the test year?

3 A I would have to go back as lobbyists --
4 to -- to look if they had lobbying reports and see
5 exactly what they did. I don't remember during that
6 timeframe exactly if there was any lobbying or what
7 they lobbied on unless I were to have conversations.

8 Q You mentioned lobbying reports. Are these
9 internal reports within your department on their
10 activities?

11 A The lobbying reports that you mentioned
12 earlier if there are some.

13 Q As in the requirements that they'd have to
14 file with BEGA?

15 A If -- if they lobbied then, yeah. They
16 would have to -- and if they were registered, yes.

17 Q Do you have any internal tracking of the
18 lobbying efforts of the lobbyists at WGL?

19 A I -- we don't have any documentation that
20 says I lobbied this or that.

21 Q Do you have documentation as to the time
22 spent on lobbying?

1 A Employees record their time appropriately or
2 as -- as they're required to related to the work that
3 they're doing.

4 Q Turning back to what was marked as SC 27,
5 which is your response to Sierra Club follow-up data
6 request 2-16 and 17, page 3 of 3.

7 A Which one do you want me to go?

8 Q SC 27.

9 A S -- I don't know what that is.

10 Q On the top right, there'll be designations
11 for the exhibits. This one should read Exhibit SC 27
12 below Sierra Club.

13 A I -- I have them as -- so it's -- that's
14 Sierra Club 2-16 or two -- I'm not sure which one
15 you're asking about. I don't know what --

16 Q Well, it appears to be a combined response
17 by the company to our follow-up data requests number
18 2-16 and 2-17. But do you have the three-page exhibit
19 that I handed you earlier, Exhibit SC 27?

20 A Yes. Yes. I -- okay. I see Exhibit SC
21 twenty -- page 1 of 3. Yes.

22 Q Okay. And you indicate Washington Gas does

1 not have any record of lobbying costs not
2 appropriately included in the FERC account as you
3 answered earlier?

4 A Yes.

5 Q But you also indicate that for the historic
6 test year, the company included inrates \$218,775 of
7 allocated costs associated with government affairs'
8 labor costs; is that correct?

9 A Yes. I'd say for the historic test year,
10 the company included inrates 218,775 of the allocated
11 cost associated with government affairs' labor costs.

12 Q And is that salaries for government affairs'
13 employees at WGL?

14 A It would be the associated labor costs for
15 those government affairs activities.

16 Q Okay. Are there other costs associated with
17 the government affairs function at WGL beyond labor
18 costs?

19 A Yes. Yes.

20 Q What are those?

21 A I'd have to look to see exactly, but it
22 would generally be other costs that may come out.

1 I -- again, versus this labor cost could be some --
2 some, you know, mileage. Things like that I'm
3 assuming would be --

4 Q Fees, expenses?

5 A Some, right. I mean, if somebody had to go
6 to a meeting, I'm assuming that would be in there.
7 Yes.

8 Q Okay. So in that Sierra Club had asked WGL
9 for a totality of its costs and budgets related to
10 lobbying and government affairs. And you only
11 responded with the salaries of government affairs
12 employees; correct?

13 MR. LENT: Objection; compound.

14 MR. OBERLEITON: Okay. I'll break it
15 down.

16 BY MR. OBERLEITON:

17 Q So Sierra Club had asked for a number of
18 costs associated with lobbying and government affairs.
19 The response here indicates, as you mentioned, only
20 218,775 of allocated costs associated with government
21 affairs labor; correct?

22 A My response during the test year included

1 the -- the cost -- allocated cost related to
2 government affairs labor costs, yes.

3 Q Okay. And as we discussed before, the
4 function of government affairs at WGL could include
5 lobbying. Is it fair to say that these labor costs
6 include lobbying labor costs?

7 A No.

8 Q Why is that?

9 A Because those costs would be recorded in
10 426.4.

11 Q Are there employees that are specifically
12 employed for lobbying as opposed to government affairs
13 functions at WGL?

14 A No.

15 Q So there would be an employee in the
16 government affairs office at WGL that engages in
17 lobbying; is that correct?

18 A May engage in lobbying, yes.

19 Q May engage in lobbying. And if they do
20 engage, so those employees, labor costs were included
21 in rates in this case as you indicate here; correct?

22 A For the government affairs allocated labor

1 costs.

2 Q Okay. For those employees who may or may
3 not have engaged in lobbying?

4 A During the test year.

5 MR. LENT: Objection; that assumes a
6 fact not in evidence. The witness has been clear that
7 these are government affairs labor costs. Counsel
8 tried to ask this question and called them lobbying
9 costs as well. Witness has drawn the distinction.
10 It's improper to assume that these are the same thing.

11 CHAIRMAN THOMPSON: The Commission's
12 recollection will control.

13 MR. OBERLEITON: Okay.

14 BY MR. OBERLEITON:

15 Q Pardon me if you answered this before, but
16 can you explain why WGL does not track lobbying costs
17 outside the FERC USOA Account 426.4?

18 MR. LENT: Objection; asked and
19 answered. We've gone over this a number of times at
20 this point.

21 MR. OBERLEITON: Mr. Chairman, this is
22 opening up a specific new line of questioning. I

1 mean, I cannot recall if witness has specifically
2 answered this, but it could be quickly disposed with a
3 quick answer.

4 CHAIRMAN THOMPSON: Brief answer,
5 please.

6 THE WITNESS: Can -- I'm -- I'm not
7 even sure what the question was.

8 BY MR. OBERLEITON:

9 Q Can you explain why Washington Gas does not
10 track lobbying costs outside the FERC USOA
11 Account 426.4?

12 A Lobbying costs are recorded in FERC USO
13 [sic] Account 426.4. And this account is not included
14 in utility net operating income.

15 Q So you don't keep track of it outside of
16 that account because you --

17 A Lobbying costs are recorded in FERC
18 USOA 426.4.

19 Q So you don't keep track of them outside of
20 that account because it's your position that they are
21 not included in rates?

22 A Lobbying costs are recorded in account FERC

1 USOA 4.2 -- 4.6 --

2 CHAIRMAN THOMPSON: Please move on,
3 Counsel. This has been asked and answered several
4 times.

5 BY MR. OBERLEITON:

6 Q Mr. Steffes, we talked before about, as you
7 mentioned here, what is included in activities that
8 are tracked in 426.4. Are you aware of specific
9 efforts by the government affairs department at WGL or
10 advocacy regarding the Clean Energy D.C. Omnibus
11 Amendment Act of 2018?

12 A Am I aware of specific -- what was --

13 Q -- or advocacy around that D.C. law?

14 A Around which piece of law?

15 Q The Clean Energy D.C. Omnibus Amendment Act
16 of 2018.

17 A 2018? No, I -- I don't know what happened
18 with WGL in 2018. I wasn't an employee at the time.

19 Q Are you aware of Clean Energy D.C. Omnibus
20 Amendment Act of 2018, and what it requires?

21 A Do you have a specific -- if you -- if I
22 wanted to go look at the statute, I'd be happy to talk

1 about it if you have a reference to the statute.

2 Q I think you had testified earlier that as
3 the senior vice president of regulatory affairs, you
4 generally engage in providing facts or advocacy around
5 public policy; is that correct?

6 A I try to provide facts to relevant parties.

7 Q Sorry. Are you finished? I'm sorry. I
8 didn't hear. You trailed off at the end. You said
9 you provide facts around --

10 A To relevant parties throughout the
11 community.

12 Q Relevant parties. Would that include facts
13 or advocacy in regards to specific legislation in the
14 service territories in which WGL operates?

15 A Would it include facts in our service
16 territory?

17 Q Facts or advocacy by WGL --

18 A It would include facts. I don't know what
19 you mean by advocacy.

20 Q We discussed advocacy before, and I think
21 you agreed that it meant putting forward a position on
22 behalf of WGL in regards to public policy.

1 A I -- I -- go back. I don't remember
2 saying -- I mean -- I --

3 Q So you're not aware of the Clean Energy D.C.
4 Omnibus Amendment Act of 2018?

5 A No, I'm aware of a number of statutes. But
6 when I discuss statutes, I'd specifically like to
7 refer specific to the language. So if you have a
8 specific piece of that statute, I would be happy to go
9 through it in detail because I don't want to
10 generically say something around a law that I'm not
11 keeping at the top of my head.

12 Q Well, that is not my question. I'm just
13 asking you generally. I mean, you are aware of the
14 climate laws in the District; correct?

15 A I'm aware generally. I'm not an attorney,
16 but I am aware generally of a number of laws in the
17 District of Columbia related to climate and energy.

18 Q Okay. You may not be an attorney, but as we
19 discussed before, efforts by the government affairs
20 division at WGL do advocate for modification or repeal
21 of legislation; correct?

22 A Government affairs activities engages in

1 government affairs activities.

2 Q Are you aware of the Healthy Homes and
3 Residential Electrification Act of 2024?

4 A Again, I'm generally aware, yes.

5 Q You're not specifically aware of the
6 requirements of that act?

7 A If I -- I don't keep those at the top of my
8 head exactly what that statute totally required.

9 Q You don't keep it the top of your head the
10 specific climate laws in D.C. as they relate to WGL'S
11 operations?

12 A No because --

13 MR. LENT: Asked and answered.

14 CHAIRMAN THOMPSON: Please move on,
15 Counsel.

16 MR. OBERLEITON: Will do.

17 BY MR. OBERLEITON:

18 Q Just going to run through a couple more to
19 see if you are familiar with them. Are you aware of
20 the Climate Commitment Act of 2022?

21 A I'm generally aware.

22 Q Are you aware of the Greener Government

1 Buildings Act of 2022?

2 A I'm sorry. I couldn't hear what --

3 Q Are you aware of the Greener Government
4 Buildings Act of 2022?

5 A I'm generally aware.

6 Q And last one, the Clean Energy D.C. Building
7 Code Amendment Act of 2022?

8 A I'm -- I -- I'm -- I guess I'd have to go
9 back specifically to see which one that one was, but
10 yes.

11 Q And that one, I'll represent to you it is a
12 requirement for no longer installing fossil fuel
13 equipment beginning in 2026 as part of an amendment to
14 the building code. Are you aware of that?

15 A I'll -- I'll take that as the -- the law
16 that did that, yes. Okay. I don't know exactly --

17 Q And are you aware of the efforts of any
18 of -- I'm sorry?

19 A I don't keep the names of all the -- the
20 laws directly in my --

21 Q Despite not having a general recollection of
22 these acts, are you aware of employees at WGL in the

1 government affairs division taking any actions on
2 behalf of WGL regarding these pieces of legislation?
3 As in lobbying --

4 A During what timeframe?

5 Q During the test year.

6 A During the test year?

7 Q This would probably likely be specific to
8 only a few of --

9 A I -- I -- I'd have to go back and
10 specifically look by piece of legislation and think
11 about did we do any government affairs work around
12 those during that time.

13 Q In the government affairs division at WGL,
14 do you have any internal reporting about advocacy,
15 like as in internal white papers, plans, anything like
16 that?

17 MR. LENT: Objection; scope and
18 relevance.

19 CHAIRMAN THOMPSON: Please draw a nexus
20 between this and the material issues of fact and
21 determination, please.

22 MR. OBERLEITON: Sure, Mr. Chairman.

1 So this goes to the underlying issue of -- I believe
2 it was identified as issue -- pull it up right
3 here -- Issue Number 15, whether Washington Gas is
4 using ratepayer funds for illegal expenses associated
5 with federal actions to invalidate D.C. laws; and 16,
6 whether Washington Gas is using ratepayer funds for
7 lobbying efforts in D.C. and other jurisdictions.

8 Just trying to get a handle on what
9 exactly employees in the government affairs division
10 of WGL or the affairs division of WGL in general did
11 in the course of their employment, that they were paid
12 for with ratepayer funds, possibly to invalidate D.C.
13 laws or to lobby in D.C. I think understanding what
14 the department does, what the employees did
15 specifically during the test year, is important to
16 know whether these costs are prudently incurred. And
17 I think that goes to the determination of the issues
18 that the Commission set forth here.

19 CHAIRMAN THOMPSON: If the witness can
20 answer the questions, please proceed.

21 THE WITNESS: Again, it's that
22 timeframe. What would we do as a -- person? We may

1 reach out to other trade associations and discuss for
2 them to help them understand there is a law that's
3 being proposed. So we may meet with the restaurant
4 association. We may meet with the builders. We may
5 meet with the chamber. Again, talking to our peers
6 and our stakeholders, our customers, to make sure
7 they're aware of what's going on at City Hall, and
8 that's government affairs.

9 BY MR. OBERLEITON:

10 Q And you testified earlier that you would
11 provide facts, I guess, to corroborate that statement
12 that you were making these parties aware; but you also
13 had said earlier that you would be providing the
14 company's position. When you do outreach to these
15 trade associations, other groups, the public, do you
16 provide them your, I guess WGL'S, take on the
17 situation or WGL'S position?

18 A I -- we -- we provide a fact like that PJM
19 today uses 50 percent natural gas generally when it
20 runs its grid. So we make sure those facts are
21 understood by customers. So we -- we would provide
22 that kind of fact. And -- and we would provide the

1 fact that this could impact your business. You'll
2 have to think about how your business is operating.

3 Q So getting back to the question I had about
4 WGL having records of its activities and affairs. Are
5 you saying that there are internal documents that
6 represent, or at least record, WGL'S government
7 affairs activities to these entities such as
8 presentations that you put together for them or
9 internal policy documents?

10 MR. LENT: Renew my prior objection;
11 scope and relevance here. We've circled back to this.
12 The nexus has not been drawn.

13 MR. OBERLEITON: Mr. Chairman, I just
14 drew the nexus with what I represented to the
15 Commission. These are exactly the type of documents
16 or type of evidence that would be relevant to the
17 issue because it should underscore whether this amount
18 of funds sought by the company are prudent.

19 CHAIRMAN THOMPSON: If the witness
20 knows.

21 THE WITNESS: During the test year, did
22 we have a document that would say this is what we

1 would tell the restaurant association about something?
2 I -- I don't know that I have that or not. If -- I --
3 I don't -- I haven't been asked, so I'd have to go
4 back and look if there's a specific document. I mean,
5 I just -- yeah. But could it be just an oral
6 presentation or a document? I -- I don't honestly
7 know what we did around that because it's -- until
8 this moment I've not been asked that. But do -- do we
9 have conversations with other associations? Yes.

10 BY MR. OBERLEITON:

11 Q You have internal meetings to discuss your
12 positions and policies and these type of outreach
13 efforts; correct?

14 A Yes.

15 Q Do you take minutes at those meetings?

16 A No, not often. There may be people taking
17 notes, but I don't know. I would call them minutes.

18 Q Okay. Looking here in your response, again,
19 to 2-16 and 2-17. You go through a list of activities
20 in the government affairs function. Can you please
21 describe what activities fall under the definition of
22 "customer impact and policy analysis"?

1 A Just as I said, customer impact policy
2 analysis, hello restaurant association. If the
3 District bans natural gas, you're going to have to
4 cook on an electric stove.

5 Q Does this also relate to residential
6 customers, your outreach?

7 A Hello -- I -- I don't know if we've done any
8 outreach directly to residential customers during
9 this, but it would be the same. Hello residential
10 customer. You can no longer have a gas cooktop.

11 Q Can you describe what activities fall under
12 stakeholder engagement?

13 MR. LENT: Okay. Objection here, Your
14 Honors. These are re-asks of discovery requests that
15 were attempted to be compelled toward the end of the
16 procedural schedule in this matter. The Commission
17 ruled that that information did not have to be
18 provided for discovery. This is an attempt by counsel
19 to get on the stand what they were told they were not
20 allowed to have in discovery.

21 MR. OBERLEITON: Your Honor, I think
22 that -- I'm sorry?

1 CHAIRMAN THOMPSON: I was going to say
2 and your response.

3 MR. OBERLEITON: All right. I'm going
4 to disagree with counsel and say that that is not the
5 reading of the order in response to our third motion
6 to compel. I mean, specifically in that order, the
7 Commission did bar us from getting certain responses
8 in regards to identification of lobbyists, which I
9 think our questions have shown we've let go of.

10 To the extent that they sound familiar
11 to a DR that was not compelled by the Commission, they
12 still get to the relevant issue of understanding
13 exactly what the functions are of the government
14 affairs section of WGL such that they are either
15 recording labor costs or other costs associated with
16 those functions correctly in the 426.4 account or in
17 other accounts. Which as far as we know are at least
18 one with the labor costs for the amount of 218,775.

19 I don't see a tension between what the
20 Commission ordered in terms of not compelling response
21 to discovery and getting to the fundamental issue that
22 the Commission designated for this hearing. That's

1 simply what we're trying to get at. That the use of
2 similar language does not mean we are re-asking this
3 hearing.

4 CHAIRMAN THOMPSON: I'm inclined to
5 agree with opposing counsel, WGL, for a great deal of
6 latitude in this space for you to question the witness
7 on a number of issues. But we have set some limits
8 and parameters around those issues, and so please move
9 on.

10 MR. OBERLEITON: All right, Mr.
11 Chairman. So just to understand the parameters of
12 that ruling is that we should not be asking further
13 questions about what activities occur in the
14 government affairs section of WGL?

15 CHAIRMAN THOMPSON: Well, the order
16 speaks for itself.

17 MR. OBERLEITON: Okay. I'll move on
18 then, Mr. Chairman. Okay. Mr. Chairman, I'm going to
19 approach the witness with what Sierra Club pre-marked
20 as Exhibit SC 28, which is Washington Gas's revised
21 response to Sierra Club DR 2-17. Thank you.

22 //

1 (Sierra Club Exhibit 28 was marked for
2 identification.)

3 MR. OBERLEITON: You have a copy of
4 that response.

5 BY MR. OBERLEITON:

6 Q This is a document that was first filed in
7 response to our third motion to compel in WGL'S
8 response to our third motion to compel. And it
9 appears to list certain costs that are being tracked
10 by the company in several accounts.

11 Since you, Mr. Steffes, had sponsored the
12 response to 2-17, I wanted to ask you a couple
13 questions about this document. Are you familiar with
14 this document?

15 A What I'm looking at?

16 Q Yes.

17 A Yes.

18 Q Okay. Can you tell us a little bit about
19 what this document is representing, and what it's
20 recording here?

21 A This is --

22 MR. LENT: Cumulative and calls for a

1 narrative.

2 CHAIRMAN THOMPSON: Please proceed.

3 MR. OBERLEITON: I'll ask specific
4 questions then, Your Honor.

5 BY MR. OBERLEITON:

6 Q So the first line where it says 184181,
7 non-productive labor costs, what does that mean?

8 A It means non-productive labor costs.

9 Q But what exactly is -- what activities are
10 captured under non-productive labor costs?

11 A Labor costs. I -- I'm not an accountant and
12 so -- and how, you know, this is how the cost is, but
13 it means the labor cost, the non-productive time of
14 labor.

15 Q Okay. Just to shortcut this a little bit.
16 Do you think that there is another witness that would
17 be better poised to answer questions about --

18 A It could -- there may be another witness to
19 discuss exactly how different things go in there.
20 Like the third line, 232321 is generally the -- the
21 long-term incentive cost for the -- for the team,
22 the -- the -- you know, for the government affairs

1 team.

2 Q Okay. So you do have --

3 A The 232312, I think, is the short-term
4 bonus. And the other, the 9200, I think is just
5 salaries. So I think all of my time is productive,
6 but -- but the accountants don't.

7 Q Okay. So there are certain items on this
8 document which you could provide information; correct?

9 A Yes.

10 Q Okay.

11 A That -- yeah. I asked the accounting team
12 to pull these numbers, or that they pulled on behalf
13 of the legal team.

14 Q Okay. So this document was -- I think I
15 just heard you say this document was produced at your
16 direction; correct?

17 A Was what?

18 Q Produced at your direction?

19 A I -- produced with the -- the supportive
20 counsel.

21 Q Okay. Going to the next item, 232312 AP EMP
22 REL bonus accruals, are you aware of what that is --

1 A I believe that's our short-term bonus,
2 the -- the STI.

3 Q The STI, short-term bonus?

4 A I believe.

5 Q Okay.

6 A Subject to check.

7 Q Okay. And can you tell us what exactly that
8 is?

9 A The STI is the -- a part of our compensation
10 framework that allows the employees to receive,
11 depending on delivery of certain value drivers
12 and -- and internal metrics, the -- the -- they're --
13 a little bit of -- of their annual bonus.

14 Q And these are incentives provided to
15 employees for the value drivers that you list in your
16 testimony; correct?

17 A For that and their individual contributions,
18 yes.

19 Q Okay. So the short-term incentive pay for
20 employees has two inputs. One, whether they meet the
21 value drivers of the company; and two, whether, you
22 had just said, their individual inputs on other --

1 A Whether the company meets its value drivers.
2 And then how the employee -- and then the employees,
3 of course, have to deliver against their, you know --

4 Q And the next line for 232321, AP incentive
5 PLN performance unit, can you tell us a little bit
6 about that?

7 A I believe that, subject to check, is our
8 long-term bonus. So -- so you can see that's marked
9 as zero, and it's not charged into the rate because
10 LTI has not presidentially been allowed. Although
11 again, LTI, since as asked, is a key part of the
12 compensation and as most employees would have LTI.

13 Q Okay. And the last line, admin and general
14 salaries, do you have any information beyond --

15 A I believe that's the salary activity of
16 the -- the actual salary expense subject to check.

17 Q Of the government affairs section?

18 A I think the account is for everyone, but I
19 think this is pulling out for government affairs. I
20 mean, I think we would use that account for other --
21 everybody; right? The number itself. But yes, for
22 government affairs, that's this number for the

1 government affairs. The people down below mentioned.

2 Q Okay. So the total amount for government
3 affairs salaries, I'm assuming this is during the test
4 year, is 906,552; correct?

5 A Well, and -- and salaries would include
6 the -- the two below the line numbers, the pack
7 expense. So the -- the real total, if I understand
8 this data, is two -- is 2283439 would be the -- the
9 labor cost. But the PAC expenses are a part of 426.
10 See where it says 426? And the other one is 426.
11 Those are excluded. So people have -- that support
12 our employee PAC don't charge -- can't put that into
13 rates because that -- we don't -- we put that into
14 426.

15 Q Okay. So I'm just trying to understand
16 where -- I'm trying to understand how the 218,775 for
17 allocated government affairs labor costs is
18 represented here.

19 A Yeah. I -- I would say if you look at this
20 chart, I -- I'll make two adjustments to the chart
21 looking at counsel. There's a mistake on the -- where
22 it says 75, that should be 175. If you look at the --

1 the 92000 administrative, you have 906552. The 1936,
2 that's a mistake. As we copied that, someone forgot
3 the one. And then the total above-the-line shouldn't
4 be 47; it should be 247. That's how you add -- just
5 to make sure there's a correction I would make. So
6 that's that -- the -- the -- to the -- the causal
7 track if you will --

8 CHAIRMAN THOMPSON: I'm sorry. One
9 question for you.

10 THE WITNESS: Yes, Mr. Chairman?

11 CHAIRMAN THOMPSON: Just going back to
12 this. You said that 920000 should be 175 or 275?

13 THE WITNESS: 175.

14 CHAIRMAN THOMPSON: Okay.

15 THE WITNESS: And -- and it's just
16 19.36 percent of 906,000. And then somehow the two in
17 front of the 47 right below that on the summary line
18 was also cut off in -- in the -- the reporting of
19 this. So I would update that.

20 CHAIRMAN THOMPSON: Thank you.

21 THE WITNESS: Yeah. And then -- so
22 that -- then you get down to 247. Again, that -- that

1 will tie across. To that number we had earlier filed
2 218775. And I'll just adjust that statement. As we
3 looked at this again, an employee that had left the
4 company, somehow that was not appropriately so.
5 It's -- it's really 247 when we put her full
6 information back in. We did this finally, I think, on
7 the fourth or fifth time. That's how we get from 218
8 to 247. There was a gap and then earlier analysis.
9 And I apologize for that.

10 MR. LENT: To proffer here, Your Honor.
11 The company's response to the third motion to compel
12 included this as an attachment that explains the
13 update of this number as well. To the extent that an
14 additional correction would be required to this so
15 that we have an accurate reflection of this exhibit in
16 the record, we're willing to revise that and submit it
17 as an on-the-record data request or as a revised or
18 updated exhibit. Again, the transposition errors here
19 the witness has explained. But if additional clarity
20 is needed, we're happy to update the exhibit.

21 COMMISSIONER TRABUE: Yes, please
22 update.

1 MR. LENT: We will certainly do so.

2 CHAIRMAN THOMPSON: Yes, please update
3 it. Thank you.

4 MR. OBERLEITON: No objection to that,
5 Mr. Chairman. Yeah.

6 BY MR. OBERLEITON:

7 Q And thank you for running through them. I'm
8 just trying to understand how that relates to that
9 cost. So turning to the two bottom expenses that are
10 below the line. EAC expenses, could you explain what
11 that is?

12 A Those are labor costs that an employee who
13 supports our employee PAC timemarks saying I should
14 not. I'm a governor affairs employee, but I'm
15 supporting the PAC. Those costs are then -- for those
16 employees that mark themselves with that time to say,
17 hey, we -- we do have an employee PAC. And so that's
18 excluding the -- the labor hours that go into, or the
19 time hours that go into, supporting that PAC for
20 their -- for their -- against their salary.

21 Q Okay. So for clarity --

22 A So that we're not charging customers --

1 Q I'm sorry.

2 A Yeah.

3 Q For clarity, what do you mean by employee
4 PAC? What is the PAC?

5 A Washington Gas Light has an employee PAC.

6 Q What is the employee PAC?

7 A It's a political-action committee formed by
8 appropriate employees of the company that have gotten
9 together to ensure that government supports the
10 customers and the community.

11 Q And so this number, 42,673, acts as an
12 offset to the salary of that given employee?

13 A Of that government affairs employee so that
14 it's not charged to customers.

15 Q Okay. And that is calculated how?

16 A By the time entry that they do in their
17 system.

18 Q So for example, an employee makes a hundred
19 thousand. And up to 2,000 hours they work a year, 20
20 hours were on lobbying. So my math is terrible, but
21 that time based on the rate would be what's recorded
22 here?

1 MR. LENT: Objection; calls for
2 speculation.

3 CHAIRMAN THOMPSON: If the witness
4 knows.

5 THE WITNESS: I'm not sure if you can
6 ask that question again, Tim. I'm sorry.

7 BY MR. OBERLEITON:

8 Q I'm not sure if I understand the question.
9 Fair enough. Just to clarify. So this would be a
10 product of the salary times that fraction of the hour
11 or day that was spent on those activities?

12 A I'm going to say that -- yes. Subject to
13 the fact that I -- I'm not a expert on -- on a number
14 of those things. But yes, that's generally how I
15 understand it, Tim.

16 Q Okay. And the next line, public affairs EXP
17 ST and FED, can you explain what that is?

18 A Again, it's other expenses that we have.
19 Labor expenses that we've moved out based on
20 employees' recognition of those labor costs not being
21 appropriate to be -- you know, to be relevant for
22 section -- you know, Account 426.

1 Q Okay. And those also are self-reported or
2 calculated in the same way as the PAC expense?

3 A It's related to how they enter time and --
4 and sort of based on our -- our time entry system.

5 Q Once an employee records that time, is there
6 any subsequent managerial review of that entry?

7 A There can be, but I'm not aware of during
8 the timeframe of -- if I ever saw any of those. But
9 yes, there could be.

10 Q Would that be usually something that you
11 would review or see or someone else on --

12 A No. Employees are trained to enter time.
13 And they have requirements to enter time and we --
14 when they enter their time.

15 Q And so you're not aware of additional
16 oversight of those time entries?

17 A Through the normal process annually of
18 knowing what's going on; but no, not -- not
19 specifically every week or every other week.

20 Q Okay.

21 MR. OBERLEITON: Mr. Chairman, I'd like
22 to approach the witness with what was previously

1 marked as Sierra Club Exhibit SC 13, WGL's response to
2 Sierra Club data request 2-1.

3 (Sierra Club Exhibit 13 was marked for
4 identification.)

5 MR. OBERLEITON: If I may approach the
6 witness? I believe you have a copy.

7 MR. LENT: We have a copy of this as
8 well.

9 CHAIRMAN THOMPSON: Okay.

10 MR. OBERLEITON: Thanks.

11 BY MR. OBERLEITON:

12 Q This is another date of request that Sierra
13 Club had served on the company. In looking at page 2,
14 Mr. Steffes, you had sponsored the response; correct?

15 A Yes.

16 Q And this is referring to questions regarding
17 the lawsuit brought by Washington Gas and others to
18 invalidate the Clean Energy D.C. Building Code
19 Amendment Act in the U.S. District Court for the
20 District of Columbia. Now filing a motion to compel
21 response, you indicated that to ensure proper cost
22 allocation, that the company uses a system of internal

1 controls that provides reasonable assurance that costs
2 are recorded to appropriate accounts.

3 Is there anything different beyond what you
4 just explained to me about lobbying costs as to how
5 these types of expenses are coded and controlled that
6 is litigation expenses?

7 A Well, this is an invoice. Those were labor
8 costs. This is an invoice related to this litigation.
9 If an -- as I say, if an invoice is coded direct and
10 there're generally no allocation and, you know,
11 otherwise we apply it across to -- by the allocation
12 scheme as it references WGF 2.

13 Q So I'm just trying to understand your
14 response here where it's saying that invoices are
15 reviewed and approved by management personnel in
16 accordance with the company's delegation of authority.
17 Can you tell me what the company's delegation of
18 authority is?

19 A The company's delegation of authority is
20 that, depending on the -- the scale or risk of a
21 transaction, different layers of management have to be
22 aware or approve the transaction.

1 Q So can you tell me what the designation is
2 for litigation expenses that falls within that
3 delegation of authority?

4 A I cannot because I do not oversee litigation
5 expenses, what the DOA is for litigation expenses.
6 I'm -- I'm sure the company has its DOA on litigation
7 expenses. Some -- I'm not an attorney.

8 Q But you had sponsored this response --

9 A I sponsored this response as a witness in
10 the case because it's accurate and this is -- but I'm
11 not -- I'm not a litigation DOA expert.

12 Q So this would not fully describe what the
13 company's relevant controls and adequate assurances
14 are that these are recorded accurately?

15 A No, that's true. We do that. The controls
16 invoice are reviewed and approved by the appropriate
17 management. I didn't approve this invoice is what I
18 guess I'm saying.

19 Q Okay. But you're -- what I'm getting at is
20 that you are not, in this response or in your
21 testimony otherwise, really getting into the details
22 about how these are appropriately recorded?

1 A No, I am saying that. I -- they are -- they
2 are recorded based on our internal controls and by
3 approvals of the appropriate DOA.

4 Q But what are you basing that on? What are
5 you basing your knowledge that they're --

6 A Based on my conversation with people that
7 would be relevantly aware of this.

8 Q Specific to this litigation expense?

9 A Specific to this litigation expense.

10 Q With whom did you speak about this recording
11 of this specific litigation expense if you can recall?

12 A I spoke to -- to Karen Hardwick who was our
13 past general counsel.

14 Q Okay. And was Karen Hardwick responsible
15 for overseeing this delegation of authority and this
16 review chain for this litigation expense?

17 A The general counsel would've -- for the
18 litigation expenses, would've been responsible for
19 that.

20 Q Do you recall when your conversation with
21 Karen Hardwick occurred regarding this specific
22 litigation expense?

1 A No.

2 Q Okay. Do you recall the content of that
3 conversation in regards to whether to approve or not
4 approve this litigation expense?

5 A No. It was just that there were litigation
6 expenses related to this lawsuit, and they were going
7 to be charged.

8 Q And do you remember if you inquired whether
9 the review had occurred within her department about
10 the recording of this expense?

11 A I honestly don't remember any more details
12 about the conversation.

13 Q Okay.

14 MR. OBERLEITON: Mr. Chairman, I'm
15 going to approach the witness. It with pre-marked as
16 Sierra Club Exhibit SC 16 -- sorry -- SC 15, SC 16,
17 and SC 14. And those are responses to Sierra Club's
18 data request 2-2, 2-3, and 2-4. They were previously
19 admitted into the record.

20 (Sierra Club Exhibit 14, Exhibit 15,
21 and Exhibit 16 were marked for
22 identification.)

1 MR. OBERLEITON: You should have a copy
2 of these; correct?

3 MR. LENT: We have a copy.

4 MR. OBERLEITON: If I may?

5 CHAIRMAN THOMPSON: Yes.

6 BY MR. OBERLEITON:

7 Q Mr. Steffes, what you have in front of you
8 are, I believe, your responses to the DRs 2-2, 2-3,
9 and 2-4. They are asking similar questions as to the
10 last exhibit regarding three other litigations in
11 Maryland. And on SC 14, in response to 2-2, on page 2
12 of 2, the exhibits say, "Please see response to SC
13 data request number 2-1." And on Sub A, you say,
14 "Please see response to SC data request numbers 2-1.A;
15 is that correct?

16 A On -- on SC 14, page 2 of 2, I say -- I say
17 those things.

18 Q Okay. And would you say that your responses
19 now to my line of questioning about the controls in
20 place for litigation costs for these litigations or --
21 sorry -- for the previous litigation hold true for
22 these litigations?

1 A Which litigation?

2 Q So going through them, there is first
3 Washington Gas Light verse Montgomery County. And I
4 believe this is in regards to the complaint seeking to
5 invalidate Montgomery County's Building Code. SC 15
6 is in regards to Washington Gas Light v. Macklewain,
7 which is a complaint in an effort to invalidate the
8 Maryland State Building Energy Performance Standards.
9 And SC 16 is in regards to Washington Gas Light verse
10 Montgomery County, which is a complaint in an effort
11 to invalidate Montgomery County's Building Energy
12 Performance Standards.

13 So in regards to those three litigations and
14 the controls for accounting and recording of costs
15 expended for those litigations, you had just told me
16 about the D.C. litigation would also hold true?

17 MR. LENT: I'm going to object here.
18 This is cumulative. All of these documents are in
19 evidence. The responses clearly speak for themselves.
20 Refer back to the response, to 2-1 and 2-1A.

21 MR. OBERLEITON: I would respectfully
22 say this Commission before has ruled in previous

1 orders that referring in discovery responses referring
2 back to previous DRs is not responsive. I'm just
3 trying to get additional information in regards to
4 Mr. Steffes's sponsored responses here to see if they
5 match with what he more fulsomely responded to in
6 regards to the D.C. litigation.

7 It is not cumulative. I am asking
8 separate questions in regard to the specific
9 litigations. And they've not been asked and answered,
10 and they are not otherwise barred from seeking that
11 information through this.

12 CHAIRMAN THOMPSON: While the DR does
13 clearly state the answer to these questions, I would
14 just ask that the witness answer these questions live
15 on the stand in a yes or no format --

16 THE WITNESS: Okay.

17 CHAIRMAN THOMPSON: -- or to the extent
18 he needs to.

19 BY MR. OBERLEITON:

20 Q I can break it down, if you'd like, by
21 litigation.

22 A Yes.

1 Q Okay. So you previously testified that in
2 regards to the D.C. litigation, you were not
3 specifically aware of the recording of these costs or
4 the controls of these costs?

5 A No. I -- I said that we follow our
6 appropriate internal controls. I did not approve the
7 invoice is what I said because it would be against the
8 control of the company for a governor affairs person
9 to approve a litigation invoice.

10 Q Okay. But I believe you said that you had a
11 conversation with the general counsel about --

12 A Yes.

13 Q -- recording of costs for the D.C.
14 litigation, but you do not have a recollection of your
15 conversation regarding that specific litigation?

16 A That's true.

17 Q Did you have a conversation with general
18 counsel's office about the litigation expenses in
19 regards to 2-2, Washington Gas Light versus Montgomery
20 County?

21 A I -- I don't know. If -- if you want to go
22 through the three pieces of Maryland litigation, I --

1 I honestly don't know if we spoke about -- in -- in
2 that level of detail of all three -- all four pieces
3 of litigation.

4 Q Okay.

5 A I don't remember.

6 Q Okay. I'll turn back to what was previously
7 marked at SC 27, page 2 of 3. So that's your response
8 to Sierra Club data of request 2-1 to 2-4. Top right
9 corner of the page should say Sierra Club Exhibit
10 SC 27.

11 A What number, SC what?

12 Q 27.

13 A Yes.

14 Q And this is a breakdown of the litigation
15 costs for which litigations?

16 A You're talking about Sierra Club 27 exhibit?

17 Q Yes, page 2 of 3.

18 CHAIRMAN THOMPSON: I'm sorry.

19 Counsel, can you repeat that question for me so I
20 can --

21 BY MR. OBERLEITON:

22 Q I'm asking what litigation expenses the

1 chart here represents.

2 A The -- this subject -- there's a lot of --
3 this relates to the D.C. component. As my response
4 says on page 2 of 3, WGL is not using District
5 ratepayer funds to finance the litigation. And data
6 request 2.2, which relates to the -- one of the
7 Maryland cases, and then as my response clearly
8 states, it breaks down the \$14,189 included in the
9 test year related to the -- it -- my understanding to
10 the D.C. litigation that we referenced -- you know,
11 your first -- the first lawsuit that you referenced,
12 which was question number 2.1, Washington Gas Light,
13 et al., v D.C., et al., 24-CV-02942.

14 Q So these costs here are not associated with
15 legal expenses or the litigation referenced in data
16 request 2-2?

17 A That -- Yes.

18 Q Other than looking at that now, do you have
19 an independent understanding that this chart does not
20 include expenses from any of the three litigations in
21 Maryland?

22 A Yes.

1 Q Okay. So it says here the subtotal here is
2 \$76,108.60, D.C. allocator 18.64, which comes to
3 14,189. What does the D.C. allocator mean in this
4 context?

5 A It means when we have costs that cover
6 beyond one jurisdiction. Then we go through, and we
7 allocate those costs to each jurisdiction based on a
8 factor.

9 Q So the remaining 81.36 percent of the
10 \$76,108.60 is being charged where?

11 A I don't -- I don't state anything about
12 where the remainder is going.

13 Q So there was this total litigation cost for
14 the D.C. litigation, correct, or this --

15 A As I say, we -- we are charging in the -- in
16 the historic test year one -- \$14,189.

17 Q Okay. But I'm trying to understand how you
18 arrived at that number, and how it is tracked in the
19 rate making process.

20 A For invoices for legal services that came
21 through those periods to 76,000, we allocated 14,189
22 to D.C. in the historic tester rate case.

1 Q Why are you only charging 14,189 to D.C. --

2 MR. LENT: Asked and answered.

3 MR. OBERLEITON: This is a separate
4 question, Mr. Chairman. It has not been answered by
5 the witness yet.

6 CHAIRMAN THOMPSON: Please answer the
7 question as to why that percentage amount is allocated
8 to D.C.

9 THE WITNESS: Because there's an
10 allocation factor that my accounting -- however,
11 they -- the team does it, and that's the allocation.
12 I -- I think, subject to check, 76,108. Sixty times
13 18.64 percent rounded would be one -- \$14,189.

14 BY MR. OBERLEITON:

15 Q So in sponsoring the response to this
16 question, you were aware of the total litigation costs
17 for this time period being \$76,108.60; correct?

18 A I asked people to pull that and give me that
19 information, yes.

20 Q Who did you ask for that information?

21 A Someone in the -- the legal department.

22 Q Do you think there's someone in the legal

1 department who could better answer this question?

2 A No, I think the question --

3 MR. LENT: Objection; scope and
4 relevance at this point. The witness has verified
5 where he got this information from. Counsel, at this
6 point, is going on a fishing expedition.

7 CHAIRMAN THOMPSON: Yes.

8 Please move on, Counsel.

9 MR. OBERLEITON: I'd respectfully
10 respond, Mr. Chairman, that this isn't a fishing
11 expedition. This goes, again, exactly to how these
12 costs are properly allocated, how they are recorded,
13 which is squarely within what the Commission put in
14 its scope of the issue of this. That, again, was not
15 modified by the order on the third motion to compel or
16 otherwise.

17 If Mr. Steffes or another witness
18 that's put forward here by the company cannot answer
19 these questions, that is a problem in the sense that
20 WGL has not justified why its seeking this amount of
21 money in its request for rates here.

22 CHAIRMAN THOMPSON: You have asked

1 about the cost of litigation. You've asked about how
2 the cost is then allocated. He has given the basis of
3 where he got that cost information and has told you
4 how it's been allocated. And it's also been written
5 in the discovery request and response. So please move
6 on.

7 MR. OBERLEITON: Yes, Mr. Chairman.
8 I'll just ask one last question in regards to this,
9 and again, as a separate distinct question.

10 BY MR. OBERLEITON:

11 Q Are you aware of another witness here today
12 that can answer questions specific to this allocation?

13 MR. LENT: Objection. We're going down
14 the same route that we just did on this.

15 CHAIRMAN THOMPSON: I'll allow him to
16 ask that question, and answer it if he knows.

17 THE WITNESS: I'm -- I'm not aware of
18 which witness that's on the case.

19 BY MR. OBERLEITON:

20 Q One last question on this. Would it be fair
21 to say that if 18.64 percent is allocated to D.C.,
22 that the remainder of these litigation costs are being

1 allocated to other jurisdictions?

2 MR. LENT: Objection; scope and
3 relevance. What is that issue in this case? Is the
4 amount included in the D.C. revenue requirement being
5 charged --

6 CHAIRMAN THOMPSON: I'll allow this
7 question.

8 THE WITNESS: I -- I don't know. I
9 never asked that question to the other parties, to
10 the --

11 MR. OBERLEITON: Okay. Thank you.
12 Just one second. Checking to see if I have additional
13 questions. I believe that's all I have. Thank you,
14 Mr. Steffes.

15 THE WITNESS: Thank you.

16 CHAIRMAN THOMPSON: Thank you.

17 D.C. Government?

18 MS. SADHASIVAM: We have no further
19 questions to ask Mr. Steffes.

20 THE WITNESS: Okay. Thank you.

21 MR. LENT: Brief redirect, Your Honor?

22 CHAIRMAN THOMPSON: Yes.

1 REDIRECT EXAMINATION

2 BY MR. LENT:

3 Q Mr. Steffes, do you recall questions from
4 counsel on behalf of Sierra Club with respect to
5 whether lobbying costs are included in the revenue
6 requirement in this matter?

7 A Yes.

8 Q I want to be clear. Where and what account
9 does the company record its lobbying costs?

10 A It's in FERC U.S. 08 -- 426.

11 Q 426.4?

12 A Let me -- 426.4.

13 Q And have all costs associated with 426.4
14 been excluded from rates?

15 A To the best of my knowledge, yes.

16 Q No further questions.

17 CHAIRMAN THOMPSON: Thank you,
18 Mr. Steffes. You're excused.

19 THE WITNESS: Thank you. Thank you.

20 CHAIRMAN THOMPSON: Next is WGL witness
21 Ms. Kimberly Bell.

22 MR. LENT: Your Honor, understanding

1 that we do want to keep this moving, would it be in
2 the interest of everyone in the room to take a brief
3 break, just three, five minutes; no more than that for
4 opportunity to use the restroom?

5 CHAIRMAN THOMPSON: That's fine. We'll
6 take a break.

7 MR. LENT: Okay. Thank you, Your
8 Honor.

9 MS. SEDGWICK: All rise.

10 (Off the record.)

11 MS. SEDGWICK: You may be seated.

12 CHAIRMAN THOMPSON: All right. Witness
13 Bell, thank you.

14 OPC?

15 MS. MODY: Thank you --

16 CHAIRMAN THOMPSON: Oh, sorry.

17 First you want to swear the witness in?

18 MS. SEDGWICK: Can you please rise?
19 Raise your right hand.

20 //

21 //

22 //

1 WHEREUPON,

2 KIMBERLY BELL,

3 called as a witness and having been first duly sworn
4 to tell the truth, the whole truth, and nothing but
5 the truth, was examined and testified as follows:

6 MS. SEDGWICK: Thank you, and please be
7 seated. And pull your microphone up a bit close if
8 you would.

9 THE WITNESS: Okay.

10 CROSS-EXAMINATION

11 BY MS. MODY:

12 Q Hello, Mrs. Bell. How are you?

13 A I'm great. I -- I first want to say that
14 Bell is the name -- my maiden name.

15 Q Oh, miss --

16 A And I'm married, so that's -- the name is
17 different than Bell. But my Bell -- I use Bell as
18 part of my --

19 Q I should have said Ms. Bell. Thank you. My
20 name is Bhaveeta Mody, and I represent the D.C. Office
21 of People's Counsel in this case. How are you today?

22 A I'm very well. How about yourself?

1 Q I'm going to first ask you some questions
2 related to your direct testimony, Exhibit WGH. Do you
3 have that in front of you?

4 A I do.

5 Q So first on page 2, Lines 11 to 17 of your
6 direct testimony, you state that the purpose of your
7 direct testimony is to provide "support and detail for
8 the company's request to account for the recently
9 issued IRS, or Internal Revenue Service, private
10 letter rulings, or PLRs. And the numbers are
11 202462002, 202462003, and 202462004. Do you see that?

12 A Yes.

13 Q And for ease of reference, I will refer to
14 the three PLRs using only their last two digits, i.e.
15 02, 03, and 04 or as the first, second, or third PLR
16 if needed to refer to them separately. Is that okay?

17 A That's fine.

18 Q You have provided those three PLRs in your
19 direct testimony in Exhibit WGH 2; correct?

20 A Yes.

21 Q Before we go on to the PLRs, have you ever
22 prepared a private letter ruling for submission to the

1 IRS for WGL or any other entity?

2 A No, I've never provided or prepared a PLR.

3 Q But you are aware and you have acknowledged
4 in your testimony that PLRs apply solely to the
5 taxpayer at issue in the PLRs; correct?

6 A Yes, I -- yes.

7 Q Thanks. The PLRs relate to net operating
8 losses or NOLS for short; is that correct?

9 A Yes.

10 Q And net operating loss carry forwards are
11 considered assets which arise when a company's total
12 tax deductions exceed its taxable income; correct?

13 A That is correct.

14 Q And they are recorded as a deferred tax
15 asset or DTA for potential future use; correct?

16 A That is correct.

17 Q Thank you.

18 A I need to expand on these PLRs are specific
19 to tax normalization around the DTA NOLC.

20 Q Thank you for that. And it is your position
21 that the three PLRs provide guidance to WGL. That
22 under the IRS's tax normalization rules, WGL's net

1 operating loss carry forward cannot be reduced by
2 payments WGL received from its affiliates pursuant to
3 certain tax sharing agreements that WGL has with the
4 affiliates; correct?

5 A The PLRs definitely put us on notice. It's
6 the tax analysis within the PLRs that WGL look to, to
7 make their determination that they have a tax
8 normalization violation.

9 Q You said that -- I did not follow --

10 A There's -- there's -- so there's a bunch of
11 facts within the PLR. But WGL looks to the tax
12 analysis, which references the tax code, the Internal
13 Revenue Tax Code. Code Section 168 and 167, that's
14 what we look to. Like, you had indicated the actual
15 PLRs not precedent to taxpayers outside of the issued
16 PLRs, but all other taxpayers would look to the tax
17 analysis to determine if they too fall into that tax
18 normalization requirement.

19 Q Understood. On page 3, Lines 4 to 6 of your
20 direct testimony, you state that "The company facts
21 are the same as reflected for the taxpayer in the
22 PLR." Do you see that?

1 A I do.

2 Q Are you stating the company facts are the
3 same for all three PLRs attached to your direct
4 testimony or just one of them?

5 A Well, in this question-and-answer I was
6 specifically referring to the relevant facts the IRS
7 uses in the PLRs, which we applied that -- that same
8 fact pattern to WGL. As we know, the PLRs are
9 actually addressing utility -- electric utility
10 companies and, of course, Washington Gas is a gas
11 company. So --

12 Q But my question is, is it one of the PLRs
13 or --

14 A All three address the NOLC, the reduction
15 based on the tax sharing payments.

16 Q Have you reviewed the IRS unredacted version
17 of the three PLRs?

18 A No.

19 Q And do you agree that unredacted versions of
20 PLRs are issued only to the specific taxpayer
21 requesting the PLR?

22 A Yes.

1 Q And would you also agree that the
2 confidential versions of the PLRs could include
3 different or additional information than what is
4 summarized in the redacted version of the PLRs that
5 are published?

6 A Yes.

7 Q The three PLRs don't include copies of the
8 taxpayer's tax sharing agreements and related details;
9 do they?

10 A That's correct. I -- I didn't see any.

11 Q Have you been able to review the specific
12 tax sharing agreements of any of the taxpayers at
13 issue in any of the three PLRs?

14 A No, I have not.

15 Q Have you reviewed the tax sharing agreements
16 of any other companies besides WGL?

17 A I'm trying to recall. Because I previously
18 worked at Pepco, so I was trying to recall -- we did
19 at Pepco have a tax sharing agreement, but I wouldn't
20 be able to recite exactly what is included in there.

21 Q That's fair. Do you know if the tax sharing
22 agreements of each of the PLR taxpayers is the same as

1 that of the WGL tax sharing agreement with ASUS?

2 A No, I would not be able to.

3 Q Do you know if the payment mechanism for
4 utilization of tax attributes, including the NOL by
5 entities at issues in the PLR, are the same as WGL's
6 with its affiliates?

7 A If the tax allocation payments, specifically
8 like a ratio or -- no. I only know the information
9 that's in the PLRs themselves.

10 Q The WGL tax sharing agreement was provided
11 as a confidential exhibit to your rebuttal testimony
12 Exhibit WG2H, and specifically as Exhibit 2H-3;
13 correct?

14 A I believe that is the case.

15 Q You have your rebuttal testimony in front of
16 you?

17 A I do.

18 Q Okay. Great. And was that tax sharing
19 agreement filed with the Virginia State Corporation
20 Commission on March 11, 2024?

21 A That sounds about right, that timing.

22 Q And it was filed as a public document;

1 correct?

2 A That is correct.

3 MS. MODY: Mr. Chair and Commissioners,
4 my colleague Ms. Diamond would like to hand out OPC
5 Cross Exhibit 24 to the witness.

6 (OPC Exhibit 24 was marked for
7 identification.)

8 MS. MODY: Would you also need a copy?

9 CHAIRMAN THOMPSON: No. If it was
10 pre-filed, I have a copy of it. We all have copies of
11 it.

12 BY MS. MODY:

13 Q Ms. Bell, Ms. Diamond will be showing you
14 OPC Cross Exhibit 24, which is WGL's public filing
15 with the Virginia State Corporation Commission of a
16 tax sharing agreement that was filed on March 11,
17 2024, with an agreement effective date of July 7,
18 2023.

19 A Okay.

20 Q You have that now?

21 A Mm-hmm.

22 Q Has the company revised this tax sharing

1 agreement since it discovered the PLRs on that are at
2 issue in this case?

3 A No, I don't recall that we have --

4 Q Is that still the effective agreement to
5 your knowledge?

6 A I'm sorry?

7 Q Is that still the effective tax sharing
8 agreement between WGL and its affiliates to your
9 knowledge?

10 A I believe yes.

11 Q Is it your position that WGL does not need
12 to change the tax sharing agreement to correct the
13 normalization violation?

14 MR. LENT: Objection; scope and
15 relevance here. The issue set for hearing was whether
16 or not the facts set forth in the PLRs are similar to
17 the facts on circumstances presented by Washington
18 Gas. Whether or not the company needs to revise the
19 tax sharing agreement is irrelevant to that
20 determination.

21 MS. MODY: Your Honor, the question and
22 issue that has been set for hearing relates to the

1 factual circumstances associated with that. And one
2 of the issues that the Commission said we could probe
3 are the tax sharing agreements and how they differ.
4 And so I wanted to confirm if WGL has changed their
5 tax sharing agreement as that is a relevant fact in
6 comparing between the PLRs and WGL situation.

7 CHAIRMAN THOMPSON: I'll allow this
8 question.

9 THE WITNESS: No. No, we have not
10 changed the tax sharing agreement.

11 BY MS. MODY:

12 Q So would you agree that this suggests that
13 WGL intends the Commission has to change the
14 ratemaking treatment to address the normalization
15 violation, but the tax sharing agreement does not need
16 to change?

17 MR. LENT: Objection; again, scope and
18 relevance. This doesn't go to a comparison of facts
19 and circumstances. This is going to a legal
20 conclusion as to who has to take what action with
21 respect to the tax sharing agreement in effect.

22 CHAIRMAN THOMPSON: Sustained as to the

1 last part of the objection.

2 BY MS. MODY:

3 Q In your direct testimony on page 5, Lines 15
4 through 18, you state, "The three PLRs find that any
5 payment reducing the DTA NOLC for ratemaking purposes
6 constitutes a normalization violation." Do you see
7 that?

8 A Page 5, line --

9 Q 15 through 18.

10 A Yes.

11 Q And on page 7, Line 16 to 18, you state that
12 another PLR with number 201709008 stated that if any
13 portion of the DTA NOLC that is a result of a NOL
14 generated by accelerated tax depreciation is excluded
15 from rate base, it violates the normalization
16 requirements of the tax code provisions you cite
17 there. Do you see that?

18 A Yes. That's pursuant to the -- the code,
19 yes.

20 Q Do any of the PLR rulings specifically state
21 that the related PSCs require to pass on rate
22 increases to customers for the impact of the ruling?

1 A Does the IRS code indicate that? No, it
2 doesn't stipulate that. The code doesn't. It just
3 provides how to account for the DTA --

4 Q How about --

5 A -- for ratemaking purposes.

6 Q How about the PLRs -- do they specifically
7 state that the Commission at issue is required to pass
8 on the rate increases to customers for the impact of
9 the PLRs?

10 MR. LENT: I'm going to object again
11 here. This is probing for a legal conclusion as to
12 what the Commission is required to do in this
13 circumstance versus what other commissions may or may
14 not have been required to do.

15 MS. MODY: I'm asking her of the
16 reading of the PLR and whether it says that. I'm not
17 asking her to draw a legal conclusion.

18 CHAIRMAN THOMPSON: Please answer the
19 question.

20 THE WITNESS: The question is, does the
21 P -- PSC require the pass through -- Can you repeat
22 the question?

1 BY MS. MODY:

2 Q Do any of the three PLRs that you've read
3 and cited in your testimony specifically state that
4 the related PSC, you know, the state commission at
5 issue in those cases, is required to pass on rate
6 increases to customers for the impact of that ruling?

7 A The PLRs do indicate that there is a tax
8 normalization violation. And therefore, if that is
9 the ending result, that's what -- what the -- what the
10 PLRs indicate.

11 Q But it does not specifically reference
12 ratepayers and what the state commissions at issue
13 should do with respect to --

14 A It -- it does -- it does indicate that
15 the -- based on the Internal Revenue Code, that there
16 is a normalization violation. Thereby, each of the
17 three PLRs that were cited, they had reduced the DTA
18 NOL; and, therefore, if you increase it, you
19 inevitably will have that impact.

20 Q When you say inevitably have that impact,
21 that's if the Commission allows it; right?

22 A Well, that's why we're here: to seek the

1 approval of the Commission to follow the IRS guidance.

2 Q Are you aware of any DSC -- a D.C. Public
3 Service Commission rule that makes it unnecessary for
4 WGL as a taxpayer to obtain its own PLR?

5 A Am I familiar with any rule which require
6 WGL to seek its own PLR, is that your question?

7 Q No, that makes it unnecessary for WGL to
8 obtain its own PLR.

9 A Well, I -- I believe, based on the three
10 private letter rulings, the information is clearly
11 identified and, you know, the relevant facts are
12 synonymous with WGLs facts. Therefore, we don't feel
13 that there's a -- we don't need a private letter
14 ruling -- needs to seek one because the facts are
15 clear in the PLR. It addresses the tax analysis under
16 Code Section 168 and 167. And so we do believe that
17 if we seek one, we would get the same result that's
18 already out in these existing PLRs.

19 Q So if the three PLRs relied upon by WGL in
20 this case were overturned or subsequently modified by
21 the IRS, would that impact WGL's position in this
22 case?

1 MR. LENT: Objection as to speculation
2 and future events.

3 CHAIRMAN THOMPSON: Sustained.

4 BY MS. MODY:

5 Q Does it state anywhere in the IRS PLRs that
6 the state commissions at issue cannot mitigate the
7 impacts on repairs through amortization of the amounts
8 to be added back to rate base?

9 A In the PLRs does it indicate an amortization
10 of the restoration of the DTA and OLC, is that what
11 you're asking?

12 Q Does it state anywhere in the IRS PLRs, the
13 redacted versions you have reviewed, that the state
14 commissions at issue in those cases cannot mitigate
15 the impacts on repairs through amortization of the
16 amounts to be added back?

17 A I'm not -- I -- I don't understand your
18 question. Can you rephrase the question?

19 Q Do the PLRs at all talk about whether the
20 state commissions can require the company at issue to
21 create a regulatory asset or liability or how many
22 years by which the company can recover the costs of

1 the reversed NOLC?

2 A Yeah. So -- so first, I think we first have
3 to understand that the three PLRs confirmed that there
4 was a tax normalization violation. Then the -- the
5 next step is to determine how to remediate that tax
6 normalization violation. And, you know, that's why
7 we're here: to get the approval from the Commission to
8 include the adjustment in the rate case.

9 There are stipulations in terms of setting
10 up a regulatory liability whereby the company could
11 possibly -- you know, if they decide that we need to
12 go and get a PLR, we can set up a regulatory liability
13 subject to the private letter ruling being issued.
14 And then we could return that if -- if the PLR is not
15 in WGL's favor, not consistent with the existing PLRs.
16 But we cannot not do anything.

17 Q So you agree a step would be to get your own
18 PLR?

19 A I believe the existing PLRs of -- covers
20 WGL's fact pattern. The relevant information in these
21 PLRs are applicable to WGL. It's -- it's almost as if
22 reading WGL's fact pattern against the existing fact

1 pattern. And we don't believe that there would be --
2 we don't believe we need to go and seek one.

3 We believe that the fact pattern that exists
4 out here now for the Commission to consider is
5 relevant and consistent with WGL's fact pattern.
6 Therefore, we don't think that we need to go get one.
7 If we have to get one, we believe that the results
8 will be consistent with the existing three PLRs that
9 have been issued.

10 Q You are speculating the IRS would rule the
11 same for WGL under WGL's fact patterns as they have
12 ruled in the underlying PLRs?

13 A Based on review of the Internal Revenue
14 Code 168, which says that we are a regulated utility
15 company that has public utility property. And we, you
16 know, record deferred tax liability and deferred tax
17 asset NOL associated with accelerated depreciation.
18 The facts are mirrored, I mean, to WGL's fact pattern.

19 Q So do you agree that the three PLRs state at
20 the last page of each of the PLRs that "While this
21 office has not verified any of the materials submitted
22 in support of the request for rulings, it is subject

1 to verification on examination"?

2 A Yes. Material is these are electric
3 companies. Washington Gas is a gas company. I mean,
4 that's material. It's just the relevancy is Code
5 Section 168 address utility companies, regulated
6 utility companies, which include electric, gas, water,
7 and telecommunication. So we would fit under that 168
8 code.

9 Q So it's your position that in that statement
10 that the IRS said, "While this office has not verified
11 any of the materials submitted in support of the
12 request for ruling, it is subject to verification on
13 examination," that statement is only as to a
14 difference between electric and gas companies?

15 A No. I'm sure that there are other fact
16 patterns in these PLRs. But the IRS specifically
17 highlighted relevant information on page 13 of the
18 PLR, but it specifically says "relevant." So that's
19 what we reviewed in the tax analysis, the relevant
20 information, compared it to Washington Gas relevant
21 information, and came to the same conclusion that we
22 had a tax normalization violation.

1 Q I'm going to show you what was previously
2 marked as OPC 126. It was filed yesterday. And I
3 have conferred with WGL counsel, and he has agreed
4 that I can present this to you.

5 MS. MODY: And I will introduce it here
6 as Cross Exhibit 19. This is a WGL response to
7 Commission Data Request 3-6.

8 (OPC Exhibit 19 was marked for
9 identification.)

10 MS. MODY: Your Honors, I will have
11 Gelane also provide you a copy if you don't have it,
12 but it was filed yesterday and listed in our July 29
13 list and served yesterday as OPC-126.

14 CHAIRMAN THOMPSON: Thank you.

15 THE WITNESS: Thank you.

16 BY MS. MODY:

17 Q In response to Part B of that response, you
18 have co-sponsored this response with Mr. Gibson;
19 correct?

20 A That is correct.

21 Q And in response to Part B of WGL's response,
22 you and Witness Gibson believe "a regulatory liability

1 should be established if the IRS reverses its
2 position"; correct?

3 A That is correct.

4 Q And it is your testimony that WGL should not
5 seek its own PLR; but if it does and the IRS reverses
6 its position, you believe a regulatory liability
7 should be established, which would allow you to
8 recover the cost from ratepayers?

9 A That's correct.

10 Q Yes; right?

11 A Yes.

12 Q Okay, thanks. In response to Commission
13 Data Request Number 3-3, which is pre-marked as OPC
14 Cross Exhibit 25 --

15 (OPC Exhibit 25 was marked for
16 identification.)

17 A Yes.

18 Q -- do you have that, or we can provide you a
19 copy.

20 A Commission data request 3-3?

21 Q Yes.

22 A Yes.

1 Q It's OPC Cross Exhibit 25. You state in
2 Part C of that response that you believe the IRS would
3 arrive at the same conclusion for the facts in WGL's
4 case; right?

5 A Yes. Based on, yes, the relevant facts.

6 Q Did the three PLRs, or any other PLR you
7 have reviewed, find that it is improper for a state
8 regulatory commission to await an IRS PLR ruling
9 before the normalization violation is confirmed with
10 the IRS?

11 A Did any of the -- can you recite that
12 question again? Because I just want to be clear that
13 I answer that --

14 Q Sure.

15 A -- appropriately.

16 Q Basically, I am asking if any of the three
17 PLRs have said if the state commission will wait
18 before the PLR is confirmed and a normalization
19 violation is confirmed, that would be a violation of
20 the normalization requirements. Did any of the PLR
21 say that?

22 A No, it doesn't indicate that if the

1 Commission -- well, I think it's important to separate
2 if we seek a PLR and if we do not. So based on the
3 fact that we have a tax mobilization violation, the
4 remediation is to get a decision at the earliest
5 opportunity; right? So this is the earliest
6 opportunity for Washington Gas in the District of
7 Columbia.

8 So the Commission, you know, in this case,
9 we will need to decide, you know, if we include it,
10 include the adjustment in the rates. If they require
11 us to get a PLR, which we don't believe we need, then
12 we could establish a regulatory liability. But that
13 would mean that the Commission has made a decision in
14 terms of, you know, considering the regulatory
15 liability.

16 Q But it would not be a violation for this
17 Commission to wait for a Private Retter Ruling if it
18 decided to require WGL to get one?

19 A Let's be clear. Waiting -- when you say
20 wait, the Commission has to do something today. You
21 know, we've recommended a regulatory liability. You
22 know, first, of course, we would -- the ideal thing

1 would just to include it in rates, and so you don't
2 have to wait or defer and so -- to get a PLR.

3 The -- the alternative is to seek a PLR, but
4 that means the Commission has made a decision. But a
5 decision has to be made to remediate the tax
6 normalization violation; otherwise, you know, they're
7 more significant ramifications associated with not
8 remediating this tax normalization violation.

9 Q When you referenced the entities in the
10 three PLRs, you said they're electric companies. Do
11 you know which companies are at issue that are the
12 taxpayers underlying those PLRs?

13 A I believe -- based on some of the guidance
14 that has been out there, I believe maybe the parent is
15 AEP. But the -- I'm not sure of the subsidiary, so I
16 don't really know the full spectrum of who. So I'd
17 rather not speculate. But that, knowing if it's AEP
18 or Dallas Electric, doesn't -- you know, doesn't
19 define what makes the tax normalization a violation.
20 It's the fact that we have reduced our DTA NOLC by the
21 tax sharing payments. Thereby, we've, you know,
22 adjusted the rate base inappropriately. And so we

1 have to correct that.

2 Q Well, I'm showing you what is OPC Cross
3 Exhibit 20, which is a motion submitted to FERC by the
4 American Electric Power West Companies which is AEP as
5 you mentioned in your response. This was submitted to
6 FERC in Docket Number ER18194.

7 (OPC Exhibit 20 was marked for
8 identification.)

9 A I'm sorry. It is -- it's in my book?

10 Q It's Cross Exhibit 20. Yes, it should be.

11 MR. LENT: I'm going to object to
12 reference to this exhibit, and I have several grounds
13 for this. Number one, this is a legal submission by
14 other utilities before another regulator. And to the
15 extent that counsel is specifically going to refer to
16 portions of the motion itself, those are legal
17 arguments and statements. They are not related to the
18 factual content of the PLRs themselves.

19 MS. MODY: I have not even asked my
20 question yet. But I will say that the limited reason
21 I am raising this exhibit is, first, the witness
22 already knows it's AEP. And she didn't know who the

1 others are, and they're subsidiaries of AEP, which is
2 stated there. And just to confirm that the same PLRs
3 that are at issue here were brought by the company
4 itself there and its subsidiaries.

5 CHAIRMAN THOMPSON: I'm having a hard
6 time understanding how this witness will have
7 knowledge of this particular document. While she does
8 acknowledge that she thinks AEP was one of the
9 companies from the PLRs, her knowledge of this actual
10 pleading and the facts within this pleading have not
11 been established. Further, it does not relate to, at
12 least right now on its face, how this ties into the
13 material issue of fact that's identified by the
14 Commission.

15 MS. MODY: The reason I'm raising this
16 is not for her knowledge of the specific statements in
17 that motion. It's basically each of these
18 subsidiaries are affiliates of each other, and they
19 each got their own private letter ruling, which is
20 different than her position that some facts of another
21 entity totally can be relied upon to obtain private
22 letter ruling.

1 So it goes directly to the factual
2 differences between the PLRs, the entities in the
3 PLRs, their actions versus WGL's actions or all
4 material issues of fact in dispute. And as to the
5 positions, WGL has taken in this case versus what
6 OPC's position in this case is that they should obtain
7 their own PLR.

8 MR. LENT: If I may Chairman?

9 CHAIRMAN THOMPSON: Yes.

10 MR. LENT: The one thing I would add
11 further is the argument presented by counsel here.
12 This goes to the ability of another taxpayer to rely
13 upon those PLRs, specifically whether they are one
14 entity, multiple entities. That's the purpose for
15 which these questions are being asked.

16 And if that is the case, that issue was
17 clearly not set for hearing. It was a second part of
18 the question that was reviewed and submitted by OPC.
19 And the Commission has ruled that that issue is a
20 legal and policy decision for this Commission. It's
21 not a factual dispute.

22 MS. MODY: I am not raising the legal

1 issue of whether it's non-precedential. I've not even
2 asked her for a question on precedent or not. It is a
3 factual difference in position where three
4 subsidiaries each got their own private letter ruling
5 and how that relates to the WGL position.

6 The Commission, in its order setting
7 this issue for hearing, specifically stated that the
8 dispute involves determining whether factual elements
9 such as corporate structure, tax sharing arrangements,
10 regulatory treatment, and specific tax positions are
11 materially identical between the rulings in WGL's
12 case. This goes into the differences in regulatory
13 treatment. It goes into the differences on their
14 corporate structure and how that relates to WGL. So I
15 submit it is within the scope of issues and it's a
16 limited --

17 CHAIRMAN THOMPSON: Yeah. It appears
18 to me that you're trying to establish a fact that
19 Washington Gas has the ability to get their own
20 private letter ruling if I'm understanding you
21 correctly. And I think we've heard you articulate
22 that position several times. So the Commission is

1 certainly aware that that is an option that Washington
2 Gas has before anything else occurs if that's the
3 point you're trying to make.

4 MS. MODY: Your Honor, I was trying to
5 make a separate point that even subsidiaries of each
6 other do not rely on their own facts or the other IRS
7 PLR issued to the other. They get their own.

8 CHAIRMAN THOMPSON: Okay. And so then
9 that gets me back to what I said before. By you
10 trying to introduce this document to the witness that
11 she is unaware of, I'm not sure you can lay a proper
12 foundation for it.

13 MS. MODY: Sure. That's fine. We can
14 move on from that exhibit.

15 CHAIRMAN THOMPSON: Okay. Thank you.
16 BY MS. MODY:

17 Q Are you aware if any entity has disputed the
18 PLRs at issue?

19 A Am I aware of any entities that have
20 disputed the published private letter rulings?

21 I believe what was submitted was -- was it
22 last night, I believe? Not -- not -- no, not that I

1 can coherently discuss. I'm not aware other than what
2 was presented last night, which I cursively reviewed
3 the exhibits that were provided. But I think those
4 exhibits actually more so support our position that we
5 have a tax normalization violation, and we need to
6 remediate it.

7 The options as we've laid out in terms of,
8 you know, including it in rates, I mean that would be,
9 you know, great because it will be less of an
10 administrative burden. But the alternative is a
11 regulatory liability. And so, I mean, again, we don't
12 believe we need to seek a private letter ruling.
13 The -- the tax analysis contained within the private
14 letter rulings are factually based on WGL's relevant
15 facts as well. So --

16 Q Is it your position that even if the IRS
17 changes its position on the PLRs, you would still want
18 this Commission to act based on the PLRs?

19 MR. LENT: Objection; calls for
20 speculation.

21 MS. MODY: I am not asking for
22 speculation. I'm asking her, her position.

1 COMMISSIONER BEVERLY: Well, if I could
2 interject for a second. San I get a clarification on
3 exactly what you're asking this Commission to do? I'm
4 not clear from Washington Gas. What are you asking?
5 What are you asking us to do in the absence of a PLR?

6 MR. LENT: Your Honor, would you like
7 me to answer this question --

8 COMMISSIONER BEVERLY: Yes, please.

9 MR. LENT: -- or with the witness? So
10 the two items that Washington Gas has proposed with
11 respect to the NOLC DTA issue are as follows. Number
12 one, the Commission can adopt the adjustment that the
13 company proposed as a part of its direct case.

14 COMMISSIONER BEVERLY: Based on?

15 MR. LENT: Based upon the factual
16 circumstances being similar and Washington Gas having
17 demonstrated those facts and circumstances are
18 similar. And that it is necessary for it to do this
19 to comply with the tax code.

20 COMMISSIONER BEVERLY: So you're asking
21 us to determine whether or not there's a tax
22 normalization violation?

1 MR. LENT: We believe that there is.
2 We're asking for --

3 COMMISSIONER BEVERLY: But are you
4 asking us to determine that there's a tax
5 normalization violation?

6 MR. LENT: No, Your Honor. We are
7 asking the Commission to state that this is the
8 appropriate regulatory accounting treatment or a tax
9 normalization violation.

10 COMMISSIONER BEVERLY: And how do I get
11 to that treatment without determining that there was a
12 tax normalization violation?

13 MR. LENT: Two ways, Your Honor.
14 Number one, I can lay the foundation with this witness
15 on redirect as to why we do not need to obtain a PLR
16 for the Commission to take this action for purposes of
17 regulatory accounting treatment. And then number two,
18 I would just, to loop back to your first question, the
19 other option that has been presented here is that if
20 the Commission determines that Washington Gas must
21 seek a PLR and orders the company to go do so, it
22 should establish a regulatory liability that will

1 remain in effect while that PLR is pending.

2 Those are the two ways that the
3 accounting treatment could be handled such that an
4 inadvertent normalization violation would not become
5 an intentional normalization violation.

6 COMMISSIONER BEVERLY: Don't you have
7 to file for a PLR in order to have safe harbor under
8 the tax code before we conclude this case?

9 MR. LENT: I'm happy to explore that
10 with the witness. The requirement for safe harbor is
11 that the utility must reflect this in its rates at the
12 earliest opportunity. My understanding is that is
13 generally its next available base rate proceeding; or
14 in the event that it has a specific tax rider or other
15 surcharge mechanism that would allow it to reflect the
16 impacts of the NOLC DTA, it could flow through that in
17 an adjustment proceeding for that.

18 COMMISSIONER BEVERLY: This is your
19 next available --

20 MR. LENT: Yes --

21 COMMISSIONER BEVERLY: -- this is your
22 opportunity --

1 MR. LENT: I a hundred percent --

2 COMMISSIONER BEVERLY: I'm just trying
3 to get straight what is it that you want me to do.

4 MR. LENT: And to, I guess, some --

5 COMMISSIONER BEVERLY: Because you
6 keep -- I see this -- I don't want to kill a whole
7 bunch of time with my particular questions, but I'm
8 not understanding what the point is. Okay?

9 The witness is pretty much giving her
10 opinion. I know you agree with what she's saying.
11 She's giving her opinion over and over on she thinks
12 the circumstances are similar. I don't know that
13 anybody's arguing that they're identical. Okay? So
14 if they're -- and that's what she thinks. She's going
15 to keep saying that over and over.

16 The issue's going to be what do you do
17 with the similarity? Even if you think that they're
18 similar, what am I supposed to do with that if you
19 don't go and get your own PLR?

20 MR. LENT: And again, I think I can lay
21 for that first part. I can lay that foundation upon
22 redirect. It is also reflected in the witness's

1 testimony. It's a concept called voluntary
2 compliance --

3 COMMISSIONER BEVERLY: Okay, but let me
4 just cut to the chase. You could get your own PLR;
5 right?

6 MR. LENT: Certainly. I do not
7 disagree with that.

8 COMMISSIONER BEVERLY: And then if she
9 suggests that it -- the witness, she -- I didn't mean
10 to -- if the witness is intending to or has suggested
11 that this could be in a regulatory asset subject to
12 the PLR, doesn't that solve it?

13 MR. LENT: That could certainly, Your
14 Honor. And to be very clear here, part of the reason
15 why this is in dispute is because despite the fact
16 that the company had advanced a proposal to reflect
17 this adjustment as a part of the base rate proceeding,
18 OPC's witness disputed whether even a tax
19 normalization violation had occurred here.

20 COMMISSIONER BEVERLY: Well, they
21 can --

22 MS. MODY: Your Honor --

1 COMMISSIONER BEVERLY: They can do
2 that, right, because you don't have a PLR. I mean
3 that's the problem here. If you don't have a PLR and
4 the PLRs that are out there -- there are three. So if
5 you could rely on one, there should only be one then;
6 but there're going to be multiple PLRs that people can
7 think fall within certain fact patterns. But thinking
8 whether it falls within a certain fact pattern doesn't
9 turn it into a PLR on its own.

10 So what I'd like to do is, to the
11 extent that that's possible, I'd like to stay out of
12 the tax code myself; or do things that are interpreted
13 as making tax normalization violations of decisions,
14 you know, for the IRS. I think there's a simpler way
15 to do it, and the witness suggested it.

16 THE WITNESS: Well, I -- I think --
17 just if I may interject. I think the IRS has made the
18 determination already; right? Because -- because the
19 IRS in the code section has indicated that if you
20 reduce the DTA NOL for anything other than accelerated
21 depreciation, which is what we've done, you reduce --

22 COMMISSIONER BEVERLY: You're talking

1 about the PLRs; right?

2 THE WITNESS: No. I'm talking about
3 the tax law -- tax law.

4 COMMISSIONER BEVERLY: Are you talking
5 about as interpreted to the PLR --

6 THE WITNESS: Yes. Yes.

7 COMMISSIONER BEVERLY: -- or you're
8 talking about something else?

9 THE WITNESS: Tax law --

10 COMMISSIONER BEVERLY: Okay. So --

11 THE WITNESS: -- that they address in
12 the PLR. They specifically give us the --

13 COMMISSIONER BEVERLY: I'm just trying
14 to clear about something.

15 THE WITNESS: -- IRS guidance --

16 COMMISSIONER BEVERLY: The PLR says, I
17 thought, that it's only applicable to the taxpayer who
18 asked for it based on the specific circumstances for
19 that taxpayer. That's fine if everybody thinks that
20 something is similar to another, but it still gets me
21 to what will I do with that? Okay, everybody thinks
22 it's similar. Maybe we agree; maybe we don't. How

1 close is similar? I'm still trying to get down what
2 do you want me to do with that?

3 MR. LENT: Your Honor, if I could. I
4 would just note we did not flag this as a factual
5 issue for the Commission to determine. And frankly, I
6 would say that this is ultimately a legal and policy
7 determination for the Commission. That said, this
8 witness has been presented to address a factual issue
9 identified by the Commission. She's attempting to do
10 that.

11 COMMISSIONER BEVERLY: I understand
12 that way. And I didn't think it was a factual issue
13 myself. I'm just trying to get through this. If
14 there's something that we can all agree on, so that
15 there's nothing else to question this witness for.

16 Maybe there is something else you want
17 to question her on, but I think she's going to say the
18 same thing repeatedly. That in her opinion, it's
19 similar enough. And that this is enough of a
20 protection based on the PLRs we have that we can do
21 whatever it is she's suggesting we do.

22 OPC is going to say that you need your

1 own PLR. I've said something in the dissent, so it's
2 not like everybody doesn't know what I think.

3 So I'm not trying to have that
4 argument, you know, specifically on the legal
5 question. I'm not really trying to do that. I'm just
6 trying to get through this, so we can see whether or
7 not we actually have something that's an issue of fact
8 that you need to pursue further; or whether this is
9 just a legal argument and you're going to take care of
10 it some other kind of way.

11 MR. LENT: And, Your Honor, if that
12 point of clarification is what is required, the
13 rejoinder testimony of Aaron Gibson specifically lays
14 out, I would say, what the company has proposed must
15 be done here. So that has the two regulatory
16 accounting treatment options spelled out in detail
17 that Ms. Bell has been discussing. And I would say if
18 either of those two actions are taken, the company,
19 under the tax code and its interpretation thereof,
20 will have avoided an intentional normalization
21 violation, which is the point of us proposing these
22 adjustments.

1 COMMISSIONER BEVERLY: Okay. Let me --

2 MS. MODY: Yes, Your Honor.

3 COMMISSIONER BEVERLY: I cut off OPC,
4 so go ahead and proceed with what you were doing. I
5 don't want to hold this up and make it any longer than
6 it would otherwise have been. I was just trying to
7 get a little clarity, if I could, to shortcut some
8 things.

9 MS. MODY: Thank you, Your Honor. You
10 know, a lot of the colloquy between Mr. Lent and
11 yourself really relates to legal issues, and we would
12 reserve the right to respond to those in our final
13 briefs. We're trying here to stay on the specific
14 narrow piece of this NOLC issue that is set for
15 hearing. We reserve the right to raise the full NOLC
16 issue including with respect to the regulatory
17 treatment proposed by the company in our final briefs.
18 And so I will not waste time on that.

19 However, Your Honor, in responding to
20 this, Ms. Bell has made one statement in which she's
21 saying the IRS code, not just the PLRs, have told her
22 that what WGL has done is a normalization violation.

1 And so I would like to ask her a couple of questions
2 based on this new position.

3 COMMISSIONER BEVERLY: Wouldn't that be
4 legal?

5 MS. MODY: No, it's a question on her
6 position.

7 COMMISSIONER BEVERLY: Isn't her
8 position legal?

9 MS. MODY: Her position is legal, but
10 it is stated by a witness. I respectfully request --

11 COMMISSIONER BEVERLY: But it's not
12 factual; right? I'm just trying to, you know --

13 MS. MODY: Well --

14 COMMISSIONER BEVERLY: We can take a
15 lot of time going through this, and I really don't
16 want to impair your ability to ask questions. But
17 listening to it, I have to make decisions on these
18 issues. So it's not just about what the parties want
19 to say. It's also what I think is helpful in making
20 the decision. And I think we're kind of getting off
21 the track.

22 I understand your point. You're

1 walking a line. You walk it very well. I appreciate
2 that. I'm not criticizing anything you're doing. I'm
3 just trying to see if we can move this a little more
4 quickly.

5 MS. MODY: Yeah. I understand, Your
6 Honor, and I appreciate it. But there is one factual
7 issue raised. Ms. Bell has stated that this is the
8 first time they have become aware of their violation
9 is through the PLRs. And now she's stating that the
10 tax code, which has been around since 1986, is the
11 reason they are confirming they have a normalization
12 violation.

13 And so I wanted to ask her simply the
14 question if she is now stating it's the IRS code and
15 not the PLRs that they are relying upon to say that
16 this is their first opportunity of discovering their
17 violation is a new position by the company.

18 CHAIRMAN THOMPSON: So that's, again,
19 outside of the scope; right? We're talking about the
20 factual circumstances of the PRL and whether or not
21 the factual circumstances are the same. The fact that
22 now the witness has stated that the IRS code has

1 informed her decision, and I believe the way she cited
2 that was in relation to the classification of a
3 utility, has no bearing on the specific material issue
4 of fact and dispute which is the factual parameters of
5 the letter.

6 MS. MODY: Thank you, Chair. My
7 question is, is this ruling an indication that we
8 cannot brief the issue; or is it just that it's just
9 not set for hearing because the Commission is
10 interested in efficient hearings, but that we are
11 allowed to fully brief this issue?

12 CHAIRMAN THOMPSON: If you would like
13 to brief the issue, please do. Yes.

14 MS. MODY: Yes. We will move on and
15 brief the issue. I only have a few more questions,
16 and I will see if I can streamline them if you could
17 give me a moment.

18 CHAIRMAN THOMPSON: Okay.

19 MS. MODY: I do have a few more
20 questions.

21 THE WITNESS: Okay.

22 MS. MODY: And, Your Honors, this will

1 relate to a confidential portion of WGL's responses.

2 CHAIRMAN THOMPSON: Okay. Hold on one
3 second. How long do you think the confidential
4 portion is? Is that going to be the remainder of your
5 cross-examination or --

6 MS. MODY: Yes, of Ms. Bell. And it's
7 just two questions.

8 CHAIRMAN THOMPSON: Okay.

9 MS. MODY: Hopefully, it will go fast.

10 CHAIRMAN THOMPSON: Okay. Since the
11 parties are going to discuss confidential matters, we
12 request that all in attendance who have not signed the
13 confidentiality agreement please leave the room so the
14 confidential matters can be discussed. We expect this
15 will take no longer than five minutes. Thank you.

16 Please proceed.

17 MS. MODY: Thank you, Your Honors. And
18 thank you, Ms. Bell.

19 (Nonconfidential portion of transcript
20 ends.)

21 //

22 //

1 (Nonconfidential portion of transcript
2 begins.)

3 MS. MODY: I think that concludes the
4 questions on confidential. I just want to confirm I
5 did not skip over one in the public session. But if
6 you want to invite the public back, we can.

7 So I just have one last question that's
8 public.

9 THE WITNESS: Okay.

10 CHAIRMAN THOMPSON: Please proceed.

11 MS. MODY: May I proceed? Okay.

12 BY MS. MODY:

13 Q On page 17 of Exhibit H2, which is a PLR --

14 A In the direct testimony?

15 Q Yes, in your direct testimony a PLR --

16 A Yes.

17 Q -- on page 17.

18 A Yes. I'm there.

19 Q It says, "Pursuant to the TAA, the
20 profitable members made cash payments to parent for
21 their separate return tax liability. And parent
22 remitted cash payments to taxpayer for the tax benefit

1 derived by the affiliated group from the use of
2 taxpayers' losses. On its financial gap books,
3 taxpayer reduced its DTA for the NOLC to reflect the
4 receipt of cash for the use of its loss by other
5 members of the affiliated group thereby recording and
6 adjusted DTA balance of zero."

7 My question to you is, did WGL also record
8 the DTA balance of zero?

9 A Yes. That's -- that's the normalization
10 violation, that we reduced the DTA to zero. And
11 the -- the IRS actually is the governing body that
12 determines the normalization violation. And that
13 that's what they have indicated.

14 Q So it's your position it's the IRS that
15 determines the normalization violation --

16 A Yes.

17 Q -- not the state commission, not the --

18 A Well, the state commission would be the
19 governing body to provide approval to include the
20 rates. But the IRS, according to code -- you know,
21 the code section, 167 specifically, says how the DTA
22 NOL should be the full amount of the DTA associated

1 with accelerated depreciation. I mean, that's in the
2 code. And so --

3 Q Was WGL aware of that code prior to 2018?

4 A Prior to '18, of course the code section was
5 there. But I believe at the time, we were following
6 the existing guidance for ratemaking purposes. As I
7 had indicated, it's only recently where we've changed
8 that, you know, assuming that, you know, that was the
9 appropriate thing to do.

10 But now the guidance is very clear. I mean,
11 these private letter rulings, it does indicate
12 specifically tax sharing payments. Which, I mean, we
13 have three of them. So, obviously, there was some
14 ambiguity, but now we have the guidance to actually
15 look to that's in. And it specifically says in the
16 Code Section 167 how you should treat that.

17 Q Just so I understand. There was a point
18 when you were compliant with the code. Then in
19 the -- that are at issue in this case where you have
20 sought about five, six years worth of NOLC reversals,
21 it is your view that you were outside of compliance
22 with that code?

1 A Yeah. We have a tax normalization
2 violation.

3 MS. MODY: Okay. Thank you very much.

4 I have no further questions of Ms.
5 Bell. And I do want to move in -- I believe we've
6 been requested to move in all our exhibits. But I
7 understand counsel will look, and we will confer
8 during the break as to the full scope of the exhibits
9 we filed yesterday.

10 But as far as what was introduced as
11 cross exhibits, I believe Your Honors have already
12 ruled on 24, and that was where you stated that the
13 witness does not know the facts of that. I'm sorry.
14 WGL's OPC Cross Exhibit 24, we would like to move that
15 into evidence. That is the hard copy version of the
16 tax sharing agreement that was filed publicly with the
17 Virginia State Corporation Commission.

18 MR. LENT: No objection to that.

19 CHAIRMAN THOMPSON: Thank you. So
20 moved.

21 (OPC Exhibit 24 was received into
22 evidence.)

1 MS. MODY: I understand that
2 Exhibit 19, which is WGL's response to the
3 Commission's data request 3-6, there's no objection to
4 having that moved into the record?

5 MR. LENT: No objection.

6 CHAIRMAN THOMPSON: And that'll be
7 Exhibit Number 19?

8 MS. MODY: Cross Exhibit 19.

9 CHAIRMAN THOMPSON: Cross Exhibit 19.
10 Okay.

11 (OPC Exhibit 19 was received into
12 evidence.)

13 MS. MODY: But I understand that the
14 Commission stated that -- oh, I'm sorry. There is
15 Cross Exhibit 25, which was WGL's response to
16 Commission data request 3-3.

17 MR. LENT: No objection.

18 CHAIRMAN THOMPSON: Thank you.

19 (OPC Exhibit 25 was received into
20 evidence.)

21 MS. MODY: And for the full scope of
22 OPC 1 through 164 that was identified on July 29 and

1 served yesterday, WGL counsel and I will discuss on a
2 break if they have any objections to that; but we
3 would want to move that in at some point today.

4 CHAIRMAN THOMPSON: I will let that
5 discussion occur before I rule on it.

6 Any redirect, Counsel?

7 MR. LENT: No redirect.

8 CHAIRMAN THOMPSON: Okay.

9 At this time the Commission also moves
10 WGL Witness Bell PSC Exhibit 31, 33, 35, and 39
11 through 40 into the evidentiary record at this time.

12 (PSC Exhibit 31, Exhibit 33,
13 Exhibit 35, Exhibit 39, and Exhibit 40
14 were marked for identification and
15 received into evidence)

16 COMMISSIONER TRABUE: Mr. Chairman,
17 thank you. If I may of the witness.

18 Let's assume you're correct in that you
19 had a normalization violation. And it's my
20 understanding that you have not sought a private
21 letter ruling yourselves. If the Commission does not
22 increase your revenue requirement, I guess, by this

1 \$2.8 million, what happens next? I mean, do you plan
2 to go seek a private letter ruling?

3 THE WITNESS: No. We do not believe we
4 need to seek one. I think between the -- the IRS
5 guidance, which stipulates that we have a tax
6 normalization, it's now an -- a method of how do we
7 remediate. We -- we -- if we do not get a decision in
8 this case, that means on the next tax return the
9 company will not be able to take accelerated
10 depreciation. And then we would also have to reverse
11 our deferred tax liability that's on the books.

12 So it's far more detrimental for us not
13 to do anything in the rate case. The -- the
14 Commission can, you know, make a decision to establish
15 a regulatory liability. So we would collect it, and
16 it would be subject to, you know, receipt of that PLR.
17 So we would go, you know, and seek a PLR. And the
18 alternative is a regulatory asset. But we cannot not
19 do anything because I think the consequences are
20 pretty -- pretty severe.

21 COMMISSIONER TRABUE: Okay. Thank you.

22 CHAIRMAN THOMPSON: Okay. Thank you,

1 Ms. Bell.

2 THE WITNESS: Thank you for your time.

3 CHAIRMAN THOMPSON: So it's one
4 o'clock. You've made it through two witnesses. So
5 we're going to keep powering through, and we're going
6 to call Witness Gibson. Thank you.

7 THE WITNESS: If I'm being sworn, I
8 can't hear it.

9 MS. SEDGWICK: Good afternoon, sir.
10 No. We -- you're not being sworn in as yet. We were
11 waiting for you to appear in the corner of one of our
12 monitors -- or all of our monitors. But with that
13 said, we can go ahead and get started.

14 Can you raise your right hand, please?

15 WHEREUPON,

16 AARON GIBSON,
17 called as a witness and having been first duly sworn
18 to tell the truth, the whole truth, and nothing but
19 the truth, was examined and testified as follows:

20 MS. SEDGWICK: Thank you.

21 CHAIRMAN THOMPSON: Bear with us one
22 moment.

1 OPC, please begin.

2 MS. MODY: Thank you, Mr. Chair.

3 CROSS-EXAMINATION

4 BY MS. MODY:

5 Q Hello, Mr. Gibson. I'm Bhaveeta Mody. I
6 represent the Office of People's Counsel. How are you
7 today?

8 A I'm doing well, thank you.

9 Q Thank you. Mr. Gibson, you adopted Witness
10 Toronemey's [ph] testimony in this case; correct?

11 A With the exception of his qualifications, I
12 did.

13 Q To address Commissioner Beverly's request
14 for revenue impact information, is it correct that in
15 Witness Toronemey's [ph] direct testimony at page 98,
16 if you add up the three amounts on Lines 8 to 13 --
17 and I'll wait until you get it.

18 A Testimony is quite voluminous. Okay.

19 Page --

20 Q 98.

21 A 98. I'm there.

22 Q You see the three numbers in Lines 8 through

1 13; some of which are bracketed, and some of which are
2 not bracketed?

3 A I see on Line 6 through 13, yes.

4 Q Would you agree that when you compute that,
5 it approximates about a \$26.4 million increase in rate
6 base to account for the NOLC adjustment?

7 A Yes. I -- I think that is fair. If I look
8 at Adjustment 32, the total increase just related to
9 the NOLC change is 27,248,768.

10 Q And then when you subtract for the EDIT,
11 would you agree it would be closer to 26?

12 A The -- the change that you're referring to
13 is a change to income tax expense and not the rate
14 base.

15 Q Right. So is it your position that WGL is
16 seeking to increase rate base by approximately
17 27 million?

18 A For the effect of the PLR? Correct. And to
19 the specific question about the revenue requirement
20 impact, we have a schedule that was filed as a part of
21 direct that calculates the revenue requirement of each
22 of the adjustments. And that is Exhibit D2.

1 And you can see on the final line of that
2 exhibit, Line 74 Adjustment 32, that change in revenue
3 requirement is \$2,789,040. Now that is predicated, of
4 course, on the assumption that the Commission fully
5 adopts the cost of capital we've proposed in this case
6 because these are all calculated at the requested rate
7 of return.

8 Q Thank you. On page 8, Lines 7 to 22 of your
9 rejoinder testimony --

10 A One second here.

11 CHAIRMAN THOMPSON: Counsel, before you
12 ask your question, I just want to remind you. And
13 this is the general reminder for everybody. Let's try
14 and stay within the scope of the material issues of
15 fact and dispute and the guidelines that the
16 Commission put out. Thank you.

17 THE WITNESS: Rejoinder, page 8, I am
18 there

19 BY MS. MODY:

20 Q On Lines 7 through 22, you addressed two
21 possible outcomes of a PLR. You state regarding a
22 second possible PLR outcome. "If the PLR establishes

1 the same treatments as the other PLR's company,"
2 Witness Bell describes, "then the regulatory liability
3 would be eliminated. If the PLR establishes that tax
4 sharing of payments may be included as a reduction to
5 rate base, then the regulatory liability would be
6 refunded to customers through a rate reduction over a
7 time period -- reasonably represented the interval at
8 which base rates normally change by Commission order."
9 Do you see that?

10 A I see that.

11 Q And do you agree, based on this, that the
12 factual determinations made in the PLRs could be
13 different than what WGL could receive from the IRS?

14 MR. LENT: Objection; calls for
15 speculation.

16 MS. MODY: Your Honor, it's not
17 speculation. It's what the company witness has said
18 if the PLRs treat the same. So it's a follow-up to
19 the company witness's own statements as to what
20 alternatives can happen. I'm not asking about what
21 the IRS could do. It's what his position is.

22 CHAIRMAN THOMPSON: All right. And I

1 believe what the witness is saying here is that he's
2 giving two alternatives. And it can either be placed
3 into rate base or there can be a reg asset until the
4 PLR comes out. And if the PLR comes out with a
5 different -- if Washington Gas seeks their own PLR and
6 it comes to a different conclusion, then rates can be
7 refunded. I think that's what that's saying.

8 BY MS. MODY:

9 Q So you agree that if the second approach is
10 used and the Commission awaits that PLR, that that
11 would not be a normalization violation?

12 A So this whole section, the purpose of this
13 section is to offer the Commission an alternative if
14 it wants the company to seek a PLR. Right? That's
15 the whole purpose of this section.

16 So if the Commission orders us to seek a
17 PLR, this covers the regulatory accounting treatment
18 that we would propose the Commission adopt. Right?
19 So they would include Adjustment 32 in rate base in
20 this case. So rates would rise by the effect of
21 Adjustment 32. Right?

22 We would, at the same time based on the

1 Commission order, if they adopt this accounting
2 procedure, establish a regulatory liability. Right?
3 And that would track the cost that we're recovering in
4 rates related to this increase. Right? If we
5 get -- seek and get a PLR and the IRS determines in
6 that PLR a different treatment, then we would refund
7 the difference based on what was recorded in the
8 regulatory liability.

9 Q You have read the PLRs; correct?

10 A I'm generally familiar with the PLRs. I
11 haven't read them fully in detail.

12 Q Well if you cannot answer this question,
13 that's fine. But would you agree that the PLRs in
14 this case do not prohibit a state regulatory
15 commission to create a regulatory liability asset, but
16 not reflect it in rates?

17 CHAIRMAN THOMPSON: Counsel, I'm going
18 to remind you the scope of the material issue, in
19 fact, is in dispute here.

20 MS. MODY: That's fine, Your Honor. I
21 will reserve this for the brief.

22 CHAIRMAN THOMPSON: Thank you.

1 MS. MODY: I have no further questions
2 of Witness Gibson. Thank you.

3 CHAIRMAN THOMPSON: Thank you.
4 Sierra Club?

5 MR. OBERLEITON: Yes. Thank you,
6 Mr. Chairman.

7 CROSS-EXAMINATION

8 BY MR. OBERLEITON:

9 Q And good afternoon, Mr. Gibson.

10 A Good afternoon.

11 Q Just have a few questions. I want to direct
12 you to the direct testimony of Witness Toronemy [ph]
13 that you say you've adopted at page 75 to 76.

14 A Okay.

15 CHAIRMAN THOMPSON: Sorry --

16 THE WITNESS: -- get there because --
17 okay. Flip back to direct.

18 BY MR. OBERLEITON:

19 Q Just to repeat, I want to direct you to
20 page 75 and 76 of the direct testimony of
21 Mr. Toronemy [ph].

22 A 75 then 76?

1 Q Yes.

2 A Okay. I'm there.

3 Q All right. On Line 17 on page 75 to Line 2
4 on 76, there it indicates that the costs were
5 eliminated from the tester expenses totaling \$97,796
6 for trade association dues, business and civic
7 memberships in support payments of \$48,991; American
8 Gas Association dues of \$59,768. And this is where my
9 question is.

10 It says here "In addition, I eliminated a
11 net credit amount of \$10,962 associated with the
12 company's Community Affairs Program in the District of
13 Columbia." And the footnote adds that the credit
14 reflects reclassification of an amount incorrectly
15 charged to account 930200 in January 2023. That was
16 reclassified out of account 923000 in August 2023.

17 Are you aware of what those charges are
18 associated with and can you confirm -- sorry. I'll
19 just start there. Are you aware with what activities
20 those charges are associated?

21 A As stated in testimony, Community Affairs
22 Programs.

1 Q Are you aware of the specific activities
2 that occurred in the Community Affairs Program
3 justifying those costs?

4 A No. I don't manage those. No. But I mean,
5 this is eliminated from the test year, so they do not
6 appear in rates in this case.

7 Q Well, that's my --

8 A -- elimination adjustments as directed by
9 the Commission per precedence in prior proceedings.

10 Q Sure. But that's my follow-up question is
11 it seems to indicate here that there was accredited
12 amount. Was this included in rates in any prior rate
13 case?

14 MR. LENT: Objection; scope and
15 relevance here. Now we're asking about amounts in
16 prior rate cases, not even an amount in this rate
17 case?

18 MR. OBERLEITON: Your Honor, as part of
19 the issue of these costs being properly accounted for,
20 where and when they were put in the accounts, were
21 they accounted for is within the scope of that issue.

22 CHAIRMAN THOMPSON: If this witness

1 knows.

2 THE WITNESS: Right. It says in the
3 footnote already that it was incorrectly charged to
4 this account in January of 2023, right, outside of the
5 test year. And the correction occurred in August 2023
6 within the test year. So we are removing what is in
7 the test year. What happened outside of the test year
8 doesn't matter.

9 BY MR. OBERLEITON:

10 Q Okay. I'm just asking you to confirm that
11 this is ultimately eliminated from rates from WGL?

12 A It is, yes.

13 Q Okay. Thank you. And that you don't have
14 any specific underlying knowledge of the activities to
15 which these costs are representative; right? Like you
16 don't know what happened in terms of the community
17 affairs activities?

18 A No.

19 Q Okay. Thank you. Just to confirm. WGL did
20 not include the \$48,991 in trade association dues
21 here; correct? It should be on page 75.

22 A Correct.

1 Q Nor are the AGA dues of 59,760; correct?

2 A That's correct.

3 Q And the same for general advertising?

4 A General advertising, correct, eliminated.

5 Q All right. I just want to ask you a couple
6 more questions. I'll be bringing this up with Witness
7 Morrow later on about abandonment and costs associated
8 with WGL's activities in responding to customer
9 requests to remove service.

10 But can you point --

11 MR. LENT: Objection. The foundation
12 laid by this question by counsel is clearly suggesting
13 it's outside the scope of issues set for this hearing.

14 CHAIRMAN THOMPSON: I'll let him ask
15 the question, and then make the ruling.

16 BY MR. OBERLEITON:

17 Q Finishing my question. In regards to those
18 types of costs, where are those recorded in the
19 testimony or in the attachments in the ratemaking
20 materials?

21 CHAIRMAN THOMPSON: Before you answer
22 that question, when you say "those costs," what costs

1 are you referring to?

2 MR. OBERLEITON: Well, in response to
3 Sierra Club discovery to which Washington Gas did not
4 object an answer to, Witness Morrow had indicated that
5 there are certain costs associated with removing gas
6 service when a customer opts to terminate. There are
7 certain costs associated with removing meters. There
8 are certain costs associated with removing the gas
9 lines physically from the property.

10 And to the extent that those are
11 recorded somewhere here, that we would like to know
12 where they are, I think that is a factual issue. And
13 again, WGL did not object to the witness answering
14 those questions. I'm just trying to understand where
15 they're recorded here from Witness Gibson. Because
16 when I get to Witness Morrow, I don't want to be in a
17 situation where he says, "I don't know where they're
18 recorded. That's a question for Mr. Gibson."

19 CHAIRMAN THOMPSON: Those are outside
20 the scope of this hearing.

21 MR. OBERLEITON: With that, I have no
22 further questions, Your Honor.

1 CHAIRMAN THOMPSON: Thank you. Sorry.
2 Any redirect?

3 MR. LENT: No redirect, Your Honor.

4 CHAIRMAN THOMPSON: Okay. The
5 Commission moves PSC exhibits for WGL Witness Gibson
6 23 and 24, 32, 34, 36, 37, 38, 43, and 45.

7 (PSC Exhibit 23, Exhibit 24, Exhibit
8 32, Exhibit 36 through 38, Exhibit 43,
9 and Exhibit 45 were marked for
10 identification and received into
11 evidence)

12 MR. LENT: No objections.

13 CHAIRMAN THOMPSON: Okay. Let's keep
14 moving. Next witness is Mr. Ronald White who is also
15 remote.

16 Mr. Gibson, are you available?

17 THE WITNESS: I am.

18 CHAIRMAN THOMPSON: Sorry, not Mr.
19 Gibson. I meant to say Mr. White. I apologize.
20 Thank you, Mr. Gibson.

21 THE WITNESS: I'm available if you can
22 hear me. Can you hear me?

1 CHAIRMAN THOMPSON: We can hear you.
2 Do you intend to appear on camera?

3 THE WITNESS: I was intending to. I
4 think there's something there now.

5 CHAIRMAN THOMPSON: There we go.
6 Received. Thank you.

7 MS. SEDGWICK: Good afternoon,
8 Mr. White. Can you raise your right hand?

9 THE WITNESS: Good afternoon.

10 MS. SEDGWICK: Yes, sir. Can you
11 please raise your right hand?

12 WHEREUPON,

13 RONALD WHITE,
14 called as a witness and having been first duly sworn
15 to tell the truth, the whole truth, and nothing but
16 the truth, was examined and testified as follows:

17 MS. SEDGWICK: Thank you.

18 CHAIRMAN THOMPSON: Okay. We'll begin
19 with the OPC. Thank you.

20 CROSS-EXAMINATION

21 BY MS. DRENNEN:

22 Q Dr. White, first can you just confirm that

1 you can hear me?

2 A I can hear you fine. Thank you.

3 Q Okay. So I'm Amanda Drennen. I just have a
4 few lines of questions for you this afternoon, so I'm
5 hoping you can clear some things up for me. I'm also
6 hoping to make this as efficient as possible. So
7 before I start, can you confirm that you have these
8 items in front of you or easily accessible? So your
9 direct and rebuttal testimonies and your
10 Exhibits WGG-1 and WGG-2, you have those?

11 A I do. I don't know that I have G-1 up, but
12 I'm familiar with it.

13 Q I hope so. And I would also ask that you
14 have a copy of OBC Witness Andrews's direct testimony,
15 which is OBC E.

16 A I do.

17 Q And lastly, you should have the
18 cross-examination exhibits. So those are
19 pre-identified as OPC cross-examination Exhibits 1
20 through 16.

21 A I have those, assuming they all open. But
22 yes, I --

1 Q Sounds good. Thank you, Dr. White. So I'm
2 going to start with your rebuttal testimony, if you
3 could get that up and turn to page 4, and just let me
4 know when you're there.

5 A I believe I have that.

6 Q Okay. So starting at Line 1, you were asked
7 about a quotation from Witness Andrews's testimony.
8 Do you see that?

9 A I do.

10 Q I assume by putting this phrase in quotation
11 marks that you are representing that this is an
12 accurate quotation of Mr. Andrews's testimony; is that
13 correct?

14 A I believe it is as the footnote reference, I
15 think, confirmed.

16 Q And so you were quoting Mr. Andrews's
17 stating that "The major driver of increase to the
18 depreciation rates proposed by the company," the term
19 "proposed by the company" is in brackets, "is the
20 growth of investment held in utility property over the
21 last ten years." That's correct, that's what's
22 written there?

1 A Yes.

2 Q Okay. As you said, there's a footnote
3 reference to page 14, Lines 3 of 4, of Mr. Andrews's
4 direct testimony. Can you please pull up that
5 reference in Mr. Andrews's direct testimony?

6 A You said that it was page 14; correct?

7 Q Yes, that is correct.

8 A I have that.

9 Q Okay. Starting at Line 3, do you see that
10 he does not say "the major driver," he says "a major
11 driver"; correct?

12 A I will accept that correction.

13 Q And you agree that those aren't the same
14 thing?

15 A Well, I think the import is the same, but
16 yes.

17 Q So going on to the further parts of the
18 quote, you quote Mr. Andrews as saying "the major
19 driver of the increase to the depreciation rates."
20 But what's written in Mr. Andrews's direct testimony
21 is "a major driver of the increase to the depreciation
22 rates and expense." Is that correct?

1 A That is correct. And I would stand by my
2 answer though, whether it's "a" or "the."

3 Q But you would you agree that depreciation
4 rates and expense are not the same thing?

5 A Oh, certainly.

6 Q Now I'm going to the last part of the quote
7 from Mr. Andrews. He attributed the increase to
8 depreciation rates and expense to the growth of
9 investment held in utility property over the last ten
10 years; correct?

11 A Correct.

12 Q Would you agree with Mr. Andrews that the
13 growth of investment held in utility property over the
14 last ten years has driven the increase to the
15 depreciation rates and expense?

16 A Well, certainly. To the extent that the
17 client investment has -- has increased, the
18 depreciation expense -- increase. The point I'm
19 trying to make here is that the comparison that's
20 contained in my exhibit and in my testimony has the
21 same plant investment in it.

22 So when we're looking at the percentage

1 change in either expense or the change in the rate,
2 it's applied to the same base. That's the point I'm
3 trying to make here. I don't want to be deceptive,
4 but what I'm doing is -- again, making a comparison is
5 a ten year comparison. It's not.

6 Q So you are speaking about your direct
7 testimony. So I will direct you back to your direct
8 testimony if you could get that up and turn to page 2.
9 And let me know when you're there.

10 A I have that.

11 Q Okay. So starting at Line 17 through 22,
12 you say, "The 2024 increase in rates and accruals is
13 largely attributable to three things." Do you see
14 that?

15 A Yes.

16 Q And what do you say is the third thing if
17 you could read that to me?

18 A The increase in the rates and accruals, yes.
19 It also says 80 -- 80 percent jurisdictional plan
20 investment. Again, the point I was trying to make is
21 when we're comparing curve and proposed, they're both
22 applied to the same plan.

1 Q No. I understand.

2 A -- say the expense and the rates of increase
3 over the last X number of years, that's true. And
4 it's attributable what we've said.

5 Q I --

6 A Excuse me.

7 Q I apologize. Go ahead. Sorry. Were you
8 finished, Dr. White?

9 A Yes.

10 Q Okay.

11 A Again, I emphasize the point I was making is
12 that the difference that we're comparing between
13 current and proposed is not a function of the growth.
14 That was the point.

15 Q So I do want to ask you a few questions
16 about the growth and investment that you are referring
17 to here. So if you would get up your rebuttal
18 testimony again and turn to page 12. And let me know
19 when you're there.

20 A I have that.

21 Q So starting at Line 10, you explained that
22 you are recommending retaining a 55R4 life curve for

1 account 376.20, which is the account for plastic
2 means; is that correct?

3 A Excuse me. I don't think I'm on the same
4 page as you. What page are we on?

5 Q Page 12 of your rebuttal testimony.

6 A Okay. I'm there.

7 Q And at Line 10?

8 A At Line 10?

9 Q Yeah. So I have at Line 10, it's a
10 question: "Why did Foster Associates recommend
11 retaining a 55R4?" This is your rebuttal testimony.

12 A Yeah. That's -- that -- that's interesting
13 because that question of mine is on Line 5. So I can
14 follow you, I'm sure.

15 Q Okay. So now that we have found that, you
16 are recommending retaining a 55R4 life curve for
17 account 376.20, which is the account for plastic
18 means; correct?

19 A That is correct.

20 Q And that life curve was approved by this
21 Commission in Formal Case 1137; correct?

22 A Which would've been, I believe, the 2015

1 study, yes.

2 Q And they did that based on your uncontested
3 recommendation in that 2015 study; correct?

4 A I believe that's correct.

5 Q Okay. If you could turn to what has been
6 pre-marked as OPC Cross Exhibit 12, this is the
7 transcript of the evidentiary hearing in Formal Case
8 FC 1137.

9 (OPC Exhibit 12 was marked for
10 identification.)

11 A -- bring that up. What date would that be
12 in the document?

13 Q In the PDF, I am not sure.

14 A And which question is it?

15 Q Sorry. What was the --

16 A No, I'm sorry. Which exhibit is it?

17 Q 12, please.

18 MR. LENT: A moment of the Commission's
19 indulgence, and I will direct Dr. White to the page in
20 that PDF. Apologies as I'm scrolling.

21 THE WITNESS: And what is that, please?

22 MR. LENT: Okay. Dr. White, within the

1 cross exhibits PDF, OPC cross exhibit would start on
2 page 1,040 of 1,537.

3 THE WITNESS: All right. I'm on
4 page 1,040.

5 BY MS. DRENNEN:

6 Q Okay. So you can see that this is the first
7 page of this exhibit. The one that you should be
8 looking at shows that it's the transcript of the
9 evidentiary hearing in Formal Case 1137.

10 A And it was October of 2016?

11 Q Yes, that's correct.

12 A Okay.

13 Q I'm going to ask you to turn to page 1244,
14 and I'm using the pages that are in the upper right
15 hand of the transcript.

16 A Okay. Bear with me one second. I'm there.

17 Q Okay. So beginning at Line 12, you should
18 see that then Commissioner Doddy Ford asks you a
19 question about how you accounted for the accelerated
20 pipeline program that is taking place. Do you see
21 that?

22 A Yes, I see that.

1 Q Okay. And then following that, at Lines 15
2 to 16, you responded that there was no consideration
3 given to that. Do you see that?

4 A I do.

5 Q Okay. Can you turn to the next page, which
6 would be page 1245?

7 A Okay. I'm just looking at the remainder of
8 that response.

9 Q Just let me know when you're on the --

10 A -- for the type of type. All right.
11 Please, the -- the next reference for me.

12 Q Was page 1245, which should be the next
13 page.

14 A I'm there.

15 Q Okay. I am focused on Lines 11 through 17.

16 A Yeah.

17 Q So Chair Kane asks if you were aware that
18 the accelerated pipeline program is replacing cast
19 iron with pipe of a material that is going to last
20 longer. Do you see that?

21 A I see that.

22 Q Okay. I would ask that you turn the page

1 again to page 1246.

2 A Yes.

3 Q Starting at Line 1, you respond that you are
4 aware of that. And you understand that plastic is
5 going to be installed. Do you see that?

6 A I do.

7 Q Okay. I'm going to ask that you turn the
8 page again to page 1247.

9 A Yes.

10 Q Chair Kane asks a clarifying question here.
11 I would ask that you read page 1247, Line 18, through
12 page 1248, Line 22; and let me know when you are done.

13 A I -- there.

14 Q Okay. I'm going to paraphrase a little bit
15 here because there's some crosstalk shown in this
16 portion of the transcript. But the gist of this back
17 and forth is that Chair Kane asks if you took the
18 plastic installations into account, and you say you
19 did not; is that correct?

20 A I thought you were talking about the program
21 in the prior. The testimony speaks for itself. I --
22 addressing plastic --

1 Q Sorry. Can you repeat that last part again,
2 Dr. White?

3 A I -- I said I was referencing back to the
4 initial portion of the conversation. And now we're
5 talking specifically -- I just lost my place here.
6 I'm sorry. I'm -- I'm on line what -- to the
7 questions you are asking right now.

8 Q The question I am asking now is focused on
9 page 1247, Line 18, to page 1248, Line 22.

10 A Okay. I'm with you. I -- I'm sorry if I've
11 messed up your line of question.

12 Q No, that's -- I am going to ask you my last
13 question again, though, just so I am clear. The gist
14 of the back and forth in these lines is that
15 Chair Kane asks if you took the plastic installations
16 into account, and you say you did not; is that
17 correct?

18 A Probably not with respect to the plastic
19 because they -- we were replacing plastic with
20 plastic. And I -- I'm trying to confirm with myself
21 that that's where we're at in the discussion. "The
22 first impairment inacting from this plastic -- to be

1 different from the force of retirement that I observed
2 from the existing." And I said, "Plastic?" And he
3 said, "Yes." So now I'm talking about plastic --
4 plastic. As I read this, I -- and correct me if I'm
5 wrong --

6 Q So the way that I read it, if I could focus
7 you at 1248, Line 4, Chair Kane said that the plastic
8 is one part of the equation. And you say that the
9 dollar value goes to the depreciation expense. That's
10 at Line 7 through 8. And then Chair Kane asks whether
11 you took that into account, and you say you didn't.

12 A I'm afraid you're losing me now. I'm back
13 to Line 18 on 1247.

14 Q Yes. Which you were talking here about the
15 forces of retirement, and they are acting on plastic.

16 A Yes. Relative to plastic that we've already
17 installed.

18 Q Right.

19 A Okay. And that's when I responded that
20 I -- some -- no reason to think there's going to be
21 differences in the course of retirement on the plastic
22 that is being installed to replace the cast iron than

1 what I observed from plastic in the past.

2 Q Yeah. And so I will now direct you to
3 page 1248, Lines 16 through 19, where you explained
4 why you didn't do that. And it is why you did not
5 take the installations into account in your 2015
6 depreciation study, which you did not do because it
7 was based upon year end 2014. And there's no forecast
8 of expenditures, either additions or retirements;
9 correct?

10 A Correct.

11 Q Okay. So now I want to talk about account
12 380.20. If you could turn to page 13 of your rebuttal
13 testimony, and let me know when you're there.

14 CHAIRMAN THOMPSON: Counsel, you said
15 page 18?

16 MS. DRENNEN: Page 13.

17 CHAIRMAN THOMPSON: Thirteen.

18 THE WITNESS: I am there.

19 BY MS. DRENNEN:

20 Q So starting at Line 6, you're asked why you
21 recommended retaining a 55L2 projection life curve for
22 account 380.20. Do you see that?

1 A I see that.

2 Q You respond that the above explanation
3 regarding account 376.20 is equally applicable to
4 account 380.20. That explanation is the immediately
5 proceeding response starting on page 12 at Line 12;
6 correct?

7 A I think it goes back much further than that.
8 It goes back to all of the leading into discussion
9 about service life analysis, probability theory, and
10 that eventually focused down to the -- account. And
11 so we can't just take the one comment. I think we
12 have to look at -- in the context of the whole
13 testimony.

14 Q So if I could direct you back to page 13,
15 the --

16 A Yes.

17 Q At Line 6 the question you're asked is "Why
18 did Foster Associates recommend retaining a 55L2
19 projection life curve for account 380.20?" And you
20 respond "The above explanation." So I am referring to
21 the immediately above question, which asks why you
22 recommended retaining a 55R4 projection life curve for

1 account 376.20.

2 A I -- I'm with you on that. But I -- I would
3 still say that that response remains -- was predicated
4 on everything that preceded it.

5 Q Right. I see --

6 A In the -- in the end, I -- I had already
7 discussed limitations to the -- to the data, five
8 degrees of sensoring performance index, and all the
9 things I've discussed about statistics. So I -- I
10 don't want to narrow this down to, well, it --
11 it's -- the comparison is the same between names and
12 facts. What I'm talking about is the estimation of
13 life statistics and how I came to the conclusion that
14 -- recommended retaining the existing projection --
15 curve.

16 Q I understand what you were saying, which I
17 believe is that the previous question is one part of
18 the explanation for retaining the life curve for
19 account 380.20; is that accurate?

20 A That's accurate.

21 Q Okay. So if we could look at page 12,
22 Lines 19 through 22. So at least part of your

1 explanation is that the data is insufficient to
2 recommend an adjustment to the Commission-approved
3 parameter; correct?

4 A I'm on Line 19, I believe. I -- I --

5 Q -- say that --

6 A I think we determined we have a different
7 line number.

8 Q This is the small paragraph on that page as
9 long as we are on similar pages and are off by a few
10 lines.

11 A And how did that paragraph begin, please?

12 Q "It is the opinion of Foster Associates."

13 A I'm with you.

14 Q Okay. So you say that at least one of the
15 explanations for retaining the life is that the data
16 is insufficient to recommend an adjustment to the
17 Commission-approved parameter; correct?

18 A Yes. I'm discussing --

19 Q Yes. And just to clarify. The
20 Commission-approved service life for account 380.20 is
21 a 55L2 curve; correct?

22 A The -- the curve that -- the projection life

1 and curve that was approved in the 2015 study,
2 correct.

3 Q Yes. And that's the one you're recommending
4 retaining in this Formal Case 1180; correct?

5 A That is correct.

6 Q Okay. I'm going to ask that you turn to
7 what has been identified as OPC Cross Exhibit
8 Number 13. This is Commission Order Number 17132, in
9 Formal Case 1093.

10 (OPC Exhibit 13 was marked for
11 identification.)

12 A I've written down some place the page
13 numbers in there; and, of course, I misplaced it.

14 MR. LENT: Dr. White --

15 THE WITNESS: -- can tell me the page?

16 MR. LENT: I will direct you to
17 page 1,115 of the OPC cross exhibit packet. That
18 should be the first page for the referenced order.

19 THE WITNESS: -- that again, please?

20 MR. LENT: 1,115.

21 THE WITNESS: I believe I'm there.
22 It's the opinion and order?

1 BY MS. DRENNEN:

2 Q You see Opinion Number 17132; correct?

3 A Yes, I do.

4 Q Okay. So if you would turn to page 45. And
5 I am also referring to the page numbers that are at
6 the top right of the documents here.

7 A I have that.

8 Q So Paragraph 104, "The Commission finds that
9 OPC's recommended lives and curves fit the actual data
10 better than WFL's." Do you see that?

11 A Well, that's what it says. Yes.

12 Q Sorry. I didn't catch that.

13 A Yes.

14 Q Okay. If you could now turn to page 41.

15 A Yes.

16 Q At Footnote 232, "The Commission notes what
17 OPC's recommended service lives for those contested
18 accounts are." For account 380.20, it says, "OPC
19 recommends a 55-year service life as opposed to WGL's
20 45 years." Do you see that?

21 A I -- I -- I'm not disputing with you. I
22 just -- I don't see the footnote -- the number --

1 Q It's Footnote 232 on page 41 if that helps.

2 A I best get on the right page. Okay. Here I
3 am. 232, relying on industry statistics -- that's
4 quite different from the analysis. That's okay. I --
5 I see it in the footnote.

6 Q And you see that OPC recommends a 55-year
7 service life as opposed to WGL's 45 years; correct?
8 It's about midway through the footnote.

9 A Yes, I see that. And the preface for all of
10 that was industry statistics as well as was misplaced
11 for retirement rate. I see that. That's what it
12 says.

13 Q Okay. So this is a commission order in
14 Formal Case 1093. The depreciation study that you
15 performed in Formal Case 1093 was based on plant data
16 through 2009; is that correct?

17 A That is correct.

18 Q Now I want you to turn to your rebuttal
19 testimony in Formal Case 1162, which has been
20 identified as OPC Cross Exhibit 6.

21 (OPC Exhibit 6 was marked for
22 identification.)

1 A And drop the page number, please.

2 MR. LENT: One moment, Dr. White.

3 THE WITNESS: I think I just found
4 my -- is that 347?

5 MR. LENT: Yes. Yes, it is.

6 THE WITNESS: I have it. Thank you.

7 BY MS. DRENNEN:

8 Q Can you turn to page 11 in this document?

9 A And they're numbered at the bottom now;
10 correct?

11 Q Yes, correct.

12 A Okay. I'm there.

13 Q Can you review Lines 20 to 35 on this page,
14 then continue to page 12 and read through Line 14; and
15 just let me know when you're finished?

16 A Well, start over with me. You want me to
17 read from Line 20?

18 Q 28, please?

19 A Oh, I'm sorry. That was the question.

20 Q Yes, correct.

21 A Okay.

22 Q And then just read through to the next

1 question over on page 12, which ends at Line 14.

2 A I see that.

3 Q This describes your Formal Case 1137 service
4 life recommendation for account 380.20; correct?

5 A Yes.

6 Q And in FC 1137, you recommended retaining
7 the 55L2 curve ordered by the Commission in Formal
8 Case 1093; correct?

9 A I believe that's correct. If I can keep the
10 case numbers straight, yes.

11 Q And your recommendation in Formal Case 1137
12 was uncontested; is that correct?

13 A 1137, that was --

14 Q I can refer --

15 A That was a 2015 study. Yeah.

16 Q Yes, correct. But in FC 1162, which is the
17 rebuttal testimony that you are looking at here, you
18 did propose a change to the service life for account
19 380.20; correct?

20 A It appears to be the case.

21 Q You proposed to lengthen the service life
22 from 55 years to 60 years; is that correct?

1 A That is correct. But I believe that -- you
2 may have to correct me on this. I believe that
3 they -- we -- they retained the then current parameter
4 despite my recommendation. You may correct me on
5 that.

6 Q If you will accept subject to check Formal
7 Case 1162 was settled, and they did retain the
8 depreciation rates in Formal Case 1137.

9 A Yes, that was my recollection.

10 Q But I do want to talk about why you
11 increased the service life in FC 1162. So you say in
12 your rebuttal testimony that I've quoted to you here,
13 you considered it appropriate to move the service
14 lives in the direction of the changes observed between
15 the 2015 and 2019 studies; is that correct?

16 A That is correct. Appears to be correct,
17 yes.

18 Q Okay. I know we've gone through a lot of
19 history here, but I just want to make sure I have it
20 clear. So for account 380.20, in Formal Case 1093,
21 the Commission selected the 55L2 curve recommended by
22 OPC; that's correct?

1 A I'm not -- one more time, please.

2 Q In Formal Case 1093, the Commission selected
3 the 55L2 curve that was recommended by OPC?

4 A In 1093?

5 Q Yes. That was the order that we looked at
6 with the footnote.

7 A Well, 1093 was a 2010 --

8 Q Correct.

9 A Okay.

10 Q And in that case, the Commission found that
11 OPC's recommended 55-year service life was the
12 appropriate service life as opposed to the 45-year
13 service life you recommended in that 2000 study; is
14 that correct?

15 A I guess the order speaks for itself, yes.

16 Q And then you recommended that curve, the
17 55-year curve, be retained in Formal Case 1137; is
18 that correct?

19 A And 1137 was the 2015 study. Correct.

20 Q And you recommended a longer service life in
21 Formal Case 1162; correct?

22 A And 1162 was the 2019 study; correct?

1 Q That's correct.

2 A Yes.

3 Q And it was specifically a 60R2 curve;
4 correct?

5 A Yes.

6 Q And here, in Formal Case 1180, you are
7 recommending the 55L2 curve, which was first proposed
8 in Formal Case 1093 by OPC; is that correct?

9 A That -- that is correct. And we can
10 certainly go down this path, but then we're going to
11 get into the reads on the statistic or analysis
12 itself, degrees of censoring, and so forth and so on.
13 But I certainly agree with you that I recommended
14 retaining the 55.

15 Q I will tell you that was the last of my line
16 of questions on that. I do have one more line of
17 questions to ask you. So I don't think we need to get
18 into the weeds at this point. If you would turn to
19 your rebuttal testimony and bring up page 7, and let
20 me know when you're there.

21 A I am there.

22 Q So I am starting on Line 23, which is the

1 question. I don't know what line you have, but I have
2 Line 23.

3 A No, that is what I have. "Are there other
4 reasons"?

5 Q Yes. So you're asked about other reasons to
6 prefer your statistical techniques to the curve
7 fitting used by Witness Andrews. Do you see that?

8 A I do.

9 Q And you respond that your techniques
10 overcome a chaining problem when fitting a curve to
11 observe proportion surviving; is that correct?

12 A That's correct.

13 Q The problem, you say, is that one or more
14 anomalous or irregular retirements will dictate the
15 value of points plotted for subsequent age intervals;
16 correct?

17 A That's correct.

18 Q So if a natural disaster were to damage and
19 require replacement of relatively new equipment, that
20 would misleadingly suppress the observed proportion
21 surviving at all later age intervals. Do I have that
22 right?

1 MR. LENT: Objection; vague and also
2 lacking foundation. Are we referring to a specific
3 natural disaster that's impacting this account?

4 MS. DRENNEN: It's just a hypothetical
5 question about what Dr. White means by a chaining
6 problem, which is in his testimony.

7 MR. LENT: I will then also make the
8 objection with respect to speculation.

9 MS. DRENNEN: I --

10 CHAIRMAN THOMPSON: To the extent that
11 Dr. White can just provide some additional clarity as
12 to his basis for his opinion here would be helpful.

13 THE WITNESS: To -- to the extent that
14 I understood your question, I believe it was -- it
15 made an assumption of -- of a extreme event which
16 would perhaps be considered an unusual. In which
17 case, that would depend on how that trend, that event,
18 was coded in the analysis. And that's how -- in fact,
19 if it was extraordinary, it would not have affect --
20 affected the statistical life analysis. So it depends
21 the nature of the event that you're describing to me.
22 //

1 BY MS. DRENNEN:

2 Q Can you describe an event that would dictate
3 the values of points plotted for subsequent age
4 intervals?

5 A Well, any variability in the requirements.
6 I mean, they -- they're up and down. And that -- what
7 we have is an irregular set of observed proportions to
8 life when we're looking at the survivor curve. And
9 that's why I prefer to work with what's called the
10 hazard function, which is conditional probabilities of
11 retirement because they are independent of one
12 another.

13 As I pointed out in my testimony or in my
14 exhibit, and I don't want to get into the reads --
15 weeds with you here, but the covariance is -- zero.
16 But the fact is those points are largely independent.
17 I don't have this chaining effect that's being
18 observed when we try to graduate the observed
19 portion --

20 Q Just to be clear, though. In your
21 testimony, you are talking about anomalous or
22 irregular retirements, not non-retirement; is that

1 accurate?

2 A Well, that's an example of something
3 that -- that could produce it. But, again, I want to
4 emphasize the independence of retirement ratios versus
5 proportion survival.

6 Q So --

7 A That the point.

8 Q What you're saying is that there could be
9 anomalous non-retirements that feed into this chaining
10 problem that you were discussing?

11 A No, no. And anomalous retirement would also
12 be recognized in the conditional probabilities of
13 retirement. And that's why my detailed coding
14 provides that kind of functionality to be able to
15 address those kinds of concerns.

16 Q Your coding addresses anomalous retirements?

17 A Yes, it does.

18 Q And that is in the actual data that you
19 provided to OPC?

20 A That is correct.

21 MS. DRENNEN: One minute to confer?

22 CHAIRMAN THOMPSON: Yes.

1 MS. DRENNEN: That's all OPC has.

2 Thank you.

3 CHAIRMAN THOMPSON: Thank you.

4 Okay. D.C. Government?

5 CROSS-EXAMINATION

6 BY MS. SADHASIVAM:

7 Q Hello, Dr. White.

8 A Good afternoon.

9 Q Good afternoon. I will redirect you back to
10 your rebuttal testimony, page 12. And if you could
11 look at --

12 A I have that.

13 Q -- Line 23, I believe your lines may be
14 slightly different from the copy that I have, but the
15 paragraph starts with "more important is the need."

16 A In page 12 and I believe you wanted --
17 wanted me in my rebuttal?

18 Q Yes, your rebuttal testimony.

19 A Oh, it would -- begins with "perhaps more
20 important"?

21 Q "More important is the need to recognize."

22 A I've located it.

1 Q So I'll read that aloud: "More important is
2 the need to recognize that the relevant service life
3 for developing depreciation rates is economic life,
4 i.e., the time period over which an asset or group of
5 assets generate net revenue. Growing concerns, e.g.,
6 stranded asset, stranded investments, and the
7 environment as well as uncertainties over the future
8 of the natural gas industry shift the focus from life
9 analysis to life estimation." Did I read that
10 correctly?

11 A You did.

12 Q Now these growing concerns that you
13 reference, are they concerns from Washington Gas?

14 A I -- yes. I would assume they're certainly
15 concerned about -- gases -- greenhouse gases. I'm
16 sorry. And the -- the types of things that I
17 discussed here, I didn't discuss those specifically
18 with them. But it's my awareness of the economic
19 life, gas distribution facilities is likely to be
20 impacted by these types of events.

21 Q Okay. I'll continue to read on the rest of
22 that paragraph after that sentence: "These currently

1 non-quantifiable concerns will ultimately dictate the
2 economic life expectancy of plant and equipment used
3 to provide utility services. It is the opinion of
4 Foster Associates that now is not the time to
5 intentionally lengthen service lives to reduce
6 depreciation rates and shift the burden of capital
7 recovery to future generations of taxpayers.

8 "Uncertainties regarding the remaining
9 economic life of gas utility properties further
10 supports retaining currently approved projection
11 life/curves." Did I read that correctly?

12 A I believe you did.

13 Q So according to your testimony, there are
14 certain non-quantifiable concerns that dictate the
15 economic life expectancy of an asset; correct?

16 A That is correct.

17 Q And one of those non-quantifiable concerns
18 is the risk of stranded investments?

19 A Yes.

20 Q How would those investments that you refer
21 to become stranded?

22 A They can become stranded if, in fact --

1 let's give for example the initiatives addressing
2 greenhouse gases. And one of those initiatives is to
3 reduce the amount of gases can be consumed. In other
4 words, hooking up new customers or other efforts to
5 diminish the amount of gas, the amount of greenhouse
6 gases, that are being admitted into the atmosphere.

7 If that happens, that sort of initiates a
8 downward spiral in my view. We're going to have fewer
9 customers to pay for the revenue requirements, but we
10 still have all these fixed costs. And they still have
11 to be recovered. And that's going to perhaps further
12 exacerbate customers that are going to be shifting to
13 some alternative energy source.

14 And the longer that happens, then the fewer
15 customers we have, or potentially have. It's a
16 downward spiral that's going to affect the economic
17 life, but it's also going to affect the timing. The
18 timing of that cash flow.

19 And so as we start to think about the
20 implications of events like reduction of greenhouse
21 gases. In my view, we also have to think not only
22 about the life, but the timing of -- from that decline

1 in the net revenue stream could or is likely to occur.

2 And so in my view, addressing those kind of
3 concerns goes way beyond just looking at the service
4 life as the remedy to the potential for declining that
5 revenue. I think we need to think seriously about the
6 net revenue itself, the pattern, and timing. And all
7 of that results in a consideration of the economic
8 life.

9 Q The spiral that you refer to, would you say
10 that this is potentially a death spiral, a threat to
11 the life of the company?

12 MR. LENT: Objection; scope and
13 relevance.

14 CHAIRMAN THOMPSON: Sustained.

15 BY MS. SADHASIVAM:

16 Q So moving on to one of the non-quantifiable
17 concerns that you named in your testimony. You
18 mentioned that the environment is a concern. Why
19 should the environment be considered in the
20 development of these depreciation rates?

21 A Well, I thought that was what I just
22 discussed with you. It was likely to happen in the

1 atmosphere and the -- that -- that's what I had in
2 mind when I said environment.

3 Q Are there any other environmental concerns
4 that you think can affect the life estimation or
5 economic life of assets?

6 A Probably. If I thought about it, they -- I
7 would come up with something. But right off the top
8 of my head, no, that's -- I have not thought about
9 that.

10 Q So when developing depreciation rates, you
11 would choose to consider the risk of stranded assets;
12 correct?

13 A I -- I consider the possibility, the
14 potential. And as I've said in my testimony, it's
15 purely in -- to -- to attempt to quantify that. I do
16 know that that is a concern of Washington Gas. It's a
17 concern of every gas utility. But quantifying it is
18 something else. All I'm suggesting here is an
19 awareness of that possibility. And in my view, now is
20 not the time to increase or kick the can down the road
21 of depreciation expense when we're facing those kinds
22 of headwinds.

1 Q So would you say that it's prudent to
2 consider these non-quantifiable concerns -- i.e., the
3 risk of stranded assets, the environment, and the
4 future of the natural gas industry -- when developing
5 an appropriate depreciation rate?

6 MR. LENT: Objection; scope, relevance,
7 calls for a legal and a policy conclusion specifically
8 with respect to prudence.

9 CHAIRMAN THOMPSON: Can you repeat that
10 question? Sorry. Can you repeat the question for me?
11 BY MS. SADHASIVAM:

12 Q So would you say it is prudent to consider
13 the risk of stranded assets, the environment, and the
14 future of the natural gas industry when developing an
15 appropriate depreciation rate?

16 CHAIRMAN THOMPSON: Objection to the
17 use -- objection sustained as to the use of the word
18 "prudent," but if you can use a word like factoring.

19 MS. SADHASIVAM: Okay. I can reword
20 that.

21 BY MS. SADHASIVAM:

22 Q So you think it's important to factor the

1 risk of stranded assets, the environment, and the
2 future of the natural gas industry to develop an
3 appropriate depreciation rate?

4 A The short answer is yes. I -- I want to
5 clarify that yes, though. What we're talking about
6 here in the context of the -- the way the Commission
7 has -- has structured the issues, we are talking about
8 life analysis. And that's the statistical side.

9 So when we start talking about these
10 concerns, that gets into life estimation. And yes, I
11 absolutely believe that we need to be aware of these
12 factors and consider these factors and the impact that
13 they might have on the adjustments that we would make
14 from a statistical analysis. It's one of the factors
15 that we have to think about whether or not forces of
16 retirement in the future are going to be similar or
17 comparable to those that we've observed in the past.

18 And the type of factors that we just talked
19 about I think are important to recognize that they are
20 going to be portions of retirement. And also the
21 pattern in -- cash flow differ from what we've
22 observed in the past.

1 Q So would you say that all of the factors
2 mentioned prior are important for considering
3 depreciation, but also other investments?

4 MR. LENT: Objection; scope and
5 relevance. And also not just the scope and relevance
6 that I stated at the beginning, but this is an expert
7 on depreciation. He's speaking to depreciation. This
8 is outside the scope of his specific testimony.

9 CHAIRMAN THOMPSON: Sustained.

10 MS. SADHASIVAM: We have no further
11 questions.

12 CHAIRMAN THOMPSON: Thank you.
13 Sierra Club?

14 MR. OBERLEITON: No questions,
15 Mr. Chairman.

16 CHAIRMAN THOMPSON: Oh, okay.
17 Any redirect?

18 MR. LENT: Briefly, Your Honor.

19 REDIRECT EXAMINATION

20 BY MR. LENT:

21 Q Dr. White, you recall the questioning that
22 you just received from counsel for DCG with respect to

1 the passage on page 12, Line 23, through page 13,
2 Line 5, of your rebuttal testimony; don't you?

3 A Yes.

4 Q And is it your position that at this time,
5 the concerns you were discussing are quantifiable or
6 non-quantifiable?

7 A They're non-quantifiable. But they're
8 concerns that, in my view, we certainly have to
9 recognize are going to impact whether or not the
10 retirements and net cash flows that we observed in the
11 past are a good predictor of the future. And I can't
12 quantify them at this point, but they're on the
13 horizon and very quickly.

14 Q And you specifically state that now is not
15 the time to intentionally lengthen service lives; did
16 I read that correctly?

17 A You did.

18 Q And was that in specific response to the
19 recommendation of another witness who advanced the
20 theory that these service lives should be extended?

21 A Yes.

22 MR. LENT: No further questions.

1 CHAIRMAN THOMPSON: Thank you.

2 At this time the Commission moves PSC
3 Exhibits 22 and 41 into the evidentiary record.

4 (PSC Exhibit 22 and Exhibit 41 were
5 marked for identification and received
6 into evidence.)

7 MS. DRENNEN: Your Honor, if I may
8 clarify? Our cross exhibits were pre-filed, and I do
9 not need to move those into the record because I did
10 not refer -- exhibits. Is that accurate?

11 CHAIRMAN THOMPSON: I think that's
12 fine, yes. Because you primarily relied upon your
13 witness, Witness Andrews, as well as his testimony
14 as well. That's already in the record; correct?

15 MS. DRENNEN: The cross exhibits were
16 previous testimonies of Dr. White's, yeah.

17 CHAIRMAN THOMPSON: Yeah. Okay. Thank
18 you.

19 MS. DRENNEN: Thank you.

20 CHAIRMAN THOMPSON: Okay. My watch
21 shows 2:13. Let's have a brief lunch, and come back
22 here at 2:45. And we will pick up with Mr. Morrow

1 from Washington Gas. Thank you.

2 MR. OBERLEITON: Mr. Chairman, one
3 second. I apologize. So I'm seeing in the
4 cross-examination matrix that -- or at least from the
5 note, that OPC has agreed to waive cross-examination
6 of Witness Morrow; is that correct? And that Sierra
7 Club indicates slight cross-examination for -- so we
8 actually do have questions for Witness Morrow. So I
9 don't want -- if that will allow Witness Morrow to not
10 wait around. I just wanted to mention that for
11 everyone's convenience.

12 CHAIRMAN THOMPSON: Okay. I'll rule on
13 that after the lunch, but thank you for making me
14 aware of that.

15 (Off the record.)

16 CHAIRMAN THOMPSON: All right. Thank
17 you. I hope everybody enjoyed their lunch. Prior to
18 taking a recess for lunch, we had representations from
19 OPC and Sierra Club regarding Witness Morrow. I do
20 still want to call him and have him live, and then we
21 will take care of a few administrative things.

22 So if we could have Witness Morrow

1 please come to the stand? Thank you, sir.

2 MS. SEDGWICK: Hi. Can you raise your
3 right hand, please?

4 WHEREUPON,

5 FREDERICK MORROW,
6 called as a witness and having been first duly sworn
7 to tell the truth, the whole truth, and nothing but
8 the truth, was examined and testified as follows:

9 MS. SEDGWICK: Thank you. Please be
10 seated.

11 CHAIRMAN THOMPSON: Thank you,
12 Witness Morrow. I believe Commissioner Trabue has a
13 question for you.

14 COMMISSIONER TRABUE: And the question
15 may actually be to Office of People's Counsel.

16 I understand that Sierra Club has no
17 questions here. And is this still a contested issue?

18 MR. CONOSCENTI: If I may? Kevin
19 Conoscenti on behalf of the Office of People's
20 Counsel.

21 COMMISSIONER TRABUE: Speak up, I can't
22 hear you.

1 MR. CONOSCENTI: Sure. Yeah.

2 COMMISSIONER TRABUE: Is the mic on?

3 MR. CONOSCENTI: I think so. Can you
4 hear me okay now? Here we go. Yeah.

5 The issue's still contested. The
6 Office and WGL came to a agreement to mutually waive
7 cross-examination on the issue that was Witness Morrow
8 and OPC Witness FitzHenry. And we agreed to waive
9 cross-examination without getting into attorney-client
10 communications or privileged communications.

11 I would just note that the, you know,
12 the value of the issue that was set for hearing was
13 fairly modest. And we agreed in -- you know, at least
14 from my perspective, administrative efficiency was
15 best to waive cross on this specific issue.

16 COMMISSIONER TRABUE: I sincerely
17 appreciate your response and your understanding of
18 administrative efficiency in moving this forward.
19 Thank you very much.

20 CHAIRMAN THOMPSON: And then just one
21 follow-up question on that one thing for that answer
22 as well. I believe Mr. Murphy's also witness on this

1 issue as well. Is that testimony still needed from
2 Witness Murphy?

3 MR. CONOSCENTI: I'm sorry. Could you
4 repeat the --

5 CHAIRMAN THOMPSON: I'm sorry. It's my
6 understanding that Witness Murphy is also a witness on
7 this issue, or is he going to be speaking on -- or are
8 they going to be speaking on a different issue?

9 MR. CONOSCENTI: To my knowledge he's
10 not speaking on this specific issue.

11 MR. LENT: And if I could, Chairman?
12 Witness Murphy was amongst those that had been
13 designated by certain of the parties. Certainly, I
14 think that we all have heard me say this enough times.
15 I have disputes with respect to scope and relevance as
16 some of this cross, but DCG and Sierra Club have
17 indicated that they have cross for him today.

18 CHAIRMAN THOMPSON: Okay.

19 MR. LENT: So he is available.

20 CHAIRMAN THOMPSON: Okay. Just wanted
21 to make sure that we had everything in terms of
22 witnesses, and we could excuse the ones that weren't

1 necessary. But for the record, Witness Morrow and
2 Witness FitzHenry will not be testifying.

3 MR. CONOSCENTI: That's my
4 understanding is that WGL does not have any questions
5 for --

6 MR. LENT: I have no questions for OPC
7 Witness FitzHenry.

8 CHAIRMAN THOMPSON: Okay. Thank you.

9 MR. OBERLEITON: Mr. Chairman, in
10 regards to Witness Murphy, I also want to represent
11 that although he'd indicates slight cross in light of
12 meeting today, we no longer have cross for Mr. Murphy;
13 but I can't speak for DCG.

14 CHAIRMAN THOMPSON: Okay.

15 MR. OBERLEITON: It's still indicated
16 they have slight cross from Mr. Murphy.

17 CHAIRMAN THOMPSON: Thank you for that
18 update.

19 MR. CONOSCENTI: Just one more note. I
20 did want to note that the order -- you know, the issue
21 that was set for hearing, it clearly concerns PG
22 County regulations. There's several references in the

1 order to project pipes, but we understand that the
2 issue that was set for hearing was the project ILI
3 Readiness Strip 24 Launcher. So just to be clear that
4 that was the basis for our waiver was the narrow issue
5 that was set for hearing. So we don't view that as a
6 project pipes question.

7 CHAIRMAN THOMPSON: Okay. That's fine.

8 MR. CONOSCENTI: And just to point out,
9 you know, we did raise certain project pipes issues
10 which we asked to have separate hearing, but they were
11 not.

12 CHAIRMAN THOMPSON: Correct.

13 MR. CONOSCENTI: Yeah.

14 CHAIRMAN THOMPSON: Okay. All right.

15 Having taken care of that before, I excuse Witness
16 Morrow, I'd just like to note that the Commission now
17 moves PSC Exhibits 1 through 6 and Number 52 into the
18 evidentiary record at this time.

19 (PSC Exhibits 1 through 6 and
20 Exhibit 52 were marked for
21 identification and received into
22 evidence.)

1 And there being nothing further,
2 Witness Morrow, you're excused.

3 THE WITNESS: Thank you, Your Honor.

4 CHAIRMAN THOMPSON: At this time we'll
5 proceed forward with Witness Quenum. Did I say it
6 correctly? Quenum.

7 MS. SEDGWICK: Hi. Can you please
8 raise your right hand, please?

9 WHEREUPON,

10 GHISLAINE QUENUM,
11 called as a witness and having been first duly sworn
12 to tell the truth, the whole truth, and nothing but
13 the truth, was examined and testified as follows:

14 MS. SEDGWICK: Thank you. Please be
15 seated.

16 CHAIRMAN THOMPSON: Ms. Francis, the
17 floor is yours.

18 CROSS-EXAMINATION

19 BY MS. FRANCIS:

20 Q Good afternoon --

21 A Good afternoon.

22 CHAIRMAN THOMPSON: Ms. Francis, can

1 you move the -- thank you.

2 BY MS. FRANCIS:

3 Q I'm going to start by asking you to refer to
4 your direct testimony WG J-1.

5 A I am there.

6 Q Am I correct that you presented Washington
7 Gas's Cost Allocation Manual, or CAM, in Exhibit WG
8 J-1, which was the public and the confidential version
9 of Washington Gas Exhibit J-2?

10 A So I presented -- WJ -- WG J-1, which is the
11 public version. WG J-2 is the confidential version.

12 CHAIRMAN THOMPSON: The witness's mic
13 might not be on.

14 MS. FRANCIS: Yeah. I can't hear her.

15 THE WITNESS: I present -- sorry about
16 that. So I presented Exhibit WG J-1 as the public
17 version of the CAM, the Cost Allocation Manual, and WG
18 J-2, which is the confidential version.

19 BY MS. FRANCIS:

20 Q Thank you. Now first I would like to walk
21 you through a few dates. CAM, presented in
22 Exhibit J-1, was filed on April 30, 2024; correct?

1 A That is correct, yes.

2 Q And that CAM is based on the 12 months ended
3 December 31, 2023; correct?

4 A That is correct.

5 Q The test year in the company's application
6 is the 12 months ending March 31, 2024; correct?

7 A That is correct.

8 Q Now please turn to page 26 of the CAM
9 presented in WG J-1. Tell me when you're ready.

10 A Page 26?

11 Q That's correct.

12 A I am there.

13 Q You there?

14 A Yes.

15 Q Okay. Does the organizational chart
16 presented on this page represent all entities that
17 Washington Gas provides services to or receives
18 services from?

19 A I would say yes.

20 Q On this page there are two footnotes. One
21 has a single star, and one has a double star at the
22 bottom of the page. Do you see that?

1 A I do.

2 Q And the first footnote, and I'm going to
3 quote it because the print is very small, states that
4 the organizational chart on this page "primarily
5 reflects only affiliates that have service agreements
6 with Washington Gas Light Company." Can you identify
7 for me on this chart which affiliates do not have
8 service agreements with Washington Gas Light Company?

9 A The notes specify the discharge, and I read
10 primarily reflect only affiliates that have service
11 agreement with Washington Gas.

12 Q All of these on this page have service
13 agreements; is that what you said?

14 A I believe so.

15 Q I'm sorry?

16 A I believe so.

17 Q Thank you. Are there affiliates not
18 included in this chart from which Washington Gas Light
19 Company either provides services to or receive
20 services from?

21 A Subject to further checking, I would say no.

22 Q So there are affiliates that are not

1 included in this chart?

2 A The affiliates on this chart are those that
3 have service agreement with Washington Gas.

4 Q But are there affiliates that are not on
5 this chart from which Washington Gas Lights either
6 provide services to or receive services from?

7 A I don't think so.

8 Q Does Washington Gas provide services to or
9 receive services from affiliates not covered by the
10 list of service agreements found on page 24 of
11 Exhibit WG J-1?

12 A I am on page 24. Would you please repeat
13 your question?

14 Q Certainly. Does Washington Gas provide
15 services to or receive services from affiliates not
16 covered by the list of service agreements found on
17 page 24 of Exhibit WG J-1?

18 A All the affiliates on this page do have
19 service agreement with Washington Gas.

20 Q Are there any that are not on this page?

21 A Yes. This service agreement as listed as of
22 March 31, 2024. If we want to address specifically

1 any service agreement in effect as of the date of
2 the -- the application for this rate proceeding, this
3 list does include all the affiliates. If we are
4 talking about current status for any additional
5 entities that may have been added to the ASUS family,
6 then the service agreements, this list here needs to
7 be updated; but it will be as of today's date if you
8 wish.

9 Q Okay. I just want to make sure I understand
10 you correctly. So the list on this page is all of the
11 service agreements and the affiliates through the end
12 of the test year but --

13 A Yes, as of the test year.

14 Q But there could be other -- are you
15 suggesting that there could be others which will be in
16 effect -- other service agreements which will be in
17 effect during the rate effective period, which will be
18 after March 31, 2024?

19 A If there are any additions, yes, there could
20 be.

21 Q But are they listed anywhere in your
22 testimony?

1 A They will not be in my testimony because my
2 testimony is covering the tax period, which is
3 April 1, 2023, to March 31, 2024.

4 Q But the company is in its application
5 requesting that rates be effective through the rate
6 effective period. And I believe they have some
7 adjustments within that period. Which I think at the
8 time, the company's application, they said, was from
9 August 1, 2024, through the next 12 months through
10 '25.

11 So if there are additional service
12 agreements that were entered into after March 31,
13 2024, would they be any place in the Washington Gas
14 testimony in this proceeding?

15 A During discovery, we did not receive any
16 such question. I'm sure if we had received that
17 question, we would supply the information.

18 Q Now let's look back at page 26. And the
19 first footnote also states -- again, I'm going to read
20 it because it's very small. "Note that Mountain View
21 Property Management and Seaside Management Inc. have
22 both merged with Petrogas Inc. effective December 18,

1 2023." Do you see that?

2 A I do.

3 Q Was this corporate reorganization reflected
4 in the affiliate transaction allocations for the first
5 quarter of 2024, which is the last three months of the
6 test year?

7 A Allocations will only reflect the affiliates
8 that actually have services with Washington Gas. I
9 can rephrase that. Allocations will only reflect
10 those affiliates that receive any form of services
11 from Washington Gas. If Mountain View and Seaside
12 Management did not receive any services, or any
13 employees of Washington Gas did not perform any work
14 that benefited these two affiliates, then they will
15 not be part of the allocations.

16 Q Okay. I'm focused on the dates with this
17 question.

18 A Okay.

19 Q And they spoke about Mountain View merging
20 with Petrogas affected December 18, 2023.

21 A That is correct.

22 Q Right. Now this chart on page 26 goes

1 through March 31, 2024.

2 A That is correct.

3 Q I'm asking you, does the corporate
4 reorganization that we just discussed, is that
5 reflected in the affiliate transaction amounts for the
6 first quarter of 2024, which is the last three months
7 of the test year?

8 A I'd like to clarify that the service
9 agreement does give the affiliates with which
10 Washington Gas may have affiliate transactions. It
11 does not mean necessarily that all the affiliates
12 should have any transactions from Washington Gas. To
13 that effect, I would like to reiterate again that
14 Mountain View Property and Seaside Management did not
15 receive any allocation from Washington Gas in the test
16 year.

17 Q No allocation in the test year?

18 A If there's no services performed by any WGL
19 employees on -- on behalf of these two affiliates,
20 there would not be any transactions on the books.

21 Q Did the corporate reorganization that we
22 just discussed change the allocation factors developed

1 in the PAM or in the ACCOS?

2 A Absolutely.

3 Q Are you able to tell me what specific
4 allocation factors were impacted?

5 A The allocation factors will be impacted if
6 Washington Gas did provide services to the certain
7 affiliates. The allocation factors are dependent on
8 the number of affiliates to which Washington Gas
9 provided service to. I cannot speak to any specific
10 example; but if you do have any affiliates that you
11 wish to discuss, I am open to do that.

12 Q Well, I was specifically discussing
13 Petrogas. So can you tell me, were there specific
14 allocation factors -- or what specific allocation
15 factors were impacted when Mountain View Property
16 Management and Seaside Management merged with
17 Petrogas?

18 A If I may ask, what do you mean by
19 "allocation factors"?

20 Q Well, you discuss allocation factors in your
21 testimony. So I'm using it the same way that you used
22 it. I mean, you talk about the modified Massachusetts

1 allocation factor. You're the one who testified in
2 regard to allocation factors.

3 So I'm asking you what specific allocation
4 factors were impacted by that change in corporate
5 structure?

6 A Allocation factors are calculated based upon
7 the entities that Washington Gas provided service to.
8 If you pick a specific allocation, we can discuss.
9 But in general terms, I'm not sure how to answer that
10 question.

11 Q Okay. Let's move on and go to page 37. And
12 I'm still looking at J-1. Page 37 of Exhibit WG J-1,
13 are you there?

14 A I am.

15 Q Okay. In the second paragraph of the page
16 titled at the top "Washington Gas General Allocation
17 Methodology," do you see that?

18 A Yes, I do.

19 Q Okay. That states "Washington Gas allocates
20 most of these costs to affiliates using the
21 Massachusetts modified math, MMF. It's calculated
22 using three factors: adjusted for net revenue, direct

1 and assign labor, and average invested capital." Do
2 you see that?

3 A I do.

4 Q Can you confirm that Massachusetts modified
5 math, MMF, should be modified Massachusetts formula,
6 MMF?

7 A That is correct, yes; modified Massachusetts
8 Formula, MMF.

9 Q Okay. So the correct use of the term is
10 modified Massachusetts formula, MMF; correct?

11 A Correct, yes.

12 Q The above statement identifies that "Most of
13 these costs are allocated using the MMF." Can you
14 provide what percentage of the total costs are
15 allocated using the MMF?

16 A I cannot.

17 Q Is it reasonable to allocate the majority of
18 these costs using the MMF?

19 A The majority of the -- we cannot --
20 there -- if we may turn to page -- I'd like to turn to
21 Section 2.

22 Q I'm sorry. What -- where?

1 A One second, please. I would like to turn to
2 Section 2 of Exhibit WG J-1.

3 Q What page?

4 A That'll be page 1. No, page 5, please.

5 Q And on page 5, that's entitled "Cost
6 Assignment and Allocation Objectives." Is that what
7 you're referring to?

8 A That is correct. And I would like to read
9 on the general approach, the second paragraph:

10 "It is the policy of Washington Gas and all
11 its affiliates the cost will be directly assigned to
12 the appropriate affiliates whenever reasonably
13 possible, and that search costs will be allocated
14 whenever direct assignment is not reasonably possible.
15 Direct costs that benefit and affiliate are assigned
16 and billed directly to the -- to the appropriate
17 affiliate.

18 "For common services, tracking direct costs
19 is not reasonable because one or more accurate benefit
20 from the expenditures -- in such cases, these direct
21 costs are allocated based on the appropriate
22 allocation factor described hearin where appropriate

1 indirect costs are allocated based on the assignment
2 or allocation of the related direct costs.

3 "In the general intent, it is the general
4 intent to allocate operational costs to operational
5 affiliates rather than holding companies."

6 I read that paragraph just to clarify that
7 not all costs are assigned or allocated based on the
8 MMF; only those that are impractical to direct
9 assigned go through the allocation with the MMF.

10 Q I understand the company would prefer to
11 directly assign. I understand that's the company's
12 position. But you and I discussed what you said on
13 page 37 of Exhibit WG J-1 where you said, "Washington
14 Gas allocates most of these costs to affiliates using
15 the Massachusetts modified math, and that's calculated
16 using three factors." We discussed those: adjusted
17 for net revenue, directed assigned labor, and average
18 invested capital. We discussed that earlier.

19 So now my question is, is it reasonable to
20 allocate the majority of these costs using the MMF?

21 MR. LENT: Object to this as vague as
22 to the majority of "these costs." Witness has

1 distinguished between directly assigned costs and then
2 allocatable costs that are allocated to affiliates.
3 I'd like to know which one counsel is referring to.

4 MS. FRANCIS: I am referring to the
5 witness's statement in her testimony on page 37 where
6 she said, "Washington Gas allocates most of these
7 costs," her words, "to its affiliates using the MMF."
8 BY MS. FRANCIS:

9 Q But now I'm asking you, is it reasonable to
10 allocate the majority of these costs using the MMF?

11 CHAIRMAN THOMPSON: So Ms. Francis, I'm
12 actually going to object on use of the word
13 "reasonable." That calls for a legal determination.
14 Please ask the question if in her opinion -- please
15 rephrase the question.

16 BY MS. FRANCIS:

17 Q In your opinion, is it appropriate to
18 allocate the majority of these costs using the MMF?

19 A I'm not sure I understand what you mean by
20 "majority."

21 Q Well, when you used the word -- let's go
22 back on page 37. When you say "most of these costs,"

1 what do you mean by "most"?

2 A Maybe it's -- it would make sense to read
3 the first paragraph first, which says, "As noted in
4 the departmental description, there's several shared
5 service function. Which by the nature benefit
6 Washington Gas and its U.S. affiliates such common
7 shared services include, but are not limited, to the
8 consolidation of the financial result, preparation of
9 consolidated tax return, corporate communications, and
10 other related function."

11 Then the second paragraph continue to
12 clarify or to indicate those costs, most of those
13 costs, in the first paragraph are allocated based on
14 the MMF.

15 Q And let's focus now on page 37 of J-1. And
16 earlier, I discussed with you Paragraph 2, and now
17 we're going to look at Paragraph 3.

18 A Okay.

19 Q That indicates in the middle of the
20 paragraph that the allocations "are approved by the
21 vice president and controller." Do you see that?

22 A I do.

1 Q Can you tell me what current Washington Gas
2 Light Company distribution utility employee or
3 employees are responsible for approving these
4 allocations?

5 MR. LENT: Objection; cumulative. The
6 document is speaking for itself as to who is
7 responsible for approving these charges.

8 CHAIRMAN THOMPSON: Sustained.

9 BY MS. FRANCIS:

10 Q Okay. Are the vice president and controller
11 to which you reference in J-1, third paragraph, are
12 they employees of Washington Gas Light Company, the
13 distribution utility?

14 A Yes.

15 Q Is approval by the vice president and
16 controller the basis for the reasonableness of the
17 allocation of shared services?

18 A Would you please repeat your question?

19 Q Is the fact that the vice president and
20 controller approve the allocations, is that the basis
21 for the determination by the company that the
22 allocation of shared services is reasonable?

1 MR. LENT: I'm going to object to this
2 question as well. This is retreading the
3 reasonableness conclusion; and also, the basis is
4 spelled out in this document for the allegation.

5 MS. FRANCIS: I understand that's
6 what's laid out in the document and how they do it.
7 I'm asking a different question. I can reword it.

8 BY MS. FRANCIS:

9 Q Is the fact that the vice president and
10 controller are approving these allocations of shared
11 services, is that the basis of your determination in
12 your testimony as to what's appropriate to do in this
13 case?

14 A I would like to go to page 3 of WG J-1.
15 Page 3 --

16 Q And that's where it says, just to make sure
17 we're looking at the same thing, "Purpose of Manual"?

18 A That is correct.

19 Q Okay.

20 A And I would like to read the last paragraph,
21 which state the responsibilities of the VP and
22 controller.

1 "The CAM summarizes the procedures in place
2 to assign or allocate shared costs. The vice
3 president and controller of the company is responsible
4 for implementing and maintaining processes and
5 procedures designed to achieve the fair and equitable
6 assignment and allocation of cost including designing
7 and maintaining an effective account coding structure,
8 establishing procedures to properly code transactions
9 such as -- such as timesheets and invoices, designing
10 and maintaining cost allocation processes and
11 procedures, and monitoring the result of coding and
12 allocation processes for consistency with management
13 intent and for compliance with the laws, rules, and
14 regulations of the various jurisdictions within which
15 the company operates."

16 And I'll stop there, but I can -- actually,
17 I can finish the paragraph --

18 Q -- testimony. You don't need to read the
19 whole thing.

20 A Okay.

21 Q Unless you want to. I don't want to
22 interrupt you.

1 A Okay. I will end the paragraph then:
2 "Business unit managers are charged with the
3 responsibility for compliance with these procedures
4 and for accurate coding of transactions and time by
5 their respective personnel."

6 Q Okay. Now let's return to page 6, please,
7 of your J-1. And on this page I'd like you to focus
8 on Footnote 4. And Footnote 4 states, "Costs for
9 corporate services are allocated to AltaGas business
10 units and subsidiaries using a modified Massachusetts
11 formula, MMF. AltaGas's MMF uses three factors: one,
12 EBIDA; two, payroll; and three, property net plant
13 property and equipment including construction work in
14 progress materials and inventories." Correct?

15 MR. LENT: I'm going to object to this
16 question. This is going outside the scope into a
17 relevant issue set for the hearing. The footnote
18 itself is referring for inbound services from
19 Washington Gas's affiliates to Washington Gas. It is
20 not dealing with the services that Washington Gas
21 provides to its affiliates for the charges for the
22 service --

1 MS. FRANCIS: Your Honor, I will --

2 CHAIRMAN THOMPSON: I'm going to give a
3 little latitude.

4 Go ahead, Ms. Francis.

5 BY MS. FRANCIS:

6 Q Is that what the footnote says?

7 A That's what it says.

8 Q Thank you. Now, am I correct that AltaGas's
9 MMF uses different factors or inputs than the MMF
10 utilized by Washington Gas Light Company?

11 A That is correct, yes.

12 Q Now let's move to your direct testimony WJG,
13 page 6. And I'm focused on Lines 5 through 12. These
14 lines indicate that Washington Gas Light Company
15 utilizes the PeopleSoft Financial System; correct?

16 A That is correct, yes.

17 Q Am I correct that the PeopleSoft Financial
18 System is a software product?

19 A It is. It's a software, yes.

20 Q Do you personally use the PeopleSoft
21 Financial System?

22 A I do.

1 Q Do all of Washington Gas Light Company's
2 affiliates utilize the PeopleSoft Financial System?

3 A No.

4 Q Yes?

5 A No.

6 Q When did Washington Gas start using the
7 PeopleSoft Financial System?

8 A I'm not sure. I joined the company in 2017,
9 and the company was already using PeopleSoft; but I
10 don't have an exact date.

11 Q So at least from 2018 onward, they were
12 using PeopleSoft Financial System?

13 A That is correct, yes.

14 Q And do you know what was the software that
15 PeopleSoft replaced?

16 CHAIRMAN THOMPSON: I'm going to object
17 to out of scope --

18 THE WITNESS: I'm sorry.

19 CHAIRMAN THOMPSON: Out of scope.

20 MS. FRANCIS: I'm sorry?

21 CHAIRMAN THOMPSON: Out of scope. The
22 witness has already testified that that was prior to

1 2018 and her time at the company.

2 BY MS. FRANCIS:

3 Q Do you know what was Washington Gas Light
4 Company's decision to utilize PeopleSoft's Financial
5 System based on?

6 CHAIRMAN THOMPSON: Again, out of
7 scope. That was prior to her time at the company.

8 MS. FRANCIS: It was prior to her time.
9 And I respect the Commission's decision, but it
10 doesn't mean that she doesn't know why the decision
11 was made.

12 CHAIRMAN THOMPSON: I'm not sure that's
13 relevant to the material issues of fact and
14 determination. But if the witness knows the answer to
15 this question, she can answer.

16 THE WITNESS: I do not, Your Honor.

17 CHAIRMAN THOMPSON: Okay. Thank you.

18 BY MS. FRANCIS:

19 Q Can you tell me, does the PeopleSoft
20 Financial System adhere to the FERC system of
21 accounts?

22 A Yes.

1 Q Do any of the cost pools identified in
2 Table 1 on page 3 of J-4 include cost attributable to
3 multiple FERC accounts?

4 MS. FRANCIS: And I'm going to state,
5 Your Honor, I am not trying to get at any confidential
6 information. If the witness feels she needs to, she
7 or her counsel need to let me know.

8 CHAIRMAN THOMPSON: Okay. Thank you
9 for that.

10 MR. LENT: And just to be clear. The
11 reference is to Table 1 on page 3 of Exhibit WG J-4?

12 MS. FRANCIS: Yes.

13 MR. LENT: Okay. I think we're okay if
14 we stay within the content of that page.

15 MS. FRANCIS: Okay.

16 BY MS. FRANCIS:

17 Q Do you need me to read the question?

18 A I'm trying to get to WG J-4.

19 Q I'm sorry. I can't hear you.

20 A Would you please repeat your question?

21 Q Certainly, certainly. Do any of the cost
22 pools identified in Table 1 on page 3 of J-4 include

1 cost attributable to multiple FERC accounts?

2 A Yes. Yes.

3 Q Does the PeopleSoft Financial System provide
4 for the ability to track costs by each FERC account
5 separately?

6 A Yes. In fact, in this proceeding we
7 provided the FERC financial statements.

8 Q Do any of the cost pools identified in
9 Table 1, page 3 of J-4 include costs attributable to
10 multiple FERC accounts?

11 A Yes.

12 Q Now, do you have the packet of data request
13 responses that AOBA has on its cross-examination
14 exhibit list?

15 MS. FRANCIS: Does she have the packet?

16 MR. LENT: I believe that she does.

17 Ms. Quenum, if you will just identify
18 when you do not have one of these data responses. You
19 should have them, though.

20 BY MS. FRANCIS:

21 Q To the witness, the covered document says
22 "Cross-Examination Exhibits of the Apartment and

1 Office Building Association" dated August 13th. Do
2 you have that packet?

3 MR. LENT: She may not have the packet.
4 She may have the date of request with her. It'll be
5 the same thing.

6 BY MS. FRANCIS:

7 Q Now I'd like you to turn to what has been
8 preliminarily identified as AOBA 37, which is WGL's
9 response to AOBA Data Request 3-19. Could you please
10 take a look at that?

11 MS. FRANCIS: And, Your Honor, I'd like
12 to have what was pre-marked as AOBA Exhibit 37 marked
13 for the record as AOBA Exhibit 37.

14 CHAIRMAN THOMPSON: Any objection,
15 Counsel?

16 MR. LENT: No objection.

17 CHAIRMAN THOMPSON: Okay. So admitted.
18 (AOBA Exhibit 37 was marked for
19 identification.)

20 BY MS. FRANCIS:

21 Q Tell me when you're ready.

22 A AOBA Question 3-19?

1 Q Yes, company's response.

2 A Yes.

3 COMMISSIONER TRABUE: Ms. Francis, I'm
4 trying to keep up because you guys are jumping from
5 document to document. On which page are you at the
6 moment?

7 MS. FRANCIS: Do you have it,
8 Commissioner? It's the fourth document on my
9 cross-examination exhibit list.

10 COMMISSIONER TRABUE: I'm with you.
11 I'm sorry. It's my first time at this. This is --
12 documents jump back and forth it --

13 MS. FRANCIS: I know. A lot of them --

14 COMMISSIONER TRABUE: I'll find a
15 better system next time.

16 MS. FRANCIS: I have extra paper copies
17 if you want. No? Okay.

18 BY MS. FRANCIS:

19 Q Ms. Quenum, you are the sponsor of that data
20 request response; correct?

21 A I am.

22 Q And your response to AOBA date of

1 request 3-19, you use the phrase "Amounts the utility
2 allocated or assigned, net cost bill to/from for the
3 test year." Do you see that?

4 A I do.

5 Q Does the ACOSS presented in this proceeding
6 provide the ability for the parties, or the
7 Commission, to calculate both the cost bill to and
8 cost billed from Washington Gas and its affiliates
9 independently?

10 A Which type of costs?

11 Q I'm looking at your response, and I'm
12 reading your words. Your words say you are citing
13 J-3, Confidential Appendix F, amounts the utility
14 allocated or assigned. And then you wrote "net cost
15 billed to/from for the test year, 12 months ended
16 March 31, 2024."

17 My question is, does the ACOSS, presented by
18 you in this case, provide the ability for the
19 Commission to calculate both the cost bill to and cost
20 billed from Washington Gas and its affiliates
21 independently?

22 A What costs?

1 Q What costs are you referring to in your
2 response? What costs? I'm referring to the same cost
3 that you're referring to.

4 A The Appendix -- the Confidential Appendix F
5 shows a variety of costs.

6 Q Correct.

7 A There's labor costs. There's direct
8 expense. There's overhead. There's some common and
9 shared cost. So I'm not sure which specific cost you
10 are referring to.

11 Q You were referring to net cost bill to;
12 right? Bill to, to affiliates; correct?

13 A Yes.

14 Q Net cost bill from, from affiliates. These
15 are your words. Now, is there anything in this
16 testimony that the company has provided that would
17 enable me to see those two things independently? The
18 first thing is net cost billed to affiliates that I
19 want to see. And then the second number that I want
20 to see is net cost billed from affiliates. I'm
21 looking for those two different numbers.

22 Is there anything in this ACROSS or in the

1 testimony in this case that it would allow me to look
2 at those numbers independently?

3 A The Schedule F shows two sections -- or
4 maybe three. One section shows the cost allocated or
5 assigned from Washington Gas to affiliate. Then
6 there's another section that shows the cost allocated
7 or assigned from affiliate to Washington Gas. Then
8 the third section shows the net cost billed to and
9 from. So if one would like to know how much
10 Washington Gas -- the net transactions between
11 Washington Gas and any of the affiliates, it's already
12 on the Schedule F.

13 Q What you're referring to -- let me just get
14 the schedule. What you're referring me to are costs
15 that are netted; correct?

16 A No.

17 Q I'm trying to get those numbers not netted.

18 A The costs are not netting. The Schedule
19 F -- and if you will turn, please, to Exhibit WG
20 J-2 --

21 Q I'm sorry. Could you start --

22 A -- exhibit --

1 Q Could you give me that site again, please?

2 A Exhibit WG J-2, which is the confidential
3 version of the Cost Allocation Manual.

4 Q Give me a minute. I'm looking at J-2;
5 correct?

6 A Appendix F. Please let me know when you're
7 there.

8 Q I'm there. I just want to use my magnifying
9 glass. I think I'm looking at the same thing you are,
10 but when I read the top of that page it says, "Amounts
11 the utility allocated or assigned, net cost billed
12 to/from" is the title of the page; correct?

13 A Yes.

14 Q Okay.

15 CHAIRMAN THOMPSON: Ms. Francis, let me
16 just ask a few questions here; I think to kind of
17 bring some clarity.

18 Ms. Quenum, can you just explain,
19 without going into detail around the numbers, the
20 various divisions on this chart and what they show?

21 THE WITNESS: Yes, Your Honor. So we
22 have at Line 1 the services -- let me say we have two

1 blocks, two main blocks. The first block is the
2 services provided to affiliates by Washington Gas.
3 Then the second block will be the services provided by
4 affiliates to Washington Gas. Then we have another
5 line that nets the first blocks with the second to
6 provide the net cost assigned or allocated.

7 CHAIRMAN THOMPSON: So does Line 48
8 show the total services provided to affiliates by
9 Washington Gas; am I reading that correct? Is that
10 Line 48 on the spreadsheet on J-2?

11 THE WITNESS: It's line -- it's Line 59
12 if we are looking at the one ended March 31, 2024. So
13 at the top of the page, it will indicate it's Line 59.

14 CHAIRMAN THOMPSON: That's the net?

15 THE WITNESS: That is the net.

16 CHAIRMAN THOMPSON: Okay.

17 THE WITNESS: If we're looking at the
18 services provided by Washington Gas to affiliates,
19 indeed, yes. It's Line 48.

20 CHAIRMAN THOMPSON: Line 48, okay.

21 THE WITNESS: Services provided by
22 affiliate to Washington Gas will be Line 58, and

1 Line 59 will be the net of the two.

2 CHAIRMAN THOMPSON: Okay.

3 Does that help you, Ms. Francis?

4 MS. FRANCIS: Your Honor, I recognize
5 that she's saying net costs, but I am trying to get at
6 the costs before they are netted. And there's another
7 component to that. Do they make adjustments before
8 they net the costs, or do they make adjustments after
9 they net the costs? I want to see the costs that are
10 not netted. And that's what I don't see on this
11 exhibit that she told me I would.

12 CHAIRMAN THOMPSON: Okay. And please
13 correct me if I'm wrong. I think Line 48 -- and
14 please witness, correct me if I'm wrong. That Line 48
15 on that page 1 of J-2 says "total service provided to
16 affiliates by Washington Gas." And then the netting
17 comes after that. But I don't want to substitute my
18 testimony for the witnesses.

19 THE WITNESS: Your Honor, you're
20 correct. Yes.

21 CHAIRMAN THOMPSON: Okay.

22 //

1 BY MS. FRANCIS:

2 Q So the test, the netting comes after that
3 number?

4 A After.

5 COMMISSIONER TRABUE: Let me ask this a
6 different way. Would it be fair to say that the net
7 is the difference between what went out and what came
8 in? So what went out -- because my screen has gone
9 blank. What went out is probably, what, Line 48 or
10 so?

11 THE WITNESS: 48.

12 COMMISSIONER TRABUE: Okay. What came
13 back in was --

14 THE WITNESS: Line 58.

15 COMMISSIONER TRABUE: Okay. And then
16 the net is the result of the balance of that, is the
17 result of that.

18 MS. FRANCIS: I know that's what she's
19 saying. But if you wanted to look at all of those
20 costs --

21 COMMISSIONER TRABUE: Well, that should
22 be Line 1 through 48, I think what Ms. Francis is

1 trying to fine.

2 MS. FRANCIS: These are groups of
3 costs. I wanted to narrow these costs. I don't know
4 where to go --

5 THE WITNESS: You want to verify all of
6 them?

7 BY MS. FRANCIS:

8 Q I want to verify each of the costs to find
9 out, in my opinion, if they're reasonable and
10 appropriate. And market value, or whatever cost that
11 I may use to see, is Washington Gas getting reimbursed
12 properly for what services it provides? That's what
13 I'm looking for. I don't know where to see it.

14 A I would like to go to page -- I'd like to go
15 to page 9 of my direct testimony. So earlier, we read
16 that Washington Gas would direct charge any cost that
17 is easily identifiable to any affiliate. So -- and
18 any other costs that is not reasonably --

19 Q I don't mean to interrupt you, just direct
20 me to where you are on page 9.

21 A So on page 9, I would like to reference from
22 Line 6 to Line 16 where we provide detailed data,

1 which includes the calculation for the MMF. We
2 provided the calculation for many of the -- all the
3 allocations that are performed in PeopleSoft. We also
4 provided bank information as well as PeopleSoft
5 queries that show that Washington Gas was made whole
6 for every services that Washington Gas rendered to the
7 affiliate as of the test year.

8 Those -- that documentation is included in
9 the compliance filing. And it's about 1200 pages I
10 memorized the page number, from page 8792 to page
11 10,000 of the compliance filing. That speaks to the
12 size of the data that we provided to show how the
13 allocations were performed in PeopleSoft and
14 calculated as well as the factors used for the
15 allocations.

16 Q On this page, it says it's the PeopleSoft
17 data that presents the amounts billed to each
18 affiliate and amounts collected from each -- I guess
19 you mean each affiliate; correct?

20 A Please direct me to the line again.

21 Q Line 11.

22 A Yes.

1 Q Then again on Line 13, it says PeopleSoft
2 system data pool total amounts for time and labor
3 charge to affiliates. Okay. Focus back on Line 11.
4 It's amounts billed to and collected from. My
5 understanding that the PeopleSoft sought software nets
6 those two amounts, and then you get a result; correct?

7 A No.

8 Q Okay. So what goes into PeopleSoft, the
9 inputs, we don't see; correct? Because what comes out
10 of PeopleSoft is a netted amount; correct?

11 A I'm not sure what you mean by netting.

12 Q PeopleSoft presents that data that presents
13 the amounts billed to each affiliate and the amounts
14 collected; correct?

15 A Please allow me to further explain
16 Appendix F to WG J-2, if you will go back to those
17 pages, to explain what I meant by collected.

18 Q All right. I'm not going to focus on this
19 too much, but this is the date of where you tell me
20 what's on this page that I can find the answer to my
21 questions; correct?

22 A What page?

1 Q You referred to me to Appendix F of J-2.

2 A That is correct. And I would like to walk
3 you through to further clarify Line 11 from my direct
4 testimony from page 9 of my direct testimony. Please
5 let me know when you --

6 Q -- find your confidential testimony. I'm
7 there.

8 A So if we go to Schedule F on Line 48, I go
9 back to the explanation which I gave earlier. So
10 Line 48 shows the services provided by Washington Gas
11 to affiliates. Line 58 shows the services provided by
12 affiliates to Washington Gas. Line 59 shows the net
13 services provided to and from, which will be the net
14 amount either owed by the affiliate to Washington Gas
15 or owed by Washington Gas to the affiliate.

16 Line 60, 61, and 62 now shows the cash
17 collections; what Washington Gas paid to the
18 affiliates, and what Washington Gas received to
19 affiliate. Then compare the net receipt or the net
20 collection to the net amount on Line 59.

21 Q Just a moment. I'm going to go back to when
22 we were just talking about adjustments. You said you

1 made adjustments --

2 A Adjustments?

3 Q -- after the amounts are netted; correct?

4 A No.

5 Q You said before the amounts you net -- the
6 adjustments are made before the numbers are netted?

7 A What adjustments? Where do you read that on
8 my testimony, please?

9 Q I'm looking. I'm going to --

10 A Sure.

11 Q I quoted the phrase from J-3, "amounts the
12 utility allocated or assigned, net cost billed to/from
13 for the test year." When you get those numbers, do
14 you make any adjustments to them?

15 A There's no adjustments. I'm not sure what
16 you mean by adjustments.

17 Q You never make adjustments to see if
18 something -- if the number is incorrect and it doesn't
19 look right to you, you say you review everything
20 someplace in your testimony. I don't have a line
21 number, but you're reviewing for accuracy. Do you --
22 to make adjustments, or what goes into PeopleSoft is

1 what comes out? Nobody looks at the results, and
2 nobody makes an adjustment. Do you make a
3 adjustments --

4 A We -- we do look at what goes into
5 PeopleSoft, and we review the transactions -- the
6 affiliate transactions. But I'm not aware of the
7 adjustment that you are referring to. If you can
8 point me to anywhere in my testimony, we can discuss
9 the adjustment further.

10 Q I don't want to waste the Commission's time,
11 but there is testimony. You say you review the data,
12 look at it, see if it's correct. And when you're
13 reviewing the data, do you ever find an error that
14 needs to be adjusted?

15 A Please refer me to the line where I spoke
16 about those adjustments.

17 CHAIRMAN THOMPSON: Ms. Quenum, have
18 you ever made adjustments to the data either because
19 of an error or any other reason?

20 A If it is an error, Your Honor, yes, we will
21 correct it.

22 CHAIRMAN THOMPSON: Do you recall

1 making an adjustment yourself?

2 THE WITNESS: I -- specific to
3 affiliate transactions, no. I don't remember. But
4 yeah, if there's any adjustment to be made, yeah, we
5 should.

6 CHAIRMAN THOMPSON: Okay.

7 BY MS. FRANCIS:

8 Q Now I'm going to refer you -- I found it.
9 It's in your testimony, page 6. I'm looking at your
10 confidential testimony, but it only refers to
11 Confidential Appendix F.

12 And you say, "I review all charges recorded
13 on Washington Gas and the affiliate books to ensure,
14 one, the charges reflected on the affiliate records
15 are properly excluded from Washington Gas records;
16 two, the cost of services by Washington Gas or cash
17 settled. I also review cash paid by Washington Gas to
18 affiliates for services received from affiliates for
19 accuracy and completeness." You see that?

20 A I do.

21 Q And that's what I was addressing to ask you
22 if you made any adjustments.

1 CHAIRMAN THOMPSON: And she just
2 answered the question.

3 MS. FRANCIS: Yeah. Okay.

4 CHAIRMAN THOMPSON: Thank you.

5 BY MS. FRANCIS:

6 Q Now, do you ever make any reassignments?
7 When I think of an adjustment, I think of you are
8 changing an amount that is inappropriate. Now I'm
9 asking the same questions about reassignments. Do you
10 ever see anything that perhaps is reassigned
11 incorrectly that you need to reassign in this review
12 that you discuss on page 6?

13 A A correction will encompass all that -- if
14 there's need to reassign, yeah. We would to make the
15 books correct, yes.

16 Q Have you ever done the reassignments?

17 A If there's need to do so, yes.

18 Q This is my last couple of questions. Have
19 you in your testimonies calculated or quantified the
20 savings to ratepayers that are the result of
21 Washington Gas's provision of services to specific
22 unregulated subsidiaries of AltaGas?

1 A I did not.

2 Q Have you in your testimonies calculated or
3 quantified the savings to ratepayers that are the
4 result of Washington Gas's provision of services to
5 specific unregulated subsidiaries of Washington Gas
6 Light Holdings?

7 A I did not.

8 MS. FRANCIS: Your Honor, I'm going to
9 ask the witness about a couple of data requests
10 responses that are listed in cross-examination exhibit
11 list.

12 BY MS. FRANCIS:

13 Q Ms. Quenum, earlier I referred to AOBA
14 Exhibit 37. Now I'm going to ask you to take a quick
15 look in the packet that you have, and I ask you to
16 look at AOBA Exhibit 38, which is WGL's response to
17 AOBA Data Request 3-20; AOBA 39, which is Washington
18 Gas Light's response to AOBA DR 3-25.

19 I'd like you to look at what's been
20 preliminarily identified as AOBA 40, Washington Gas
21 Light response to AOBA DR 3-26; and AOBA dash 41,
22 which is WBL's response to AOBA Data Request

1 Number 3-27.

2 (AOBA Exhibits 38 through 41 were
3 marked for identification.)

4 Can you please look to verify that you are
5 the sponsor of all of those data request responses?

6 A To make sure I have the correct data request
7 numbers, you mean 3-20, 3-25, 3-26, and 3-27. Yes, I
8 have them.

9 Q Can you verify the accuracy of those data
10 responses for purposes of entering them into the
11 evidentiary record?

12 A I'm sorry. Can you repeat your question?

13 Q Can you verify the accuracy of those data
14 request responses for purposes of moving them into the
15 evidentiary record?

16 A Yes.

17 MS. FRANCIS: Your Honor, at this time
18 I would like to move what has been preliminarily
19 identified as AOBA Exhibits 37, 38, 39, 40, and 41 to
20 the record?

21 MR. LENT: Your Honor, the only
22 objection I have here is to AOBA Exhibit 38, which is

1 the response to data request 3-20. To the extent that
2 that data request is going to be entered into the
3 record, OPC DR 4-2 also needs to come in. Otherwise,
4 this is an incomplete representation of the witness's
5 response to this --

6 MS. FRANCIS: Okay. I also put in, if
7 you look above counsel, OPC Data Request 4-2. Okay.
8 I just entered that. That's the same as -- I'm
9 entering that as AOBA 36.

10 MR. LENT: If that is coming in as
11 well, I have no objection.

12 CHAIRMAN THOMPSON: So moved.

13 (AOBA Exhibits 37 through 41 were
14 received into evidence.)

15 MS. FRANCIS: Your Honor, how do you
16 want me to treat AOBA Exhibits 1 through 33? Do I
17 move for their admission? Do I wait to hear from the
18 Commission? Those were filed on Tuesday, and I didn't
19 plan on using them today.

20 CHAIRMAN THOMPSON: And you are seeking
21 to move them in; correct?

22 MS. FRANCIS: I want to move them in.

1 I don't know if this is the appropriate time, or if
2 I'm supposed to do something else.

3 CHAIRMAN THOMPSON: So I'm just
4 scrolling through them briefly. Now is the
5 appropriate time. Now is fine.

6 MS. FRANCIS: Okay. I would like to
7 move AOBA Exhibits 1 through 33 into evidence.

8 (AOBA Exhibits 1 through 33 were marked
9 for identification)

10 CHAIRMAN THOMPSON: Thank you.

11 MR. LENT: Your Honor, just for the
12 pre-authenticated hearing exhibits, I know that those
13 are -- they have been identified for purposes of
14 authenticity and veracity for our purposes of the
15 pre-hearing order 22696.

16 For the sake of clarity here,
17 Washington Gas does not object to the admission of the
18 list of authenticated documents not otherwise
19 identified as cross-examination exhibits subject to
20 our ability to make appropriate arguments with respect
21 to those documents on brief. And that applies for
22 AOBA as well as any other party that did the same.

1 CHAIRMAN THOMPSON: That's fully
2 appropriate, and the Commission will also determine
3 the appropriate way to give said exhibits.

4 MS. FRANCIS: That's all I have, Your
5 Honor.

6 CHAIRMAN THOMPSON: -- this witness.
7 Any redirect?

8 REDIRECT EXAMINATION

9 BY MR. LENT:

10 Q Ms. Quenum, one question for you. Are the
11 costs of services provided cost of the services
12 provided by Washington Gas to its affiliates included
13 in the revenue requirement at issue in this case?

14 A No.

15 COMMISSIONER TRABUE: Ms. Quenum, thank
16 you for your testimony thus far. There are hundreds
17 of entries in terms of, you know, services that
18 provided in cost going back and forth. How does
19 Washington Gas ensure that any affiliate transaction
20 cost allocated to its affiliates are fair and
21 consistent with market prices?

22 THE WITNESS: I would like to read

1 Section 3 of the -- that's the confidential version of
2 the CAM if -- which contain confidential information.

3 COMMISSIONER TRABUE: Mr. Chairman,
4 then I'll hold the question if this requires a
5 response that has been deemed confidential.

6 CHAIRMAN THOMPSON: Let me -- I'll
7 follow up that question. Your testimony -- what's in
8 your file testimony here --

9 THE WITNESS: The CAM, yes. I wanted
10 to read Section -- Section 3, which is marked as
11 confidential.

12 COMMISSIONER TRABUE: Okay. If it's
13 not a problem, I'll withdraw the question.

14 CHAIRMAN THOMPSON: Okay. All right.
15 Thank you. At this time the Commission moves PSC
16 Exhibits 44, 47, and 49 into the evidentiary record.
17 Thank you.

18 Next we'll call Witness Block.

19 MS. SADHASIVAM: DCG would like to note
20 for the Commission that it does not have further
21 cross-examination for Witness Murphy.

22 CHAIRMAN THOMPSON: Thank you.

1 MS. FRANCIS: I think I'm the only one
2 on the cross-examine matrix for Witness Block and
3 Witness Baryenbruch. I don't have any questions for
4 either one of those witnesses.

5 CHAIRMAN THOMPSON: Okay. So let me
6 just do --

7 Mr. Block, why don't you have a seat in
8 the audience for a second? Let me just make sure I'm
9 tracking everything that was just said here.

10 So there are no questions for Witness
11 Block, and there are no questions for Witness
12 Baryenbruch? Did I say it correctly?

13 MS. FRANCIS: I had them on in case
14 Witness Quenum referred a question to them. I wanted
15 to be able to ask it, but I don't need to.

16 CHAIRMAN THOMPSON: Okay. And D.C.
17 Government no longer has questions for Witness Murphy?

18 MS. SADHASIVAM: Yes.

19 CHAIRMAN THOMPSON: Okay. So at this
20 time that's all the witnesses that be sponsored by
21 Washington Gas?

22 MR. DODGE: Correct, Your Honor.

1 CHAIRMAN THOMPSON: Okay. I just want
2 to do a verification of the parties to make sure we're
3 all on the same page.

4 MR. OBERLEITON: Chairman Thompson,
5 yes, that's also correct as to Witness Murphy --

6 CHAIRMAN THOMPSON: Okay.

7 MR. OBERLEITON: -- for Sierra Club.
8 But one other matter if we could just -- similar to
9 what AOBA just raised about admitting exhibits into
10 the record. Just one along the same lines. You know,
11 Sierra Club presented certain exhibits today, but did
12 submit a list -- and submitted the list and uploaded
13 the exhibits to the record yesterday.

14 And to the extent that it is required,
15 Sierra Club would move to have Sierra Club Exhibit 1
16 through 28 admitted to the record subject to any
17 objection.

18 MR. LENT: Same reservation that I made
19 with respect to the other party's exhibits, Your
20 Honor.

21 CHAIRMAN THOMPSON: Okay.

22 THE WITNESS: DCG would like to make

1 the same request with respect to the exhibit list.

2 CHAIRMAN THOMPSON: Okay.

3 MR. CONOSCENTI: This is just a
4 logistical point. OPC Witness FitzHenry, I don't know
5 if there are any questions for him; but he does have a
6 scheduling conflict around -- Easter. So I don't know
7 if the Commission wants him to appear live --

8 CHAIRMAN THOMPSON: I'll tell you what.
9 Hold on one second. Let me finish the pending motion
10 with the exhibits.

11 MR. CONOSCENTI: Yep.

12 CHAIRMAN THOMPSON: So move as to the
13 request by Sierra Club and D.C. Government. I don't
14 know if OPC has any --

15 MS. MODY: Yes. My assumption was when
16 WGL counsel spoke, he was agreeing to the admission of
17 OPC 1 through 164 that was filed yesterday and listed
18 on July 29th. We would want to move that into
19 evidence.

20 CHAIRMAN THOMPSON: Okay.

21 MR. LENT: Object to the same
22 reservation, Your Honor.

1 CHAIRMAN THOMPSON: Okay. Thank you.
2 And also at this time, Public Service Commission would
3 move into the evidentiary record Exhibits 26, 42, 46
4 through 48, and then 25 through 48.

5 (PSC Exhibit 25 through 48 were marked
6 for identification and received into
7 evidence.)

8 I'm going to come back to the FitzHenry
9 question in a moment. Just give me a second here. I
10 want to make sure I'm covering all my bases.

11 Okay. So WGL, do you have any -- I
12 believe you said earlier you do not have any questions
13 for Witness FitzHenry; is that correct?

14 MR. LENT: That is correct, Your Honor.

15 CHAIRMAN THOMPSON: Okay. And I
16 anticipate or imagine that none of the other parties
17 have questions for witness -- okay.

18 So yes, Witness FitzHenry can be
19 excused.

20 MR. FITZHENRY: Okay. Thank you.
21 Appreciate that.

22 CHAIRMAN THOMPSON: Thank you.

1 We are now going to move to OPC Witness
2 Ostrander.

3 MR. OSTRANDER: Yes. Very good. Just
4 give me one minute here.

5 MS. SEDGWICK: Good afternoon, sir.

6 MR. OSTRANDER: Good afternoon.

7 MS. SEDGWICK: Can you please raise
8 your right hand?

9 BION C. OSTRANDER,
10 called as a witness and having been first duly sworn
11 to tell the truth, the whole truth, and nothing but
12 the truth, was examined and testified as follows:

13 MS. SEDGWICK: Thank you.

14 CHAIRMAN THOMPSON: Please proceed.

15 CROSS-EXAMINATION

16 BY MR. LENT:

17 Q Good afternoon, Mr. Ostrander. My name is
18 Garrett Lent. I'm an attorney representing Washington
19 Gas Light Company in this matter. Are you able to
20 hear me right now?

21 A Yes. Yes, I can.

22 Q Do you have a copy of your written direct

1 testimony with you today, which has been previously
2 marked and identified as Exhibit Number OPC A -- or B,
3 excuse me.

4 A Yeah. Yes.

5 Q Could you turn to page 26 of your direct
6 testimony, Lines 9 to 16? Let me know when you are
7 there.

8 A Okay.

9 Q You would agree with me that there is a tax
10 sharing agreement in place between Washington Gas and
11 various of its affiliates; correct?

12 A Yes.

13 Q Would you also agree with me that this
14 agreement allows Washington Gas's affiliates to use a
15 net operating loss carry forward tax benefits of
16 Washington Gas for purposes of a consolidated income
17 tax return?

18 A Yes.

19 Q Would you also agree with me that in return
20 for Washington Gas's affiliates making a payment to
21 Washington Gas for those benefits from using
22 Washington Gas's NOLC on its tax return as well?

1 A I'm sorry. Could you repeat that?

2 Q Certainly. Would you agree with me that in
3 return for the use of the NOLC benefits, Washington
4 Gas's affiliates make a payment to the company for the
5 benefits of using that NOLC on the consolidated tax
6 return?

7 A Yes.

8 Q And in this proceeding, did Washington Gas
9 reduce its rate base by the amount of this payment?

10 A No. They -- they proposed an adjustment to
11 increase rate base.

12 Q Does Washington Gas utilize a normalization
13 method of accounting as described under Internal
14 Revenue Code Section 168, Roman Numeral XIX?

15 A Yes, but that's not unique to Washington Gas
16 Light. Virtually every utility that uses accelerated
17 tax depreciation also uses and relies on that same
18 code. So it's not a unique factor for WGL, and it
19 doesn't distinguish them or make them unique or
20 similar to the three private letter ruling affiliate
21 companies just from the standpoint that that's
22 applicable to everybody in the industry.

1 Q Coming back to my question, however.
2 Washington Gas does utilize a normalization method of
3 accounting; correct?

4 MS. MODY: Objection. He does not have
5 anything other than WGL's own testimony to verify
6 that.

7 CHAIRMAN THOMPSON: I mean, to the
8 extent he knows, and he can state what -- to the
9 extent he knows and what he's basing that testimony
10 on.

11 THE WITNESS: Yes. I can't say
12 definitively that WGL is compliant with Section 168
13 all the time because we sit here in this hearing now
14 addressing the situation that they're non-compliant
15 with Section 168 from the standpoint that they're
16 facing a potential tax normalization violation
17 regarding their tax sharing arrangement with
18 affiliates.

19 BY MR. LENT:

20 Q Are you aware of whether Washington Gas
21 currently has a net operating loss?

22 MS. MODY: Again, Your Honor, he

1 doesn't have any direct facts, only what WGL has
2 stated in this case. They're asking fact questions of
3 an expert witness who's relying on what's written in
4 WGL's testimony.

5 MR. LENT: Your Honor, if I may? We
6 provided the consolidated 2023 federal tax return.
7 This witness had access to that return. I'm testing
8 to see if he has knowledge as to what was claimed on
9 that return.

10 CHAIRMAN THOMPSON: Again, I mean this
11 is an expert who bases his opinions upon the record in
12 this case. To the extent he has the answer to this
13 question he can state that and what he's formed his
14 opinion on.

15 THE WITNESS: I don't recall whether
16 that tax return showed a taxable loss or not.

17 BY MR. LENT:

18 Q Do you have any basis in the record that you
19 have reviewed to determine that Washington Gas does
20 not have a net operating loss?

21 A And net operating loss or a net taxable
22 loss?

1 Q The net --

2 A That -- that's two different issues.

3 Q Net operating loss specifically.

4 A No, I don't believe WGL has net operating
5 loss on its books.

6 Q Can you turn to page 27 of your direct
7 testimony, Lines 7 to 8? Let me know when you're
8 there.

9 A Okay.

10 Q Fair to say on these lines you reference IRS
11 revenue procedure 2017-47 and revenue
12 procedure 2020-39; correct?

13 A Correct.

14 Q These procedures address safe harbor relief
15 for inadvertent normalization violations; correct?

16 A Yes. That's one of the primary issues they
17 address.

18 Q They require a taxpayer utility to correct a
19 inadvertent normalization violation at the next
20 available opportunity; correct?

21 A I believe -- yes. That's one of the -- one
22 of the provisions.

1 Q In your opinion, would that generally be the
2 base rate proceeding immediately following the filing
3 of a federal income tax return?

4 A I'm sorry. Could you repeat that?

5 Q In your opinion, would the next available
6 opportunity be the base rate proceeding that comes
7 after the federal income tax return is filed
8 identifying a normalization violation?

9 MS. MODY: Objection to the extent it's
10 calling for a legal conclusion. To the extent Witness
11 Ostrander knows through his regulatory experience, I
12 have no objection.

13 MR. LENT: I'm fine having the witness
14 limit this to his regulatory experience. He does cite
15 these revenue procedures, and he does claim to have
16 experience with respect to the interpretation and
17 application of PLRs. So if he has the basis under his
18 regulatory experience to answer my question, that will
19 suffice.

20 CHAIRMAN THOMPSON: Please -- yes, go
21 ahead, Witness Ostrander.

22 THE WITNESS: I don't know that

1 necessarily be next available opportunity or rate case
2 always follows a company filing its most recent tax
3 return. Because I think there's potential companies
4 out there yet who have not filed rate cases yet and
5 could be moving towards a -- you know, a second
6 taxable year after they've had this potential tax
7 normalization violation.

8 BY MR. LENT:

9 Q And in your understanding of the two revenue
10 procedures we have been discussing, if a taxpayer does
11 not correct that normalization violation at the next
12 available opportunity, does an inadvertent violation
13 become an intentional violation?

14 MS. MODY: Objection to the extent it
15 calls for a legal conclusion. To the extent he's
16 asking for his regulatory experience --

17 MR. LENT: I am fine limiting my
18 question in that fashion.

19 CHAIRMAN THOMPSON: I'm actually going
20 to overrule it. Outside of the scope of material
21 issue of fact and dispute. It's supposed to be about
22 whether or not the facts of the letter are comparable

1 to the facts with respect to WGL and not about the
2 preferred method of recovery.

3 MR. LENT: Certainly.

4 BY MR. LENT:

5 Q For purposes of this case, Mr. Ostrander, is
6 it your understanding that there are three private
7 letter rulings, or PLRs, that Washington Gas Witness
8 Bell has reviewed?

9 A Yes. They've only reviewed those three PLRs
10 to the best of my knowledge. And those are all
11 subject to just one holding companies because those
12 are affiliate companies.

13 Q In your direct testimony, would it be fair
14 to say that you discussed this NOLC and PLR issue from
15 pages 24 to 35?

16 MS. MODY: Objection, Your Honor. That
17 testimony speaks for itself.

18 CHAIRMAN THOMPSON: He can -- we've
19 been proceeding in this manner all day. He can speak
20 to what his testimony says.

21 THE WITNESS: Yes, that's correct.

22 //

1 BY MR. LENT:

2 Q In that portion of your direct testimony,
3 can you point me to a specific page or line where you
4 discussed the facts and circumstances presented in the
5 three PLRs identified by company witness Bell?

6 A It wasn't necessary to address some indirect
7 because the company provided very little information
8 in their direct testimony. And I needed to wait on
9 substantial data request responses from WGL before I
10 formed a final opinion. And my final position and
11 recommendation is in my surrebuttal testimony and not
12 in my direct testimony. So it'd be more appropriate
13 to rely on my position in my surrebuttal testimony
14 where I address these issues.

15 Q I understand that. I just want to confirm
16 where the facts are here. So would you also agree
17 with me that within pages 24 to 35, you do not conduct
18 a comparison of the facts and circumstances presented
19 in the three PLRs to the facts and circumstances
20 presented by Washington Gas?

21 MS. MODY: Your Honor, this is asked
22 and answered.

1 CHAIRMAN THOMPSON: Sustained.

2 BY MR. LENT:

3 Q Do you have a copy of your surrebuttal
4 testimony with you here today?

5 A Yes.

6 Q And is that the document that has been
7 marked and identified as Exhibit OPC 2B?

8 A Yes.

9 Q Give me one moment while I flip the number
10 of pages that I have in front of me. Would you turn
11 to page 39 of your surrebuttal testimony? Let me know
12 when you are there.

13 A Okay.

14 Q On page 39, starting with Line 3, you state,
15 "I now believe that WGL's actions regarding its tax
16 sharing agreements have created a potential tax
17 normalization violation." Did I read that correctly?

18 A Yes.

19 Q And that is based upon your analysis of the
20 facts and circumstances that you were able to review
21 at the time you prepared your surrebuttal testimony?

22 A Yes.

1 Q So at the time you prepared your surrebuttal
2 testimony, was it true that Washington Gas is a member
3 of a group of corporations that file a consolidated
4 federal corporate income tax return?

5 A I'm sorry. Could you repeat that question?

6 Q At the time you prepared your testimony, was
7 it true that Washington Gas is a member of a group of
8 corporations that file a consolidated federal
9 corporate income tax return?

10 A Yes.

11 Q At the time you prepared your surrebuttal
12 testimony, was it true that Washington Gas and the
13 other members of that consolidated federal income tax
14 group are parties to a tax sharing agreement?

15 A Yes, although that tax sharing agreement
16 has -- the terms of it have changed over time. And
17 no, Washington Gas Light has not prepared a comparison
18 of the terms of the tax sharing agreement of its own
19 to the specific tax sharing agreement of the three PLR
20 companies.

21 Q At the time you prepared your surrebuttal
22 testimony, was it true that Washington Gas had

1 incurred a net operating loss for federal income tax
2 purposes as the result of an accelerated tax
3 depreciation deduction?

4 MS. MODY: Objection. It's calling for
5 a legal conclusion and has nothing to do with the
6 scope of issue set in this case as to the WGL facts
7 are similar to the PLRs at issue.

8 MR. LENT: This is specifically one of
9 the facts that was the subject of the analysis in the
10 PLRs. I'm testing whether the witness was aware at
11 the time of their surrebuttal testimony as to what
12 this fact was.

13 CHAIRMAN THOMPSON: I'll allow the
14 question.

15 BY MR. LENT:

16 Q Do you need --

17 A As I stated earlier -- I think I can answer
18 that. As I stated earlier, I'm not sure if they had a
19 taxable net loss for the most recent period such as
20 fiscal year in 2024; but they do have an NOLC on their
21 books -- the net NOLC on their books.

22 Q At the time you prepared your surrebuttal

1 testimony, was it true that Washington Gas accounts
2 for the taxes it is able to defer as a result of
3 accelerated tax depreciation deductions in excess of
4 its book depreciation expense as a deferred tax
5 liability?

6 MS. MODY: Objection as to he can only
7 rely on what WGL has provided. He has no specific
8 direct facts --

9 MR. LENT: Your Honor, this was
10 proposed as a material issue of fact and dispute. If
11 OPC is conceding at this point that this witness is
12 unable to dispute the facts presented by Washington
13 Gas Witness Bell as to the items I'm asking about, I
14 am happy to move along in my questions.

15 MS. MODY: That is not the statement
16 that I've made. I am stating that they're asking him
17 to verify facts about WGL's business that he can only
18 speak to based on the presentations made by WGL. To
19 the extent that he -- that that is an understood
20 qualification of his response, then I will have no
21 objection.

22 CHAIRMAN THOMPSON: That's certainly

1 the case. In order for him to give his opinion, he
2 has to review the documents from Washington Gas. But
3 we will certainly take note that his opinion and his
4 factsfinding is based upon information provided by
5 Washington Gas.

6 BY MR. LENT:

7 Q Mr. Ostrander, would you like me to repeat
8 that question?

9 A No, I think I have it. First of all, just
10 because WGL and the three PLR affiliate companies each
11 have an NOL, that by itself is not indicative that
12 they are in identical situations. And also just
13 because a company has an NOL, that does not mean they
14 have a tax normalization violation. So the fact that
15 two companies have an NOL does not mean that they are
16 identical for the same in any respect. That's not a
17 factor to rely upon.

18 Q At the time you prepared your surrebuttal
19 testimony, was it true that under the terms of the
20 applicable tax sharing agreement, Washington Gas had
21 received tax sharing payments?

22 A Could you repeat that?

1 Q At the time you prepared your surrebuttal
2 testimony, is it true that under the terms of the
3 applicable tax sharing agreement, Washington Gas had
4 received tax sharing payments?

5 A You know, that's a good question that you
6 raised there. Because if they are still receiving tax
7 sharing payment -- tax sharing benefit payments from
8 their affiliates, as of the time I was writing
9 testimony and as of this date, they continue to march
10 forward on an approach that is in violation of
11 Section 168 and is tax -- and is a potential tax
12 normalization violation.

13 So I would certainly hope that they would've
14 stopped the approach with tax sharing benefits
15 provided to affiliates and receiving reimbursement.
16 Because that's just continuing the problems that
17 created all of this and created this potential tax
18 normalization violation.

19 So I believe you do raise a very interesting
20 question there of whether the company, despite what it
21 knows, continues to take proactive actions in
22 violation of Section 168 and further leading to a tax

1 normalization violation.

2 Q I understand you may think this is an
3 interesting question. I'm asking you, do you know
4 that to be the case or not?

5 MS. MODY: Your Honor, this is asked
6 and answered and now argumentative.

7 CHAIRMAN THOMPSON: He actually didn't
8 answer the question. He said it was an interesting
9 question and told us why it was an interesting
10 question. He didn't actually answer the question.

11 So to the extent that you know, please
12 answer.

13 THE WITNESS: Yes. I -- I do not know
14 as of the recent date if they are still continuing
15 their improper actions that are in violation of Code
16 Section 168 regarding the tax sharing payments. I
17 know that I asked for detailed information regarding
18 the tax sharing payments -- or OPC asked for detailed
19 information regarding the tax sharing payments to try
20 and reconcile it to the \$26.4 million of -- that
21 they're proposing as a rate based adjustment.

22 But none of the responses provided that

1 reconciliation. Therefore, it makes it difficult for
2 me to determine the amount of the individual tax
3 sharing payments received each year when a
4 reconciliation was not provided for those amounts.

5 BY MR. LENT:

6 Q So coming back to my question, you don't
7 know whether that was the case or not?

8 A I do not know whether -- whether they are
9 continuing the tax sharing payments.

10 Q Because you do not know that, you would not
11 have addressed it in your testimony; would you?

12 MS. MODY: Your Honor, this is beyond
13 the scope --

14 THE WITNESS: I -- I did --

15 CHAIRMAN THOMPSON: So --

16 THE WITNESS: I did address it from the
17 standpoint that I indicated I was unable to reconcile
18 the 26.4 million NOLC adjustment to actual tax
19 payments that WGL had received.

20 BY MR. LENT:

21 Q I'll move on from that answer. At the time
22 you prepared your surrebuttal testimony, were you

1 aware of whether or not, prior to 2024, Washington Gas
2 had accounted for the tax sharing payments it received
3 by debiting cash and crediting its NOL DTA?

4 A I believe in a data request asked along
5 those lines, they -- they indicate that the adjustment
6 that they'd make on their gap books is a reduction to
7 the NOL or DTA. And I believe that they currently, on
8 their regulatory books, make an adjustment to debiting
9 cash for receipt of the tax sharing payments from
10 other affiliates. And they credit retained earnings,
11 which acts to increase retained earnings.

12 Q And at the time you prepared your
13 surrebuttal testimony, were you aware of whether or
14 not for rate making purposes Washington Gas had
15 reduced its rate base by its DTL and increased its
16 rate base by its NOL DTA?

17 A Could you repeat that again?

18 Q At the time you prepared your surrebuttal
19 testimony, were you aware that previously for rate
20 making purposes, Washington Gas reduced its rate based
21 by its DTL and increased rate base by its NOL DTA?

22 A It's my understanding that in this case they

1 proposed to increase rate base by the DTA or NOL by
2 26.4 million if that's informative of -- of your
3 question.

4 Q That proposal was made after they had
5 identified the inadvertent normalization violation in
6 the 2023 consolidated federal income tax return; was
7 it not?

8 A I don't know if they identified it in their
9 tax return. I -- I know that the company identified
10 this concern at one point in time, but I don't know
11 the genesis of the specific time when they identified
12 this problem.

13 Q You had reviewed the testimony prepared by
14 company witness Bell as a part of this proceeding;
15 correct?

16 A Yes.

17 Q Are you aware of company witness Bell's
18 testimony that the company had self-reported the
19 inadvertent normalization violation on its 2023
20 consolidated income tax return?

21 A That -- that sounds familiar. I don't
22 recall if it was from testimony or from a data request

1 response.

2 Q Do you have any reason to dispute that
3 statement?

4 A I don't know if I have a problem -- or any
5 problem or any information to dispute that.

6 MR. LENT: One moment. I'm checking my
7 notes, Your Honor. No further questions.

8 CHAIRMAN THOMPSON: I do have one
9 question. Witness Ostrander, when you were talking,
10 you said that if Washington Gas was continuing the tax
11 sharing agreement, they would be in violation of the
12 NOLC DT -- is that what you said?

13 THE WITNESS: Yes. And -- and I -- and
14 I probably should have said potential violation. My -
15 - my testimony states that I don't think we can
16 affirmatively say that they have tax normalization
17 violation until a private letter really is issued and
18 the IRS comes back with that determination.

19 CHAIRMAN THOMPSON: Okay. That's where
20 I was going. Thank you.

21 This is OPC'S witness. Any redirect
22 for the witness?

1 MS. MODY: No, thank you, Your Honor.

2 CHAIRMAN THOMPSON: Okay. Thank you,
3 Witness Ostrander.

4 THE WITNESS: Thank you all.

5 CHAIRMAN THOMPSON: Witness Andrews who
6 will also be remote.

7 MR. ANDREWS: Good afternoon.

8 MS. SEDGWICK: Good afternoon, sir.

9 Can you please raise your right hand?

10 BRIAN C. ANDREWS,
11 called as a witness and having been first duly sworn
12 to tell the truth, the whole truth, and nothing but
13 the truth, was examined and testified as follows:

14 MS. SEDGWICK: Thank you.

15 CROSS-EXAMINATION

16 BY MR. LENT:

17 Q Good afternoon, Mr. Andrews. My name is
18 Garrett Lent. I'm an attorney for Washington Gas
19 Light Company. Are you able to hear me okay?

20 A I am, yes. Good afternoon.

21 Q Do you have a copy of your written direct
22 testimony from this case with you?

1 A Yes, I do.

2 Q And has that been previously marked and
3 identified as Exhibit Number OPC E?

4 A Yes, that's correct.

5 Q Could you turn to page 34 of your direct
6 testimony? Let me know when you were there.

7 A I'm there.

8 Q In Lines 1 to 3 of page 34, you set forth
9 your recommended adjustment with respect to account
10 3676.20 plastic mains; is that correct?

11 A Yes, it is.

12 Q That adjustment is based upon an increase in
13 the average service life of assets in this account; is
14 that correct?

15 A Yes, that's correct. \$3.2 million reduction
16 is based on my adjustment to increase the average
17 service life from 55 years to 67 years.

18 Q And on Lines 8 to 10 of this same page, you
19 set forth your recommendation with respect to account
20 38.20 of plastic services; is that correct?

21 A Yes, sir. That's correct.

22 Q And the adjustment you recommend, again, is

1 based upon an increase in the average service life for
2 that account?

3 A Yes. For this account, 2.2 million --

4 Q If you could repeat yourself, Mr. Andrews.
5 You kind of came through a little muffled.

6 A I'm sorry about that. \$2.2 million
7 reduction I discussed there along 8 to 10 is based on
8 my recommended adjustment to increase the service life
9 from 55 years to 65 years.

10 Q And just so that we're clear here about
11 revenue requirement impacts of your adjustment. The
12 two adjustments that you recommend when combined with
13 Dr. White's reserve allocation procedure would reduce
14 Washington Gas's annualized depreciation accrual by
15 6.13 million and have impacts upon the composite
16 depreciation rate proposed; correct?

17 A Yes, that's correct.

18 Q Could you turn to page 1 of your direct
19 testimony with reference to Lines 15 to 19? Let me
20 know when you were there.

21 A Yes, I'm there.

22 Q Excuse me. Page 2, Lines 15 and 19. I

1 apologize. Let me know when you're there.

2 A Yes, I'm there.

3 Q Your testimony is based upon your assessment
4 of Washington Gas Light Company's proposed
5 depreciation study; is that correct?

6 A Yes, that's correct.

7 Q And you provide your assessment of
8 Washington Gas's depreciation study; correct?

9 A Yes, I do.

10 Q You did not independently prepare your own
11 depreciation study in this matter?

12 A No, I did not conduct my own depreciation
13 study. I reviewed the depreciation study filed by
14 Washington Gas along with all the work papers that
15 were provided along with that depreciation study. And
16 I conducted an analysis to determine what I felt was
17 the most reasonable life recommendation for Washington
18 Gas's two large accounts.

19 Q And as a part of that assessment, you did
20 not independently gather the property data relied upon
21 to present your direct testimony; did you?

22 A No, sir. That was provided by Washington

1 Gas to Dr. White who then provided it to OPC for the
2 two accounts that was studied.

3 Q You did not independently code this data
4 either?

5 A No, I did not.

6 Q You did not undertake any attempt to
7 reconcile the data collected to prepare your
8 testimony?

9 A No, I did not audit all of the data.

10 Q Did you review and analyze Washington Gas's
11 actual property records as a part of the preparation
12 of your direct testimony?

13 A To the extent that that data was provided to
14 me, we did review it. I did review it. The
15 continuing property record data that was provided for
16 all accounts, I looked at that. Attempted to create
17 the original life table data that Dr. White performed
18 his analysis on. But the -- the life analysis that I
19 have provided with my -- that support my exhibits,
20 those were provided directly from Dr. White.

21 Q So would it also be fair to say that you did
22 not conduct interviews with WGL personnel as a part of

1 the preparation of your direct testimony?

2 A I did not.

3 Q And I think you mentioned this; I just want
4 to be clear. You relied upon the property data
5 gathered by Foster Associates?

6 A That's correct.

7 Q And just to confirm. You didn't develop
8 your own observed life tables for Washington Gas
9 Light's plant accounts in this case; did you?

10 A I did not, no. I relied on the same life
11 table data that Dr. White provided to us.

12 Q You did not undertake an analysis to
13 graduate hazard rates?

14 A No, I did not.

15 Q You did not conduct a weighted regression
16 analysis of any sort?

17 A No. That is not a counter procedure
18 conducting depreciation study.

19 Q And you did not conduct a banding analysis
20 of any sort; did you?

21 A No, I did not. I relied on the original
22 life table that encompassed all of Washington Gas's

1 data, which was property that was installed from, I
2 believe, 1958 until 2023 for experience that occurred
3 between 1986 and 2023.

4 Q You have a copy of your written surrebuttal
5 testimony with you; correct?

6 A Yes, sir, I do.

7 Q And that has been previously marked and
8 identified as Exhibit OPC Number 3E; is that right?

9 A I have --

10 Q Could you repeat that, Mr. Andrews? Sorry.
11 We didn't hear you here.

12 A I have 2E on the version that I'm looking at
13 under the conformed copy that was filed on July 25th.

14 Q I apologize. I may not have the conformed
15 in front of me here. Subject to check, though, you
16 have what is before you the surrebuttal testimony you
17 prepared in this case; correct?

18 A Yes.

19 Q And could you turn to page 4 of that
20 surrebuttal testimony, Lines 14 to 15, sentence
21 starting with "the final decision." Let me know when
22 you are there.

1 A I'm there.

2 Q You're discussing the use of informed human
3 judgment at these lines; correct?

4 A Correct.

5 Q And informed judgment takes into account all
6 relevant factors and information that may be
7 considered by the depreciation professional?

8 A Yes, I would agree with that.

9 Q Information gathered from discussions with
10 utility personnel would be a relevant factor to take
11 into account for the application of informed judgment;
12 would it not?

13 A Yes, that would be one relevant factor.

14 Q Would physical observation of plant itself
15 also be a relevant factor?

16 A It could be, but the plant that I
17 recommended adjusting the service life for is --
18 buried under ground. So seeing that equipment would
19 not be possible.

20 COMMISSIONER TRABUE: Mr. Andrew can
21 you --

22 CHAIRMAN THOMPSON: Mr. Andrew, can you

1 just make sure you keep your voice up? You're going
2 in and out here. Thank you.

3 THE WITNESS: I apologize for that. So
4 my answer was the two accounts to which I've
5 recommended an adjustment to, accounts 376.2 and
6 380.2, are the mains and services accounts. Most of
7 those accounts are for equipment that is buried
8 underground; therefore, an inspection would not be
9 possible.

10 MR. LENT: No further questions, Your
11 Honors.

12 CHAIRMAN THOMPSON: Thank you.

13 Any redirect?

14 MS. DRENNEN: No redirect. Thank you.

15 CHAIRMAN THOMPSON: Okay.

16 Any other party would like to ask
17 Mr. Andrews any questions?

18 Thank you, Mr. Andrews. You are
19 excused.

20 THE WITNESS: All right. Thank you.

21 CHAIRMAN THOMPSON: Just going to
22 verify. There are no other witnesses?

1 MR. LENT: No other witnesses for the
2 company across. And I believe we have gone through
3 all the witnesses that were designated for
4 presentation, Your Honor.

5 CHAIRMAN THOMPSON: I see nodding
6 heads. For the record, can we just get an affirmative
7 answer?

8 MS. FRANCIS: Yes, that is -- correct.

9 CHAIRMAN THOMPSON: Thank you.

10 MS. SADHASIVAM: Yes.

11 MR. OBERLEITON: Yes.

12 CHAIRMAN THOMPSON: Thank you. At this
13 time the Commission marks several exhibits that it
14 wishes to place on the evidentiary record that are
15 sponsored by witnesses that are not testifying. These
16 exhibits are contained in the matrix that was provided
17 to parties on August 13, 2025, and include PSC
18 Exhibits 7 through 21, 29 and 30, and 50 and 51. The
19 Commission admits these exhibits into the hearing
20 record at this time.

21 //

22 //

1 (PSC Exhibits 7 through 21, Exhibit 29
2 through 30, Exhibit 50, and Exhibit 51
3 were marked for identification and
4 received into evidence.)

5 So all PSC Exhibits 1 through 52 are on
6 the evidentiary record.

7 We have a few closing matters here.
8 There is one outstanding bench request that must be
9 submitted to the Commission by close of business on
10 August 21, 2025, motions to correct the transcript and
11 the final corrected list on the cross-examination.
12 Exhibits are due by August 27, 2025. Briefs are due
13 September 4, 2025. There will be no reply briefs.
14 And with that, the record will --

15 MS. FRANCIS: Your Honor, when you're
16 done, could I -- during the break, I asked the parties
17 and Washington Gas if we could get an extension for
18 all parties from Wednesday, September 4th. No, I
19 think it's from September 4th through September 10th
20 for the briefs.

21 Counsel and its witness are scheduled
22 to be in Richmond starting September 2nd that week at

1 Virginia Power Hearings. I don't like to let anything
2 outta my office without me working on it. So all
3 parties could have an extension. Washington Gas did
4 not have time to get back to me with a response
5 because I just asked him during the lunch break.

6 MR. LENT: No, we are fine with that
7 request, Your Honor.

8 CHAIRMAN THOMPSON: Okay. We are fine
9 as well. And I understand wanting to see it come out
10 of the office, so --

11 MS. FRANCIS: Thank you.

12 CHAIRMAN THOMPSON: -- no problem
13 there.

14 As another matter, just want to -- I,
15 on behalf for my fellow Commissioners, just want to
16 thank everybody for their cooperation here today and
17 patience getting through this. I don't know if
18 there's any concluding remarks either Commissioner
19 would like to give.

20 COMMISSIONER BEVERLY: Other than thank
21 you for your patience and your time.

22 CHAIRMAN THOMPSON: And there being no

1 further matters, this hearing is adjourned. Thank
2 you.

3 (Whereupon, at 4:54 p.m., the
4 proceeding was concluded.)

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1 CERTIFICATE

2 I, OLIVIA THOMPSON, the officer before whom
3 the foregoing proceedings were taken, do hereby
4 certify that any witness(es) in the foregoing
5 proceedings, prior to testifying, were duly sworn;
6 that the proceedings were recorded by me and
7 thereafter reduced to typewriting by a qualified
8 transcriptionist; that said digital audio recording of
9 said proceedings are a true and accurate record to the
10 best of my knowledge, skills, and ability; that I am
11 neither counsel for, related to, nor employed by any
12 of the parties to the action in which this was taken;
13 and, further, that I am not a relative or employee of
14 any counsel or attorney employed by the parties
15 hereto, nor financially or otherwise interested in the
16 outcome of this action.

17 

18 OLIVIA THOMPSON

19 Notary Public in and for the

20 District of Columbia
21
22

1 CERTIFICATE OF TRANSCRIBER

2 I, ASHLEY TAYLOR, do hereby certify that
3 this transcript was prepared from the digital audio
4 recording of the foregoing proceeding, that said
5 transcript is a true and accurate record of the
6 proceedings to the best of my knowledge, skills, and
7 ability; that I am neither counsel for, related to,
8 nor employed by any of the parties to the action in
9 which this was taken; and, further, that I am not a
10 relative or employee of any counsel or attorney
11 employed by the parties hereto, nor financially or
12 otherwise interested in the outcome of this action.

13
14 

15 ASHLEY TAYLOR
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