

**STATE OF MINNESOTA  
BEFORE OFFICE OF ADMINISTRATIVE HEARINGS  
FOR THE MINNESOTA PUBLIC UTILITIES COMMISSION**

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In the Matter of the Petition by Great Plains	)	MPUC Docket No. G004/GR-19-511
Natural Gas Co., a Division of Montana-	)	OAH Docket No. 65-2500-36528
Dakota Utilities Co., for Authority to	)	
Increase Natural Gas Rates in Minnesota	)	

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**JOINT ISSUE MATRIX OF  
GREAT PLAINS NATURAL GAS CO.,  
THE MINNESOTA DEPARTMENT OF COMMERCE,  
DIVISION OF ENERGY RESOURCES, AND  
THE OFFICE OF THE ATTORNEY GENERAL –  
RESIDENTIAL UTILITIES & ANTITRUST DIVISION**

April 10, 2020

## TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTION .....	1
II. ISSUES WITH REVENUE REQUIREMENT CALCULATIONS .....	1
A. Capital Structure (Undisputed) .....	1
B. Costs of Long-Term Debt and Short-Term Debt (Undisputed) .....	1
C. Return on Equity (Disputed).....	2
D. Flotation Costs (Partially Disputed).....	2
E. Great Plains' Test-Year Sales Forecast (Undisputed) .....	2
F. Rate Case Expense (Partially Disputed) .....	3
G. Incentive Compensation Expense (Partially Disputed) .....	3
H. Test-Year Rate Base (Undisputed) .....	3
I. Benefits Expense (Undisputed).....	4
J. Interest Synchronization Expense (Undisputed).....	4
K. Subcontract Labor Expense (Undisputed) .....	4
L. MUI and EEI Dues (Disputed) .....	5
M. Conservation Improvement Plan (CIP) Expense and Adjustment Factor (Undisputed) .....	5
N. Continuation of GUIC Rider (Undisputed).....	6
III. RATE DESIGN RELATED ISSUES .....	6
A. Class Cost of Service Study (CCOSS) (Undisputed) .....	6
B. Revenue Apportionment (Undisputed) .....	7
C. Customer Charge (Partially Disputed).....	7
D. Margin Sharing Mechanism (Undisputed).....	9
E. Revenue Decoupling Mechanism ("RDM") (Undisputed).....	9
F. New Grain Drying Rate (Undisputed) .....	10
G. Service and Main Extensions (Undisputed).....	10

## **I. INTRODUCTION**

Pursuant to the Administrative Law Judge's *Second Prehearing Order and Order Granting Petition to Intervene* in this matter, Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co. ("Great Plains" or the "Company"), the Department of Commerce, Division of Energy Resources ("Department") and the Office of the Attorney General – Residential Utilities Division ("OAG") respectfully file this Joint Issues Matrix identifying issues as undisputed, disputed or partially disputed.

## **II. ISSUES WITH REVENUE REQUIREMENT CALCULATIONS**

### **A. Capital Structure (Undisputed)**

The Department and the Company agree that Great Plains' proposed capital structure in the proceeding should be adopted in this proceeding as follows:

Long-Term Debt	45.132%
Short-Term Debt	4.053%
Common Equity	50.815%

The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-2, Statement D -- Rate of Return - Cost of Capital.
- Ex. GP-12, T. Nygard Direct (all).
- Ex. GP-13, T. Nygard Testimony Summary at 2.
- Ex. GP-14, A. Bulkley Direct at 110-111.
- Ex. GP-16, A. Bulkley Rebuttal at 73.
- Ex. DER-1, C. Addonizio Direct at 38-43.
- Ex. DER-16, C. Addonizio Testimony Summary at 1.

### **B. Costs of Long-Term Debt and Short-Term Debt (Undisputed)**

The Department and the Company agree that Great Plains' proposed costs of long-term debt and short-term debt should be adopted in this proceeding as follows:

Long-Term Debt	4.712%
Short-Term Debt	3.693%

The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-2, Statement D -- Rate of Return - Cost of Capital.
- Ex. GP-12, T. Nygard Direct at 4-5.
- Ex. DER-1, C. Addonizio Direct at 42-43.
- Ex. DER-16, C. Addonizio Testimony Summary at 1.

### **C. Return on Equity (Disputed)**

Great Plains and the Department propose different Returns on Equity (“ROEs”). The Department originally recommended a ROE of 8.87 percent. In Surrebuttal Testimony, the Department updated its ROE recommendation to 8.82 percent. Great Plains proposed a ROE of 10.2 percent. The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-2, Statement D -- Rate of Return - Cost of Capital.
- Ex. GP-14, A. Bulkley Direct (1-105, 109-111).
- Ex. GP-16, A. Bulkley Rebuttal (all).
- Ex. GP-17, A. Bulkley Testimony Summary.
- Ex. DER-1, C. Addonizio Direct (all).
- Ex. DER-9, C. Addonizio Surrebuttal (1-38, 44-75).
- Ex. DER-16, C. Addonizio Testimony Summary.
- Ex. DER-23, C. Addonizio Response to Bulkley Summary.
- Evidentiary Hearing Transcript at 51-73 (March 10, 2019).

### **D. Flotation Costs (Partially Disputed)**

Great Plains and the Department disagree on the amount of the flotation cost adjustment. Great Plain proposed a flotation cost adjustment of 0.10 percent (i.e., 10 basis points). The Department recommended a flotation cost adjustment of 0.05 percent (i.e., 5 basis points). The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-2, Statement D -- Rate of Return - Cost of Capital.
- Ex. GP-14, A. Bulkley Direct at 56-60 and Exhibit No. \_\_\_\_ (AEB-2), Schedule 4.
- Ex. GP-16, A. Bulkley Rebuttal at 66-68.
- Ex. DER-1, C. Addonizio Direct at 29-33.
- Ex. DER-9, C. Addonizio Surrebuttal at 63-65.
- Ex. DER-16, C. Addonizio Testimony Summary.

### **E. Great Plains’ Test-Year Sales Forecast (Undisputed)**

The Department and the Company agree that the Commission should adopt Great Plains’ test-year sales forecast filed in this proceeding. Great Plains also agreed to retain customer data for future rate cases. The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-18, M. Shoemake Direct (all).
- Ex. GP-19, M. Shoemake Rebuttal (all).
- Ex. GP-20, M. Shoemake Testimony Summary.
- Ex. DER-2, S. Shah Direct (all).

- Ex. DER-10, S. Shah Surrebuttal (all).
- Ex. DER-17, S. Shah Summary Statement.

**F. Rate Case Expense (Partially Disputed)**

Great Plains and the Department agree on the amount of rate case expense that should be recoverable through rates and the amortization period, but disagree on whether Great Plains should track any over-recovery of rate case expenses for credit to the revenue requirement in its next rate case. The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-3, Statement Workpapers at C2-22
- Ex. GP-21, T. Jacobson Direct at 23-24.
- Ex. GP-23, T. Jacobson Rebuttal at 6.
- Ex. GP-24, T. Jacobson Testimony Summary
- Ex. DER-7, D. Lusti Direct at 13-14.
- Ex. DER-15, D. Lusti Surrebuttal at 7.
- Ex. DER-22, D. Lusti Testimony Summary

**G. Incentive Compensation Expense (Partially Disputed)**

The Company and Department agree that Great Plains' test-year level of incentive compensation amount of \$261,892 based on a 100 percent target level capped at 15 percent of salary is a better match than a three-year average, but disagree regarding the Department recommends that the Commission require the Company to refund to ratepayers annual incentive compensation included in base rates and collected from ratepayers but not paid to employees, and that the Company file an annual report demonstrating compliance. The OAG has not taken a position in this proceeding on this issue.

- Ex. 2, Statement C - Operating Income
- Ex. GP-21, T. Jacobson Direct at 18.
- Ex. GP-23, T. Jacobson Rebuttal at 5-6.
- Ex. GP-24, T. Jacobson Testimony Summary
- Ex. DER-7, D. Lusti Direct at 8-12.
- Ex. DER-15, D. Lusti Surrebuttal at 4-7.
- Ex. DER-22, D. Lusti Testimony Summary.
- Evidentiary Hearing Transcript at 36-50 (March 10, 2019).

**H. Test-Year Rate Base (Undisputed)**

The Department and the Company agree on the 2020 test-year average rate base for the Company of \$32,617,028, which represents an increase from the Company's filed average rate base of \$31,686,174. The OAG has not taken a position in this proceeding on this issue.

- Ex. 2, Statement B - Rate Base
- Ex. GP-21, T. Jacobson Direct at 8-10.
- Ex. GP-23, T. Jacobson Rebuttal at 4-5.
- Ex. GP-24, T. Jacobson Testimony Summary
- Ex. DER-6, A. Byrne Direct at 17.
- Ex. DER-14, A. Byrne Surrebuttal at 10-13, ACB-S-2.
- Ex. DER-21, A. Byrne Testimony Summary.
- Ex. DER-15, D. Lusti Surrebuttal at 2, DVL-S-3, DVL-S-4.

**I. Benefits Expense (Undisputed)**

The Department and the Company agree on the 2020 test-year benefits expense of \$688,717, which represents an overall downward test-year adjustment of \$38,897 from Great Plains' filed case. The OAG has not taken a position in this proceeding on this issue.

- Ex. 2, Statement C – Operating Income, Schedule C-2, page 13
- Ex. GP-21, T. Jacobson Direct at 19.
- Ex. GP-23, T. Jacobson Rebuttal at 3-4.
- Ex. GP-24, T. Jacobson Testimony Summary
- Ex. DER-6, A. Byrne Direct at 3-7, ACB-2.
- Ex. DER-14, A. Byrne Surrebuttal at 2-3.
- Ex. DER-21, A. Byrne Testimony Summary.
- Ex. DER-15, D. Lusti Surrebuttal at 3.

**J. Interest Synchronization Expense (Undisputed)**

The Company calculated its interest-expense deduction for test-year income tax purposes by multiplying its rate base by the weighted cost of long-term and short-term debt, which is 2.277 percent. The Department agreed with this methodology. The OAG has not taken a position in this proceeding on this issue.

- Ex. 2, Statement C - Operating Income, Schedule C-5, Page 2 of 5
- Ex. GP-21, T. Jacobson Direct at 25.
- Ex. DER-7, D. Lusti Direct at 15.
- Ex. DER-15, D. Lusti Surrebuttal at 8, DVL-S-7.

**K. Subcontract Labor Expense (Undisputed)**

The Department and the Company agree on the 2020 test-year subcontract labor expense of \$444,168, which represents an overall downward test-year adjustment of \$81,397 from Great Plains' proposed test-year expense. The OAG has not taken a position in this proceeding on this issue.

- Ex. 2, Statement C – Operating Income
- Ex. GP-21, T. Jacobson Direct at 19.
- Ex. GP-23, T. Jacobson Rebuttal at 4.
- Ex. GP-24, T. Jacobson Testimony Summary
- Ex. DER-6, A. Byrne Direct at 11-13, ACB-5.
- Ex. DER-14, A. Byrne Surrebuttal at 3-4.
- Ex. DER-21, A. Byrne Testimony Summary.
- Ex. DER-15, D. Lusti Surrebuttal at 3.

**L. MUI and EEI Dues (Disputed)**

Great Plains proposed to recover from ratepayers dues for its membership in the Minnesota Utility Investors (“MUI”) (\$11,500) and in the Edison Electric Institute (“EEI”) (\$464). OAG recommended disallowance of MUI and EEI dues and, therefore, recommends a reduction in the 2020 test year expense of \$11,964. The Department also recommends disallowance of the MUI dues in the 2020 test year expense and a reduction in the 2020 test year expense of \$11,500. The Company disagrees with each proposed adjustment.

- Ex. 2, Statement C - Operating Income, Schedule C-2, page 20
- Ex. GP-21, T. Jacobson Direct at 21-22 and TRJ-1.
- Ex. GP-23, T. Jacobson Rebuttal at 2-3.
- Ex. GP-24, T. Jacobson Testimony Summary
- Ex. DER-6, A. Byrne Direct at 7-10, ACB-3.
- Ex. DER-14, A. Byrne Surrebuttal at 6-10, ACB-S-1.
- Ex. DER-21, A. Byrne Testimony Summary.
- Ex. DER-15, D. Lusti Surrebuttal at 3.
- Ex. OAG-1, B. Lebens Direct at 7-9
- Ex. OAG-2, B. Lebens Surrebuttal at 7-9.
- Ex OAG-3, B. Lebens Testimony Summary

**M. Conservation Improvement Plan (CIP) Expense and Adjustment Factor (Undisputed)**

The Department and the Company support approval of Great Plains’ proposed level of CIP expense (as the basis for its Conservation Cost Recovery Charge (CCRC) rate). In addition, the Company clarified that it did not update its Conservation Cost Recovery Adjustment (CCRA) Factor in this proceeding, and agreed with the Department that the Commission will consider an update to the CCRA Factor in the Company’s upcoming annual CIP tracker and financial incentive filing to be submitted by May 1, 2020. The OAG has not taken a position in this proceeding on this issue.

- Ex. 2, Statement C -- Operating Income, Schedule C-2 at 17.
- Ex. GP-21, T. Jacobson Direct at 20-21.
- Ex. GP-32, S. Bosch Rebuttal at 2-3.
- Ex. DER-6, A. Byrne Direct at 13-16, 21.
- Ex. DER-14, A. Byrne Surrebuttal at 4-5.
- Ex. DER-21, A. Byrne Testimony Summary.

#### **N. Continuation of GUIC Rider (Undisputed)**

In its November 22, 2019 Order issued in this proceeding the Commission required that parties develop a record regarding, “the impact of suspending the Gas Utility Infrastructure Cost (GUIC) rider and if the Company intends to continue use of the GUIC subsequent to the rate case.” Great Plains discussed in its Initial Filing that it rolled its GUIC rider revenue requirements into its rate case at the beginning of its proposed 2020 test year. The Department and Great Plains agree that rolling the rider revenue requirements in at the beginning of the test year leaves less opportunity for double-recovery by eliminating the need for a corresponding adjustment in the interim rate refund calculation. Great Plains also stated that it intended to continue using the GUIC rider for future recovery of eligible projects beginning in 2021. The OAG has not taken a position in this proceeding on this issue.

- Ex. 2, Statement C – Operating Income, Schedule C-2, page 17.
- Ex. GP-21, T. Jacobson Direct at 5, 10.
- Ex. DER-6, A. Byrne Direct at 17-19, ACB-6.
- Ex. DER-14, A. Byrne Surrebuttal at 5-6.
- Ex. DER-21, A. Byrne Testimony Summary.

### **III. RATE DESIGN RELATED ISSUES**

#### **A. Class Cost of Service Study (CCOSS) (Undisputed)**

The Department and the Company agree that it is not necessary for the Commission to approve the Company's Basic Customer method or the three minimum-size CCOSS that Great Plains sponsored in this proceeding. The Company agreed with the Department's recommendations regarding the classification and/or allocation methods of different FERC accounts (recommendations 1-7 in Section III of the Ouanes Surrebuttal Testimony), and also agreed with the Department's recommendations to perform an improved minimum-size study, with the use, for each type and size of pipe, of unit replacement cost (\$ per foot) of its installed distribution pipes, and to file in its next general rate case a CCOSS reflecting these recommendations. The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-2, Statement E -- Rate Structure and Design
- Ex. GP-25, J. Hatzenbuhler Direct at 3-12.



- Ex. GP-26, J. Hatzenbuhler Rebuttal at 13-19.
- Ex. GP-27, J. Hatzenbuhler Testimony Summary.
- Ex. DER-3, S. Ouanes Direct (all).
- Ex. DER-11, S. Ouanes Surrebuttal (all).
- Ex. DER-18, S. Ouanes Testimony Summary.

**B. Revenue Apportionment (Undisputed)**

The Department and the Company support approval of Great Plains' proposed revenue responsibility apportionment among rate classes tailored to the final authorized revenue requirement in this proceeding. The Department's recommended apportionment of revenue responsibility for the Department's recommended revenue requirement is set forth on page 10 of Ex. DER-12, M. Zajicek Surrebuttal. The OAG has not taken a position in this proceeding on this issue.

- Ex. 2, Statement E Rate Structure and Design
- Ex. GP-25, J. Hatzenbuhler Direct at 13-19.
- Ex. GP-26, J. Hatzenbuhler Rebuttal at 2.
- Ex. GP-27, J. Hatzenbuhler Testimony Summary at 2-3.
- Ex. DER-4, M. Zajicek Direct at 40-48.
- Ex. DER-12, M. Zajicek Surrebuttal at 8-10.
- Ex. DER-19, M. Zajicek Testimony Summary.

**C. Customer Charge (Partially Disputed)**

The appropriate level of Basic Service Charges for the Residential and Small Firm General Service classes is disputed between Great Plains, the Department and the OAG. The Department and Great Plains support Commission approval of Great Plains' proposed Basic Service Charge for the Residential and Small Firm General Service classes, while the OAG opposes these proposals. The Department also opposes Great Plains' proposal to convert the monthly Basic Service Charges applicable to the Residential and Firm General Service classes from a monthly charge to a daily charge.

There is agreement between Great Plains and the Department on the appropriate Basic Service Charges for all other customer classes, while the OAG takes no position on the customer charge for these classes. In particular, Great Plains indicated that it does not oppose the Department's recommendation that the Commission set the Basic Service Charge at \$400. The Department and Great Plains also agree that if Large Interruptible Transport class Basic Service Charge is set at \$400, the Large Interruptible Sales class Basic Service Charge should be set at \$355 in order to maintain the relationship between the Large Interruptible Sales class and the Large Interruptible Transport class. Finally, Great Plains agreed that the Basic Service Charge

for the Interruptible Grain Drying class should be set at \$400. The following table shows the Company's proposed Basic Service Charges in this proceeding and indicates whether there is any dispute among the parties:

<b>Customer Class</b>	<b>Current Customer Charge</b>	<b>Proposed Customer Charge</b>	<b>Agreement on Charge?</b>
Residential	\$7.50	\$9.00	No (OAG opposes any increase; increase supported by Department and Company)
Small Firm General Service	\$23.00	\$27.50	No (OAG opposes any increase; increase supported by Department and Company)
Large Firm General Service	\$28.50	\$35.00	Yes: \$35.00 (OAG takes no position)
Interruptible Grain Drying	\$145.00	\$450.00	Yes: \$400.00 (OAG takes no position)
Small Interruptible Sales	\$145.00	\$150.00	Yes: \$150.00 (OAG takes no position)
Small Interruptible Transport	\$200.00	\$250.00	Yes: \$250.00 (OAG takes no position)
Large Interruptible Sales	\$230.00	\$500.00	Yes: \$355.00 (OAG takes no position)
Large Interruptible Transport	\$260.00	\$560.00	Yes: \$400.00 (OAG takes no position)

- Ex. GP-2, Statement E -- Rate Structure and Design
- Ex. GP-25, J. Hatzenbuhler Direct at 19-21.
- Ex. GP-26, J. Hatzenbuhler Rebuttal at 3-8.
- Ex. GP-27, J. Hatzenbuhler Testimony Summary.
- Ex. GP-31, S. Bosch Direct at 5-8.
- Ex. GP-32, S. Bosch Rebuttal at 3-4.
- Ex. GP-32, S. Bosch Testimony Summary.
- Ex. DER-4, M. Zajicek Direct at 48-59.
- Ex. DER-8, M. Zajicek Rebuttal (all).
- Ex. DER-12, M. Zajicek Surrebuttal at 2-6.
- Ex. DER-19, M. Zajicek Testimony Summary.
- Ex. OAG-1, B. Lebens Direct at 7-9
- Ex. OAG-2, B. Lebens Surrebuttal at 2-7.

#### **D. Margin Sharing Mechanism (Undisputed)**

The Department indicated that it does not oppose Great Plains' proposed margin sharing arrangement for a single large interruptible customer that represents a significant percentage of Great Plains' overall margin. Under the proposal, the large customer's gas sales volumes were removed from the allocation factor for the Company's CCOSS and rate design purposes. The expected revenues associated with the margin-sharing customer were instead assigned to other customer classes, excluding the flexible and contract rate customers, and corresponding credits were created so that if the margin-sharing customer operates at projected capacity other customers will be left unharmed.

Great Plains agreed to the Department's recommended yearly compliance filing showing (1) the actual volumes purchased by the margin sharing customer, (2) the associated revenues and the corresponding total credits, and (3) discussing the overall impact on customers and file information on the margin sharing mechanism's performance. The Company also agreed to provide an assessment of the margin sharing mechanism's continued need, in its next rate case or five years after the Commission's Order in this matter, whichever is sooner. The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-31, S. Bosch Direct at 10-11
- Ex. GP-32, S. Bosch Rebuttal at 4-9.
- Ex. GP-32, S. Bosch Testimony Summary
- Ex. DER-4, M. Zajicek Direct at 34-40.
- Ex. DER-12, M. Zajicek Surrebuttal at 6-8.
- Ex. DER-19, M. Zajicek Testimony Summary.

#### **E. Revenue Decoupling Mechanism ("RDM") (Undisputed)**

Great Plains proposed to continue its RDM that is designed to reduce the Company's financial disincentive to the promotion of energy efficiency and conservation by separating the link between Company revenues from changes in the volume of gas sales. Both the Department and Great Plains agree that the Commission should approve operation of the Company's RDM through December 31, 2021.

The Department and Great Plains agree that Great Plains would submit an evaluation of its 2020 RDM to the Commission on April 30, 2021 and the Department would make a recommendation as to whether the Commission should allow the Company's RDM to continue after December 31, 2021. In addition, both the Department and Great Plains agree that the Commission should approve Great Plains' proposal to remove its large interruptible customers from its RDM, starting January 1, 2021, the beginning of the Company's 2021 RDM evaluation period. Finally, both the Department and Great Plains agree that it is not necessary for the

Commission to set a minimum energy savings threshold that Great Plains must meet before implementing its RDM surcharge. The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-28, J. Fisher Direct (all)
- Ex. GP-29, J. Fisher Rebuttal at 3-4.
- Ex. GP-30, J. Fisher Testimony Summary
- Ex. DER-5, C. Davis Direct (all).
- Ex. DER-13, C. Davis Surrebuttal (all).
- Ex. DER-20, C. Davis Testimony Summary.

#### **F. New Grain Drying Rate (Undisputed)**

Great Plains proposed a new rate applicable to grain drying to reflect the unique operating characteristics of such customers: Grain Drying Rate 73. Great Plains explained that grain drying customers are more unique in that a customer typically has a season of operation with a varying start and stop to that season, coupled with potential seasons requiring varying levels of gas in which to dry their product. This fluctuating start places an obligation on the grain drying customer to notify the Company prior to the start of its operations to ensure the Company is aware of the location of the facility, the expected hours of operation and the customer's gas requirements. The Department does not oppose the new rate schedule. The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-31, S. Bosch Direct at 8-9.
- Ex. GP-32, S. Bosch Testimony Summary
- Ex. GP-25, J. Hatzenbuhler Direct (all).
- Ex. GP-26, J. Hatzenbuhler Rebuttal at 2-5.
- Ex. GP-27, J. Hatzenbuhler Testimony Summary.
- Ex. DER-4, M. Zajicek Direct at 21-48.
- Ex. DER-12, M. Zajicek Surrebuttal at 2-5.
- Ex. DER-19, M. Zajicek Testimony Summary.

#### **G. Service and Main Extensions (Undisputed)**

In its Order Terminating Investigation and Closing Docket, *In the Matter of an Inquiry into Competition Between Gas Utilities in Minnesota*, Docket No. G-999/CI-90-563, the Commission raised certain concerns and questions with respect to main and service line extensions that it asked the parties to address in subsequent rate cases. The Company addressed each of these Commission questions. The Department concluded that Great Plains has correctly applied its gas service extension tariffs. Great Plains agreed to update its cost participation formula to reflect the Commission's final order in this case and its Levelized Annual Revenue

Requirement upon conclusion of this case. The OAG has not taken a position in this proceeding on this issue.

- Ex. GP-31, S. Bosch Direct at 16-25.
- Ex. GP-32, S. Bosch Rebuttal at 4.
- Ex. GP-32, S. Bosch Testimony Summary
- Ex. DER-4, M. Zajicek Direct at 3-21.
- Ex. DER-12, M. Zajicek Surrebuttal at 6.
- Ex. DER-19, M. Zajicek Testimony Summary.