## BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN RI MID	E:  AMERICAN ENERGY COMPANY )  DOCKET NO. EL14-072 )
	SUPPLEMENTAL DIRECT TESTIMONY OF DEBRA L. KUTSUNIS
Q.	Please state your name and business address.
A.	My name is Debra L. Kutsunis. My business address is MidAmerican Energy Company,
	106 East Second Street, Davenport, IA 52801.
Q.	Are you the same Debra L. Kutsunis that provided direct testimony in Docket No.
	EL14-072?
A.	Yes, I am.
	Purpose of Testimony
Q.	What is the purpose of your supplemental testimony?
A.	I am sponsoring supplemental testimony to correct an error in Schedule D of my direct
	testimony, correct the resulting rates and revise the tariff sheets with the corrected rate.
Q.	Please describe the error that you are correcting.
A.	Page 4 of Schedule D calculates the annual energy cost adjustment clause ("ECA") factor
	for the test year and the subsequent "roll out" of that factor from base rates. In the
	original submission of Schedule D, the amount used on line1, column a was an amount

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15		taken from Statement P, page 2, line 40, column o. The correct amount that should have
16		been taken was Statement P, page 2 line 40, column q. The two amounts are highlighted
17		on Supplemental Statement P. No amounts have changed on Schedule P, only highlights
18		have been added.
19	Q.	What was the effect of using the amount from column o rather than column q from
20		page 2 of Statement P?
21	A.	By using column o, the pro forma adjustments to the ECA were not included. Therefore,
22		the full ECA, including pro forma adjustments, was not "rolled out" of base rates. The
23		error essentially left the production tax credits and other costs and credits included in pro
24		forma adjustments in the base rates rather than including them in the ECA.
25	Q.	Does this correction affect MidAmerican Energy Company's revenue requirement
26		or rate increase request?
27	A.	No. The correction has no effect on the revenue requirement or rate increase request,
28		because they each reflect amounts included in both the ECA and base rates. The
29		correction merely moves amounts from base rates to the ECA.
30	Q.	Are you sponsoring any exhibits?
31	A.	Yes. I sponsor the following revised exhibits:
32		Supplemental Statement P - Highlighted
33		Supplemental pages to Schedule B
34		Supplemental Schedule D
35		• Supplemental Comparison of Sales, Service and Revenue; Rule 20:10:13:41

Q. Please describe the revisions to these exhibits.

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37	A.	Supplemental Statement P highlights the total energy cost adjustment amounts on lin
38		40 in columns o and q.

Schedule B is the proposed electric tariff. Supplemental Sheets 2, 4, 7, 10, 14, 17, 21, 22, 23, 24, 27, 32, 34, 37, 40, 44 change the tariff pricing to reflect the correct rates after roll out of the correct Energy Cost Adjustment factor of \$(0.00751). Supplemental Sheet 62 provides the correct Clause ECA – Energy Adjustment factor for all rates at \$(0.00751)

Supplemental Schedule D shows the roll out of the corrected ECA factor (as well as the TCR factor) from base rates.

The Supplemental Comparison of Sales, Service and Revenue is filed in compliance with Rule 20:10:13:41 and compares the test year revenue from the revised rate schedules to the rate schedules proposed to be superseded. It also proves that the revenue recovered using the revised rates continues to support the revenue requirement as shown in Statement M.

- Q. Does this supplemental filing have any effect on the interim rates proposed to take effect February 1?
- A. No, it does not.

- 54 Q. Does this conclude your supplemental direct testimony?
- 55 A. Yes, it does.