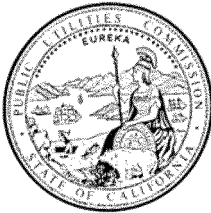


Docket: : A.12-11-009
Exhibit Number : DRA-24
Commissioner : Florio
ALJ : Pulsifer
Witnesses : Various



DIVISION OF RATEPAYER ADVOCATES
CALIFORNIA PUBLIC UTILITIES COMMISSION

Qualifications of Witnesses
for
Pacific Gas and Electric Company
General Rate Case
Test Year 2014

San Francisco, California
May 3, 2013

Division of Ratepayer Advocates
Qualifications of Witnesses
for Pacific Gas and Electric Company
General Rate Case Test Year 2014

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1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **DONNA-FAY BOWER**

4 Q.1 Please state your name and address.

5 A.1 My name is Donna-Fay Bower. My business address is 505 Van Ness Avenue,
6 San Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utility
9 Financial Examiner IV in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Bachelor of Science degree in Business Administration – Accounting
13 Option from California State University, Hayward.

14 I joined the Commission in April 1981 and have examined the financial records of
15 various utilities under the jurisdiction of the Commission including gas, electric,
16 and water utilities. I have testified in several proceedings before the Commission.

17 In addition, I have had extensive work experience at the Commission with
18 General Rate Case (GRC) proceedings, having participated on audits pertaining
19 to administrative and general expenses, operation and maintenance expenses,
20 as well as plant and plant held for future use. I have served as the assistant
21 project manager on the Canadian Affiliate Investigation of Non Gas Costs of
22 Pacific Gas and Electric Company (PG&E) and administrative coordinator on the
23 PG&E 1999 GRC. I was project coordinator for: Catastrophic Event
24 Memorandum Account (CEMA) proceedings for PG&E, Southern California Gas
25 Company (SoCalGas), and San Diego Gas & Electric Company (SDG&E);
26 PG&E's Southern California Edison Company's (SCE), and SDG&E's 1999,
27 2000, and 2001 Annual Transition Cost Proceeding. I was the assistant project
28 coordinator on Pacific Power & Light Company's June 2003 GRC, SDG&E's
29 2008 GRC, PG&E's 2011 GRC, SCE's 2012 GRC, the Sempra Utilities' (SDG&E
30 and SoCalGas) 2012 GRC, and the Bear Valley Electric Service 2013 GRC.

31 Q.4 What is your area of responsibility in this proceeding?

32 A.4 I am responsible for Exhibit DRA-16, which addresses Administrative and
33 General expenses (Part 1 of 2).

34 Q.5 Does that complete your prepared testimony?

35 A.5 Yes, it does.
36

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **MARK KENT BUMGARDNER, M.B.A.**

4 Q.1 Please state your name and address.

5 A.1 My name is Mark Kent Bumgardner. My business address is 505 Van Ness
6 Avenue, San Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Retired
9 Annuitant in the position of a Public Utilities Regulatory Analyst V in the Division
10 of Ratepayer Advocates Energy Cost of Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Bachelor of Science degree in Business Administration, with an option in
13 Accounting. My Master of Business Administration (MBA) is in Management
14 Science. I have also passed the Certified Public Accountant (CPA) examination
15 and I am a member of the American Institute of Certified Public Accountants
16 (AICPA)

17 I joined the Commission in 1981. I have worked on numerous telephone, gas,
18 electric, and water proceeding general rate cases. I have participated in General
19 Rate Case proceedings on Pacific Bell Company, Roseville Telephone
20 Company, Continental Telephone Company, Citizens Utility Company, Pacific
21 Gas and Electric Company, San Diego Gas and Electric Company, and Southern
22 California Edison Company. I have presented both written and oral testimony in
23 connection with these proceedings.

24 Q.4 What is your area of responsibility in this proceeding?

25 A.4 I am responsible for Exhibit DRA-8, which addresses Electric Distribution capital
26 expenditures (Part 2 of 2).

27 Q.5 Does that complete your prepared testimony?

28 A.5 Yes, it does.
29

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **SOPHIE CHIA**

4 Q.1 Please state your name and address.

5 A.1 My name is Sophie Chia. My business address is 505 Van Ness Avenue, San
6 Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utility
9 Financial Examiner IV in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Bachelor of Science degree in Business Administration/Accounting from
13 California State University, San Francisco.

14 I was employed as by the Commission as a Financial Examiner from 1985 to
15 1995. I performed audits and analyses of utility operations, prepared testimony,
16 and testified in telecommunications proceedings.

17 I rejoined the Commission in January 2003. I have been the DRA witness on
18 Customer Service expenses, Other Operating Revenues, Operations Support
19 expenses, Transmission & Distribution expenses, and capital expenditures for
20 General Rate Cases of various electric and gas utilities.

21 Q.4 What is your area of responsibility in this proceeding?

22 A.4 I am responsible for Exhibit DRA-10, which addresses Gas Distribution capital
23 expenditures.

24 Q.5 Does that complete your prepared testimony?

25 A.5 Yes, it does.
26

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **FRANCIS W. FOK, C.P.A.**

4 Q.1 Please state your name and address.

5 A.1 My name is Francis W. Fok. My business address is 505 Van Ness Avenue, San
6 Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utility
9 Financial Examiner IV in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Bachelor of Science Degree in Accounting and Finance from the
13 University of California, Berkeley. I am a Certified Public Accountant in the State
14 of California.

15 Since joining the Commission, I have prepared various reports and testified on
16 numerous occasions as an expert witness.

17 Q.4 What is your area of responsibility in this proceeding?

18 A.4 I am responsible for the portion of Exhibit DRA-23, the Report on the Results of
19 Examination, which addresses utility plant/rate base.

20 Q.5 Does that complete your prepared testimony?

21 A.5 Yes, it does.
22

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **TAMERA L. GODFREY**

4 Q.1 Please state your name and address.

5 A.1 My name is Tamera L. Godfrey. My business address is 505 Van Ness Avenue,
6 San Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utilities
9 Regulatory Analyst V in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Master of Arts degree in Public Administration and a Bachelor of Arts
13 degree in Political Science from California State University, Hayward.

14 I have prepared testimony on administrative & general expenses and total
15 compensation for SCE's 2003 (A.02-05-004) and 2006 (A.04-12-014) General
16 Rate Cases, and PG&E's 2007 (A.05-12-002) General Rate Case, and Southern
17 California Gas Company's (SCG) (A-02-02-027) and SDG&E's (A.02-12-028)
18 2004 Cost of Service. I prepared testimony on Employee Benefits expenses
19 (excluding Pension and PBOPs) and Incentive Compensation for SDG&E's and
20 SCG's 2008 GRC (A.06-12-009 and A.06-12-010). I participated on the Total
21 Compensation Study associated with SCE's 2006 and 2009 GRC, PG&E's 2007
22 GRC, and SCG's and SDG&E's 2008 GRC. I prepared testimony on Operations
23 and Maintenance expenses in the SCE 2009 (A.07-11-011) and 2012 (A.10-11-
24 015) GRCs, and on O&M expenses and Short-Term Incentive Plan expenses in
25 the PG&E 2011 (A.09-12-020) GRC. I prepared testimony on the Order
26 Instituting Investigation (I.06-06-014) for SCE on Results Sharing Associated with
27 PBR Performance Incentives and Related Adjustments. I prepared testimony in
28 R.11-02-019, with respect to Pipeline Records Integration Program Costs for
29 PG&E's Pipeline Safety Enhancement Plan submitted on August 26, 2011.

30 I have also served as project coordinator and assistant project coordinator and
31 have testified numerous times before the Commission.

32 Q.4 What is your area of responsibility in this proceeding?

33 A.4 I am responsible for Exhibit DRA-6, which addresses Electric Distribution
34 expenses (Part 2 of 2), Exhibit DRA-11, which addresses Energy Supply
35 expenses, and Exhibit DRA-15, which addresses Human Resources expenses
36 (Part 2 of 2), i.e., the Short-Term Incentive Plan.

37 Q.5 Does that complete your prepared testimony?

38 A.5 Yes, it does.
39

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **STACEY HUNTER**

4 Q.1 Please state your name and address.

5 A.1 My name is Stacey Hunter. My business address is 505 Van Ness Avenue, San
6 Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utilities
9 Regulatory Analyst IV in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Bachelor of Science degree in Accounting from Golden Gate University.
13 I joined the Commission in the Division of Ratepayer Advocates in January 2003.
14 I have prepared Human Resources testimony in recent Pacific Gas and Electric,
15 Southern California Gas, San Diego Gas and Electric, and Southern California
16 Edison General Rate Cases. I have prepared other expense analysis testimony
17 in many other proceedings. I also review certain advice letter filings on behalf of
18 DRA and assist the division's Budget Control Officer with his duties.

19 Q.4 What is your area of responsibility in this proceeding?

20 A.4 I am responsible for Exhibit DRA-14, which addresses Human Resources
21 expenses (Part 1 of 2).

22 Q.5 Does that complete your prepared testimony?

23 A.5 Yes, it does.
24

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **ELEANOR M. JAEGER**

4 Q.1 Please state your name and business address.

5 A.1 My name is Eleanor M. Jaeger. My business address is 505 Van Ness Avenue,
6 San Francisco, California 94102.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utilities
9 Regulatory Analyst in the Division of Ratepayer Advocates, Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Please describe briefly your educational background and work experience.

12 A.3 I have a Bachelor of Science degree in Environmental Economics and Policy
13 from the University of California, Berkeley.

14 Prior to joining the Commission, I interned as an International Trade Analyst with
15 the United States Department of Commerce; my primary responsibilities included
16 analyzing micro- and macro-economic changes in the clean technology market
17 and connecting local clean-technology businesses to international markets.

18 Since joining the Commission in May 2012, I have prepared written testimony in
19 the West Coast Gas Company's 2013 General Rate Case, where I was
20 responsible for Operating Expenses, Uncollectibles, Cost of Capital, and Attrition.

21 Q.4 What is your area of responsibility in this proceeding?

22 A.4 I am responsible for Exhibit DRA-5, which addresses Electric Distribution
23 expenses (Part 1 of 2).

24 Q.5 Does that complete your witness qualifications?

25 A.5 Yes, it does.
26

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **JEAN T. JARJOURA, P.E.**

4 Q.1 Please state your name and address.

5 A.1 My name is Jean T. Jarjoura. My business address is 505 Van Ness Avenue,
6 San Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Senior Utilities
9 Engineer in the Division of Ratepayer Advocates Energy Cost of Service and
10 Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Master of Science degree and a Bachelor of Science degree in
13 mechanical engineering from the University of Mississippi, Oxford.

14 I joined the California Public Utilities Commission in 1983. During my tenure, I
15 have worked on various gas, electric, and telephone matters. I have testified
16 before the Commission and the Federal Energy Regulatory Commission.

17 Q.4 Are you a registered professional engineer?

18 A.4 Yes, I am a registered Professional Engineer in Mechanical Engineering in the
19 State of California.

20 Q.5 What is your area of responsibility in this proceeding?

21 A.5 I am responsible for Exhibit DRA-2, which presents the Summary of Earnings.

22 Q.6 Does that complete your prepared testimony?

23 A.6 Yes, it does.
24

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **MATTHEW KARLE**

4 Q.1 Please state your name and address.

5 A.1 My name is Matthew Karle. My business address is 505 Van Ness Avenue, San
6 Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utilities
9 Regulatory Analyst I in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Master of Arts degree in Government from California State University
13 Sacramento, and a dual Bachelor of Arts degree in Political Science and English
14 from San Francisco State University.

15 Prior to my time with DRA, I worked on policy and platform issues for a number
16 of local campaigns and was a graduate intern with the Commission's
17 Communications Division.

18 Since joining the Commission on a full-time basis in 2012, I have conducted
19 research and analysis in a number of natural gas related proceedings. I have
20 previously sponsored testimony before the Commission in the Order Instituting
21 Rulemaking on the transfer of master-metered mobile home parks to direct utility
22 service, and on the application of Southern California Gas Company to provide a
23 biogas conditioning and upgrading tariff.

24 Q.4 What is your area of responsibility in this proceeding?

25 A.4 I am responsible for Exhibit DRA-19, which addresses Depreciation Expenses
26 and Reserve.

27 Q.5 Does that complete your prepared testimony?

28 A.5 Yes, it does.
29

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **LINDSAY LASERSON**

4 Q.1 Please state your name and address.

5 A.1 My name is Lindsay Laserson. My business address is 320 W 4th Street, Los
6 Angeles, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utilities
9 Regulatory Analyst III in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Bachelor of Science degree in Environmental Planning, Policy and
13 Analysis from the University of California, Davis.

14 In 2006, I was an intern working for the California Energy Commission and was
15 responsible for preparing the 2004 greenhouse gas emissions inventory report
16 for the California Climate Action Registry, conducting research to prepare both
17 Federal and State bill analyses related to climate change, and researching
18 various aspects of GHG emissions performance standards related to both in-
19 state and out-of-state electricity generation.

20 Since joining the Commission in 2007, I have worked on various general rate
21 cases, involving companies such as Southern California Edison, Bear Valley
22 Electric Service, San Jose Water, Great Oaks Water, PacifiCorp, and San Diego
23 Gas & Electric.

24 Q.4 What is your area of responsibility in this proceeding?

25 A.4 I am responsible for Exhibit DRA-17, which addresses Administrative and
26 General expenses (Part 2 of 2).

27 Q.5 Does that complete your prepared testimony?

28 A.5 Yes, it does.
29

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **JOYCE LEE**

4 Q.1 Please state your name and address.

5 A.1 My name is Joyce Lee. My business address is 505 Van Ness Avenue, San
6 Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utility
9 Financial Examiner III in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Master of Business Administration degree in Business and Finance from
13 Holy Names University. I have worked in various corporate offices in the
14 Information Technology, bio-medical, and museum industries in the finance and
15 accounting field for more than 23 years.

16 Since joining the Commission in January 2011, I was assigned to review the
17 Information Technology and Operational Excellence program in San Diego Gas
18 & Electric Company's (SDG&E) GRC (A.10-12-005) and Southern California Gas
19 Company's (SoCalGas) GRC (A.10-12-006), Pacific Gas and Electric Company's
20 (PG&E) storms, fires, and earthquakes CEMA audit (A.11-09-014), and Southern
21 California Edison Company's (SCE) Bark Beetle CEMA audit (A.12-05-003).

22 Q.4 What is your area of responsibility in this proceeding?

23 A.4 I am responsible for the portion of Exhibit DRA-23, the Report on the Results of
24 Examination, which addresses operations and maintenance expenses.

25 Q.5 Does that complete your prepared testimony?

26 A.5 Yes, it does.
27

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **KELLY C. LEE, P.E.**

4 Q.1 Please state your name and address.

5 A.1 My name is Kelly C. Lee. My business address is 505 Van Ness Avenue, San
6 Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Senior Utilities
9 Engineer in the Division of Ratepayer Advocates Energy Cost of Service and
10 Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Bachelor of Science degree in Mechanical Engineering from San Jose
13 State University, a Master of Science degree and a Master of Engineering
14 degree from the University of California, Berkeley, and a Master of Business
15 Administration degree from the University of San Francisco.

16 Since joining the Commission in 1999, I have worked as an analyst and project
17 coordinator on various gas, electric, and telecommunication cases. Before
18 joining the CPUC, I worked in the private industry performing engineering
19 research and analysis, managing programs, and supervising engineers in the
20 aerospace and alternate energy fields.

21 Q.4 Are you a registered professional engineer?

22 A.4 Yes, I am a registered Professional Engineer in Mechanical Engineering in the
23 State of California.

24 Q.5 What is your area of responsibility in this proceeding?

25 A.5 I am responsible for Exhibit DRA-21, which addresses Rate Base (including
26 Working Cash).

27 Q.6 Does that complete your prepared testimony?

28 A.6 Yes, it does.

29

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **SCOTT J. LOGAN**

4 Q.1 Please state your name and address.

5 A.1 My name is Scott J. Logan. My business address is 505 Van Ness Avenue, San
6 Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utilities
9 Regulatory Analyst V in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Bachelor of Arts degree in Economics from San Francisco State
13 University in 1985.

14 I joined the Division of Ratepayer Advocates of the California Public Utilities
15 Commission in 1986. I have worked on electricity and energy matters since that
16 time, including, but not limited to, electric generation Operation and Maintenance
17 expenses, generation capital expenditures, energy efficiency programs, resource
18 planning, long-term procurement and planning (LTPP), transmission planning,
19 nuclear power plant seismic study costs, the Commission's investigation
20 regarding the San Onofre Nuclear Generating Station (SONGS) outage, and
21 project-specific Certificate of Public Convenience and Necessity (CPCN)
22 proceedings. I have testified in numerous Commission proceedings

23 Q.4 What is your area of responsibility in this proceeding?

24 A.4 I am responsible for Exhibit DRA-12, which addresses Energy Supply capital
25 expenditures.

26 Q.5 Does that complete your prepared testimony?

27 A.5 Yes, it does.
28

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **PETER H. MORSE**

4 Q.1 Please state your name and business address.

5 A.1 My name is Peter H. Morse. My business address is 505 Van Ness Avenue, San
6 Francisco, California 94102.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utilities
9 Regulatory Analyst in the Division of Ratepayer Advocates, Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Please describe briefly your educational background and work experience.

12 A.3 I have a Bachelor of Science degree in Agricultural Business, with a minor in
13 Sustainable Environments, from California Polytechnic State University San Luis
14 Obispo.

15 Prior to joining the Commission, I was employed by the Utility Consultants of
16 California as an Associate Analyst, where I was responsible for quantitative
17 analysis of water and energy consumption data, analysis of water conservation
18 data and formatting workpapers for Commission proceedings.

19 Since joining the Commission in June 2012, I have prepared written testimony in
20 the West Coast Gas Company's 2013 General Rate Case, where I was
21 responsible for the Results of Operations, Sales & Revenues, Plant Additions,
22 Depreciation Expense & Reserve, Rate Base, Tax Expenses, and Rate Design.

23 Q.4 What is your area of responsibility in this proceeding?

24 A.4 I am responsible for Exhibit DRA-13, which addresses Customer Care expenses
25 and capital expenditures.

26 Q.5 Does that complete your witness qualifications?

27 A.5 Yes, it does.
28

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **JERRY OH**

4 Q.1 Please state your name and business address.

5 A.1 My name is Jerry Oh. My business address is 505 Van Ness Avenue, San
6 Francisco, California, 94102.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utilities
9 Regulatory Analyst V in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Bachelor of Arts degree in Business Economics from the University of
13 California, Los Angeles. Prior to joining the Commission, I was employed as a
14 Bank Examiner with the California Department of Financial Institutions
15 conducting financial soundness and safety examinations.

16 In 2000, I joined the Commission's Energy Division and worked on different
17 accounting and financial issues, including procurement and ERRRA. In 2007, I
18 transferred to DRA's Water Branch and have worked on large water utility
19 general rate cases. I have been DRA's expert witness in Administrative and
20 General expenses, Operations and Maintenance expenses, Cost of Capital,
21 Affiliate Transactions, Taxes, and Results of Operations. In 2011, I transferred to
22 DRA's Energy Cost of Service Branch and have worked as contract manager,
23 and as expert witness in Taxes, Results of Operations, and Cost of Capital. I
24 have supported my testimony in formal Commission hearings.

25 Q.4 What is your area of responsibility in this proceeding?

26 A.4 I am responsible for Exhibit DRA-18, which addresses Shared Services and
27 Information Technology expenses and capital expenditures.

28 Q.5 Does that complete your prepared testimony?

29 A.5 Yes, it does.
30

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **DAO A. PHAN**

4 Q.1 Please state your name and address.

5 A.1 My name is Dao A. Phan. My business address is 505 Van Ness Avenue, San
6 Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utilities
9 Regulatory Analyst V in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Master of Arts degree in Political Science from San Francisco State
13 University and a Bachelor of Arts degree in Political Science from California State
14 University, Hayward. I have testified before the Commission as an expert
15 witness in numerous Commission enforcement and regulatory proceedings. I
16 have been an expert witness in the following areas and proceedings: (1) gas
17 distribution operations and maintenance in the Pacific Gas and Electric Company
18 (PG&E) 2003 General Rate Case (A.02-11-017), (2) gas transmission and
19 storage operations and maintenance and capital expenditures in the PG&E
20 transmission and storage 2005 GRC (A.04-03-021), (3) gas distribution capital
21 expenditures in the Southern California Gas Company's 2004 cost of service
22 (A.02-12-027), (4) PG&E long-term electric procurement RFO (A.06-04-012), (5)
23 gas distribution O&M, customer service issues, and customer accounts in
24 PG&E's 2007 GRC (A.05-12-002), (6) PG&E's long term electric procurement
25 RFO (A.06-04-012), (7) O&M expenses for Gas Distribution, Transmission,
26 Underground Storage, Engineering, and Procurement in the Southern California
27 Gas Company's 2008 GRC (A.06-12-010), and (8) Gas Distribution operation
28 and maintenance expenses, plus Technical Training and Applied Technology
29 Services costs for the PG&E 2011 GRC (A.09-12-020). In 2012, I was the DRA
30 witness for Compensation and Incentives, Shared Services Billing Policy and
31 Process, SoCalGas O&M expenses for Gas Distribution, Transmission,
32 Engineering, and Underground Storage, and SoCalGas Procurement expenses
33 in the Southern California Gas Company's 2012 GRC (A.10-12-006). Most
34 recently, I was the DRA witness in A.11-11-002, Sempra's Pipeline Safety
35 Enhancement Plan.

36 Q.4 What is your area of responsibility in this proceeding?

37 A.4 I am responsible for Exhibit DRA-9, which addresses Gas Distribution expenses.

38 Q.5 Does that complete your prepared testimony?

39 A.5 Yes, it does.
40

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **CLAYTON K. TANG, P.E.**

4 Q.1 Please state your name and business address.

5 A.1 My name is Clayton K. Tang. My business address is 505 Van Ness Avenue,
6 San Francisco, California 94102.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Program and
9 Project Supervisor in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Master of Business Administration degree from San Francisco State
13 University and a Bachelor of Science degree in Mechanical Engineering from
14 San Jose State University.

15 Since joining the Commission in 1986, I have worked on numerous general rate
16 cases in an advocacy role with DRA. I have also worked on various matters in an
17 advisory role with the Commission's Energy Division.

18 Q.4 Are you a registered professional engineer?

19 A.4 Yes, I am a registered Professional Engineer in Mechanical Engineering in the
20 State of California.

21 Q.5 What is your area of responsibility in this proceeding?

22 A.5 I am responsible for Exhibits DRA-1, which presents DRA's Executive Summary,
23 and Exhibit DRA-22, which addresses Post-Test Year Ratemaking. I am also
24 DRA's Project Coordinator on this case.

25 Q.6 Does that complete your prepared testimony?

26 A.6 Yes, it does.
27

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **MARK WATERWORTH**

4 Q.1 Please state your name and address.

5 A.1 My name is Mark Waterworth. My business address is 180 Promenade Circle,
6 Suite 115, Sacramento, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utility
9 Financial Examiner IV in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Bachelor of Science degree in Business Administration (Accounting)
13 from the California State University, Pomona and a Bachelor of Arts degree in
14 Economics from the University of California, Davis. I am a licensed C.P.A.
15 (inactive) in the State of California.

16 Since joining the Commission in 2003, I have participated in General Rate Case,
17 Catastrophic Event Memorandum Account, Biennial Cost Allocation; as well as,
18 special project proceedings. In addition to my primary role conducting the
19 financial examinations, I have been responsible for the areas of Cost of Capital,
20 Income Taxes, Electric Generation, Gas Operations Capital, Cost Allocation,
21 Pensions, and Bankruptcy. In participating in the various proceedings, I have
22 prepared testimony related to Pacific Gas and Electric Company, San Diego Gas
23 and Electric Company, Southern California Gas Company, Southern California,
24 Edison Company, PacifiCorp, and Southwest Gas Corporation.

25 Q.4 What is your area of responsibility in this proceeding?

26 A.4 I am responsible for the portion of Exhibit DRA-23, the Report on the Results of
27 Examination, which addresses Administrative and General expenses.

28 Q.5 Does that complete your prepared testimony?

29 A.5 Yes, it does.
30

1 **QUALIFICATIONS AND PREPARED TESTIMONY**
2 **OF**
3 **JAMES R. WUEHLER, C.P.A.**

4 Q.1 Please state your name and business address.

5 A.1 My name is James R. Wuehler. My business address is 505 Van Ness Avenue,
6 San Francisco, California 94102.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Program and
9 Project Supervisor in the Division of Ratepayer Advocates Energy Cost of
10 Service and Natural Gas Branch.

11 Q.3 Briefly describe your educational background and work experience.

12 A.3 I have a Master of Accountancy degree from Brigham Young University. Prior to
13 joining the Commission, I worked over eight years in public accounting and
14 private industry.

15 I have been employed by the Commission since 1985. During that time, I have
16 testified before the Commission on a variety of accounting and ratemaking
17 issues, including cost of capital.

18 Q.4 What is your area of responsibility in this proceeding?

19 A.4 I am responsible for Exhibit DRA-20, which addresses Tax Expenses and Other
20 Financial Matters. I am also DRA's Assistant Project Coordinator on this case.

21 Q.5 Does that complete your prepared testimony?

22 A.5 Yes, it does.