FLORIDA PUBLIC SERVICE COMMISSION

SPECIAL COMMISSION CONFERENCE AGENDA

CONFERENCE DATE AND TIME: Thursday, November 9, 2023, Following Agenda.

LOCATION: Betty Easley Conference Center, Joseph P. Cresse Hearing Room 148

DATE ISSUED: October 31, 2023

NOTICE

Conference agendas, staff recommendations, and vote sheets are available from the PSC website, https://www.floridapsc.com/, by selecting *Conferences & Meeting Agendas* and *Commission Conferences of the FPSC*. Once filed, a verbatim transcript of the Commission Conference will be available from this page by selecting the conference date, or by selecting *Clerk's Office* and the Item's docket number (you can then advance to the *Docket Details* page and the Document Filings Index for that particular docket). If you have any questions, contact the Office of Commission Clerk at (850) 413-6770 or Clerk@psc.state.fl.us.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate at this proceeding should contact the Office of Commission Clerk no later than five days prior to the conference at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD), Florida Relay Service. Assistive Listening Devices are available at the Office of Commission Clerk, Gerald L. Gunter Building, Room 152.

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ITEM NO.	CASE
1	**Docket No. 20220212-GU** – Petition for approval of depreciation rate and subaccount for renewable natural gas facilities leased to others, by Peoples Gas System, Inc. **Docket No. 20220219-GU** – Petition for approval of 2022 depreciation study, by Peoples Gas System, Inc. **Docket No. 20230023-GU** – Petition for rate increase by Peoples Gas System, Inc.

Critical Date(s): 12/04/23 (8-Month Statutory Deadline)

Commissioners Assigned: All Commissioners
Prehearing Officer: Passidomo

Staff: AFD: Andrews, D. Buys, Cicchetti, Gatlin, Higgins, Hinson, G. Kelley, Mason, McGowan, Norris, Przygocki, Souchik, Zaslow
ECO: Guffey, Hampson, P. Kelley, Kunkler, Lang, Smith II, Ward, Wu
ENG: Ellis, King, Lewis, Ramos, T. Thompson, Wooten
GCL: J. Crawford, M. Thompson, Sandy

(Post-Hearing Decision - Participation is Limited to Commissioners and Staff)
Issue 1: Is PGS's projected test period of the twelve months ending December 31, 2024, appropriate?
Recommendation: Yes, PGS's projected test period of the twelve months ending December 31, 2024, is appropriate.
Issue 2: Should the Commission approve PGS's forecasts of customers and therms by rate class for the projected test year ending December 31, 2024? If not, what adjustments should be made?
Approved Type 2 Stipulation: Yes. The Company used linear regression models for both customer counts and average use for the test year. These models are both theoretically and statistically strong as measured by model coefficient and overall model fit statistics. The chosen modeling framework has been adopted by numerous utilities in the United States and Canada for forecasting.
Issue 3: Are PGS's estimated revenues from sales of gas by rate class at present rates for the projected test year appropriate? If not, what adjustments should be made?
Approved Type 2 Stipulation: Yes. Residential and small commercial customer and sales forecasts were used to estimate the 2024 test year revenues at current rates. These forecasts were prepared using theoretically and statistically strong models that have been adopted by numerous utilities in the United States and Canada for forecasting.
Issue 4: Is the quality of service provided by PGS adequate?
Recommendation: Yes, the quality of service provided by PGS is adequate.

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Issue 5: Should PGS's request to establish a new subaccount and annual depreciation rate applicable to its renewable natural gas (RNG) plant leased to others for 15 years be approved, and, if so, what depreciation rate and implementation date should be approved?
Approved Type 2 Stipulation: Yes. The Commission shall approve a new subaccount under Account 104 (Gas Plant Leased to Others) to be denominated "Account 336.01 – RNG Plant Leased – 15 Years" and a depreciation rate of 6.7 percent for that subaccount effective January 1, 2023. The proposed new depreciation rate will ensure that the cost recovery period for the Brightmark RNG Project (Issue 17) will match the period over which the project will generate revenues, that the costs of the project will be removed by the time the customer takes ownership of the RNG plant assets at the end of the contract term and will prevent the Company from experiencing a gain or loss on the sale of the assets at the end of the contract term. The new subaccount will facilitate application of the new depreciation rate.
Issue 6: Are vehicle retirements, including salvage, properly matched with the prudent level of additional vehicles included in rate base? If not, what adjustments should be made?
Recommendation: No, vehicle retirements were not properly matched to the level of additional vehicles included in rate base. However, staff recommends no adjustments to net operating income or rate base because any corrective adjustment would be immaterial.
Issue 7: What depreciation parameters (remaining life, net salvage percentage, and reserve percentage) and resulting depreciation rates for each distribution and general plant account should be approved?
Recommendation: Staff's recommended depreciation parameters and resulting depreciation rates for each plant account are shown in Table 7-2 of staff's memorandum dated October 31, 2023.

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Issue 8: In establishing the projected test year's depreciation expense, should the approved depreciation rates be calculated using a depreciation study date of December 31, 2023 or December 31, 2024?
Approved Type 2 Stipulation: Although the terms of the 2020 Agreement approved by the Commission in Order No. PSC-2020-0485-FOF-GU, suggests otherwise, the Company agrees with OPC that the depreciation rates that become effective on January 1, 2024 should be calculated using a depreciation study date of December 31, 2023.
Issue 9: Based on the application of the depreciation parameters to PGS's data that the Commission has adopted, and a comparison of the theoretical reserves to the book reserves, what, if any, are the resulting imbalances?
Recommendation: Based on the application of the depreciation parameters that staff recommends in Issue 7, the resulting imbalance is a surplus of $160.4 million.
Issue 10: What, if any, corrective depreciation reserve measures should be taken with respect to any imbalances identified in Issue 9?
Recommendation: Staff recommends using the remaining life technique to correct the reserve imbalance identified in Issue 9.
Issue 11: What should be the implementation date for revised depreciation rates, capital recovery schedules, and amortization schedules?
Approved Type 2 Stipulation: The implementation date should be January 1, 2024.
Issue 12: Has PGS made the proper adjustments to remove all non-utility activities from the projected test year Plant in Service, Accumulated Depreciation, and Working Capital? If not, what adjustments should be made?
Approved Type 2 Stipulation: Yes. All required adjustments to remove non-utility items have been included in the 2024 projected test year, as shown on MFR Schedule G-1, page 4.
Issue 13: Has PGS made the proper adjustments to remove all costs attributable to the operations of Seacoast Gas Transmission (SGT)? If not, what adjustments should be made?
Recommendation: No. Staff recommends an additional $189,347, before gross-up, be removed from the Company's as-filed proposed revenue requirement to account for additional costs attributable to the operations of SGT. Staff also recommends the Commission direct PGS to file a comprehensive procedural review and associated cost study of the support it provides to SGT contemporaneously with its next base rate proceeding.

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Issue 14: Has PGS made the proper adjustments to reflect Cast Iron/Bare Steel Rider (CI/BSR) investments as of December 31, 2023, in rate base? If not, what adjustments should be made?
Approved Type 2 Stipulation: Yes. The appropriate CI/BSR investment amounts as of December 31, 2023 to be transferred into rate base are $91,733,660 for plant in service, $2,808,776 for Construction Work in Progress and $1,273,990 for accumulated depreciation, as shown on Exhibit No. RBP-1, Document No. 2, lines 2-4.
Issue 15: Should PGS's proposed Advanced Metering Infrastructure (AMI) Pilot be approved? If not, what adjustments should be made?
Recommendation: Yes. The AMI Pilot should be approved and staff recommends that PGS provide a final report with a summary of the findings to the Commission within 90 days of completion of the AMI Pilot. No adjustments are recommended.
Issue 16: Should the New River RNG project be included in rate base, and if so, are the revenues under Service Agreement pursuant to the RNG Service Tariff adequate to cover the revenue requirements of the project? If not, what adjustments should be made?
Approved Type 1 Stipulation: The New River RNG Project (interconnection) was planned and executed based on and in reliance on the Company's Rate Schedule RNGS and will be included above the line in the calculation of the Company's 2024 revenue requirement, with whether to use deferral accounting for the project as proposed by OPC to be decided under subsequent issues. Subject to the Commission's approval in this docket of the Company's new Renewable Natural Gas Interconnection Service tariff (RNGIS) to be effective January 1, 2024 as agreed to with OPC, the Company will close its RNGS tariff to new projects effective August 29, 2023, so New River and Brightmark will be the only two projects it undertakes under that rate schedule.

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<u>Issue 17:</u> Should the Brightmark RNG project be included in rate base, and if so, are the revenues under Service Agreement pursuant to the RNG Service Tariff adequate to cover the revenue requirements of the project? If not, what adjustments should be made?
<u>Approved Type 1 Stipulation:</u> The Brightmark RNG Project (bio conditioning and interconnection) was planned and executed based on and in reliance on the Company's Rate Schedule RNGS and will be included above the line in the calculation of the Company's 2024 revenue requirement, with whether to use deferral accounting for the project as proposed by OPC to be decided under subsequent issues. Subject to the Commission's approval in this docket of the Company's new Renewable Natural Gas Interconnection Service tariff (RNGIS) to be effective January 1, 2024 as agreed to with OPC, the Company will close its RNGS tariff to new projects effective August 29, 2023, so New River and Brightmark will be the only two projects it undertakes under that rate schedule.
<u>Issue 18:</u> Should the Alliance Dairies RNG project be included in rate base, and if so, are the terms and conditions of the Biogas Incentives Agreement adequate to protect ratepayers and cover the revenue requirements of the project? If not, what adjustments should be made?
<u>Approved Type 1 Stipulation:</u> No. The Alliance Dairies RNG Project should be accounted for on an unregulated, below-the-line basis and the Company's proposed revenue requirement should be increased by approximately $220,000 to reflect the movement of this project below the line.
<u>Issue 19:</u> Has PGS properly reflected in the projected test year the cost saving benefits to be gained from implementation of the Work and Asset Management (WAM) system? If not, what adjustments should be made?
Recommendation: Yes. PGS has properly reflected the cost saving benefits of $750,000 in reduced operation and maintenance (O&M) expenses to be gained from implementation of the WAM system in the projected test year. No further adjustments are recommended.

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Issue 20: Should any adjustments be made to the amounts included in the projected test year for acquisition adjustment and accumulated amortization of acquisition adjustment?
Approved Type 1 Stipulation: No. As shown on MFR Schedule B-6, page 1, as of December 31, 2022, the Company has fully amortized the $5,031,897 of acquisition adjustments and the related net rate base amount is $0.
Issue 21: What level of projected test year plant in service should be approved?
Recommendation: Based on the stipulation in Issue 18 and staff's recommendation in Issue 42, staff recommends that projected test year plant in service be reduced by $11,844,552. As such, the appropriate level of projected test year plant in service should be $3,296,475,850.
Issue 22: What level of projected test year plant accumulated depreciation and amortization should be approved?
Recommendation: Based on the stipulations in Issues 5 and 18 and staff's recommendation in Issues 7 and 50, projected test year accumulated depreciation and amortization should be decreased by $258,577. As such, the appropriate level of projected test year accumulated depreciation and amortization should be $922,567,707.
Issue 23: What level of projected test year Construction Work in Progress (CWIP) should be approved?
Recommendation: Based on staff's recommendation in Issue 49, projected test year CWIP should be increased by $2,125,283. As such, the appropriate level of projected test year CWIP is $26,434,732.
Issue 24: Has PGS made the proper adjustments to the Working Capital Allowance to reflect under recoveries and over recoveries in the projected test year related to the Purchased Gas Adjustment, Energy Conservation Cost Recovery, and CI/BSR? If not, what adjustments should be made?
Approved Type 2 Stipulation: Yes. The Company has made the proper adjustments to the Working Capital Allowance to reflect under recoveries and over recoveries in the projected test year related to the Purchased Gas Adjustment, Energy Conservation Cost Recovery, and CI/BSR as shown in MFR Schedule G-1, pages 2 and 3.

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Issue 25: What amount of projected test year unamortized rate case expense should be included in working capital?
Approved Type 1 Stipulation: None. The Company did not include unamortized rate case expense in working capital for the 2024 projected test year.
Issue 26: What level of projected test year working capital should be approved?
Approved Type 2 Stipulation: The appropriate amount of projected test year working capital is a negative $28,047,011 as shown on MFR Schedule G-1, page 1, line 11.
Issue 27: What level of projected test year rate base should be approved?
Recommendation: The appropriate level of projected test year rate base should be $2,357,327,760.
Issue 28: What amount of projected accumulated deferred taxes should be approved for the projected test year capital structure?
Recommendation: The amount of accumulated deferred taxes to be included in the projected test year capital structure should be $277,551,630.
Issue 29: What cost rate should be approved for the unamortized investment tax credits for the projected test year capital structure?
Recommendation: Due to the removal of the Alliance Dairies RNG project from rate base, PGS does not have any unamortized investment tax credits in the projected test year capital structure. However, the appropriate cost rate for unamortized investment tax credits for the projected test year capital structure should be 8.03 percent.
Issue 30: What amount and cost rate for customer deposits should be approved for the projected test year capital structure?
Approved Type 1 Stipulation: The amount of customer deposits for the 2024 projected test year is $27,528,000. The cost rate of the customer deposits to include in the projected test year capital structure is 2.53 percent, as shown on MFR Schedule G-3, page 2, line 4.
Issue 31: What cost rate of short-term debt should be approved for the projected test year capital structure?
Recommendation: The appropriate cost rate short-term debt of the projected test year capital structure should be 4.85 percent.
Issue 32: What cost rate of long-term debt should be approved for the projected test year capital structure?
Recommendation: The appropriate cost rate of long-term debt for the projected test year capital structure is 5.54 percent.

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Issue 33: Has PGS made the proper adjustments to remove all non-utility investments from the projected test year common equity balance? If not, what adjustments should be made?
Recommendation: Yes, PGS has made the proper adjustments to remove all non-utility investments from the projected test year common equity balance and staff recommends no additional adjustments should be made.
Issue 34: What equity ratio should be approved for the projected test year capital structure?
Recommendation: An equity ratio of 54.7 percent based on investor sources is appropriate and should be approved for the projected test year capital structure.
Issue 35: What return on equity (ROE) should be approved for establishing PGS's projected test year revenue requirement?
Recommendation: The appropriate ROE for establishing PGS's projected test year revenue requirement is 10.15 percent with a range of plus or minus 100 basis points.
Issue 36: What capital structure and weighted average cost of capital should be approved for establishing PGS's projected test year revenue requirement?
Recommendation: A capital structure consisting of 54.7 percent common equity, 40.5 percent long-term debt, and 4.8 percent short-term debt as a percentage of investor sources should be approved for the 13-month average test year ending December 31, 2024. A weighted average cost of capital of 7.016 percent should be approved for establishing PGS's projected test year revenue requirement and setting rates in this proceeding.
Issue 37: Has PGS made the proper adjustments to remove the Purchased Gas Adjustment, Natural Gas Conservation Cost Recovery Clause, and CI/BSR Revenues and Expenses from the projected test year? If not, what adjustments should be made?
Approved Type 2 Stipulation: Yes, as shown on MFR Schedule G-2, pages 2-3.
Issue 38: Has PGS made the proper adjustments to remove all non-utility activities from projected test year operating expenses, including depreciation and amortization expense? If not, what adjustments should be made?
Recommendation: Although not completely removed in PGS's original filing, adjustments for non-utility activities are addressed by staff's recommendation in Issue 13 and the stipulation in Issue 44. As such, no further adjustments are necessary.
Issue 39: What amount of projected test year Uncollectible Accounts and Bad Debt should be included in the Revenue Expansion Factor?

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Approved Type 1 Stipulation: The Bad Debt Expense is $1,611,232, as shown on MFR Schedule G-2, page 19b, line 7, and the bad debt rate of 0.2805 percent was incorporated into the Revenue Expansion Factor, as shown on MFR Schedule G-4.

Issue 40: What non-labor trend factors should be used for inflation and customer growth for the projected test year?

Approved Type 2 Stipulation: The appropriate non-labor trend factor for inflation is 2.80 percent and 2.20 percent for 2023 and 2024, respectively. The appropriate non-labor trend factor for customer growth is 3.81 percent and 3.23 percent for 2023 and 2024, respectively.

Issue 41: What amount of projected test year contractor and contract services cost should be approved?

Recommendation: Staff recommends that $20,827,232 in projected test year contractor and contract services cost should be approved. This amount reflects an adjustment of $206,000 associated with displaced outside services and approximately $3.9 million associated with Stipulated Issue 18.

Issue 42: What number of projected test year employees should be approved for ratemaking purposes?

Recommendation: The number of projected test year employees that should be approved for ratemaking purposes is 824. As such, projected test year salaries and benefits should be decreased by $1,283,841.

Issue 43: What amount of projected test year salaries and benefits, including incentive compensation, should be approved?

Recommendation: The amount of projected test year salaries and benefits, including incentive compensation, should be $74,642,638.

Issue 44: Has PGS made the proper adjustments to remove lobbying, charitable contributions, sponsorships, and institutional and image advertising from the projected test year? If not, what adjustments should be made?

Approved Type 1 Stipulation: Not in its original filing; however, as reflected in Witness Parsons' rebuttal testimony, the Company has agreed to make an adjustment to the projected test year O&M expense of $500,000 to remove lobbying, charitable contributions, sponsorships, and institutional and image advertising. These adjustments arise from Commission Staff Audit findings, agreed upon reductions during a review of these items by Office of Public Counsel, and PGS self-disclosed reductions related to review of these items.

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Issue 45: What amount of projected test year Economic Development Expense should be approved?
Approved Type 2 Stipulation: The appropriate amount of added Economic Development expense in the 2024 test year is $265,498. This amount reflects the $367,920 stated in the direct testimony of Witness O'Connor, pages 60-61 less a reduction of $102,422 for the adjustments described in Issue 44 related to economic development.
Issue 46: What amount of projected test year annual storm damage accrual and storm damage reserve cap should be approved?
Approved Type 1 Stipulation: The Company agrees to maintain its existing annual storm damage accrual of $380,000 and its existing storm reserve target of $3.8 million without prejudice to its ability to seek relief pursuant to Section 25-7.0143(1)(j), Florida Administrative Code.
Issue 47: What adjustments, if any, should be made to projected test year expenses being incurred by, or charged to, PGS related to merger & acquisition development or pursuit activity?
Recommendation: No adjustments should be made to projected test year expenses related to merger & acquisition development or pursuit activity.
Issue 48: What amount of projected test year Rate Case Expense should be approved? What amortization period should be used?
Approved Type 2 Stipulation: The appropriate rate case expense is $2,778,647 and amortization period should be three years. This amount is a reduction from the $3,247,810 shown on MFR Schedule C-13.
Issue 49: What amount of projected test year O&M expenses should be approved?
Recommendation: The appropriate amount of projected test year O&M expenses should be $140,129,467.
Issue 50: What amount of projected test year Depreciation and Amortization Expense should be approved?
Recommendation: Based on the stipulations in Issues 5 and 18 and staff's recommendation in Issues 7, 8, and 50, projected test year Depreciation and Amortization Expense should be decreased by $342,002. As such, the appropriate amount of projected test year Depreciation and Amortization Expense should be $87,271,967.

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Issue 51: What amount of projected test year Taxes Other than Income should be approved?
Recommendation: Based on the stipulation in Issue 18 and staff's recommendation in Issues 42 and 43, projected test year Taxes Other than Income (TOTI) should be decreased by $2,271,748. As such, the appropriate amount of TOTI for the projected test year should be $29,429,593.
Issue 52: What amount of Parent Debt Adjustment is required by Rule 25-14.004, Florida Administrative Code?
Recommendation: The amount of a Parent Debt Adjustment required by Rule 25-14.004, Florida Administrative Code, is $3,213,476.
Issue 53: What amount of projected test year Income Tax Expense should be approved?
Recommendation: Based on the stipulation in Issue 18 and staff's recommendation in Issues 49, 50, 51, and 52, projected test year Income Tax Expense should be increased by $1,798,523. As such, the appropriate amount of Income Tax Expense for the projected test year, including current and deferred income taxes and interest synchronization, should be $4,891,698.
Issue 54: What amount of projected test year Total Operating Expenses should be approved?
Recommendation: The appropriate amount of projected test year Total Operating Expenses should be $262,284,692.
Issue 55: What amount of projected test year Net Operating Income should be approved?
Recommendation: Based on the stipulation in Issue 18 and staff's recommendation in Issue 54, the appropriate amount of projected test year Net Operating Income should be $78,056,236.
Issue 56: What revenue expansion factor and net operating income multiplier should be approved for the projected test year?
Approved Type 1 Stipulation: The appropriate revenue expansion factor in this case is 74.0723 percent and the net operating income multiplier proposed in this case is 1.3500, as shown on MFR Schedule G-4, page 1.

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Issue 57: What annual operating revenue increase should be approved for the projected test year?
Recommendation: The appropriate annual operating revenue increase for the projected test year should be $117,902,534. This amount includes a base rate increase of $11.2 million for revenue associated with the rate base transfer of CI/BSR investment.
Issue 58: Should the Commission approve PGS's proposed cost of service study?
Approved Type 2 Stipulation: Yes. The Company's cost of service study appropriately reflects cost causation, and each allocation factor is consistent with the factors that drive the underlying costs of providing service to customers.
Issue 59: If the Commission grants a revenue increase to PGS, how should the increase be allocated to the rate classes?
Approved Type 2 Stipulation: The increase shall be allocated to the rate classes to achieve an equalized rate of return for the Residential and Commercial rate classes and as shown for the Company's proposed increase and rates on Document Nos. 6, 9, 10, 11, and 12 of Exhibit No. GT-1.
Issue 60: What customer charges should be approved?
Recommendation: This is a fallout issue and will be decided at the December 5, 2023 Commission Conference.
Issue 61: What per therm distribution charges should be approved?
Recommendation: This is a fallout issue and will be decided at the December 5, 2023 Commission Conference.
Issue 62: What miscellaneous service charges should be approved?
Approved Type 2 Stipulation: The Commission shall approve the Company's proposed miscellaneous service charges as shown on Document No. 3 of Exhibit No. KLB-1. They are fair, just, and reasonable.

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Issue 63: Should the Commission approve PGS's revised annual residential rate reclassification review?
Approved Type 2 Stipulation: Yes. The proposed revisions are reasonable and shall be approved.
Issue 64: Should the Commission approve PGS's revision to the Residential and Commercial Generator rate design?
Approved Type 2 Stipulation: Yes. The proposed revisions are reasonable and shall be approved.
Issue 65: Should the Commission approve PGS's revised termination fee for the Natural Choice Transportation Program (Tariff Sheet No. 7.803-3)?
Approved Type 2 Stipulation: Yes. The proposed revisions are reasonable and shall be approved.
Issue 66: Should the Commission approve PGS's revised Individual Transportation Administration Fee (Tariff Sheet No. 7.805)?
Approved Type 2 Stipulation: No. The Company's existing Individual Transportation Fee should remain in effect.
Issue 67: Should the Commission approve PGS's new Minimum Volume Commitment provision (Tariff Sheet No. 5.601) and associated Agreement (Tariff Sheet Nos. 8.126-8.126-11)?
Approved Type 2 Stipulation: Yes. The proposed revisions are reasonable and shall be approved.
Issue 68: Should the Commission approve PGS's non-rate related tariff modifications?
Approved Type 2 Stipulation: Yes. The proposed revisions are reasonable and shall be approved.
Issue 69: Should the Commission approve PGS's proposed tariffs reflecting the Commission-approved target revenues?
Recommendation: This is a fallout issue and will be decided at the December 5, 2023 Commission Conference. Within five business days of today's vote, the Company should be required to file a revised cost of service and tariffs to reflect the Commission-approved revenue increase.
Issue 70: What is the effective date for PGS's revised rates and charges?
Recommendation: This is a fallout issue and will be decided at the December 5, 2023 Commission Conference.

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Issue 71: Should the Commission approve PGS's proposed long-term debt cost rate true-up mechanism?
Recommendation: Yes. The Commission should approve PGS's proposed long-term debt cost rate true-up mechanism.
Issue 72: What adjustments, if any, should be made to the projected test year related to the spin-off of PGS?
Recommendation: No adjustments should be made to the projected test year related to the spin-off of PGS.
Issue 73: **WITHDRAWN**
Issue 74: Should PGS be required to file, within 90 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case?
Recommendation: Yes. PGS should be required to file, within 90 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case.
Issue 75: Should this docket be closed?
Recommendation: This docket should remain open for the Commission to determine the final rates at the December 5, 2023 Commission Conference.