

**STATE OF NEW HAMPSHIRE  
BEFORE THE  
PUBLIC UTILITIES COMMISSION**

Docket No. DE 22-XXX

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty

Annual Retail Rate Adjustments

**DIRECT TESTIMONY**

**OF**

**HEATHER TEBBETTS**

**AND**

**ADAM HALL**

March 22, 2022



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1   **I. INTRODUCTION**

2   **Q.   Ms. Tebbetts, please state your full name, business address, position, and**  
3       **responsibilities.**

4   A.   My name is Heather M. Tebbetts and my business address is 9 Lowell Road, Salem, New  
5       Hampshire. I am the Manager of Rates and Regulatory Affairs for Liberty Utilities  
6       Service Corp. (“LUSC”) where my duties include providing rate-related services for  
7       Liberty Utilities (Granite State Electric) Corp. (“Granite State” or “the Company”).

8   **Q.   Please describe your educational background and training.**

9   A.   I graduated from Franklin Pierce University in 2004 with a Bachelor of Science degree in  
10      Finance. I received a Master of Business Administration from Southern New Hampshire  
11      University in 2007.

12   **Q.   Please describe your professional background.**

13   A.   I joined LUSC in October 2014. Prior to my employment at LUSC, I was employed by  
14      Public Service Company of New Hampshire (“PSNH”) as a Senior Analyst in NH  
15      Revenue Requirements from 2010 to 2014. Prior to my position in NH Revenue  
16      Requirements, I was a Staff Accountant in PSNH’s Property Tax group from 2007 to  
17      2010 and a Customer Service Representative III in PSNH’s Customer Service  
18      Department from 2004 to 2007.

19   **Q.   Have you previously testified before the Commission?**

20   A.   Yes, I have testified on numerous occasions before the Commission.

**Adam Hall**

**Q. Mr. Hall, please state your full name, business address, position, and responsibilities.**

A. My name is Adam M. Hall. My business address is 15 Buttrick Road, Londonderry, New Hampshire. I am an Analyst in the Rates and Regulatory Affairs department for LUSC where my responsibilities include providing rate-related services for Granite State.

**Q. Please describe your educational and professional background.**

A. I graduated from Siena College in 2014 with a Bachelor of Science in Finance. I also received a Master of Business Administration from Franklin Pierce University in 2016. I joined Liberty as an Analyst, Rates and Regulatory Affairs in January 2019.

**Q. Have you previously testified in regulatory proceedings before the Commission?**

A. Yes, on multiple occasions.

**II. PURPOSE OF TESTIMONY**

**Q. What is the purpose of your joint testimony?**

A. This testimony presents Granite State's proposed rates for stranded costs and transmission costs for effect May 1, 2022, in accordance with the Company's reconciliation and adjustment provisions in its tariff and the Company's Amended Restructuring Settlement as approved in Docket No. DR 98-012. Included in the proposed rates are the 12-month reconciliation for the period May 1, 2021, through April 30, 2022, of: 1) transmission costs, 2) stranded cost charges, 3) the Regional Greenhouse Gas Initiative ("RGGI") auction proceeds refund, 4) the net metering lost revenue adjustment mechanism ("LRAM"), and 5) GSE's municipal property tax expenses as

1 compared to base distribution rates. The Company is also proposing its first request for  
2 recovery of the rate adjustments related to the Company's Property Tax Adjustment  
3 Mechanism ("PTAM") through the Company's transmission charge.

4 **Q. Please summarize the approach for calculating the retail rates.**

5 A. At a high level, for each rate component the Company calculates average rates using  
6 forecasted costs for the rate year. For the transmission charge, the forecasted costs are  
7 based on ISO New England Regional Network System ("RNS") charges and National  
8 Grid Local Network System ("LNS") charges. For the stranded cost charge, the  
9 forecasted costs are Contract Termination Charge ("CTC") credits. In addition, a  
10 calculation of the prior period (over)/under collection of revenues and expenses,  
11 including interest, is added to the total forecasted costs for each mechanism. The total  
12 forecasted costs and prior period over/under recovery balance are then divided by total  
13 forecasted kilowatt-hour (kWh) sales for the period of May 1, 2022, through April 30,  
14 2023, to derive the average rate for each component. This method is generally consistent  
15 with past methods and practices.

16 **Q. Please explain the 12-month reconciliation period and what data is used in the**  
17 **analysis.**

18 A. The 12-month reconciliation for the period May 1, 2021, through April 30, 2022,  
19 includes actual revenues and expenses for May 2021 through February 2022 and  
20 forecasted revenue and expenses for March through April 2022 because actual results are  
21 not available at the time the filing is prepared. In the Company's next annual

reconciliation, the beginning over/under recovery balance includes actuals for those forecasted months.

**Q. Please summarize the results of the adjustments and reconciliations which Granite State proposes to implement in 2022.**

A. The Company proposes to implement the following adjustments to its rates beginning May 1, 2022, for usage on and after that date. Schedule HMT/AMH-1 presents the proposed stranded cost and the transmission rates. The table below illustrates the current and proposed rates:

**Table 1: Rates**

<u>Average charge (\$ / kWh)</u>	<u>Current</u>	<u>Proposed</u>	<u>Increase (Decrease)</u>
Stranded Cost Charge	\$ (0.00080)	\$ (0.00050)	\$ 0.00030
Stranded Cost Adjustment Factor	\$ 0.00000	\$ (0.00001)	\$ (0.00001)
Transmission Charge	\$ 0.03490	\$ 0.03161	\$ (0.00329)
Transmission Service Cost Adjustment	\$ 0.00376	\$ 0.00100	\$ (0.00276)
RGGI Auction Proceeds Refund	\$ (0.00211)	\$ (0.00391)	\$ (0.00180)
LRAM	\$ 0.00048	N/A	N/A
<u>PTAM</u>	<u>\$ 0.00000</u>	<u>\$ 0.00036</u>	<u>\$ 0.00036</u>
<u>Total</u>	<u>\$ 0.03623</u>	<u>\$ 0.02854</u>	<u>\$ (0.00769)</u>

### **III. STRANDED COST CHARGE AND THE STRANDED COST ADJUSTMENT FACTOR**

**Q. What is the Stranded Cost Charge?**

A. Granite State's Stranded Cost Charge is the sum of two components. The first is a uniform charge per kilowatt-hour ("kWh") that the Company charges all customers which reflects the CTC assessed by New England Power Company ("NEP") for 2022.

1 The second component is the Stranded Cost Adjustment Factor (“SCAF”), which is  
2 specific to each rate class.

3 **Q. What is NEP?**

4 A. In 1996, New Hampshire implemented electric retail choice for all customers with the  
5 passage of the restructuring statute, RSA 374-F, which included Granite State divesting  
6 itself of its generation assets. At that time, the CTC was established to allow for the  
7 recovery of costs associated with stranded generation assets that had been owned by the  
8 Company’s former affiliate, NEP, and operated on behalf of Granite State’s customers.<sup>1</sup>  
9 Specific costs include decommissioning expense and purchase power costs, and were  
10 expected to have been recovered by 2020. However, a handful of cost remain  
11 outstanding.

12 **Q. What are the components of the CTC?**

13 A. There are two components, fixed and variable costs. The fixed costs related to the  
14 divestiture of the generation and are no longer being charged to Granite State as the  
15 obligation ended in 2011. The variable costs relate to the bankruptcy of USGen New  
16 England, Inc., the entity that purchased all of NEP’s non-nuclear generating assets. The  
17 settlement in the bankruptcy provided that Granite State receive an allocation of the claim  
18 proceeds received by NEP annually to pay down all of the remaining NEP power contract  
19 buyout payments.

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1 DR 98-012 Settlement Agreement <https://www.puc.nh.gov/Regulatory/Orders/1998ords/23041e.html>

1 **Q. What rate is the Company proposing for the CTC and how was it determined?**

2 A. The proposed CTC of (\$0.00050)/kWh was calculated by NEP in Docket No. DE 22-003  
3 by reconciling actual revenues and expenses for the prior period of October 2020 through  
4 September 2021. The rate is a negative, a credit, due to the allocation of the claim  
5 proceeds as noted above.

6 **Q. What rate is the Company proposing for the SCAF and how was it determined?**

7 A. The Company is proposing a load weighted SCAF rate of (\$0.00001)/kWh. The SCAF is  
8 the (over)/under collection of the CTC charge. GSE over collected in 2021 a total of  
9 \$11,933 and as such the adjustment factor is a refund to customers as shown in Schedule  
10 HMT/AMH-2, page 1.

11 **Q. What does it meant that the SCAF is “load weighted”?**

12 A. The adjustment factor calculation provides that each rate class receives a portion of the  
13 charges or credits based on the load of that class.

14 **IV. TRANSMISSION CHARGE**

15 **Q. Please describe the Company’s Transmission Charge (“TC”).**

16 A. The Company recovers its transmission-related expenses pursuant to the TC, which  
17 allows the Company to recover costs billed to it by ISO-New England and NEP through  
18 the ISO-New England Inc. Transmission, Markets, and Services Tariff (“ISO Tariff”).  
19 The TC charge is comprised of two components: 1) a component for base transmission  
20 costs for the prospective period; and 2) a component for the reconciliation of  
21 transmission revenue and expense for the previous period.



**Q. What is the forecast of 2022 transmission costs?**

A. As discussed in the testimony of John D. Warshaw, the Company's 2022 transmission costs are estimated to be \$29,002,132 as shown in Schedule HMT/AMH-3, page 1, line 1. This forecast of transmission expense yields an average rate of \$0.03161 per kWh, as compared to the currently effective average transmission rate of \$0.03057 per kWh, exclusive of the reconciliation component. Based on these estimates, the Company is proposing new base transmission rates effective May 1, 2022, to recover the projected transmission costs to be incurred in the prospective period.

**Q. Does the Company charge a flat transmission rate or a load-weighted rate?**

A. The Company charges a load-weighted transmission rate to its customers to account for the fact that customer class loads differ greatly. By charging load-weighted rates, the Company is following the cost causation principle that the rate classes causing the most costs should be allocated the most costs. The table below provides a snapshot of the load weighted rates proposed for May 1, 2022.

**Table 2: Transmission Rates (\$/kWh)**

<u>D</u>	<u>D-10</u>	<u>G-1</u>	<u>G-2</u>	<u>G-3</u>	<u>Streetlights</u>	<u>T</u>	<u>V</u>
\$0.03890	\$0.02593	\$0.02747	\$0.02784	\$0.03269	\$0.02183	\$0.02870	\$0.03258

**Q. How were the rates calculated?**

A. The rate class-specific transmission rates were calculated by dividing the allocated transmission expense estimate for each rate class for the May 1, 2022, through April 30,

2023, time period by the forecasted kWh sales for each rate class for the same time period as shown in Schedule HMT/AMH-3, page 1.

**Q. How was the reconciliation component of the TC charge derived?**

A. The reconciliation component of the TC recovers under-recoveries of transmission costs or refunds over-recoveries of transmission costs, along with associated interest at the prime rate. This component of the TC charge was calculated by totaling the projected under-collection of transmission expense of \$915,216 as of April 30, 2022, as shown on Schedule HMT/AMH-3, page 3 plus the working capital of (\$1,720) as shown on Schedule HMT/AMH-3, page 5 for a total of \$913,496. That amount is then divided by the forecasted kWh sales for the period of May 1, 2022, through April 30, 2023, of 917,255,198 for a reconciliation rate of \$0.00100 per kWh to be added to the weighted transmission rates on Schedule HMT/AMH-1, page 1, column (d).

**Q. Please describe the working capital calculation included in the filing.**

A. The Settlement Agreement in Docket No. DE 19-064 provided, in part, that the Company may recover cash working capital on transmission costs through the transmission cost adjustment mechanism included in the Company's Annual Retail Rate Adjustment filing. In accordance with that settlement, the Company has included a transmission cash working capital amount in the calculation of its proposed transmission rates in Schedule HMT/AMH-3, pages 5 through 7.

1 **Q. What is the total amount of transmission working capital included in this filing?**

2 A. The total working capital included in the TC charge is (\$1,720) as shown on Schedule  
3 HMT/AMH-3, page 5. The expense lag is calculated by summing all invoices for 2021  
4 and multiplying the period of days between when the invoice was received and when it  
5 was paid, to determine the number of days of cost as shown on Schedule HMT/AMH-3,  
6 page 6. The days of cost is then divided by 365 days in the year to determine the invoice  
7 payment lag. The revenue lag is calculated by summing three components: 1) the Service  
8 Lag of 15.21 days; 2) the Collection Lag of 42.82 days; and 3) the Billing Lag of 2.59  
9 days. The Service Lag and Billing Lag were agreed upon in the Settlement Agreement in  
10 Docket No. DE 19-064. The Collection Lag is calculated by summing the total customer  
11 receivables for 2021 of \$12,410,252 and dividing that amount by the total daily average  
12 revenues of \$289,808. The daily revenues are calculated by the monthly sales divided by  
13 the number of days in that month and averaged for the twelve months. The detailed  
14 calculation of the revenue lag is shown on Schedule HMT/AMH-3, page 7.

15 **V. REGIONAL GREENHOUSE GAS INITIATIVE AUCTION PROCEEDS**

16 **Q. How does the Company propose to refund Regional Greenhous Gas Initiative**  
17 **(RGGI) auction proceeds to delivery service customers?**

18 A. Consistent with Order No. 25,664 (May 9, 2014) in Docket No. DE 14-048, the Company  
19 will credit the RGGI rebate amount it receives from the allocation on a per kWh basis  
20 through its retail rate reconciliation mechanism that is adjusted on an annual basis. The  
21 Company has included a credit of (\$0.00391) per kWh for RGGI auction proceeds in its  
22 transmission service charge for 2022, as shown on Schedule HMT/AMH-4. This credit

1 of (\$0.00391) per kWh is comprised of the estimated RGGI auction proceeds for May  
2 2022 through April 2023 of (\$2,457,046) and the reconciliation component through April  
3 2022 of (\$1,130,067). The total of (\$3,587,112) is then divided by the estimated sales of  
4 917,255,198 kWh to calculate the RGGI credit of (\$0.00391) per kWh, as compared to  
5 the current rate of (\$0.00211) per kWh.

6 **VI. LRAM**

7 **Q. What is the LRAM?**

8 A. Consistent with RSA 362-A362A:9, VII and Order No. 26,029 (June 23, 2017) in Docket  
9 No. DE 16-576, the Commission authorized utilities to collect lost revenues associated  
10 with net metering customers. The LRAM is included in the TC as an annual  
11 reconciliation. Given that Granite State's decoupling mechanism took effect on July 1,  
12 2021, the Company is only requesting LRAM for the first six months of 2021 as the  
13 decoupling mechanism has taken the place of the LRAM for collecting lost distribution  
14 revenues for net metering customers.

15 **Q. Will the Company be including its LRAM costs in this filing?**

16 A. The Company is awaiting the avoided cost calculation from the Department of Energy  
17 ("DOE") to determine how much it will pay its net metering customers who have banked  
18 600 kWh or greater per Puc 908.04. Once that information is available from DOE, the  
19 Company will file a supplemental schedule providing the total net metering lost revenue  
20 to be recovered.

**VII. PTAM**

**Q. What is the purpose of the PTAM?**

A. The PTAM is a mechanism provided by RSA 72:8-e that authorizes the Company to reconcile its actual property tax expense each New Hampshire property tax year (April 1 through March 31) with the revenue currently collected through customer rates and make annual adjustments to distribution rates accordingly.

**Q. How is the PTAM to be implemented?**

A. RSA 72:8-e directed the Commission to “establish a rate recovery mechanism for any public utility owning property that meets the definition of utility company assets under RSA 72:8-d, I.” The mechanism will “adjust annually to recover all property taxes paid by each such utility on such utility company assets ....” The Company’s proposed mechanism is to calculate the difference between the amount of property taxes included in distribution rates and the total amount of municipal property tax bills for the relevant property tax year. The Company proposes to recover that amount through annual adjustments to the GSE Transmission Charge.

**Q. What period of time is covered by the PTAM adjustment proposed in your testimony?**

A. The PTAM adjustment proposed covers the period April 1, 2020, the beginning date authorized by RSA 72:8-d, through March 31, 2021 (“Property Tax Year 2020”) and April 1, 2021, through March 31, 2022 (“Property Tax Year 2021”).

1   **Q.    What is the history of the PTAM filing for GSE?**

2    A.    In Docket No. DE 21-040, the Company filed a petition for approval of an annual  
3       property tax mechanism to recover or refund the Company's total property tax expense.  
4       RSA 72:8-b was passed in 2019 and allowed for the Commission to approve a  
5       mechanism by which the utilities could collect its property taxes annually through a  
6       reconciling mechanism, rather than waiting for its next rate case to set the level of  
7       funding through rates for property taxes. During the period that DE 21-040 was open,  
8       EnergyNorth Natural Gas ("ENNG") was involved in Docket No. DG 20-105. The  
9       Settlement Agreement in DG 20-105 provided that ENNG would be authorized to  
10      implement a property tax mechanism consistent with RSA 72:8. Given the approval of  
11      the agreement, GSE withdrew its petition in DE 21-040. The Company filed a new  
12      petition in Docket No. DG 21-128 to include the property tax recovery or refund in  
13      distribution rates. In Order No. 26,540 (November 1, 2021) and Order No. 26,554  
14      (December 9, 2021), the Commission approved the recovery of the PTAM methodology  
15      and rate and that the Local Distribution Adjustment Clause ("LDAC") is the more  
16      appropriate recovery mechanism to recover the PTAM.

17      At this time, the Company is looking to implement a similar methodology and is  
18      requesting that the approved methodology in DG 21-128 be included in the transmission  
19      portion of the retail rates because of the annual reconciling nature of the mechanism.

1 **Q. Please explain how the property tax expense in 2019 base distribution rates was**  
2 **derived.**

3 A. The amount of property tax expense in base distribution rates started with the property  
4 taxes paid during GSE's last test year, 2018, of \$4,673,568. A proforma adjustment was  
5 made for known and measurable adjustments for the 2019 property tax year of \$124,983.  
6 The proforma property tax amount in 2019 was derived by using the first installment of  
7 2019 property tax invoices and multiplying that amount by two to derive and estimate of  
8 the 2019 property tax year amount. The incremental amount above what was paid in  
9 2018 was \$124,983. Therefore, the total amount in base distribution rates as approved in  
10 the GSE distribution rate case in DE 19-064 is an estimated 2019 property tax year  
11 amount of \$4,798,551.

12 **Q. Were there any adjustments made to property amount included in the Company's**  
13 **base distribution rate set in the last rate case?**

14 A. Yes. The 2019 property taxes paid to the state of New Hampshire in the amount of  
15 \$962,839 was included in the base distribution rate. Per Section 6.2 in the Settlement  
16 Agreement in DG 20-105, the methodology agreed to by the Company does not include  
17 state property taxes from the annual property tax reconciliation. After removing the state  
18 property tax amount, the adjusted 2019 annual property tax expense in base distribution  
19 rates was \$3,835,712.

20 **Q. Did the Company recover property taxes through base distribution rates in 2020?**

21 A. Yes. The following property taxes adjustments were calculated and recovered in in 2020:

- 1) as of January 1, 2020, the Company recovered property taxes associated with capital placed in service in 2019 as part of the Reliability Enhancement Program (“REP”) filed in Docket No. DE 20-036 in the amount of (\$19,378), a credit,
- 2) as of January 1, 2020, the Company recovered property taxes associated with capital placed in service in 2020 as part of the REP filed in Docket No. DE 21-049 in the amount of \$26,743; and
- 3) as of July 1, 2020, the Company recovered nine-months of property taxes associated with capital placed in service in 2019 as part of the Step Adjustment filed in Docket No. DE 19-064 in the amount of \$198,142.

The total amount of additional property tax expense recovered through 2020 base distribution rates is \$205,507. Adding this amount to the adjusted 2019 property tax expense results in a 2020 property tax expense in base distribution rates of \$4,041,219. This is used as the basis for comparing 2020 actual property tax expenses.

**Q. Did the Company recover property taxes through base distribution rates in 2021?**

**A.** Yes. The following property taxes adjustments were calculated and recovered in in 2021:

- 1) as of July 1, 2020, the Company recovered three-months of property taxes associated with capital placed in service in 2019 as part of the Step Adjustment filed in Docket No. DE 19-064 in the amount of \$66,047;



- 1           2) as of July 1, 2021, the Company recovered nine-months of property taxes  
2           associated with capital placed in service in 2020 as part of the Step Adjustment  
3           filed in Docket No. DE 19-064 in the amount of \$220,911; and  
4           3) as of November 1, 2021, the Company recovered five-months of property taxes  
5           associated with capital placed in service in 2020 as part of the Step Adjustment  
6           filed in Docket No. DE 19-064 in the amount of \$7,170.

7           The total amount of additional property tax recovered through 2021 base distribution  
8           rates is \$294,128. Adding this amount to the adjusted 2020 property tax expense results  
9           in a 2021 property tax expense in base distribution rates of \$4,335,347. This is used as  
10          the basis for comparing 2021 actual property tax expenses.

11   **Q.   Is the Company's PTAM consistent with such mechanisms previously approved by**  
12   **the Commission for other utilities in New Hampshire?**

13   A.   Yes, the PTAM proposed in this filing is effectively the same mechanism as those  
14   approved by the Commission for Unitil Energy Systems, Inc., in Order No. 26,500 (July  
15   29, 2021) and for Eversource Energy in Order No. 26,433 (December 15, 2020), both  
16   electric distribution utilities with mechanisms that collect increases in property taxes  
17   through a reconciling component of customer rates. GSE's proposal here is also the same  
18   as the LDAC-based mechanism approved for the Company's natural gas affiliate in Order  
19   No. 26,505 (July 30, 2021); *see* Order No. 26,554 (December 9, 2021) (approving the  
20   first implementation of the PTAM for EnergyNorth).

**Q. Please describe the results of your analysis.**

A. In Order No. 26,554, the Commission approved ENNG's method of calculating the amount of municipal property taxes to be included in distribution rates. Table 3 below summarizes the analysis by year.

**Table 3: Property tax variance, 2020–2021**

Year	Amount in Base Distribution Rates	Actual Property Tax Expense	(Over)/Under Recovery
2020	\$4,041,219	\$4,514,178	\$472,959
2021	\$4,335,347	\$4,193,261	(\$142,086)
Total	\$8,376,566	\$8,707,439	\$330,873

The Company is proposing to recover in this proceeding the aggregation of years 2020 and 2021, or \$330,873. This calculation is provided in Schedule HMT/AMH-5, page 2. Details of the property tax invoice amounts by municipality and by parcel totaling the \$8,707,439 are included in Schedule HMT/AMH-5, pages 3 and 4.

**Q. What is the proposed PTAM rate and how was it calculated?**

A. The proposed PTAM rate is \$0.00036 per kWh and was calculated by summing the property tax invoices from 2020 and 2021, summing the total property taxes in rates for 2020 and 2021, and subtracting the difference for an under recovery of \$330,873. The total under recovery was divided by the forecasted kWh for the period of May 1, 2022, through April 30, 2023, of 917,255,198.

1 **Q. How and when will the Company update the PTAM?**

2 A. A reconciliation of the PTAM will occur each year as part of the annual retail rates filing.  
3 The PTAM rate, or factor, will adjust to reconcile the actual revenue received during the  
4 prior year and to take into account changes to property taxes that occurred since the prior  
5 adjustment.

6 **VIII. TARIFF CHANGE**

7 **Q. Does the Company propose new tariff language to implement the PTAM?**

8 A. Yes. The Company is proposing new language in the Transmission Charge section of the  
9 tariff describing: 1) the PTAM as a new component of the Transmission Charge and how  
10 the annual adjustment is calculated; 2) the reconciliation process; and 3) the procedure  
11 for implementing the annual adjustments. This proposed language is similar to what the  
12 Commission approved for EnergyNorth in Order No. 26,505.

13 The proposed tariff pages to achieve these changes, both redlined and clean, accompany  
14 our testimony as Schedule HMT/AMH-7.

15 **IX. EFFECTIVE DATE AND RATE IMPACTS**

16 **Q. How and when is the Company proposing that these rate changes be implemented?**

17 A. The Company is requesting rates effective May 1, 2022.

1   **Q.    Has the Company determined the impact of the proposed Retail Rates changes on a**  
2       **typical residential customer's monthly bill?**

3    A.    Yes. As shown in Schedule HMT/AMH-6, the monthly bill impact for a typical  
4       Residential customer using a total of 650 kilowatt hours is a decrease of (\$0.26)/kWh or  
5       0.017 percent.

6   **Q.    When does the Company required rates to be approved by?**

7    A.    The Company is requesting Commission approval by April 26, 2022, to allow time for  
8       rates to be implemented in the Company's billing system for effect on May 1, 2022.

9   **X.    CONCLUSION**

10  **Q.    Does this conclude your testimony?**

11  A.    Yes, it does.