

**BEFORE THE
PUBLIC SERVICE COMMISSION OF WISCONSIN**

Application of Wisconsin Power and Light)
Company for Authority to Adjust) Docket No. 6680-UR-120
Electric and Natural Gas Rates)
For 2017 and 2018 Test Years)

**SUR-SURREBUTTAL TESTIMONY OF JONATHAN WALLACH
ON BEHALF OF THE CITIZENS UTILITY BOARD OF WISCONSIN**

September 28, 2016

1 **Q: Please state your name, occupation, and business address.**

2 A: My name is Jonathan F. Wallach. I am Vice President of Resource Insight, Inc.,
3 5 Water Street, Arlington, Massachusetts.

4 **Q: Are you the same Jonathan F. Wallach that filed direct, rebuttal, and**
5 **surrebuttal testimony in this proceeding?**

6 A: Yes.

7 **Q: On whose behalf are you testifying?**

8 A: I am testifying on behalf of CUB.

9 **Q: What is the purpose of your sur-surrebuttal testimony?**

10 A: My sur-surrebuttal testimony responds to surrebuttal testimony by WIEG
11 witness Kavita Maini.

12 **Q: At Surrebuttal-WIEG-Maini-3, WIEG witness Ms. Maini proposes that**
13 **“Once the Commission makes decisions on individual revenue requirement**
14 **issues such as fuel costs, the Cp-1 and Cp-2 customer classes should be**
15 **allocated no more of the total revenue requirement than I proposed at the**
16 **Commission staff audit level.” How do you respond?**

1 A: Ms. Maini is requesting that the Cp-1 and Cp-2 customer classes not be
2 allocated any Commission adjustments to Commission staff audit revenue
3 requirements, regardless of the magnitude of such adjustments or the factors that
4 gave rise to such adjustments. This request for a blanket exemption should be
5 rejected as contrary to cost causation and long-standing Commission practice.
6 Instead, any such Commission adjustments should be allocated to all customer
7 classes in a manner that is reasonably consistent with the drivers of such costs.

8 **Q: Does this complete your sur-surrebuttal testimony?**

9 A: Yes.