

**BEFORE THE
ARKANSAS PUBLIC SERVICE COMMISSION**

IN THE MATTER OF THE APPLICATION OF) DOCKET NO. 16-052-U
OKLAHOMA GAS AND ELECTRIC COMPANY)
FOR APPROVAL OF A GENERAL CHANGE IN)
RATES, CHARGES AND TARIFFS)

DIRECT TESTIMONY AND EXHIBITS OF

STEVE W. CHRISS

ON BEHALF OF

WAL-MART STORES ARKANSAS, LLC AND SAM'S WEST, INC.

JANUARY 31, 2017

Contents

Introduction.....	1
Purpose of Testimony and Summary of Recommendations.....	3
Cost of Service	6
PL TOU-D Rate Design	7
Table 1. OG&E Proposed Rate Changes for PL-TOU-D SL5 Customers.	8
Table 2. Comparison by Function of OG&E Cost of Service Study Results, Base Rate Revenue Recovery of Current PL-TOU-D SL5 Rates, and Base Rate Revenue Recovery of Proposed PL-TOU SL5 Rates.....	9
Large Capital Additions Rider	12

Exhibits

Exhibit SWC-1: Witness Qualifications Statement

Exhibit SWC-2: Comparison by Function of OG&E Cost of Service Study Results, Base Rate Revenue Recovery of Current PL-TOU-D SL5 Rates, and Base Rate Recovery of Proposed PL-TOU SL5 Rates.

1 **Introduction**

2 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND OCCUPATION.**

3 A. My name is Steve W. Chriss. My business address is 2001 SE 10th St., Bentonville,
4 AR 72716-0550. I am employed by Wal-Mart Stores, Inc. as Director, Energy and
5 Strategy Analysis.

6 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS DOCKET?**

7 A. I am testifying on behalf of Wal-Mart Stores Arkansas, LLC and Sam's West, Inc.
8 (collectively, "Walmart").

9 **Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.**

10 A. In 2001, I completed a Master of Science in Agricultural Economics at Louisiana State
11 University. From 2001 to 2003, I was an Analyst and later a Senior Analyst at the
12 Houston office of Econ One Research, Inc., a Los Angeles-based consulting firm. My
13 duties included research and analysis on domestic and international energy and
14 regulatory issues. From 2003 to 2007, I was an Economist and later a Senior Utility
15 Analyst at the Public Utility Commission of Oregon in Salem, Oregon. My duties
16 included appearing as a witness for PUC Staff in electric, natural gas, and
17 telecommunications dockets. I joined the energy department at Walmart in July 2007
18 as Manager, State Rate Proceedings. I was promoted to Senior Manager, Energy
19 Regulatory Analysis, in June 2011. I was promoted to my current position in October,
20 2016. My Witness Qualifications Statement is attached as Exhibit SWC-1.

1 Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE THE ARKANSAS PUBLIC
2 SERVICE COMMISSION (“COMMISSION”)?

3 A. Yes. I submitted testimony in Docket Nos. 09-008-U, 09-084-U, 10-010-U, 13-028-U,
4 15-015-U, and 15-034-U.

5 Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE OTHER STATE
6 REGULATORY COMMISSIONS?

7 A. Yes. I have submitted testimony in over 150 proceedings before 37 other utility
8 regulatory commissions. I have also submitted testimony before several Missouri
9 House and Senate Committees and the Kansas House Standing Committee on Utilities
10 and Telecommunications. My testimony has addressed topics including, but not
11 limited to, cost of service and rate design, return on equity (“ROE”), revenue
12 requirements, ratemaking policy, large customer renewable programs, qualifying
13 facility rates, telecommunications deregulation, resource certification, energy
14 efficiency/demand side management, fuel cost adjustment mechanisms, decoupling,
15 and the collection of cash earnings on construction work in progress.

16 Q. ARE YOU SPONSORING EXHIBITS IN YOUR TESTIMONY?

17 A. Yes. I am sponsoring the exhibits listed in the Table of Contents.

18 Q. IS WALMART SPONSORING THE TESTIMONY OF ANOTHER WITNESS AS WELL?

19 A. Yes. Walmart is co-sponsoring, with Arkansas River Valley Energy Consumers, the
20 testimony of David J. Garrett.

1 **Q. PLEASE BRIEFLY DESCRIBE WALMART'S OPERATIONS IN ARKANSAS.**

2 A. Arkansas is Walmart's home state and our Home Office is located in Bentonville.
3 Walmart operates 125 retail units and eleven distribution centers and employs 54,279
4 associates in Arkansas. In fiscal year ending 2016, Walmart purchased \$6.7 billion
5 worth of goods and services from Arkansas-based suppliers, supporting 44,311
6 supplier jobs.¹

7 **Q. PLEASE BRIEFLY DESCRIBE WALMART'S OPERATIONS WITHIN THE COMPANY'S**
8 **SERVICE TERRITORY.**

9 A. Walmart has eight stores, one distribution center, and related facilities that take
10 electric service from Oklahoma Gas and Electric Company ("OG&E" or "Company")
11 primarily on the Company's Power and Light Time-of-Use Demand Rate ("PL-TOU-D")
12 schedule.

13
14 **Purpose of Testimony and Summary of Recommendations**

15 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

16 A. The purpose of my testimony is to address aspects of OG&E's rate case filing and
17 provide recommendations to assist the Commission in thoroughly and carefully
18 considering the customer impact of the Company's proposed rate increase.

¹ <http://corporate.walmart.com/our-story/locations/united-states#/united-states/arkansas>

1 Q. **WHAT IS YOUR UNDERSTANDING OF ACT 725 OF 2015 (“ACT 725”)?**

2 A, While I am not an attorney, my understanding is that Act 725 contains several
3 provisions that will impact the Commission’s consideration in this docket of the
4 Company’s proposed ROE, cost allocation, rate design, and formula rate plan (“FRP”).
5 These provisions are discussed later in my testimony, and will also be addressed in
6 Walmart’s legal briefs.

7 Q. **IN DETERMINING THE REVENUE REQUIREMENT, ROE, ALLOCATION, AND RATE**
8 **DESIGN CHANGES FOR THE COMPANY, SHOULD THE COMMISSION CONSIDER THE**
9 **IMPACT OF THE PROPOSED RATE INCREASE ON BUSINESS CUSTOMERS?**

10 A. Yes. Electricity is a significant operating cost for retailers such as Walmart. When
11 electric rates increase, that increased cost to retailers can put pressure on consumer
12 prices and on the other expenses required by a business to operate. In examining the
13 requested revenue requirement and ROE, as well as all other facets of this case, the
14 Commission should thoroughly and carefully consider the impact on customers to
15 ensure that any increase in the Company’s rates is only the minimum amount
16 necessary to provide safe, adequate, and reliable service, while also providing OG&E
17 the opportunity to recover its reasonable and prudent costs and earn a reasonable
18 return on its investment.

19 Q. **PLEASE SUMMARIZE WALMART’S RECOMMENDATIONS TO THE COMMISSION.**

20 A. Walmart’s recommendations to the Commission are as follows:

- 1 1) Walmart supports Commission approval of the Company's proposed Average
2 & Excess production cost allocator using the four monthly coincident peaks for
3 the months of June, July, August, and September.
- 4 2) Walmart does not take a position on the other facets of the Company's
5 proposed cost of service model at this time. However, to the extent that
6 alternative cost of service models or modifications to the Company's model
7 are proposed by other parties, Walmart reserves the right to address any such
8 changes in accord with the Commission's procedures in this docket.
- 9 3) The Commission should reject the Company's two-step proposal to (1)
10 eliminate the PL-TOU-D rate schedule and (2) move those customers to the
11 proposed PL-TOU schedule. Instead, the Commission should require OG&E to
12 retain the PL-TOU-D rate schedule. For the purposes of this docket, Walmart
13 does not oppose applying the overall revenue requirement percentage change
14 for PL-TOU-D to all rate elements on an equal percentage basis.
- 15 4) The Commission should reject the Company's proposed Large Capital
16 Additions Rider ("LCA Rider").

17 **Q. DOES THE FACT THAT YOU MAY NOT ADDRESS AN ISSUE OR POSITION ADVOCATED**
18 **BY THE COMPANY INDICATE WALMART'S SUPPORT?**

19 A. No. The fact that an issue is not addressed herein or in related filings should not be
20 construed as an endorsement of, agreement with, or consent to any filed position.

1 **Cost of Service**

2 **Q. GENERALLY, WHAT IS WALMART'S POSITION ON SETTING RATES BASED ON THE**
3 **UTILITY'S COST OF SERVICE?**

4 A. Walmart advocates that rates be set based on the utility's cost of service for each rate
5 class. This produces equitable rates that reflect cost causation, send proper price
6 signals, and minimize price distortions.

7 **Q. WHAT IS YOUR UNDERSTANDING OF THE COMPANY'S PROPOSED PRODUCTION**
8 **CAPACITY COST ALLOCATION METHODOLOGY?**

9 A. My understanding is that the Company proposes to allocate production capacity cost
10 using an Average & Excess ("A&E") production plant allocator using the four monthly
11 coincident peaks for the months of June, July, August, and September ("4CP")
12 (together "A&E 4CP"). See Direct Testimony of David Smith, page 10, line 18 to line
13 21.

14 **Q. IS IT YOUR UNDERSTANDING THAT THE COMPANY'S PROPOSED ALLOCATOR**
15 **COMPLIES WITH ACT 725?**

16 A. Yes. My understanding is that Act 725 requires the Commission to consider A&E 4CP
17 for general rate cases pursuant to Ark. Code Ann. §23-4-422.

18 **Q. DOES WALMART SUPPORT COMMISSION APPROVAL OF THE COMPANY'S**
19 **PROPOSED A&E 4CP PRODUCTION COST ALLOCATOR IN THIS DOCKET?**

20 A. Yes. Walmart supports Commission approval of the Company's proposed A&E 4CP
21 production cost allocator.

1 Q. DOES WALMART TAKE A POSITION ON THE OTHER FACETS OF THE COMPANY'S
2 PROPOSED COST OF SERVICE MODEL AT THIS TIME?

3 A. No. However, to the extent that alternative cost of service models or modifications
4 to the Company's model are proposed by other parties, Walmart reserves the right to
5 address any such changes in accord with the Commission's procedures in this docket.

6

7 **PL TOU-D Rate Design**

8 Q. WHAT IS THE STRUCTURE OF THE CURRENT PL-TOU-D RATE DESIGN?

9 A. The current PL-TOU-D rate design structure contains the following charges:

10 1) A \$/month customer charge;

11 2) Two summer demand charges:

12 a. A \$/kW low maximum billing demand charge based on kW of maximum
13 billing demand per month; and

14 b. A \$/kW high on-peak hours billing demand based on the highest
15 demand during the Company's summer on peak hours;

16 3) A \$/kW winter season demand charge based on maximum billing demand per
17 month; and

18 4) A \$/kWh base energy charge. See Power and Light Time-of-Use Demand Rate,
19 Approved June 17, 2011.

20 Q. DOES THE COMPANY PROPOSE TO ELIMINATE THE PL-TOU-D RATE DESIGN AND
21 MOVE THOSE CUSTOMERS TO A NEW RATE DESIGN?

1 A. Yes. The Company proposes to eliminate PL-TOU-D and move those customers to a
 2 new PL-TOU rate with the same structure as the existing PL-TOU-E rate. This structure
 3 replaces the on-peak demand charge with a very high on-peak energy charge. See
 4 Direct Testimony of William H. Wai, page 7, line 12 to line 16.

5 **Q. WHAT RATE CHANGES DOES THE COMPANY PROPOSE FOR PL-TOU-D SL5?**

6 A. The Company proposes the rate changes shown in Table 1.

Table 1. OG&E Proposed Rate Changes for PL-TOU-D SL5 Customers.

Rate	Present	Proposed	Percent Change
Customer	\$85/month	\$115/month	35.3%
Energy	\$0.0065/kWh	\$0.014/kWh	115.4%
Summer On-Peak	\$0.0065/kWh	\$0.09/kWh	1284.6%
Winter Maximum Demand	\$7.00/kW	\$7.10/Kw	1.4%
Summer Maximum Demand	\$2.55/kW	\$7.10/Kw	178.4%
Summer On-Peak Demand	\$10.70/kW	N/A	(100.0%)

Source: Schedule H-2.

7
 8 **Q. DO THE COMPANY'S PROPOSAL TO ELIMINATE PL-TOU-D AND MOVE THOSE**
 9 **CUSTOMERS TO PL-TOU RATES REFLECT THE UNDERLYING COST OF SERVICE FOR**
 10 **THOSE CUSTOMERS?**

11 A. No. An examination of the Company's cost of service study results and the structures
 12 of current PL-TOU-D rates and proposed PL-TOU rates shows that the Company's
 13 proposal would move PL-TOU-D customers to a rate that is far less reflective of the
 14 underlying cost of service for those customers.

Table 2. Comparison by Function of OG&E Cost of Service Study Results, Base Rate Revenue Recovery of Current PL-TOU-D SL5 Rates, and Base Rate Revenue Recovery of Proposed PL-TOU SL5 Rates.

Function	COSS Results, PL-TOU SL5	Current PL-TOU-D SL5 Rates	Proposed PL-TOU SL5 Rates
Customer	3.2%	1.8%	2.0%
Demand	84.4%	75.2%	45.2%
Energy	12.4%	23.0%	52.8%

Source: Exhibit SWC-2.

1
2 As shown in Table 2, 84.4 percent of the costs to serve PL-TOU SL5
3 customers are demand-related. However, the Company's current PL-TOU-D rates
4 recover only 75.2 percent of base rate revenues through demand charges. While this
5 is not perfectly aligned with the cost of service results, it is much closer to being cost-
6 based than the Company's proposed PL-TOU SL5 rates, which would recover only 45.2
7 percent of base rate revenues through the demand charges. Additionally, the
8 Company's proposed PL-TOU SL5 rate would recover 52.8 percent of base rate
9 revenues through the variable energy charges, while only 12.4 percent of the
10 underlying costs are incurred on an energy basis.

11 I recognize that some of the disconnect between the proposed PL-TOU SL5
12 rates and the underlying cost of service is an artifact of the price response function of
13 the rate, as the rates are designed for customers to manage their load and to drive
14 usage off-peak. However, current PL-TOU-D rates are already designed to drive usage
15 off-peak, and do so while providing a much better reflection of the underlying cost of
16 service.

1 **Q. IS THE COLLECTION OF DEMAND-RELATED COSTS THROUGH AN ENERGY CHARGE**
2 **CONSISTENT WITH THE COMPANY'S CLASSIFICATION AND ALLOCATION OF**
3 **DEMAND-RELATED COSTS?**

4 A. No. In its class cost of service study, the Company does not classify or allocate any of
5 its demand-related costs on an energy basis. Rather, these costs are incurred, and
6 therefore classified, on the basis of customer demand or number of customers. *See,*
7 *e.g.,* Direct Testimony of David Smith, page 6, line 5 to line 14, including Chart 1. Rates
8 should collect these costs in a manner that reflects how they are incurred. As such,
9 collecting fixed demand-related costs through energy charges as proposed by the
10 Company violates cost causation principles.

11 **Q. DOES THE RECOVERY OF DEMAND-RELATED COSTS THROUGH ENERGY CHARGES**
12 **DISADVANTAGE HIGHER LOAD FACTOR CUSTOMERS?**

13 A. Yes. The shift in demand-related costs from per kW demand charges to per kWh
14 energy charges shifts demand cost responsibility from lower load factor customers to
15 higher load factor customers. This results in a misallocation of cost responsibility as
16 higher load factor customers overpay for the demand-related costs incurred by the
17 Company to serve them. In other words, under the Company's proposal higher load
18 factor customers would pay a portion of the demand-related costs incurred to serve
19 lower load factor customers simply because of the manner in which those costs are
20 collected through rates.

1 The Commission's rate design goals should include the removal of
2 subsidies contained in rates, and the Company's proposal to move PL-TOU-D
3 customers to the proposed PL-TOU rate will create new intra-class subsidies instead
4 of removing them.

5 **Q. WOULD THE PROPER COLLECTION OF DEMAND-RELATED COSTS THROUGH A**
6 **DEMAND CHARGE BENEFIT THE COMPANY?**

7 A. Yes. Collecting demand-related costs through a demand charge could make the
8 Company less susceptible to weather-related and other fluctuations in usage, as
9 compared to collecting demand-related costs through the variable energy charge. A
10 rate design that properly collects fixed costs through a \$/kW demand charge and
11 variable costs through \$/kWh variable charges should provide greater revenue
12 certainty and more stable utility earnings.

13 **Q. DOES ACT 725 CONTAIN RATE DESIGN PROVISIONS?**

14 A. Yes. Ark. Code Ann. §23-4-422(b)(1) states:

15 For the class of customers with the highest level of consumption per
16 customer which has rates that include a demand component, and any
17 successors to such class, as they existed on January 1, 2015, ensure that all
18 costs and expenses related to demand and capacity, are identified and
19 allocated on a demand basis and recovered from customers in those
20 classes through a demand rate component and not through a volumetric
21 rate component unless the commission determines that the rates should
22 be adjusted under subsections (e) and (f) of this section....

23 While I am not an attorney, it is my understanding that this language
24 intends for demand-related costs to be recovered through \$/kW demand charges, not
25 \$/kWh energy charges. As such, the Company's proposal appears to directly

1 contravene the rate design provisions of Act 725. As I discuss above, while the current
2 PL-TOU-D SL5 rate design is not perfectly cost-based, it is far closer to being cost-
3 based than the Company's proposed PL-TOU rate design.

4 **Q. WHAT IS YOUR RECOMMENDATION TO THE COMMISSION ON THIS ISSUE?**

5 A. The Commission should reject the Company's two-step proposal to (1) eliminate the
6 PL-TOU-D rate schedule and (2) move those customers to the proposed PL-TOU
7 schedule. Instead, the Commission should require OG&E to retain the PL-TOU-D rate
8 schedule. For the purposes of this docket, Walmart does not oppose applying the
9 overall revenue requirement percentage change for PL-TOU-D to all rate elements on
10 an equal percentage basis.

11
12 **Large Capital Additions Rider**

13 **Q. WHAT IS YOUR UNDERSTANDING OF THE COMPANY'S PROPOSED LCA RIDER?**

14 A. My understanding is that the LCA rider is being proposed to recover costs of new large
15 capital projects that would cause the Company's proposed formula rate plan revenue
16 change to exceed the statutory cap. See Direct Testimony of Donald R. Rowlett, page
17 8, line 14 to line 19.

18 **Q. DOES THE COMPANY PROPOSE IN THIS DOCKET TO INCLUDE ANY COSTS IN THE**
19 **PROPOSED LCA RIDER?**

20 A. No. *Id.*, page 9, line 8 to line 10.

21 **Q. DOES WALMART HAVE CONCERNS WITH THE COMPANY'S PROPOSED LCA RIDER?**

1 A. Yes. First, approval of placeholder riders for the potential collection of future costs is
2 not good public policy and creates concerns for customers around single issue and
3 one-sided ratemaking. At a minimum, the optics of the proposed LCA Rider suggest
4 that “large capital additions....of a size and cost that alone, would threaten the FRP
5 four (4) percent bandwidth” will be held to a lower standard of review versus the
6 review they would be subject to as part of a rate case. Ultimately, the consideration
7 of rate increases due to significant new asset costs should be done as part of a general
8 rate case, where all costs, benefits, and risks – both those related to the new assets
9 costs as well as those interrelated with, or related to, the Company’s overall business
10 – can be systematically examined by the Commission.

11 **Q. WHAT IS WALMART’S SECOND CONCERN WITH THE COMPANY’S PROPOSED LCA**
12 **RIDER?**

13 A. While I am not an attorney, the LCA Rider appears to be an attempt to circumvent or
14 amend the formula rate process detailed in Act 725 and to ensure the Company enjoys
15 the benefits of formula rates without being subject to the applicable revenue
16 requirement increase and decrease caps. Generally, the trade-off envisioned by Act
17 725 is that the utility will be allowed to automatically adjust rates in relation to their
18 annual earnings in exchange for those changes being limited to plus-or-minus four
19 percent. Allowing external mechanisms to move rates beyond these caps without full
20 rate case review contravenes that trade-off. Counsel for Walmart will provide more

1 information in briefs regarding the applicability and purpose of the provisions of Act

2 725.

3 **Q. WHAT IS YOUR RECOMMENDATION TO THE COMMISSION ON THIS ISSUE?**

4 A. The Commission should reject the Company's proposed LCA Rider.

5 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

6 A. Yes.

7

Steve W. Chriss

Senior Manager, Energy Regulatory Analysis

Wal-Mart Stores, Inc.

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Business Phone: (479) 204-1594

EXPERIENCE

July 2007 – Present

Wal-Mart Stores, Inc., Bentonville, AR

Director, Energy and Strategy Analysis (October 2016 – Present)

Senior Manager, Energy Regulatory Analysis (June 2011 – October 2016)

Manager, State Rate Proceedings (July 2007 – June 2011)

June 2003 – July 2007

Public Utility Commission of Oregon, Salem, OR

Senior Utility Analyst (February 2006 – July 2007)

Economist (June 2003 – February 2006)

January 2003 - May 2003

North Harris College, Houston, TX

Adjunct Instructor, Microeconomics

June 2001 - March 2003

Econ One Research, Inc., Houston, TX

Senior Analyst (October 2002 – March 2003)

Analyst (June 2001 – October 2002)

EDUCATION

2001

Louisiana State University

M.S., Agricultural Economics

1997-1998

University of Florida

Graduate Coursework, Agricultural Education and Communication

1997

Texas A&M University

B.S., Agricultural Development

B.S., Horticulture

TESTIMONY BEFORE REGULATORY COMMISSIONS

2017

Missouri Case No. EA-2016-0358: In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing it to Construct, Own, Operate, Control, Manage and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood-Montgomery 345 kV Transmission Line.

Florida Docket No. 160186-Ei: In Re: Petition for Increase in Rates by Gulf Power Company.

2016

Missouri Case No. ER-2016-0179: In the Matter of Union Electric Company d/b/a Ameren Missouri Tariffs to Increase its Revenues for Electric Service.

Arkansas Public Service Commission Docket No. 16-052-U

Kansas Docket No. 16-KCPE-593-ACQ: In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Westar Energy, Inc. for Approval of the Acquisition of Westar Energy, Inc. by Great Plains Energy Incorporated.

Missouri Case No. EA-2016-0208: In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Permission and Approval and a Certificate of Public Convenience and Necessity Authorizing it to Offer a Pilot Distributed Solar Program and File Associated Tariff.

Utah Docket No. 16-035-T09: In the Matter of Rocky Mountain Power's Proposed Electric Service Schedule No. 34, Renewable Energy Tariff.

Pennsylvania Public Utility Commission Docket No. R-2016-2537359: Pennsylvania Public Utility Commission v. West Penn Power Company.

Pennsylvania Public Utility Commission Docket No. R-2016-2537352: Pennsylvania Public Utility Commission v. Pennsylvania Electric Company.

Pennsylvania Public Utility Commission Docket No. R-2016-2537355: Pennsylvania Public Utility Commission v. Pennsylvania Power Company.

Pennsylvania Public Utility Commission Docket No. R-2016-2537349: Pennsylvania Public Utility Commission v. Metropolitan Edison Company.

Michigan Case No. U-17990: In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Relief.

Florida Docket No. 160021-EI: In Re: Petition for Rate Increase by Florida Power & Light Company.

Colorado Public Utilities Commission Docket No. 16AL-0048E: Re: In the Matter of Advice Letter No. 1712-Electric Filed by Public Service Company of Colorado to Replace Colorado PUC No.7-Electric Tariff with Colorado PUC No. 8-Electric Tariff.

Colorado Public Utilities Commission Docket No. 16A-0055E: Re: In the Matter of the Application of Public Service Company of Colorado for Approval of its Solar*Connect Program.

Missouri Public Service Commission Case No. ER-2016-0023: In the Matter of the Empire District Electric Company of Joplin, Missouri for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Missouri Service Area of the Company.

Georgia Public Service Commission Docket No. 40161: In Re: Georgia Power Company's 2016 Integrated Resource Plan and Application for Decertification of Plant Mitchell Units 3, 4A and 4B, Plant Kraft Unit 1 CT, and Intercession City CT.

Oklahoma Corporation Commission Cause No. PUD 201500273: In the Matter of Oklahoma Gas and Electric Company for an Order of the Commission Authorizing Applicant to Modify its Rates, Charges, and Tariffs for Retail Electric Service in Oklahoma.

New Mexico Case No. 15-00261-UT: In the Matter of the Application of Public Service Company of New Mexico for Revision of its Retail Electric Rates Pursuant to Advice Notice No. 513.

2015

Indiana Utility Regulatory Commission Cause No. 44688: Petition of Northern Indiana Public Service Company for Authority to Modify its Rates and Charges for Electric Utility Service and for Approval of: (1) Changes to its Electric Service Tariff Including a New Schedule of Rates and Charges and Changes to the General Rules and Regulations and Certain Riders; (2) Revised Depreciation Accrual Rates; (3) Inclusion in its Basic Rates and Charges of the Costs Associated with Certain Previously Approved Qualified Pollution Control Property, Clean Coal Technology, Clean Energy Projects and Federally Mandated Compliance Projects; and (4) Accounting Relief to Allow NIPSCO to Defer, as a Regulatory Asset or Liability, Certain Costs for Recovery in a Future Proceeding.

Public Utility Commission of Texas Docket No. 44941: Application of El Paso Electric Company to Change Rates.

Arizona Corporation Commission Docket No. E-04204A-15-0142: In the matter of the Application of UNS Electric, Inc. for the Establishment of Just and Reasonable Rates and Charges Designed to Realized a Reasonable Rate of Return on the Fair Value of the Properties of UNS Electric, Inc. Devoted to its Operations Throughout the State of Arizona, and for Related Approvals.

Rhode Island Public Utilities Commission Docket No. 4568: In Re: National Grid's Rate Design Plan.

Oklahoma Corporation Commission Cause No. PUD 201500208: Application of Public Service Company of Oklahoma, an Oklahoma Corporation, for an Adjustment in its Rates and Charges and the Electric Service Rules, Regulations and Conditions of Service for Electric Service in the State of Oklahoma.

Public Service Commission of Wisconsin Docket No. 4220-UR-121: Application of Northern States Power Company, A Wisconsin Corporation, for Authority to Adjust Electric and Natural Gas Rates.

Arkansas Public Service Commission Docket No. 15-015-U: In the Matter of the Application of Entergy Arkansas, Inc. for Approval of Changes in Rates for Retail Electric Service.

New York Public Service Commission Case No. 15-E-0283: Proceeding on Motion of the Commission as to the Rates, Charges, Rules, and Regulations of New York State Electric & Gas Corporation for Electric Service.

New York Public Service Commission Case No. 15-G-0284: Proceeding on Motion of the Commission as to the Rates, Charges, Rules, and Regulations of New York State Electric & Gas Corporation for Gas Service.

New York Public Service Commission Case No. 15-E-0285: Proceeding on Motion of the Commission as to the Rates, Charges, Rules, and Regulations of Rochester Gas & Electric Corporation for Electric Service.

New York Public Service Commission Case No. 15-G-0286: Proceeding on Motion of the Commission as to the Rates, Charges, Rules, and Regulations of Rochester Gas & Electric Corporation for Gas Service.

Public Utilities Commission of Ohio Case No. 14-1693-EL-RDR: In the Matter of the Application Seeking Approval of Ohio Power Company's Proposal to Enter Into an Affiliate Power Purchase Agreement for Inclusion in the Power Purchase Agreement Rider.

Public Service Commission of Wisconsin Docket No. 6690-UR-124: Application of Wisconsin Public Service Corporation for Authority to Adjust Electric and Natural Gas Rates.

Arkansas Public Service Commission Docket No. 16-052-U

Arkansas Public Service Commission Docket No. 15-034-U: In the Matter of an Interim Rate Schedule of Oklahoma Gas and Electric Company Imposing a Surcharge to Recover All Investments and Expenses Incurred Through Compliance with Legislative or Administrative Rules, Regulations, or Requirements Relating to the Public Health, Safety or the Environment Under the Federal Clean Air Act for Certain of its Existing Generation Facilities.

Kansas Corporation Commission Docket No. 15-WSEE-115-RTS: In the Matter of the Application of Westar Energy, Inc. and Kansas Gas and Electric Company to Make Certain Changes in their Charges for Electric Service.

Michigan Public Service Commission Case No. U-17767: In the Matter of the Application of DTE Electric Company for Authority to Increase its Rates, Amend its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy, and for Miscellaneous Accounting Authority.

Public Utility Commission of Texas Docket No. 43695: Application of Southwestern Public Service Company for Authority to Change Rates.

Kansas Corporation Commission Docket No. 15-KCPE-116-RTS: In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in its Charges for Electric Service.

Michigan Case No. U-17735: In the Matter of the Application of the Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Relief.

Kentucky Public Service Commission Case No. 2014-00396: Application of Kentucky Power Company for a General Adjustment of its Rates for Electric Service; (2) an Order Approving its 2014 Environmental Compliance Plan; (3) an Order Approving its Tariffs and Riders; and (4) an Order Granting All Other Required Approvals and Relief.

Kentucky Public Service Commission Case No. 2014-00371: In the Matter of the Application of Kentucky Utilities Company for an Adjustment of its Electric Rates.

Kentucky Public Service Commission Case No. 2014-00372: In the Matter of the Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates.

2014

Ohio Public Utilities Commission Case No. 14-1297-EL-SSO: In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and the Toledo Edison Company for Authority to Provide for a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan.

West Virginia Case No. 14-1152-E-42T: Appalachian Power Company and Wheeling Power Company, Both d/b/a American Electric Power, Joint Application for Rate Increases and Changes in Tariff Provisions.

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Public Utilities Commission of Nevada Docket No. 08-12002: In the Matter of the Application by Nevada Power Company d/b/a NV Energy, filed pursuant to NRS §704.110(3) and NRS §704.110(4) for authority to increase its annual revenue requirement for general rates charged to all classes of customers, begin to recover the costs of acquiring the Bighorn Power Plant, constructing the Clark Peakers, Environmental Retrofits and other generating, transmission and distribution plant additions, to reflect changes in cost of service and for relief properly related thereto.

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War Mart Stores Arkansas, LLC and Sam's West, Inc.
Exhibit SWC-1
Arkansas Public Service Commission Docket No. 16-052-U

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2006

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2016

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Comparison by Function of OG&E Cost of Service Study Results, Base Rate Revenue Recovery of Current PL-TOU-D SL5 Rates, and Base Rate Recovery of Proposed PL-TOU SL5 Rates.

Function	Cost of Service by Function		PL-TOU-D SL5		PL-TOU SL5	
			Revenue by Function		Revenue by Function	
	(\$)	(%)	Current Rates	Proposed Rates	(\$)	(%)
	(1)	(2)	(3)	(4)	(5)	(6)
	(1) / Total	(3) / Total	(5) / Total			
Customer	\$ 120,602	3.2%	\$ 53,040	1.8%	\$ 71,760	2.0%
<i>Production - Demand</i>	\$ 1,094,241	28.6%				
<i>Transmission - Demand</i>	\$ 501,970	13.1%				
<i>Distribution - Demand</i>	\$ 1,635,722	42.7%				
Total Demand	\$ 3,231,933	84.4%	\$ 2,171,086	75.2%	\$ 1,630,245	45.2%
Energy	\$ 475,896	12.4%	\$ 663,844	23.0%	\$ 1,905,770	52.8%
Total Non-EE Revenue	\$ 3,828,431	100.0%	\$ 2,887,970	100.0%	\$ 3,607,775	100.0%

Sources:

Schedule H-2

Schedule H-5-1