COMMONWEALTH OF PUERTO RICO
PUERTO RICO ENERGY COMMISSION

IN RE: PUERTO RICO ELECTRIC POWER AUTHORITY RATE REVIEW	**CASE NO.:** CEPR-AP-2015-0001 **SUBJECT:** Cost allocation, revenue allocation and rate design issues to be addressed in the first rate proceeding.

RESOLUTION

I. Introduction

Section 6A of Act 83[1] and Article 6.25 of Act 57-2014[2] require the Puerto Rico Energy Commission ("Commission") to issue a final determination regarding the Puerto Rico Electric Power Authority's ("PREPA") Petition for Rate Review ("Petition") within one hundred eighty (180) days from the date the Commission determined that the Petition was complete pursuant to Regulation 8720.[3] The Commission determined that PREPA's Petition was complete on July 15, 2016. Accordingly, pursuant to Act 83 and Act 57-2014, the Commission must issue its final determination no later than January 11, 2017.[4]

Consisting of the first ever comprehensive review and analysis by an independent regulatory entity to determine appropriate rates for PREPA, the instant proceeding requires PREPA, the Commission and intervenors to review and analyze a wide range of information spanning different areas of PREPA's operations and services. Given the limited timeframe afforded by Act 83 and Act 57-2014 for the Commission to issue its final determination and the fact that such in-depth analysis has not been made in the past represents unique challenges for this proceeding.

To complete this complex proceeding in time, the Commission must make difficult decisions regarding the issues for which the Commission will be able to responsibly make a final determination by January 11, 2017 and the issues that must be deferred to a separate proceeding to begin sometime after the conclusion of the instant case. At minimum, the Commission must: (a) determine the appropriate revenue requirement (the number of dollars PREPA must receive in one year); (b) allocate responsibility for that revenue requirement among categories of customers; (c) determine, for each customer

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[1] Act 83 of May 2, 1941, as amended, known as the Puerto Rico Electric Power Authority Act.
[2] The Puerto Rico Transformation and RELIEF Act, as amended.
[3] New Regulation on Rate Filing Requirement for the Puerto Rico Electric Power Authority's First Rate Case.
[4] See, July 15, 2016 Resolution and Order. PREPA's Petition was filed on May 27, 2016. On June 13, 2016, the Commission issued a Resolution and Order identifying several deficiencies in PREPA's Petition and granted PREPA an opportunity to remedy such deficiencies.

category, "permanent rates"[5] based on an appropriate rate design; and (d) requiring the reconciliation of those permanent rates with the "provisional rates" established in the June 27, 2016 Order. Those four steps are the traditional steps necessary to satisfy the Commission's statutory obligation to establish rates that are nondiscriminatory, just and reasonable.

PREPA's Petition and the testimonies filed by intervenors provide insight into the complexity of the issues surrounding this case and shed light into the need for a detailed and careful analysis, specifically in those areas related to cost allocation and rate design. The insufficiency of the information provided by PREPA and discrepancies that have arisen during the discovery process, specifically relating to cost allocation and rate design, combined with the shortness of time afforded by Act 83 and Act 57-2014, prevent the Commission from undertaking the detailed, intensive work necessary to allocate revenue responsibility and design rates with the precision the Commission would otherwise wish to achieve.

The Commission, therefore, determines it is in the best interest of the public and the electric service consumer to ensure the time and resources necessary to achieve just and reasonable rates are adequately allocated to those issues which require more time than what is available. Accordingly, the Commission hereby identifies those allocation and rate design issues to be addressed in this proceeding and those it will defer to a later proceeding scheduled to begin soon after the conclusion of the instant case.

This Resolution, however, shall not be construed as establishing that the Commission will not address any issues related to cost or revenue responsibility allocation, or rate design. The Commission's final resolution and order in this proceeding will make those determinations for which the evidence provided by PREPA and intervenors is sufficient to support a responsible conclusion that will result in rates that are just and reasonable. What the Commission will not do is issue a resolution based on insufficient evidence or without the benefit of detailed and reliable studies that could result in discriminatory and unreasonable rates.

Part II of this Order lists issues to be deferred to a later proceeding, while Part III lists issues to be addressed within this case. Part IV offers a list of questions within the subjects of cost and revenue allocation and rate design which are relevant to the determinations the Commission wishes to make in this proceeding.

[5] By "permanent rates" we mean not rates that will never change, but rather rates that will be fixed until changed by the Commission in the next rate proceeding.

II. Issues to be deferred until after January 11, 2017.

A. Cost allocation and the cost-of-service study methodology.

The purpose of a cost-of-service study ("COSS") is to provide the cost basis for dividing the utility's revenue requirement among the utility's various groups of customers. A reasonable COSS requires extensive data inputs, assumptions and computations. The necessary inputs and assumptions include:

1. data on customer demand (or "load") at different times of the day, week, month and year;
2. a separation of distribution investment among types of equipment, such as among substations, poles, transformers and lines, which are normally allocated separately from one another, since various rate classes require different mixes of that equipment;
3. the fraction of distribution investments made necessary by the number of customers, as opposed to load levels;
4. identification of the fraction of distribution investments required only for customers served at secondary voltages as opposed to primary voltages;[6]
5. the portion of fixed generation costs incurred to reduce energy costs, as distinct from the portion incurred to serve demand;
6. line losses on the transmission and distribution system at peak conditions and over the course of the year, by voltage level;
7. the extent to which load in various hours of the year contribute to the need for peak-related generation, transmission and distribution investments; and
8. the contribution of each rate class to load in those critical hours.

While PREPA's Petition included a cost of service study, the supporting information is insufficient for the Commission to determine the reasonableness of the results. In Schedule G-1, PREPA presented load data that were labeled as the non-coincident peak load for each customer class for each month of fiscal year 2014. PREPA's responses to the Commission's information requirements revealed problems with such data. For example, data for various customer classes came from different years, and some

[6] PREPA's primary distribution system is composed of some 300 substations that transform power from transmission voltages (over 35,000 volts) down to 4,160, 8,320 or 13,200 volts, as well as the primary lines (or feeders) that carry power from the substations to customer locations, typically a distance of several miles. Some commercial and industrial customers are served directly from the primary lines, but all residential and public-lighting customers and 90% of commercial and industrial customers are served at secondary voltages, under 600 volts. To serve the secondary customers, PREPA needs transformers (such as the can-like objects on some utility poles) and secondary lines to carry power from the transformer to nearby customers.

data were simulated rather than actual.[7] Furthermore, PREPA has performed no formal load research analyses, nor explained how it estimated the loads for most classes.[8] By Order of July 22, 2016, the Commission ordered PREPA to provide class-specific load data. That information remains unavailable to the Commission for some important tariff classes, such as the commercial customers served at primary distribution voltage (GSP) and all customers served at transmission voltage (GST).

Moreover, the discovery process has revealed other concerns. Important judgements and assumptions made by PREPA lack sufficient explanation, such as: (a) the separation of distribution between primary and secondary equipment;[9] (b) the decision to allocate costs based on only one high-load hour in one month for each class, rather than on many hours or many months;[10] (c) allocating fixed generation costs based on an "Average and Excess Demand" allocator, rather than on the estimated customer class loads;[11] (d) allocating generation costs based on approximated non-coincident peak loads by customer class, rather than using the more traditional approach of estimating the class contribution to the system coincident peak loads;[12] and (e) using a non-standard computation of the "Average and Excess Demand".[13]

Moreover, PREPA's rate design consultant acknowledged early in the discovery process that its COSS contained computational errors.[14] PREPA has not yet provided a corrected version.

B. Marginal cost study

PREPA's rate design recommendations also rely on marginal cost study. The purpose of a marginal cost study is to guide rate design, so that the incentives to customers to reduce usage (overall or at specific times) mirror the future costs imposed by their usage. Marginal cost studies are often used to support decisions regarding (a) whether energy rates should rise or fall with consumption levels; (b) the size of time-of-use ("TOU") rate differentials; and (c) how to set rates to recover the costs of peak

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[7] *See*, PREPA's Response to Question CEPR-PC-04-21(a) included in the Commission's 6th Request for Information.

[8] Load research analysis involves selecting a representative sample of customers in each class, collecting a year or more of hourly data for each customer, and weighting those data to reflect the load shape for the entire rate class.

[9] See, PREPA's Response to Question CEPR-PC-02-31, included in the Commission's 5th Request for Information.

[10] See, PREPA's Response to Question CEPR-PC-02-03, included in the Commission's 5th Request for Information.

[11] *Id.*

[12] See, PREPA's Response to Question CEPR-PC-02-06, included in the Commission's 5th Request for Information.

[13] See, PREPA's Response to Question CEPR-PC-02-01, included in the Commission's 5th Requirement of Information.

[14] *See*, PREPA's Responses to Question CEPR-PC-02-02 included in the Commission's 5th Request for Information, and Question CEPR-PC-08-01, included in the Commission's 11th Request for Information.

demand.[15] PREPA relied on the marginal cost study to support its proposals about distributed-energy and net-metering rate design, the load-retention rider, the rejection of seasonal and TOU rates, and ending the inverted energy charge in the GRS rate.

PREPA's marginal cost study, in its present form, does not provide an adequate basis for a Commission's decision. A group of important problems arise from the decision of PREPA to distinguish between projects needed to reliably serve existing load and projects needed to serve future load growth. Considering PREPA's declining loads, along with the Commission's expectation that energy efficiency will play a larger role,[16] the projects that can be avoided by load reductions may be more relevant than those that would be required by hypothetical load growth. This problem occurs in PREPA's analysis of the timing of marginal generation capacity additions, and the scope of marginal transmission and distribution additions.

With respect to generation, PREPA assumed that customer loads would not affect its generation capacity costs until after 2035, because no generation additions would be driven by loads in the 20-year planning period. That assumption conflicts with the Commission's recently issued Final Resolution and Order on PREPA's First Integrated Resource Plan which authorized PREPA to plan for up to three combined-cycle units with in-service dates as early as 2020. Similarly, PREPA assumed that load increases or reductions would not change transmission investments over the next 20 years, even though PREPA has stated that several of its proposed transmission projects are required to increase capacity to meet load. For distribution, PREPA acknowledges that some local projects are required to serve isolated pockets of load growth, but does not include any costs from the projects in categories described as "improvements to increase capacity for load growth" and "construction of new lines to improve reliability." PREPA also excludes half the category of "expansion for load growth," on the grounds that PREPA would charge customers for these investments directly, rather than through rates.[17]

Other concerns relating to PREPA's marginal cost study include: (a) PREPA did not provide a sufficient evidentiary basis for estimating either the average or marginal line losses, by voltage level or time period, for energy or peak demands; and (b) PREPA allocated cost that it considers to be peak-related primarily to the off-peak hours.

C. Other rate design subjects

The same concerns with data, assumptions and computations associated with the COSS make it infeasible for the Commission to make credible decisions about the following subjects:

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[15] PREPA's rate-design testimony states that "The new design in part uses the marginal cost of service study... (PREPA Ex. 9.0) for guidance on setting specific tariff components closer to marginal cost." (PREPA Ex. 4.0, lines 49–52).

[16] *See Final Resolution and Order on the First Integrated Resource Plan of the Puerto Rico Electric Power Authority*, Docket No. CEPR-AP-2015-0002 (Sept. 23, 2016), Parts VI.D and VII.B.1.(k).

[17] See, PREPA Ex. 9.0, lines 307–327.

1. *Inclining blocks for residential rates:* An inclining-block energy rate can be justified if smaller customers have less-expensive load shapes than larger customers, or if the marginal cost of generation energy and capacity, plus transmission, distribution and losses, exceeds the average embedded costs to be collected through energy charges. Neither the load data nor the marginal-cost data filed by PREPA are sufficient for making this determination.

2. *Rebalancing energy and demand charges:* For tariffs with both energy and demand charges, a typical regulatory action is to design the energy charge to induce customers to reduce usage that contributes to system costs. Furthermore, the demand charge typically is used to give signals regarding the costs related to some peak loads for which the customer's billing demand is deemed to be a reasonable approximation, and to recover additional revenues through a charge that the customer cannot readily avoid. To support comprehensive rebalancing of these rate components, the Commission will need reliable data that it does not now have; specifically, data on customer load shapes within the customer class, the coincidence of customer maximum loads with system peak loads, marginal energy costs, marginal demand-related costs and the timing of demands that determine those costs.

3. *Optimizing existing time-of-use (TOU) rate prices and periods:* Setting appropriate TOU prices and pricing periods requires information on the variation in marginal energy costs over the year, as well as the level of marginal demand-related costs and the hours in which load contributes to those costs. PREPA's analysis of the probability of the peak occurring in various hours[18] does not appear to provide reasonable results, since it reports that the sum of the probabilities is over 1,000%, a mathematical impossibility. While this analysis appears to show a strong tendency for the peak to occur in the middle of the day or the evening (7 to 10 PM), as well as significant differences in marginal fuel costs by time of day, PREPA argues that "the evidence for implementing [...] TOU pricing differentials is not compelling," does not propose any TOU pricing, and recommends closing the existing TOU tariffs, while proposing to withdraw TOU rates for some standby customers.[19] PREPA urges the Commission to defer consideration of TOU rates to the next rate proceeding.[20]

4. *Seasonal rates:* PREPA's analysis of the probability of the annual peak hour occurring in each month raises similar concerns to those associated with TOU rates.

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[18] *See*, PREPA Ex. 4.0, lines 324–333.
[19] *See*, PREPA Ex. 4.0, lines 334–340, 376–377, 904–905, 984, and 1010–1011.
[20] *Id.* lines 381, 906.

5. *Expanding TOU options:* While PREPA's current TOU rates are limited to voluntary options for primary- and transmission-voltage general-service customers, other utilities have TOU pricing for many customers, including voluntary TOU rates for smaller general-service, residential and agricultural customers. For the Commission to review the cost-effectiveness of additional TOU rates, it will need better data on customer loads, marginal costs, and the incremental costs of metering and administering TOU rates.

6. *Structure of the GSS rate:* PREPA has asserted that "Tariff GSS is serving an overly broad group of customers. An argument exists for it to be broken into multiple tariffs. However, information is not available at this time for an informed redesign of this tariff."[21] PREPA clarified in discovery that this tariff "serves non-residential customers as small as 200 kWh per month to customers with demands of 50KVA. The broad group of customers lack homogeneity and would suggest that the cost characteristics of these customers would differ significantly [...] larger customers could potentially have demand or TOU charges."[22] PREPA has separate load samples from FY-2010 for commercial and industrial GSS customers[23], and may have some data for subsets of each group. The Commission is interested in exploring further the options for disaggregating the GSS tariff; this option cannot be pursued in the present case, for lack of load and cost data.

7. *Net metering and DER rates:* PREPA's proposal regarding these customers' rates is based on its belief that "the level of compensation afforded these customers exceeds the costs which the balance of the customers are avoiding,"[24] based on PREPA's estimate of marginal energy costs. As noted above, that estimate is not sufficiently supported with evidence.

8. *Discounted residential rates:* Other than the legally-mandated RFR tariff, and free or half-priced energy required by life-preserving equipment, PREPA provides discounts to certain residential customers in three tariffs: RH3 for residents of municipal subsidized housing, LRS for some low-income customers, and the GRS 111 tariff code for students, elderly and handicapped customers. PREPA has proposed minor changes in the fuel subsidy structure for these rates. However, a comprehensive review of other changes in these rates, including simplification and coordination of the three tariffs, will require more data and attention than is feasible to provide in the current proceeding.

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[21] See, PREPA Ex. 4.0, lines 844–846.
[22] See, PREPA's Response to Question CEPR-PC-03-021(a) and (c), included in the Commission's 5th Request for Information.
[23] See, PREPA's Response to Question CEPR-PC-02-020, included in the Commission's 5th Request for Information.
[24] See, PREPA Ex. 4.0, lines 581–582.

9. *Unbundled rates:* It may be useful to divide rates between costs that can be avoided by PREPA and those that are unavoidable, to guide ratemaking for future supply and delivery options. PREPA has proposed rates that are unbundled by function (generation, transmission and distribution), but those distinctions are not helpful in determining the treatment of customers who opt into future wheeling opportunities or take service from a third party supplier (such as from combined heat and power) behind the meter. Unbundling depends on the results of the marginal cost study, and, given the insufficiencies discussed above, a determination on this issue must be deferred to a subsequent proceeding.

III. Issues to be addressed within this proceeding.

Having identified those issues the Commission will address after January 11, 2017, the following list details the cost allocation and rate design issues that the Commission will address in in this proceeding, among others that may arise:

1. *Allocating revenues among classes:* Although a complete and valid COSS is not available, and cannot be practically available before the conclusion of this proceeding, the Commission still must allocate responsibility for PREPA's revenues among customer classes, using data that are available and principles consistent with the principles of justness and reasonableness and no undue discrimination.

2. *Fuel and purchased power:* Whether to place some base level of fuel and purchased power costs into base rates, with an adjustment clause used for variations from that base level.

3. *Customer charges:* Determining the level of fixed customer charges for residential and small-commercial categories, and for the General Service Secondary (GSS) and General Residential (GRS) customer categories.

4. *Energy charges:* Determining appropriate energy charges for all customer classes.

5. *Inclining block rates:* Whether to retain the inclining block structure for GRS customers whose energy rate rises for usage over 425 kWh per month.

6. *Special rates:* Whether to provide general guidance for PREPA's development of the following special rates (with the detail to be addressed after January 11, 2017): time-of-use rates, economic development rates and special rates for distributed energy resources and net-metering.

7. *Subsidies:* How to treat the various categories of subsidies, including determining which subsidies add to the revenue requirement, allocating

responsibility for the subsidies across customer classes and reconciling predicted costs with actual costs.

IV. Questions relevant to the cost and revenue allocation and rate design issues to be addressed in this proceeding.

In light of the above, the Commission has developed the following questions, which highlight specific areas the Commission will be addressing in its final resolution and order. The purpose of these questions is to ensure that all parties use their resources effectively to address these issues during the remainder of this proceeding. The questions are as follows:

A. Revenue Allocation

1. In the absence of a reliable cost-of-service study, how should the Commission address the question of allocating the revenue requirement among customer classes?
2. In the absence of a reliable cost-of-service study, do the 2014 class revenues per kWh, provide an appropriate basis for across-the-board rate increases in this proceeding?
3. Should the non-volumetric charges in the AES and EcoEléctrica costs be distributed across classes in proportion to class total energy use, energy use in particular periods, contributions to PREPA's highest-load hours, or something else?

B. Rate Design

1. Within each rate class of concern to your party, are there specific rate components (e.g., customer charge, energy charge, demand charge) that should be rebalanced in this proceeding, without waiting for the additional analysis and review in a later proceeding?
2. Within each rate class of concern to your party, if the Commission decided to increase the revenues to be collected from that class, which rate components should be increased?
3. Within each rate class of concern to your party, if the Commission decided to decrease the revenues to be collected from that class, which rate components should be decreased?
4. Is there any disadvantage to rolling a base level of fuel and purchased-power costs into base rates, and reflecting the difference between actual costs and the base rate in the FCA and PPCA, as PREPA has proposed?

C. CILT

1. Should CILT be recovered from all classes? If not, which classes should be exempted?

2. Should CILT costs be recovered from the gross consumption, inflow, net consumption or some other measure of usage by net metering customers who are grandfathered under Article 4 of Act 114-2007, as amended by Act 4-2016?[25]

3. Should CILT costs be recovered from the gross consumption, inflow, net consumption or some other measure of usage by net metering customers who are not grandfathered under Article 4 of Act 114-2007, as amended by Act 4-2016?

4. Should customers with behind-the-meter generation that does not export power to the PREPA system be treated as net-metering customers for the purposes of collection of CILT costs?

5. Is it appropriate to recover CILT costs through an adjustment charge, and if so, how frequently should that charge be reset? What restrictions, if any, should the Commission impose on an adjustment charge to limit its volatility?

D. Subsidies

1. Should the costs of subsidies be recovered from all classes? If not, which classes should be exempted?

2. Should subsidy costs be recovered from the gross consumption, inflow, net consumption or some other measure of usage by net-metering customers who are grandfathered under Article 4 of Act 114-2007, as amended by Act 4-2016.

3. Should subsidy costs be recovered from the gross consumption, inflow, net consumption or some other measure of usage by net-metering customers who are not grandfathered under Article 4 of Act 114-2007, as amended by Act 4-2016?

4. Should customers with behind-the-meter generation that do not export power to the PREPA system be treated as net-metering customers for collection of subsidy costs?

5. Which of the subsidies claimed by PREPA in Schedule E-8 and L-2 Supplemental should be treated as subsidies to be collected from across classes? For example, should the following rates be considered subsidies, and why?

   a. the Analogous rate for churches and public well-being facilities

   b. the Agricultural rate (GAS)

   c. the rate for common areas in residential condominiums

[25] For a general discussion on alternatives for measuring net metering consumption see Restructuring Order, Docket No. CEPR-AP-2016-0001 (June 21, 2016), p. 69.

d. the PRASA special rate

6. Should all of the subsidies claimed by PREPA in Schedule E-8 and L-2 Supplemental be included in an adjustment charge?

7. How frequently should the subsidy adjustment (if any) be reset?

E. TOU and Related Issues

1. Should the Commission keep the existing TOU rates open to new customers, until, at least, the conclusion of a later proceeding?

2. How should the Commission approach the determination of TOU pricing periods and price differentials?

3. Is there reason to believe that seasonal rates would be appropriate in Puerto Rico? If so, which months would you expect to be in the high-price period?

F. Low-Income

1. Are the residential low-income discounts in Rates LRS and RH3, and for some categories of customers in Rate GRS, appropriate?

   a. Is the aggregate amount of the discounts (in millions of dollars) appropriate considering the financial condition of other residential customers, businesses, and public authorities?

   b. Is each of the rate discounts appropriately structured?

      i) Are the eligibility conditions reasonable?

      ii) Should the discounts be spread over more or fewer kWh?

   c. Are the discounts appropriately distributed among the three rate categories? If not, how should discounts be redistributed among the three rates?

G. DER and Renewable Issues

1. What portion of the retail rates, if any, should be non-bypassable through behind-the-meter generation?

   a. Should this vary with the type of generation (e.g., renewable versus non-renewable)?

   b. Should this vary, depending on whether the customer opts to provide power to PREPA (e.g., use net metering) or only reduce consumption?

2. How should the Commission approach decisions regarding bypass of costs due to behind-the-meter generation?

3. Are there particular rate design features (e.g., fixed monthly charges, demand charges) that you consider unduly burdensome for behind-the-meter generation?

a. Does your answer differ between renewable and non-renewable generation?

4. If you are affiliated with developers of behind-the-meter generation:

   a. What retail rate is needed to make your technology commercially viable, for various sizes or types of installation?

   b. Do you offer your customers the option to pay per delivered kilowatt-hour? If so, what are the rates in your recent contracts, by type of customer or installation?

   c. Do you offer financing for your customers? What rate would be necessary to cover the costs of that financing?

   d. Do you have programs to facilitate installation of your technology for customers who do not have the cash or credit-worthiness to afford the initial costs of installation?

For the benefit of all parties involved, the Commission issues this Resolution in both English and Spanish language. Should any discrepancy between each language arise, the English language shall prevail.

Be it notified and published.

Agustín F. Carbó Lugo
Chairman

José H. Román Morales
Associate Commissioner

CERTIFICATION

I hereby certify that the majority of the members of the Puerto Rico Energy Commission has so agreed on November 3, 2016. The Associate Commissioner Angel Rivera de la Cruz did not intervene. On this date a copy of this Resolution was notified by electronic mail to the following: n-ayala@aeepr.com, c-aquino@aeepr.com, glenn.rippie@r3law.com, michael.guerra@r3law.com, john.ratnaswamy@r3Law.com, codiot@opic.pr.gov, jperez@oipc.pr.gov, mmuntanerlaw@gmail.com, jfeliciano@constructorespr.net, abogados@fuerteslaw.com, jose.maeso@aae.pr.gov, edwin.quinones@aae.pr.gov, nydinmarie.watlington@cemex.com, aconer.pr@gmail.com, epenergypr@gmail.com, jorgehernandez@escopr.net, ecandelaria@camarapr.net, pga@caribe.net, manuelgabrielfernandez@gmail.com, mreyes@midapr.com, agraitfe@agraitlawpr.com,

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María del Mar Cintrón Alvarado
Clerk

I certify that today, November ___, 2016, I have proceeded with the filing of the Resolution issued by the Puerto Rico Energy Commission and I have sent a true and exact copy to the following:

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For the record, I sign this in San Juan, Puerto Rico, today, November ___, 2016.

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María del Mar Cintrón Alvarado
Clerk