

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF COLORADO

PROCEEDING NO. 22AL – ____E

**IN THE MATTER OF THE ADVICE LETTER NO. 831 OF BLACK HILLS COLORADO
ELECTRIC, LLC TO RECOVER COSTS ASSOCIATED WITH JOINING THE
SOUTHWEST POWER POOL WESTERN ENERGY IMBALANCE SERVICE MARKET
THROUGH THE ELECTRIC COMMODITY ADJUSTMENT.**

DIRECT TESTIMONY OF

SETH D. NELSON

ON BEHALF OF

BLACK HILLS COLORADO ELECTRIC, LLC

August 2, 2022

SUMMARY OF THE DIRECT TESTIMONY OF SETH D. NELSON

Mr. Seth Nelson is the Program Manager of Western Markets and Regional Transmission Policy. As a policy witness for Black Hills, Mr. Nelson supports Black Hills' ECA Tariff revisions and cost recovery requests submitted in this docket in relation to its decision to join the Southwest Power Pool's ("SPP") Western Energy Imbalance Service ("WEIS") market through execution of the Third Amended and Restated Western Joint Dispatch Agreement ("WJDA").

Mr. Nelson describes the guiding principles and other factors that have influenced, and will continue to influence, the Company's market participation decisions; provides a brief history of Black Hills' engagement in market activity within the region; discusses the interactions between Public Service Company of Colorado ("Public Service") as a Balancing Authority ("BA") and Black Hills Colorado as a BA Customer; and explains the Company's decision to execute a WJDA and participate directly in the WEIS. Finally, Mr. Nelson explains how the Company will continue to be engaged evaluating longer-term market option is the Western Interconnection.

TABLE OF CONTENTS

<u>Section</u>	<u>Page</u>
I. INTRODUCTION.....	6
II. STATEMENT OF QUALIFICATIONS.....	6
III. PURPOSE OF TESTIMONY	7
IV. BLACK HILLS’ EVALUATION OF ORGANIZED MARKET PARTICIPATION AND THE DECISION TO JOIN SPP’S WEIS MARKET	8
A. GUIDING PRINCIPLES AND OTHER FACTORS THAT SHAPE THE EVALUATION OF MARKETS.....	8
B. BLACK HILLS’ ENGAGEMENT IN THE EVALUATION OF ORGANIZED MARKET PARTICIPATION OPPORTUNITIES	11
C. CONSIDERATION AND DECISION TO JOIN SPP WEIS	13
V. LONG-TERM WESTERN MARKET ENGAGEMENT	15

List of Acronyms

BA	Balancing Authority
BAA	Balancing Authority Area
BHC	Black Hills Corporation
BHSC	Black Hills Service Company, LLC
Black Hills	Black Hills Colorado Electric, LLC
Black Hills Power	Black Hills Power, Inc
CAISO	California Independent System Operator
Cheyenne Light	Cheyenne Light, Fuel and Power Company
Company	Black Hills Colorado Electric, LLC
ECA	Electric Cost Adjustment
EDAM	Extended Day Ahead Market
FERC	Federal Energy Regulatory Commission
JDA	Joint Dispatch Agreement
MEAN	Municipal Energy Association of Nebraska
NEL	Net Energy for Load
OATT	Open Access Transmission Tariff
OWM	Organized Wholesale Market
PRPA	Platte River Power Authority
PSCo	Public Service of Colorado
Public Service	Public Service of Colorado
RTO	Regional Transmission Organization

SCED	Security Constrained Economic Dispatch
SPP	Southwest Power Pool
SPP Markets +	Southwest Power Pool Markets + exploratory efforts
WAPA	Western Area Power Authority
WAUW	Western Area Power Administration -Upper Great Plains Balancing Authority
WACM	Western Area Power Administration Colorado-Missouri Balancing Authority
WMEG	Western Market Exploratory Group
WMPA	Wyoming Municipal Power Agency
WEIM	Western Energy Imbalance Market
WJDA	Third Amended and Restated Western Joint Dispatch Agreement
WRAP	Western Resource Adequacy Program

DIRECT TESTIMONY OF SETH D. NELSON

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Seth D. Nelson. My business address is P.O. Box 1400, Rapid City, South Dakota 57709.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by Black Hills Service Company, LLC (“BHSC”), a wholly owned subsidiary of Black Hills Corporation (“BHC”). Most recently, I served as the Interim Manager of Transmission & Distribution Planning, Policy, and Tariff Administration. I recently transitioned to the position of Manager of Western Markets and Regional Transmission Policy.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING?

A. I am testifying on behalf of Black Hills Colorado Electric, LLC (“Black Hills” or the “Company”) d/b/a Black Hills Energy.

II. STATEMENT OF QUALIFICATIONS

Q. WHAT PRIMARY RESPONSIBILITIES HAVE YOU HAD DURING YOUR TIME AT BHSC?

A. During my time with BHSC, I have served in various roles of increasing responsibility. I have served as Manager of Transmission Policy, where I was responsible for the management of transmission policy development activities for all the Company’s transmission systems. I also served in a transmission planning role as the Manager of Transmission Planning, and more recently as Interim Manager of Transmission &

1 Distribution Planning, Policy, and Tariff Administration. In that role, I was responsible
2 for administering the Company's Federal Energy Regulatory Commission ("FERC") Open
3 Access Transmission Tariff ("OATT"), which provides non-discriminatory access to the
4 Company's transmission facilities. In my new role as Manager of Western Markets and
5 Regional Transmission Policy, I am responsible for engaging in the investigation of
6 potential market participation for the three retail electric utilities within the BHC corporate
7 family. To fulfill my responsibilities in this role, I am involved with external utility
8 partners and other external stakeholders in the investigation of the potential development
9 and design of a long-term organized wholesale market solution for the Western
10 Interconnection outside of the California Independent System Operator ("CAISO").

11 **Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL**
12 **BACKGROUND.**

13 A. My education, employment history and professional experience is provided in
14 Appendix A.

15 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?**

16 A. Yes, I previously testified in Proceeding No. 22A-0230E.

17 **Q. ARE YOU SPONSORING ANY ATTACHMENTS TO YOUR DIRECT**
18 **TESTIMONY?**

19 A. No.

20 **III. PURPOSE OF TESTIMONY**

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

22 A. The purpose of my Direct Testimony is to support the Company's Electric Cost Adjustment
23 ("ECA") Tariff revisions and cost recovery requests submitted in this docket in relation to

1 its decision to join the Southwest Power Pool's ("SPP") Western Energy Imbalance Service
2 ("WEIS") market through the execution of the Third Amended and Restated Western Joint
3 Dispatch Agreement ("WJDA"). My Direct Testimony will describe the guiding principles
4 and other factors that influence the Company's market participation decisions, will provide
5 a brief history of Black Hills' more recent engagement in the evaluation Western
6 Interconnection market opportunities and explain Black Hills Colorado's decision to
7 execute a WJDA and participate directly in the WEIS. Finally, I briefly address the manner
8 in which Black Hills is approaching western market activities or opportunities beyond the
9 WEIS.

10 **IV. BLACK HILLS' EVALUATION OF ORGANIZED MARKET PARTICIPATION**

11 **AND THE DECISION TO JOIN SPP'S WEIS MARKET**

12 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?**

13 A. The purpose of this section of my Direct Testimony is to outline the guiding principles and
14 other factors that have shaped Black Hills' evaluation of market participation and Black
15 Hills' engagement, in recent years, in the evaluation of organized market participation
16 opportunities. In doing so, I provide historical context and a timeline around Black Hills'
17 decision to become a WEIS market participant.

A. Guiding Principles and Other Factors That Shape the Evaluation of Markets

18 **Q. WHAT ARE THE GUIDING PRINCIPLES BLACK HILLS CONSIDERS IN**
19 **EVALUATING ORGANIZED MARKET OPPORTUNITIES?**

20 A. Black Hills believes it is important to be actively engaged within the Western
21 Interconnection as our region evaluates opportunities to realize the potential benefits that
22 organized markets may offer. Black Hills recognizes that any market solution must offer:

- 1 • Net benefits to our customers;
- 2 • Tariff structures that do not impede our ability to continue to maintain a high level
- 3 of reliability through efficient transmission planning; and
- 4 • Administrative cost structures that are just and reasonable.

5 **Q. WHAT MARKET CHARACTERISTICS GENERALLY SUPPORT BLACK**
6 **HILLS' MARKET PARTICIPATION PRINCIPLES?**

7 A. In general, there are a few key characteristics that Black Hills views as instrumental in
8 satisfying Black Hills' market participation criteria:

- 9 • **Large geographic footprint** – An organized market must have a sufficiently large
10 geographic footprint in order for market participants to realize many of the benefits
11 that are typically associated with organized markets. A sufficiently large
12 geographic footprint enables market participants to take advantage of load and
13 resource diversity which can contribute to improved reliability and lower
14 production costs during peak load. In addition, it is generally understood that a
15 larger geographic footprint leads to a greater amount of load which facilitates
16 greater renewable energy integration and the ability to reduce administrative rates
17 subject to the administrative rate design.
- 18 • **Just and reasonable administrative cost structures** – Simply put, administrative
19 cost structures and/or rate design cannot result in market participants paying
20 administrative fees which negate their production cost savings. This concern can
21 be mitigated, or even alleviated altogether by a sufficiently large market size (total
22 load) and/or through rate design that incorporates the principles of cost causation.

- **Appropriate governance and an open stakeholder process** -- All Market Participants should have a roughly equal opportunity to participate in the governance process and influence the ongoing development of the market. In addition, Black Hills believes that an appropriately open stakeholder process and open stakeholder meetings are important to ensure interested parties have the opportunity to participate in the governance process.

Q. WHAT OTHER FACTORS INFLUENCE BLACK HILLS' MARKET PARTICIPATION DECISIONS?

A. Black Hills' evaluation and decisions regarding market participation are also heavily influenced by Public Service of Colorado ("Public Service" or "PSCo") as it is the Company's Balancing Authority ("BA"). Traditionally BAs heavily influence the direction of market activity within their Balancing Authority Area ("BAA"). This is due to the fact that BAs have the responsibility of maintaining load and resource balance within their BAA as well as providing the ancillary services that maintain reliability over the transmission system(s) within their BAA. In a Regional Transmission Organization ("RTO") scenario, an existing BA would turn over control of the BA function to the RTO. In an energy imbalance market, there is not necessarily BA consolidation. In the WEIS, Public Service will remain a BA and will utilize the energy imbalance market to provide the ancillary services of Energy and Generator Imbalance under their tariff. For this reason, once Public Service decided to join the WEIS, Black Hills' decision was essentially limited to participating in the market *directly* on its own or *indirectly* due to Public Service's use of the WEIS for Energy and Generator imbalance service under their tariff.

1 In the latter situation, Public Service would likely pass along a proportionate share of its
2 market administration costs to Black Hills on a net energy for load basis.

3 **Q. WHY DID BLACK HILLS SELECT DIRECT PARTICIPATION OVER**
4 **INDIRECT PARTICIPATION THROUGH PUBLIC SERVICE?**

5 A. Execution of the WJDA and direct participation in the WEIS allows Black Hills the
6 opportunity to include the Company's load and generation resources as part of the
7 centralized market dispatch. The opportunity for customer benefits and a reduction in
8 Black Hills' production costs is increased when the Company's units are optimized by the
9 market together with all other generating resources and the participating load in the market
10 footprint. Indirect participation as a Public Service BA customer would limit Black Hills
11 to the role of price taker for imbalance service with no ability to affect dispatch costs with
12 its load and resources. In addition, executing a WJDA and direct participation, provides
13 Black Hills with the ability to participate in the governance process as a voting member on
14 the Western Markets Executive Committee ("WMEC"). The WMEC is the policy making
15 body associated with the WEIS and has influence on operational decisions, market design,
16 and tariff policy issues. Indirect participation would leave Black Hills unable to vote in
17 any of the decisions taken up by the WMEC.

18 **B. Black Hills' Engagement in the Evaluation of Organized Market Participation**
19 **Opportunities**

20 **Q. HOW HAS BLACK HILLS PARTICIPATED IN THE EVALUATION OF**
21 **ORGANIZED MARKETS WITHIN THE PUBLIC SERVICE BA?**

22 A. Black Hills has been supportive of Public Service's continued evaluation of organized
market participation within their BAA over the last several years. In 2016 Black Hills,
Public Service, and Platte River Power Authority ("PRPA") (collectively, the "JDA

Partners”) entered into a Joint Dispatch Agreement (“JDA”) to coordinate operations and capture intra-hour dispatch efficiencies and lower energy costs for our customers. Black Hills customers have benefited from the JDA savings as follows:

- 2018 \$510,134
- 2019 \$1,597,212
- 2020 \$813,218
- 2021 \$2,295,563

The JDA Partners recognize that a more robust organized market, that includes access to a larger transmission network, increased load and resource diversity, and centralized energy dispatch using Security Constrained Economic Dispatch (“SCED”) has the potential to provide savings to customers beyond those realized through participation in the JDA. More recently, the JDA Partners have worked together to analyze the opportunity to enhance the JDA through available options for an independently administered energy imbalance market.

Q. DESCRIBE THE EVALUATION OF ENERGY IMBALANCE MARKETS.

A. In early 2019 the JDA Partners identified two realistic options for an incremental approach towards participation in a more robust organized market, which organized market could include various market constructs, up to and potentially including, a full RTO. The two options available were the California Independent System Operator’s (“CAISO”) Western Energy Imbalance Market (“WEIM”) and SPP’s recently created WEIS offering. As outlined by in the direct testimony of Public Service witness Mr. Steven P. Berman in Proceeding No. 22AL-0270E, after analysis that included a study performed by The Brattle

1 Group¹, the Public Service BA initially opted to pursue integration in into the CAISO
2 WEIM; however, shortly after integration efforts began, the discovery of unanticipated
3 integration costs and Colorado Springs Utilities departure from the Public Service BAA
4 resulted in the JDA Partners halting their WEIM integration and re-evaluating energy
5 imbalance market options. By late 2021 Public Service entered into negotiations with SPP
6 for WEIS membership.

7 **Q. DID PUBLIC SERVICE ENGAGE BLACK HILLS IN THEIR DECISION-**
8 **MAKING PROCESS AND NEGOTIATIONS WITH SPP FOR PARTICIPATION**
9 **IN WEIS?**

10 A. Yes. Public Service contacted the JDA Partners about their decision to explore WEIS
11 participation and invited the JDA Partners to participate in negotiating the key terms under
12 which the Public Service BA could potentially join the WEIS.

C. Decision to Join SPP WEIS

13 **Q. BEFORE YOU CONTINUE THE BACKGROUND DISCUSSION, PLEASE**
14 **PROVIDE A HIGH-LEVEL OVERVIEW OF THE SPP WEIS.**

15 A. The SPP WEIS began in February 2021 as a contract service provided by the SPP RTO
16 that leverages SPP's existing market software and systems. The SPP WEIS operates
17 separately from the SPP RTO Integrated Marketplace, with the two market footprints being
18 optimized in two distinct real-time balancing markets. Two WAPA BAAs currently
19 participate in the SPP WEIS: WAPA WAUW and WAPA WACM. Embedded within

¹ See "Joint Dispatch Agreement Energy Imbalance Market Participation Benefits Study," prepared by The Brattle Group, dated January 14, 2020, and provided as Attachment B to the Notice of Filing of Joint Dispatch Area Energy Imbalance Market Participation Benefits Study and Comparative Analysis Narrative by Public Service Company of Colorado filed in Proceeding No. 19M-0495E on January 28, 2020.

1 those two BAAs are other entities who have elected to participate in the WEIS, including
2 WAPA Upper Great Plains West, WAPA Rocky Mountain Region, WAPA Colorado River
3 Storage Project, Tri-State, Basin Electric Power Cooperative, Deseret Power Electric
4 Cooperative, Wyoming Municipal Power Agency (“WMPA”), Municipal Energy Agency
5 of Nebraska (“MEAN”), and Guzman Energy. The Current WEIS footprint consists of
6 approximately 22,858,000 MWh of Annual Net Energy for Load (“NEL”) in the Western
7 Interconnection. In addition, CSU has announced they will be moving approximately
8 3,500,000 MWh of NEL from the PSCO BAA to the WACM BAA in 2022 to participate
9 in the SPP WEIS.

10 **Q. DESCRIBE THE NEGOTIATIONS THAT TOOK PLACE WITH SPP**
11 **BEGINNING IN LATE 2021.**

12 A. The JDA Partners required certain concessions from SPP and, the then existing, WEIS
13 Participants with regard to the required initial contract term, cost-related provisions, seams
14 optimization, and governance. After some back and forth discussion, SPP and the JDA
15 Partners reached mutually agreeable terms and conditions which were eventually
16 incorporated into an amended WJDA. The amended WJDA was approved by the WMEC,
17 and shortly thereafter, Black Hills executed the WJDA with integration and market go-live
18 set for April 1, 2023.

19 **Q. PLEASE SUMMARIZE THE KEY TERMS THAT THE JDA PARTNERS AND**
20 **SPP AGREED TO AS PART OF THE THIRD AMENDED AND RESTATED**
21 **WJDA.**

22 A. The following are the key WJDA terms that were essential to Black Hills’ decision to join
23 the SPP WEIS:

- 1 • A \$500,000 one-time, fixed entry fee charged by SPP for the integration of the
- 2 PSCo BAA into the SPP WEIS (Black Hills' share of the entry fee was \$25,254);
- 3 • A two-year initial term or commitment (i.e., April 1, 2023 – March 21, 2025);
- 4 • No exit fee upon withdrawal after the initial two-year term;
- 5 • Limited exposure to the embedded implementation costs if a Non-Public Service
- 6 Balancing Authority exits the WEIS to join the SPP RTO;
- 7 • SPP's obligation to create a multi-market optimization to ensure that the WEIS
- 8 market and the SPP RTO real-time markets optimize the seam in the even existing
- 9 WEIS parties join the SPP RTO; and
- 10 • Reducing WAPA's voting rights in the Senate voting structure of the Western
- 11 Markets Executive Committee.

12 **V. LONG-TERM WESTERN MARKET ENGAGEMENT**

13 **Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR DIRECT TESTIMONY?**

14 A. The purpose of this section of my Direct Testimony is to address Black Hills' engagement
15 in Western Interconnection market activities that are currently taking place within the
16 region and involve discussions of market structures or opportunities which could be
17 available after the initial two-year term of the WJDA.

18 **Q. WHAT IS DRIVING BLACK HILLS TO CONSIDER ALTERNATIVES TO THE**
19 **WEIS BEYOND THE INITIAL TWO-YEAR TERM OF THE WJDA?**

20 A. Black Hills believes that participation in the WEIS is a meaningful first step in an
21 incremental approach to organized market participation. The WEIS provides an
22 opportunity to achieve immediate savings for our customers while gaining experience with
23 optimizing our load and resource portfolios in a centrally dispatched market at a very low

1 administrative cost. The WEIS achieves this without any disruption to reliability or
2 affecting any of our transmission planning processes as outlined in our Open Access
3 Transmission Tariff. As described in Mr. Harrington's testimony, Black Hills believes the
4 directives of SB21-072 require utilities to join an Organized Wholesale Market ("OWM")
5 by January 1, 2030, and necessitates Black Hills to consider whether other market
6 structures may be better suited to meet those directives long-term.

7 **Q. HOW HAS BLACK HILLS BEEN INVOLVED IN EVALUATING LONG-TERM**
8 **MARKET ALTERNATIVES?**

9 A. Black Hills is currently engaged in broader market conversations as part of the Western
10 Market Exploratory Group ("WMEG") and the SPP Markets+ exploratory effort ("SPP
11 Markets +"). WMEG is a group of 25 Western Interconnection entities (including public
12 utilities and non-public utilities) exploring potential market structures (beyond energy
13 imbalance) that could be implemented within the region. SPP Markets + is a proposed
14 market service from SPP in the Western Interconnection that would include a real-time and
15 day-ahead market opportunity. In addition, to direct engagement with these two
16 indicatives, Black Hills Colorado is monitoring CAISO's Extended Day Ahead Market
17 ("EDAM") and the Western Resource Adequacy Program ("WRAP") initiative
18 administered by Western Power Pool.

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

20 A. Yes.

Appendix A

Statement of Qualifications

Seth D. Nelson

I graduated from New Mexico State University in 2007 with a Bachelor of Arts degree in Government. In 2009, I received a Master of Arts degree in Economics with an emphasis in Public Utilities Regulation, also from New Mexico State University. I have 11 years of experience in various areas of the electric utility industry. Over those eleven years, I have worked in the following areas: rates and regulatory, long-range transmission planning, organized wholesale markets, and NERC and FERC regulatory compliance. I began my career with Great River Energy as a Market Compliance Analyst, and later served as Senior Rates Analyst. I began working with Black Hills when I joined the Black Hills Corporate family in 2017. Originally, I was retained as the Manager of Wholesale Transmission Policy. During my tenure with BHSC, I have also held the position of Manager of Transmission Planning and served as Interim Manager of Transmission & Distribution Planning and Tariff Compliance. My current position is Program Manager, Western Markets and Regional Transmission Policy. I provide more details on my experience in Transmission Policy, Transmission and Distribution Planning, Tariff Administration and Policy, and Western Market and Transmission Policy below.

Transmission Policy:

I began my tenure with Black Hills Energy as Manager of Transmission Policy. In this role I was responsible for the management of transmission policy development activities for all Black Hills Energy transmission systems including, but not limited to: leading state and federal

policy efforts related to transmission regulation, planning, cost allocation and organized market development; and actively participating in regional transmission planning and stakeholder forums.

Transmission & Distribution Planning:

I was responsible for analysis of the transmission and distribution systems, identification of system deficiencies in need of resolution, and initial planning of projects necessary to address deficiencies. The transmission planning team also has regional planning responsibilities through Black Hills' participation in WestConnect, an Order 1000 planning region.

Tariff Administration and Policy:

I was responsible for administration of the Company's Federal Energy Regulatory Commission ("FERC") Open Access Transmission Tariff ("OATT"), which provides non-discriminatory access to the Company's transmission facilities. Working with Transmission Planning and other departments, the Company's Tariff Administration Department also leads the Company's interconnection process and coordinates these processes with interconnection customers as well as other utilities. Additionally, this department is responsible for policy-side participation in WestConnect and exploring the potential opportunities associated with joint tariffs and/or other market initiatives. When serving as Interim Manager of Transmission & Distribution Planning and Tariff Compliance, Manager of Transmission Planning, and Manager of Wholesale Transmission, I supervised a team of three employees in completion of this work.

Western Market and Transmission Policy:

I am currently responsible for engaging in the investigation of potential market participation for the three electric public utilities within the BHC corporate family. To fulfill this role, I am involved with external utility partners and other external stakeholders in the investigation of the potential development and design of a long-term market solution for the Western Interconnection outside of California. This involves driving the development of strategy and policy recommendations on behalf of Black Hills, as well as its two other electric public utility affiliates – Black Hills Power, Inc, (“Black Hills Power”) and Cheyenne Light, Fuel and Power Company (“Cheyenne Light”) through external stakeholder participation, and the coordination of internal strategy related to both markets and transmission tariff initiatives.

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF COLORADO

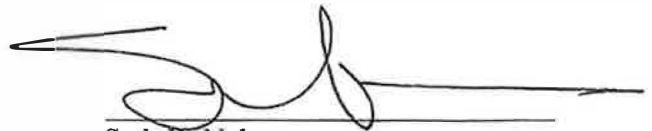
PROCEEDING NO. 22AL-____E

**IN THE MATTER OF THE ADVICE LETTER NO. 831 OF BLACK HILLS COLORADO
ELECTRIC, LLC TO RECOVER COSTS ASSOCIATED WITH JOINING THE
SOUTHWEST POWER POOL WESTERN ENERGY IMBALANCE SERVICE MARKET
THROUGH THE ELECTRIC COMMODITY ADJUSTMENT.**

State of South Dakota)
) SS. Affidavit Adopting
County of Pennington) Direct Testimony and Attachment(s)

Seth D. Nelson being duly sworn, states that he is the Seth D. Nelson whose Direct Testimony and Attachment(s) in the above-captioned proceeding accompany this Affidavit.

Seth D. Nelson further states that such Direct Testimony is a true and accurate statement of his answers to the questions contained therein, and that he does adopt those answers as his sworn Testimony in this proceeding. Seth D. Nelson further states that such Attachment(s) that accompany his Direct Testimony are true and accurate.


Seth D. Nelson

Subscribed and sworn to before me this 30th day of July 2022.




Notary Public

My Commission Expires June 22, 2023

My Commission expires: _____