

BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

**IN THE MATTER OF THE APPLICATION)
OF NEW MEXICO GAS COMPANY, INC.)
FOR APPROVAL OF ITS 2023-2025 ENERGY)
EFFICIENCY PROGRAM PURSUANT TO)
THE NEW MEXICO PUBLIC UTILITY AND)
ENERGY EFFICIENCY ACTS)**

Case No. 22-00232-UT

DIRECT TESTIMONY

ON BEHALF OF THE OFFICE OF THE ATTORNEY GENERAL

PART I – JENNIFER KALLAY

NOVEMBER 30, 2022

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1 **1. INTRODUCTION AND PURPOSE OF TESTIMONY**

2 Q **Please state your name and occupation.**

3 A My name is Jennifer Kallay. I am a Senior Associate at Synapse Energy
4 Economics, Inc. (“Synapse”). My business address is 485 Massachusetts Avenue,
5 Suite 3, Cambridge, Massachusetts 02139.

6 Q **Please describe Synapse Energy Economics.**

7 A Synapse is a research and consulting firm specializing in energy and
8 environmental issues, including electric generation, transmission and distribution
9 system reliability, ratemaking and rate design, electric industry restructuring and
10 market power, electricity market prices, stranded costs, efficiency, renewable
11 energy, environmental quality, and nuclear power.

12 Synapse’s clients include state consumer advocates, public utilities commission
13 staff, attorneys general, environmental organizations, federal government
14 agencies, and utilities.

15 Q **Please summarize your work experience and educational background.**

16 I have 15 years of professional experience at Synapse analyzing the benefits and
17 costs of energy efficiency efforts for jurisdictions in the United States and Canada
18 including Massachusetts, Rhode Island, Hawaii, Vermont, New Jersey, Arkansas,
19 Minnesota, Virginia, Prince Edward Island, Ontario, and Nova Scotia. My work
20 entails: reviewing different regulatory approaches to spur energy efficiency;
21 assessing the ability of utility energy efficiency plans to tap into cost-effective
22 potential; researching best practice program designs and policies; understanding
23 and accounting for the full benefits of energy efficiency; and conducting rate and

1 bill impact, participant, and cost-effectiveness analyses. I received a Bachelor of
2 Arts in Journalism from the University of Maryland and a Master of Energy and
3 Environmental Analysis Degree from Boston University.

4 A copy of my current resume is attached in Appendix A.

5 **Q On whose behalf are you testifying in this case?**

6 **A** I am testifying on behalf of the New Mexico Office of Attorney General
7 ("NMAG").

8 **Q Have you previously testified in regulatory proceedings in New Mexico?**

9 **A** No.

10 **Q Have you testified on a similar topic before a state or provincial commission**
11 **in other jurisdictions?**

12 **A** Yes. Most recently, I testified before the Rhode Island Public Utilities
13 Commission on behalf of the Rhode Island Division of Public Utilities and
14 Carriers regarding the 2021–2023 EE Plan, 2021 EE Plan and 2022 EE Plan.

15 **Q What is the purpose of your testimony in this proceeding?**

16 **A** NMAG retained Synapse to review the New Mexico Gas Company ("NMGC" or
17 "Company") Application for approval of its 2023–2025 Energy Efficiency
18 Program ("2023–2025 EEP") and provide recommendations to the New Mexico
19 Public Regulation Commission ("NMPRC" or "Commission"). To this end, I
20 reviewed the 2023–2025 EEP and assessed whether it is in the interest of the
21 residential and small business customers of NMGC and in the public interest of

1 the state of New Mexico. The purpose of my testimony is to provide a summary
2 of key issues with the 2023–2025 EEP and recommendations for improvement.

3 **Q How is this testimony structured?**

4 **A** Section 2 summarizes recommendations.

5 Section 3 provides an overview of NMGC’s proposed 2023–2025 EEP.

6 Section 4 discusses electric and gas utility EEP coordination.

7 Section 5 reviews low-income investments.

8 Section 6 addresses cost-effectiveness.

9 Section 7 assesses the incentive rate.

10 **Q What documents do you rely upon for your analysis, findings, and**
11 **observations?**

12 **A** The sources for this testimony are the 2023–2025 EEP, annual reports
13 summarizing 2019, 2020, and 2021 spending and performance, NMGC’s 2020–
14 2022 EEP, NMGC’s responses to discovery requests, and my personal knowledge
15 and experience with energy efficiency programs in other jurisdictions. I have
16 submitted additional discovery to NMGC and I note topic areas throughout this
17 testimony on which I have asked the Company additional questions. NMAG
18 hopes to be granted leave to supplement this testimony based on the Company’s
19 responses.

1 Q **Does Synapse offer any other witnesses with testimony in this case?**

2 A Yes. Synapse also offers more detailed testimony from Kenji Takahashi on gas-
3 fueled water- and space-heating equipment investments. My testimony is referred
4 to as Part 1 and Mr. Takahashi’s testimony is referred to as Part 2.

5 **2. SUMMARY OF RECOMMENDATIONS**

6 Q **Please summarize your recommendations.**

7 Effective immediately, NMGC should shift the funding for gas-fueled water and
8 space heating equipment to weatherization and other non-gas equipment measures
9 (e.g., smart thermostats, low flow showerheads) for all customers except income-
10 qualified customers. This recommendation applies to gas equipment for new and
11 existing homes and buildings in the following programs: Water Heating, Space
12 Heating, Multifamily (except low-income customers targeted under this program),
13 and Efficient Buildings. The Commission should direct the Company to revise its
14 program budget based on this recommendation. The Commission should also
15 direct the Company to collect the data needed to report Participant Cost Test
16 (PCT) results.

17 A year from now, the Commission should require the Company to submit revised
18 2024 and 2025 EEPs to:

- 19 1. Incorporate electric heat pumps and electric heat pump water heaters for
20 Residential, Income Eligible, and C&I customers.
- 21 2. Increase incentives to program participants (“efficiency incentives”) for
22 weatherization and enable more customers to be served, especially low-
23 income customers.

- 1 3. Add budget to address pre-weatherization barriers for low-income
2 customers.
- 3 4. Add in costs and benefits that are missing from the Utility Cost Test
4 (UCT).
- 5 5. Present the Participant Cost Test (PCT) and Total Resource Cost (TRC)
6 Test results, in addition to the UCT.
- 7 6. Revise the Incentive Rate to account for performance, in addition to
8 spending. I recommend the Commission set a savings goal and allow the
9 Company to receive 100 percent of the incentive if it achieves 100 percent
10 of its savings goal.

11 In early 2023, the Commission should open a docket with the goal of enabling
12 energy efficiency coordination across all electric and gas utilities in the state. The
13 goal of this proceeding should be to coordinate: (1) plan filings, (2) customer
14 targeting and messaging, (3) incentive levels, (4) cost-effectiveness screening, (5)
15 goals and performance metrics, and (6) performance incentives.

16 **3. 2023–2025 EEP OVERVIEW**

17 **Q Please summarize the changes in the 2023–2025 EEP budgets and rates**
18 **relative to the Company’s 2020–2022 EEP.**

19 **A**NMGC proposes to increase its spending significantly from an annual average of
20 \$7,739,721 in the 2020–2022 EEP to an annual average of \$14,993,203 in the
21 2023–2025 EEP, an annual average budget increase of 94 percent (\$7,253,482).
22 This results in a commensurate rate increase from \$0.0185 per therm to \$0.0358

1 per therm, which equates to 3.6 percent of a residential customer’s bill or
2 approximately \$1.80 per month.

3 NMGC proposes to continue all programs in its 2023–2025 EEP from what was
4 planned in its 2020–2022 EEP; modify the Water Heating, Space Heating, and
5 Efficient Buildings programs; add a Manufactured Home Communities program
6 (“MHCP”) offering under the Income Qualified program; and add a Home Energy
7 Reports program. Table 1 provides an overview of the changes in budget by
8 program and overall, and the associated changes in the rate.

9 **Table 1. Changes in Budget and Rate, 2020–2022 EEP vs. 2023–2025 EEP**

	Avg Annual (2020-2022)	Avg Annual (2023-2025)	Difference	% Change
Water Heating	\$ 725,715	\$ 1,235,791	\$ 510,076	70%
Space Heating	\$ 530,692	\$ 1,182,884	\$ 652,192	123%
New Homes	\$ 1,199,084	\$ 1,139,662	\$ (59,422)	-5%
Income Qualified	\$ 1,644,374	\$ 3,796,699	\$ 2,152,325	131%
Multi-Family	\$ 1,364,479	\$ 2,266,700	\$ 902,221	66%
Multi-Family Income Qualified	\$ 709,529	\$ 1,473,355	\$ 763,826	108%
Multi-Family Market Rate	\$ 654,950	\$ 793,345	\$ 138,395	21%
Efficient Buildings	\$ 2,093,932	\$ 4,405,722	\$ 2,311,790	110%
Home Energy Reports	\$ -	\$ 727,745	\$ 727,745	
Portfolio Costs	\$ 181,445	\$ 238,000	\$ 56,555	31%
Total	\$ 7,739,721	\$ 14,993,203	\$ 7,253,482	94%
Total Income Qualified	\$ 2,353,903	\$ 5,270,054	\$ 2,916,151	124%
% Income Qualified	30%	35%		
Rate Increase (per therm)	\$ 0.0185	\$ 0.0358	\$ 0.0173	94%

10

1 Q **Please summarize the changes in the 2023–2025 EEP lifetime savings and**
2 **cost of saved energy (“COSE”) relative to the Company’s 2020–2022 EEP.**

3 A Table 1 provides an overview of the changes in lifetime savings and the cost of
4 saved energy by program and overall. At the portfolio level, the 2023–2025 EEP
5 lifetime cost of saved energy decreased slightly as compared to the 2020–2022
6 EEP. As the cost of saved energy did not change much, lifetime savings increased
7 roughly in line with the budget increases.

8 In contrast to the portfolio level, the program-level results show significant
9 changes in the lifetime cost of saved energy over time. The lifetime cost of saved
10 energy increased in the Water Heating and Efficient Buildings programs by 56
11 and 11 percent, respectively. The lifetime cost of saved energy decreased in all
12 other programs, ranging from a 5 percent decrease for the Income Qualified
13 program to a 47 percent decrease for the New Homes program. Lifetime savings
14 increased for all programs, but more so for programs with a lower cost of saved
15 energy than for programs with a higher cost of saved energy.

1 **Table 2. Changes in Lifetime Savings and Lifetime Cost of Saved Energy, 2020–**
2 **2022 EEP vs. 2023–2025 EEP**

	Avg Annual (2020-2022)		Avg Annual (2023-2025)		% Change	
	Lifetime Savings (therms)	COSE (\$/therm)	Lifetime Savings (therms)	COSE (\$/therm)	Lifetime Savings	COSE
Water Heating	2,616,810	\$ 0.28	2,852,630	\$ 0.43	9%	56%
Space Heating	1,424,872	\$ 0.37	3,731,994	\$ 0.32	162%	-15%
New Homes	5,540,775	\$ 0.22	10,018,800	\$ 0.11	81%	-47%
Income Qualified	3,390,413	\$ 0.49	8,280,092	\$ 0.46	144%	-5%
Multi-Family	2,977,170	\$ 0.46	5,594,535	\$ 0.41	88%	-12%
Multi-Family Income Qualified	1,702,170	\$ 0.42	3,611,400	\$ 0.41	112%	-2%
Multi-Family Market Rate	1,275,000	\$ 0.51	1,983,135	\$ 0.40	56%	-22%
Efficient Buildings	9,077,864	\$ 0.23	17,204,937	\$ 0.26	90%	11%
Home Energy Reports	-	\$ -	1,210,000	\$ 0.60		
Total	25,027,904	\$ 0.31	48,892,988	\$ 0.31	95%	-1%
Total Income Qualified	5,092,583	\$ 0.46	11,891,492	\$ 0.44	134%	-4%
% Income Qualified	20%		24%			

3

4 **Q Please summarize the changes in 2023–2025 EEP cost-effectiveness relative**
5 **to the Company’s 2020–2022 EEP.**

6 **A** Table 1 provides an overview of the changes in cost-effectiveness by program and
7 overall. Using the ratepayer discount rate, portfolio-level Utility Cost Test
8 (“UCT”) benefit-cost ratios increased slightly in the 2023–2025 EEP versus the
9 2020–2022 EEP. Due to increases in the lifetime cost of saved energy, UCT ratios
10 decreased for the Water Heating and Efficient Building programs (that is, these
11 programs would be less cost-effective) and increased for all other programs. All
12 2023–2025 EEP programs remain cost-effective using the UCT.

1 **Table 3. Changes in Cost-Effectiveness, 2020–2022 EEP vs. 2023–2025 EEP**

	Ratepayer Discount Rate		Difference	% Change
	Avg Annual (2020-2022)	Avg Annual (2023-2025)		
Water Heating	1.67	1.09	(0.58)	-35%
Space Heating	1.11	1.38	0.27	24%
New Homes	1.85	3.46	1.61	87%
Income Qualified	1.11	1.17	0.06	5%
Multi-Family	1.09	1.27	0.18	17%
Efficient Buildings	2.07	1.85	(0.22)	-11%
Home Energy Reports	-	1.10	1.10	
Total	1.51	1.55	0.04	3%

2
3 **Q Please summarize the changes in the 2023–2025 EEP incentive rate relative**
4 **to the Company’s 2020–2022 EEP.**

5 **A**NMGC earns an incentive for implementing energy efficiency programs. The
6 Efficient Use of Energy Act (“EUEA”) mandates that the Commission “provide
7 public utilities an opportunity to earn a profit on cost-effective energy efficiency
8 and load management resources that, with satisfactory program performance, is
9 financially more attractive to the utility than supply-side resources.”¹ NMGC
10 proposes an annual average utility incentive of \$997,048 for the 2023–2025 EEP.
11 The Company calculates this by multiplying the total annual average budget by
12 the currently approved weighted average cost of capital (“WACC”) of 6.65
13 percent. The 2023–2025 EEP utility incentive is higher than the 2020–2022 EEP
14 utility incentive of \$538,685 due to the higher budgets. A lower WACC is
15 offsetting some of the increase in the incentive (the 2020–2022 EEP WACC was
16 6.96 percent).

¹ NMSA § 62-17-3.

1 **4. ELECTRIC AND GAS EEP COORDINATION**

2 **Q Does the Company coordinate its energy efficiency program design and**
3 **implementation with other New Mexico gas and electric utilities?**

4 **A** No, the electric and gas utilities in New Mexico do not appear to be well
5 coordinated. In its response to OAG 2-42, which focused on Home Energy Report
6 program coordination, NMGC stated that some of the same customers would
7 likely be targeted by electric and gas utility Home Energy Reports. NMGC was
8 not aware of the delivery frequency of the electric utility reports. In its response to
9 OAG 2-43, also focused on Home Energy Report program collaboration, NMGC
10 noted that it has held discussions with the electric utilities on the potential for
11 collaboration but that collaboration on program targeting was found to be
12 difficult. Additionally, N.M. Code R. § 17.7.2.8 staggers the utilities' plan
13 applications such that two utilities file a plan each year. Such staggered
14 applications prohibit utility coordination, prolongs the Commission's and
15 stakeholders' review of the plans, and results in different program incentives and
16 structures for each utility. The fact that utilities are on different EEP filing
17 schedules limits the opportunities for collaboration as planning is occurring at
18 different times for different utilities.

19 **Q Does this lack of coordination cause any issues, either for the utilities or their**
20 **customers?**

21 **A** Yes. This lack of coordination among New Mexico utilities can lead to
22 inefficiencies in program design and implementation such as overspending,
23 burdensome outreach, conflicting messaging, and customer confusion. There is
24 evidence that multiple utilities could be targeting and serving the same customer
25 with different measures and rebates. In SPS's triennial EEP proceeding, the SPS

1 witness testified that SPS does not always track the fuel type of the water and
2 heating system equipment that a customer uses.² As such, a gas customer could be
3 targeted by and participate in SPS's energy efficiency programs. This could also
4 lead to issues of cross-subsidization where electric customers are paying for gas
5 customer energy efficiency measures and savings.

6 **Q Should the New Mexico electric and gas utilities coordinate their energy**
7 **efficiency programs?**

8 **A** Yes. The New Mexico utilities should coordinate their energy efficiency program
9 designs, incentives, and implementation efforts. Such coordination could lead to
10 improved programs, better customer experiences, reduced costs to ratepayers, and
11 increased savings.

12 **Q How should the utilities better coordinate their energy efficiency programs?**

13 **A** To start, the Commission should align the timing and review of the utilities'
14 energy efficiency plans. The Commission should require the utilities to file plans
15 every three years and at more coincident times.

16 **Q How should the Commission further support utility coordination?**

17 **A** Early in 2023, the Commission should open a docket with the goal of enabling
18 energy efficiency coordination across all electric and gas utilities in the state. The
19 goal of this proceeding should be to coordinate: (1) plan filings, (2) customer
20 targeting and messaging, (3) incentive levels, (4) cost-effectiveness screening, (5)
21 goals and performance metrics, and (6) performance incentives. The Company
22 should refile its 2024 and 2025 EEPs to incorporate heat pumps and heat pump

² NMPRC Case No. 22-00124-UT, Transcript of Proceedings October 12, 2022 Hearing, pages 18-20.

1 water heaters as well as any coordination and design and implementation
2 improvements achieved through this process.

3 **Q Have any other Commissions opened dockets to improve energy efficiency**
4 **coordination across electric and gas utilities?**

5 **A** Yes. Colorado is in the process of developing the rules and details for Clean Heat
6 Plans, which include energy efficiency.³ The Colorado Public Utilities
7 Commission opened an investigation in this matter in October 2021.⁴ The PUC's
8 final decision is expected December 1, 2022. The first Clean Heat Plan (CHP)
9 will be filed by Xcel Energy on August 1, 2023. This proceeding and portions of
10 the resulting CHPs may serve as a good model for New Mexico.

11 **5. LOW-INCOME INVESTMENTS**

12 **Q Do you have any concerns with the proposed budget increase and associated**
13 **rate impacts on customers, particularly low-income customers?**

14 **A** Yes. I support cost-effective investments in energy efficiency. However, the
15 significant budget increase comes at a time when high inflation is making it hard
16 for many residents to meet their basic needs. A high proportion of NMGC's
17 residents are low-income. As this rate increase will be the same for all customers,
18 regardless of income, it will be more burdensome for low-income residents.

³ Colorado Department of Regulatory Agencies. *What are Clean Heat Plans?* Available at: <https://puc.colorado.gov/cleanheatplans#:~:text=What%20are%20Clean%20Heat%20Plans,2030%2C%20from%20a%202015%20baseline>

⁴ Proceeding 21R-0449G. Amendments to Gas Rules Implementing SB 21-264 & HB 21-1238. Available at: https://www.dora.state.co.us/pls/efi/EFI.Show_Docket?p_session_id=&p_docket_id=21R-0449G

1 Q **How can the EEP best address these concerns?**

2 A The EEP can address these concerns in two ways. First, the EEP should be well
3 designed. A well designed EEP ensures that each dollar spent maximizes the
4 energy and bill savings for customers. Second, the EEP should enable all
5 customers, regardless of income, to save energy and cost. This involves ensuring
6 sufficient funding is allocated to low-income residents and barriers to
7 participation are eliminated.

8 Q **What low-income investments does NMGC propose in its 2023–2025 EEP?**

9 A NMGC proposes that 35 percent of its budget support low-income customers in
10 the 2023–2025 EEP, and these customers would reap 24 percent of the lifetime
11 savings. This is an increase from 30 percent of the budget and 20 percent of the
12 lifetime savings in the 2020–2022 EEP.

13 Q **Do you have concerns about NMGC’s low-income programs?**

14 A Yes. In its response to OAG 2-4(d), NMGC identified a backlog of 3,122 low-
15 income customers waiting to be served under the whole-house weatherization
16 offering. NMGC also stated that it does not know how long customers are waiting
17 to be served by this program. I asked discovery of NMGC on the causes of this
18 backlog and ways it could be mitigated and hope to be granted leave to provide
19 additional guidance once I have more information. In the meantime, I state that
20 the magnitude of this backlog is unacceptable and that every effort should be
21 made to eliminate it.

22 Additionally, NMGC’s response to OAG 2-7 states that it does not allocate
23 budget to support ancillary repairs needed before energy efficiency measures can
24 be safely or effectively installed. The Company should allocate a portion of its

1 budget to address these barriers. These barriers can preclude many low-income
2 customers from participating in the energy efficiency programs and benefitting
3 from energy and bill savings. The EUEA requires that the portfolio of programs
4 be “designed to provide every affected customer class with the opportunity to
5 participate and benefit economically.”⁵ It is unfair for these customers to pay
6 higher rates for energy efficiency if they cannot participate in programs and
7 experience bill savings.

8 **Q Is there a sufficient investment in low-income customers?**

9 **A** Not necessarily. NMGC’s response to Staff 1-3(c) states that low-income
10 customers make up approximately 40 percent of its customer base. NMGC’s
11 response to OAG 2-4(a) states that all customers that meet the New Mexico
12 Mortgage Finance Authorities’ low-income qualifications in NMGC’s service
13 territory are eligible for its low-income offerings. But NMGC’s proposed share of
14 spending for low-income customers is less than the proportion of low-income
15 customers (35 percent as compared to 40 percent). Likewise, the proposed share
16 of savings for these customers is lower than the percent of customers who are
17 low-income (24 percent as compared to 40 percent). I feel there may be room for
18 NMGC to allocate more budget to low-income customers, as low-income
19 customers should get at least the amount of their contribution to program costs
20 back in incentive/program payments. I am confirming the percent of projected
21 sales from the low-income sector through discovery with NMGC and hope to be
22 able to provide further guidance on this topic.

⁵ NMSA § 62-17-5.C.

1 Q **How can your concerns with the low-income programs be addressed?**

2 A I recommend increasing incentives for weatherization to enable more customers
3 to be served, especially low-income customers. I also recommend including
4 budget to address pre-weatherization barriers for low-income customers.
5 Massachusetts utility energy efficiency program administrators allocated about
6 \$10 million annually of their \$1,108 million budgets to address weatherization
7 barriers for market rate and low-income customers in their 2022-2024 EEPs
8 (roughly 1 percent).⁶ Applying this percentage allocation to the \$15 million
9 annual budget for NMGC's 2023-2025 EEP would result in an annual allocation
10 of \$135,000. The allocation could then be increased or decreased based upon
11 demand for these measures.

12 Q **Why is it important to increase incentives for weatherization?**

13 A Weatherization is an important tool for achieving GHG emissions reductions,
14 reducing energy costs, and improving resilience, comfort, and health. Investments
15 in weatherization today will continue to drive energy cost savings over the long
16 term, as water and space heating fuels transition.

17 **6. COST-EFFECTIVENESS**

18 Q **Is NMGC required to evaluate the cost-effectiveness of its energy efficiency
19 programs?**

20 A Yes. the EUEA stipulates that: "Before the commission approves an energy
21 efficiency and load management program for a public utility, it shall find that the

⁶ *Massachusetts Joint State Wide Electric and Gas Three-Year Energy Efficiency Plan. 2022-2024.* November 1, 2021. Figure 1-4: Investments in Equity Across Sectors (2022-2024 Plan). Page 22. Available at: <https://ma-eeac.org/wp-content/uploads/Exhibit-1-Three-Year-Plan-2022-2024-11-1-21-w-App-1.pdf>

1 portfolio of programs is cost-effective and designed to provide every affected
2 customer class with the opportunity to participate and benefit economically. The
3 commission shall determine the cost-effectiveness of energy efficiency and load
4 management measures using the utility cost test.”

5 **Q How does NMGC evaluate the cost-effectiveness of its 2023–2025 EEP?**

6 **A** Consistent with the EUEA, NMGC uses the UCT to evaluate its energy efficiency
7 programs for cost-effectiveness.⁷ NMGC estimates that, at the portfolio level, its
8 energy efficiency programs are cost-effective with a benefit-cost ratio of 1.55.⁸

9 **Q What costs and benefits does NMGC include in the UCT?**

10 NMGC includes the following costs in the UCT: utility costs associated with
11 administration, third-party implementation, promotion, measurement and
12 verification (M&V), and customer incentives.⁹ NMGC includes the following
13 benefits in the UCT: the avoided cost of natural gas supply, including gross
14 receipts tax and franchise fees.¹⁰

15 **Q Do these costs and benefits represent all the costs and benefits that should be**
16 **included in the UCT?**

17 **A** No. NMGC is missing costs and benefits that should be included in the UCT.

⁷ Casey Testimony pages 25-27, citing NM Code R § 17.7.2.8(H); NMSA 1978, § 62-17-4(K) (2019).

⁸ NMGC Exhibit SLC-2, page 20.

⁹ Casey Testimony pages 26-27; NMGC Exhibit SLC-2, Section III.

¹⁰ Casey Testimony pages 26-27; NMGC Exhibit SLC-2, Sections III and VIII.

1 Q **What costs are missing from NMGC’s calculation of the UCT?**

2 A Please refer to Table 5 on page 23 of the *National Standard Practice Manual for*
3 *Assessing Cost-Effectiveness of Energy Efficiency Resources* which is replicated
4 as Table 4 below for ease of reference.¹¹ Table 4 provides a list of gas utility
5 system costs and benefits that should be included when calculating the UCT as
6 they are impacts to the gas utility system. For costs, NMGC appears to include all
7 costs except for Utility Performance Incentives (e.g., the incentive rate).^{12,13}

8 **Table 4. Example Gas Utility System Impacts to Include in Cost-Effectiveness Tests**

Scope	Costs	Benefits
Utility System	Measure Costs (utility portion) Other Financial or Technical Support Program Administration Marketing and Outreach Evaluation, Measurement and Verification Utility Performance Incentives	Avoided Gas Costs Avoided Gas Pipeline Costs Avoided Gas Distribution Costs Avoided Gas Line Losses Wholesale Price Suppression Effects Avoided Environmental Compliance Costs Avoided Credit and Collection Costs Reduced Risk Increased Reliability

9 *This table is presented for illustrative purposes and is not meant to be an exhaustive list.*

10 Q **What benefits are missing from NMGC’s calculation of the UCT?**

11 A Referencing Table 4, NMGC includes avoided gas supply costs but does not
12 include: avoided gas pipeline costs, avoided gas distribution costs, avoided gas
13 line losses, wholesale price suppression effects, avoided environmental
14 compliance costs, avoided credit and collection costs, reduced risk, increased

¹¹ National Standard Practice Manual for Assessing Cost-Effectiveness of Energy Efficiency Resources. Edition 1. Spring 2017. Prepared by The National Efficiency Screening Project. Available at: https://www.nationalenergyscreeningproject.org/wp-content/uploads/2017/05/NSPM_May-2017_final.pdf

¹² Casey Testimony pages 26-27; NMGC Exhibit SLC-2, Section III.

¹³ As is appropriate, NMGC does not include participant costs associated with the energy efficiency programs in the UCT.

1 reliability, and potentially other benefits. I am confirming my understanding
2 through additional discovery to NMGC.

3 Further, the EUEA specifically states “In determining life-cycle costs and benefits
4 for energy efficiency and load management programs directed to low-income
5 customers, the commission shall either quantify or assign a reasonable value to:
6 (1) reductions in working capital; (2) reduced collection costs; (3) lower bad-debt
7 expense; (4) improved customer service effectiveness; and (5) other appropriate
8 factors as utility system economic benefits.”¹⁴ I reviewed the Company’s benefit-
9 cost model and could not find evidence that NMGC includes non-energy benefits
10 for low-income customers in the UCT results. The EUEA requires that the
11 NMGC include non-energy benefits specific to low-income customers in UCT
12 results.

13 **Q Should NMGC account for these benefits in its UCT calculations and results?**

14 **A** Yes. By including some, but not all, of the costs and benefits in its analysis,
15 NMGC’s cost-effectiveness test results are inaccurate. As more benefits are
16 missing than costs, NMGC may be understating the cost-effectiveness of energy
17 efficiency resources, and therefore investing less in energy efficiency than is
18 warranted.

19 **Q How should NMGC update its UCT results to account for these benefits?**

20 **A** NMGC should evaluate the missing benefits I identify above and determine
21 appropriate values. NMGC should begin such efforts as soon as reasonably

¹⁴ NMSA § 62-17-5.C.

1 practicable and should incorporate results if it comes before the Commission a
2 year from now or when it proposes its 2026–2028 EEP at the latest.

3 **Q Is the UCT the only EUEA requirement the Commission needs to consider**
4 **before approving an energy efficiency program for a utility like NMGC?**

5 **A**No. In addition to screening for cost-effectiveness using the UCT, the EUEA
6 requires that the portfolio of programs be “designed to provide every affected
7 customer class with the opportunity to participate and benefit economically.”¹⁵
8 The EUEA makes no statement as to how the Commission or utilities should
9 assess whether the energy efficiency programs meet such design requirements.

10 **Q How could NMGC assess whether its programs are designed to provide every**
11 **affected customer class with the opportunity to participate and benefit**
12 **economically?**

13 **A**There are multiple ways the Company can make this assessment, and there are
14 various tests and tools that could meaningfully contribute to the development of
15 the Company’s programs. At a minimum, it is important to recognize that the
16 UCT results alone do not provide sufficient information to assess whether
17 customers can participate or benefit economically.

18 To start, the Company should begin collecting data related to customer
19 participation. Such data includes the participant’s costs to install and operate
20 energy efficiency equipment, as well as benefits from participation such as lower
21 energy bills, lower water bills, and improved productivity. Participant costs can be
22 calculated based on the incremental or total cost of the measure, less the financial
23 incentives. For example, in the case of some energy efficiency or electrification

¹⁵ NMSA § 62-17-5.C.

1 measures, the new technology replaces a less efficient, or fossil-fuel based option
2 that the host customer would have obtained in the absence of the EE program or
3 intervention. Here, the incremental cost of the measure is the difference in price
4 between the EE measure and the baseline option. In other cases, the incremental
5 cost may be the total cost of the EE measure. For all EE measures, any financial
6 incentive provided to the host customer should be subtracted from the incremental
7 EE measure costs for use in cost-effectiveness tests.

8 With respect to participant benefits, NMAG recommends the collection of the
9 savings in water, other fuels (such as natural gas, propane, or oil), and in
10 maintenance costs associated with efficiency measures. This data can be used to
11 evaluate the programs using additional cost-effectiveness tests, such as the
12 Participant Cost Test (PCT) and the Total Resource Cost Test (TRC).¹⁶ When
13 combined with the UCT, such tests can be used to measure participation and
14 economic impacts of the Company's programs and subsequently improve them.

15 **Q Are there other ways NMGC could assess program design consistent with the**
16 **EUEA's requirements?**

17 **A** Yes. Ideally, the Commission should undertake a separate investigation to design
18 a New Mexico-specific cost-effectiveness test, following the guidance in the
19 *National Standard Practice Manual for Benefit-Cost Analysis of Distributed*
20 *Energy Resources* (NSPM for DERs). The NSPM for DERs includes a framework
21 based on a set of core principles that a jurisdiction can use to develop and apply
22 cost-effectiveness tests to distributed energy resources, including energy
23 efficiency. The NSPM for DERs framework supports cost-effectiveness practices

¹⁶ The Participant Cost Test estimates the impact of energy efficiency programs on the participating customer, while the Total Resource Cost Test combines both the participant and utility system impacts.

1 that align with a jurisdiction’s policy goals and objectives. For example, New
2 Mexico stakeholders could collectively design a single fuel-agnostic cost-
3 effectiveness test that combines the EUEA’s requirements to assess the programs
4 using the UCT and ensure customers can participate and benefit economically and
5 considers coordinated gas and electric energy efficiency programs.¹⁷ The design
6 of this cost-effectiveness test could be included in the electric and gas EE
7 coordination docket I have recommended and can be informed by the design
8 developed through the Colorado Clean Heat Plans and proceeding.

9 **7. INCENTIVE RATE**

10 **Q Are there issues with the design of the incentive rate?**

11 **A** Yes. The incentive rate does not consider the EUEA’s requirement that the
12 incentive includes an evaluation of whether “satisfactory program performance”
13 has been achieved. The incentive rate only considers NMGC’s actual spending. If
14 NMGC spends more, it will earn more. Therefore, the Company is only motivated
15 to increase its spending on energy efficiency programs. The incentive rate is not
16 tied to NMGC’s ability to provide energy efficiency savings or benefits to
17 participants, or any other metric of satisfactory performance.

18 **Q How could this issue be addressed?**

19 **A** In tandem with the addition of electric heat pumps and electric heat pump water
20 heater measures in 2024, I encourage the Commission to establish a savings goal
21 and modify the incentive rate such that NMGC will only earn 100 percent of its
22 incentive if it achieves 100 percent of the Commission-established savings goal.

¹⁷ See *National Standard Practice Manual for Benefit-Cost Analysis of Distributed Energy Resources*, National Energy Screening Project, 2020, available at www.nationalenergyscreeningproject.org/national-standard-practice-manual.

1 Additionally, the amount the Company earns should scale with the amount of
2 savings the Company achieves through implementation of its energy efficiency
3 programs.

4 Q **Does this conclude your testimony?**

5 A Yes.

BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

**IN THE MATTER OF THE APPLICATION)
OF NEW MEXICO GAS COMPANY, INC.)
FOR APPROVAL OF ITS 2023-2025 ENERGY)
EFFICIENCY PROGRAM PURSUANT TO)
THE NEW MEXICO PUBLIC UTILITY AND)
ENERGY EFFICIENCY ACTS)**

Case No. 22-00232-UT

AFFIRMATION (IN LIEU OF AFFIDAVIT)

OF JENNIFER KALLAY

In compliance with the Temporary NMPRC Electronic Filing Policy of March 20, 2020, and under Rule 1-011(B) NMRA of the New Mexico Rules of Procedures for the District Courts, I, Jennifer Kallay, hereby file this testimony on behalf of the New Mexico Attorney General and state as follows:

I hereby affirm in writing under penalty of perjury under the laws of the State of New Mexico that the statements contained in the foregoing Testimony of Jennifer Kallay on behalf of the Office of Attorney General are true and correct to the best of my knowledge, information, and belief.

I further declare under penalty of perjury that the foregoing is true and correct.

Executed on November 30, 2022.

/s/ Jennifer Kallay

Jennifer Kallay (electronically signed)

Expert Witness on Behalf of the New Mexico Attorney General

485 Massachusetts Avenue, Suite 3

Cambridge, MA 02139

Appendix A: Resume of Jennifer Kallay

Jennifer Kallay, Senior Associate

Synapse Energy Economics | 485 Massachusetts Avenue, Suite 3 | Cambridge, MA 02139 | 617-453-7034
jkallay@synapse-energy.com

PROFESSIONAL EXPERIENCE

Synapse Energy Economics, Inc., Cambridge, MA. *Senior Associate*, June 2013 – present, *Associate*, July 2008 – June 2013, *Research Associate*, January 2007 – July 2008.

More than a decade of experience analyzing the benefits and costs of electric and natural gas energy efficiency efforts for jurisdictions in the United States and Canada including Massachusetts, Rhode Island, Hawaii, Vermont, New Jersey, Arkansas, Minnesota, Virginia, Prince Edward's Island, Ontario, and Nova Scotia. Her work entails reviewing different regulatory approaches to spur energy efficiency; assessing the ability of utility energy efficiency plans to tap into cost-effective potential; evaluating energy efficiency components of integrated resource plans; researching best practice program designs and policies; analyzing energy efficiency as an alternative to new power plants; understanding and accounting for the full benefits of energy efficiency and conducting rate and bill impact, participant, and cost effectiveness analyses. She takes these energy efficiency analysis tools and adapts them to assess the impacts of other utility efforts, such as support for distributed energy resources.

Ms. Kallay also has five years of experience providing equitable program design solutions to achieve goals outlined in utility energy efficiency plans, community net zero energy roadmaps, and national climate policies. In 2019, she led the Net Zero Energy Roadmap for Burlington, Vermont, which included a series of tables featuring near term, mid-term, and long-term solutions prioritized using equity as a key criterion.

From 2019 to 2021, Ms. Kallay developed a five-report series for Sandia National Laboratories focused on improving electric utility and community grid resilience planning. The first report is a landscaping report that better characterizes the existing state of resilience planning within and across jurisdictions and identifies opportunities for improvement. The remaining reports explore the challenges and opportunities in several key areas, including benefit-cost analysis, performance metrics, microgrids, and regulatory mechanisms to promote investments in electric system resilience.

Boston University's Center for Energy and Environmental Studies, Boston, MA. *Research Assistant for Professor Robert Kaufmann*, January 2006 – January 2007.

Modeled land use change in the Amazon using spatial, economic, climatic, and physical variables and GIS and regression techniques.

Digitas, Inc, Boston, MA. *Manager*, November 1999 – August 2005.

Researched, designed, and executed reporting solutions to assess the effectiveness of marketing strategies based on consumer behavior. Customized analyses to gain insight into environmental

influences on marketing performance and designed and built models to predict sales/revenue and inform business economics using relational databases.

PROFESSIONAL ACTIVITIES

Gas and Light Commissioner. *Elected Public Official.* 2018-present. Serves on Wakefield Massachusetts' Municipal Gas and Light Department Board of Commissioners.

EDUCATION

Boston University, Boston, MA

Master of Arts in Energy and Environmental Analysis, Spring 2007. Graduate course work in multivariate statistical analysis, environmental economics, risk assessment, energy, GIS, climate change, and environmental policy.

University of Maryland, College Park, MD

Bachelor of Arts in Journalism, Spring 1999. Presidential Scholarship and Honors Program.

SELECTED PUBLICATIONS

Kallay, J., S. Liburd, E. Camp, S. Singh, T. Woolf, J. Hall. 2022. *A Better New England Regulatory Framework for Mitigating Climate Change.* Synapse Energy Economics for Brown University.

Kallay, J., A. Napoleon, K. Takahashi, E. Sinclair, T. Woolf. 2021. *Opportunities for Energy Kansas to Address Energy Equity Within its Integrated Resource Plan and Other Planning Processes.* Synapse Energy Economics for Union of Concerned Scientists.

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Kallay, J., A. Napoleon, J. Hall, B. Havumaki, A. Hopkins, M. Whited, T. Woolf, J. Stevenson, R. Broderick, R. Jeffers, B. Garcia. 2021. *Regulatory Mechanisms to Enable Investments in Electric Utility Resilience.* Synapse Energy Economics for Sandia National Laboratories.

Kallay, J., S. Letendre, T. Woolf, B. Havumaki, S. Kwok, A. Hopkins, R. Broderick, R. Jeffers, K. Jones, M. DeMenno. 2021. *Application of a Standard Approach to Benefit-Cost Analysis for Electric Grid Resilience Investments.* Synapse Energy Economics for Sandia National Laboratories.

Kallay, J., A. Napoleon, B. Havumaki, J. Hall, C. Odom, A. Hopkins, M. Whited, T. Woolf, M. Chang, R. Broderick, R. Jeffers, B. Garcia. 2021. *Performance Metrics to Evaluate Utility Resilience Investments.* Synapse Energy Economics for Sandia National Laboratories.

Kallay, M., Hopkins, A. Napoleon, B. Havumaki, J. Hall, M. Whitehead, M. Chang. 2021. *The Resilience Planning Landscape for Communities and Electric Utilities*. Synapse Energy Economics for Sandia National Laboratories.

Napoleon, A., J. Hall, J. Kallay, M. Chang, P. Eash-Gates, N. L. Seidman, C. James, D. Torre, D. Brutkoski, J. Migden-Ostrander, K. Colburn, K. Maddux, D. Harlow, M. Power. 2020. *Energy Infrastructure: Sources of Inequities and Policy Solutions for Improving Community Health and Wellbeing*. Synapse Energy Economics, Regulatory Assistance Project, and Community Action Partnership for the Robert Wood Johnson Foundation.

Kallay, J., A. Hopkins, J. Frost, A. Napoleon, K. Takahashi, J. Slason, G. Freeman, D. Grover, B. Swanson. 2019. *Net Zero Energy Roadmap for the City of Burlington, Vermont*. Synapse Energy Economics and Resource Systems Group for Burlington Electric Department.

Allison, A., A. Napoleon, J. Kallay. 2019. *Maine Low-Income Home Energy Burden Study*. Synapse Energy Economics for the Maine Office of the Public Advocate.

DOER. 2018. *Massachusetts Green Communities Program: 2017 Progress Report*.

DOER. 2017. *Massachusetts Green Communities Program: 2016 Progress Report*.

Kallay, J., A. Napoleon, M. Chang. 2016. *Opportunities to Ramp Up Low-Income Energy Efficiency to Meet States and National Climate Policy Goals*. Synapse Energy Economics.

Resume Updated November 2022

Appendix B: Discovery Responses Cited

STAFF INTERROGATORY/REQUEST FOR PRODUCTION 1-3:

Exhibit SLC-2 indicates at page 59 that “The proposal [for Home Energy Reports] is to target 200,000 residential customers five to six times per year at program launch with half of those customers in a digital-only wave and half in a print report wave. It will then scale that up to 250,000 customers in the second program year with another 50,000 customers in the digital-focused wave.”

- a) How will NMGC, or ICF, choose which customers are selected?**
- b) Does NMGC consider equity when selecting customers for HER? If so, please provide an explanation for how this characteristic’s consideration is given weight and why, or why not, such consideration is appropriate for this program.**
- c) Does NMGC consider Low-Income when selecting customers for HER? If so, please provide an explanation for how this characteristic’s consideration is given weight and why, or why not, such consideration is appropriate for this program.**
- d) Does NMGC consider other characteristics when selecting customers for HER? If so, please provide an explanation for how these characteristics’ considerations are given weight and why such considerations are appropriate for this program.**

RESPONSE:

Steve L. Casey

- a) ICF will coordinate with NMGC to determine the criteria for selection of potential customers for the treatment and control group. NMGC anticipates the criteria will include factors such as: availability of historic usage data, energy usage patterns that indicate a greater opportunity to save energy from this HER program, equity considerations particularly around low-income, and availability of housing characteristics data that is used to perform the energy use benchmarking and drive similar home comparison information. This program will be set up as a randomized control trial, which means the actual HER treatment customers and a corresponding control group (which is used to help measure the treatment effect) will be randomly selected from the identified potential HER customers.
- b) NMGC is sensitive to the equitable treatment of its customers. Equity considerations will be factored in the selection of customers as described in Response to Staff 1-3(a).
- c) NMGC is sensitive to its low-income customers, which make up approximately 40% of its customer base, and anticipates that low-income customers will be included in the program. While being low-income will not be a criteria for qualification, NMGC will work with ICF to identify low-income customers that meet the other program requirements and include as many as possible for potential selection into the HER treatment.
- d) There are no additional characteristics other than those outlined above.

ATTORNEY GENERAL'S INTERROGATORY/REQUEST FOR PRODUCTION 2-4:

Page 50 of Exhibit SLC-2 states, "The program offers three services: whole house weatherization (leverage) through MFA's Energy\$mart program; Baseload service; and Baseload Plus services, to customers while they are on the waiting list for the whole house service."

- a. What proportion of low-income customers are expected to be eligible for the whole house weatherization, Baseload, and Baseload Plus in 2023, 2024, and 2025?**
- b. How does NMGC identify customers who meet the eligibility requirements?**
- c. What proportion of eligible customers are expected to receive each of the three services in 2023, 2024, and 2025?**
- d. How long is the current waiting list and what is the estimated amount of wait time for the whole house weatherization service?**
- e. What measures are included in the whole house weatherization service that are not included in Baseload and Baseload Plus?**
- f. What percentage of low-income customers are expected to participate in any of NMGC's other programs in 2023, 2024, and 2025? Please provide the participation projections broken out by program.**
- g. What percent reduction in energy use are participants in each low-income service expected to experience in 2023, 2024, and 2025, on average?**
- h. What percent reduction in energy bills are participants in each low-income service expected to experience in 2023, 2024, and 2025, on average?**

RESPONSE

Steve L. Casey

- a. All customers that meet MFA's low-income qualifications in NMGC's service territory are eligible for whole house weatherization, Baseload, and Baseload Plus. NMGC relies on MFA, as the program administrator, to identify customers that meet eligibility requirements. Customers submit applications to MFA which then determines eligibility. MFA reports the customers receiving service to NMGC every month. NMGC does not know what proportion or percentage of all potentially eligible customers will be expected to receive the services.
- b. Please see NMGC's Response to AG 2-4(a).
- c. Please see NMGC's Response to AG 2-4(a).
- d. The current waiting list is 3,122. This number changes from day to day. We do not have an estimated wait time because it varies depending on multiple factors.
- e. Whole house weatherization also provides for insulation (crawl space, belly, walls), air sealing, duct sealing, duct insulation, furnace tune-ups, and smart thermostats.
- f. The percentage of low-income customers is unknown. In response to the RFP issued by NMGC, below are the proposed low-income service levels put forward by the program administrators:

Program	Annual Expected Participation
Multi-Family	2,600
Native American Energy Efficiency	445
Community Energy Efficiency	209
Manufactured Home Communities	560

g. According to the implementer, historically, the average usage reduction has been approximately 27%.

h According to the implementer, gas usage can be expected to be reduced 15% to 20% on average.

ATTORNEY GENERAL'S INTERROGATORY/REQUEST FOR PRODUCTION 2-7:

How does NMGC handle low-income customers who need ancillary repairs before measures can be safely or effectively installed?

RESPONSE

Steve L. Casey

NMGC does not provide funding for ancillary repairs. Program implementors, however, may have funding from other sources that have the flexibility to pay for ancillary repairs. Measures are not installed unless they can be installed safely and effectively.

ATTORNEY GENERAL'S INTERROGATORY/REQUEST FOR PRODUCTION 2-42:

Are the electric utilities in NMGC's service territory sending Home Energy Reports to the same customers? With what frequency?

RESPONSE

Steve L. Casey

It is NMGC's understanding that Home Energy Reports have been utilized by electric utilities that serve homes in NMGC's service territory. NMGC does not know the frequency.

ATTORNEY GENERAL'S INTERROGATORY/REQUEST FOR PRODUCTION 2-43:

Has NMGC had any discussions with the electric utilities on coordinating the two Home Energy Report efforts? If so, what was the outcome of these discussions? If not, why not? Space Heating program.

RESPONSE

Steve L. Casey

NMGC has held discussions with the electric utilities on potential collaboration on several programs including Home Energy Reports. In discussions with the electric utilities and with Home Energy Report implementers, it was found to be difficult to coordinate a collaboration, mostly due to which homes would be targeted. The electric utilities would most likely target high electric users such as all-electric homes. The gas utilities would target high gas users or those with high energy burdens with gas furnaces and water heaters typically in older homes that would have evaporative coolers, and therefore would have lower electric usage.

BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

**IN THE MATTER OF THE APPLICATION)
OF NEW MEXICO GAS COMPANY, INC.)
FOR APPROVAL OF ITS 2023-2025 ENERGY) Case No. 22-00232-UT
EFFICIENCY PROGRAM PURSUANT TO)
THE NEW MEXICO PUBLIC UTILITY AND)
ENERGY EFFICIENCY ACTS)**

CERTIFICATE OF SERVICE

I CERTIFY that on this date I sent, via email to the parties and individuals listed below,

a true and correct copy of the **OAG's Direct Testimony:**

Thomas Domme	tmd@jhkmlaw.com;	Saul J. Ramos	sramos@doeal.gov;
Brian Haverly	bjh@jhkmlaw.com;	Dwight Etheridge	detheridge@exeterassociates.com;
Julianna T. Hopper	jth@jhkmlaw.com;	Felipe A. Salcedo	fsalcedo@exeterassociates.com;
Rebecca Carter	rebecca.carter@nmgco.com;	Kevin O'Donnell	kodonnell@novaenergyconsultants.com;
Gerald Weseen	gerald.weseen@nmgco.com;	Joseph Yar	joseph@yarlawoffice.com;
Nicole V. Strauser	nicole.strauser@nmgco.com;	Scott DeGering	sdegering@summitcorp.net;
Michael Gorman	mgorman@consultbai.com;	Johnathan Burris	jburris@tigernaturalgas.com;
Gideon Elliot	gelliott@nmag.gov;	Anthony Apodaca	aapodaca@tigernaturalgas.com;
Keven Gedko	kgedko@nmag.gov;	Philo Shelton	philo.shelton@lacnm.us;
Sydnee Wright	swright@nmag.gov;	Kevin J. Powers	kevin.powers@lacnm.us;
Jennifer Kallay	jkallay@synapse-energy.com;	Daniel A. Najjar	dnajjar@virtuelaw.com;
Kenji Takahashi	ktakahashi@synapse-energy.com;	Julie Park	jpark@cabq.gov;
Doug Gegax	dgegax@nmsu.edu;	Larry Blank	lb@tahoeconomics.com;
Mariel Nanasi	mariel@seedsbeneaththesnow.com;	Saif Ismail	sismail@cabq.gov;
Cara R. Lynch	lynch.cara.NM@gmail.com;	Jennifer Lucero	jenniferlucero@cabq.gov;
Charles de Saillan	desaillan.ccae@gmail.com	Elisha Leyba-Tercero	elisha.leyba-tercero@prc.nm.gov;
Lance Kaufman	lance@aegisinsight.com;	Ryan Friedman	Ryan.Friedman@prc.nm.gov;
Sara Gersen	sgersen@earthjustice.org;	John Bogatko	John.Bogatko@prc.nm.gov ;
Shannon Sweeney	shannon@sweeneyesq.com;	Timothy Martinez	timothy.martinez@prc.nm.gov;
Maya DeGasperi	mdegasperi@earthjustice.org;	Marc Tupler	marc.tupler@prc.nm.gov;
Don Hancock	srcidon@earthlink.net ;	Christopher Dunn	christopher.dunn@prc.nm.gov;
Justin Brant	jbrant@swenergy.org ;	Elizabeth Ramirez	elizabeth.ramirez@prc.nm.gov;
Michael Kenney	mkenney@swenergy.org;	Jack Sidler	jack.sidler@prc.nm.gov ;
Pat O'Connell	pat.oconnell@westernresources.org;	Peggy Martinez-Rael	peggy.martinez-Rael@prc.nm.gov;
Cydney Beadles	cydney.beadles@westernresources.org;	Hans Muller	hans.muller@prc.nm.gov;
Steven S. Michel	stevensmichel@comcast.net;	Angelica Anaya Allen	Angelica.Allen@prc.nm.gov;
Caitlin Evans	caitlin.evans@westernresources.org ;	Ana Kippenbrock	ana.kippenbrock@prc.nm.gov;
Irene Norville	irene.norville@hq.doe.gov;		
Peter Meier	peter.meier@hq.doe.gov;		

DATED this November 30, 2022.

/s/ Keven Gedko
Keven Gedko
Assistant Attorney General
(505) 303-1790
kgedko@nmag.gov