

STATE OF ALASKA

THE REGULATORY COMMISSION OF ALASKA

Before Commissioners:

Stephen McAlpine, Chairman
Rebecca L. Pauli
Robert M. Pickett
Norman Rokeberg
Janis W. Wilson

In the Matter of the Request Filed by the)
MUNICIPALITY OF ANCHORAGE d/b/a)
MUNICIPAL LIGHT & POWER DEPARTMENT for)
Approval to Establish Depreciation Rates)

U-16-094

In the Matter of the Tariff Revision Designated as)
TA357-121 Filed by the MUNICIPALITY OF)
ANCHORAGE d/b/a MUNICIPAL LIGHT &)
POWER DEPARTMENT)

U-17-008

PREFILED REPLY TESTIMONY OF
WILLIAM J. WILKS

I. INTRODUCTION AND PURPOSE.

Q1. Please state your name, occupation and business address.

A1. My name is William J. Wilks, and I am a partner in the economic consulting firm of Parrish, Blessing & Associates, Inc. My business address is 1415 P Street, Anchorage, Alaska. My firm also maintains an office in Fairfax, Virginia.

Q2. Please describe your professional background.

A2. I have over 30 years of professional work experience in the area of public utility rate and cost study development, cost allocation studies for local city governments, audit preparation assistance and assisting clients with developing appropriate internal controls for their operations. I have presented and defended analyses and testimony before the Regulatory Commission of Alaska ("Commission") and local Alaska city governments

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Date: 11/16/17 Exh # 1-7
Regulatory Commission of Alaska
U-16-094 By: U-17-008
Northern Lights Realtime & Reporting, Inc.
(907) 337-2221

on behalf of electric utilities, water utilities, wastewater utilities and telecommunication companies. My client base consists of regulated and non-regulated Alaska public utilities located as far north as the North Slope of Alaska, as far south as Ketchikan, Alaska, and as far west as Saint Paul Island, Alaska. I hold a Bachelor's degree in Business Administration, majoring in Finance, from the University of Texas at Austin. I also participate in continuing education courses on accounting, auditing and depreciation. A copy of my resume is attached to my pre-filed direct testimony filed previously in this proceeding as Exhibit WJW-1.

Q3. What is the purpose of your testimony?

A3. In this docket I submitted prefiled direct testimony sponsoring the adjustment to ML&P's cash working capital as supported by a comprehensive lead-lag study. The purpose of my reply testimony is twofold. First, I will respond to the direct testimony of witnesses Mr. Mark E. Garrett and Mr. Richard Beam representing Providence Health and Services ("PHS") relating to their determination on the reasonableness of ML&P's cash working capital adjustment. Second, I will address a calculation error I made in my pre-filed direct testimony filed in this docket, and further, I will describe its impact on the cash working capital requirement of ML&P.

Q4. Please summarize Mr. Garrett's and Mr. Beam's assessment of the lead-lag study you filed in this docket?

A4. In his direct testimony Mr. Garrett, commenting on the acceptability of the lead-lag study filed by ML&P, stated:

1 The study appears to be a fairly comprehensive, well supported
2 study. The study, however, does not include interest expense on
long-term debt, a vital component of lead-lag analysis.¹

3 Mr. Garrett further states why he believes interest on long-term debt should be included
4 in cash working capital, as follows:

5 In my experience, interest on long-term debt is generally included
6 in cash working capital calculations. There are a number of
7 reasons for this treatment. First, money collected from customers
8 to pay interest expense on long-term debt is not the utility's money
9 to keep. Instead the utility is obligated to remit these funds to its
10 creditors under a very specific timetable. During the period
11 between when the money is collected from customers and when it
12 is paid to the creditors, the utility has use of these funds to meet its
day-to-day operating needs. Further, ML&P actually uses these
funds for this purpose, as evidenced by the fact that it does not
segregate these funds in a separate account but rather commingles
the funds in the operating accounts of the utility.²

13 Mr. Beam's testimony on this matter adds no additional support as to why interest on
14 long-term debt should be included in the lead-lag study other than to simply "parrot"
15 Mr. Garrett's recommendation.³

16 **Q5. Do you agree with the testimony of Mr. Garrett and Mr. Beam that interest on**
17 **long-term debt should be included in your lead-lag study for determining cash**
18 **working capital?**

19 A5. No, I do not agree that interest on long-term debt should be included in my lead-lag
20

21 ¹ Direct Testimony of Mark E. Garrett ("Garrett Testimony") filed July 7, 2017, at 25,
22 lines 13-15.

23 ² *Id.* at 25, lines 19 through 22 and 26, lines 1 through 5.

24 ³ Direct Testimony of Richard Beam, filed July 7, 2017, at 7 lines 11-12 (stating, at item 7 of
25 PHS's recommendations, "Accept ML&P's lead-lag study regarding cash working capital, but
26 require it to include interest on long-term debt in its future lead-lag studies.")

PREFILED REPLY TESTIMONY OF WILLIAM J. WILKS

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1 study. Mr. Garrett's opinion that ML&P has use of these funds when collected and that
2 they are commingled with funds in the utility's operating accounts is at odds with the
3 facts of how ML&P accounts for assets associated with long-term debt. A review of
4 ML&P's detailed financial statements, that were included as cost support to its request
5 for rate relief filed in TA357-121 at Exhibit 5 page 27, demonstrates the company's
6 treatment of cash proceeds used to pay debt service. Exhibit 5 at page 27 presents the
7 Statement of Net Position for ML&P's electric operations and is included as
8 Exhibit WJW-3 to my reply testimony. The statement of net position under the
9 "RESTRICTED ASSETS" section clearly shows that funds accumulated for current
10 debt service interest and principal, as well as a revenue bond reserve required by
11 ML&P's bond covenants, are restricted, and thereby are not available as cash working
12 capital to ML&P, contrary to Mr. Garrett's statement.
13

14
15 **Q6. What are restricted assets and why does ML&P report its debt service as restricted**
16 **on its statement of net position?**

17 A6. ML&P is an enterprise fund of the Municipality of Anchorage and must comply with
18 accounting pronouncements issued by the GASB (Governmental Accounting Standards
19 Board). GASB is the source of generally accepted accounting principles ("GAAP") used
20 by state and local governments in the United States and it has issued statements,
21 interpretations, technical bulletins, and concept statements defining GAAP for these
22 entities since 1984. In June 1999, GASB issued Statement No. 34 – Basic Financial
23 Statements – and Management Discussion and Analysis – for State and Local
24

Governments. GASB Statement No. 34 requires, among other things, that net assets be reported as restricted when there are constraints placed on net asset use that are either:

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- b. Imposed by law through constitutional provisions or enabling legislation.⁴

As discussed further below, the restricted status of net assets requires that the resources available for debt service payments, e.g., interest on long-term debt, must be segregated into a debt service account and must be treated solely as resources for debt service purposes. To comply with this requirement, ML&P segregates these funds from operating accounts thereby restricting their use to debt service only.

Q7. Has ML&P officially disclosed that the resources needed for the repayment of its revenue bonds (principle and interest) are restricted, and further, has such an official disclosure been verified by an independent external audit firm?

A7. Yes, each year ML&P, operating as a major fund of the Municipality of Anchorage, must produce a standalone financial statement in compliance with GASB Statement No. 34, and further, these financial statements must undergo an audit examination with the Municipality's independent external auditor – BDO USA, LLP. In its notes to the 2015 and 2014 audited financial statements, ML&P discloses that it has restricted assets, as follows:

⁴ GASB Statement No. 34, issued June 1999, at 16, ¶ 34. A copy of the relevant portion of GASB Statement No. 34 is attached as Exhibit WJW-4.

1 Certain proceeds of the Utility's revenue bonds, as well as the
2 resources set aside for their repayment, are classified as restricted
3 assets on the statement of net position because their use is limited
4 by applicable bond covenants. The revenue bond reserve
5 investments account is used to report resources set aside to
6 augment potential deficiencies from Utility Operations that could
adversely affect debt service payments. The debt service account
is used to segregate resources accumulated for debt service
payments over the next twelve months.⁵

7 **Q8. Have you independently reviewed the bond covenants and are there indeed, as**
8 **ML&P discloses in its 2015 standalone audited financial statements, restrictions that**
9 **prohibit ML&P from using funds accumulated to pay interest on long-term debt as**
10 **cash working capital?**

11 **A8. Yes, I reviewed the bond official statements for all existing outstanding debt for ML&P**
12 **and verified the restrictions prohibiting the use of funds accumulated to pay interest on**
13 **long-term debt for anything other than debt service, as disclosed by ML&P in its**
14 **financial statements.**

15
16 **Q9. Turning our attention to the second matter of your reply testimony you said that**
17 **your pre-filed direct testimony contained a calculation error impacting the**
18 **determination of ML&P's cash working capital requirement. Can you please**
19 **elaborate on this calculation error and its impact on ML&P's cash working capital**
20 **determination?**

21
22
23 ⁵ See Exhibit 6 to ML&P's TA357-121 filing, MUNICIPALITY OF ANCHORAGE, ALASKA
24 ELECTRIC UTILITY FUND, Financial Statements, Required Supplementary Information and
25 Other Information, December 31, 2015 and 2014 (With Independent Auditor's Report Thereon)
26 issued October 26, 2016, at 27 item (e).

A9. Certainly. Table 9 contained in my pre-filed direct testimony summarized the results of the lead-lag study to show in absolute dollar value cash working capital requirements by category and in total, total test year cash operating expenses and a ratio of cash working capital as a percent of operating expenses. The original Table 9 is illustrated below.

Original Table 9

Municipal Light and Power Cash Working Capital Requirements 12 Months Ended December 31, 2015 (Lead)/Lag Summary Results			
Description	Working Capital Requirement (Lead)/Lag	Cash Operating Expenses	Working Capital as a Percent of Operating Expense
Payments to Vendors	\$ (1,340,654)		
Payments to Employees	1,871,443		
Internal Activity - Payments to Other Funds	73,073		
Transfers to Other Funds	540,077		
Total	\$ 1,143,939	\$ 116,823,735	0.98%

The error that I made was to exclude from cash operating expenses costs attributable to Municipal Utility Service Assessment or MUSA, thereby understating cash operating expenses used to compute the ratio of cash working capital. In my original calculation as shown above I divided total cash working capital of \$1,143,939 by the understated cash operating expenses of \$116,823,735 resulting in a .98% cash working capital ratio.

Revised Table 9

Municipal Light and Power Cash Working Capital Requirements 12 Months Ended December 31, 2015 (Lead)/Lag Summary Results			
Description	Working Capital Requirement (Lead)/Lag	Cash Operating Expenses	Working Capital as a Percent of Operating Expense
Payments to Vendors	\$ (1,340,654)		
Payments to Employees	1,871,443		
Internal Activity - Payments to Other Funds	73,073		
Transfers to Other Funds	540,077		
Total	\$ 1,143,939	\$ 124,361,757	0.9198%
Cash Operating Expense Reconciliation			
Table 9 Wilks Pre-Filed Direct Testimony		\$ 116,823,735	
MUSA		<u>7,538,022</u>	
Revised Cash Operating Expense		\$ 124,361,757	

Revised Table 9 above corrects my error by including MUSA in cash operating expenses. This correction changes the ratio of cash working capital from .98% as calculated in my pre-filed direct testimony to .9198% as corrected in my reply testimony and as shown in Revised Table 9 above. Revised Table 9 also contains a reconciliation of operating expenses used in original Table 9 with cash operating expenses used in revised Table 9 to include MUSA.

Q10. What impact did this calculation error have in ML&P's working capital requirement determination?

A10. Ms. Anna Henderson replied upon the cash working capital percentage of .98% to compute the cash working capital requirement as shown in Schedule 10 of the revenue

1 requirement study. As shown in column b of Schedule 10 line 29 Ms. Henderson
2 multiplied total operating expenses of \$124,361,757 by the .98% to arrive at \$1,218,745
3 for the working capital requirement. Using the corrected ratio of .9198% applied to
4 ML&P's test year cash operating expenses results in a corrected cash working capital
5 requirement of \$1,143,879. Therefore, my error resulted in overstating ML&P's test year
6 working capital requirement by \$74,866 (see Schedule 10 column b line 31 amount of
7 \$1,218,745 - 1,143,879 = \$74,866) before any adjustments. Ms. Henderson more fully
8 describes this matter in her reply testimony and the overall impact on ML&P's revenue
9 requirement determination.
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11 **Q11. Does this conclude your testimony?**

12 A11. Yes.
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Exhibit WJW-3

MUNICIPAL LIGHT AND POWER
Statement of Net Position
Electric Operations
As of December 31, 2015 and December 31, 2014

	Dec. 31, 2015	Dec. 31, 2014
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ELECTRIC PLANT		
Plant In Service	\$ 665,382,026	\$ 645,196,784
Less: Accumulated Depreciation and Amortization	(237,510,749)	(226,269,191)
Net Electric Plant in Service	427,871,277	418,927,593
Intangible Plant, net	3,018,904	3,527,976
Construction Work In Progress	258,154,569	183,164,569
Total Electric Plant	689,044,750	605,620,140
RESTRICTED ASSETS		
Bond Construction Cash	(2,977,415)	1,215,105
Revenue Bond Reserve Investment	16,534,495	17,285,659
Debt Service Account	1,564,706	1,960,439
Bond Cash Investment	-	-
Restricted Equity In General Cash Pool	1,296,333	1,228,008
Other Special Investments and Cash	34,641,163	32,448,663
Total Restricted Assets	51,059,283	54,157,874
CURRENT ASSETS		
Equity In General Cash Pool	(2,260,867)	(1,749,992)
Net Accounts Receivable	13,072,364	14,950,545
Inventory Of Material & Supplies	29,301,935	32,199,068
Other Current Assets	1,190,061	2,978,978
Total Current Assets	41,303,473	45,378,599
OTHER ASSETS	4,019,801	3,565,201
DEFERRED OUTFLOWS OF RESOURCES	1,626,232	299,204
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 787,053,539	\$ 709,021,018
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
CURRENT LIABILITIES		
Notes Payable	\$ 114,300,000	\$ 24,700,000
Accounts Payable	20,837,195	31,235,847
Compensated Absences Payable	2,647,510	2,768,631
Accrued Payroll Liabilities	1,079,892	1,989,711
Accrued Interest Payable	1,556,918	1,921,526
Long-Term Obligation Maturing Within One Year	1,594,915	1,545,000
Customer Deposits	1,296,333	1,228,008
Total Current Liabilities	143,312,763	65,388,722
LONG-TERM DEBT		
Revenue Bonds Payable	318,993,934	320,588,849
Net: Unamortized (Discount) Premium	20,523,305	21,714,989
Total Long-Term Debt	339,517,239	342,303,838
OTHER NONCURRENT LIABILITIES		
Net: Pension Liability	10,494,008	-
Other Noncurrent Liabilities	16,712,181	17,611,331
Total Other Noncurrent Liabilities	27,206,189	17,611,331
Total Liabilities	510,036,191	425,303,891
DEFERRED INFLOWS OF RESOURCES		
Contributions in Aid of Construction	45,454,557	43,367,737
Deferred Inflows - Pensions	202,031	-
Total Deferred Inflows of Resources	45,656,588	43,367,737
NET POSITION		
Net Investment in Capital Assets	206,385,938	214,287,826
Restricted for Debt Service	293,090	102,921
Restricted for Operations	11,080,500	8,888,000
Unrestricted	13,601,232	17,070,643
Total Net Position	231,360,761	240,349,390
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 787,053,539	\$ 709,021,018

Exhibit WJW-4

NO. 171-A | JUNE 1999

Governmental Accounting Standards Series

Statement No. 34 of the
Governmental Accounting
Standards Board

Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments



GOVERNMENTAL ACCOUNTING STANDARDS BOARD
OF THE FINANCIAL ACCOUNTING FOUNDATION

Restricted Net Assets

34. Net assets should be reported as restricted when constraints placed on net asset use are either:²⁴

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments
- b. Imposed by law through constitutional provisions or enabling legislation.

Enabling legislation,²⁵ as the term is used in this Statement, authorizes the government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

35. When permanent endowments or permanent fund principal amounts are included, "restricted net assets" should be displayed in two additional components—expendable and nonexpendable. Nonexpendable net assets are those that are required to be retained in perpetuity.

Unrestricted Net Assets

36. Unrestricted net assets consist of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

37. In the governmental environment, net assets often are *designated* to indicate that management does not consider them to be available for general operations. In contrast to *restricted* net assets, these types of constraints on resources are *internal* and management can remove or modify them. As described in paragraph 34, however, *enabling legislation* established by the reporting government should not be construed as an *internal constraint*. Designations of net assets should not be reported on the face of the statement of net assets.

²⁴Because different measurement focuses and bases of accounting are used in the statement of net assets than in governmental fund statements, and because the definition of *reserved* includes more than resources that are *restricted* (as discussed in this paragraph), amounts reported as *reserved fund balances* in governmental funds will generally be different from amounts reported as *restricted net assets* in the statement of net assets.

²⁵Enabling legislation also includes restrictions on asset use established by a governmental utility's own governing board when that utility reports based on FASB Statement 71.

STATE OF ALASKA

THE REGULATORY COMMISSION OF ALASKA

Before Commissioners:

Stephen McAlpine, Chairman
Rebecca L. Pauli
Robert M. Pickett
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In the Matter of the Request Filed by the)
MUNICIPALITY OF ANCHORAGE d/b/a)
MUNICIPAL LIGHT & POWER DEPARTMENT for)
Approval to Establish Depreciation Rates)

U-16-094

In the Matter of the Tariff Revision Designated as)
TA357-121 Filed by the MUNICIPALITY OF)
ANCHORAGE d/b/a MUNICIPAL LIGHT &)
POWER DEPARTMENT)

U-17-008

EXPERT DISCLOSURES FOR WILLIAM J. WILKS

1. Statement of all opinions to be expressed and the basis and reasons therefor.

I express the following opinions in the Reply Testimony of William J. Wilks ("Wilks Direct"), dated September 22, 2017:

I respond to the direct testimony of witnesses Mr. Mark E. Garrett and Mr. Richard Beam representing Providence Health and Services ("PHS") concerning their opinion that interest on long-term debt be included in ML&P's next lead-lag study to compute cash working capital. Specifically, I opine that interest expense should not be included in the lead-lag study to compute cash working capital.

I also opine on the need to correct a minor calculation error found in my prefiled direct testimony at Table 9 as more fully addressed in my reply testimony.

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2. *Data or other information considered in forming the opinions.*

I considered the following information in forming the opinions for not including interest on long-term debt in the lead-lag study:

A. The Municipality of Anchorage, Alaska Electric Utility Fund, Financial Statements, Required Supplementary Information and Other Information, December 31, 2015, and 2014 (With Independent Auditor's Report Thereon) issued October 26, 2016, at 27 item (e).

B. GASB (Governmental Accounting Standards Board) Statement No. 34, issued June 1999, at 16, paragraph 34.

C. Tables 9 through Revised 9 as identified and contained within Wilks Reply Testimony.

D. Exhibit WJW-3 as identified and contained within Wilks Reply Testimony.

E. Exhibit WJW-4 as identified and contained within Wilks Reply Testimony.

F. 2005 series bond trust agreement between the Municipality of Anchorage and U.S. Bank National Association, 2009 series bond trust agreement between the Municipality of Anchorage and U.S. Bank National Association, and 2015 bond official statement series lien electric revenue refunding bonds.

EXPERT DISCLOSURES FOR WILLIAM J. WILKS

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1 3. *Exhibits to be used as a summary of or support for the opinions.*

2 I support my testimony with exhibits as well as tables contained within my reply
3 testimony. The following exhibits and tables are to be used as a summary of or support for the
4 opinions:

5 A. Exhibit WJW-3, ML&P's Statement of Net Position as identified
6 and contained within Wilks Reply Testimony.

7 B. Exhibit WJW-4, GASB Statement No. 34 as identified and
8 contained within Wilks Reply Testimony.
9

10
11 4. *Qualifications of the witness, including a list of all publications*
12 *authored by the witness within the preceding ten years.*

13 Please see Exhibit WJW-1 to Wilks Direct Testimony.

14 5. *Compensation to be paid for the testimony.*

15 ML&P retained the services of our firm to conduct and sponsor a lead-lag study.
16 In addition, the Municipality of Anchorage's ("MOA's") Office of Management and Budget
17 retained the services of our firm to review the appropriateness of shared services costs or
18 Intergovernmental Charges ("IGC") ML&P pays the MOA for central services. Parrish Blessing
19 and Associates is being compensated at the following rates contained within our contract for
20 professional services with ML&P:
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26 EXPERT DISCLOSURES FOR WILLIAM J. WILKS

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Consultant	Hourly Rate
David Wilks - Project Manager	\$ 200.00
Don Parrish - Principal	\$ 225.00
Bill Wilks - Principal	\$ 225.00
David Blessing - Principal	\$ 225.00
Michael Proksell - Analyst	\$ 175.00
Kris Carson - Analyst	\$ 175.00

6. Listing of any other cases in which the witness has testified as an expert at trial or by deposition within the preceding four years.

I testified at hearing on February 18, 2014, in Docket No. U-13-006, In the Matter of the Tariff Revision Designated as TA326-121, filed by the Municipality of Anchorage d/b/a Municipal Light and Power Department.

I also testified at hearing on February 10, 2014, to City and Borough of Juneau Assembly to increase rates for CBJ Water and Wastewater Utility Services. I presented the results of the revenue requirement and cost of service study recommending a multi-year rate increase for the CBJ Water and Wastewater Utility.

Dated this 22nd day of September, 2017.

By: /s/ William J. Wilks
William J. Wilks

EXPERT DISCLOSURES FOR WILLIAM J. WILKS

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CERTIFICATE OF SERVICE

I hereby certify that on September 22, 2017, a copy of the foregoing document was served on the following persons by electronic means authorized by the RCA.

KEMPPPEL, HUFFMAN AND ELLIS, P.C.

By: /s/ Tina M. Torrey

Tina M. Torrey, Legal Assistant

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EXPERT DISCLOSURES FOR WILLIAM J. WILKS

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