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RICHARD CORCORAN
*Speaker of the House of
Representatives*

June 29, 2018

Ms. Carlotta Stauffer, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 20180044-EI

Dear Ms. Stauffer:

Please find enclosed for electronic filing in the above referenced docket the Direct Testimony and Exhibit of Ralph Smith, CPA.

If you have any questions or concerns; please do not hesitate to contact me. Thank you for your assistance in this matter.

Respectfully Submitted,

s/Virginia Ponder
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Associate Public Counsel

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts
associated with Tax Cuts and Jobs Act of
2017 for Peoples Gas System.

DOCKET NO. 20180044-GU

FILED: June 29, 2018

DIRECT TESTIMONY AND EXHIBIT

OF

RALPH SMITH, CPA

ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA

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1 **DIRECT TESTIMONY**

2 **OF**

3 **RALPH SMITH**

4 On Behalf of the Office of Public Counsel

5 Before the

6 Florida Public Service Commission

7 Docket No. 20180044-GU

8

9 **I. INTRODUCTION**

10 **Q. WHAT ARE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS?**

11 A. My name is Ralph Smith. I am a Certified Public Accountant licensed in the State of
12 Michigan and a senior regulatory consultant at the firm Larkin & Associates, PLLC,
13 Certified Public Accountants, with offices at 15728 Farmington Road, Livonia, Michigan,
14 48154.

15

16 **Q. PLEASE DESCRIBE THE FIRM LARKIN & ASSOCIATES, PLLC.**

17 A. Larkin & Associates, PLLC, ("Larkin") is a Certified Public Accounting and Regulatory
18 Consulting Firm. The firm performs independent regulatory consulting primarily for
19 public service/utility commission staffs and consumer interest groups (public counsels,
20 public advocates, consumer counsels, attorneys general, etc.). Larkin has extensive
21 experience in the utility regulatory field as expert witnesses in over 600 regulatory
22 proceedings, including numerous electric, water and wastewater, gas and telephone utility
23 cases.

1 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE FLORIDA PUBLIC**
2 **SERVICE COMMISSION?**

3 A. Yes, I have testified before the Florida Public Service Commission (“FPSC” or
4 “Commission”) previously. I have also testified before several other state regulatory
5 commissions.

6
7 **Q. HAVE YOU PREPARED AN EXHIBIT DESCRIBING YOUR QUALIFICATIONS**
8 **AND EXPERIENCE?**

9 A. Yes. I have attached Exhibit RCS-1, which is a summary of my regulatory experience and
10 qualifications.

11

12 **Q. ON WHOSE BEHALF ARE YOU APPEARING?**

13 A. Larkin & Associates, PLLC, was retained by the Florida Office of Public Counsel (“OPC”)
14 to review the impacts on public utility revenue requirements associated with the Tax Cuts
15 and Jobs Act of 2017 (“TCJA” or “2017 Tax Act”). My testimony addresses the impacts
16 of the TCJA on Peoples Gas System (“PGS” or “Company”) on behalf of the OPC.
17 Accordingly, I am appearing on behalf of the Citizens of the State of Florida.

18

19 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

20 A. I am presenting OPC's recommendations regarding certain aspects of the TCJA impacts on
21 the Company.

1 **Q. WHAT INFORMATION DID YOU REVIEW IN PREPARATION OF YOUR**
2 **TESTIMONY?**

3 A. I reviewed the Company's May 31, 2018 filing, including the Company's direct testimony
4 and exhibits. I reviewed the Company's responses to OPC's formal and informal discovery
5 and other materials pertaining to the TCJA and its impacts on regulated public utilities such
6 as PGS. I also reviewed Rule 25-14.011, Florida Administrative Code ("F.A.C."),
7 concerning procedures for processing requests for rulings to be filed with the Internal
8 Revenue Service ("IRS").

9
10 **Q. HOW IS THE REMAINDER OF YOUR TESTIMONY ORGANIZED?**

11 A. I first summarize the Company's quantifications and proposals related to the TCJA impacts.
12 I then present the OPC's recommendations.

13
14 **II. PEOPLES GAS MAY 31 FILING CONCERNING TCJA IMPACTS**

15 **Q. WHAT ARE THE PRIMARY IMPACTS OF THE TCJA THAT THE COMPANY**
16 **HAS QUANTIFIED IN ITS MAY 31, 2018 FILING?**

17 A. The Company has identified two major impacts from the TCJA: (1) a net regulatory
18 liability for excess accumulated deferred income taxes of approximately \$69.082 million
19 and (2) an annual revenue requirement reduction of approximately \$11.6 million for 2018.

20
21 Specifically, on Exhibit ___(JSC-1), Document No. 6, attached to the direct testimony of
22 Jeffrey Chronister, the Company identifies an annual revenue requirement reduction of
23 approximately \$11.6 million for 2018, of which it indicates approximately \$9.92 million

1 relates to the period February 6 through December 31, 2018. On Exhibit ___(JSC-1),
2 Document No. 3, the Company identifies an (increased) revenue requirement impact of
3 approximately \$326,000 for the rate base and (lower) overall rate of return impact of the
4 \$11.6 million TCJA annual 2018 revenue requirement that was identified by the Company
5 on Exhibit ___(JSC-1), Document No. 6.

6
7 Concerning the net regulatory liability for excess accumulated deferred income taxes, the
8 Company has identified the amount of \$69.082 million on Exhibit ___(VS-1), Document
9 No. 3, attached to the direct testimony of Valerie Strickland. That document also shows
10 the Company's classification of each of the identified balances between "protected" and
11 "unprotected".

12

13 **Q. WHAT ARE ACCUMULATED DEFERRED INCOME TAXES?**

14 A. Accumulated Deferred Income Taxes ("ADIT") represent a source of non-investor
15 supplied cost-free capital to rate regulated utilities. Under the Uniform System of Accounts
16 ("USOA"), utilities in the electric and gas utility industry record ADIT in specified
17 accounts, such as accounts 190, 281, 282 and 283. The amounts recorded in account 190
18 typically represent an asset, and the amounts recorded in accounts 281, 282 and 283
19 represent liabilities.

20

21 **Q. HOW IS THE UTILITY'S ADIT IMPACTED BY THE TCJA?**

22 A. The utility's ADIT must be revalued at the new 21 percent corporate federal income tax
23 rate.

1 All non-property related ADIT (FERC account 190 and 283 for electric utilities and gas
2 distribution utilities) that had previously been recorded at a higher federal income tax rate,
3 such as the 35 percent rate in effect prior to January 1, 2018, will be reduced.

4
5 Additionally, property related ADIT (FERC account 282) will also need to be revalued at
6 the new corporate tax rates.

7

8 **Q. WHAT IS "EXCESS" ACCUMULATED DEFERRED INCOME TAXES**
9 **("EXCESS ADIT" OR "EADIT")?**

10 A. Regulated public utilities will be required to identify the portions of their ADIT balances
11 that represent "excess" ADIT based on recalculations using the difference between the old
12 federal income tax ("FIT") rate (typically 35%) under which the ADIT was originally
13 accumulated and the new federal corporate income tax rate of 21% provided for in the
14 TCJA. Basically, utility ADIT must be revalued at the new FIT rate and the amounts that
15 have been accumulated using federal income tax rates higher than the current 21% flat rate
16 will represent "excess" ADIT.

17

18 **Q. HOW DO IRS NORMALIZATION REQUIREMENTS AFFECT THE**
19 **CATEGORIZATION OF ADIT AND EXCESS ADIT?**

20 A. IRS normalization requirements will apply to the portion of the property-related ADIT that
21 relates to the use of accelerated tax depreciation (including bonus tax depreciation). This
22 will result in two general categories of excess ADIT: (1) "protected" (i.e., subject to the

1 normalization requirements) and (2) "unprotected" property and non-property related
2 excess ADIT.

3

4 **Q. HOW DOES THE CATEGORIZATION OF "PROTECTED" OR**
5 **"UNPROTECTED" AFFECT THE AMORTIZATION OF THE EXCESS ADIT?**

6 **A.** The 2017 Tax Act provides that the Average Rate Assumption Method ("ARAM") must
7 be used for the protected portion. The flow back of the "protected" excess ADIT, therefore,
8 must follow the prescribed method to comply with normalization requirements.

9 In contrast, the flow back of the unprotected portion of the excess ADIT will be up to the
10 discretion of the Commission. Unprotected ADIT is not subject to normalization
11 requirements and will be revalued at the lower 21% tax rate, creating balances of excess
12 unprotected ADIT that can be flowed back to customers over amortization periods to be
13 determined by the Commission or applied in some other manner (e.g., such as for the
14 recovery of regulatory assets) to be determined by the Commission.

15

16 **Q. HOW DID THE COMPANY CLASSIFY ITS EXCESS ADIT BETWEEN THE**
17 **"PROTECTED" AND "UNPROTECTED" CATEGORIES?**

18 **A.** As shown on Exhibit No. ___(VS-1), Document No. 3, attached to the direct testimony of
19 Company witness Valerie Strickland, PGS classified the excess ADIT relating to the
20 following book-tax differences as "protected":

<u>Schedule M Item</u>	<u>Excess ADIT</u>
Depreciation - Book	\$ 124,326,756
Depreciation - Book Tax Diff Federal	(40,598,404)
Depreciation - Book Tax Diff State	3,239,980
Total Protected Excess ADIT Liability	<u>86,968,332</u>

1 The "protected" items for PGS are comprised of differences between tax and book
2 depreciation that relate to the depreciation method and life.

3

4 The Company classified all of the other EADIT, including book-tax differences related to
5 repairs deductions, cost of removal/negative net salvage, and contributions in aid of
6 construction ("CIAC"), as well as other book-tax differences, as "unprotected".

7

8 The Company's adjusted results shown on Exhibit No.__(VS-1), Document No. 3, show
9 a "protected" net EADIT liability of \$86.968 million, and an "unprotected" EADIT asset
10 of \$17.886 million, for a net EADIT liability of \$69.082 million.

11

12 The flowback of the "protected" EADIT is done according to the ARAM. The flowback
13 of the "unprotected" EADIT asset is done on a straight-line basis over 10 years. The
14 impacts of the EADIT amortization are included in the derivation of the (lower) revenue
15 requirement amount of \$11.6 million.

16

17 **Q. DO YOU DISAGREE WITH THE COMPANY'S CLASSIFICATION OF THE**
18 **EADIT BETWEEN THE "PROTECTED" AND "NON-PROTECTED"**
19 **CATEGORIES?**

20 A. I have no disagreement with the Company's classification of EADIT. However, it should
21 be noted that there is some degree of uncertainty as to the classification of the EADIT
22 related to at least one of the large book-tax differences, specifically to the EADIT relating
23 to cost of removal/negative net salvage. At page 10 of her direct testimony, Ms. Strickland

1 identifies the asset (debit balance) related to the cost of removal EADIT for PGS to be
2 \$23.2 million, which is also shown on Document No. 3 of her exhibit.

3

4 **Q. WHAT ARE THE COMPANY'S REASONS FOR CLASSIFYING COST OF**
5 **REMOVAL AS "UNPROTECTED"?**

6 A. As explained in the direct testimony of Company witnesses Strickland at pages 10-11 and
7 Alan Felsenthal at pages 40 through 41, the Company has identified the following reasons
8 for classifying the EADIT related to cost of removal/negative net salvage as "unprotected":

- 9 • A timing difference is "protected" if there is tax depreciation or an asset that falls within
10 Internal Revenue Code Section 168, and cost of removal generates no tax depreciation;
- 11 • cost of removal/negative net salvage is not a depreciation method or life difference;
- 12 • the Edison Electric Institute supports the "unprotected" classification for cost of
13 removal/negative net salvage;
- 14 • PricewaterhouseCoopers ("PwC") as a firm supports the "unprotected" classification
15 for cost of removal/negative net salvage; and
- 16 • Existing private letter rulings in this area "are confusing or not on point."

17

18 **Q. DO YOU HAVE AN OPINION AS TO WHETHER THE EADIT RELATED TO**
19 **COST OF REMOVAL/NEGATIVE NET SALVAGE IS "PROTECTED" OR**
20 **"UNPROTECTED"?**

21 A. Yes, I do. Based on currently available guidance, it is also my opinion that the EADIT
22 related to cost of removal/negative net salvage is "unprotected." This is because the tax
23 deduction for cost of removal is not addressed under §167 or §168 of the Internal Revenue

1 Code ("IRC" or "Code"), which are the sections pertaining to the use of accelerated tax
2 depreciation and the sections which contain the normalization requirements pertaining to
3 the continued use of accelerated tax depreciation. Deductions that are provided for under
4 other sections of the Code are not subject to the normalization requirements associated with
5 the utility's ability to continue to use accelerated depreciation for federal income tax
6 purposes.

7

8 **Q. IS THERE SOME UNCERTAINTY IN THIS AREA?**

9 A. Yes, there is. The comparison of utility book and tax depreciation for purposes of tracking
10 the method/life and other differences can be very complex. Utility book depreciation rates
11 typically include a component for negative net salvage (as well as for the recovery of
12 original cost over the estimated useful life of the assets). The normalization process
13 involves comparing book and tax depreciation; however, the calculations can be very
14 complex. Such calculations are typically done by larger utilities (such as PGS and its
15 affiliate, Tampa Electric Company ("TECO")), using specialized software, such as
16 PowerPlan and PowerTax, and the proper application can require significant additional
17 analytical work by the utility and the vendor. Because the comparison of book and tax
18 depreciation involves complex calculations and the fact that utility book depreciation
19 typically includes an element for negative net salvage, there have been concerns raised in
20 some jurisdictions (e.g., New York) and by some Florida utilities (e.g., Duke Energy
21 Florida) about the cost of removal/negative net salvage component of book depreciation
22 and the risks presented for potential normalization violations. Another large Florida
23 regulated utility, Duke Energy Florida, appears to be taking a different position than PGS

1 and TECO concerning the treatment of cost of removal/negative net salvage and has
2 proposed to treat that item as "protected," pending receipt of additional guidance.

3

4 **Q. IS THERE A GOOD WAY TO OBTAIN SPECIFIC GUIDANCE CONCERNING**
5 **THE CLASSIFICATION BY PGS AND TECO OF THE EADIT RELATING TO**
6 **THE COST OF REMOVAL/NEGATIVE NET SALVAGE AS “UNPROTECTED”?**

7 A. Yes. One potential source of such additional guidance, which would apply directly to the
8 utility to whom it is issued, would be from the IRS in a private letter ruling. Seeking a
9 private letter ruling from the IRS which addresses that utility’s specific fact situation and
10 interpretation is one of the best ways of obtaining guidance and providing clarity.

11

12 **III. FINDINGS AND RECOMMENDATIONS**

13 **Q. ARE YOU RECOMMENDING ANY ADJUSTMENTS TO THE COMPANY'S**
14 **QUANTIFICATIONS OF THE TCJA IMPACTS AT THIS TIME?**

15 A. No, I am not. The Company's quantifications do not appear to be unreasonable for the
16 purposes of estimating the 2018 revenue requirement impact and EADIT related to the
17 TCJA.

18

19 **Q. WHAT AMOUNT SHOULD BE USED FOR COMPUTING THE ANNUAL**
20 **REVENUE REQUIREMENT REDUCTION?**

21 A. The \$11.6 million annual 2018 revenue requirement reduction, net of the \$326,000 rate
22 base/overall rate of return impact, should be used as the annual revenue requirement
23 reduction. This represents the estimated net revenue requirement for calendar year 2018.

1 **Q. SHOULD THE COMPANY BE REQUIRED TO SEEK CLARITY REGARDING**
2 **ITS CLASSIFICATION OF THE EADIT FOR COST OF REMOVAL/NEGATIVE**
3 **NET SALVAGE AS "UNPROTECTED"?**

4 A. Yes. A private letter ruling ("PLR") request should be submitted to the IRS by the
5 Company to obtain clarity. Since the factual situation is similar for PGS and for its affiliate,
6 TECO, concerning cost of removal/negative net salvage as it relates to EADIT, it may be
7 practical for both companies to submit the PLR request. The PLR request should be drafted
8 by the Companies but should be subject to review and input by the Commission, Staff, and
9 OPC prior to being submitted to the IRS, pursuant to the administrative procedure specified
10 in Rule 25-14.011, F.A.C. This pre-submission review is to ensure that it presents the
11 Company's fact situation and analysis accurately and in a neutral manner (i.e., is not an
12 "advocacy piece").

13
14 **Q. SHOULD AN UNDERSTANDING BE IN PLACE CONCERNING HOW AN**
15 **AFFIRMATIVE OR NEGATIVE RESULT OF THE PLR APPLICATION WILL**
16 **BE ADDRESSED?**

17 A. Yes. There should be an understanding in place concerning the application of an
18 affirmative or negative result of the PLR, which I will address below.

19
20 **Q. WHAT IS YOUR RECOMMENDATION FOR APPLICATION OF A PLR?**

21 A. Pursuant to the procedure described in Rule 25-14.011, F.A.C., the Company should report
22 the results to the Commission, the OPC and intervenors. If the ruling is affirmative (i.e.,
23 agrees with the Company's classification of the EADIT related to cost of removal/negative

1 net salvage as "unprotected"), no adjustment to the Company's EADIT amortization will
2 be necessary. On the other hand, if the PLR is negative (i.e., rules that the EADIT related
3 to cost of removal/negative net salvage should instead be treated as "protected"), along
4 with the notification, the Company should provide updated calculations of its
5 "unprotected" EADIT amortization, and for the "protected" portion of the EADIT,
6 recalculations of the ARAM results. The Company's notification should also identify the
7 related revenue requirement impacts of a reclassification of the EADIT related to cost of
8 removal/negative net salvage from "unprotected" to "protected" if the PLR indicates such
9 treatment is necessary.

10

11 **Q. ARE THERE ANY OTHER IMPACTS AFFECTING 2018 THAT NEED TO BE**
12 **ADDRESSED?**

13 A. Yes. The \$11.6 million annual 2018 revenue requirement reduction, net of the \$326,000
14 rate base/overall rate of return impact, which combined represent the estimated net revenue
15 requirement for calendar year 2018, should be refunded to customers. That is, net 2018
16 revenues of approximately \$11.3 million should be refunded to customers.

17

18 **Q. DOES THIS COMPLETE YOUR PREFILED TESTIMONY?**

19 A. Yes, it does.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony and Exhibit of Ralph Smith, CPA has been furnished by electronic mail on this 29th day of June 2018, to the following:

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/s/Virgina Ponder
Virginia Ponder
Associate Public Counsel

QUALIFICATIONS OF RALPH C. SMITH

Accomplishments

Mr. Smith's professional credentials include being a Certified Financial Planner™ professional, a Certified Rate of Return Analyst, a licensed Certified Public Accountant and attorney. He functions as project manager on consulting projects involving utility regulation, regulatory policy and ratemaking and utility management. His involvement in public utility regulation has included project management and in-depth analyses of numerous issues involving telephone, electric, gas, and water and sewer utilities.

Mr. Smith has performed work in the field of utility regulation on behalf of industry, public service commission staffs, state attorney generals, municipalities, and consumer groups concerning regulatory matters before regulatory agencies in Alabama, Alaska, Arizona, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, New Jersey, New Mexico, New York, Nevada, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Washington DC, West Virginia, Canada, Federal Energy Regulatory Commission and various state and federal courts of law. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on several occasions.

Project manager in Larkin & Associates' review, on behalf of the Georgia Commission Staff, of the budget and planning activities of Georgia Power Company; supervised 13 professionals; coordinated over 200 interviews with Company budget center managers and executives; organized and edited voluminous audit report; presented testimony before the Commission. Functional areas covered included fossil plant O&M, headquarters and district operations, internal audit, legal, affiliated transactions, and responsibility reporting. All of our findings and recommendations were accepted by the Commission.

Key team member in the firm's management audit of the Anchorage Water and Wastewater Utility on behalf of the Alaska Commission Staff, which assessed the effectiveness of the Utility's operations in several areas; responsible for in-depth investigation and report writing in areas involving information systems, finance and accounting, affiliated relationships and transactions, and use of outside contractors. Testified before the Alaska Commission concerning certain areas of the audit report. AWWU concurred with each of Mr. Smith's 40 plus recommendations for improvement.

Co-consultant in the analysis of the issues surrounding gas transportation performed for the law firm of Cravath, Swaine & Moore in conjunction with the case of Reynolds Metals Co. vs. the Columbia Gas System, Inc.; drafted in-depth report concerning the regulatory treatment at both state and federal levels of issues such as flexible pricing and mandatory gas transportation.

Lead consultant and expert witness in the analysis of the rate increase request of the City of Austin - Electric Utility on behalf of the residential consumers. Among the numerous ratemaking issues addressed were the economies of the Utility's employment of outside services; provided both written and oral testimony outlining recommendations and their bases. Most of Mr. Smith's recommendations were adopted by the City Council and Utility in a settlement.

Key team member performing an analysis of the rate stabilization plan submitted by the Southern Bell Telephone & Telegraph Company to the Florida PSC; performed comprehensive analysis of the Company's projections and budgets which were used as the basis for establishing rates.

Lead consultant in analyzing Southwestern Bell Telephone separations in Missouri; sponsored the complex technical analysis and calculations upon which the firm's testimony in that case was based. He has also assisted in analyzing changes in depreciation methodology for setting telephone rates.

Lead consultant in the review of gas cost recovery reconciliation applications of Michigan Gas Utilities Company, Michigan Consolidated Gas Company, and Consumers Power Company. Drafted recommendations regarding the appropriate rate of interest to be applied to any over or under collections and the proper procedures and allocation methodology to be used to distribute any refunds to customer classes.

Lead consultant in the review of Consumers Power Company's gas cost recovery refund plan. Addressed appropriate interest rate and compounding procedures and proper allocation methodology.

Project manager in the review of the request by Central Maine Power Company for an increase in rates. The major area addressed was the propriety of the Company's ratemaking attrition adjustment in relation to its corporate budgets and projections.

Project manager in an engagement designed to address the impacts of the Tax Reform Act of 1986 on gas distribution utility operations of the Northern States Power Company. Analyzed the reduction in the corporate tax rate, uncollectibles reserve, ACRS, unbilled revenues, customer advances, CIAC, and timing of TRA-related impacts associated with the Company's tax liability.

Project manager and expert witness in the determination of the impacts of the Tax Reform Act of 1986 on the operations of Connecticut Natural Gas Company on behalf of the Connecticut Department of Public Utility Control - Prosecutorial Division, Connecticut Attorney General, and Connecticut Department of Consumer Counsel.

Lead Consultant for The Minnesota Department of Public Service ("DPS") to review the Minnesota Incentive Plan ("Incentive Plan") proposal presented by Northwestern Bell Telephone Company ("NWB") doing business as U S West Communications ("USWC"). Objective was to express an opinion as to whether current rates addressed by the plan were appropriate from a Minnesota intrastate revenue requirements and accounting perspective, and to assist in developing recommended modifications to NWB's proposed Plan.

Performed a variety of analytical and review tasks related to our work effort on this project. Obtained and reviewed data and performed other procedures as necessary (1) to obtain an understanding of the Company's Incentive Plan filing package as it relates to rate base, operating income, revenue requirements, and plan operation, and (2) to formulate an opinion concerning the reasonableness of current rates and of amounts included within the Company's Incentive Plan filing. These procedures included requesting and reviewing extensive discovery, visiting the Company's offices to review data, issuing follow-up information requests in many instances, telephone and on-site discussions with Company representatives, and frequent discussions with counsel and DPS Staff assigned to the project.

Lead Consultant in the regulatory analysis of Jersey Central Power & Light Company for the Department of the Public Advocate, Division of Rate Counsel. Tasks performed included on-site review and audit of Company, identification and analysis of specific issues, preparation of data requests, testimony, and cross examination questions. Testified in Hearings.

Assisted the NARUC Committee on Management Analysis with drafting the Consultant Standards for Management Audits.

Presented training seminars covering public utility accounting, tax reform, ratemaking, affiliated transaction auditing, rate case management, and regulatory policy in Maine, Georgia, Kentucky, and Pennsylvania. Seminars were presented to commission staffs and consumer interest groups.

Previous Positions

With Larkin, Chapski and Co., the predecessor firm to Larkin & Associates, was involved primarily in utility regulatory consulting, and also in tax planning and tax research for businesses and individuals, tax return preparation and review, and independent audit, review and preparation of financial statements.

Installed computerized accounting system for a realty management firm.

Education

Bachelor of Science in Administration in Accounting, with distinction, University of Michigan, Dearborn, 1979.

Master of Science in Taxation, Walsh College, Michigan, 1981. Master's thesis dealt with investment tax credit and property tax on various assets.

Juris Doctor, cum laude, Wayne State University Law School, Detroit, Michigan, 1986. Recipient of American Jurisprudence Award for academic excellence.

Continuing education required to maintain CPA license and CFP® certificate.

Passed all parts of CPA examination in first sitting, 1979. Received CPA certificate in 1981 and Certified Financial Planning certificate in 1983. Admitted to Michigan and Federal bars in 1986.

Michigan Bar Association.

American Bar Association, sections on public utility law and taxation.

Partial list of utility cases participated in:

79-228-EL-FAC	Cincinnati Gas & Electric Company (Ohio PUC)
79-231-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
79-535-EL-AIR	East Ohio Gas Company (Ohio PUC)
80-235-EL-FAC	Ohio Edison Company (Ohio PUC)
80-240-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
U-1933	Tucson Electric Power Company (Arizona Corp. Commission)
U-6794	Michigan Consolidated Gas Co. --16 Refunds (Michigan PSC)
81-0035TP	Southern Bell Telephone Company (Florida PSC)
81-0095TP	General Telephone Company of Florida (Florida PSC)
81-308-EL-EFC	Dayton Power & Light Co.- Fuel Adjustment Clause (Ohio PUC)
810136-EU	Gulf Power Company (Florida PSC)
GR-81-342	Northern States Power Co. -- E-002/Minnesota (Minnesota PUC)
Tr-81-208	Southwestern Bell Telephone Company (Missouri PSC))
U-6949	Detroit Edison Company (Michigan PSC)
8400	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
18328	Alabama Gas Corporation (Alabama PSC)
18416	Alabama Power Company (Alabama PSC)
820100-EU	Florida Power Corporation (Florida PSC)
8624	Kentucky Utilities (Kentucky PSC)
8648	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
U-7236	Detroit Edison - Burlington Northern Refund (Michigan PSC)
U6633-R	Detroit Edison - MRCS Program (Michigan PSC)
U-6797-R	Consumers Power Company -MRCS Program (Michigan PSC)
U-5510-R	Consumers Power Company - Energy conservation Finance Program (Michigan PSC)
82-240E	South Carolina Electric & Gas Company (South Carolina PSC)
7350	Generic Working Capital Hearing (Michigan PSC)
RH-1-83	Westcoast Transmission Co., (National Energy Board of Canada)
820294-TP	Southern Bell Telephone & Telegraph Co. (Florida PSC)
82-165-EL-EFC (Subfile A)	Toledo Edison Company(Ohio PUC)
82-168-EL-EFC	Cleveland Electric Illuminating Company (Ohio PUC)
830012-EU	Tampa Electric Company (Florida PSC)
U-7065	The Detroit Edison Company - Fermi II (Michigan PSC)
8738	Columbia Gas of Kentucky, Inc. (Kentucky PSC)
ER-83-206	Arkansas Power & Light Company (Missouri PSC)
U-4758	The Detroit Edison Company – Refunds (Michigan PSC)
8836	Kentucky American Water Company (Kentucky PSC)
8839	Western Kentucky Gas Company (Kentucky PSC)
83-07-15	Connecticut Light & Power Co. (Connecticut DPU)
81-0485-WS	Palm Coast Utility Corporation (Florida PSC)
U-7650	Consumers Power Co. (Michigan PSC)
83-662	Continental Telephone Company of California, (Nevada PSC)
U-6488-R	Detroit Edison Co., FAC & PIPAC Reconciliation (Michigan PSC)
U-15684	Louisiana Power & Light Company (Louisiana PSC)
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G-01551A-07-0504	Southwest Gas Corporation (Arizona CC)
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E-04204A-12-0504	UNS Electric, Inc. (Arizona CC)
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14-0117-EL-FAC	Financial, Management, and Performance Audit of the FAC and Purchased Power Rider for Dayton Power and Light – Audit 1 (Ohio PUC)
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R-2014-2428743	Pennsylvania Electric Company (Pennsylvania PUC)
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14-1152-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
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15-03-45 [^]	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
A.14-11-003	San Diego Gas & Electric Company (California PUC)
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15-0003-G-42T	Mountaineer Gas Company (West Virginia PSC)
PUE-2015-00027	Virginia Electric and Power Company (Commonwealth of Virginia SCC)
Docket No. 2015-0022	Hawaiian Electric Company, Inc., Hawaii Electric Light Company, Inc., Maui Electric Company Limited, and NextEra Energy, Inc. (Hawaii PUC)
15-0676-W-42T	West Virginia-American Water Company (West Virginia PSC)
15-07-38 ^{^^}	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
15-26 ^{^^}	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Massachusetts DPU)
15-042-EL-FAC	Management/Performance and Financial Audit of the FAC and Purchased Power Rider for Dayton Power and Light (Ohio PUC)
2015-UN-0080	Mississippi Power Company (Mississippi PSC)
Docket No. 15-00042	B&W Pipeline, LLC (Tennessee Regulatory Authority)
WR-2015-0301/SR-2015-0302	Missouri American Water Company (Missouri PSC)
U-15-089, U-15-091, & U-15-092	Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
Docket No. 16-00001	Kingsport Power Company d/b/a AEP Appalachian Power (Tennessee Regulatory Authority)
PUE-2015-00097	Virginia-American Water Company (Commonwealth of Virginia SCC)
15-1854-EL-RDR	Management/Performance and Financial Audit of the Alternative Energy Recovery Rider of Duke Energy Ohio, Inc. (Ohio PUC)
P-15-014	PTE Pipeline LLC (Regulatory Commission of Alaska)
P-15-020	Swanson River Oil Pipeline, LLC (Regulatory Commission of Alaska)
Docket No. 40161	Georgia Power Company – Integrated Resource Plan (Georgia PSC)
Formal Case No. 1137	Washington Gas Light Company (District of Columbia PSC)
160021-EI, et al.	Florida Power Company (Florida PSC)
R-2016-2537349	Metropolitan Edison Company (Pennsylvania PUC)
R-2016-2537352	Pennsylvania Electric Company (Pennsylvania PUC)
R-2016-2537355	Pennsylvania Power Company (Pennsylvania PUC)
R-2016-2537359	West Penn Power Company (Pennsylvania PUC)
16-0717-G-390P	Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
15-1256-G-390P	
(Reopening)/16-0922-G-390P	Mountaineer Gas Company (West Virginia PSC)
16-0550-W-P	West Virginia-American Water Company (West Virginia PSC)
CEPR-AP-2015-0001	Puerto Rico Electric Power Authority (Puerto Rico Energy Commission)
E-01345A-16-0036	Arizona Public Service Company (Arizona CC)
Docket No. 4618	Providence Water Supply Board (Rhode Island PUC)
Docket No. 46238	Joint Report and Application of Oncor Electric Delivery Company LLC and NextEra Energy Inc. (Texas State Office of Administrative Hearings; Texas PUC)
U-16-066	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
Case No. 2016-00370	Kentucky Utilities Company (Kentucky PSC)
Case No. 2016-00371	Louisville Gas and Electric Company (Kentucky PSC)
P-2015-2508942	Metropolitan Edison Company (Pennsylvania PUC)
P-2015-2508936	Pennsylvania Electric Company (Pennsylvania PUC)
P-2015-2508931	Pennsylvania Power Company (Pennsylvania PUC)
P-2015-2508948	West Penn Power Company (Pennsylvania PUC)
E-04204A-15-0142*	UNS Electric, Inc. (Arizona CC)
E-01933A-15-0322*	Tucson Electric Power Company (Arizona CC)
UE-170033 & UG-170034*	Puget Sound Energy, Inc. (Washington UTC)
Case No. U-18239	Consumers Energy Company (Michigan PSC)
Case No. U-18248	DTE Electric Company (Michigan PSC)

Case No. 9449	Merger of AltaGas Ltd. and WGL Holdings (Maryland PSC)
Formal Case No. 1142	Merger of AltaGas Ltd. and WGL Holdings (District of Columbia PSC)
Case No. 2017-00179	Kentucky Power Company (Kentucky PSC)
Docket No. 29849	Georgia Power Plant Vogtle Units 3 and 4, VCM 17 (Georgia PSC)
Docket No. 2017-AD-112	Mississippi Power Company (Mississippi PSC)
Docket No. D2017.9.79	Montana-Dakota Utilities Co. (Montana PSC)
SW-01428A-17-0058 et al	Liberty Utilities (Litchfield Park Water & Sewer) Corp. (Arizona CC)

* Testimony filed, examination not completed

** Issues stipulated

*** Company withdrew case

^ Testimony filed, case withdrawn after proposed decision issued

^^ Issues stipulated before testimony was filed