



JOE NEGRON
President of the Senate

J.R. KELLY
Public Counsel

**STATE OF FLORIDA
OFFICE OF PUBLIC COUNSEL**

c/o THE FLORIDA LEGISLATURE
111 WEST MADISON ST.
ROOM 812
TALLAHASSEE, FLORIDA 32399-1400
1-800-342-0222
EMAIL: OPC_WEBSITE@LEG.STATE.FL.US
WWW.FLORIDAOPC.GOV



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. 20180045-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
Associate Public Counsel
Virginia A. Ponder

Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399
(850) 488-9330
Attorneys for the Citizens
of the State of Florida

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20180045-EI

**IN RE: CONSIDERATION OF THE TAX IMPACTS
ASSOCIATED WITH THE TAX CUTS AND JOBS ACT OF
2017 FOR TAMPA ELECTRIC COMPANY**

DIRECT TESTIMONY

OF

RALPH SMITH, CPA

ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA

J. R. Kelly
Public Counsel

Virginia Ponder
Associate Public Counsel
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
(850) 488-933

Attorneys for the Citizens
of the State of Florida

TABLE OF CONTENTS

I.	INTRODUCTION	1
II.	TAMPA ELECTRIC MAY 31 FILING CONCERNING TCJA IMPACTS.....	3
III.	FINDINGS AND RECOMMENDATIONS.....	10

DIRECT TESTIMONY

OF

RALPH SMITH

On Behalf of the Office of Public Counsel

Before the

Florida Public Service Commission

Docket No. 20180045-EI

1 **I. INTRODUCTION**

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

3 A. My name is Ralph Smith. I am a Certified Public Accountant licensed in the State of
4 Michigan and a senior regulatory consultant at the firm Larkin & Associates, PLLC,
5 Certified Public Accountants, with offices at 15728 Farmington Road, Livonia, Michigan,
6 48154.

7

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

9 A. Larkin & Associates, PLLC, ("Larkin") is a Certified Public Accounting and Regulatory
10 Consulting Firm. The firm performs independent regulatory consulting primarily for
11 public service/utility commission staffs and consumer interest groups (public counsels,
12 public advocates, consumer counsels, attorneys general, etc.). Larkin has extensive
13 experience in the utility regulatory field as expert witnesses in over 600 regulatory
14 proceedings, including numerous electric, water and wastewater, gas and telephone utility
15 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 Tampa Electric Company (“TECO” 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.

22

23 **Q. WHAT INFORMATION DID YOU REVIEW IN PREPARATION OF YOUR**
24 **TESTIMONY?**

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

7

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

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

11

12 **II. TAMPA ELECTRIC MAY 31 FILING CONCERNING TCJA IMPACTS**

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

15 A. The Company has identified two major impacts from the TCJA: (1) a net regulatory
16 liability for excess accumulated deferred income taxes of approximately \$484.528 million
17 and (2) a one-time base rate revenue requirement change of \$102.687 million.

18

19 Specifically, on Exhibit ___(JSC-1), Document No. 5, attached to the direct testimony of
20 Jeffrey Chronister, the Company identifies a one-time base rate revenue requirement
21 reduction of approximately \$102.687 million.

22

23 Concerning the net regulatory liability for excess accumulated deferred income taxes, the
24 Company has identified the amount of \$480.715 million on Exhibit ___(VS-1), Document
25 No. 2, attached to the direct testimony of Valerie Strickland. That document also shows

1 the Company's classification of each of the identified balances between "protected" and
2 "unprotected".
3

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

5 A. Accumulated Deferred Income Taxes ("ADIT") represent a source of non-investor
6 supplied cost-free capital to rate regulated utilities. Under the Uniform System of Accounts
7 ("USOA"), utilities in the electric and gas utility industry record ADIT in specified
8 accounts, such as accounts 190, 281, 282 and 283. The amounts recorded in account 190
9 typically represent an asset, and the amounts recorded in accounts 281, 282 and 283
10 represent liabilities.
11

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

13 A. The Utility's ADIT must be revalued at the new 21 percent corporate federal income tax
14 rate.
15

16 All non-property related ADIT (FERC account 190 and 283 for electric utilities and gas
17 distribution utilities) that had previously been recorded at a higher federal income tax rate,
18 such as the 35 percent rate in effect prior to January 1, 2018, will be reduced.
19

20 Additionally, property related ADIT (FERC account 282) will also need to be revalued at
21 the new corporate tax rates.
22

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

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

8

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

11 A. IRS normalization requirements will apply to the portion of the property-related ADIT that
12 relates to the use of accelerated tax depreciation (including bonus tax depreciation). This
13 will result in two general categories of excess ADIT: (1) "protected" (i.e., subject to the
14 normalization requirements) and (2) "unprotected" property and non-property related
15 excess ADIT.

16

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

19 A. The 2017 Tax Act provides that the Average Rate Assumption Method ("ARAM") must
20 be used for the protected portion. The flow back of the "protected" excess ADIT, therefore,
21 must follow the prescribed method to comply with normalization requirements. In
22 contrast, the flow back of the unprotected portion of the excess ADIT will be up to the
23 discretion of the Commission. Unprotected ADIT is not subject to normalization
24 requirements and will be revalued at the lower 21% tax rate, creating balances of excess
25 unprotected ADIT that can be flowed back to customers over amortization periods to be

1 determined by the Commission or applied in some other manner (e.g., such as for the
2 recovery of regulatory assets) to be determined by the Commission.

3
4 **Q. HOW DID THE COMPANY CLASSIFY ITS EXCESS ADIT BETWEEN THE**
5 **"PROTECTED" AND "UNPROTECTED" CATEGORIES?**

6 A. As shown on Exhibit No. __ (VS-1), Document No. 2, attached to the Direct Testimony
7 of Company witness Strickland, TECO classified the excess ADIT relating to the following
8 book-tax differences as "protected":

<u>Schedule M Item</u>	<u>Protected Excess ADIT</u>
Depreciation - Book	\$ -
Depreciation - Book Tax Diff Federal	\$ 395,187,966
Depreciation - Book Tax Diff State	\$ (16,869,899)
CIAC	\$ (10,779,917)
2017 NOL from bonus tax depreciation from Polk Units 2 through 4 going into service [1]	<u>\$ (19,783,342)</u>
Total Protected Excess ADIT Liability	<u>\$ 347,754,808</u>

[1] TECO labled this item as: "DEF SEP CO - EMERA FED NOL - PROTECTED"
Source: TEP Exhibit __ (VS-1), Document No. 2

9
10 The "protected" items for TECO are comprised of differences between tax and book
11 depreciation that relate to the depreciation method and life, as well as contributions in aid
12 of construction ("CIAC") and the 2017 net operating loss from bonus tax depreciation from
13 Polk units 2 through 4 going into service.

14
15 The Company classified all of the other EADIT, including book-tax differences related to
16 repairs deductions, cost of removal/negative net salvage, as well as other book-tax
17 differences, as "unprotected".

1 The Company's adjusted results shown on Exhibit No. ___(VS-1), Document No. 2, show
2 a "protected" net EADIT liability of \$347.755 million, and an "unprotected" EADIT
3 liability of \$132.960 million, for a net EADIT liability of \$480.715 million.

4
5 The flowback of the "protected" EADIT is done according to the ARAM. The flowback
6 of the "unprotected" EADIT asset is done on a straight-line basis over 10 years, pursuant
7 to the 2017 Settlement Agreement between TECO, OPC and other parties that was
8 approved by the Commission. The impacts of the EADIT amortization is included in the
9 derivation of the (lower) revenue requirement amount of \$102.687 million.

10
11 **Q. DO YOU DISAGREE WITH THE COMPANY'S CLASSIFICATION OF THE**
12 **EADIT BETWEEN THE "PROTECTED" AND "NON-PROTECTED"**
13 **CATEGORIES?**

14 **A.** I have no disagreement with the Company's classification of EADIT. However, it should
15 be noted that the guidance provided in the TCJA and in previous IRS rulings presents some
16 degree of uncertainty as to the classification of the EADIT related to at least one of the
17 large book-tax differences, specifically to the EADIT relating to cost of removal/negative
18 net salvage. At page 12 of her direct testimony, Ms. Strickland identifies the asset (debit
19 balance) related to the cost of removal EADIT for TECO to be \$27.8 million, which is also
20 shown on Document No. 2 of her exhibit.

21
22 **Q. WHAT ARE THE COMPANY'S REASONS FOR CLASSIFYING COST OF**
23 **REMOVAL AS "UNPROTECTED"?**

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

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

13

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

17 A. Yes, I do. Based on currently available guidance, it is also my opinion that the EADIT
18 related to cost of removal/negative net salvage is "unprotected." This is because the tax
19 deduction for cost of removal is not addressed under §167 or §168 of the Internal Revenue
20 Code ("IRC" or "Code"), which are the sections pertaining to the use of accelerated tax
21 depreciation and the sections which contain the normalization requirements pertaining to
22 the continued use of accelerated tax depreciation. Deductions that are provided for under
23 other sections of the Code are not subject to the normalization requirements associated with
24 the utility's ability to continue to use accelerated depreciation for federal income tax
25 purposes.

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

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

19

20 **Q. IS THERE A GOOD WAY TO OBTAIN SPECIFIC GUIDANCE CONCERNING**
21 **THE CLASSIFICATION BY PGS AND TECO OF THE EADIT RELATING TO**
22 **THE COST OF REMOVAL/NEGATIVE NET SALVAGE AS "UNPROTECTED"?**

23 A. Yes. One potential source of such additional guidance, which would apply directly to the
24 utility to whom it is issued, would be from the IRS in a private letter ruling. Seeking a

1 private letter ruling from the IRS which addresses that utility's specific fact situation and
2 interpretation is one of the best ways of obtaining guidance and providing clarity.

3
4 **III. FINDINGS AND RECOMMENDATIONS**

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

7 A. No, I am not. The Company's quantifications do not appear to be unreasonable for the
8 purposes of estimating the one-time annual revenue requirement reduction and EADIT
9 related to the TCJA.

10
11 **Q. WHAT AMOUNT SHOULD BE USED FOR COMPUTING THE ONE-TIME**
12 **REVENUE REQUIREMENT REDUCTION?**

13 A. The \$102.687 million one-time revenue requirement reduction shown on Company Exhibit
14 No. __ (JSC-1), Document No. 5 should be used as the one-time base rate revenue
15 requirement reduction and for evaluating any true-up required under the Amended
16 Implementation Agreement filed on February 13, 2018 in Docket Nos. 20170271-EI and
17 20180013-PU. This represents the estimated net revenue requirement calculated pursuant
18 to the 2017 Agreement.

19
20 **Q. SHOULD THE COMPANY BE REQUIRED TO SEEK CLARITY REGARDING**
21 **ITS CLASSIFICATION OF THE EADIT FOR COST OF REMOVAL/NEGATIVE**
22 **NET SALVAGE AS "UNPROTECTED"?**

23 A. Yes. A private letter ruling ("PLR") request should be submitted to the IRS by the
24 Company to obtain clarity. Since the factual situation is similar for TECO and for its
25 affiliate, PGS, concerning cost of removal/negative net salvage as it relates to EADIT, it

1 may be practical for both companies to submit the PLR request. The PLR request should
2 be drafted by the Companies, but should be subject to review and input by the Commission,
3 Staff, and OPC prior to being submitted to the IRS, pursuant to the administrative
4 procedure specified in Rule 25-14.011, F.A.C. This pre-submission review is to ensure
5 that it presents the Company's fact situation and analysis accurately and in a neutral manner
6 (i.e., is not an "advocacy piece").

7
8 **Q. SHOULD AN UNDERSTANDING BE IN PLACE CONCERNING HOW AN**
9 **AFFIRMATIVE OR NEGATIVE RESULT OF THE PLR APPLICATION WILL**
10 **BE ADDRESSED?**

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

13
14 **Q. WHAT IS YOUR RECOMMENDATION FOR APPLICATION OF A PLR?**

15 A. Pursuant to the procedure described in Rule 25-14.011, F.A.C., the Company should report
16 the results to the Commission, the OPC and intervenors. If the ruling is affirmative (i.e.,
17 agrees with the Company's classification of the EADIT related to cost of removal/negative
18 net salvage as "unprotected"), no adjustment to the Company's EADIT amortization will
19 be necessary. On the other hand, if the PLR is negative (i.e., rules that the EADIT related
20 to cost of removal/negative net salvage should instead be treated as "protected"), along
21 with the notification, the Company should provide updated calculations of its
22 "unprotected" EADIT amortization, and for the "protected" portion of the EADIT,
23 recalculations of the ARAM results. The Company's notification should also identify the
24 related revenue requirement impacts of a reclassification of the EADIT related to cost of
25 removal/negative net salvage from "unprotected" to "protected" if the PLR indicates such

1 treatment is necessary. Any final resolution emanating from a PLR should also be used in
2 further true-up of the 2018 amount relative to the final storm cost recovery pursuant to the
3 Amended Implementation Agreement.

4

5 **Q ARE THERE ANY OTHER IMPACTS FROM 2018 THAT NEED TO BE**
6 **ADDRESSED?**

7 A. Yes. For TECO there will be a potential refund after true up for the 2018 period net of
8 storm costs per the Amended Implementation Agreement after that storm proceeding and
9 this TCJA-related proceeding are concluded.

10

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

12 A. Yes, it does.

CERTIFICATE OF SERVICE

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

Suzanne Brownless
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
sbrownle@psc.state.fl.us

Jon C. Moyle, Jr./Karen A. Putnal
c/o Moyle Law Firm, PA
Florida Industrial Power Users Group
118 North Gadsden Street
Tallahassee, FL 32301
jmoyle@moylelaw.com
kputnal@moylelaw.com

Ms. Paula Brown
Tampa Electric Company
Regulatory Affairs
P. O. Box 111
Tampa FL 33601
regdept@tecoenergy.com

James Beasley/Jeff Wahlen
Ausley McMullen
P.O. Box 391
Tallahassee FL 32302
jbeasley@ausley.com
jwahlen@ausley.com

Robert Scheffel Wright/John T. LaVia
Gardner Law Firm
1300 Thomaswood Drive
Tallahassee FL 32308
jlavia@gbwlegal.com
schef@gbwlegal.com

/s/ Virginia 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)
7395 & U-7397	Campaign Ballot Proposals (Michigan PSC)
820013-WS	Seacoast Utilities (Florida PSC)
U-7660	Detroit Edison Company (Michigan PSC)
83-1039	CP National Corporation (Nevada PSC)
U-7802	Michigan Gas Utilities Company (Michigan PSC)
83-1226	Sierra Pacific Power Company (Nevada PSC)
830465-EI	Florida Power & Light Company (Florida PSC)
U-7777	Michigan Consolidated Gas Company (Michigan PSC)
U-7779	Consumers Power Company (Michigan PSC)

U-7480-R	Michigan Consolidated Gas Company (Michigan PSC)
U-7488-R	Consumers Power Company – Gas (Michigan PSC)
U-7484-R	Michigan Gas Utilities Company (Michigan PSC)
U-7550-R	Detroit Edison Company (Michigan PSC)
U-7477-R**	Indiana & Michigan Electric Company (Michigan PSC)
18978	Continental Telephone Co. of the South Alabama (Alabama PSC)
R-842583	Duquesne Light Company (Pennsylvania PUC)
R-842740	Pennsylvania Power Company (Pennsylvania PUC)
850050-EI	Tampa Electric Company (Florida PSC)
16091	Louisiana Power & Light Company (Louisiana PSC)
19297	Continental Telephone Co. of the South Alabama (Alabama PSC)
76-18788AA	
&76-18793AA	Detroit Edison - Refund - Appeal of U-4807 (Ingham County, Michigan Circuit Court)
85-53476AA	
& 85-534785AA	Detroit Edison Refund - Appeal of U-4758 (Ingham County, Michigan Circuit Court)
U-8091/U-8239	Consumers Power Company - Gas Refunds (Michigan PSC)
TR-85-179**	United Telephone Company of Missouri (Missouri PSC)
85-212	Central Maine Power Company (Maine PSC)
ER-85646001	
& ER-85647001	New England Power Company (FERC)
850782-EI &	
850783-EI	Florida Power & Light Company (Florida PSC)
R-860378	Duquesne Light Company (Pennsylvania PUC)
R-850267	Pennsylvania Power Company (Pennsylvania PUC)
851007-WU	
& 840419-SU	Florida Cities Water Company (Florida PSC)
G-002/GR-86-160	Northern States Power Company (Minnesota PSC)
7195 (Interim)	Gulf States Utilities Company (Texas PUC)
87-01-03	Connecticut Natural Gas Company (Connecticut PUC))
87-01-02	Southern New England Telephone Company (Connecticut Department of Public Utility Control)
3673-	Georgia Power Company (Georgia PSC)
29484	Long Island Lighting Co. (New York Dept. of Public Service)
U-8924	Consumers Power Company – Gas (Michigan PSC)
Docket No. 1	Austin Electric Utility (City of Austin, Texas)
Docket E-2, Sub 527	Carolina Power & Light Company (North Carolina PUC)
870853	Pennsylvania Gas and Water Company (Pennsylvania PUC)
880069**	Southern Bell Telephone Company (Florida PSC)
U-1954-88-102	Citizens Utilities Rural Company, Inc. & Citizens Utilities Company, Kingman Telephone Division (Arizona CC)
T E-1032-88-102	Illinois Bell Telephone Company (Illinois CC)
89-0033	Puget Sound Power & Light Company (Washington UTC))
U-89-2688-T	Philadelphia Electric Company (Pennsylvania PUC)
R-891364	Potomac Electric Power Company (District of Columbia PSC)
F.C. 889	Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (Supreme Court County of Onondaga, State of New York)
Case No. 88/546	
87-11628	Duquesne Light Company, et al, plaintiffs, against Gulf+Western, Inc. et al, defendants (Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division)
890319-EI	Florida Power & Light Company (Florida PSC)
891345-EI	Gulf Power Company (Florida PSC)
ER 8811 0912J	Jersey Central Power & Light Company (BPU)
6531	Hawaiian Electric Company (Hawaii PUCs)

R0901595	Equitable Gas Company (Pennsylvania Consumer Counsel)
90-10	Artesian Water Company (Delaware PSC)
89-12-05	Southern New England Telephone Company (Connecticut PUC)
900329-WS	Southern States Utilities, Inc. (Florida PSC)
90-12-018	Southern California Edison Company (California PUC)
90-E-1185	Long Island Lighting Company (New York DPS)
R-911966	Pennsylvania Gas & Water Company (Pennsylvania PUC)
I.90-07-037, Phase II	(Investigation of OPEBs) Department of the Navy and all Other Federal Executive Agencies (California PUC)
U-1551-90-322	Southwest Gas Corporation (Arizona CC)
U-1656-91-134	Sun City Water Company (Arizona RUCO)
U-2013-91-133	Havasu Water Company (Arizona RUCO)
91-174***	Central Maine Power Company (Department of the Navy and all Other Federal Executive Agencies)
U-1551-89-102	Southwest Gas Corporation - Rebuttal and PGA Audit (Arizona Corporation Commission)
& U-1551-89-103	
Docket No. 6998	Hawaiian Electric Company (Hawaii PUC)
TC-91-040A and	Intrastate Access Charge Methodology, Pool and Rates
TC-91-040B	Local Exchange Carriers Association and South Dakota Independent Telephone Coalition
9911030-WS &	General Development Utilities - Port Malabar and
911-67-WS	West Coast Divisions (Florida PSC)
922180	The Peoples Natural Gas Company (Pennsylvania PUC)
7233 and 7243	Hawaiian Nonpension Postretirement Benefits (Hawaiian PUC)
R-00922314	
& M-920313C006	Metropolitan Edison Company (Pennsylvania PUC)
R00922428	Pennsylvania American Water Company (Pennsylvania PUC)
E-1032-92-083 &	
U-1656-92-183	Citizens Utilities Company, Agua Fria Water Division (Arizona Corporation Commission)
92-09-19	Southern New England Telephone Company (Connecticut PUC)
E-1032-92-073	Citizens Utilities Company (Electric Division), (Arizona CC)
UE-92-1262	Puget Sound Power and Light Company (Washington UTC)
92-345	Central Maine Power Company (Maine PUC)
R-932667	Pennsylvania Gas & Water Company (Pennsylvania PUC)
U-93-60**	Matanuska Telephone Association, Inc. (Alaska PUC)
U-93-50**	Anchorage Telephone Utility (Alaska PUC)
U-93-64	PTI Communications (Alaska PUC)
7700	Hawaiian Electric Company, Inc. (Hawaii PUC)
E-1032-93-111 &	Citizens Utilities Company - Gas Division
U-1032-93-193	(Arizona Corporation Commission)
R-00932670	Pennsylvania American Water Company (Pennsylvania PUC)
U-1514-93-169/	Sale of Assets CC&N from Contel of the West, Inc. to
E-1032-93-169	Citizens Utilities Company (Arizona Corporation Commission)
7766	Hawaiian Electric Company, Inc. (Hawaii PUC)
93-2006- GA-AIR	The East Ohio Gas Company (Ohio PUC)
94-E-0334	Consolidated Edison Company (New York DPS)
94-0270	Inter-State Water Company (Illinois Commerce Commission)
94-0097	Citizens Utilities Company, Kauai Electric Division (Hawaii PUC)
PU-314-94-688	Application for Transfer of Local Exchanges (North Dakota PSC)
94-12-005-Phase I	Pacific Gas & Electric Company (California PUC)
R-953297	UGI Utilities, Inc. - Gas Division (Pennsylvania PUC)
95-03-01	Southern New England Telephone Company (Connecticut PUC)
95-0342	Consumer Illinois Water, Kankakee Water District (Illinois CC)
94-996-EL-AIR	Ohio Power Company (Ohio PUC)
95-1000-E	South Carolina Electric & Gas Company (South Carolina PSC)

Non-Docketed Staff Investigation E-1032-95-473 E-1032-95-433	Citizens Utility Company - Arizona Telephone Operations (Arizona Corporation Commission) Citizens Utility Co. - Northern Arizona Gas Division (Arizona CC) Citizens Utility Co. - Arizona Electric Division (Arizona CC) Collaborative Ratemaking Process Columbia Gas of Pennsylvania (Pennsylvania PUC)
GR-96-285 94-10-45 A.96-08-001 et al.	Missouri Gas Energy (Missouri PSC) Southern New England Telephone Company (Connecticut PUC) California Utilities' Applications to Identify Sunk Costs of Non- Nuclear Generation Assets, & Transition Costs for Electric Utility Restructuring, & Consolidated Proceedings (California PUC)
96-324 96-08-070, et al.	Bell Atlantic - Delaware, Inc. (Delaware PSC) Pacific Gas & Electric Co., Southern California Edison Co. and San Diego Gas & Electric Company (California PUC)
97-05-12 R-00973953	Connecticut Light & Power (Connecticut PUC) Application of PECO Energy Company for Approval of its Restructuring Plan Under Section 2806 of the Public Utility Code (Pennsylvania PUC)
97-65	Application of Delmarva Power & Light Co. for Application of a Cost Accounting Manual and a Code of Conduct (Delaware PSC)
16705 E-1072-97-067 Non-Docketed Staff Investigation PU-314-97-12 97-0351 97-8001	Entergy Gulf States, Inc. (Cities Steering Committee) Southwestern Telephone Co. (Arizona Corporation Commission) Delaware - Estimate Impact of Universal Services Issues (Delaware PSC) US West Communications, Inc. Cost Studies (North Dakota PSC) Consumer Illinois Water Company (Illinois CC) Investigation of Issues to be Considered as a Result of Restructuring of Electric Industry (Nevada PSC)
U-0000-94-165	Generic Docket to Consider Competition in the Provision of Retail Electric Service (Arizona Corporation Commission)
98-05-006-Phase I 9355-U 97-12-020 - Phase I U-98-56, U-98-60, U-98-65, U-98-67 (U-99-66, U-99-65, U-99-56, U-99-52)	San Diego Gas & Electric Co., Section 386 costs (California PUC) Georgia Power Company Rate Case (Georgia PUC) Pacific Gas & Electric Company (California PUC) Investigation of 1998 Intrastate Access charge filings (Alaska PUC) Investigation of 1999 Intrastate Access Charge filing (Alaska PUC)
Phase II of 97-SCCC-149-GIT PU-314-97-465 Non-docketed Assistance Contract Dispute	Southwestern Bell Telephone Company Cost Studies (Kansas CC) US West Universal Service Cost Model (North Dakota PSC) Bell Atlantic - Delaware, Inc., Review of New Telecomm. and Tariff Filings (Delaware PSC) City of Zeeland, MI - Water Contract with the City of Holland, MI (Before an arbitration panel)
Non-docketed Project Non-docketed Project	City of Danville, IL - Valuation of Water System (Danville, IL) Village of University Park, IL - Valuation of Water and Sewer System (Village of University Park, Illinois)

E-1032-95-417	Citizens Utility Co., Maricopa Water/Wastewater Companies et al. (Arizona Corporation Commission)
T-1051B-99-0497	Proposed Merger of the Parent Corporation of Qwest Communications Corporation, LCI International Telecom Corp., and US West Communications, Inc. (Arizona CC)
T-01051B-99-0105	US West Communications, Inc. Rate Case (Arizona CC)
A00-07-043	Pacific Gas & Electric - 2001 Attrition (California PUC)
T-01051B-99-0499	US West/Quest Broadband Asset Transfer (Arizona CC)
99-419/420	US West, Inc. Toll and Access Rebalancing (North Dakota PSC)
PU314-99-119	US West, Inc. Residential Rate Increase and Cost Study Review (North Dakota PSC)
98-0252	Ameritech - Illinois, Review of Alternative Regulation Plan (Illinois CUB)
00-108	Delmarva Billing System Investigation (Delaware PSC)
U-00-28	Matanuska Telephone Association (Alaska PUC)
Non-Docketed	Management Audit and Market Power Mitigation Analysis of the Merged Gas System Operation of Pacific Enterprises and Enova Corporation (California PUC)
00-11-038	Southern California Edison (California PUC)
00-11-056	Pacific Gas & Electric (California PUC)
00-10-028	The Utility Reform Network for Modification of Resolution E-3527 (California PUC)
98-479	Delmarva Power & Light Application for Approval of its Electric and Fuel Adjustments Costs (Delaware PSC)
99-457	Delaware Electric Cooperative Restructuring Filing (Delaware PSC)
99-582	Delmarva Power & Light dba Conectiv Power Delivery Analysis of Code of Conduct and Cost Accounting Manual (Delaware PSC)
99-03-04	United Illuminating Company Recovery of Stranded Costs (Connecticut OCC)
99-03-36	Connecticut Light & Power (Connecticut OCC)
Civil Action No.	
98-1117	West Penn Power Company vs. PA PUC (Pennsylvania PSC)
Case No. 12604	Upper Peninsula Power Company (Michigan AG)
Case No. 12613	Wisconsin Public Service Commission (Michigan AG)
41651	Northern Indiana Public Service Co Overearnings investigation (Indiana UCC)
13605-U	Savannah Electric & Power Company – FCR (Georgia PSC)
14000-U	Georgia Power Company Rate Case/M&S Review (Georgia PSC)
13196-U	Savannah Electric & Power Company Natural Gas Procurement and Risk Management/Hedging Proposal, Docket No. 13196-U (Georgia PSC)
Non-Docketed	Georgia Power Company & Savannah Electric & Power FPR Company Fuel Procurement Audit (Georgia PSC)
Non-Docketed	Transition Costs of Nevada Vertically Integrated Utilities (US Department of Navy)
Application No.	Post-Transition Ratemaking Mechanisms for the Electric Industry
99-01-016,	Restructuring (US Department of Navy)
Phase I	
99-02-05	Connecticut Light & Power (Connecticut OCC)
01-05-19-RE03	Yankee Gas Service Application for a Rate Increase, Phase I-2002-IERM (Connecticut OCC)
G-01551A-00-0309	Southwest Gas Corporation, Application to amend its rate Schedules (Arizona CC)
00-07-043	Pacific Gas & Electric Company Attrition & Application for a rate increase (California PUC)

97-12-020	Pacific Gas & Electric Company Rate Case (California PUC)
Phase II	United Illuminating Company (Connecticut OCC)
01-10-10	Georgia Power FCR (Georgia PSC)
13711-U	Verizon Delaware § 271(Delaware DPA)
02-001	Blue Valley Telephone Company Audit/General Rate Investigation (Kansas CC)
02-BLVT-377-AUD	S&T Telephone Cooperative Audit/General Rate Investigation (Kansas CC)
02-S&TT-390-AUD	Sunflower Telephone Company Inc., Audit/General Rate Investigation (Kansas CC)
01-SFLT-879-AUD	Bluestem Telephone Company, Inc. Audit/General Rate Investigation (Kansas CC)
01-BSTT-878-AUD	
P404, 407, 520, 413 426, 427, 430, 421/ CI-00-712	Sherburne County Rural Telephone Company, dba as Connections, Etc. (Minnesota DOC)
U-01-85	ACS of Alaska, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-34	ACS of Anchorage, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-83	ACS of Fairbanks, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-87	ACS of the Northland, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
96-324, Phase II	Verizon Delaware, Inc. UNE Rate Filing (Delaware PSC)
03-WHST-503-AUD	Wheat State Telephone Company (Kansas CC)
04-GNBT-130-AUD	Golden Belt Telephone Association (Kansas CC)
Docket 6914	Shoreham Telephone Company, Inc. (Vermont BPU)
Docket No. E-01345A-06-009	Arizona Public Service Company (Arizona Corporation Commission)
Case No. 05-1278-E-PC-PW-42T	Appalachian Power Company and Wheeling Power Company both d/b/a American Electric Power (West Virginia PSC)
Docket No. 04-0113	Hawaiian Electric Company (Hawaii PUC)
Case No. U-14347	Consumers Energy Company (Michigan PSC)
Case No. 05-725-EL-UNC	Cincinnati Gas & Electric Company (PUC of Ohio)
Docket No. 21229-U	Savannah Electric & Power Company (Georgia PSC)
Docket No. 19142-U	Georgia Power Company (Georgia PSC)
Docket No. 03-07-01RE01	Connecticut Light & Power Company (CT DPUC)
Docket No. 19042-U	Savannah Electric & Power Company (Georgia PSC)
Docket No. 2004-178-E	South Carolina Electric & Gas Company (South Carolina PSC)
Docket No. 03-07-02	Connecticut Light & Power Company (CT DPUC)
Docket No. EX02060363, Phases I&II	Rockland Electric Company (NJ BPU)
Docket No. U-00-88	ENSTAR Natural Gas Company and Alaska Pipeline Company (Regulatory Commission of Alaska)
Phase 1-2002 IERM, Docket No. U-02-075	Interior Telephone Company, Inc. (Regulatory Commission of Alaska)
Docket No. 05-SCNT-1048-AUD	South Central Telephone Company (Kansas CC)
Docket No. 05-TRCT-607-KSF	Tri-County Telephone Company (Kansas CC)
Docket No. 05-KOKT-060-AUD	Kan Okla Telephone Company (Kansas CC)
Docket No. 2002-747	Northland Telephone Company of Maine (Maine PUC)

Docket No. 2003-34	Sidney Telephone Company (Maine PUC)
Docket No. 2003-35	Maine Telephone Company (Maine PUC)
Docket No. 2003-36	China Telephone Company (Maine PUC)
Docket No. 2003-37	Standish Telephone Company (Maine PUC)
Docket Nos. U-04-022, U-04-023	Anchorage Water and Wastewater Utility (Regulatory Commission of Alaska)
Case 05-116-U/06-055-U	Entergy Arkansas, Inc. EFC (Arkansas Public Service Commission)
Case 04-137-U	Southwest Power Pool RTO (Arkansas Public Service Commission)
Case No. 7109/7160	Vermont Gas Systems (Department of Public Service)
Case No. ER-2006-0315	Empire District Electric Company (Missouri PSC)
Case No. ER-2006-0314	Kansas City Power & Light Company (Missouri PSC)
Docket No. U-05-043,44	Golden Heart Utilities/College Park Utilities (Regulatory Commission of Alaska)
A-122250F5000	Equitable Resources, Inc. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
E-01345A-05-0816	Arizona Public Service Company (Arizona CC)
Docket No. 05-304	Delmarva Power & Light Company (Delaware PSC)
05-806-EL-UNC	Cincinnati Gas & Electric Company (Ohio PUC)
U-06-45	Anchorage Water Utility (Regulatory Commission of Alaska)
03-93-EL-ATA,	Duke Energy Ohio (Ohio PUC)
06-1068-EL-UNC	Appalachian Power Company (Virginia Corporation Commission)
PUE-2006-00065	UNS Gas, Inc. (Arizona CC)
G-04204A-06-0463 et. al	Chugach Electric Association, Inc. (Regulatory Commission of Alaska)
U-06-134	Hawaiian Electric Company, Inc (Hawaii PUC)
Docket No. 2006-0386	Tucson Electric Power Company (Arizona CC)
E-01933A-07-0402	Southwest Gas Corporation (Arizona CC)
G-01551A-07-0504	Puget Sound Energy, Inc. (Washington UTC)
Docket No.UE-072300	Virginia-American Water Company (Virginia SCC)
PUE-2008-00009	Appalachian Power Company (Virginia SCC)
PUE-2008-00046	Arizona Public Service Company (Arizona CC)
E-01345A-08-0172	Babcock & Brown Infrastructure Fund North America, LP. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
A-2008-2063737	Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
08-1783-G-42T	Hope Gas, Inc., dba Dominion Hope, Dominion Resources, Inc., and Peoples Hope Gas Companies (West Virginia PSC)
08-1761-G-PC	Hawaiian Electric Company, Inc. (Hawaii PUC)
Docket No. 2008-0083	Young Brothers, Limited (Hawaii PUC)
Docket No. 2008-0266	UNS Gas, Inc. (Arizona CC)
G-04024A-08-0571	Tidewater Utilities, Inc. (Delaware PSC)
Docket No. 09-29	Puget Sound Energy, Inc. (Washington UTC)
Docket No. UE-090704	Mountaineer Gas Company (West Virginia PSC)
09-0878-G-42T	Mississippi Power Company (Mississippi PSC)
2009-UA-0014	Illinois-American Water Company (Illinois CC)
Docket No. 09-0319	Delmarva Power & Light Company (Delaware PSC)
Docket No. 09-414	Aqua Pennsylvania, Inc. (Pennsylvania PUC)
R-2009-2132019	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
Docket Nos. U-09-069, U-09-070	Anchorage Water and Wastewater Utility - Remand (Regulatory Commission of Alaska)
Docket Nos. U-04-023, U-04-024	Arizona-American Water Company (Arizona CC)
W-01303A-09-0343 & SW-01303A-09-0343	Financial Audits of the FAC of the Columbus Southern Power Company and the Ohio Power Company - Audit I (Ohio PUC)
09-872-EL-FAC & 09-873-EL-FAC	

2010-00036	Kentucky-American Water Company (Kentucky PSC)
E-04100A-09-0496	Southwest Transmission Cooperative, IHnc. (Arizona CC)
E-01773A-09-0472	Arizona Electric Power Cooperative, Inc. (Arizona CC)
R-2010-2166208,	
R-2010-2166210,	
R-2010-2166212, &	
R-2010-2166214	Pennsylvania-American Water Company (Pennsylvania PUC)
PSC Docket No. 09-0602	Central Illinois Light Company D/B/A AmerenCILCO; Central Illinois Public Service Company D/B/A AmerenCIPS; Illinois Power Company D/B/A AmerenIP (Illinois CC)
10-0713-E-PC	Allegheny Power and FirstEnergy Corp. (West Virginia PSC)
Docket No. 31958	Georgia Power Company (Georgia PSC)
Docket No. 10-0467	Commonwealth Edison Company (Illinois CC)
PSC Docket No. 10-237	Delmarva Power & Light Company (Delaware PSC)
U-10-51	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
10-0699-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
10-0920-W-42T	West Virginia-American Water Company (West Virginia PSC)
A.10-07-007	California-American Water Company (California PUC)
A-2010-2210326	TWP Acquisition (Pennsylvania PUC)
09-1012-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 1 (Ohio PUC)
10-268-EL FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit II (Ohio PUC)
Docket No. 2010-0080	Hawaiian Electric Company, Inc. (Hawaii PUC)
G-01551A-10-0458	Southwest Gas Corporation (Arizona CC)
10-KCPE-415-RTS	Kansas City Power & Light Company – Remand (Kansas CC)
PUE-2011-00037	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
R-2011-2232243	Pennsylvania-American Water (Pennsylvania PUC)
U-11-100	Power Purchase Agreement between Chugach Association, Inc. and Fire Island Wind, LLC (Regulatory Commission of Alaska)
A.10-12-005	San Diego Gas & Electric Company (California PUC)
PSC Docket No. 11-207	Artesian Water Company, Inc. (Delaware PSC)
Cause No. 44022	Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission)
PSC Docket No. 10-247	Management Audit of Tidewater Utilities, Inc. Affiliate Transactions (Delaware Public Service Commission)
G-04204A-11-0158	UNS Gas, Inc. (Arizona Corporation Commission)
E-01345A-11-0224	Arizona Public Service Company (Arizona CC)
UE-111048 & UE-111049	Puget Sound Energy, Inc. (Washington Utilities and Transportation Commission)
Docket No. 11-0721	Commonwealth Edison Company (Illinois CC)
11AL-947E	Public Service Company of Colorado (Colorado PSC)
U-11-77 & U-11-78	Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
Docket No. 11-0767	Illinois-American Water Company (Illinois CC)
PSC Docket No. 11-397	Tidewater Utilities, Inc. (Delaware PSC)
Cause No. 44075	Indiana Michigan Power Company (Indiana Utility Regulatory Commission)
Docket No. 12-0001	Ameren Illinois Company (Illinois CC)
11-5730-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 2 (Ohio PUC)
PSC Docket No. 11-528	Delmarva Power & Light Company (Delaware PSC)
11-281-EL-FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit III (Ohio PUC)

Cause No. 43114-IGCC-4S1	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
Docket No. 12-0293	Ameren Illinois Company (Illinois CC)
Docket No. 12-0321	Commonwealth Edison Company (Illinois CC)
12-02019 & 12-04005	Southwest Gas Corporation (Public Utilities Commission of Nevada)
Docket No. 2012-218-E	South Carolina Electric & Gas (South Carolina PSC)
Docket No. E-72, Sub 479	Dominion North Carolina Power (North Carolina Utilities Commission)
12-0511 & 12-0512	North Shore Gas Company and The Peoples Gas Light and Coke Company (Illinois CC)
E-01933A-12-0291	Tucson Electric Power Company (Arizona CC)
Case No. 9311	Potomac Electric Power Company (Maryland PSC)
Cause No. 43114-IGCC-10	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
Docket No. 36498	Georgia Power Company (Georgia PSC)
Case No. 9316	Columbia Gas of Maryland, Inc. (Maryland PSC)
Docket No. 13-0192	Ameren Illinois Company (Illinois CC)
12-1649-W-42T	West Virginia-American Water Company (West Virginia PSC)
E-04204A-12-0504	UNS Electric, Inc. (Arizona CC)
PUE-2013-00020	Virginia and Electric Power Company (Virginia SCC)
R-2013-2355276	Pennsylvania-American Water Company (Pennsylvania PUC)
Formal Case No. 1103	Potomac Electric Power Company (District of Columbia PSC)
U-13-007	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
12-2881-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 3 (Ohio PUC)
Docket No. 36989	Georgia Power Company (Georgia PSC)
Cause No. 43114-IGCC-11	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
UM 1633	Investigation into Treatment of Pension Costs in Utility Rates (Oregon PUC)
13-1892-EL FAC	Financial Audit of the FAC and AER of the Ohio Power Company – Audit I (Ohio PUC)
E-04230A-14-0011 & E-01933A-14-0011	Reorganization of UNS Energy Corporation with Fortis, Inc. (Arizona CC)
14-255-EL RDR	Regulatory Compliance Audit of the 2013 DIR of Ohio Power Company (Ohio PUC)
U-14-001	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
U-14-002	Alaska Power Company (The Regulatory Commission of Alaska)
PUE-2014-00026	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
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)
14-0702-E-42T	Monongahela Power Company and The Potomac Edison Company (West Virginia PSC)
Formal Case No. 1119	Merger of Exelon Corporation, Pepco Holdings, Inc., Potomac Electric Power Company, Exelon Energy Delivery Company, LLC, and New Special Purpose Entity, LLC (District of Columbia PSC)
R-2014-2428742	West Penn Power Company (Pennsylvania PUC)
R-2014-2428743	Pennsylvania Electric Company (Pennsylvania PUC)
R-2014-2428744	Pennsylvania Power Company (Pennsylvania PUC)
R-2014-2428745	Metropolitan Edison Company (Pennsylvania PUC)
Cause No. 43114-IGCC-12/13	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
14-1152-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
WS-01303A-14-0010	EPCOR Water Arizona, Inc. (Arizona CC)
2014-000396	Kentucky Power Company (Kentucky PSC)
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)
U-14-111	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)

2015-UN-049	Atmos Energy Corporation (Mississippi PSC)
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