



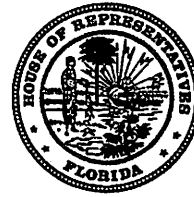
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**RICHARD
CORCORAN**
*Speaker of the House of
Representatives*

September 17, 2018

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

Re: Docket No. 20180053-GU

Dear Ms. Stauffer:

Please find enclosed for filing in the above referenced docket the Direct Testimony of Ralph Smith, CPA. This filing is being made via the Florida Public Service Commission's Web Based Electronic Filing portal.

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

Sincerely

/s/ Virginia Ponder
Virginia Ponder
Associate Public Counsel

cc: All Parties of Record

Re: Consideration of the tax impacts
associated with Tax Cuts and Jobs Act of
2017 for Florida Public Utilities Company –
Fort Meade Division.

DOCKET NO. 20180053 - GU

FILED: August 28, 2018

DIRECT TESTIMONY

OF

RALPH SMITH, CPA

ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA

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DIRECT TESTIMONY

OF

RALPH SMITH

On Behalf of the Office of Public Counsel

Before the

Florida Public Service Commission

20180053-GU

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,
6 Michigan, 48154.

7

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

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

16

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**
8 **QUALIFICATIONS AND EXPERIENCE?**

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

11
12 **Q. ON WHOSE BEHALF ARE YOU APPEARING?**

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

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

21 A. I am presenting OPC's recommendations regarding certain aspects of the TCJA impacts
22 on the Company. I address TCJA impacts on Florida Public Utilities Company
23 (“FPUC-Gas”), Chesapeake Utilities Corporation Florida Division (“Chesapeake”),
24 and Indiantown, the Company’s affiliated gas distribution utility operations in
25 separately filed testimony (collectively, the four affiliated gas distribution utilities are

1 referred to as the “Companies”). In this testimony, I address TCJA impacts on Ft.
2 Meade.

3

4 **Q. WHAT INFORMATION DID YOU REVIEW IN PREPARATION OF YOUR**
5 **TESTIMONY?**

6 A. I reviewed each Company’s respective filing, including the direct testimony and
7 exhibits, and the affiliated gas Companies’ direct testimony and exhibits. This review
8 included the revised and supplemental direct testimony and exhibits filed by the
9 Companies on August 27, 2018. I also reviewed the Companies’ responses to OPC’s
10 formal and informal discovery and other materials pertaining to the TCJA and its
11 impacts on the Companies. In addition, I reviewed Rule 25-14.011, Florida
12 Administrative Code (“F.A.C.”), concerning procedures for processing requests for
13 rulings to be filed with the Internal Revenue Service (“IRS”).

14

15 **Q. PLEASE DESCRIBE HOW THE REMAINDER OF YOUR TESTIMONY IS**
16 **ORGANIZED.**

17 A. After this introduction (Section I), I address the TCJA impacts related to each of the
18 following issues:

- 19
- 20 • In Section II, I address the amount and recommended treatment of Protected
and Unprotected Excess Accumulated Deferred Income Taxes (“EADIT”).
 - 21 • In Section III, I address the amount and recommended treatment of 2018
22 income tax savings in base rates related to the reduction in the federal income
23 tax rate to 21 percent.

- 1 • In Section IV, I address whether a Private Letter Ruling ("PLR") should be
- 2 required for the Companies, and issues related to a PLR request.
- 3 • In Section V, I summarize my findings and recommendations.

4

5 **II. QUANTIFICATION, CLASSIFICATION, AND APPLICATION OF**
6 **EXCESS ACCUMULATED DEFERRED INCOME TAXES**

7 **Q. WHAT ARE ACCUMULATED DEFERRED INCOME TAXES ("ADIT")?**

8 A. ADIT is a source of cost-free capital to reflect that the utility collects money from
9 ratepayers for Deferred Income Tax Expense and holds onto that money prior to
10 eventually paying the income taxes to the government. ADIT results from differences
11 between book and tax accounting. ADIT is referred to as Accumulated Deferred
12 Income Taxes to recognize that these balances typically build up (or accumulate) over
13 time, e.g., as tax deductions exceed corresponding book expense. One primary source
14 of ADIT results from claiming accelerated tax deductions. The tax depreciation
15 deductions on public utility property typically occur on an accelerated basis (i.e.,
16 method differences) and over a shorter period (i.e., life differences) than book
17 depreciation accruals relating to the original cost of the public utility property. These
18 types of differences between book and tax depreciation are referred to as "method/life"
19 differences. Unlike many other types of book-tax differences, the tax depreciation
20 "method/life" differences are subject to normalization requirements under Sections 167
21 and 168 of the Internal Revenue Codes.

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
2 balances that represent "excess" ADIT based on recalculations using the difference
3 between the old federal income tax ("FIT") rate (typically 35%) under which the ADIT
4 was originally accumulated and the new federal corporate income tax rate of 21%
5 provided for in the TCJA. Basically, the utility's ADIT must be revalued at the new
6 FIT rate (as if it had always been applicable) and the amounts that have been
7 accumulated using federal income tax rates that were higher than the current 21% flat
8 rate will represent "excess" ADIT.

9

10 **Q. WHAT AMOUNT OF EADIT DOES THE COMPANY SHOW AS OF MARCH**
11 **31, 2018?**

12 A. In its June 1, 2018 filing, on Company Exhibit FTMC-1, Ft. Meade shows a net EADIT
13 liability of \$92,333, of which \$54,209 is protected and \$38,124 is unprotected. In its
14 August 27, 2018 filing, on Exhibit FTMC-1 Revised, the Company shows a net
15 regulatory liability for EADIT of \$92,332, of which \$46,451 is a regulatory liability for
16 Protected EADIT and \$45,881 is a regulatory liability for Unprotected EADIT. The
17 Company continues to describe the amounts of EADIT liability as estimated, and
18 indicates that its measurement and accounting for the impact of the tax law change will
19 be complete on or before December 22, 2018, citing Securities and Exchange ("SEC")
20 Staff Accounting Bulletin 118. The Company indicates that per SEC Staff Accounting
21 Bulletin 118 guidance, if information is not yet available or complete, a one-year period
22 in which to complete the required analysis and accounting is permitted.

23 The amounts listed above include the "gross up" amount. The EADIT resulting
24 from the tax rate change is increased or "grossed up" for the current income tax rate.
25 The "grossed up" amount of the EADIT regulatory liability (or asset) will then be

1 amortized and subject to income taxes at the current rate; therefore, the net income
2 impact equals the amortized tax benefit.

3

4 **Q. WHAT ITEMS CHANGED BETWEEN THE VERSION OF THE COMPANY**
5 **EXHIBIT FILED ON JUNE 1, 2018 AND THE REVISED EXHIBIT FTMD-1?**

6 A. Company witness Dewey addresses the changes at pages 3-4 of his August 27, 2018
7 testimony. The lines on Exhibit FTMD-1 Revised that were changed by the Company
8 included "Depreciation," "Cost of Removal," and "Repairs Deduction." The changes
9 relate to periods in which ADIT was accumulated prior to the Company's tax software
10 being implemented in 2015. After the pre-software implementation amounts were
11 identified, the EADIT related to "Cost of Removal" was moved from the "Protected"
12 category into the category labeled as "Unprotected Plant." The result of these revisions
13 was to increase the Protected EADIT liability and to decrease the Unprotected EADIT
14 liability.

15

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

18 A. IRS normalization requirements will apply to the portion of the property-related ADIT
19 that relates to the use of accelerated tax depreciation (including bonus tax depreciation).
20 This will result in two general categories of excess ADIT: (1) "protected" (i.e., is related
21 to the use of accelerated tax depreciation and is subject to the normalization
22 requirements) and (2) "unprotected" property and non-property related excess ADIT,
23 which is not subject to normalization requirements and for which the amortization or
24 application is up to the discretion of the Commission.

25

1 **Q. HOW DOES THE CATEGORIZATION OF “PROTECTED” OR**
2 **“UNPROTECTED” AFFECT THE AMORTIZATION OF THE EADIT?**

3 **A.** The 2017 Tax Act provides that the Average Rate Assumption Method (“ARAM”)
4 must be used for the protected portion of the EADIT. The flow back of the “protected”
5 excess ADIT, therefore, must follow the prescribed method to comply with
6 normalization requirements. In contrast, the flow back of the unprotected portion of
7 the excess ADIT will be up to the discretion of the Commission. Unprotected ADIT is
8 not subject to normalization requirements. The unprotected ADIT will be revalued at
9 the lower 21% tax rate, creating balances of excess unprotected ADIT that can be
10 flowed back to customers over amortization periods to be determined by the
11 Commission, or applied in some other manner to be determined by the Commission
12 (e.g., such as for the recovery of regulatory assets).

13
14 **Q. HOW DOES FT. MEADE CLASSIFY THE EXCESS ADIT BETWEEN THE**
15 **“PROTECTED” AND “UNPROTECTED” CATEGORIES?**

16 **A.** Ft. Meade filed an update on August 27, 2018 in which it reclassifies EADIT related to
17 the cost of removal from “protected” (as per Ft Meade’s original June 1, 2018 filing)
18 and into “unprotected.” As a result of the reclassification, the Company now shows
19 the following on its Exhibit FTMD-1 Revised for Ft. Meade:

- 20 • A net regulatory liability for EADIT of \$93,040,
- 21 • A regulatory liability for Protected EADIT of \$45,619,
- 22 • A regulatory liability for "Unprotected Plant" EADIT of \$7,776,
- 23 • A regulatory liability for "Unprotected Non-Plant" EADIT of \$39,645, and
- 24 • A net regulatory liability for "Unprotected" EADIT of \$47,421.

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Additionally, on Exhibit FTMD-2 Revised, the Company shows the following for EADIT regulatory liability or asset amounts for the Common Division before being allocated to Ft. Meade:

- A net regulatory asset for Unprotected EADIT of \$354,178 consisting of:
 - A regulatory liability for Protected EADIT of \$416,016
 - A regulatory asset for Unprotected EADIT of \$770,194.

The allocated Common Division amounts to Ft. Meade are shown on Company Exhibit FTMC-1 Revised as follows:

- A net regulatory asset for Unprotected EADIT of \$708 consisting of:
 - A regulatory liability for Protected EADIT of \$832
 - A regulatory asset for Unprotected EADIT of \$1,540.

Q. DO YOU AGREE WITH THE COMPANY'S CLASSIFICATION OF THE EADIT BETWEEN THE "PROTECTED" AND "UNPROTECTED" CATEGORIES?

A. I have no disagreement with the Company's updated classification of EADIT. However, it should be noted that the guidance provided in the TCJA and in previous IRS rulings presents some degree of uncertainty as to the classification of the EADIT related to at least one of the large book-tax differences, specifically to the EADIT relating to cost of removal/negative net salvage.

Q. WHAT DOES THE COMPANY PROPOSE FOR THE AMORTIZATION OF THE EADIT?

1 A. As described by Company witness Cassel in his August 27, 2018 Revised Direct
2 Testimony at pages 5 and 6 and as shown on his Exhibit FTMC-1 Revised, the
3 Company proposes the following:

- 4 • That the Unprotected EADIT net liability of \$45,881 should be amortized over
5 10 years at \$4,588 per year.
- 6 • That the Protected EADIT liability which is currently estimated by the
7 Company to be \$46,451 should be amortized using the IRS prescribed
8 methodology, which is estimated by the Company to flow back over 26 years
9 at approximately \$1,787 per year.

10 The Company proposes to retain the estimated annual amount of Protected EADIT
11 liability amortization of \$1,787 and the \$4,588 per year Unprotected EADIT liability
12 amortization for a net benefit amount to be retained by the Company of \$6,375 instead
13 of refunding these monies to its customers.

14

15 **Q. WHAT IS THE APPROPRIATE DISPOSITION OF THE PROTECTED**
16 **EADIT?**

17 A. The protected EADIT should be reversed using an ARAM if the utility has the available
18 information to calculate the ARAM, or via another appropriate method that complies
19 with normalization requirements, if the Company does not have the information to
20 compute the ARAM.

21

22 **Q. ARE YOU CONTESTING THE AMOUNTS ASSOCIATED WITH THE**
23 **COMPANY'S PROPOSED EADIT AMORTIZATIONS?**

1 A. No. The Company has indicated that its EADIT amounts are estimates and are subject
2 to correction by December 22, 2018. I have accepted the Company's revised amounts
3 as reasonable estimates, subject to the later true up.
4

5 **Q. WHAT IS THE TAX BENEFIT ARISING FROM THE EADIT THAT THE**
6 **COMPANY REQUESTS TO BE RETAINED?**

7 A. The net gross-up tax benefit arising from the EADIT amortization that the Company
8 proposes to retain is approximately \$6,375 annually.
9

10 **Q. SHOULD FT. MEADE UPDATE THE ESTIMATED TAX BENEFIT TO BE**
11 **CONSISTENT WITH ANY ADJUSTMENTS TO THOSE ESTIMATES**
12 **THROUGH DECEMBER 22, 2018? IF SO, HOW SHOULD IT BE HANDLED?**

13 A. Yes. Adjustments or corrections to the amounts should be addressed in a true-up filing.
14

15 **Q. ARE YOU CONTESTING THE COMPANY'S PROPOSAL TO RETAIN THE**
16 **NET BENEFIT OF THE EADIT AMORTIZATION?**

17 A. Yes, I am. The estimated annual amount of Protected EADIT liability amortization of
18 \$1,787 and the \$4,588 per year Unprotected EADIT liability amortization produces an
19 estimated net benefit amount of \$6,375, which should be returned to customers via a
20 base rate reduction. This net EADIT amortization amount can be trued-up if needed
21 by December 22, 2018. This contrasts with the Company's proposal to retain the full
22 net benefit amount of \$6,375.
23

1 **III. 2018 INCOME TAX SAVINGS IN BASE RATES RELATED TO THE**
2 **REDUCTION IN THE FEDERAL INCOME TAX RATE TO 21**
3 **PERCENT**

4 **Q. HOW MUCH 2018 INCOME TAX SAVINGS FROM BASE RATES HAS THE**
5 **COMPANY IDENTIFIED?**

6 A. Company witness Cassel's August 27, 2018 Revised Direct Testimony at page 4
7 identifies the amount of annual net tax detriment, based on its 2018 pro forma
8 surveillance report, as \$17,929.

9

10 **Q. WHY IS THIS AMOUNT AN ANNUAL TAX DETRIMENT?**

11 A. As shown on Company Exhibit FTMC-1 Revised, the Company projects to have
12 negative net operating income for 2018. Because of the lower federal income tax
13 expense, the amount of negative net income projected by the Company for 2018 would
14 be larger at the new 21% FIT rate than at the previous FIT rate. The larger amount of
15 projected 2018 net operating loss (i.e., negative net income) of \$13,385 is “grossed-
16 up” by \$4,544 on Company Exhibit FTMC-1 Revised to derive the Company’s
17 estimated net detriment amount of \$17,929.

18

19 **Q. WHAT TREATMENT HAS THE COMPANY PROPOSED FOR THE 2018**
20 **BASE RATE INCOME TAX DETRIMENT?**

21 A. Mr. Cassel has indicated that, because the Company is not over-earning, the Company
22 wants to recover the full amount of its calculated annual TCJA tax detriment through
23 the Energy Conservation Cost Recovery ("ECCR") clause.

24

1 **Q. IN YOUR OPINION, IS THE FACT THAT FT. MEADE IS NOT OVER-**
2 **EARNING A REASON TO ALLOW THE COMPANY TO RECOVER THE**
3 **2018 BASE RATE INCOME TAX DETRIMENT?**

4 A. No, it is not.
5

6 **Q. SHOULD THE AMOUNT OF 2018 INCOME TAX DETRIMENT BE**
7 **CHARGED TO CUSTOMERS BY THE COMPANY THROUGH THE ECCR?**

8 A. No, they should not. The estimated amount of 2018 income tax detriment does not
9 have anything to do with the ECCR and, therefore, should not be charged to ratepayers
10 through the ECCR. The federal tax reform was an extraordinary, one-time event that
11 was beyond the control of utility management. The utilities have sought single-issue
12 ratemaking for events beyond the utilities' control for other types of costs, typically
13 ones that fluctuate or increase between utility rate cases, to the detriment of consumers.
14

15 **Q. HOW LONG HAS FT. MEADE BEEN EARNING BELOW ITS AUTHORIZED**
16 **EARNINGS RANGE?**

17 A. Ft. Meade has been earning below its authorized range since the Company was
18 purchased in 2014.
19

20 **Q. WHAT IS THE APPROPRIATE REMEDY THE UTILITY CAN SEEK IF IT IS**
21 **EARNING BELOW ITS AUTHORIZED RANGE?**

22 A. If the Company believes its base rates are insufficient to earn a fair rate of return, it has
23 the ability to file a base rate case to address the situation. The fact that a particular
24 utility, such as Ft. Meade, may not be earning its most recent authorized rate of return
25 is not a convincing reason to charge an estimated amount of TCJA-based tax detriment

1 to customers through the ECCR. Instead, the Company has the opportunity to request
2 a base rate increase.

3

4 **Q. SHOULD THE 2018 INCOME TAX SAVINGS BE RETAINED BY THE**
5 **COMPANY?**

6 A. No, they should not. The 2018 base rate income tax savings should be applied for the
7 benefit of customers through a base rate reduction. According to the Florida Supreme
8 Court in Reedy Creek Co. v. Fla. Public Serv. Comm., 418 So. 2d. 249, 254(1982), “A
9 change in a tax law should no [sic] result in a ‘windfall’ to a utility, but in a refund to
10 the customer who paid the revenue that translated into the tax saving.” The
11 Commission should account for lower federal tax rates in 2018 and beyond and require
12 that such TCJA savings, including the 2018 base rate savings, be applied for the benefit
13 of the utility's ratepayers through a permanent base rate reduction.

14

15 **IV. WHETHER A PRIVATE LETTER RULING (“PLR”) SHOULD BE**
16 **REQUIRED FOR THE COMPANIES, AND ISSUES RELATED TO A**
17 **PLR REQUEST**

18 **Q. DID THE COMPANY'S AUGUST 27, 2018 REVISED FILING CONTAIN A**
19 **RECLASSIFICATION OF EADIT RELATED TO COST-OF-REMOVAL**
20 **FROM "PROTECTED" TO "UNPROTECTED"?**

21 A. Yes. One of the items that was revised in the Company's August 27, 2018 filing was
22 the classification of EADIT related to the cost of removal. In the Company's original
23 June 1, 2018 application, EADIT related to cost of removal was classified as
24 "protected." In the Company's August 27, 2018 filing, an updated amount of EADIT
25 related to cost of removal has now been classified as "unprotected."

26

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

4 A. Yes, I do. Based on currently available guidance, it is my opinion that the EADIT
5 related to cost of removal/negative net salvage is "unprotected." This is because the
6 tax deduction for cost of removal is not addressed under §167 or §168 of the Internal
7 Revenue Code ("IRC" or "Code"), which are the sections pertaining to the use of
8 accelerated tax depreciation and the sections which contain the normalization
9 requirements pertaining to the continued use of accelerated tax depreciation.
10 Deductions that are provided for under other sections of the Code are not subject to the
11 normalization requirements associated with the utility's ability to continue to use
12 accelerated depreciation for federal income tax purposes.

13
14 **Q. IS THERE SOME UNCERTAINTY IN THIS AREA?**

15 A. Yes, there is. The comparison of utility book and tax depreciation for purposes of
16 tracking the method/life and other differences can be very complex. Utility book
17 depreciation rates typically include a component for negative net salvage (as well as
18 for the recovery of original cost over the estimated useful life of the assets). The
19 normalization process involves comparing book and tax depreciation; however, the
20 calculations can be very complex. Such calculations are typically done by larger
21 utilities using specialized software, such as PowerPlan and PowerTax, and the proper
22 application can require significant additional analytical work by the utility and the
23 vendor. Since the comparison of book and tax depreciation involves complex
24 calculations and utility book depreciation typically includes an element for negative net
25 salvage, some jurisdictions (e.g., New York) and some Florida utilities (e.g., Duke

1 Energy Florida (“DEF”)) have raised concerns about the cost of removal/negative net
2 salvage component of book depreciation and the risks presented for potential
3 normalization violations. For example, DEF appears to be taking a different position
4 than Tampa Electric Company (“TECO”) and Peoples’ Gas System (“PGS”)
5 concerning the treatment of cost of removal/negative net salvage and has proposed to
6 treat that item as "protected," pending receipt of additional guidance.

7
8 **Q. SHOULD THE COMPANIES SEEK A PLR FROM THE IRS REGARDING ITS**
9 **CLASSIFICATION OF THE EXCESS ADIT RELATING TO COST OF**
10 **REMOVAL/NEGATIVE NET SALVAGE AS “UNPROTECTED”?**

11 A. Possibly, yes; however, a Commission decision concerning whether to require the
12 Companies to seek a PLR does not appear to be as urgent an issue as it is with respect
13 to some of the other, larger Florida regulated public utilities. Due to the Companies'
14 small size compared to some of the other Florida regulated utilities, I would
15 recommend that the larger Florida utilities (e.g., such as TECO and PGS) first seek
16 PLRs concerning the classification of EADIT related to cost of removal/negative net
17 salvage as “unprotected”. It may be that the guidance provided by the PLRs issued to
18 the larger utilities will be sufficiently clear that Ft. Meade and its affiliates might not
19 need to obtain their own PLR. Although obtaining a PLR related to the utility’s own
20 specific fact situation provides more definitive assurance, it might not be necessary for
21 Fort Meade and its Florida utility affiliates (FPUC-Gas, Chesapeake, and Indiantown)
22 to seek their own specific PLRs.

23
24 **Q. IF FT. MEADE, ALONG WITH ITS FLORIDA UTILITY AFFILIATES,**
25 **SEEKS A PLR AND THE IRS RULES THEREIN (OR IN ANOTHER PLR)**

1 **THAT THE EADIT RELATING TO COST OF REMOVAL/NEGATIVE NET**
2 **SALVAGE IS TO BE TREATED AS “PROTECTED,” WHAT PROCESS**
3 **SHOULD BE FOLLOWED FOR THE RECLASSIFICATION?**

4 A. Pending clarification of the appropriate classification of EADIT for cost of
5 removal/negative net salvage, Ft. Meade should amortize the related EADIT using the
6 ARAM if the classification ruled by the IRS indicates this is “protected.”

7

8 **Q. HAS THE COMPANY ESTIMATED THE COST OF OBTAINING A PLR?**

9 A. Yes. At page 4 of his August 27, 2018 Supplemental Direct Testimony, Mr. Cassel
10 estimates the cost of seeking a PLR to be \$20,000 to \$50,000 and indicates the
11 Companies could obtain a more firm estimate of the cost if needed. At page 5 of that
12 testimony, he proposes deferred accounting treatment for the PLR cost and
13 amortization over four years if it is incurred.

14

15 **Q. WHAT MECHANISM SHOULD BE UTILIZED TO AVOID THE NEGATIVE**
16 **IMPACT TO THE COMPANIES OF THE COST OF SEEKING A PRIVATE**
17 **LETTER RULING?**

18 A. As I suggested earlier, awaiting IRS rulings from the larger Florida utilities on their
19 respective PLRs before requiring the Companies to seek a PLR will potentially avoid
20 the need for Ft. Meade and its Florida public utility affiliates to seek their own PLR. If
21 the PLRs for the larger Florida utilities are clear and consistent in their rulings, having
22 Ft. Meade and its affiliates request their own PLR may be unnecessary. Thus, the cost
23 for having Ft. Meade and its Florida affiliates request a PLR does not need to be
24 incurred at this time.

25

1 Q. IN HIS AUGUST 27, 2018 SUPPLEMENTAL DIRECT TESTIMONY, AT
2 PAGE 4, MR. CASSEL PROPOSES THAT, IF A PLR REQUEST IS
3 REQUIRED, FT. MEADE SHOULD BE ALLOWED TO FILE A PLR
4 REQUEST JOINTLY WITH THE OTHER AFFILIATED CUC ENTITIES IN
5 FLORIDA. WOULD THAT BE A REASONABLE ACCOMMODATION?

6 A. Yes, it would. If the Commission determines in this proceeding, or subsequently, that
7 a PLR request should be made by Ft. Meade on a TCJA related issue, then a combined
8 PLR request by the Companies could be appropriate, particularly if the facts and
9 circumstances are identical or similar with respect to the PLR request.

10

11 V. FINDINGS AND RECOMMENDATIONS

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

14 A. No, I am not. The Companies' quantifications do not appear to be unreasonable for the
15 purposes of estimating the one-time annual revenue requirement reduction and EADIT
16 related to the TCJA.

17

18 Q. DO YOU AGREE WITH THE COMPANY'S PROPOSALS TO FLOW AN
19 ESTIMATED AMOUNT OF TCJA DETRIMENT THROUGH ITS ECCR
20 SURCHARGE FILING?

21 A. No.

22

23 Q. ARE YOU RECOMMENDING ANY DIFFERENT REGULATORY
24 TREATMENTS FOR THE BASE RATE TCJA SAVINGS?

1 A. Yes, I am. The expense increase calculated by the Company for the base rate TCJA
2 savings should be addressed in a base rate case. This contrasts with the Company's
3 proposal to charge the amount to customers via its ECCR filing. Additionally, the net
4 annual amortization of the Protected and Unprotected EADIT estimated by the
5 Company to be approximately \$6,375 annually, should be applied for the benefit of
6 customers as a rate reduction or refund, rather than being retained by the Company.

7

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

9 A. Yes, it does.

10

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony of Ralph Smith, CPA has been furnished by electronic mail on this 17th day of September, 2018, to the following:

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/s/Virginia Ponder
Virginia Ponder
Associate Public Counsel

Exhibit RCS-1
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

85-53476AA
& 85-534785AA

U-8091/U-8239
TR-85-179**
85-212
ER-85646001
& ER-85647001
850782-EI &
850783-EI
R-860378
R-850267
851007-WU
& 840419-SU
G-002/GR-86-160
7195 (Interim)
87-01-03
87-01-02

3673-
29484
U-8924
Docket No. 1
Docket E-2, Sub 527
870853
880069**
U-1954-88-102
T E-1032-88-102
89-0033
U-89-2688-T
R-891364
F.C. 889
Case No. 88/546

87-11628

890319-EI
891345-EI
ER 8811 0912J
6531

Detroit Edison - Refund - Appeal of U-4807 (Ingham
County, Michigan Circuit Court)

Detroit Edison Refund - Appeal of U-4758
(Ingham County, Michigan Circuit Court)
Consumers Power Company - Gas Refunds (Michigan PSC)
United Telephone Company of Missouri (Missouri PSC)
Central Maine Power Company (Maine PSC)

New England Power Company (FERC)

Florida Power & Light Company (Florida PSC)
Duquesne Light Company (Pennsylvania PUC)
Pennsylvania Power Company (Pennsylvania PUC)

Florida Cities Water Company (Florida PSC)
Northern States Power Company (Minnesota PSC)
Gulf States Utilities Company (Texas PUC)
Connecticut Natural Gas Company (Connecticut PUC)
Southern New England Telephone Company
(Connecticut Department of Public Utility Control)
Georgia Power Company (Georgia PSC)
Long Island Lighting Co. (New York Dept. of Public Service)
Consumers Power Company – Gas (Michigan PSC)
Austin Electric Utility (City of Austin, Texas)
Carolina Power & Light Company (North Carolina PUC)
Pennsylvania Gas and Water Company (Pennsylvania PUC)
Southern Bell Telephone Company (Florida PSC)
Citizens Utilities Rural Company, Inc. & Citizens Utilities
Company, Kingman Telephone Division (Arizona CC)
Illinois Bell Telephone Company (Illinois CC)
Puget Sound Power & Light Company (Washington UTC))
Philadelphia Electric Company (Pennsylvania PUC)
Potomac Electric Power Company (District of Columbia PSC)
Niagara Mohawk Power Corporation, et al Plaintiffs, v.
Gulf+Western, Inc. et al, defendants (Supreme Court County of
Onondaga, State of New York)
Duquesne Light Company, et al, plaintiffs, against Gulf+
Western, Inc. et al, defendants (Court of the Common Pleas of
Allegheny County, Pennsylvania Civil Division)
Florida Power & Light Company (Florida PSC)
Gulf Power Company (Florida PSC)
Jersey Central Power & Light Company (BPU)
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 & U-1551-89-103	Southwest Gas Corporation - Rebuttal and PGA Audit (Arizona Corporation Commission)
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	
Phase II	Pacific Gas & Electric Company Rate Case (California PUC)
01-10-10	United Illuminating Company (Connecticut OCC)
13711-U	Georgia Power FCR (Georgia PSC)
02-001	Verizon Delaware § 271(Delaware DPA)
02-BLVT-377-AUD	Blue Valley Telephone Company Audit/General Rate Investigation (Kansas CC)
02-S&TT-390-AUD	S&T Telephone Cooperative Audit/General Rate Investigation (Kansas CC)
01-SFLT-879-AUD	Sunflower Telephone Company Inc., Audit/General Rate Investigation (Kansas CC)
01-BSTT-878-AUD	Bluestem Telephone Company, Inc. Audit/General Rate Investigation (Kansas CC)
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-1 22250F5000	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	
PSC Docket No. 09-0602	Pennsylvania-American Water Company (Pennsylvania PUC) 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 Docket No. 31958 Docket No. 10-0467 PSC Docket No. 10-237 U-10-51	Allegheny Power and FirstEnergy Corp. (West Virginia PSC) Georgia Power Company (Georgia PSC) Commonwealth Edison Company (Illinois CC) Delmarva Power & Light Company (Delaware PSC) 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 A.10-07-007 A-2010-2210326 09-1012-EL-FAC	West Virginia-American Water Company (West Virginia PSC) California-American Water Company (California PUC) TWP Acquisition (Pennsylvania PUC) 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 G-01551A-10-0458 10-KCPE-415-RTS PUE-2011-00037 R-2011-2232243 U-11-100	Hawaiian Electric Company, Inc. (Hawaii PUC) Southwest Gas Corporation (Arizona CC) Kansas City Power & Light Company – Remand (Kansas CC) Virginia Appalachian Power Company (Commonwealth of Virginia SCC) Pennsylvania-American Water (Pennsylvania PUC) Power Purchase Agreement between Chugach Association, Inc. and Fire Island Wind, LLC (Regulatory Commission of Alaska)
A.10-12-005 PSC Docket No. 11-207 Cause No. 44022	San Diego Gas & Electric Company (California PUC) Artesian Water Company, Inc. (Delaware PSC) 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 E-01345A-11-0224 UE-111048 & UE-111049	UNS Gas, Inc. (Arizona Corporation Commission) Arizona Public Service Company (Arizona CC) Puget Sound Energy, Inc. (Washington Utilities and Transportation Commission)
Docket No. 11-0721 11AL-947E U-11-77 & U-11-78	Commonwealth Edison Company (Illinois CC) Public Service Company of Colorado (Colorado PSC) Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
Docket No. 11-0767 PSC Docket No. 11-397 Cause No. 44075 Docket No. 12-0001 11-5730-EL-FAC	Illinois-American Water Company (Illinois CC) Tidewater Utilities, Inc. (Delaware PSC) Indiana Michigan Power Company (Indiana Utility Regulatory Commission) Ameren Illinois Company (Illinois CC) Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 2 (Ohio PUC)
PSC Docket No. 11-528 11-281-EL-FAC et al.	Delmarva Power & Light Company (Delaware PSC) 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