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BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO

IN THE MATTER OF THE APPLICATION)
OF OHIO EDISON COMPANY, THE)
CLEVELAND ELECTRIC ILLUMINATING)
COMPANY AND THE TOLEDO EDISON)
COMPANY FOR AUTHORITY TO ESTABLISH) Case No. 08-935-EL-SSO
A STANDARD SERVICE OFFER PURSUANT)
TO R.C. § 4928.143 IN THE FORM OF AN)
ELECTRIC SECURITY PLAN)

DIRECT TESTIMONY OF KEVIN C. HIGGINS

On Behalf of The Kroger Co.

September 29, 2008

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1 **DIRECT TESTIMONY OF KEVIN C. HIGGINS**

2

3 **Introduction**

4 **Q. Please state your name and business address.**

5 A. Kevin C. Higgins, 215 South State Street, Suite 200, Salt Lake City, Utah,
6 84111.

7 **Q. By whom are you employed and in what capacity?**

8 A. I am a Principal in the firm of Energy Strategies, LLC. Energy Strategies
9 is a private consulting firm specializing in economic and policy analysis
10 applicable to energy production, transportation, and consumption.

11 **Q. On whose behalf are you testifying in this proceeding?**

12 A. My testimony is being sponsored by The Kroger Co. ("Kroger"), one of
13 the largest grocers in the United States. Kroger has 15 facilities served by Ohio
14 Edison Company ("Ohio Edison") that collectively consume over 40 million kWh
15 per year, and 18 facilities served by The Toledo Edison Company ("Toledo
16 Edison") that collectively consume over 50 million kWh per year. Kroger does
17 not have significant load in the service territory of Cleveland Electric Illuminating
18 Company ("CEI").

19 **Q. Please describe your professional experience and qualifications.**

20 A. My academic background is in economics, and I have completed all
21 coursework and field examinations toward a Ph.D. in Economics at the University
22 of Utah. In addition, I have served on the adjunct faculties of both the University
23 of Utah and Westminster College, where I taught undergraduate and graduate

1 courses in economics from 1981 to 1995. I joined Energy Strategies in 1995,
2 where I assist private and public sector clients in the areas of energy-related
3 economic and policy analysis, including evaluation of electric and gas utility rate
4 matters.

5 Prior to joining Energy Strategies, I held policy positions in state and local
6 government. From 1983 to 1990, I was economist, then assistant director, for the
7 Utah Energy Office, where I helped develop and implement state energy policy.
8 From 1991 to 1994, I was chief of staff to the chairman of the Salt Lake County
9 Commission, where I was responsible for development and implementation of a
10 broad spectrum of public policy at the local government level.

11 **Q. Have you ever testified before this Commission?**

12 A. Yes. I just recently filed testimony in FirstEnergy's Market Rate Offer
13 proceeding, Case No. 08-936-EL-SSO. Previously this year, I submitted
14 testimony in the FirstEnergy Distribution proceeding, Case Nos. 07-551-EL-AIR,
15 07-552-EL-ATA, 07-553-EL-AAM, and 07-554-EL-UNC. In 2005, I testified in
16 the AEP IGCC cost recovery proceeding, Case No. 05-376-EL-UNC, and in
17 2004, I testified in the FirstEnergy Rate Stabilization Plan proceeding, Case No.
18 03-2144-EL-ATA.

19 **Q. Have you testified before utility regulatory commissions in other states?**

20 A. Yes. I have testified in over eighty proceedings on the subjects of utility
21 rates and regulatory policy before state utility regulators in Alaska, Arizona,
22 Arkansas, Colorado, Georgia, Idaho, Illinois, Indiana, Kansas, Kentucky,
23 Michigan, Minnesota, Missouri, Montana, Nevada, New Mexico, New York,

1 Oklahoma, Oregon, Pennsylvania, South Carolina, Utah, Virginia, Washington,
2 West Virginia, and Wyoming. I have also filed affidavits in proceedings at the
3 Federal Energy Regulatory Commission.

4 A more detailed description of my qualifications is contained in
5 Attachment A, attached to this testimony.

6

7 **Overview and Conclusions**

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

9 A. My testimony addresses certain aspects of the proposed Electric Security
10 Plan (“ESP”) filed by Ohio Edison, Toledo Edison, and The Cleveland Electric
11 Illuminating Company (collectively, “FirstEnergy” or “FE”).

12 **Q. What are your recommendations to the Commission regarding FE’s**
13 **proposed ESP?**

14 A. (1) The overall impact of the generation rates that would be *experienced* in
15 the years 2009-2011 under the proposal is relatively modest, and therefore may be
16 reasonable in the context of the ESP evaluation framework. However, the
17 proposal for additional deferred generation costs to be recovered at a later date is
18 a source of serious concern. I recommend that the Commission not accept the
19 generation deferral provisions of the ESP as proposed by FE. In combination with
20 this, I further recommend that the Commission consider modifying the ESP to
21 keep the overall rate increase attributable to increased generation charges as close
22 as possible to the levels of 0.06 percent in 2009, 4.01 percent in 2010, and 5.79
23 percent in 2011, as indicated by FE on page 5 of its Application.

1 (2) FE's proposed new generation rate design would eliminate, without
2 justification, any rate differentiation based on load factor. As a result, the
3 Company's new rate design would cause very substantial negative impacts on
4 higher-load-factor, non-residential customers.

5 To remedy this problem, I recommend that the Commission modify the
6 generation charge rate design for any rate schedule that has load-factor-
7 differentiated generation rates. For affected rate schedules, the existing
8 generation-related rate components should be amalgamated into a single
9 generation charge. To this charge, a rate-schedule-specific percentage rider should
10 be applied to recover the requisite change in generation revenue authorized by the
11 ESP.

12 This approach would ensure that each customer in the affected rate
13 schedules would experience the same percentage change in generation rates. Such
14 an approach is essential for protecting customers from the potentially disastrous
15 impacts of FE's generation rate design proposal.

16 (3) FE states that as a condition of entering into a contract with FES for
17 generation service, the Companies will require FES to commit to adding 1000
18 MW of capacity from January 1, 2007 through December 31, 2011. While I am
19 recommending neither for nor against this aspect of the Company's proposal, I
20 note that FE's recommended approach strikes me as a missed opportunity, in that
21 the Company could have proposed to meet capacity expansion needs by re-
22 introducing cost-based generation service for the benefit of its customers.

1 I recommend that the Commission seek ways to encourage the
2 introduction of some cost-based generation in the FE service territories. If the FE
3 utilities are unwilling or unable to perform this function, perhaps the Commission
4 can solicit interest from other parties to provide cost-based generation service in
5 an appropriate venue, e.g., in an MRO competitive bidding solicitation.

6 (4) FE proposes a distribution rate freeze through the end of 2013.
7 However, this would be accompanied by a provision through which the Company
8 would defer for later recovery all distribution-related depreciation expense,
9 property tax obligations, and post-in-service carrying charges on gross plant
10 distribution capital investment placed in service after December 31, 2008, and
11 which are made to improve reliability and/or enhance the efficiency of the
12 distribution system. Although by itself, the distribution rate freeze has some
13 obvious appeal for customers, the accompanying deferral of costs associated with
14 new distribution investment raises concerns about the ultimate cost to customers.
15 In my opinion, an open-ended deferral of this sort is an unwise application of
16 single-issue ratemaking. A more reasonable approach would be to dispense with
17 the distribution rate freeze and the accompanying deferral of costs associated with
18 new distribution investment. If FE finds that it is necessary to file a distribution
19 rate case, the Company should be free to do so.

20 (5) I recommend that the Commission modify the ESP to eliminate the
21 proposed Delivery Service Improvement ("DSI") rider. The proposed rider
22 appears to have no connection with recovery of actual costs. Instead, it appears to

1 be little more than a gratuitous payment to the utility for fulfilling its
2 responsibilities to provide safe and reliable service.

3

4 **Framework for Evaluation**

5 **Q. What is your understanding of the framework for evaluating FE's proposed**
6 **ESP?**

7 A. My understanding is that the framework for the Commission's evaluation
8 of any proposed ESP is set out in Am. Sub. SB 221. I am informed by counsel
9 that according to the requirements of §4928.143 of the Revised Code, the
10 Commission shall approve, or modify and approve, an application for an ESP if
11 the Commission finds that the proposed ESP is more favorable in the aggregate
12 than what would otherwise be expected to obtain under §4928.142 of the Revised
13 Code. This latter section of the Revised Code describes the process of
14 determining Standard Service Offer rates through a Market Rate Offer ("MRO").

15 **Q. Given this framework, what general approach have you adopted in offering**
16 **recommendations to the Commission in this proceeding?**

17 A. Given this framework, I offer comments and recommendations to the
18 Commission as to the reasonableness of certain provisions in FE's ESP proposal.
19 In some instances, I recommend that the Commission's take action to modify the
20 ESP before approving it. I do not address all aspects of the Company's proposal.
21 Absence of comment on a particular feature of the proposal does not convey
22 support or opposition to that feature.

23

1 **Generation Rates**

2 **Q. Please summarize what FE is proposing with respect to generation rates.**

3 A. FE's proposal for generation rates is summarized on pages 9-19 of its
4 Application. Specifically, FE is proposing an average generation charge of 6.75
5 cents/kWh in 2009, plus deferral of 0.75 cent/kWh plus interest for recovery
6 starting January 1, 2011. According to the Application, the increase in generation
7 charges would increase the average customer's total bill by 0.06 percent in 2009.

8 In 2010, the average generation charge would increase to 7.15 cents/kWh,
9 plus deferral of 0.85 cent/kWh plus interest for recovery starting January 1, 2011
10 2011. According to the Application, the increase in generation charges would
11 increase the average customer's total bill another 4.01 percent in 2010.

12 In 2011, the average generation charge would increase to 7.55 cents/kWh,
13 plus deferral of 0.95 cent/kWh plus interest for recovery starting January 1, 2012.
14 According to the Application, the increase in generation charges would increase
15 the average customer's total bill another 5.79 percent in 2010.

16 In addition, FE proposes a number of generation-related riders.

17 **Q. What is your assessment of the Company's generation proposal?**

18 A. The overall impact of the generation rates *experienced* in the years 2009-
19 2011 is relatively modest, and therefore may be reasonable in the context of the
20 ESP evaluation framework. However, the proposal for additional deferred
21 generation costs to be recovered at a later date is a source of serious concern.

22 I realize there is precedent on the FE system for deferring current
23 generation expense for future recovery. While this may be appropriate in certain

1 extenuating circumstances, the general practice of deferring current generation
2 expense for later recovery raises serious concerns with respect to inter-
3 generational equity. Under FE's proposal, a portion of the generation expense
4 incurred in 2009 conceivably would be recovered by customers as late as 2020.
5 While this produces a near-term benefit for today's customers, I do not
6 recommend designing a program in which customers as a whole would
7 accumulate a very substantial unpaid debt owed, with interest, to FE.

8 At the same time, if the proposed deferred generation costs were included
9 in the rate impact in the year of deferral, the impact on customers would be much
10 more significant than that identified by FE in its Application. This level of impact
11 would call in to question the reasonableness of the ESP pricing.

12 **Q. What do you recommend with respect to the overall level of generation**
13 **increase?**

14 A. I recommend that the Commission not accept the generation deferral
15 provisions of the ESP as proposed by FE. In combination with this, I further
16 recommend that the Commission consider modifying the ESP to keep the overall
17 rate increase attributable to increased generation charges as close as possible to
18 the levels of 0.06 percent in 2009, 4.01 percent in 2010, and 5.79 percent in 2011,
19 as indicated by FE on page 5 of its Application.

1 **Generation Charge Rate Design**

2 **Q. What is FE proposing with respect to generation charge rate design?**

3 A. FE is proposing to replace its current generation charges with a straight
4 kilowatt-hour charge. The straight kilowatt-hour charge will also have a time-of-
5 use ("TOU") variant.

6 **Q. What is your assessment of FE's generation rate design proposal?**

7 A. There are major problems with the proposed rate design. On page 9 of its
8 Application, FE maintains that "[p]rice stability and predictability in the pricing
9 of retail generation service are two of the cornerstones of the balanced approach
10 taken in the Companies' Plan." FE also emphasizes the moderate impacts on
11 customer rates that would occur under the proposal – referencing overall impacts.
12 However, when these impacts are evaluated for customers of differing load
13 factors, a very different picture emerges. Such an examination reveals that FE's
14 proposed rate design will cause a tremendous and unjustified negative impact on
15 higher-load-factor customers. For this reason, FE's proposed generation rate
16 design should not be adopted as proposed.

17 **Q. Please explain.**

18 A. For FE's major non-residential customer classes, the current suite of
19 generation-related charges are designed using a combination of demand charges
20 (\$/kw-mo.) and hours-use charges (cents/kWh per kW or kVA block of billing
21 demand). Both the demand charges and the hours-use charges take into account
22 customer load factor. These rate components recognize that higher-load-factor

1 customers use fixed assets relatively efficiently through relatively constant energy
2 usage, and consequently, should pay lower average rates on a per-kWh basis.

3 FE's proposed new generation rate design would eliminate, without
4 justification, any rate differentiation based on load factor. As a result, the
5 Company's new rate design would cause very substantial negative impacts on
6 higher-load-factor, non-residential customers.

7 Consider, for example, the GP rate schedule in the Ohio Edison territory.
8 In Schedule 1A of the Company's filing, FE indicates that the overall rate
9 increase for this rate schedule would be 5.33 percent in 2009. However, the
10 Company's Typical Bill Comparison¹ shows that a 500 kW customer with a
11 monthly usage of 50,000 kWh (load factor of 14 percent) would experience a rate
12 decrease of 38 percent in summer and a decrease of 42 percent in winter, whereas
13 the same size customer with monthly usage of 300,000 kWh (load factor of 83
14 percent) would experience a rate increase of 38 percent in summer and an
15 increase of 23 percent in winter! These tremendous swings in impact on either
16 side of 5.33 percent overall increase for the rate schedule reveal a dramatic flaw
17 in the Company's ESP proposal – the wild differentiation in customer impacts
18 caused by the change in generation rate design. This is not an isolated
19 phenomenon. Tremendous swings in impact also occur for most other non-
20 residential rate schedules for all three distribution utilities. The severity of the rate
21 impacts caused by the proposed new generation charge rate design constitutes a

¹ Provided in FE Response to OCC 1-RPD-9.

1 compelling reason to modify the design of this charge for the significantly-
2 impacted rate schedules.

3 **Q. Does FE's TOU rate proposal remedy this problem?**

4 A. No. FE's proposed TOU rates are designed using the Company's proposed
5 generation charge as a baseline, i.e., the TOU rates are designed "after the damage
6 is done" to higher-load-factor customers. While I support making TOU rates
7 widely available, the TOU rate proposal put forward by FE does not remedy the
8 severe adverse impact on higher-load-factor customers that is inherent in the
9 Company's proposal.

10 **Q. What is your recommendation for remedying this problem?**

11 A. I recommend that the Commission modify the generation charge rate
12 design for any rate schedule that currently has load-factor-differentiated
13 generation rates.

14 The modification I recommend for affected rate schedules works as
15 follows. For affected rate schedules, the existing generation-related rate
16 components (Rate Stabilization Charges, Generation Charges, RTC²) should be
17 amalgamated into a single base generation charge. To this charge, a rate-schedule-
18 specific percentage rider ("ESP Generation rider") would be applied to recover

² I recognize that RTC is a non-bypassable charge, and on those grounds, could be construed as not being generation-related. However, its origins are tied primarily to generation-related costs. Inclusion of RTC in this calculation would minimize the rate impact divergences among customers based on load factor and would have no bearing on the total generation revenue recovered. The sole purpose of including RTC in the calculation is to determine the percentage change in generation revenue needed to meet the ESP authorized generation revenue requirement for each affected rate schedule. In any event, the efficacy of my recommendation is not dependent on whether RTC is included or excluded from this calculation.

1 the requisite change in generation revenue authorized by the ESP.³ This approach
2 would ensure that each customer in the affected rate schedules would experience
3 the same percentage change in generation rates. Such an approach is essential for
4 protecting customers from the potentially disastrous impacts of FE's generation
5 rate design proposal.

6

7 **Addition of New Generation Capacity**

8 **Q. What has FE proposed with respect to the addition of new generation**
9 **capacity?**

10 A. On page 17 of its Application, FE states:

11 As a condition of entering into a contract with FES for generation service, the
12 Companies will require FES to commit to adding 1000 MW of capacity from
13 January 1, 2007 through December 31, 2011 through (i) new or upgrading
14 generation, which may include renewable generation through contracts or
15 otherwise; (ii) maintaining existing generation in service that would otherwise
16 be shutdown pursuant to court order without installing environmental control
17 equipment or repowering consistent with such order or decree; and/or (iii)
18 additional generation.
19

20 FE avers that adding generating capacity through this provision will
21 alleviate the burden of capacity constraints and will meet growing electricity
22 demand, addressing statewide concerns over the lack of generating capacity.

23 **Q. Do you have any comments on this issue?**

24 A. Yes. I am recommending neither for nor against this aspect of the
25 Company's proposal. However, FE's recommended approach strikes me as a
26 missed opportunity, in that the Company could have proposed to meet capacity

³The requisite change in generation revenue would be determined by taking the difference between generation revenue authorized by the ESP and the generation revenue recovered by the amalgamated base

1 expansion needs by re-introducing cost-based generation service for the benefit of
2 its customers. Cost-based generation service could provide a hedge for customers
3 against sole reliance on market (or affiliate) purchases.

4 I recommend that the Commission seek ways to encourage the
5 introduction of some cost-based generation in the FE service territories. If the FE
6 utilities are unwilling or unable to perform this function, perhaps the Commission
7 can solicit interest from other parties to provide cost-based generation service in
8 an appropriate venue, e.g., in an MRO competitive bidding solicitation.

9
10 **Distribution Charges**

11 **Q. Please summarize what FE is proposing with respect to distribution rates.**

12 A. FE's proposal for distribution rates is summarized on pages 19-23 of its
13 Application. The Company is proposing that its distribution rate case, Case No.
14 07-551-EL-AIR, be resolved through approval of revenue requirements increases
15 for Ohio Edison of \$75 million, CEI of \$34.5 million, and Toledo Edison of \$40.5
16 million, with the revenue increases to be spread in accordance with the revenue
17 distribution and rate design stipulation entered in that proceeding.

18 **Q. Do you have any comment on this aspect of the proposal?**

19 A. I do not have a recommendation with respect to the level of revenue
20 increase; however, I affirm Kroger's support for the revenue distribution and rate
21 design stipulation in the distribution rate case.

22 **Q. What else does FE propose with respect to distribution rates?**

generation charge that I am proposing.

1 A. FE proposes a distribution rate freeze through the end of 2013. However,
2 this would be accompanied by a provision through which the Company would
3 defer for later recovery all distribution-related depreciation expense, property tax
4 obligations, and post-in-service carrying charges on gross plant distribution
5 capital investment placed in service after December 31, 2008, and which are made
6 to improve reliability and/or enhance the efficiency of the distribution system. In
7 addition, there would be deferrals associated with storm damage expense and
8 certain changes in line extension recovery costs.

9 **Q. What is your assessment of this aspect of the ESP proposal?**

10 A. Although by itself, the distribution rate freeze has some obvious appeal for
11 customers, the accompanying deferral of costs associated with new distribution
12 investment raises concerns about the ultimate cost to customers. In my opinion, an
13 open-ended deferral of this sort is an unwise application of single-issue
14 ratemaking. A more reasonable approach would be to dispense with the
15 distribution rate freeze and the accompanying deferral of costs associated with
16 new distribution investment. If FE finds that it is necessary to file a distribution
17 rate case, the Company should be free to do so. At the same time, customers
18 would not face a massive mounting deferral.

19 **Q. Are there other elements of FE's distribution proposal that you wish to**
20 **comment on?**

21 A. Yes. FE is also proposing a Delivery Service Improvement ("DSI") rider.
22 According to the Company, the DSI rider will help FE "manage" the increasing
23 costs of providing distribution service, the need to expend capital for equipment

1 far earlier than before, the need to train new employees or replace retirees, the
2 need to replace components of an aging infrastructure, the importance of
3 reliability (sic), and the emergence of new technology. The proposed DSI rider
4 would be a non-bypassable distribution charge equal to 0.2 cents/kWh, subject to
5 certain adjustments.

6 **Q. What is your assessment of this proposal?**

7 A. I recommend that the Commission modify the ESP to eliminate the DSI
8 rider. The proposed rider appears to have no connection with recovery of actual
9 costs. Instead, it appears to be little more than a gratuitous payment to the utility
10 for fulfilling its responsibilities to provide safe and reliable service.

11 **Q. Does this conclude your direct testimony?**

12 A. Yes, it does.

KEVIN C. HIGGINS
Principal, Energy Strategies, L.L.C.
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Vitae

PROFESSIONAL EXPERIENCE

Principal, Energy Strategies, L.L.C., Salt Lake City, Utah, January 2000 to present. Responsible for energy-related economic and policy analysis, regulatory intervention, and strategic negotiation on behalf of industrial, commercial, and public sector interests. Previously Senior Associate, February 1995 to December 1999.

Adjunct Instructor in Economics, Westminster College, Salt Lake City, Utah, September 1981 to May 1982; September 1987 to May 1995. Taught in the economics and M.B.A. programs. Awarded Adjunct Professor of the Year, Gore School of Business, 1990-91.

Chief of Staff to the Chairman, Salt Lake County Board of Commissioners, Salt Lake City, Utah, January 1991 to January 1995. Senior executive responsibility for all matters of county government, including formulation and execution of public policy, delivery of approximately 140 government services, budget adoption and fiscal management (over \$300 million), strategic planning, coordination with elected officials, and communication with consultants and media.

Assistant Director, Utah Energy Office, Utah Department of Natural Resources, Salt Lake City, Utah, August 1985 to January 1991. Directed the agency's resource development section, which provided energy policy analysis to the Governor, implemented state energy development policy, coordinated state energy data collection and dissemination, and managed energy technology demonstration programs. Position responsibilities included policy formulation and implementation, design and administration of energy technology demonstration programs, strategic management of the agency's interventions before the Utah Public Service Commission, budget preparation, and staff development. Supervised a staff of economists, engineers, and policy analysts, and served as lead economist on selected projects.

Utility Economist, Utah Energy Office, January 1985 to August 1985. Provided policy and economic analysis pertaining to energy conservation and resource development, with an emphasis on utility issues. Testified before the state Public Service Commission as an expert witness in cases related to the above.

Acting Assistant Director, Utah Energy Office, June 1984 to January 1985. Same responsibilities as Assistant Director identified above.

Research Economist, Utah Energy Office, October 1983 to June 1984. Provided economic analysis pertaining to renewable energy resource development and utility issues. Experience includes preparation of testimony, development of strategy, and appearance as an expert witness for the Energy Office before the Utah PSC.

Operations Research Assistant, Corporate Modeling and Operations Research Department, Utah Power and Light Company, Salt Lake City, Utah, May 1983 to September 1983. Primary area of responsibility: designing and conducting energy load forecasts.

Instructor in Economics, University of Utah, Salt Lake City, Utah, January 1982 to April 1983. Taught intermediate microeconomics, principles of macroeconomics, and economics as a social science.

Teacher, Vernon-Verona-Sherrill School District, Verona, New York, September 1976 to June 1978.

EDUCATION

Ph.D. Candidate, Economics, University of Utah (coursework and field exams completed, 1981).

Fields of Specialization: Public Finance, Urban and Regional Economics, Economic Development, International Economics, History of Economic Doctrines.

Bachelor of Science, Education, State University of New York at Plattsburgh, 1976 (cum laude).

Danish International Studies Program, University of Copenhagen, 1975.

SCHOLARSHIPS AND FELLOWSHIPS

University Research Fellow, University of Utah, Salt Lake City, Utah 1982 to 1983.

Research Fellow, Institute of Human Resources Management, University of Utah, 1980 to 1982.

Teaching Fellow, Economics Department, University of Utah, 1978 to 1980.

New York State Regents Scholar, 1972 to 1976.

EXPERT TESTIMONY

"In the Matter of Appalachian Power Company's Application for Increase in Electric Rates," Virginia State Corporation Commission, Case No. PUE-2008-00046. Direct testimony filed September 26, 2008.

"In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Approval of a Market Rate Offer to Conduct a Competitive Bidding Process for Standard Service Offer Electric Generation Supply, Accounting Modifications with Reconciliation Mechanism and Tariffs for Generation Service," Public Utility Commission of Ohio, Case No. 08-936-EL-SSO. Direct testimony submitted September 9, 2008. Deposed September 16, 2008.

"In the Matter of the Application of Arizona Public Service Company for a Hearing to Determine the Fair Value of the Utility Property of the Company for Ratemaking Purposes, to Fix a Just and Reasonable Rate of Return Thereon, to Approve Rate Schedules Designed to Develop Such Return," Arizona Corporation Commission, Docket No. E-01345A-08-0172. Direct testimony submitted August 29, 2008 (interim rates). Cross examined September 16, 2008 (interim rates).

"Verified Joint Petition of Duke Energy Indiana, Inc., Indianapolis Power & Light Company, Northern Indiana Public Service Company and Vectren Energy Delivery of Indiana, Inc. for Approval, if and to the Extent Required, of Certain Changes in Operations That Are Likely To Result from the Midwest Independent System Operator, Inc.'s Implementation of Revisions to Its Open Access Transmission and Energy Markets Tariff to Establish a Co-Optimized, Competitive Market for Energy and Ancillary Services Market; and for Timely Recovery of Costs Associated with Joint Petitioners' Participation in Such Ancillary Services Market," Indiana Utility Regulatory Commission, Cause No. 43426. Direct testimony submitted August 6, 2008.

"In The Matter of the Application of The Detroit Edison Company for Authority to Increase Its Rates, Amend Its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy, and for Miscellaneous Accounting Authority," Michigan Public Service Commission, Case No. U-15244. Direct testimony submitted July 15, 2008. Rebuttal testimony submitted August 8, 2008.

"Portland General Electric General Rate Case Filing," Public Utility Commission of Oregon, Docket No. UE-197. Direct testimony submitted July 9, 2008. Surrebuttal testimony submitted September 15, 2008.

"In the Matter of PacifiCorp, dba Pacific Power, 2009 Transition Adjustment Mechanism, Schedule 200, Cost-Based Supply Service," Public Utility Commission of Oregon, Docket No. UE-199. Reply testimony submitted June 23, 2008. Joint testimony in support of stipulation submitted September 4, 2008.

"2008 Puget Sound Energy General Rate Case," Washington Utilities and Transportation Commission, Docket Nos. UE-072300 and UG-072301. Response testimony submitted May 30, 2008. Cross-Answer testimony submitted July 3, 2008. Joint testimony in support of partial stipulations submitted July 3, 2008 (gas rate spread/rate design), August 12, 2008 (electric rate spread/rate design), and August 28, 2008 (revenue requirements). Cross examined September 3, 2008.

"Verified Petition of Duke Energy Indiana, Inc. Requesting the Indiana Utility Regulatory Commission to Approve an Alternative Regulatory Plan Pursuant to the Ind. Code 8-1-2.5, Et Seq., for the Offering of Energy Efficiency Conservation, Demand Response, and Demand-Side Management Programs and Associated Rate Treatment Including Incentives Pursuant to a Revised Standard Contract Rider No. 66 in Accordance with Ind. Code 8-1-2.5-1Et Seq. and 8-1-2-42(a); Authority to Defer Program Costs Associated with Its Energy Efficiency Portfolio of Programs; Authority to Implement New and Enhanced Energy Efficiency Programs in Its Energy Efficiency Portfolio of Programs; and Approval of a Modification of the Fuel Adjustment Clause Earnings and Expense Tests," Indiana Utility Regulatory Commission, Cause No. 43374. Direct testimony submitted May 21, 2008.

"Cinergy Corp., Duke Energy Ohio, Inc., Cinergy Power Investments, Inc., Generating Facilities LLCs," Federal Energy Regulatory Commission, Docket No. EC-08-78-000. Affidavit filed May 14, 2008.

"Application of Entergy Gulf States, Inc. for Authority to Change Rates and to Reconcile Fuel Costs, Public Utility Commission of Texas, Docket No. 34800 [SOAH Docket No. 473-08-0334]. Direct testimony submitted April 11, 2008. Testimony withdrawn pursuant to stipulation.

"Central Illinois Light Company d/b/a AmerenCILCO Proposed General Increase in Electric Delivery Service Rates, Central Illinois Public Service Company d/b/a AmerenCIPS Proposed General Increase in Electric Delivery Service Rates, Illinois Power Company d/b/a/ AmerenIP Proposed General Increase in Electric Delivery Service Rates, Central Illinois Light Company d/b/a AmerenCILCO, Proposed General Increase in Gas Delivery Service Rates, Central Illinois Public Service Company d/b/a AmerenCIPS Proposed General Increase in Gas Delivery Service Rates, Illinois Power Company d/b/a/ AmerenIP Proposed General Increase in Gas Delivery Service Rates," Illinois Commerce Commission, Docket Nos. 07-0585, 07-0586, 07-0587, 07-0588, 07-0589, 07-0590. Direct testimony submitted March 14, 2008. Rebuttal testimony submitted April 8, 2008.

"In the Matter of the Application of Public Service Company of Colorado for Authority to Implement an Enhanced Demand Side Management Cost Adjustment Mechanism to Include Current Recovery and Incentives," Colorado Public Utilities Commission, Docket No. 07A-420E. Answer testimony submitted March 10, 2008. Cross examined April 25, 2008.

"An Investigation of the Energy and Regulatory Issues in Section 50 of Kentucky's 2007 Energy Act," Kentucky Public Service Commission, Administrative Case No. 2007-00477. Direct testimony submitted February 29, 2008. Supplemental direct testimony submitted April 1, 2008. Cross examined April 30, 2008.

In the Matter of the Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize a Reasonable Rate of Return on the Fair Value of Its Operations throughout the State of Arizona, Arizona Corporation Commission, Docket No. E-01933A-07-0402. Direct testimony submitted February 29, 2008 (revenue requirement), March 14, 2008 (rate design), and June 12, 2008 (settlement agreement). Cross examined July 14, 2008.

"Commonwealth Edison Company Proposed General Increase in Electric Rates," Illinois Commerce Commission, Docket No. 07-0566. Direct testimony submitted February 11, 2008. Rebuttal testimony submitted April 8, 2008.

"In the Matter of the Application of Questar Gas Company to File a General Rate Case," Utah Public Service Commission, Docket No. 07-057-13. Direct testimony submitted January 28, 2008 (test period), March 31, 2008 (rate of return), April 21, 2008 (revenue requirement), and August 18, 2008 (cost of service, rate spread, rate design). Rebuttal testimony submitted September 22, 2008 (cost of service, rate spread, rate design). Surrebuttal testimony submitted May 12, 2008 (rate of return). Cross examined February 8, 2008 (test period) and May 21, 2008 (rate of return).

"In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations, Consisting of a General Rate Increase of Approximately \$161.2 Million Per Year, and for Approval of a New Large Load Surcharge," Utah Public Service Commission, Docket No. 07-035-93. Direct testimony submitted January 25, 2008 (test period), April 7, 2008 (revenue requirement), and July 21, 2008 (cost of service, rate design). Rebuttal testimony submitted September 3, 2008 (cost of service, rate design). Surrebuttal testimony submitted May 23, 2008 (revenue requirement) and September 24, 2008 (cost of service, rate design). Cross examined February 7, 2008 (test period).

"In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Authority to Increase Rates for Distribution Service, Modify Certain Accounting Practices and for Tariff Approvals," Public Utilities Commission of Ohio, Case Nos. 07-551-EL-AIR, 07-552-EL-ATA, 07-553-EL-AAM, and 07-554-EL-UNC. Direct testimony submitted January 10, 2008.

"In the Matter of the Application of Rocky Mountain Power for Authority to Increase Its Retail Electric Utility Service Rates in Wyoming, Consisting of a General Rate Increase of Approximately \$36.1 Million per Year, and for Approval of a New Renewable Resource Mechanism and Marginal Cost Pricing Tariff," **Wyoming** Public Service Commission, Docket No. 20000-277-ER-07. Direct testimony submitted January 7, 2008. Cross examined March 6, 2008.

"In the Matter of the Application of Idaho Power Company for Authority to Increase Its Rates and Charges for Electric Service to Electric Customers in the State of Idaho," **Idaho** Public Utilities Commission, Case No. IPC-E-07-8. Direct testimony submitted December 10, 2007. Cross examined January 23, 2008.

"In The Matter of the Application of Consumers Energy Company for Authority to Increase Its Rates for the Generation and Distribution Of Electricity and Other Relief," **Michigan** Public Service Commission, Case No. U-15245. Direct testimony submitted November 6, 2007. Rebuttal testimony submitted November 20, 2007.

"In the Matter of Montana-Dakota Utilities Co., Application for Authority to Establish Increased Rates for Electric Service," **Montana** Public Service Commission, Docket No. D2007.7.79. Direct testimony submitted October 24, 2007.

"In the Matter of the Application of Public Service Company of New Mexico for Revision of its Retail Electric Rates Pursuant to Advice Notice No. 334," **New Mexico** Public Regulation Commission, Case No. 07-0077-UT. Direct testimony submitted October 22, 2007. Rebuttal testimony submitted November 19, 2007. Cross examined December 12, 2007.

"In The Matter of Georgia Power Company's 2007 Rate Case," **Georgia** Public Service Commission, Docket No. 25060-U. Direct testimony submitted October 22, 2007. Cross examined November 7, 2007.

"In the Matter of the Application of Rocky Mountain Power for an Accounting Order to Defer the Costs Related to the MidAmerican Energy Holdings Company Transaction," **Utah** Public Service Commission, Docket No. 07-035-04; "In the Matter of the Application of Rocky Mountain Power, a Division of PacifiCorp, for a Deferred Accounting Order To Defer the Costs of Loans Made to Grid West, the Regional Transmission Organization," Docket No. 06-035-163; "In the Matter of the Application of Rocky Mountain Power for an Accounting Order for Costs related to the Flooding of the Powerdale Hydro Facility," Docket No. 07-035-14. Direct testimony submitted September 10, 2007. Surrebuttal testimony submitted October 22, 2007. Cross examined October 30, 2007.

“In the Matter of General Adjustment of Electric Rates of East Kentucky Power Cooperative, Inc.,” **Kentucky** Public Service Commission, Case No. 2006-00472. Direct testimony submitted July 6, 2007. Supplemental direct testimony submitted March 14, 2008.

“In the Matter of the Application of Sempra Energy Solutions for a Certificate of Convenience and Necessity for Competitive Retail Electric Service,” **Arizona** Corporation Commission, Docket No. E-03964A-06-0168. Direct testimony submitted July 3, 2007. Rebuttal testimony submitted January 17, 2008.

“Application of Public Service Company of Oklahoma for a Determination that Additional Electric Generating Capacity Will Be Used and Useful,” **Oklahoma** Corporation Commission, Cause No. PUD 200500516; “Application of Public Service Company of Oklahoma for a Determination that Additional Baseload Electric Generating Capacity Will Be Used and Useful,” Cause No. PUD 200600030; “In the Matter of the Application of Oklahoma Gas and Electric Company for an Order Granting Pre-Approval to Construct Red Rock Generating Facility and Authorizing a Recovery Rider,” Cause No. PUD200700012. Responsive testimony submitted May 21, 2007. Cross examined July 26, 2007.

“Application of Nevada Power Company for Authority to Increase Its Annual Revenue Requirement for General Rates Charged to All Classes of Electric Customers and for Relief Properly Related Thereto,” Public Utilities Commission of **Nevada**, Docket No. 06-11022. Direct testimony submitted March 14, 2007 (Phase III – revenue requirements) and March 19, 2007 (Phase IV – rate design). Cross examined April 10, 2007 (Phase III – revenue requirements) and April 16, 2007 (Phase IV – rate design).

“In the Matter of the Application of Entergy Arkansas, Inc. for Approval of Changes in Rates for Retail Electric Service,” **Arkansas** Public Service Commission, Docket No. 06-101-U. Direct testimony submitted February 5, 2007. Surrebuttal testimony submitted March 26, 2007.

“Monongahela Power Company and The Potomac Edison Company, both d/b/a Allegheny Power – Rule 42T Application to Increase Electric Rates and Charges,” Public Service Commission of **West Virginia**, Case No. 06-0960-E-42T; “Monongahela Power Company and The Potomac Edison Company, both d/b/a Allegheny Power – Information Required for Change of Depreciation Rates Pursuant to Rule 20,” Case No. 06-1426-E-D. Direct and rebuttal testimony submitted January 22, 2007.

“In the Matter of the Tariffs of Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P Increasing Electric Rates for the Services Provided to Customers in the Aquila Networks-MPS and Aquila Networks-L&P Missouri Service Areas,” **Missouri** Public Service Commission, Case No. ER-2007-0004. Direct testimony submitted January 18, 2007 (revenue requirements) and January 25, 2007 (revenue apportionment). Supplemental direct testimony submitted February 27, 2007.

“In the Matter of the Filing by Tucson Electric Power Company to Amend Decision No. 62103, **Arizona** Corporation Commission, Docket No. E-01933A-05-0650. Direct testimony submitted January 8, 2007. Surrebuttal testimony filed February 8, 2007. Cross examined March 8, 2007.

“In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company’s Missouri Service Area,” **Missouri** Public Service Commission, Case No. ER-2007-0002. Direct testimony submitted December 15, 2006 (revenue requirements) and December 29, 2006 (fuel adjustment clause/cost-of-service/rate design). Rebuttal testimony submitted February 5, 2007 (cost-of-service). Surrebuttal testimony submitted February 27, 2007. Cross examined March 21, 2007.

“In the Matter of Application of The Union Light, Heat and Power Company d/b/a Duke Energy Kentucky, Inc. for an Adjustment of Electric Rates,” **Kentucky** Public Service Commission, Case No. 2006-00172. Direct testimony submitted September 13, 2006.

“In the Matter of Appalachian Power Company’s Application for Increase in Electric Rates,” **Virginia** State Corporation Commission, Case No. PUE-2006-00065. Direct testimony submitted September 1, 2006. Cross examined December 7, 2006.

“In the Matter of the Application of Arizona Public Service Company for a Hearing to Determine the Fair Value of the Utility Property for Ratemaking Purposes, to Fix a Just and Reasonable Rate of Return Thereon, To Approve Rate Schedules Designed to Develop Such Return, and to Amend Decision No. 67744, **Arizona** Corporation Commission,” Docket No. E-01345A-05-0816. Direct testimony submitted August 18, 2006 (revenue requirements) and September 1, 2006 (cost-of-service/rate design). Surrebuttal testimony submitted September 27, 2006. Cross examined November 7, 2006.

“Re: The Tariff Sheets Filed by Public Service Company of Colorado with Advice Letter No 1454 – Electric,” **Colorado** Public Utilities Commission, Docket No. 06S-234EG. Answer testimony submitted August 18, 2006.

“Portland General Electric General Rate Case Filing,” Public Utility Commission of **Oregon**, Docket No. UE-180. Direct testimony submitted August 9, 2006. Joint testimony regarding stipulation submitted August 22, 2006.

“2006 Puget Sound Energy General Rate Case,” **Washington** Utilities and Transportation Commission, Docket Nos. UE-060266 and UG-060267. Response testimony submitted July 19, 2006. Joint testimony regarding stipulation submitted August 23, 2006.

“In the Matter of PacifiCorp, dba Pacific Power & Light Company, Request for a General Rate Increase in the Company’s Oregon Annual Revenues,” Public Utility Commission of **Oregon**,

Docket No. UE-179. Direct testimony submitted July 12, 2006. Joint testimony regarding stipulation submitted August 21, 2006.

"Petition of Metropolitan Edison Company for Approval of a Rate Transition Plan," **Pennsylvania** Public Utilities Commission, Docket Nos. P-00062213 and R-00061366; "Petition of Pennsylvania Electric Company for Approval of a Rate Transition Plan," Docket Nos. P-0062214 and R-00061367; Merger Savings Remand Proceeding, Docket Nos. A-110300F0095 and A-110400F0040. Direct testimony submitted July 10, 2006. Rebuttal testimony submitted August 8, 2006. Surrebuttal testimony submitted August 18, 2006. Cross examined August 30, 2006.

"In the Matter of the Application of PacifiCorp for approval of its Proposed Electric Rate Schedules & Electric Service Regulations," **Utah** Public Service Commission, Docket No. 06-035-21. Direct testimony submitted June 9, 2006 (Test Period). Surrebuttal testimony submitted July 14, 2006.

"Joint Application of Questar Gas Company, the Division of Public Utilities, and Utah Clean Energy for the Approval of the Conservation Enabling Tariff Adjustment Option and Accounting Orders," **Utah** Public Service Commission, Docket No. 05-057-T01. Direct testimony submitted May 15, 2006. Rebuttal testimony submitted August 8, 2007. Cross examined September 19, 2007.

"Central Illinois Light Company d/b/a AmerenCILCO, Central Illinois Public Service Company d/b/a AmerenCIPS, Illinois Power Company d/b/a AmerenIP, Proposed General Increase in Rates for Delivery Service (Tariffs Filed December 27, 2005)," **Illinois** Commerce Commission, Docket Nos. 06-0070, 06-0071, 06-0072. Direct testimony submitted March 26, 2006. Rebuttal testimony submitted June 27, 2006.

"In the Matter of Appalachian Power Company and Wheeling Power Company, both dba American Electric Power," Public Service Commission of **West Virginia**, Case No. 05-1278-E-PC-PW-42T. Direct and rebuttal testimony submitted March 8, 2006.

"In the Matter of Northern States Power Company d/b/a Xcel Energy for Authority to Increase Rates for Electric Service in Minnesota," **Minnesota** Public Utilities Commission, Docket No. G-002/GR-05-1428. Direct testimony submitted March 2, 2006. Rebuttal testimony submitted March 30, 2006. Cross examined April 25, 2006.

"In the Matter of the Application of Arizona Public Service Company for an Emergency Interim Rate Increase and for an Interim Amendment to Decision No. 67744," **Arizona** Corporation Commission, Docket No. E-01345A-06-0009. Direct testimony submitted February 28, 2006. Cross examined March 23, 2006.

“In the Matter of the Applications of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes in Their Charges for Electric Service,” State Corporation Commission of **Kansas**, Case No. 05-WSEE-981-RTS. Direct testimony submitted September 9, 2005. Cross examined October 28, 2005.

“In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Recover Costs Associated with the Construction and Ultimate Operation of an Integrated Combined Cycle Electric Generating Facility,” Public Utilities Commission of **Ohio**,” Case No. 05-376-EL-UNC. Direct testimony submitted July 15, 2005. Cross examined August 12, 2005.

“In the Matter of the Filing of General Rate Case Information by Tucson Electric Power Company Pursuant to Decision No. 62103,” **Arizona** Corporation Commission, Docket No. E-01933A-04-0408. Direct testimony submitted June 24, 2005.

“In the Matter of Application of The Detroit Edison Company to Unbundle and Realign Its Rate Schedules for Jurisdictional Retail Sales of Electricity,” **Michigan** Public Service Commission, Case No. U-14399. Direct testimony submitted June 9, 2005. Rebuttal testimony submitted July 1, 2005.

“In the Matter of the Application of Consumers Energy Company for Authority to Increase Its Rates for the Generation and Distribution of Electricity and Other Relief,” **Michigan** Public Service Commission, Case No. U-14347. Direct testimony submitted June 3, 2005. Rebuttal testimony submitted June 17, 2005.

“In the Matter of Pacific Power & Light, Request for a General Rate Increase in the Company’s Oregon Annual Revenues,” Public Utility Commission of **Oregon**, Docket No. UE 170. Direct testimony submitted May 9, 2005. Surrebuttal testimony submitted June 27, 2005. Joint testimony regarding partial stipulations submitted June 2005, July 2005, and August 2005.

“In the Matter of the Application of Trico Electric Cooperative, Inc. for a Rate Increase,” **Arizona** Corporation Commission, Docket No. E-01461A-04-0607. Direct testimony submitted April 13, 2005. Surrebuttal testimony submitted May 16, 2005. Cross examined May 26, 2005.

“In the Matter of the Application of PacifiCorp for Approval of its Proposed Electric Service Schedules and Electric Service Regulations,” **Utah** Public Service Commission, Docket No. 04-035-42. Direct testimony submitted January 7, 2005.

"In the Matter of the Application by Golden Valley Electric Association, Inc., for Authority to Implement Simplified Rate Filing Procedures and Adjust Rates," **Regulatory Commission of Alaska**, Docket No. U-4-33. Direct testimony submitted November 5, 2004. Cross examined February 8, 2005.

"Advice Letter No. 1411 - Public Service Company of Colorado Electric Phase II General Rate Case," **Colorado** Public Utilities Commission, Docket No. 04S-164E. Direct testimony submitted October 12, 2004. Cross-answer testimony submitted December 13, 2004. Testimony withdrawn January 18, 2005, following Applicant's withdrawal of testimony pertaining to TOU rates.

"In the Matter of Georgia Power Company's 2004 Rate Case," **Georgia** Public Service Commission, Docket No. 18300-U. Direct testimony submitted October 8, 2004. Cross examined October 27, 2004.

"2004 Puget Sound Energy General Rate Case," **Washington** Utilities and Transportation Commission, Docket Nos. UE-040641 and UG-040640. Response testimony submitted September 23, 2004. Cross-answer testimony submitted November 3, 2004. Joint testimony regarding stipulation submitted December 6, 2004.

"In the Matter of the Application of PacifiCorp for an Investigation of Interjurisdictional Issues," **Utah** Public Service Commission, Docket No. 02-035-04. Direct testimony submitted July 15, 2004. Cross examined July 19, 2004.

"In the Matter of an Adjustment of the Gas and Electric Rates, Terms and Conditions of Kentucky Utilities Company," **Kentucky** Public Service Commission, Case No. 2003-00434. Direct testimony submitted March 23, 2004. Testimony withdrawn pursuant to stipulation entered May 2004.

"In the Matter of an Adjustment of the Gas and Electric Rates, Terms and Conditions of Louisville Gas and Electric Company," **Kentucky** Public Service Commission, Case No. 2003-00433. Direct testimony submitted March 23, 2004. Testimony withdrawn pursuant to stipulation entered May 2004.

"In the Matter of the Application of Idaho Power Company for Authority to Increase Its Interim and Base Rates and Charges for Electric Service," **Idaho** Public Utilities Commission, Case No. IPC-E-03-13. Direct testimony submitted February 20, 2004. Rebuttal testimony submitted March 19, 2004. Cross examined April 1, 2004.

"In the Matter of the Applications of the Ohio Edison Company, the Cleveland Electric Illuminating Company and the Toledo Edison Company for Authority to Continue and Modify Certain Regulatory Accounting Practices and Procedures, for Tariff Approvals and to Establish

Rates and Other Charges, Including Regulatory Transition Charges Following the Market Development Period,” Public Utilities Commission of **Ohio**, Case No. 03-2144-EL-ATA. Direct testimony submitted February 6, 2004. Cross examined February 18, 2004.

“In the Matter of the Application of Arizona Public Service Company for a Hearing to Determine the Fair Value of the Utility Property of the Company for Ratemaking Purposes, To Fix a Just and Reasonable Rate of Return Thereon, To Approve Rate Schedules Designed to Develop Such Return, and For Approval of Purchased Power Contract,” **Arizona** Corporation Commission, Docket No. E-01345A-03-0437. Direct testimony submitted February 3, 2004. Rebuttal testimony submitted March 30, 2004. Direct testimony regarding stipulation submitted September 27, 2004. Responsive / Clarifying testimony regarding stipulation submitted October 25, 2004. Cross examined November 8-10, 2004 and November 29-December 3, 2004.

“In the Matter of Application of the Detroit Edison Company to Increase Rates, Amend Its Rate Schedules Governing the Distribution and Supply of Electric Energy, etc.,” **Michigan** Public Service Commission, Case No. U-13808. Direct testimony submitted December 12, 2003 (interim request) and March 5, 2004 (general rate case).

“In the Matter of PacifiCorp’s Filing of Revised Tariff Schedules,” Public Utility Commission of **Oregon**, Docket No. UE-147. Joint testimony regarding stipulation submitted August 21, 2003.

“Petition of PSI Energy, Inc. for Authority to Increase Its Rates and Charges for Electric Service, etc.,” **Indiana** Utility Regulatory Commission, Cause No. 42359. Direct testimony submitted August 19, 2003. Cross examined November 5, 2003.

“In the Matter of the Application of Consumers Energy Company for a Financing Order Approving the Securitization of Certain of its Qualified Cost,” **Michigan** Public Service Commission, Case No. U-13715. Direct testimony submitted April 8, 2003. Cross examined April 23, 2003.

“In the Matter of the Application of Arizona Public Service Company for Approval of Adjustment Mechanisms,” **Arizona** Corporation Commission, Docket No. E-01345A-02-0403. Direct testimony submitted February 13, 2003. Surrebuttal testimony submitted March 20, 2003. Cross examined April 8, 2003.

“Re: The Investigation and Suspension of Tariff Sheets Filed by Public Service Company of Colorado, Advice Letter No. 1373 – Electric, Advice Letter No. 593 – Gas, Advice Letter No. 80 – Steam,” **Colorado** Public Utilities Commission, Docket No. 02S-315 EG. Direct testimony submitted November 22, 2002. Cross-answer testimony submitted January 24, 2003.

“In the Matter of the Application of The Detroit Edison Company to Implement the Commission’s Stranded Cost Recovery Procedure and for Approval of Net Stranded Cost

Recovery Charges," **Michigan** Public Service Commission, Case No. U-13350. Direct testimony submitted November 12, 2002.

"Application of South Carolina Electric & Gas Company: Adjustments in the Company's Electric Rate Schedules and Tariffs," Public Service Commission of **South Carolina**, Docket No. 2002-223-E. Direct testimony submitted November 8, 2002. Surrebuttal testimony submitted November 18, 2002. Cross examined November 21, 2002.

"In the Matter of the Application of Questar Gas Company for a General Increase in Rates and Charges," **Utah** Public Service Commission, Docket No. 02-057-02. Direct testimony submitted August 30, 2002. Rebuttal testimony submitted October 4, 2002.

"The Kroger Co. v. Dynegy Power Marketing, Inc.," **Federal Energy Regulatory Commission**, EL02-119-000. Confidential affidavit filed August 13, 2002.

"In the matter of the application of Consumers Energy Company for determination of net stranded costs and for approval of net stranded cost recovery charges," **Michigan** Public Service Commission, Case No. U-13380. Direct testimony submitted August 9, 2002. Rebuttal testimony submitted August 30, 2002. Cross examined September 10, 2002.

"In the Matter of the Application of Public Service Company of Colorado for an Order to Revise Its Incentive Cost Adjustment," **Colorado** Public Utilities Commission, Docket 02A-158E. Direct testimony submitted April 18, 2002.

"In the Matter of the Generic Proceedings Concerning Electric Restructuring Issues," **Arizona** Corporation Commission, Docket No. E-00000A-02-0051, "In the Matter of Arizona Public Service Company's Request for Variance of Certain Requirements of A.A.C. R14-2-1606," Docket No. E-01345A-01-0822, "In the Matter of the Generic Proceeding Concerning the Arizona Independent Scheduling Administrator," Docket No. E-00000A-01-0630, "In the Matter of Tucson Electric Power Company's Application for a Variance of Certain Electric Competition Rules Compliance Dates," Docket No. E-01933A-02-0069, "In the Matter of the Application of Tucson Electric Power Company for Approval of its Stranded Cost Recovery," Docket No. E-01933A-98-0471. Direct testimony submitted March 29, 2002 (APS variance request); May 29, 2002 (APS Track A proceeding/market power issues); and July 28, 2003 (Arizona ISA). Rebuttal testimony submitted August 29, 2003 (Arizona ISA). Cross examined June 21, 2002 (APS Track A proceeding/market power issues) and September 12, 2003 (Arizona ISA).

"In the Matter of Savannah Electric & Power Company's 2001 Rate Case," **Georgia** Public Service Commission, Docket No. 14618-U. Direct testimony submitted March 15, 2002. Cross examined March 28, 2002.

"Nevada Power Company's 2001 Deferred Energy Case," Public Utilities Commission of **Nevada**, PUCN 01-11029. Direct testimony submitted February 7, 2002. Cross examined February 21, 2002.

"2001 Puget Sound Energy Interim Rate Case," **Washington** Utilities and Transportation Commission, Docket Nos. UE-011570 and UE-011571. Direct testimony submitted January 30, 2002. Cross examined February 20, 2002.

"In the Matter of Georgia Power Company's 2001 Rate Case," **Georgia** Public Service Commission, Docket No. 14000-U. Direct testimony submitted October 12, 2001. Cross examined October 24, 2001.

"In the Matter of the Application of PacifiCorp for Approval of Its Proposed Electric Rate Schedules and Electric Service Regulations," **Utah** Public Service Commission, Docket No. 01-35-01. Direct testimony submitted June 15, 2001. Rebuttal testimony submitted August 31, 2001.

"In the Matter of Portland General Electric Company's Proposal to Restructure and Reprice Its Services in Accordance with the Provisions of SB 1149," Public Utility Commission of **Oregon**, Docket No. UE-115. Direct testimony submitted February 20, 2001. Rebuttal testimony submitted May 4, 2001. Joint testimony regarding stipulation submitted July 27, 2001.

"In the Matter of the Application of APS Energy Services, Inc. for Declaratory Order or Waiver of the Electric Competition Rules," **Arizona** Corporation Commission, Docket No.E-01933A-00-0486. Direct testimony submitted July 24, 2000.

"In the Matter of the Application of Questar Gas Company for an Increase in Rates and Charges," **Utah** Public Service Commission, Docket No. 99-057-20. Direct testimony submitted April 19, 2000. Rebuttal testimony submitted May 24, 2000. Surrebuttal testimony submitted May 31, 2000. Cross examined June 6 & 8, 2000.

"In the Matter of the Application of Columbus Southern Power Company for Approval of Electric Transition Plan and Application for Receipt of Transition Revenues," Public Utility Commission of **Ohio**, Case No. 99-1729-EL-ETP; **"In the Matter of the Application of Ohio Power Company for Approval of Electric Transition Plan and Application for Receipt of Transition Revenues,"** Public Utility Commission of **Ohio**, Case No. 99-1730-EL-ETP. Direct testimony prepared, but not submitted pursuant to settlement agreement effected May 2, 2000.

"In the Matter of the Application of FirstEnergy Corp. on Behalf of Ohio Edison Company, The Cleveland Electric Illuminating Company, and the Toledo Edison Company for Approval of Their Transition Plans and for Authorization to Collect Transition Revenues," Public Utility

Commission of **Ohio**, Case No. 99-1212-EL-ETP. Direct testimony prepared, but not submitted pursuant to settlement agreement effected April 11, 2000.

"2000 Pricing Process," **Salt River Project** Board of Directors, oral comments provided March 6, 2000 and April 10, 2000.

"Tucson Electric Power Company vs. Cyprus Sierrita Corporation," **Arizona** Corporation Commission, Docket No. E-000001-99-0243. Direct testimony submitted October 25, 1999. Cross examined November 4, 1999.

"Application of Hildale City and Intermountain Municipal Gas Association for an Order Granting Access for Transportation of Interstate Natural Gas over the Pipelines of Questar Gas Company for Hildale, Utah," **Utah** Public Service Commission, Docket No. 98-057-01. Rebuttal testimony submitted August 30, 1999.

"In the Matter of the Application by Arizona Electric Power Cooperative, Inc. for Approval of Its Filing as to Regulatory Assets and Transition Revenues," **Arizona** Corporation Commission, Docket No. E-01773A-98-0470. Direct testimony submitted July 30, 1999. Cross examined February 28, 2000.

"In the Matter of the Application of Tucson Electric Power Company for Approval of its Plan for Stranded Cost Recovery," **Arizona** Corporation Commission, Docket No. E-01933A-98-0471; "In the Matter of the Filing of Tucson Electric Power Company of Unbundled Tariffs Pursuant to A.A.C. R14-2-1601 et seq.," Docket No. E-01933A-97-0772; "In the Matter of the Competition in the Provision of Electric Service Throughout the State of Arizona," Docket No. RE-00000C-94-0165. Direct testimony submitted June 30, 1999. Rebuttal testimony submitted August 6, 1999. Cross examined August 11-13, 1999.

"In the Matter of the Application of Arizona Public Service Company for Approval of its Plan for Stranded Cost Recovery," **Arizona** Corporation Commission, Docket No. E-01345A-98-0473; "In the Matter of the Filing of Arizona Public Service Company of Unbundled Tariffs Pursuant to A.A.C. R14-2-1601 et seq.," Docket No. E-01345A-97-0773; "In the Matter of the Competition in the Provision of Electric Service Throughout the State of Arizona," Docket No. RE-00000C-94-0165. Direct testimony submitted June 4, 1999. Rebuttal testimony submitted July 12, 1999. Cross examined July 14, 1999.

"In the Matter of the Application of Tucson Electric Power Company for Approval of its Plan for Stranded Cost Recovery," **Arizona** Corporation Commission, Docket No. E-01933A-98-0471; "In the Matter of the Filing of Tucson Electric Power Company of Unbundled Tariffs Pursuant to A.A.C. R14-2-1601 et seq.," Docket No. E-01933A-97-0772; "In the Matter of the Application of Arizona Public Service Company for Approval of its Plan for Stranded Cost Recovery,"

Docket No. E-01345A-98-0473; "In the Matter of the Filing of Arizona Public Service Company of Unbundled Tariffs Pursuant to A.A.C. R14-2-1601 et seq.," Docket No. E-01345A-97-0773; "In the Matter of the Competition in the Provision of Electric Service Throughout the State of Arizona," Docket No. RE-00000C-94-0165. Direct testimony submitted November 30, 1998.

"Hearings on Pricing," **Salt River Project** Board of Directors, written and oral comments provided November 9, 1998.

"Hearings on Customer Choice," **Salt River Project** Board of Directors, written and oral comments provided June 22, 1998; June 29, 1998; July 9, 1998; August 7, 1998; and August 14, 1998.

"In the Matter of the Competition in the Provision of Electric Service Throughout the State of Arizona," **Arizona** Corporation Commission, Docket No. U-0000-94-165. Direct and rebuttal testimony filed January 21, 1998. Second rebuttal testimony filed February 4, 1998. Cross examined February 25, 1998.

"In the Matter of Consolidated Edison Company of New York, Inc.'s Plans for (1) Electric Rate/Restructuring Pursuant to Opinion No. 96-12; and (2) the Formation of a Holding Company Pursuant to PSL, Sections 70, 108, and 110, and Certain Related Transactions," **New York** Public Service Commission, Case 96-E-0897. Direct testimony filed April 9, 1997. Cross examined May 5, 1997.

"In the Matter of the Petition of Sunnyside Cogeneration Associates for Enforcement of Contract Provisions," **Utah** Public Service Commission, Docket No. 96-2018-01; "In the Matter of the Application of Rocky Mountain Power for an Order Approving an Amendment to Its Power Purchase Agreement with Sunnyside Cogeneration Associates," Docket Nos. 05-035-46, and 07-035-99. Direct testimony submitted July 8, 1996. Oral testimony provided March 18, 2008.

"In the Matter of the Application of PacifiCorp, dba Pacific Power & Light Company, for Approval of Revised Tariff Schedules and an Alternative Form of Regulation Plan," **Wyoming** Public Service Commission, Docket No. 2000-ER-95-99. Direct testimony submitted April 8, 1996.

"In the Matter of the Application of Mountain Fuel Supply Company for an Increase in Rates and Charges," **Utah** Public Service Commission, Case No. 95-057-02. Direct testimony submitted June 19, 1995. Rebuttal testimony submitted July 25, 1995. Surrebuttal testimony submitted August 7, 1995.

"In the Matter of the Investigation of the Reasonableness of the Rates and Tariffs of Mountain Fuel Supply Company," **Utah** Public Service Commission, Case No. 89-057-15. Direct testimony submitted July 1990. Surrebuttal testimony submitted August 1990.

"In the Matter of the Review of the Rates of Utah Power and Light Company pursuant to The Order in Case No. 87-035-27," **Utah Public Service Commission**, Case No. 89-035-10. Rebuttal testimony submitted November 15, 1989. Cross examined December 1, 1989 (rate schedule changes for state facilities).

"In the Matter of the Application of Utah Power & Light Company and PC/UP&L Merging Corp. (to be renamed PacifiCorp) for an Order Authorizing the Merger of Utah Power & Light Company and PacifiCorp into PC/UP&L Merging Corp. and Authorizing the Issuance of Securities, Adoption of Tariffs, and Transfer of Certificates of Public Convenience and Necessity and Authorities in Connection Therewith," **Utah Public Service Commission**, Case No. 87-035-27; Direct testimony submitted April 11, 1988. Cross examined May 12, 1988 (economic impact of UP&L merger with PacifiCorp).

"In the Matter of the Application of Mountain Fuel Supply Company for Approval of Interruptible Industrial Transportation Rates," **Utah Public Service Commission**, Case No. 86-057-07. Direct testimony submitted January 15, 1988. Cross examined March 30, 1988.

"In the Matter of the Application of Utah Power and Light Company for an Order Approving a Power Purchase Agreement," **Utah Public Service Commission**, Case No. 87-035-18. Oral testimony delivered July 8, 1987.

"Cogeneration: Small Power Production," **Federal Energy Regulatory Commission**, Docket No. RM87-12-000. Statement on behalf of State of Utah delivered March 27, 1987, in San Francisco.

"In the Matter of the Investigation of Rates for Backup, Maintenance, Supplementary, and Standby Power for Utah Power and Light Company," **Utah Public Service Commission**, Case No. 86-035-13. Direct testimony submitted January 5, 1987. Case settled by stipulation approved August 1987.

"In the Matter of the Application of Sunnyside Cogeneration Associates for Approval of the Cogeneration Power Purchase Agreement," **Utah Public Service Commission**, Case No. 86-2018-01. Rebuttal testimony submitted July 16, 1986. Cross examined July 17, 1986.

"In the Matter of the Investigation of Demand-Side Alternatives to Capacity Expansion for Electric Utilities," **Utah Public Service Commission**, Case No. 84-999-20. Direct testimony submitted June 17, 1985. Rebuttal testimony submitted July 29, 1985. Cross examined August 19, 1985.

"In the Matter of the Implementation of Rules Governing Cogeneration and Small Power Production in Utah," **Utah Public Service Commission**, Case No. 80-999-06, pp. 1293-1318.

Direct testimony submitted January 13, 1984 (avoided costs), May 9, 1986 (security for levelized contracts) and November 17, 1986 (avoided costs). Cross-examined February 29, 1984 (avoided costs), April 11, 1985 (standard form contracts), May 22-23, 1986 (security for levelized contracts) and December 16-17, 1986 (avoided costs).

OTHER RELATED ACTIVITY

Participant, Wyoming Load Growth Collaborative, March 2008 to present.

Participant, Oregon Direct Access Task Force (UM 1081), May 2003 to November 2003.

Participant, Michigan Stranded Cost Collaborative, March 2003 to March 2004.

Member, Arizona Electric Competition Advisory Group, December 2002 to present.

Board of Directors, ex-officio, Desert STAR RTO, September 1999 to February 2002.

Member, Advisory Committee, Desert STAR RTO, September 1999 to February 2002. Acting Chairman, October 2000 to February 2002.

Board of Directors, Arizona Independent Scheduling Administrator Association, October 1998 to present.

Acting Chairman, Operating Committee, Arizona Independent Scheduling Administrator Association, October 1998 to June 1999.

Member, Desert Star ISO Investigation Working Groups: Operations, Pricing, and Governance, April 1997 to December 1999. Legal & Negotiating Committee, April 1999 to December 1999.

Participant, Independent System Operator and Spot Market Working Group, Arizona Corporation Commission, April 1997 to September 1997.

Participant, Unbundled Services and Standard Offer Working Group, Arizona Corporation Commission, April 1997 to October 1997.

Participant, Customer Selection Working Group, Arizona Corporation Commission, March 1997 to September 1997.

Member, Stranded Cost Working Group, Arizona Corporation Commission, March 1997 to September 1997.

Member, Electric System Reliability & Safety Working Group, Arizona Corporation Commission, November 1996 to September 1998.

Chairman, Salt Palace Renovation and Expansion Committee, Salt Lake County/State of Utah/Salt Lake City, multi-government entity responsible for implementation of planning, design, finance, and construction of an \$85 million renovation of the Salt Palace Convention Center, Salt Lake City, Utah, May 1991 to December 1994.

State of Utah Representative, Committee on Regional Electric Power Cooperation, a joint effort of the Western Interstate Energy Board and the Western Conference of Public Service Commissioners, January 1987 to December 1990.

Member, Utah Governor's Economic Coordinating Committee, January 1987 to December 1990.

Chairman, Standard Contract Task Force, established by Utah Public Service Commission to address contractual problems relating to qualifying facility sales under PURPA, March 1986 to December 1990.

Chairman, Load Management and Energy Conservation Task Force, Utah Public Service Commission, August 1985 to December 1990.

Alternate Delegate for Utah, Western Interstate Energy Board, Denver, Colorado, August 1985 to December 1990.

Articles Editor, Economic Forum, September 1980 to August 1981.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing testimony was served upon the following parties of record or as a courtesy, via U.S. Mail postage prepaid, express mail, hand delivery, or electronic transmission, on September 29, 2008.



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