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BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO

IN THE MATTER OF THE APPLICATION )  
OF COLUMBUS SOUTHERN POWER )  
COMPANY FOR APPROVAL OF ITS )  
ELECTRIC SECURITY PLAN; AN )  
AMENDMENT TO ITS CORPORATE )  
SEPARATION PLAN; AND THE SALE OF )  
CERTAIN GENERATING ASSETS )

Case No. 08-917-EL-SSO

IN THE MATTER OF THE APPLICATION )  
OF OHIO POWER COMPANY FOR APPROVAL )  
OF ITS ELECTRIC SECURITY PLAN; AND )  
AN AMENDMENT TO ITS CORPORATE )  
SEPARATION PLAN )

Case No. 08-918-EL-SSO

DIRECT TESTIMONY OF KEVIN C. HIGGINS

On Behalf of The Kroger Co.

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October 31, 2008

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 facilities in the service  
14              territories of both Ohio Power Company ("OPCO") and Columbus Southern  
15              Power Company ("CSP") that collectively consume over 230 million kWh per  
16              year.

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

18   A.           My academic background is in economics, and I have completed all  
19              coursework and field examinations toward a Ph.D. in Economics at the University  
20              of Utah. In addition, I have served on the adjunct faculties of both the University  
21              of Utah and Westminster College, where I taught undergraduate and graduate  
22              courses in economics from 1981 to 1995. I joined Energy Strategies in 1995,  
23              where I assist private and public sector clients in the areas of energy-related

1 economic and policy analysis, including evaluation of electric and gas utility rate  
2 matters.

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

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

10 A. Yes. I just recently filed testimony in FirstEnergy's Market Rate Offer  
11 proceeding, Case No. 08-936-EL-SSO and FirstEnergy's ESP proceeding, Case  
12 No. 08-935-EL-SSO. Previously this year, I submitted testimony in the  
13 FirstEnergy Distribution proceeding, Case Nos. 07-551-EL-AIR, 07-552-EL-  
14 ATA, 07-553-EL-AAM, and 07-554-EL-UNC. In 2005, I testified in the AEP  
15 IGCC cost recovery proceeding, Case No. 05-376-EL-UNC, and in 2004, I  
16 testified in the FirstEnergy Rate Stabilization Plan proceeding, Case No. 03-2144-  
17 EL-ATA.

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

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

1 Washington, West Virginia, and Wyoming. I have also filed affidavits in  
2 proceedings at the Federal Energy Regulatory Commission.

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

5  
6 **Overview and Conclusions**

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

8 A. My testimony addresses certain aspects of the proposed Electric Security  
9 Plan ("ESP") filed by OPCO and CSP (collectively, "American Electric Power  
10 Company, Inc." or "AEP").

11 **Q. What are your recommendations to the Commission regarding AEP's**  
12 **proposed ESP?**

13 A. (1) I support adoption of a provision that allows AEP to recover its  
14 prudently-incurred variable generation costs. However, these costs should be  
15 offset by a credit to customers for each respective utility's share of off-system  
16 sales margins. At a minimum, off-system sales margins should be recognized in  
17 performing the Significantly Excessive Earnings Test, contrary to AEP's position  
18 that these margins should be excluded from the test.

19 (2) I recommend that the proposed Fuel Adjustment Clause ("FAC") be  
20 modified to exclude AEP's proposed "slice of system" purchases from the FAC  
21 calculation. There appears to be no operational basis for including these  
22 purchases. The sole purpose of these purchases appears to be that of increasing  
23 prices for customers.

1           (3) AEP should be allowed to recover its prudently-incurred  
2 environmental costs. However, I recommend that AEP's proposed rate increase to  
3 recover capital carrying costs on environmental additions be denied until and  
4 unless AEP can demonstrate that these costs represent an increase in the net cost  
5 of providing non-FAC-related generation service.

6           (4) The Provider of Last Resort ("POLR") charge proposed by AEP for  
7 the three-year duration of the ESP is in excess of \$500 million for CSP and OPCO  
8 combined. I recommend that in lieu of such a charge, an entirely different  
9 approach be adopted. Rather than build the POLR risk into an up-front premium,  
10 the incremental cost of serving returning customers at utility rates can be  
11 recovered in a rider that would be designed to recover only actually-incurred costs  
12 for the term of the ESP.

13           (5) AEP is entitled to recover its prudently-incurred costs of providing  
14 distribution service. In my opinion, the best forum for evaluating the reasonable  
15 recovery of such costs is a distribution rate case. Such a forum would allow for  
16 the full consideration of distribution rate base, revenues and expenses, as well as  
17 rate of return.

18           (6) I recommend that AEP's proposal for an Energy Efficiency and Peak  
19 Demand Cost Reduction Rider be modified to incorporate an exemption or opt-  
20 out provision for non-residential customers above a threshold aggregate load size  
21 who pursue energy efficiency and/or demand reduction investments on their  
22 own.

1 (7) I recommend that AEP's ESP be modified to incorporate a generation  
2 aggregation program that would allow a customer with multiple accounts taking  
3 service under the GS-3 rate schedule to aggregate its loads for the purpose of  
4 determining its monthly peak demand for generation service. This type of  
5 aggregation would allow the customer to capture the diversity within its loads for  
6 billing purposes. Pilot generation aggregation programs are currently underway  
7 in the Consumers Energy and Detroit Edison service territories in Michigan.  
8

9 **Framework for Evaluation**

10 **Q. What is your understanding of the framework for evaluating AEP's**  
11 **proposed Electric Security Plan ("ESP")?**

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

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

22 A. Given this framework, I offer comments and recommendations to the  
23 Commission as to the reasonableness of certain provisions in AEP's ESP

1 proposal. In some instances, I recommend that the Commission's take action to  
2 modify the ESP before approving it. I do not address all aspects of the Company's  
3 proposal. Absence of comment on a particular feature of the proposal does not  
4 convey support or opposition to that feature.

5  
6 **Overall Rates**

7 **Q. Please summarize what AEP is proposing with respect to overall rates.**

8 A. As discussed in the direct testimony of AEP witnesses Joseph Hamrock  
9 and J. Craig Baker, adoption of AEP's ESP would result in an overall rate  
10 increase of approximately 15 percent each year for three years, excluding any  
11 changes in the Transmission Cost Recovery Rider or costs resulting from  
12 government mandates. In addition, one key cost component, the proposed FAC,  
13 would be partially deferred for later recovery.

14 **Q. In your opinion, are AEP's proposed ESP rates based on the cost to serve?**

15 A. No. Certain proposed rate components, such as environmental carrying  
16 costs recovery and distribution reliability investments, are calculated based on the  
17 Company's presentation of the components' costs on a standalone basis. The costs  
18 of these components are then added to existing rates. However, as existing rates,  
19 by AEP's own admission, are not cost-based, the resulting proposed rates are not  
20 cost-based either. Put another way, a cost-based component added to a non-cost-  
21 based rate produces another non-cost-based rate.

1    **Generation Rates**

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

3    A.           AEP's proposal for generation rates is presented primarily by Company  
4               witnesses J. Craig Baker and Philip Nelson. The major features of AEP's proposal  
5               include:

6               (1) The adoption of a fuel adjustment clause ("FAC") that would recover the cost  
7               of a wide range of variable production expenses;

8               (2) The deferral of a portion of FAC-related costs;

9               (3) Continued collection of non-FAC-related rates;

10              (4) A rate increase to recover capital carrying costs on environmental additions;

11              and

12              (5) An increase in rates for POLR service.

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

14   A.           I recommend that the proposal not be approved in its current form. The  
15               structure of AEP's proposed increases appears to track the general description of  
16               the adjustments that would be permitted for the non-market portion of a blended  
17               electric power price pursuant to §4928.142 (D) of the Revised Code. However, at  
18               the same time, the retail price to electric customers under an ESP is subject to a  
19               Significantly Excessive Earnings Test, which by its nature, requires some nexus  
20               with cost of service. The absence of evidence presented by AEP with respect to  
21               the relationship between the prices the Company seeks to charge for generation  
22               service and the overall cost to AEP of providing this service raises serious  
23               questions about the efficacy and reasonableness of the Company's ESP proposal.



1 In short, I do not believe it would be in the public interest to knowingly adopt an  
2 ESP proposal that was expected to fail a Significantly Excessive Earnings Test.  
3 Given the structure of the changes proposed by AEP, and the lack of evidence  
4 presented by the Company regarding its overall generation cost, I recommend that  
5 the Commission modify the proposed terms to ensure a just and reasonable  
6 outcome.

7 **Q. Do you recommend any modifications to the FAC proposed by AEP?**

8 A. Yes, but a high-level discussion of this subject may be helpful first. AEP  
9 recommends that rates be increased to recover the difference between the variable  
10 costs the Company proposes for recovery in the FAC and the Company's estimate  
11 of FAC-related costs in current rates. As current rates are not based on costs, the  
12 estimation of the latter is simply a calibration exercise in which a portion of  
13 existing generation rates are allocated to FAC-related expenses based on a 1999  
14 baseline. All remaining revenues currently recovered in AEP's generation rates  
15 are deemed to be non-FAC-related. However, the actual alignment of AEP's non-  
16 FAC-related *revenues* and the Company's non-FAC-related *costs* is not presented  
17 by AEP in its filing. If the revenues deemed by AEP to be non-FAC-related  
18 exceed AEP's actual non-FAC-related costs, then it is entirely possible that AEP's  
19 FAC-related expenses are already being fully recovered in rates. In such a case,  
20 although FAC-related expenses can be separately stated and recovered, it would  
21 not be necessary to increase rates for AEP to fully recover its variable generation  
22 expenses. The upshot is that if rates are to be increased to recover FAC-related  
23 costs, then it is reasonable for AEP to be required first to demonstrate that such an

1 increase is necessary for the Company to recover its generation-related costs. AEP  
2 has not done so.

3 Turning to my specific proposal for modifications, I support adoption of a  
4 provision that allows AEP to recover its prudently-incurred variable generation  
5 costs. However, these costs should be offset by a credit to customers for each  
6 respective utility's share of off-system sales margins. A FAC charge without such  
7 a credit is asymmetrical and fundamentally unreasonable. Based on my  
8 experience in other jurisdictions I know that the AEP affiliates in West Virginia  
9 and Virginia credit customers with off-system sales margins as an offset to fuel-  
10 related charges. It is not reasonable for AEP's Ohio customers to be assessed a  
11 FAC charge while being deprived of comparable credits.

12 **Q. How should any off-system sales credit be recognized?**

13 A. I recommend recognizing this credit directly in the FAC charge. At a  
14 minimum, off-system sales margins should be recognized in performing the  
15 Significantly Excessive Earnings Test, contrary to AEP's position that these  
16 margins should be excluded from the test.

17 **Q. Do you have any other recommendations regarding the FAC?**

18 A. Yes. AEP is proposing that the FAC include a series of increasing market  
19 purchases priced on a "slice of system" basis. From an operational standpoint,  
20 there appears to be no reason to include such costs in the FAC. The only  
21 apparent purpose of these slice-of-system purchases is to serve as a device for  
22 increasing prices charged to customers. I recommend that the FAC be modified  
23 to exclude these contrived purchases from the FAC calculation.

1   **Q.     Do you have any comments on AEP's proposal to defer a portion of FAC**  
2       **recovery?**

3   A.       Yes. AEP is proposing to mitigate the rate impact of its FAC proposal  
4       through a partial deferral of FAC-related costs. In my opinion, the rate impact of  
5       the Company's ESP proposal is significant in the first instance, at least in part,  
6       due to the one-sided design of the FAC proposal. A FAC that properly credits  
7       customers for off-system sales margins would not be as onerous. While a  
8       deferral may be appropriate in certain extenuating circumstances, the general  
9       practice of deferring current generation expense for later recovery raises serious  
10      concerns with respect to inter-generational equity. For this reason, I recommend  
11      that the Commission approach FAC deferral proposals with extreme caution, and  
12      emphasize instead that any FAC mechanism be properly structured in the first  
13      instance.

14   **Q.     Do you recommend any modifications to the changes proposed by AEP for**  
15       **the non-FAC portion of its generation prices?**

16   A.       Yes. AEP is proposing a rate increase to recover its capital carrying costs  
17      on environmental additions. AEP should be allowed to recover its prudently-  
18      incurred environmental costs. However, the mechanism proposed by AEP appears  
19      not to account for the accumulated depreciation of these assets since the time they  
20      have been in service, which may date back as far as 2001. Moreover, while the  
21      adjustment recognizes an offset for the environmental-related component of prior  
22      RSP increases, in proposing to add this component to existing rates AEP does not  
23      recognize any increase in accumulated depreciation of existing generation plant in

1 service. In my opinion, the rate increase associated with these costs should be  
2 denied until and unless AEP can demonstrate that these costs represent an  
3 increase in the net cost of providing non-FAC-related generation service.

4 **Q. Do you recommend any modifications to the changes proposed by AEP for**  
5 **POLR service?**

6 A. Yes. AEP is proposing to increase dramatically the rates charged for  
7 POLR service based on an analysis of option pricing using the Black-Scholes  
8 model presented by Mr. Baker. The Company's position is that this approach  
9 properly values the risk AEP faces with respect to shopping customers returning  
10 to utility service at times when market prices increase.

11 The POLR charge proposed by AEP for the three-year duration of the ESP  
12 is in excess of \$500 million for the two utilities. This strikes me as rather stiff  
13 premium for utility customers to pay when few customers have actually shopped  
14 in the AEP Ohio service territories since the onset of direct access. I recommend  
15 that in lieu of such a charge, an entirely different approach be adopted. Rather  
16 than build the POLR risk into an up-front premium, the incremental cost of  
17 serving returning customers at utility rates can be recovered in a rider that would  
18 be designed to recover only actually-incurred costs for the term of the ESP. This  
19 would remove the POLR risk from AEP and, along with it, the claim that \$500  
20 million in POLR charges is necessary to compensate for the risk.

1 **Distribution Rates**

2 **Q. What is AEP proposing with respect to distribution rates?**

3 A. AEP is proposing to increase CSP distribution rates 7 percent each year  
4 from 2009-2011 to recover costs associated with its gridSMART initiative and  
5 distribution reliability investments. The Company is also proposing to increase  
6 OPCO distribution rates 6.6 percent each year from 2009-2011 to recover costs  
7 associated with distribution reliability investments. These incremental revenue  
8 requirements are calculated on a standalone basis, i.e., without considering any  
9 increase or decrease that may be appropriate for providing distribution service as  
10 a whole.

11 **Q. What is your assessment of the Company's proposal to increase distribution**  
12 **rates?**

13 A. AEP is entitled to recover its prudently-incurred costs of providing  
14 distribution service. In my opinion, the best forum for evaluating the reasonable  
15 recovery of such costs is a distribution rate case. Such a forum would allow for  
16 the full consideration of distribution rate base, revenues and expenses, as well as  
17 rate of return. In light of the very significant overall increase to customers being  
18 proposed by AEP in this filing – 45 percent over three years – adopting a  
19 distribution rate increase based on partial cost information would not be a  
20 reasonable course of action.

21 **Q. Do you have any other comments on the Company's proposal for**  
22 **distribution service?**

1 A. Yes. AEP is proposing significant investment in its CSP service territory  
2 for advanced metering technology. I strongly recommend that if such investments  
3 are made, that customers be granted access to their own meter information on a  
4 real-time basis without additional charge. It is important that the propagation of  
5 advanced metering be a two-way street, and that providing information to  
6 customers be made a high priority if this expenditure is to be justified.  
7

8 **Energy Efficiency and Peak Demand Cost Reduction Rider**

9 **Q. What has AEP proposed with respect to an Energy Efficiency and Peak**  
10 **Demand Cost Reduction Rider?**

11 A. AEP is proposing a new rider that is intended to recover the 2009 costs of  
12 energy efficiency and peak demand reduction programs proposed by Company  
13 witness Karen L. Sloneker. The rider would be trued-up annually to reconcile  
14 actual recovery and actual program costs. The annual filing would also establish a  
15 recovery level for the following year.

16 **Q. Do you have any comments on AEP's proposal?**

17 A. Yes. I recommend that the proposal be modified to incorporate an  
18 exemption or opt-out provision for non-residential customers above a threshold  
19 aggregate load size who pursue energy efficiency and/or demand reduction  
20 investments (collectively, "DSM") on their own. I believe a reasonable threshold  
21 for this purpose is a minimum monthly demand of 10 MW at a single site, or  
22 aggregated at multiple sites within the AEP Ohio service territories. An  
23 exemption or opt-out provision is appropriate, as customers who pursue DSM on

1       their own provide benefits to the system without using program dollars.  
2       Moreover, §4928.66(A)(2)(c) of the Revised Code provides that any mechanism  
3       designed to recover the cost of energy efficiency and peak demand reduction  
4       programs may exempt mercantile customers with existing or new demand-  
5       response, energy efficiency, or peak demand reduction capability under certain  
6       conditions.

7       **Q.     How should an opt out provision be structured?**

8       A.       I believe an opt out provision should balance the need for assurance of  
9       bona fide DSM activity with administrative feasibility. I recommend that at the  
10      time of the election to opt out, the customer self-certify or attest to AEP that, for  
11      each facility for which the customer seeks to opt out, the customer has conducted  
12      an energy audit or analysis within the past three years and has implemented, or  
13      has plans for implementing, the cost effective measures identified for installation  
14      in that audit or analysis. AEP should collect and maintain the self-certifications  
15      for the duration of the program and make them available to the Commission at its  
16      request, subject to appropriate confidential treatment of materials.

17

18      **Generation Aggregation**

19      **Q.     What are you recommending with respect to generation aggregation?**

20      A.       I recommend that AEP's ESP be modified to incorporate a generation  
21      aggregation program that would allow a customer with multiple accounts taking  
22      service under the GS-3 rate schedule to aggregate its loads for the purpose of  
23      determining its monthly peak demand for generation service. This type of

1 aggregation would allow the customer to capture the diversity within its loads for  
2 billing purposes. For example, a customer may have multiple accounts that  
3 experience peak demands at different times. Currently, the customer is billed for  
4 generation service based on each individual account's peak demand during the  
5 month. A generation aggregation program would instead bill the customer for  
6 power supply demand based on the customer's peak demand for its aggregated  
7 load. As such, it provides multi-site customers the opportunity to benefit  
8 appropriately from the operational diversity of their loads on the system and  
9 measures their billing demand comparably to a single-site customer of the same  
10 size. This better aligns costs with cost causation, and as such, is inherently  
11 reasonable. It is also comparable to how the customer's load would be viewed by  
12 a competitive supplier. Moreover, it is consistent with the Company's intent to  
13 take fuller advantage of advances in metering technology and provides an  
14 additional tool for customers to control load. If it would improve the prospect of  
15 program acceptance, the generation aggregation program could be implemented  
16 on a pilot basis.

17 **Q. Are you familiar with other similar programs?**

18 A. Yes. Both Consumers Energy Company and Detroit Edison in Michigan  
19 have generation aggregation pilot programs in place. Because they are pilots, both  
20 Michigan programs have total participation limitations.

21 In the Consumers Energy program, a customer must have at least seven  
22 accounts with an average billing demand of 250 kW on the same rate schedule  
23 that can be aggregated. The Detroit Edison program requires at least seven



1 accounts with a minimum aggregate demand of 5 MW. Either of these  
2 requirements would constitute reasonable parameters for an AEP Ohio program.

3 **Q. What are the implications for GS-3 generation demand charges if a**  
4 **generation aggregation program is adopted?**

5 A. Generation aggregation would reduce the total billing demand for the rate  
6 schedule, thereby requiring a small, revenue-neutral increase in the demand  
7 charge for the rate schedule. The amount of adjustment needed in the demand  
8 charge can be constrained at the outset through implementation on a pilot basis.

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

10 A. Yes, it does.

**KEVIN C. HIGGINS**  
**Principal, Energy Strategies, L.L.C.**  
**215 South State St., Suite 200, Salt Lake City, UT 84111**

**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**

“Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Base Rates,” **Kentucky** Public Service Commission, Case No. 2008-00252. Direct testimony submitted October 28, 2008.

“Application of Kentucky Utilities Company for an Adjustment of Base Rates,” **Kentucky** Public Service Commission, Case No. 2008-00251. Direct testimony submitted October 28, 2008.

“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,” **Utah** Public Service Commission, Docket No. 08-035-38. Direct testimony submitted October 7, 2008 (test period). Cross examined October 28, 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 Establish a Standard Service Offer Pursuant to R.C. § 4928.143 in the Form of an Electric Security Plan,” Public Utility Commission of **Ohio**, Case No. 08-935-EL-SSO. Direct testimony submitted September 29, 2008. Deposed October 13, 2008. Cross examined October 21, 2008.

“In the Matter of the Application 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**, Docket No. 08-WSEE-1041-RTS. Direct testimony submitted September 29, 2008. Cross Answer testimony submitted October 8, 2008.

“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 submitted 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) and October 7, 2008 (cost of service, rate spread, rate design). Cross examined February 8, 2008 (test period), May 21, 2008 (rate of return), and October 15, 2008 (cost of service, rate spread, rate design).**

**"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-00062214 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.

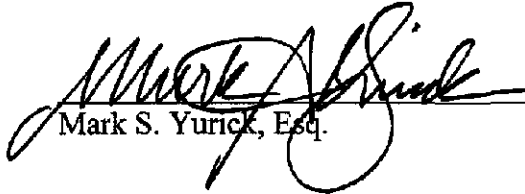
Chairman, Load Management and Energy Conservation Task Force, Utah Public Service Commission, August 1985 to December 1990.

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 *Direct Testimony of Kevin C. Higgins* 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 October 31, 2008.

  
Mark S. Yurick, Esq.

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