

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

| | | |
|---|----------|--------------------------------|
| In The Matter Of The Application Of | : | Case No. 16-0395-EL-SSO |
| Dayton Power And Light Company For | : | |
| Approval of its Electric Security Plan | : | |
| | : | |
| In The Matter Of The Application Of | : | Case No. 16-0396-EL-ATA |
| The Dayton Power And Light Company | : | |
| For Approval of Revised Tariffs | : | |
| | : | |
| In The Matter Of The Application Of | : | Case No. 16-0397-EL-AAM |
| Dayton Power And Light Company For | : | |
| Approval Of Certain Accounting | : | |
| Authority Pursuant to Ohio Rev. Code | : | |
| §4905.13 | | |

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| <p>DIRECT TESTIMONY</p> <p>OF</p> <p>STEPHEN J. BARON</p> |
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**ON BEHALF OF
THE OHIO ENERGY GROUP**

**J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA**

November 18, 2016

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TABLE OF CONTENTS

| | | |
|-------------|--|-----------|
| I. | QUALIFICATIONS | 1 |
| II. | DISTRIBUTION MODERNIZATION RIDER..... | 2 |
| III. | CLEAN ENERGY RIDER | 11 |

I. QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Stephen J. Baron. My business address is J. Kennedy and Associates, Inc. ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia 30075.

Q. What is your occupation and by whom are you employed?

A. I am the President and a Principal of Kennedy and Associates, a firm of utility rate, planning, and economic consultants in Atlanta, Georgia.

Q. Please describe briefly the nature of the consulting services provided by Kennedy and Associates.

A. Kennedy and Associates provides consulting services in the electric and gas utility industries. Our clients include state agencies and industrial electricity consumers. The firm provides expertise in system planning, load forecasting, financial analysis, cost-of-service, and rate design. Current clients include the Georgia and Louisiana Public Service Commissions, and industrial and commercial consumers throughout the United States. My educational background and professional experience are summarized on Exhibit SJB-1.

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

1 A. I am testifying on behalf of The Ohio Energy Group (“OEG”), a group of large
2 industrial customers of the Dayton Power & Light Company (“DP&L” or
3 “Company”). The members of OEG who take service from DP&L are Cargill,
4 Incorporated and General Motors LLC.

5
6 **Q. Have you previously presented testimony in Standard Service Offer (SSO) cases in**
7 **Ohio?**

8 A. Yes. I have testified in SSO cases involving The Cleveland Electric Illuminating
9 Company, Ohio Edison Company, and The Toledo Edison Company (collectively,
10 “the FirstEnergy Companies”), Duke Energy Ohio, Inc. (“Duke”), and Ohio Power
11 Company (“AEP Ohio”). *See e.g.* Case Nos. 10-2586-EL-SSO, 11-346-EL-SSO, 13-
12 2385-EL-SSO, 14-841-EL-SSO, and 14-1297-EL-SSO.

13
14 **Q. What is the purpose of your testimony?**

15 A. I provide a recommendation regarding the proper cost allocation and rate design for a
16 rider such as the Distribution Modernization Rider (“DMR”) proposed by DP&L in this
17 case. I previously addressed the identical issue in Case No. 14-1297-EL-SSO (the
18 “FirstEnergy ESP Case”). I also address DP&L’s proposed Clean Energy Rider.

19
20 **II. DP&L’s PROPOSED DISTRIBUTION MODERNIZATION RIDER**

21
22 **Q. Please briefly describe the DMR proposal currently at issue in this case.**

1 A. DP&L is proposing a DMR that would recover \$145 million annually from retail
2 customers. OEG witness Lane Kollen provides testimony in this case discussing the
3 specifics of the overall DMR revenue increase and recommends that the Commission
4 reject the Company's proposal. My testimony addresses the DMR revenue allocation
5 among rate classes and rate design that would be appropriate in the event that the
6 Commission adopts a DMR.

7
8 DP&L has proposed an allocation of its requested \$145 million DMR revenue
9 requirement to rate classes using the same apportionment as currently exists for the
10 Company's Service Stability Rider ("SSR"). As described in the testimony of DP&L
11 witness Claire Hale, the Company simply proposes to scale-up the current SSR charges
12 by rate class to meet its requested \$145 million target. First, DP&L adjusts the SSR to
13 reflect its recent rate design changes presented in its distribution rate case and then
14 uniformly scales these charges up from the \$112.698 million SSR revenue to the \$145
15 million amount for the DMR.

16
17 **Q. Is there any basis to use the existing SSR revenue allocation to allocate the**
18 **distribution related DMR revenue requirement?**

19 A. No. The SSR revenue requirement is related to generation, not distribution. There is
20 no evidentiary support at all for the Company's proposal. The DMR, if it is approved,
21 is designed to provide revenue that the Company can use for distribution infrastructure
22 improvements, it is not related to the SSR cost recovery. While the Company argues

1 that using a scaled-up version of the SSR charges would not cause intra-class cost
2 shifts, this is not a basis for allocating the DMR. The basis for, or reasonableness of the
3 SSR allocation has not even been addressed by the Company. There is certainly no
4 evidence to justify continuing to use this allocation to assign cost responsibility for a
5 new, distribution related DMR charge.

6
7 **Q. When was the SSR originally established?**

8 A. It was established by the Commission in its Order in Case No.12-426-EL-SSO. The
9 Commission approved an SSR revenue requirement in that case of \$110 million. As
10 clarified in the Commission's Order of December 13, 2013, the SSR was allocated to
11 rate classes based on a weighted allocation that reflected 1) the allocation of legacy
12 charges produced by the then existing Rate Stability Charge ("RSC") rider and 2) a 1
13 CP allocator. The RSC produced revenues of \$71.9 million (out of the total approved
14 amount of \$110 million). The additional approved revenue of \$38.1 million was
15 allocated on the 1 CP factor.

16
17 **Q. How was the RSC portion allocated to rate classes?**

18 A. The RSC was originally established by applying an 11% factor to DP&L's 2004
19 generation charges. The SSR allocation, which DP&L now proposes to use to allocate
20 distribution investment recovered through a DMR, is a generation related charge, not a
21 distribution related charge. Moreover, it is primarily based (\$71.9 million out of \$110
22 million or 65%) on the allocation of DP&L's 2004 generation charges. There is simply

1 no legitimate basis to now use this allocation to assign distribution related DMR
2 revenues to rate classes.

3
4 **Q. In its order approving a DMR for the FirstEnergy Companies, did the**
5 **Commission find that the DMR revenues are to be used for distribution and grid**
6 **modernization?**

7 A. Yes. At ¶ 211 (page 97) of the Order in Case No. 14-1297-EL-SSO, the Commission
8 stated as follows:

9 With respect to rate design, we note that we agree with OEG witness Baron that
10 Rider DMR is “primarily a distribution-related rider since the revenues received
11 by the Companies under the Rider are intended to incentivize increased
12 investment in distribution modernization.
13

14 In other portions of the Order, the Commission also confirms that the DMR is a
15 distribution related rate recovery mechanism designed to improve the FirstEnergy
16 Companies’ distribution system (*see* ¶206 – the Commission requires that the recovery
17 of revenue under Rider DMR be conditioned on “a demonstration of sufficient progress
18 in the implementation and deployment of grid modernization programs approved by the
19 Commission”). In Chairman Haque’s Concurring Opinion, he states at ¶ 3 “The
20 DMR’s primary purpose is to ensure the FirstEnergy retains a certain level of financial
21 health and creditworthiness so that it can invest in future distribution modernization
22 endeavors.” It is unequivocal that the DMR is distribution related.
23

24 **Q. How is distribution related investment normally recovered from customers?**

1 A. First, distribution related investments would normally only be recovered from
2 distribution customers, not those taking service at higher voltages (e.g., transmission).
3 Second, the allocation of distribution investments and expenses is generally based on a
4 functionalization of such investments between primary and secondary service, and then
5 allocated on the basis of kW demand (not energy).
6

7 **Q. Should any of the costs collected through a DMR-like rider be allocated on the**
8 **basis of energy?**

9 A. No. There is no nexus between the nature of such a rider and the volume of energy
10 used by a given customer. Consequently, recovery of any of the rider costs on the basis
11 of energy would be inconsistent with principles of cost causation. Having testified in
12 over 335 cases, including over 100 related to cost-of-service/revenue allocation, I can
13 attest that I have never seen a Commission allocate distribution costs on the basis of
14 energy usage. Adopting an energy-based allocation for a distribution-related rider like
15 the DMR would therefore be directly counter to regulatory practice I have observed
16 throughout the country. The National Association of Regulatory Utility
17 Commissioners' *Electric Utility Cost Allocation Manual* also advises against allocating
18 any distribution-related costs on the basis of energy, explaining "[t]o ensure that
19 [distribution] costs are properly allocated, the analyst must first classify each account
20 as demand-related, customer-related, or a combination of both...Because there is no

1 *energy component of distribution-related costs, we need only consider the demand and*
2 *customer components.”¹*

3
4 Allocating the costs of a DMR-like rider on the basis of energy would harm economic
5 development in Ohio, contrary to one of the goals of establishing such a rider. Such an
6 allocation would force large energy-intensive customers, who must compete both
7 nationally and internationally and who would derive little benefit from additional
8 distribution infrastructure modernization, to pay a disproportionate amount of costs
9 under the rider. This outcome would be inconsistent with Ohio’s policy of bolstering
10 the State’s effectiveness in the global economy.

11
12 **Q. How should the DMR revenue requirements be allocated?**

13 A. The most appropriate cost allocation for a DMR-like rider would be an allocation based
14 entirely upon distribution revenues. The DMR is primarily a distribution-related rider
15 and it would be adopted largely in order to incentivize increased investment in
16 distribution modernization.

17
18 That said, I recommend that the Commission take a somewhat different approach with
19 respect to allocating the costs of DMR-like riders due to their unique nature and to
20 balance rate impacts among various customer classes. Because DMR-like riders are not
21 purely distribution-related riders, but can also have an economic development

¹ National Association of Regulatory Utility Commissioners, *Electric Utility Cost Allocation Manual* (January 1992), available at <https://efile.mpsc.state.mi.us/efile/docs/17689/0078.pdf> at 89.

1 component, I recommend that the Commission take a hybrid approach to allocating
2 costs under those riders. In the event that the Commission approves a DMR for DP&L,
3 it should be allocated under a two-step process. First, the revenue requirement should
4 be allocated between 1) the residential class (RES Non-Heat and RES Heat) and 2) to
5 all other rate classes as a single group based on the 50% demand/50% energy method
6 that the Commission approved for the FirstEnergy Companies DMR in Case No. 14-
7 1297-EL-SSO (the Staff recommended method in that case). Second, the resulting non-
8 residential DMR revenue requirement should then be allocated to all other rate classes
9 on the basis of a 50% distribution revenue/50% demand methodology.

10
11 **Q. Would this two-step allocation methodology result in the identical assignment of**
12 **DMR charges to the residential class as a straightforward 50% demand/50%**
13 **energy method?**

14 A. Yes. For the residential class, the allocation would be identical to the allocation
15 approved by the Commission in the recent FirstEnergy case. This hybrid approach is
16 identical to OEG's Alternative Recommendation in the FirstEnergy case.

17
18 **Q. What is your recommendation with respect to the rate design of a DMR-like**
19 **rider?**

20 A. After the DMR revenue requirement is allocated to each rate class following the
21 method that I recommended above, DP&L should collect the allocated costs using a
22 kWh charge calculated separately for each rate schedule for non-demand metered rate

1 classes. For demand metered rate classes, the 50% of the allocated DMR costs should
2 be recovered on a kW demand basis and 50% on an energy basis. This is consistent
3 with the Commission's directive in the FirstEnergy case (see ¶ 211).

4
5 **Q. What are the potential rate impacts of adopting your recommended two-step**
6 **allocation methodology?**

7 A. Table 1 below shows the increases using OEG witness Kollen's estimate of a DMR
8 revenue requirement (\$60 million). I also show the increases using the Staff
9 methodology recommended in the FirstEnergy ESP case and adopted by the
10 Commission in its Order and the Company's SSR allocation method. Under the
11 OEG and the Commission approved FirstEnergy DMR allocation methods, the
12 Residential class would be assigned 41.4% of the total DMR revenue requirement.
13 Under the Company's proposed SSR allocation, the Residential class would be
14 assigned 43.9% of the overall revenue requirement. As can be seen, for the
15 Residential class, the impact is identical using the OEG recommended method and
16 the Commission approved method. This is a lower allocation to the Residential class
17 than proposed by DP&L.

| Table 1 OEG Recommended Allocation of \$60 Million DMR Revenue Requirement | | | | | | |
|---|-----------------|------------|---------------------------|------------|----------------|------------|
| | DP&L Allocation | | 50% kWh/50% kW Allocation | | OEG Allocation | |
| | Revenue | % of Total | Revenue | % of Total | Revenue | % of Total |
| Residential | 26,351,000 | 43.9% | 24,830,618 | 41.4% | 24,830,618 | 41.4% |
| Secondary | 18,317,182 | 30.5% | 18,107,149 | 30.2% | 22,414,741 | 37.4% |
| Primary | 9,907,026 | 16.5% | 10,829,604 | 18.0% | 8,533,909 | 14.2% |
| Primary Substation | 2,021,876 | 3.4% | 2,296,323 | 3.8% | 1,379,024 | 2.3% |
| High Voltage | 3,276,123 | 5.5% | 3,731,696 | 6.2% | 2,258,041 | 3.8% |
| Street Lighting | 80,068 | 0.1% | 121,740 | 0.2% | 132,461 | 0.2% |
| POL | 46,725 | 0.1% | 82,870 | 0.1% | 451,206 | 0.8% |
| Total | 60,000,000 | 100.0% | 60,000,000 | 100.0% | 60,000,000 | 100.0% |

For all other rate classes, the increases based on my recommended 50% demand/50% distribution revenue allocation methodology gives more recognition to the distribution nature of the DMR revenue requirement. I believe that my recommended two-step approach is consistent with the Commissioner Slaby's Concurring Opinion in Case No. 14-1297-EL-SSO at ¶ 6 ("Therefore, we have to be aware of the precarious balance that is needed between the residential consumer, as well as the needs of big and small business. In the event the cost of doing business in a given area becomes too high because of utility rates, businesses will not be able to survive. Likewise, there would be a disincentive to locate in the area.").

Q. How did you develop the allocation factors used in Table 1?

A. There are three different allocation factors used in the analysis: 1) class energy, adjusted for losses, 2) rate class demands, adjusted for losses, and 3) distribution

1 revenues. I obtained the class energy and losses from DP&L witness Hale's Exhibit
2 CEH-1. Rate class demands are based on 4 CP demands produced by DP&L in
3 response to IEU 5th Set INT 5-32 Attachment 1. A 4 CP demand allocator is a
4 reasonable measure of demand for use in the DMR allocation. The distribution
5 revenues used for this allocator are based on the revenues approved in the
6 Company's most recent distribution rate case.

7
8 **III. CLEAN ENERGY RIDER**
9

10 **Q. Please summarize DP&L's proposed Clean Energy Rider?**

11 A. As set forth in the Direct Testimony of Claire Hale, the Company proposes a new
12 Clean Energy Rider that DP&L states will facilitate future investment in renewable
13 and advanced technologies consistent with state and federal policies. This rider, set
14 initially at zero, would recover any currently unknown environmental compliance
15 costs, including but not limited to green energy initiatives, environmental expenses,
16 and decommissioning costs. Once those costs are known, the Company would apply
17 for recovery of those costs through the non-bypassable Clean Energy Rider in a
18 separate proceeding.

19
20 **Q. How does DP&L rationalize charging its distribution customers for**
21 **environmental costs incurred by generation units owned by DP&L's**
22 **unregulated affiliate?**

1 A. Ms. Hale states that certain environmental and decommissioning expenses are related
2 to activities involved in serving the Company's customers and were caused when the
3 generation assets were owned by the regulated entity and were for the benefit of
4 DP&L's customers.² According to Ms. Hale, it is therefore appropriate that these
5 expenses are recovered on a non-bypassable basis from all customers, both shopping
6 and SSO.

7
8 **Q. Do you agree with this rationale?**

9 A. No. First, DP&L's distribution customers that shop for electric generation do not
10 take service from these generating units and receive no benefit from the continued
11 operation of these units. These units may even be owned by a DP&L unregulated
12 affiliate. There is no nexus between these unregulated units and DP&L's distribution
13 customers. I am not aware of any provision of Ohio law that would allow for
14 shopping customers to be forced to pay, on an on-going basis, for the environmental
15 costs of unregulated generating units.

16
17 **Q. Does the Clean Energy Rider require DP&L's customers to subsidize**
18 **unregulated generation assets owned by DP&L and/or an affiliate?**

19 A. Potentially, yes. It is possible that FERC would view the Clean Energy Rider
20 as a mechanism that impermissibly requires "captive" customers to pay for the
21 unregulated generation assets of their distribution utility. Although there are

²Direct Testimony of Claire Hale, p. 8.

1 obviously many differences between DP&L's Clean Energy Rider proposal and the
2 AEP and FirstEnergy's affiliate PPA Riders, there is a fundamental similarity
3 between the Clean Energy Rider and the PPA Riders. In both circumstances, the
4 distribution utility proposed that its captive shopping customers pay for the
5 generation-related expenses of its unregulated generation assets. From FERC's
6 perspective, such a mechanism could be viewed as distorting the wholesale market
7 by allowing otherwise uneconomic units to remain economically viable.

8
9 **Q. Will both shopping and SSO customers have to pay for environmental**
10 **compliance costs twice if a non-bypassable, Clean Energy Rider is ever**
11 **implemented?**

12 A. Yes. Both shopping and non-shopping customers already pay for environmental
13 compliance costs that are embedded in the market price of electricity that CRES
14 providers charge for generation and that SSO auction participants reflect in their
15 prices. It is basic economics that when the price of an input increases, the market
16 price of a product will increase so that costs are recovered. So when environmental
17 compliance costs increase, the market price for electricity will also increase.
18 DP&L's shopping customers will pay more for power from CRES providers and
19 non-shopping customers will pay higher SSO auction rates. Also, DP&L's
20 generation owning affiliate will be able to sell its power for a higher price if market
21 prices increase.

1 Therefore, if the Commission were to approve the proposed Clean Energy Rider,
2 customers will pay for environmental compliance costs twice; once through
3 increased market prices for the electric generation; and again through the Clean
4 Energy Rider for generating units that don't serve them. DP&L and/or its affiliate
5 generation owner will also be collecting environmental costs twice; once through
6 higher market prices that reflect increased environmental compliance costs and again
7 through the Clean Energy Rider.

8
9 **Q. Is the proposed Clean Energy Rider duplicative of other existing DP&L riders?**

10 A. Yes. The Clean Energy Rider language is vague. The types of costs proposed to be
11 included in the Clean Energy Rider are already recoverable from customers through
12 existing rate mechanisms. For example, costs associated with "green energy
13 initiatives" may already be recovered from non-shopping customers through DP&L's
14 Alternative Energy Rider and from shopping customers through CRES provider rates
15 (subject to the 3% statutory cost cap). Allowing such costs to be recovered through
16 the Clean Energy Rider as well would be duplicative, would risk double recovery of
17 renewable energy costs, and would increase the possibility that the 3% statutory
18 renewable energy cost cap would be exceeded.

19
20 **Q. What is your recommendation concerning the Company's proposed Clean**
21 **Energy Rider?**

1 A. The Commission should reject the proposed non-bypassable Clean Energy Rider
2 because shopping customers receive no benefit from the environmental compliance
3 expenditures that are the subject of the Rider, and the Clean Energy Rider is
4 designed to double-charge and double-recover environmental compliance costs.

5

6 **Q. Does that complete your testimony?**

7 A. Yes.

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| §4905.13 | : | |

EXHIBIT __ (SJB-1)

OF

STEPHEN J. BARON

**ON BEHALF OF
THE OHIO ENERGY GROUP**

**J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA**

November 18, 2016

Professional Qualifications

Of

Stephen J. Baron

Mr. Baron graduated from the University of Florida in 1972 with a B.A. degree with high honors in Political Science and significant coursework in Mathematics and Computer Science. In 1974, he received a Master of Arts Degree in Economics, also from the University of Florida. His areas of specialization were econometrics, statistics, and public utility economics. His thesis concerned the development of an econometric model to forecast electricity sales in the State of Florida, for which he received a grant from the Public Utility Research Center of the University of Florida. In addition, he has advanced study and coursework in time series analysis and dynamic model building.

Mr. Baron has more than thirty-five years of experience in the electric utility industry in the areas of cost and rate analysis, forecasting, planning, and economic analysis.

Following the completion of my graduate work in economics, he joined the staff of the Florida Public Service Commission in August of 1974 as a Rate Economist. His responsibilities included the analysis of rate cases for electric, telephone, and gas utilities, as well as the preparation of cross-examination material and the preparation of staff recommendations.

In December 1975, he joined the Utility Rate Consulting Division of Ebasco Services, Inc.

J. KENNEDY AND ASSOCIATES, INC.

as an Associate Consultant. In the seven years he worked for Ebasco, he received successive promotions, ultimately to the position of Vice President of Energy Management Services of Ebasco Business Consulting Company. His responsibilities included the management of a staff of consultants engaged in providing services in the areas of econometric modeling, load and energy forecasting, production cost modeling, planning, cost-of-service analysis, cogeneration, and load management.

He joined the public accounting firm of Coopers & Lybrand in 1982 as a Manager of the Atlanta Office of the Utility Regulatory and Advisory Services Group. In this capacity he was responsible for the operation and management of the Atlanta office. His duties included the technical and administrative supervision of the staff, budgeting, recruiting, and marketing as well as project management on client engagements. At Coopers & Lybrand, he specialized in utility cost analysis, forecasting, load analysis, economic analysis, and planning.

In January 1984, he joined the consulting firm of Kennedy and Associates as a Vice President and Principal. Mr. Baron became President of the firm in January 1991.

During the course of his career, he has provided consulting services to more than thirty utility, industrial, and Public Service Commission clients, including three international utility clients.

J. KENNEDY AND ASSOCIATES, INC.

He has presented numerous papers and published an article entitled "How to Rate Load Management Programs" in the March 1979 edition of "Electrical World." His article on "Standby Electric Rates" was published in the November 8, 1984 issue of "Public Utilities Fortnightly." In February of 1984, he completed a detailed analysis entitled "Load Data Transfer Techniques" on behalf of the Electric Power Research Institute, which published the study.

Mr. Baron has presented testimony as an expert witness in Arizona, Arkansas, Colorado, Connecticut, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Michigan, Minnesota, Maryland, Missouri, Montana, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Utah, Virginia, West Virginia, Wisconsin, Wyoming, the Federal Energy Regulatory Commission and in United States Bankruptcy Court. A list of his specific regulatory appearances follows.

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|-------------|---------------------|--|--------------------------------|---|
| 4/81 | 203(B) | KY | Louisville Gas & Electric Co. | Louisville Gas & Electric Co. | Cost-of-service. |
| 4/81 | ER-81-42 | MO | Kansas City Power & Light Co. | Kansas City Power & Light Co. | Forecasting. |
| 6/81 | U-1933 | AZ | Arizona Corporation Commission | Tucson Electric Co. | Forecasting planning. |
| 2/84 | 8924 | KY | Airco Carbide | Louisville Gas & Electric Co. | Revenue requirements, cost-of-service, forecasting, weather normalization. |
| 3/84 | 84-038-U | AR | Arkansas Electric Energy Consumers | Arkansas Power & Light Co. | Excess capacity, cost-of-service, rate design. |
| 5/84 | 830470-EI | FL | Florida Industrial Power Users' Group | Florida Power Corp. | Allocation of fixed costs, load and capacity balance, and reserve margin. Diversification of utility. |
| 10/84 | 84-199-U | AR | Arkansas Electric Energy Consumers | Arkansas Power and Light Co. | Cost allocation and rate design. |
| 11/84 | R-842651 | PA | Lehigh Valley Power Committee | Pennsylvania Power & Light Co. | Interruptible rates, excess capacity, and phase-in. |
| 1/85 | 85-65 | ME | Airco Industrial Gases | Central Maine Power Co. | Interruptible rate design. |
| 2/85 | I-840381 | PA | Philadelphia Area Industrial Energy Users' Group | Philadelphia Electric Co. | Load and energy forecast. |
| 3/85 | 9243 | KY | Alcan Aluminum Corp., et al. | Louisville Gas & Electric Co. | Economics of completing fossil generating unit. |
| 3/85 | 3498-U | GA | Attorney General | Georgia Power Co. | Load and energy forecasting, generation planning economics. |
| 3/85 | R-842632 | PA | West Penn Power Industrial Intervenor | West Penn Power Co. | Generation planning economics, prudence of a pumped storage hydro unit. |
| 5/85 | 84-249 | AR | Arkansas Electric Energy Consumers | Arkansas Power & Light Co. | Cost-of-service, rate design return multipliers. |
| 5/85 | | City of Santa Clara | Chamber of Commerce | Santa Clara Municipal | Cost-of-service, rate design. |

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**Expert Testimony Appearances
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Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdic. | Party | Utility | Subject |
|-------------|---------------|------------------|---|----------------------------------|---|
| 6/85 | 84-768-E-42T | WV | West Virginia Industrial Intervenors | Monongahela Power Co. | Generation planning economics, prudence of a pumped storage hydro unit. |
| 6/85 | E-7 Sub 391 | NC | Carolina Industrials (CIGFUR III) | Duke Power Co. | Cost-of-service, rate design, interruptible rate design. |
| 7/85 | 29046 | NY | Industrial Energy Users Association | Orange and Rockland Utilities | Cost-of-service, rate design. |
| 10/85 | 85-043-U | AR | Arkansas Gas Consumers | Arkla, Inc. | Regulatory policy, gas cost-of-service, rate design. |
| 10/85 | 85-63 | ME | Airco Industrial Gases | Central Maine Power Co. | Feasibility of interruptible rates, avoided cost. |
| 2/85 | ER-8507698 | NJ | Air Products and Chemicals | Jersey Central Power & Light Co. | Rate design. |
| 3/85 | R-850220 | PA | West Penn Power Industrial Intervenors | West Penn Power Co. | Optimal reserve, prudence, off-system sales guarantee plan. |
| 2/86 | R-850220 | PA | West Penn Power Industrial Intervenors | West Penn Power Co. | Optimal reserve margins, prudence, off-system sales guarantee plan. |
| 3/86 | 85-299U | AR | Arkansas Electric Energy Consumers | Arkansas Power & Light Co. | Cost-of-service, rate design, revenue distribution. |
| 3/86 | 85-726-EL-AIR | OH | Industrial Electric Consumers Group | Ohio Power Co. | Cost-of-service, rate design, interruptible rates. |
| 5/86 | 86-081-E-GI | WV | West Virginia Energy Users Group | Monongahela Power Co. | Generation planning economics, prudence of a pumped storage hydro unit. |
| 8/86 | E-7 Sub 408 | NC | Carolina Industrial Energy Consumers | Duke Power Co. | Cost-of-service, rate design, interruptible rates. |
| 10/86 | U-17378 | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Excess capacity, economic analysis of purchased power. |
| 12/86 | 38063 | IN | Industrial Energy Consumers | Indiana & Michigan Power Co. | Interruptible rates. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|------------------------------|---|---|-------------------------------------|--|
| 3/87 | EL-86-53-001 EL-86-57-001 | Federal Energy Regulatory Commission (FERC) | Louisiana Public Service Commission Staff | Gulf States Utilities, Southern Co. | Cost/benefit analysis of unit power sales contract. |
| 4/87 | U-17282 | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Load forecasting and imprudence damages, River Bend Nuclear unit. |
| 5/87 | 87-023-E-C | WV | Airco Industrial Gases | Monongahela Power Co. | Interruptible rates. |
| 5/87 | 87-072-E-G1 | WV | West Virginia Energy Users' Group | Monongahela Power Co. | Analyze Mon Power's fuel filing and examine the reasonableness of MP's claims. |
| 5/87 | 86-524-E-SC | WV | West Virginia Energy Users' Group | Monongahela Power Co. | Economic dispatching of pumped storage hydro unit. |
| 5/87 | 9781 | KY | Kentucky Industrial Energy Consumers | Louisville Gas & Electric Co. | Analysis of impact of 1986 Tax Reform Act. |
| 6/87 | 3673-U | GA | Georgia Public Service Commission | Georgia Power Co. | Economic prudence, evaluation of Vogtle nuclear unit - load forecasting, planning. |
| 6/87 | U-17282 | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Phase-in plan for River Bend Nuclear unit. |
| 7/87 | 85-10-22 | CT | Connecticut Industrial Energy Consumers | Connecticut Light & Power Co. | Methodology for refunding rate moderation fund. |
| 8/87 | 3673-U | GA | Georgia Public Service Commission | Georgia Power Co. | Test year sales and revenue forecast. |
| 9/87 | R-850220 | PA | West Penn Power Industrial Intervenors | West Penn Power Co. | Excess capacity, reliability of generating system. |
| 10/87 | R-870651 | PA | Duquesne Industrial Intervenors | Duquesne Light Co. | Interruptible rate, cost-of-service, revenue allocation, rate design. |
| 10/87 | I-860025 | PA | Pennsylvania Industrial Intervenors | | Proposed rules for cogeneration, avoided cost, rate recovery. |
| 10/87 | E-015/ | MN | Taconite | Minnesota Power | Excess capacity, power and |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
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Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdic. | Party | Utility | Subject |
|-------------|---|------------------------------|--|--|--|
| | GR-87-223 | | Intervenors | & Light Co. | cost-of-service, rate design. |
| 10/87 | 8702-EI | FL | Occidental Chemical Corp. | Florida Power Corp. | Revenue forecasting, weather normalization. |
| 12/87 | 87-07-01 | CT | Connecticut Industrial Energy Consumers | Connecticut Light Power Co. | Excess capacity, nuclear plant phase-in. |
| 3/88 | 10064 | KY | Kentucky Industrial Energy Consumers | Louisville Gas & Electric Co. | Revenue forecast, weather normalization rate treatment of cancelled plant. |
| 3/88 | 87-183-TF | AR | Arkansas Electric Consumers | Arkansas Power & Light Co. | Standby/backup electric rates. |
| 5/88 | 870171C001 | PA | GPU Industrial Intervenors | Metropolitan Edison Co. | Cogeneration deferral mechanism, modification of energy cost recovery (ECR). |
| 6/88 | 870172C005 | PA | GPU Industrial Intervenors | Pennsylvania Electric Co. | Cogeneration deferral mechanism, modification of energy cost recovery (ECR). |
| 7/88 | 88-171-EL-AIR 88-170-EL-AIR Interim Rate Case | OH | Industrial Energy Consumers | Cleveland Electric/ Toledo Edison | Financial analysis/need for interim rate relief. |
| 7/88 | Appeal of PSC | 19th Judicial Docket U-17282 | Louisiana Public Service Commission Circuit Court of Louisiana | Gulf States Utilities | Load forecasting, imprudence damages. |
| 11/88 | R-880989 | PA | United States Steel | Carnegie Gas | Gas cost-of-service, rate design. |
| 11/88 | 88-171-EL-AIR 88-170-EL-AIR | OH | Industrial Energy Consumers | Cleveland Electric/ Toledo Edison. General Rate Case. | Weather normalization of peak loads, excess capacity, regulatory policy. |
| 3/89 | 870216/283 284/286 | PA | Armco Advanced Materials Corp., Allegheny Ludlum Corp. | West Penn Power Co. | Calculated avoided capacity, recovery of capacity payments. |
| 8/89 | 8555 | TX | Occidental Chemical Corp. | Houston Lighting & Power Co. | Cost-of-service, rate design. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|-------------------|------------------|--|----------------------------------|---|
| 8/89 | 3840-U | GA | Georgia Public Service Commission | Georgia Power Co. | Revenue forecasting, weather normalization. |
| 9/89 | 2087 | NM | Attorney General of New Mexico | Public Service Co. of New Mexico | Prudence - Palo Verde Nuclear Units 1, 2 and 3, load forecasting. |
| 10/89 | 2262 | NM | New Mexico Industrial Energy Consumers | Public Service Co. of New Mexico | Fuel adjustment clause, off-system sales, cost-of-service, rate design, marginal cost. |
| 11/89 | 38728 | IN | Industrial Consumers for Fair Utility Rates | Indiana Michigan Power Co. | Excess capacity, capacity equalization, jurisdictional cost allocation, rate design, interruptible rates. |
| 1/90 | U-17282 | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Jurisdictional cost allocation, O&M expense analysis. |
| 5/90 | 890366 | PA | GPU Industrial Intervenor | Metropolitan Edison Co. | Non-utility generator cost recovery. |
| 6/90 | R-901609 | PA | Armco Advanced Materials Corp., Allegheny Ludlum Corp. | West Penn Power Co. | Allocation of QF demand charges in the fuel cost, cost-of-service, rate design. |
| 9/90 | 8278 | MD | Maryland Industrial Group | Baltimore Gas & Electric Co. | Cost-of-service, rate design, revenue allocation. |
| 12/90 | U-9346 Rebuttal | MI | Association of Businesses Advocating Tariff Equity | Consumers Power Co. | Demand-side management, environmental externalities. |
| 12/90 | U-17282 Phase IV | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Revenue requirements, jurisdictional allocation. |
| 12/90 | 90-205 | ME | Airco Industrial Gases | Central Maine Power Co. | Investigation into interruptible service and rates. |
| 1/91 | 90-12-03 Interim | CT | Connecticut Industrial Energy Consumers | Connecticut Light & Power Co. | Interim rate relief, financial analysis, class revenue allocation. |
| 5/91 | 90-12-03 Phase II | CT | Connecticut Industrial Energy Consumers | Connecticut Light & Power Co. | Revenue requirements, cost-of-service, rate design, demand-side management. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
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Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdict. | Party | Utility | Subject |
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| 8/91 | E-7, SUB SUB 487 | NC | North Carolina Industrial Energy Consumers | Duke Power Co. | Revenue requirements, cost allocation, rate design, demand- side management. |
| 8/91 | 8341 Phase I | MD | Westvaco Corp. | Potomac Edison Co. | Cost allocation, rate design, 1990 Clean Air Act Amendments. |
| 8/91 | 91-372 EL-UNC | OH | Armco Steel Co., L.P. | Cincinnati Gas & Electric Co. | Economic analysis of cogeneration, avoid cost rate. |
| 9/91 | P-910511 P-910512 | PA | Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group | West Penn Power Co. | Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures. |
| 9/91 | 91-231 -E-NC | WV | West Virginia Energy Users' Group | Monongahela Power Co. | Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures. |
| 10/91 | 8341 - Phase II | MD | Westvaco Corp. | Potomac Edison Co. | Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures. |
| 10/91 | U-17282 | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Results of comprehensive management audit. |
| Note: No testimony was prefiled on this. | | | | | |
| 11/91 | U-17949 Subdocket A | LA | Louisiana Public Service Commission Staff | South Central Bell Telephone Co. and proposed merger with Southern Bell Telephone Co. | Analysis of South Central Bell's restructuring and |
| 12/91 | 91-410- EL-AIR | OH | Armco Steel Co., Air Products & Chemicals, Inc. | Cincinnati Gas & Electric Co. | Rate design, interruptible rates. |
| 12/91 | P-880286 | PA | Armco Advanced Materials Corp., Allegheny Ludlum Corp. | West Penn Power Co. | Evaluation of appropriate avoided capacity costs - QF projects. |
| 1/92 | C-913424 | PA | Duquesne Interruptible Complainants | Duquesne Light Co. | Industrial interruptible rate. |
| 6/92 | 92-02-19 | CT | Connecticut Industrial Energy Consumers | Yankee Gas Co. | Rate design. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdic. | Party | Utility | Subject |
|-------------|------------------------------------|--------------------------------------|---|--|---|
| 8/92 | 2437 | NM | New Mexico Industrial Intervenors | Public Service Co. of New Mexico | Cost-of-service. |
| 8/92 | R-00922314 | PA | GPU Industrial Intervenors | Metropolitan Edison Co. | Cost-of-service, rate design, energy cost rate. |
| 9/92 | 39314 | ID | Industrial Consumers for Fair Utility Rates | Indiana Michigan Power Co. | Cost-of-service, rate design, energy cost rate, rate treatment. |
| 10/92 | M-00920312 C-007 | PA | The GPU Industrial Intervenors | Pennsylvania Electric Co. | Cost-of-service, rate design, energy cost rate, rate treatment. |
| 12/92 | U-17949 | LA | Louisiana Public Service Commission Staff | South Central Bell Co. | Management audit. |
| 12/92 | R-00922378 | PA | Armco Advanced Materials Co. The WPP Industrial Intervenors | West Penn Power Co. | Cost-of-service, rate design, energy cost rate, SO ₂ allowance rate treatment. |
| 1/93 | 8487 | MD | The Maryland Industrial Group | Baltimore Gas & Electric Co. | Electric cost-of-service and rate design, gas rate design (flexible rates). |
| 2/93 | E002/GR-92-1185 | MN | North Star Steel Co. Praxair, Inc. | Northern States Power Co. | Interruptible rates. |
| 4/93 | EC92 21000 ER92-806-000 (Rebuttal) | Federal Energy Regulatory Commission | Louisiana Public Service Commission Staff | Gulf States Utilities/Entergy agreement. | Merger of GSU into Entergy System; impact on system |
| 7/93 | 93-0114-E-C | WV | Airco Gases | Monongahela Power Co. | Interruptible rates. |
| 8/93 | 930759-EG | FL | Florida Industrial Power Users' Group | Generic - Electric Utilities | Cost recovery and allocation of DSM costs. |
| 9/93 | M-009 30406 | PA | Lehigh Valley Power Committee | Pennsylvania Power & Light Co. | Ratemaking treatment of off-system sales revenues. |
| 11/93 | 346 | KY | Kentucky Industrial Utility Customers | Generic - Gas Utilities | Allocation of gas pipeline transition costs - FERC Order 636. |
| 12/93 | U-17735 | LA | Louisiana Public Service Commission Staff | Cajun Electric Power Cooperative | Nuclear plant prudence, forecasting, excess capacity. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdic. | Party | Utility | Subject |
|-------------|---------------------------------------|---|--|--|---|
| 4/94 | E-015/ GR-94-001 | MN | Large Power Intervenor | Minnesota Power Co. | Cost allocation, rate design, rate phase-in plan. |
| 5/94 | U-20178 | LA | Louisiana Public Service Commission | Louisiana Power & Light Co. | Analysis of least cost integrated resource plan and demand-side management program. |
| 7/94 | R-00942986 | PA | Armco, Inc.; West Penn Power Industrial Intervenor | West Penn Power Co. | Cost-of-service, allocation of rate increase, rate design, emission allowance sales, and operations and maintenance expense. |
| 7/94 | 94-0035- E-42T | WV | West Virginia Energy Users Group | Monongahela Power Co. | Cost-of-service, allocation of rate increase, and rate design. |
| 8/94 | EC94 13-000 | Federal Energy Regulatory Commission | Louisiana Public Service Commission | Gulf States Utilities/Entergy | Analysis of extended reserve shutdown units and violation of system agreement by Entergy. |
| 9/94 | R-00943 081 R-00943 081C0001 | PA | Lehigh Valley Power Committee | Pennsylvania Public Utility Commission | Analysis of interruptible rate terms and conditions, availability. |
| 9/94 | U-17735 | LA | Louisiana Public Service Commission | Cajun Electric Power Cooperative | Evaluation of appropriate avoided cost rate. |
| 9/94 | U-19904 | LA | Louisiana Public Service Commission | Gulf States Utilities | Revenue requirements. |
| 10/94 | 5258-U | GA | Georgia Public Service Commission | Southern Bell Telephone & Telegraph Co. | Proposals to address competition in telecommunication markets. |
| 11/94 | EC94-7-000 FERC ER94-898-000 | FERC | Louisiana Public Service Commission | El Paso Electric and Central and Southwest | Merger economics, transmission equalization hold harmless proposals. |
| 2/95 | 941-430EG | CO | CF&I Steel, L.P. | Public Service Company of Colorado | Interruptible rates, cost-of-service. |
| 4/95 | R-00943271 | PA | PP&L Industrial Customer Alliance | Pennsylvania Power & Light Co. | Cost-of-service, allocation of rate increase, rate design, interruptible rates. |
| 6/95 | C-00913424 C-00946104 | PA | Duquesne Interruptible Complainants | Duquesne Light Co. | Interruptible rates. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|------------------------------------|--|---|--|--|
| 8/95 | ER95-112 -000 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Open Access Transmission Tariffs - Wholesale. |
| 10/95 | U-21485 | LA | Louisiana Public Service Commission | Gulf States Utilities Company | Nuclear decommissioning, revenue requirements, capital structure. |
| 10/95 | ER95-1042 -000 | FERC | Louisiana Public Service Commission | System Energy Resources, Inc. | Nuclear decommissioning, revenue requirements. |
| 10/95 | U-21485 | LA | Louisiana Public Service Commission | Gulf States Utilities Co. | Nuclear decommissioning and cost of debt capital, capital structure. |
| 11/95 | I-940032 | PA | Industrial Energy Consumers of Pennsylvania | State-wide - all utilities | Retail competition issues. |
| 7/96 | U-21496 | LA | Louisiana Public Service Commission | Central Louisiana Electric Co. | Revenue requirement analysis. |
| 7/96 | 8725 | MD | Maryland Industrial Group | Baltimore Gas & Elec. Co., Potomac Elec. Power Co., Constellation Energy Co. | Ratemaking issues associated with a Merger. |
| 8/96 | U-17735 | LA | Louisiana Public Service Commission | Cajun Electric Power Cooperative | Revenue requirements. |
| 9/96 | U-22092 | LA | Louisiana Public Service Commission | Entergy Gulf States, Inc. | Decommissioning, weather normalization, capital structure. |
| 2/97 | R-973877 | PA | Philadelphia Area Industrial Energy Users Group | PECO Energy Co. | Competitive restructuring policy issues, stranded cost, transition charges. |
| 6/97 | Civil Action No. 94-11474 | US Bank- ruptcy Court Middle District of Louisiana | Louisiana Public Service Commission | Cajun Electric Power Cooperative | Confirmation of reorganization plan; analysis of rate paths produced by competing plans. |
| 6/97 | R-973953 | PA | Philadelphia Area Industrial Energy Users Group | PECO Energy Co. | Retail competition issues, rate unbundling, stranded cost analysis. |
| 6/97 | 8738 | MD | Maryland Industrial Group | Generic | Retail competition issues |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdct. | Party | Utility | Subject |
|---|-------------|------------------|---|--|---|
| 7/97 | R-973954 | PA | PP&L Industrial Customer Alliance | Pennsylvania Power & Light Co. | Retail competition issues, rate unbundling, stranded cost analysis. |
| 10/97 | 97-204 | KY | Alcan Aluminum Corp. Southwire Co. | Big River Electric Corp. | Analysis of cost of service issues - Big Rivers Restructuring Plan |
| 10/97 | R-974008 | PA | Metropolitan Edison Industrial Users | Metropolitan Edison Co. | Retail competition issues, rate unbundling, stranded cost analysis. |
| 10/97 | R-974009 | PA | Pennsylvania Electric Industrial Customer | Pennsylvania Electric Co. | Retail competition issues, rate unbundling, stranded cost analysis. |
| 11/97 | U-22491 | LA | Louisiana Public Service Commission | Entergy Gulf States, Inc. | Decommissioning, weather normalization, capital structure. |
| 11/97 | P-971265 | PA | Philadelphia Area Industrial Energy Users Group | Enron Energy Services Power, Inc./ PECO Energy | Analysis of Retail Restructuring Proposal. |
| 12/97 | R-973981 | PA | West Penn Power Industrial Intervenor | West Penn Power Co. | Retail competition issues, rate unbundling, stranded cost analysis. |
| 12/97 | R-974104 | PA | Duquesne Industrial Intervenor | Duquesne Light Co. | Retail competition issues, rate unbundling, stranded cost analysis. |
| 3/98 (Allocated Stranded Cost Issues) | U-22092 | LA | Louisiana Public Service Commission | Gulf States Utilities Co. | Retail competition, stranded cost quantification. |
| 3/98 | U-22092 | | Louisiana Public Service Commission | Gulf States Utilities, Inc. | Stranded cost quantification, restructuring issues. |
| 9/98 | U-17735 | | Louisiana Public Service Commission | Cajun Electric Power Cooperative, Inc. | Revenue requirements analysis, weather normalization. |
| 12/98 | 8794 | MD | Maryland Industrial Group and Millennium Inorganic Chemicals Inc. | Baltimore Gas and Electric Co. | Electric utility restructuring, stranded cost recovery, rate unbundling. |
| 12/98 | U-23358 | LA | Louisiana Public Service Commission | Entergy Gulf States, Inc. | Nuclear decommissioning, weather normalization, Entergy System Agreement. |
| 5/99 (Cross- 40-000 Answering Testimony) | EC-98- | FERC | Louisiana Public Service Commission | American Electric Power Co. & Central South West Corp. | Merger issues related to market power mitigation proposals. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdic. | Party | Utility | Subject |
|---------------------------------|--|-----------------------------|--|---|---|
| 5/99 (Response Testimony) | 98-426 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co. | Performance based regulation, settlement proposal issues, cross-subsidies between electric gas services. |
| 6/99 | 98-0452 | WV | West Virginia Energy Users Group | Appalachian Power, Monongahela Power, & Potomac Edison Companies | Electric utility restructuring, stranded cost recovery, rate unbundling. |
| 7/99 | 99-03-35 | CT | Connecticut Industrial Energy Consumers | United Illuminating Company | Electric utility restructuring, stranded cost recovery, rate unbundling. |
| 7/99 | Adversary Proceeding No. 98-1065 | U.S. Bankruptcy Court | Louisiana Public Service Commission | Cajun Electric Power Cooperative | Motion to dissolve preliminary injunction. |
| 7/99 | 99-03-06 | CT | Connecticut Industrial Energy Consumers | Connecticut Light & Power Co. | Electric utility restructuring, stranded cost recovery, rate unbundling. |
| 10/99 | U-24182 | LA | Louisiana Public Service Commission | Entergy Gulf States, Inc. | Nuclear decommissioning, weather normalization, Entergy System Agreement. |
| 12/99 | U-17735 | LA | Louisiana Public Service Commission | Cajun Electric Power Cooperative, Inc. | Ananlysi of Proposed Contract Rates, Market Rates. |
| 03/00 | U-17735 | LA | Louisiana Public Service Commission | Cajun Electric Power Cooperative, Inc. | Evaluation of Cooperative Power Contract Elections |
| 03/00 | 99-1658- EL-ETP | OH | AK Steel Corporation | Cincinnati Gas & Electric Co. | Electric utility restructuring, stranded cost recovery, rate Unbundling. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdic. | Party | Utility | Subject |
|-------------|---|------------------|---|--|---|
| 08/00 | 98-0452 E-GI | WVA | West Virginia Energy Users Group | Appalachian Power Co. American Electric Co. | Electric utility restructuring rate unbundling. |
| 08/00 | 00-1050 E-T 00-1051-E-T | WVA | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Electric utility restructuring rate unbundling. |
| 10/00 | SOAH 473- 00-1020 PUC 2234 | TX | The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges And Universities | TXU, Inc. | Electric utility restructuring rate unbundling. |
| 12/00 | U-24993 | LA | Louisiana Public Service Commission | Entergy Gulf States, Inc. | Nuclear decommissioning, revenue requirements. |
| 12/00 | EL00-66- 000 & ER00-2854 EL95-33-002 | LA | Louisiana Public Service Commission | Entergy Services Inc. | Inter-Company System Agreement: Modifications for retail competition, interruptible load. |
| 04/01 | U-21453, U-20925, U-22092 (Subdocket B) Addressing Contested Issues | LA | Louisiana Public Service Commission | Entergy Gulf States, Inc. | Jurisdictional Business Separation - Texas Restructuring Plan |
| 10/01 | 14000-U | GA | Georgia Public Service Commission Adversary Staff | Georgia Power Co. | Test year revenue forecast. |
| 11/01 | U-25687 | LA | Louisiana Public Service Commission | Entergy Gulf States, Inc. | Nuclear decommissioning requirements transmission revenues. |
| 11/01 | U-25965 | LA | Louisiana Public Service Commission | Generic | Independent Transmission Company ("Transco"). RTO rate design. |
| 03/02 | 001148-EI | FL | South Florida Hospital and Healthcare Assoc. | Florida Power & Light Company | Retail cost of service, rate design, resource planning and demand side management. |
| 06/02 | U-25965 | LA | Louisiana Public Service Commission | Entergy Gulf States Entergy Louisiana | RTO Issues |
| 07/02 | U-21453 | LA | Louisiana Public Service Commission | SWEPCO, AEP | Jurisdictional Business Sep. - Texas Restructuring Plan. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdict. | Party | Utility | Subject |
|-------------|--|-------------------|---|---|--|
| 08/02 | U-25888 | LA | Louisiana Public Service Commission | Entergy Louisiana, Inc. Entergy Gulf States, Inc. | Modifications to the Inter-Company System Agreement, Production Cost Equalization. |
| 08/02 | EL01-88-000 | FERC | Louisiana Public Service Commission | Entergy Services Inc. and the Entergy Operating Companies | Modifications to the Inter-Company System Agreement, Production Cost Equalization. |
| 11/02 | 02S-315EG | CO | CF&I Steel & Climax Molybdenum Co. | Public Service Co. of Colorado | Fuel Adjustment Clause |
| 01/03 | U-17735 | LA | Louisiana Public Service Commission | Louisiana Coops | Contract Issues |
| 02/03 | 02S-594E | CO | Cripple Creek and Victor Gold Mining Co. | Aquila, Inc. | Revenue requirements, purchased power. |
| 04/03 | U-26527 | LA | Louisiana Public Service Commission | Entergy Gulf States, Inc. | Weather normalization, power purchase expenses, System Agreement expenses. |
| 11/03 | ER03-753-000 | FERC | Louisiana Public Service Commission Staff | Entergy Services, Inc. and the Entergy Operating Companies | Proposed modifications to System Agreement Tariff MSS-4. |
| 11/03 | ER03-583-000 ER03-583-001 ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001 ER03-682-002 | FERC | Louisiana Public Service Commission | Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P., and Entergy Power, Inc. | Evaluation of Wholesale Purchased Power Contracts. |
| 12/03 | U-27136 | LA | Louisiana Public Service Commission | Entergy Louisiana, Inc. | Evaluation of Wholesale Purchased Power Contracts. |
| 01/04 | E-01345-03-0437 | AZ | Kroger Company | Arizona Public Service Co. | Revenue allocation rate design. |
| 02/04 | 00032071 | PA | Duquesne Industrial Intervenor | Duquesne Light Company | Provider of last resort issues. |
| 03/04 | 03A-436E | CO | CF&I Steel, LP and Climax Molybdenum | Public Service Company of Colorado | Purchased Power Adjustment Clause. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisd. | Party | Utility | Subject |
|-------------|--|----------------|---|---|---|
| 04/04 | 2003-00433 2003-00434 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co. Kentucky Utilities Co. | Cost of Service Rate Design |
| 0-6/04 | 03S-539E | CO | Cripple Creek, Victor Gold Mining Co., Goodrich Corp., Holcim (U.S.), Inc., and The Trane Co. | Aquila, Inc. | Cost of Service, Rate Design Interruptible Rates |
| 06/04 | R-00049255 | PA | PP&L Industrial Customer Alliance PPLICA | PPL Electric Utilities Corp. | Cost of service, rate design, tariff issues and transmission service charge. |
| 10/04 | 04S-164E | CO | CF&I Steel Company, Climax Mines | Public Service Company of Colorado | Cost of service, rate design, Interruptible Rates. |
| 03/05 | Case No. 2004-00426 Case No. 2004-00421 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Louisville Gas & Electric Co. | Environmental cost recovery. |
| 06/05 | 050045-EI | FL | South Florida Hospital and Healthcare Assoc. | Florida Power & Light Company | Retail cost of service, rate design |
| 07/05 | U-28155 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana, Inc. Entergy Gulf States, Inc. | Independent Coordinator of Transmission – Cost/Benefit |
| 09/05 | Case Nos. WVA 05-0402-E-CN 05-0750-E-PC | | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Environmental cost recovery, Securitization, Financing Order |
| 01/06 | 2005-00341 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Cost of service, rate design, transmission expenses. Congestion Cost Recovery Mechanism |
| 03/06 | U-22092 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Separation of EGSI into Texas and Louisiana Companies. |
| 04/06 | U-25116 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana, Inc. | Transmission Prudence Investigation |
| 06/06 | R-00061346 C0001-0005 | PA | Duquesne Industrial Intervenors & IECPA | Duquesne Light Co. | Cost of Service, Rate Design, Transmission Service Charge, Tariff Issues |
| 06/06 | R-00061366 R-00061367 P-00062213 P-00062214 | | Met-Ed Industrial Energy Users Group and Penelec Industrial Customer Alliance | Metropolitan Edison Co. Pennsylvania Electric Co. | Generation Rate Cap, Transmission Service Charge, Cost of Service, Rate Design, Tariff Issues |
| 07/06 | U-22092 Sub-J | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Separation of EGSI into Texas and Louisiana Companies. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisdic. | Party | Utility | Subject |
|-------------|--|------------------|---|---|--|
| 07/06 | Case No. 2006-00130 Case No. 2006-00129 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Louisville Gas & Electric Co. | Environmental cost recovery. |
| 08/06 | Case No. PUE-2006-00065 | VA | Old Dominion Committee For Fair Utility Rates | Appalachian Power Co. | Cost Allocation, Allocation of Rev Incr, Off-System Sales margin rate treatment |
| 09/06 | E-01345A-05-0816 | AZ | Kroger Company | Arizona Public Service Co. | Revenue allocation, cost of service, rate design. |
| 11/06 | Doc. No. 97-01-15RE02 | CT | Connecticut Industrial Energy Consumers | Connecticut Light & Power United Illuminating | Rate unbundling issues. |
| 01/07 | Case No. 06-0960-E-42T | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Retail Cost of Service Revenue apportionment |
| 03/07 | U-29764 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. Entergy Louisiana, LLC | Implementation of FERC Decision Jurisdictional & Rate Class Allocation |
| 05/07 | Case No. 07-63-EL-UNC | OH | Ohio Energy Group | Ohio Power, Columbus Southern Power | Environmental Surcharge Rate Design |
| 05/07 | R-00049255 Remand | PA | PP&L Industrial Customer Alliance PPLICA | PPL Electric Utilities Corp. | Cost of service, rate design, tariff issues and transmission service charge. |
| 06/07 | R-00072155 | PA | PP&L Industrial Customer Alliance PPLICA | PPL Electric Utilities Corp. | Cost of service, rate design, tariff issues. |
| 07/07 | Doc. No. 07F-037E | CO | Gateway Canyons LLC | Grand Valley Power Coop. | Distribution Line Cost Allocation |
| 09/07 | Doc. No. 05-UR-103 | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Electric Power Co. | Cost of Service, rate design, tariff Issues, Interruptible rates. |
| 11/07 | ER07-682-000 | FERC | Louisiana Public Service Commission Staff | Entergy Services, Inc. and the Entergy Operating Companies | Proposed modifications to System Agreement Schedule MSS-3. Cost functionalization issues. |
| 1/08 | Doc. No. 20000-277-ER-07 | WY | Cimarex Energy Company | Rocky Mountain Power (PacifiCorp) | Vintage Pricing, Marginal Cost Pricing Projected Test Year |
| 1/08 | Case No. 07-551 | OH | Ohio Energy Group | Ohio Edison, Toledo Edison Cleveland Electric Illuminating | Class Cost of Service, Rate Restructuring, Apportionment of Revenue Increase to Rate Schedules |
| 2/08 | ER07-956 | FERC | Louisiana Public Service Commission Staff | Entergy Services, Inc. and the Entergy Operating Companies | Entergy's Compliance Filing System Agreement Bandwidth Calculations. |
| 2/08 | Doc No. P-00072342 | PA | West Penn Power Industrial Intervenor | West Penn Power Co. | Default Service Plan issues. |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of October 2016**

| Date | Case | Jurisd. | Party | Utility | Subject |
|-------------|---|----------------|--|--|--|
| 3/08 | Doc No. AZ E-01933A-05-0650 | | Kroger Company | Tucson Electric Power Co. | Cost of Service, Rate Design |
| 05/08 | 08-0278 WV E-GI | | West Virginia Energy Users Group | Appalachian Power Co. American Electric Power Co. | Expanded Net Energy Cost "ENEC" Analysis. |
| 6/08 | Case No. OH 08-124-EL-ATA | | Ohio Energy Group | Ohio Edison, Toledo Edison Cleveland Electric Illuminating | Recovery of Deferred Fuel Cost |
| 7/08 | Docket No. UT 07-035-93 | | Kroger Company | Rocky Mountain Power Co. | Cost of Service, Rate Design |
| 08/08 | Doc. No. WI 6680-UR-116 | | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light Co. | Cost of Service, rate design, tariff Issues, Interruptible rates. |
| 09/08 | Doc. No. WI 6690-UR-119 | | Wisconsin Industrial Energy Group, Inc. | Wisconsin Public Service Co. | Cost of Service, rate design, tariff Issues, Interruptible rates. |
| 09/08 | Case No. OH 08-936-EL-SSO | | Ohio Energy Group | Ohio Edison, Toledo Edison Cleveland Electric Illuminating | Provider of Last Resort Competitive Solicitation |
| 09/08 | Case No. OH 08-935-EL-SSO | | Ohio Energy Group | Ohio Edison, Toledo Edison Cleveland Electric Illuminating | Provider of Last Resort Rate Plan |
| 09/08 | Case No. OH 08-917-EL-SSO 08-918-EL-SSO | | Ohio Energy Group | Ohio Power Company Columbus Southern Power Co. | Provider of Last Resort Rate Plan |
| 10/08 | 2008-00251 KY 2008-00252 | | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co. Kentucky Utilities Co. | Cost of Service, Rate Design |
| 11/08 | 08-1511 WV E-GI | | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Expanded Net Energy Cost "ENEC" Analysis. |
| 11/08 | M-2008- PA 2036188, M- 2008-2036197 | | Met-Ed Industrial Energy Users Group and Penelec Industrial Customer Alliance | Metropolitan Edison Co. Pennsylvania Electric Co. | Transmission Service Charge |
| 01/09 | ER08-1056 FERC | | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Entergy's Compliance Filing System Agreement Bandwidth Calculations. |
| 01/09 | E-01345A- AZ 08-0172 | | Kroger Company | Arizona Public Service Co. | Cost of Service, Rate Design |
| 02/09 | 2008-00409 KY | | Kentucky Industrial Utility Customers, Inc. | East Kentucky Power Cooperative, Inc. | Cost of Service, Rate Design |

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| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|-------------------------|------------------|---|--|--|
| 5/09 | PUE-2009-00018 | VA | VA Committee For Fair Utility Rates | Dominion Virginia Power Company | Transmission Cost Recovery Rider |
| 5/09 | 09-0177-E-GI | WV | West Virginia Energy Users Group | Appalachian Power Company | Expanded Net Energy Cost "ENEC" Analysis |
| 6/09 | PUE-2009-00016 | VA | VA Committee For Fair Utility Rates | Dominion Virginia Power Company | Fuel Cost Recovery Rider |
| 6/09 | PUE-2009-00038 | VA | Old Dominion Committee For Fair Utility Rates | Appalachian Power Company | Fuel Cost Recovery Rider |
| 7/09 | 080677-EI | FL | South Florida Hospital and Healthcare Assoc. | Florida Power & Light Company | Retail cost of service, rate design |
| 8/09 | U-20925 (RRF 2004) | LA | Louisiana Public Service Commission Staff | Entergy Louisiana LLC | Interruptible Rate Refund Settlement |
| 9/09 | 09AL-299E | CO | CF&I Steel Company Climax Molybdenum | Public Service Company of Colorado | Energy Cost Rate issues |
| 9/09 | Doc. No. 05-UR-104 | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Electric Power Co. | Cost of Service, rate design, tariff Issues, Interruptible rates. |
| 9/09 | Doc. No. 6680-UR-117 | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light Co. | Cost of Service, rate design, tariff Issues, Interruptible rates. |
| 10/09 | Docket No. 09-035-23 | UT | Kroger Company | Rocky Mountain Power Co. | Cost of Service, Allocation of Rev Increase |
| 10/09 | 09AL-299E | CO | CF&I Steel Company Climax Molybdenum | Public Service Company of Colorado | Cost of Service, Rate Design |
| 11/09 | PUE-2009-00019 | VA | VA Committee For Fair Utility Rates | Dominion Virginia Power Company | Cost of Service, Rate Design |
| 11/09 | 09-1485 E-P | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Expanded Net Energy Cost "ENEC" Analysis. |
| 12/09 | Case No. 09-906-EL-SSO | OH | Ohio Energy Group | Ohio Edison, Toledo Edison Cleveland Electric Illuminating | Provider of Last Resort Rate Plan |
| 12/09 | ER09-1224 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Entergy's Compliance Filing System Agreement Bandwidth Calculations. |
| 12/09 | Case No. PUE-2009-00030 | VA | Old Dominion Committee For Fair Utility Rates | Appalachian Power Co. | Cost Allocation, Allocation of Rev Increase, Rate Design |

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**Expert Testimony Appearances
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As of October 2016**

| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|--------------------------|------------------|---|---|---|
| 2/10 | Docket No. 09-035-23 | UT | Kroger Company | Rocky Mountain Power Co. | Rate Design |
| 3/10 | Case No. 09-1352-E-42T | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Retail Cost of Service Revenue apportionment |
| 3/10 | E015/ GR-09-1151 | MN | Large Power Intervenor | Minnesota Power Co. | Cost of Service, rate design |
| 4/10 | EL09-61 | FERC | Louisiana Public Service Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | System Agreement Issues Related to off-system sales |
| 4/10 | 2009-00459 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Cost of service, rate design, transmission expenses. |
| 4/10 | 2009-00548 2009-00549 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co. Kentucky Utilities Co. | Cost of Service, Rate Design |
| 7/10 | R-2010-2161575 | PA | Philadelphia Area Industrial Energy Users Group | PECO Energy Company | Cost of Service, Rate Design |
| 09/10 | 2010-00167 | KY | Kentucky Industrial Utility Customers, Inc. | East Kentucky Power Cooperative, Inc. | Cost of Service, Rate Design |
| 09/10 | 10M-245E | CO | CF&I Steel Company Climax Molybdenum | Public Service Company of Colorado | Economic Impact of Clean Air Act |
| 11/10 | 10-0699-E-42T | WV | West Virginia Energy Users Group | Appalachian Power Company | Cost of Service, Rate Design, Transmission Rider |
| 11/10 | Doc. No. 4220-UR-116 | WI | Wisconsin Industrial Energy Group, Inc. | Northern States Power Co. Wisconsin | Cost of Service, rate design |
| 12/10 | 10A-554EG | CO | CF&I Steel Company Climax Molybdenum | Public Service Company | Demand Side Management Issues |
| 12/10 | 10-2586-EL-SSO | OH | Ohio Energy Group | Duke Energy Ohio | Provider of Last Resort Rate Plan Electric Security Plan |
| 3/11 | 20000-384-ER-10 | WY | Wyoming Industrial Energy Consumers | Rocky Mountain Power Wyoming | Electric Cost of Service, Revenue Apportionment, Rate Design |
| 5/11 | 2011-00036 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Cost of Service, Rate Design |
| 6/11 | Docket No. 10-035-124 | UT | Kroger Company | Rocky Mountain Power Co. | Class Cost of Service |
| 6/11 | PUE-2011-00045 | VA | VA Committee For Fair Utility Rates | Dominion Virginia Power Company | Fuel Cost Recovery Rider |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
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| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|--|------------------|--|---|--|
| 07/11 | U-29764 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. Entergy Louisiana, LLC | Entergy System Agreement - Successor Agreement, Revisions, RTO Day 2 Market Issues |
| 07/11 | Case Nos. OH 11-346-EL-SSO 11-348-EL-SSO | | Ohio Energy Group | Ohio Power Company Columbus Southern Power Co. | Electric Security Rate Plan, Provider of Last Resort Issues |
| 08/11 | PUE-2011- 00034 | VA | Old Dominion Committee For Fair Utility Rates | Appalachian Power Co. | Cost Allocation, Rate Recovery of RPS Costs |
| 09/11 | 2011-00161 2011-00162 | KY | Kentucky Industrial Utility | Louisville Gas & Electric Co. Kentucky Utilities Company | Environmental Cost Recovery |
| 09/11 | Case Nos. OH 11-346-EL-SSO 11-348-EL-SSO | | Ohio Energy Group | Ohio Power Company Columbus Southern Power Co. | Electric Security Rate Plan, Stipulation Support Testimony |
| 10/11 | 11-0452 E-P-T | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Energy Efficiency/Demand Reduction Cost Recovery |
| 11/11 | 11-1272 E-P | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Expanded Net Energy Cost "ENEC" Analysis |
| 11/11 | E-01345A- 11-0224 | AZ | Kroger Company | Arizona Public Service Co. | Decoupling |
| 12/11 | E-01345A- 11-0224 | AZ | Kroger Company | Arizona Public Service Co. | Cost of Service, Rate Design |
| 3/12 | Case No. 2011-00401 | KY | Kentucky Industrial Utility Consumers | Kentucky Power Company | Environmental Cost Recovery |
| 4/12 | 2011-00036 Rehearing Case | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Cost of Service, Rate Design |
| 5/12 | 2011-346 2011-348 | OH | Ohio Energy Group | Ohio Power Company | Electric Security Rate Plan Interruptible Rate Issues |
| 6/12 | PUE-2012 -00051 | VA | Old Dominion Committee For Fair Utility Rates | Appalachian Power Company | Fuel Cost Recovery Rider |
| 6/12 | 12-00012 12-00026 | TN | Eastman Chemical Co. Air Products and Chemicals, Inc. | Kingsport Power Company | Demand Response Programs |
| 6/12 | Docket No. 11-035-200 | UT | Kroger Company | Rocky Mountain Power Co. | Class Cost of Service |
| 6/12 | 12-0275- E-GI-EE | WV | West Virginia Energy Users Group | Appalachian Power Company | Energy Efficiency Rider |

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
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| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|--------------------------|------------------|---|--|---|
| 6/12 | 12-0399-E-P | WV | West Virginia Energy Users Group | Appalachian Power Company | Expanded Net Energy Cost ("ENEC") |
| 7/12 | 120015-EI | FL | South Florida Hospital and Healthcare Assoc. | Florida Power & Light Company | Retail cost of service, rate design |
| 7/12 | 2011-00063 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Environmental Cost Recovery |
| 8/12 | Case No. 2012-00226 | KY | Kentucky Industrial Utility Consumers | Kentucky Power Company | Real Time Pricing Tariff |
| 9/12 | ER12-1384 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Entergy System Agreement, Cancelled Plant Cost Treatment |
| 9/12 | 2012-00221 2012-00222 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co. Kentucky Utilities Co. | Cost of Service, Rate Design |
| 11/12 | 12-1238 E-GI | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Expanded Net Energy Cost Recovery Issues |
| 12/12 | U-29764 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States Louisiana | Purchased Power Contracts |
| 12/12 | EL09-61 | FERC | Louisiana Public Service Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | System Agreement Issues Related to off-system sales Damages Phase |
| 12/12 | E-01933A-12-0291 | AZ | Kroger Company | Tucson Electric Power Co. | Decoupling |
| 1/13 | 12-1188 E-PC | WV | West Virginia Energy Users Group | Appalachian Power Company | Securitization of ENEC Costs |
| 1/13 | E-01933A-12-0291 | AZ | Kroger Company | Tucson Electric Power Co. | Cost of Service, Rate Design |
| 4/13 | 12-1571 E-PC | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Generation Resource Transition Plan Issues |
| 4/13 | PUE-2012-00141 | VA | Old Dominion Committee For Fair Utility Rates | Appalachian Power Company | Generation Asset Transfer Issues |
| 6/13 | 12-1655 E-PC | WV | West Virginia Energy Users Group | Appalachian Power Company | Generation Asset Transfer Issues |
| 06/13 | U-32675 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. Entergy Louisiana, LLC | MISO Joint Implementation Plan Issues |

**Expert Testimony Appearances
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| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|------------------------|------------------|---|---|---|
| 7/13 | 130040-EI | FL | WCF Health Utility Alliance | Tampa Electric Company | Cost of Service, Rate Design |
| 7/13 | 13-0467-E-P | WV | West Virginia Energy Users Group | Appalachian Power Company | Expanded Net Energy Cost ("ENEC") |
| 7/13 | 13-0462-E-P | WV | West Virginia Energy Users Group | Appalachian Power Company | Energy Efficiency Issues |
| 8/13 | 13-0557-E-P | WV | West Virginia Energy Users Group | Appalachian Power Company | Right-of-Way, Vegetation Control Cost Recovery Surcharge Issues |
| 10/13 | 2013-00199 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Ratemaking Policy Associated with Rural Economic Reserve Funds |
| 10/13 | 13-0764-E-CN | WV | West Virginia Energy Users Group | Appalachian Power Company | Rate Recovery Issues – Clinch River Gas Conversion Project |
| 11/13 | R-2013-2372129 | PA | United States Steel Corporation | Duquesne Light Company | Cost of Service, Rate Design |
| 11/13 | 13A-0686EG | CO | CF&I Steel Company Climax Molybdenum | Public Service Company of Colorado | Demand Side Management Issues |
| 11/13 | 13-1064-E-P | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Right-of-Way, Vegetation Control Cost Recovery Surcharge Issues |
| 4/14 | ER-432-002 | FERC | Louisiana Public Service Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | System Agreement Issues Related to Union Pacific Railroad Litigation Settlement |
| 5/14 | 2013-2385 2013-2386 | OH | Ohio Energy Group | Ohio Power Company | Electric Security Rate Plan Interruptible Rate Issues |
| 5/14 | 14-0344-E-P | WV | West Virginia Energy Users Group | Appalachian Power Company | Expanded Net Energy Cost ("ENEC") |
| 5/14 | 14-0345-E-PC | WV | West Virginia Energy Users Group | Appalachian Power Company | Energy Efficiency Issues |
| 5/14 | Docket No. 13-035-184 | UT | Kroger Company | Rocky Mountain Power Co. | Class Cost of Service |
| 7/14 | PUE-2014-00007 | VA | Old Dominion Committee For Fair Utility Rates | Appalachian Power Company | Renewable Portfolio Standard Rider Issues |
| 7/14 | ER13-2483 | FERC | Bear Island Paper WB LLC | Old Dominion Electric Cooperative | Cost of Service, Rate Design Issues |
| 8/14 | 14-0546-E-PC | WV | West Virginia Energy Users Group | Appalachian Power Company | Rate Recovery Issues – Mitchell Asset Transfer |
| 8/14 | PUE-2014 | VA | Old Dominion Committee | Appalachian Power | Biennial Review Case - Cost |

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**Expert Testimony Appearances
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| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|-----------------------------|------------------|--|--|--|
| 9/14 | -00026 14-841-EL- SSO | OH | Ohio Energy Group | Company Duke Energy Ohio | of Service Issues Electric Security Rate Plan Standard Service Offer |
| 10/14 | 14-0702- E-42T | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Cost of Service, Rate Design |
| 11/14 | 14-1550- E-P | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Expanded Net Energy Cost ("ENEC") |
| 12/14 | EL14-026 | SD | Black Hills Power Industrial Intervenors | Black Hills Power, Inc. | Cost of Service Issues |
| 12/14 | 14-1152- E-42T | WV | West Virginia Energy Users Group | Appalachian Power Company | Cost of Service, Rate Design transmission, lost revenues |
| 2/15 | 14-1297 EI-SS0 | OH | Ohio Energy Group | Ohio Edison, Toledo Edison Cleveland Electric Illuminating | Electric Security Rate Plan Standard Service Offer |
| 3/15 | 2014-00396 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Cost of service, rate design, transmission expenses. |
| 3/15 | 2014-00371 2014-00372 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co. Kentucky Utilities Co. | Cost of Service, Rate Design |
| 5/15 | EL10-65 | FERC | Louisiana Public Service Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | System Agreement Issues Related to Interruptible load |
| 6/15 | 14-1580-EL- RDR | OH | Ohio Energy Group | Duke Energy Ohio | Energy Efficiency Rider Issues |
| 5/15 | 15-0301- E-P | WV | West Virginia Energy Users Group | Appalachian Power Company | Expanded Net Energy Cost ("ENEC") |
| 7/15 | EL10-65 | FERC | Louisiana Public Service Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | System Agreement Issues Related to Off-System Sales and Bandwidth Tariff |
| 8/15 | PUE-2015 -00034 | VA | Old Dominion Committee For Fair Utility Rates | Appalachian Power Company | Renewable Portfolio Standard Rider Issues |
| 8/15 | 87-0669- E-P | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Cost of Service, Rate Design |
| 11/15 | D2015- 6.51 | MT | Montana Large Customer Group | Montana Dakota Utilities Co. | Class Cost of Service, Rate Design |
| 11/15 | 15-1351- E-P | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Expanded Net Energy Cost ("ENEC") |

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| Date | Case | Jurisdct. | Party | Utility | Subject |
|-------------|--------------------------------|------------------|---|--|--|
| 3/16 | EL01-88 Remand | FERC | Louisiana Public Service Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | System Agreement Issues Related to Bandwidth Tariff |
| 5/16 | 16-0239- E-ENEC | WV | West Virginia Energy Users Group | Appalachian Power Company | Expanded Net Energy Cost ("ENEC") |
| 6/16 | E-01933A- 15-0322 | AZ | Kroger Company | Tucson Electric Power Co. | Cost of Service, Rate Design |
| 6/16 | 16-00001 | TN | East Tennessee Energy Consumers | Kingsport Power Co. | Cost of Service, Rate Design |
| 6/16 | 14-1297 OH EI-SS0-Rehearing | OH | Ohio Energy Group | Ohio Edison, Toledo Edison Cleveland Electric Illuminating | Electric Security Rate Plan Standard Service Offer |
| 7/16 | 160021-EI | FL | South Florida Hospital and Healthcare Assoc. | Florida Power & Light Company | Retail cost of service, rate design |
| 7/16 | 16AL-0048E | CO | CF&I.Steel LP Climax Molybdenum | Public Service Company of Colorado | Cost of Service, Rate Design |
| 7/16 | 16-0403- E-P | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Energy Efficiency/Demand Response |
| 10/16 | 16-1121- E-ENEC | WV | West Virginia Energy Users Group | Mon Power Co. Potomac Edison Co. | Expanded Net Energy Cost ("ENEC") |

J. KENNEDY AND ASSOCIATES, INC.

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Case No(s). 16-0395-EL-SSO, 16-0396-EL-ATA, 16-0397-EL-AAM

Summary: Testimony DIRECT TESTIMONY OF STEVE BARON ON BEHALF OF OHIO ENERGY GROUP, originally submitted 11-21-2016 electronically filed by Mr. Michael L. Kurtz on behalf of Ohio Energy Group