

BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Ohio)
Edison Company, The Cleveland Electric)
Illuminating Company, and The Toledo)
Edison Company for Authority to)
Provide for a Standard Service Offer)
Pursuant to R.C. 4928.143 in the Form of)
an Electric Security Plan.)

Case No. 14-1297-EL-SSO

SUPPLEMENTAL TESTIMONY OF

NEAL TOWNSEND

On behalf of The Kroger Co.

MAY 11, 2015

1 **SUPPLEMENTAL TESTIMONY OF NEAL TOWNSEND**

2

3 **Introduction**

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

5 A. My name is Neal Townsend. My business address is 215 South State
6 Street, Suite 200, Salt Lake City, Utah 84111.

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

8 A. I am a Principal at Energy Strategies, LLC. Energy Strategies is a private
9 consulting firm specializing in economic and policy analysis applicable to energy
10 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"). Kroger
13 is one of the largest grocers in the United States. Kroger receives distribution
14 service from Ohio Edison Company ("Ohio Edison") and Toledo Edison
15 Company ("Toledo Edison"), generally taking service pursuant to Rates GP and
16 GS. All together, Kroger's Ohio facilities purchase more than 85 million kWh
17 annually from Ohio Edison and Toledo Edison. Kroger is currently procuring
18 generation service from a Competitive Retail Electric Service ("CRES") supplier.
19 Kroger does not have significant load in the service territory of Cleveland Electric
20 Illuminating Company ("CEI"). Collectively, I will refer to Ohio Edison, Toledo
21 Edison, and CEI as "FirstEnergy" or the "Companies."

1 **Q. Please describe your educational background.**

2 A. I received an MBA from the University of New Mexico in 1996. I also
3 earned a B.S. degree in Mechanical Engineering from the University of Texas at
4 Austin in 1984.

5 **Q. Please describe your professional experience and background.**

6 A. I have provided regulatory and technical support on a variety of energy
7 projects at Energy Strategies since I joined the firm in 2001. Prior to my
8 employment at Energy Strategies, I was employed by the Utah Division of Public
9 Utilities as a Rate Analyst from 1998 to 2001. I have also worked in the
10 aerospace, oil and natural gas industries.

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

12 A. Yes, I provided testimony in Duke Energy Ohio's 2012 electric
13 distribution rate case, Case No. 12-1682-EL-AIR, et al., and 2012 gas distribution
14 rate case, Case No. 12-1685-GA-AIR, et al.

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

16 A. Yes. I have testified in utility regulatory proceedings before the Arkansas
17 Public Service Commission, the Illinois Commerce Commission, the Indiana
18 Utility Regulatory Commission, the Kentucky Public Service Commission, the
19 Michigan Public Service Commission, the Public Utility Commission of Oregon,
20 the Public Utility Commission of Texas, the Utah Public Service Commission, the
21 Virginia Corporation Commission, and the Public Service Commission of West
22 Virginia. A more detailed description of my qualifications is contained in
23 Attachment A, attached to this testimony.

1 **Q. Are you adopting the pre-filed Direct and Supplemental Testimonies of**
2 **Kevin C. Higgins, who previously filed testimony on behalf of Kroger in this**
3 **proceeding?**

4 A. Yes, I am. My colleague, Mr. Higgins, is not available during the period
5 in which the hearing in this case has been rescheduled.

6 **Q. What is the purpose of your supplemental testimony?**

7 A. My supplemental testimony addresses the Commission's February 25,
8 2015 Opinion and Order in AEP Ohio's ESP III proceeding¹ ("AEP Ohio Order")
9 on the subject of AEP Ohio's proposed Power Purchase Agreement ("PPA")
10 Rider, and its potential implications for FirstEnergy's proposed Rider RRS. I will
11 also address FirstEnergy's May 4, 2015 supplemental filing.

12 **Q. Please summarize your supplemental testimony.**

13 A. The AEP Ohio Order does not cause me to modify Kroger's primary
14 recommendation to reject Rider RRS, as put forth in the pre-filed Direct and
15 Supplemental Testimonies of Kevin C. Higgins, which I am adopting. Nor does
16 the AEP Ohio Order cause me to modify Kroger's recommendation that, if a
17 version of Rider RRS is adopted, it should be restructured to better compensate
18 customers for the critical funding they would be providing to FirstEnergy
19 Solutions ("FES") as well as for the risks customers would be assuming by
20 stepping into FES's shoes as the party exposed to the performance of the FES-
21 owned plants relative to the market.

¹ Case Nos. 13-2385-EL-SSO and 13-2386-EL-AAM.

1 FirstEnergy's May 4, 2015 supplemental filing does not substantively
2 modify FirstEnergy's Rider RRS proposal as presented in its direct filing, or
3 cause me to revise my recommendations regarding Rider RRS.
4

5 **Response to the AEP Ohio Order**

6 **Q. Have you reviewed the AEP Ohio Order on the subject of AEP Ohio's**
7 **proposed PPA Rider?**

8 A. Yes, I have.

9 **Q. Does the Commission's order on AEP Ohio's PPA Rider cause you to modify**
10 **Kroger's position with respect to FirstEnergy's proposed Rider RRS?**

11 A. No, it does not. Based on the evidence of record in AEP Ohio's ESP III
12 proceedings, the Commission stated:

13 [W]e are not persuaded that the PPA rider proposal put forth by AEP Ohio
14 in the present proceedings would, in fact, promote rate stability, as the
15 Company claims, or that it is in the public interest. There is considerable
16 uncertainty with respect to pending PJM market reform proposals,
17 environmental regulations, and federal litigation, as AEP Ohio
18 acknowledges, and, in light of this uncertainty, the Commission does not
19 believe that it is appropriate to adopt the proposed PPA rider at this time.²

20 While the Commission approved a \$0 placeholder PPA Rider for AEP
21 Ohio, the Commission expressly did not approve the recovery of any costs,
22 including OVEC costs, through the PPA Rider at this time. The Commission was
23 not persuaded, "that AEP Ohio's PPA rider proposal would provide customers

² Opinion and Order (February 25, 2015) at 24.

1 with sufficient benefit from the rider's financial hedging mechanism or any other
2 benefit that is commensurate with the rider's potential cost.”³

3 Similar to AEP Ohio’s proposed PPA Rider, the rate impacts of
4 FirstEnergy’s proposed Rider RRS cannot be determined presently. However, I
5 will note that FirstEnergy’s proposal is projected to lose money for customers
6 each year through 2018 – largely covering the entire span of the proposed ESP IV
7 term. Furthermore, although the arrangement is projected by FirstEnergy to
8 produce annual benefits to customers starting in 2019, the *cumulative* net benefit
9 does not turn positive in nominal terms until 2021, after taking into account the
10 cumulative costs to customers racked up during the initial years of the proposed
11 arrangement.

12 FirstEnergy’s proposed Rider RRS would be subject to many of the same
13 uncertainties identified by the Commission in explaining its decision not to
14 approve AEP Ohio’s PPA Rider. In my opinion, this element of the AEP Ohio
15 Order lends further support for my recommendation that the Commission reject
16 FirstEnergy’s Rider RRS proposal.

17 My primary recommendation to reject Rider RRS notwithstanding, if
18 some form of Rider RRS is approved by the Commission, I recommend that it
19 should be restructured to better compensate customers for the critical funding they
20 would be providing to FES as well as for the risks customers would be assuming
21 by stepping into FES’s shoes as the party exposed to the performance of the FES-
22 owned plants relative to the market. In the AEP Ohio Order, the Commission
23 recognized the importance of balancing ratepayer and Company interests,

³ *Id.*, at 25.

1 directing AEP Ohio to include, in a future PPA Rider proposal, “an alternative
2 plan to allocate the rider’s financial risk between both the Company and its
3 ratepayers.”⁴

4 The pre-filed Direct Testimony of Kevin C. Higgins, which I am adopting,
5 details an alternative approach to compensating FirstEnergy’s ratepayers for the
6 cash infusion and assumption of financial risk that customers would be providing
7 for FES, if some form of Rider RRS is approved by the Commission. Under this
8 alternative approach, the cash infusion provided by ratepayers during the first two
9 years and seven months of the Rider RRS arrangement would be credited to
10 customers and the accrued principal would be amortized over the remaining
11 twelve years and five months of the arrangement. Customers would earn a return
12 on the balance approximately equal to the net return earned by FES on the Davis-
13 Besse Nuclear Power Station and the W.H. Sammis Plant (the “Plants”).

14 Similar to AEP Ohio’s PPA Rider proposal, the potential customer
15 benefits included in FirstEnergy’s proposal are based on FirstEnergy’s cost and
16 market projections and thus are not assured. These potential benefits from the
17 Companies’ proposal are very much at risk. My alternative proposal mitigates
18 that risk by providing customers with a return on their cash contribution that is
19 directly comparable to the return that FES would receive on the Plants from this
20 arrangement.

21
22 **Response to FirstEnergy’s Supplemental Filing**

23 **Q. Have you reviewed FirstEnergy’s May 4, 2015 supplemental filing?**

⁴ *Id.*, at p. 25.

1 A. Yes, I have.

2 **Q. Does FirstEnergy's supplemental filing cause you to revise your**
3 **recommendations regarding Rider RRS?**

4 A. No, it does not. FirstEnergy's supplemental filing does not substantively
5 modify its Rider RRS proposal as presented in its direct filing, which was largely
6 unchanged by the Stipulation and Recommendation filed December 22, 2014. As
7 such, FirstEnergy's supplemental filing does not cause me to revise my
8 recommendations regarding Rider RRS.

9 **Q. Does FirstEnergy address the AEP Ohio Order provision that requires AEP**
10 **Ohio to include an alternative plan to allocate the rider's financial risk**
11 **between AEP Ohio and ratepayers?**

12 A. While the Second Supplemental Testimony of Eileen M. Mikkelsen
13 acknowledges this provision on page 12, the Companies' response to this
14 provision does not appear to be on point. Ms. Mikkelsen explains the proposed
15 Commission oversight process that would allow for review of the Companies'
16 actions when selling output into the PJM market, as well as actual costs, to ensure
17 that they are not unreasonable. In my opinion, the proposed Commission
18 oversight process does not constitute an "an alternative plan to allocate the rider's
19 financial risk between both the Company and its ratepayers." Under the
20 Companies' proposal, customers would assume all of the financial risk of the
21 long-term performance of the FES-owned assets relative to the market, while FES
22 enjoys the benefit of a healthy utility-type rate of return on the assets.

1 As I previously explained, my alternative proposal, if some form of Rider
2 RRS is adopted, would compensate FirstEnergy's ratepayers for the cash infusion
3 and assumption of financial risk that customers would be providing for FES.
4 Under my recommended approach, customers would be provided with a return on
5 their cash contribution that is directly comparable to the return that FES would
6 receive on the Plants from this arrangement, balancing the interests of ratepayers
7 with those of the Companies and FES.

8 **Q. Does this conclude your supplemental testimony?**

9 A. Yes, it does.

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of forgoing was served on 11th of May, 2015 on the following counsel of record via electronic mail:

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/s/ Devin D. Parram

Devin D. Parram

ATTACHMENT A

Resume

Neal Townsend
Energy Strategies, LLC
215 S. State Street, Suite 200
Salt Lake City, Utah 84111

Work Experience:

Principal, Energy Strategies, LLC (2014 – Present).

Director, Energy Strategies, LLC (2012 – 2014).

Sr. Consultant, Energy Strategies, LLC (2001 – 2012).

Rate Analyst, State of Utah, Division of Public Utilities (1997 – 2001).

Other

Systems Engineer, Morton Thiokol, Inc.

Assistant Engineer, Schafer Engineering.

Graduate/Research Assistant, University of New Mexico.

Education:

University of New Mexico, Masters of Business Administration, 1996.

University of Texas, Austin, Bachelor of Science in Mechanical Engineering, 1984.

Publications:

Kevin C. Higgins, Neal Townsend, and Susannah Vale, “Utility-Related Statutory and Regulatory Barriers,” Chapter 6 in Coastal Wind: Energy for North Carolina’s Future. University of North Carolina, Chapel Hill: 2009.

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Regulatory Testimony:

State of Arkansas

<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
10-010-U & 10-010-R	In the Matter of the Application of Entergy Arkansas, Inc. for Approval of Changes in Rates for Retail Electric Service	AFUDC Policy
10-010-U & 10-010-R	In the Matter of a Notice of Inquiry into Energy Efficiency	DSM Self Direction Opt-Out Rules
	In the Matter of the Institution of a Rulemaking to Adopt Amendments to the Commission's Rules on Conservation & Energy Efficiency to Allow Self-Directed Programs for Large Consumers	

State of Illinois

<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
13-0387	Commonwealth Edison Company Tariff Filing to Present the Illinois Commerce Commission with an Opportunity to Consider Revenue Neutral Tariff Changes Related to Rate Design Authorized by Subsection 16-108.5(e) of the Public Utilities Act	Rate Spread, Rate Design
10-0467	Commonwealth Edison Company Proposed General Increase in Electric Rates	Rate Spread, Rate Design

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State of Indiana

<u>Cause #</u>	<u>Title</u>	<u>Activity</u>
44075	Petition of Indiana Michigan Power Company, an Indiana Corporation, for Authority to Increase its Rates and Charges for Electric Utility Service, for Approval of: Revised Depreciation Rates; Accounting Relief; Inclusion in Basic Rates and Charges of the Costs of Qualified Pollution Control Property; Modifications to Rate Adjustment Mechanisms; and Major Storm Reserve; and for Approval of New Schedules of Rates, Rules and Regulations	Rate Design, Class Cost of Service

State of Kentucky

<u>Case #</u>	<u>Title</u>	<u>Activity</u>
2014-00371	Application of Kentucky Utilities Company for an Adjustment of Electric Rates	Revenue Requirement Adjustments
2014-00372	Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates	Revenue Requirement Adjustments
2009-00548	Application of Kentucky Utilities Company for an Adjustment of Base Rates	Rate Spread, Rate Design
2009-00549	Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Base Rates	Rate Spread, Rate Design

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State of Michigan

<u>Case #</u>	<u>Title</u>	<u>Activity</u>
U-17735	In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Relief	Investment Recovery Mechanism, Decoupling, Class Cost of Service, Rate Design
U-17087	In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Relief	Class Cost of Service, Rate Spread, Decoupling, Rate Design
U-16794	In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Relief	Rate Spread, Revenue Decoupling, Rate Design, Load Aggregation,
U-16472 & U-16489	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 In the Matter of the Application of the Detroit Edison Company for Approval to Defer Certain Pension and Post-Employment Benefits for Future Amortization and Recovery	Rate Increase Mitigation Proposals, Bonus Tax, Depreciation, Rate Spread, Decoupling, Load Aggregation, Surcharge Proposal, Environmental Cost Recovery, Revenue Tracker

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U-16191	In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Relief	Pension Tracker, Class Cost of Service, Decoupling, Rate Spread, Tariff Language
U-15645	In the Matter of the Application of Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Relief	Class Cost of Service, Rate Spread

State of Ohio

<u>Case #</u>	<u>Title</u>	<u>Activity</u>
12-1682-EL-AIR, 12-1683-EL-ATA & 12-1684-EL-AAM	In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates	Class Cost of Service, Rate Spread
	In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval	
	In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods	

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<u>Case #</u>	<u>Title</u>	<u>Activity</u>
12-1685-GA-AIR, 12-1686-GA-ATA & 12-1687-GA-ALT 12-1688-GA-AAM	In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Gas Rates	Recovery of Environmental Remediation Expenses
	In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval	
	In the Matter of the Application of Duke Energy Ohio, Inc., for Approval of an Alternative Rate Plan for Gas Distribution Service	
	In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods	

State of Oregon

<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
UE-262	In the Matter of Portland General Electric Company Request for a General Rate Revision	Support of Stipulation
UE-246	In the Matter of PacifiCorp's Filing of Revised Tariff Schedules for Electric Service in Oregon	Rate Design, Energy Cost Adjustment Mechanism, Support of Stipulation
UE-217	In the Matter of PacifiCorp's Filing of Revised Tariff Schedules for Electric Service in Oregon	Support of Stipulation

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State of Texas

<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
38951	Application of Entergy Texas, Inc. for Approval of Competitive Generation Service Tariff (Issues Severed from Docket No. 37744)	Recovery of Stranded Costs

State of Utah

<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
13-035-184	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	Class Cost of Service, Rate Spread, Rate Design
13-057-05	In the Matter of the Application of Questar Gas Company to Increase Distribution Rates and Charges and Make Tariff Modifications	Class Cost of Service, Rate Spread, Rate Design
13-035-02	In the Matter of the Application of Rocky Mountain Power for Authority to Change its Depreciation Rates Effective January 1, 2014	Depreciation Policy
11-035-200	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	Class Cost of Service, Rate Spread, Rate Design

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<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
09-035-23	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	Rate Design, Revenue Decoupling
09-035-T08	In the Matter of Rocky Mountain Power Advice No. 09-08, seeking an Adjustment to the DSM Tariff Rider, Schedule 193	Support of Stipulation
04-035-42	In the Matter of the Application of PacifiCorp For Approval of its Proposed Electric Rate Schedules and Electric Service Regulations	Derivation of Prudence Disallowance
03-035-14	In the Matter of the Application of PacifiCorp For Approval of an IRP Based Avoided Cost Methodology For QF Projects Larger than 1 MW	Derivation of Methodology for Establishing QF Avoided Cost Pricing
02-035-04	In the Matter of the Application of PacifiCorp for an Investigation of Inter-Jurisdictional Issues	Support of Settlement Agreement
99-057-20	In the Matter of the Application of Questar Gas Company for an Increase in Rates and Charges	Revenue Requirement and Class Cost of Service Modeling, Proposed CO ₂ Plant Disallowance Mechanism
99-035-10	In the Matter of the Application of PacifiCorp For Approval of its Proposed Electric Rate Schedules and Electric Service Regulations	Interjurisdictional Cost Allocation and Class Cost of Service Modeling

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<u>Docket #</u>	<u>Title</u>	<u>Activity</u>
98-057-12	In the Matter of the Application of Questar Gas Company for Approval of a Natural Gas Processing Agreement	Assessment of Application, Revenue Requirement Modeling

State of Virginia

<u>Case #</u>	<u>Title</u>	<u>Activity</u>
PUE-2013-00020	Application of Virginia Electric and Power Company for a 2013 Biennial Review of the Rates, Terms and Conditions for the Provision of Generation, Distribution and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia	Rate Design
PUE-2012-00072	Application of Virginia Electric and Power Company for Revision of Rate Adjustment Clause: Rider B, Biomass Conversions of the Altavista, Hopewell, and Southampton Power Stations, for the Rate Year Commencing April 1, 2013	Rate Design
PUE-2012-00071	Application of Virginia Electric and Power Company for Revision of Rate Adjustment Clause: Rider S, Virginia City Hybrid Energy Center, for the Rate Year Commencing April 1, 2013 and April 1, 2014	Rate Design
PUE-2012-00067	Application of Virginia Electric and Power Company for Revision of Rate Adjustment Clause: Rider W, Warren County Power Station, for the Rate Year Commencing April 1, 2013	Rate Design

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<u>Case #</u>	<u>Title</u>	<u>Activity</u>
PUE-2011-00042	In the Matter of the Application of Virginia Electric and Power Company for Approval and Certification of the Proposed Warren County Power Station, Electric Generation and Related Transmission Facilities under §§ 56-580 D, 56-265.2 and 56-46.1 of the Code of Virginia and for Approval of a Rate Adjustment Clause, Designated Rider W, under § 56-585.1 A 6 of the Code of Virginia	Rate Design

State of West Virginia

<u>Case #</u>	<u>Title</u>	<u>Activity</u>
09-1352-E-42T	Monongahela Power Company and the Potomac Edison Company, both d/b/a Allegheny Power Rule 42T Tariff Filing to Increase Rates and Charges	Rate Spread, Rate Design

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Case No(s). 14-1297-EL-SSO

Summary: Testimony Testimony of Kroger witness Neal Townsend electronically filed by Mr. Devin D. Parram on behalf of Kroger