

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)
Ohio Power Company for Authority to) Case No. 23-23-EL-SSO
Establish a Standard Service Offer)
Pursuant to Section 4928.143, Revised)
Code, in the Form of an Electric Security)
Plan)

In the Matter of the Application of Energy)
Ohio Power Company for Approval of) Case No. 23-24-EL-AAM
Certain Accounting Authority)

**DIRECT TESTIMONY
OF
LAFAYETTE K. MORGAN, JR.**

On Behalf of
Office of the Ohio Consumers' Counsel
65 East State Street, Suite 700
Columbus, Ohio 43215

June 9, 2023

EXETER
ASSOCIATES, INC.
10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

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LIST OF ATTACHMENTS

Attachment LM-1

1 **I. INTRODUCTION**

2

3 ***Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.***

4 ***A1.*** My name is Lafayette K. Morgan, Jr. My business address is 10480 Little
5 Patuxent Parkway, Suite 300, Columbia, Maryland, 21044. I am a Public Utilities
6 Consultant working with Exeter Associates, Inc. ("Exeter"). Exeter is a consulting
7 firm specializing in issues pertaining to public utilities.

8

9 ***Q2. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND***
10 ***QUALIFICATIONS.***

11
12 ***A2.*** I received a Master of Business Administration degree from The George
13 Washington University. The major area of concentration for this degree was
14 Finance. I received a Bachelor of Business Administration degree with a
15 concentration in Accounting from North Carolina Central University. I was
16 previously a CPA licensed in the state of North Carolina, but elected to place my
17 license in an inactive status as I pursued other business interests.

18

19 ***Q3. PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE.***

20 ***A3.*** From May 1984 until June 1990, I was employed by the North Carolina Utilities
21 Commission – Public Staff in Raleigh, North Carolina. I was responsible for
22 analyzing testimony, exhibits, and other data presented by parties before the
23 North Carolina Utilities Commission ("NCUC"). I had the additional
24 responsibility of performing the examinations of books and records of utilities

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1 involved in rate proceedings and summarizing the results into testimony and
2 exhibits for presentation before the NCUC. I was also involved in numerous
3 special projects, including participation in compliance and prudence audits of a
4 major utility and conducting research on several issues affecting telephone, water,
5 natural gas, and electric utilities.

6
7 From June 1990 until July 1993, I was employed by Potomac Electric Power
8 Company ("Pepco") in Washington, D.C. At Pepco, I was involved in the
9 preparation of the cost of service, rate base, and ratemaking adjustments
10 supporting the company's requests for revenue increases in the state of Maryland
11 and the District of Columbia. I also conducted research on several issues affecting
12 the electric utility industry for presentation to management.

13
14 From July 1993 through 2010, I was employed by Exeter as a Senior Regulatory
15 Analyst. During that period, I was involved in the analysis of the operations of
16 public utilities, with an emphasis on utility rate regulation. I reviewed and
17 analyzed utility rate filings, focusing primarily on revenue requirements
18 determinations. This work involved natural gas, water, electric, and telephone
19 companies.

20
21 In 2010, I left Exeter to focus on start-up activities for other business interests. In
22 late 2014, I returned to Exeter to continue to work in a similar capacity prior to
23 leaving in 2010.

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1 **Q4. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY PROCEEDINGS**
2 **ON UTILITY RATES?**

3
4 **A4.** Yes. I have previously presented testimony and affidavits on numerous occasions
5 before the Pennsylvania Public Utility Commission, the Maryland Public Service
6 Commission, the North Carolina Utilities Commission, the Virginia Corporation
7 Commission, the Louisiana Public Service Commission, the Georgia Public
8 Service Commission, the Maine Public Utilities Commission, the Kentucky
9 Public Service Commission, the Public Utilities Commission of Rhode Island, the
10 Vermont Public Service Board, the Illinois Commerce Commission, the West
11 Virginia Public Service Commission, the Corporation Commission of Oklahoma,
12 the Kansas Corporation Commission, the Philadelphia Gas Commission, the
13 Philadelphia Water, Sewer and Storm Water Rate Board, the Colorado Public
14 Utilities Commission, the Public Service Commission of South Carolina, the
15 Public Utility Commission of Texas, the Wyoming Public Service Commission
16 and the Federal Energy Regulatory Commission. My resume is attached hereto as
17 Attachment LM-1.

18
19 **Q5. ON WHOSE BEHALF ARE YOU APPEARING?**

20 **A5.** I am presenting testimony on behalf of the Office of The Ohio Consumers'
21 Counsel ("OCC").

Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A6. As part of the OCC's investigation of Ohio Power Company's ("AEP Ohio" or the "Company") Application for Authority to Establish a Standard Service Offer ("SSO") and Approval of Certain Accounting Authority, Exeter has been retained by the OCC to evaluate the Company's request for deferral authority related to its proposed over/under accounting for certain proposed and existing rider mechanisms to be effective beginning June 1, 2024 through May 2030. In this testimony, I discuss and present my evaluation and recommendations regarding the reasonableness of AEP Ohio's proposals.

II. SUMMARY AND RECOMMENDATIONS

Q7. PLEASE SUMMARIZE YOUR FINDINGS AND RECOMMENDATIONS.

A7. AEP Ohio has identified capital and operating expenditures relating to its Customer Information System ("CIS"), Advanced Distribution Management System ("ADMS") and fiber optic cable project that it has already begun to incur or will incur beginning in 2023. The Company is requesting authority for deferral accounting for capital carrying costs for in-service assets and O&M expenses related to the CIS, ADMS and fiber optic cable projects. The Company states that the deferred costs and the proposed recovery mechanisms would be subject to audit and review.

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After reviewing the Company's testimony, and the recommendations of other OCC witnesses, I am recommending that the Company's request for authority to defer costs related to the projects identified above be denied for the following reasons. Each of these projects will be implemented over several years. At various milestones, the Company will realize benefits that have not been reflected in the deferred cost proposal. First, the proposed cost deferral does not consider costs that are currently in rates for similar activities that will be replaced by the projects. Certain costs that are in rates will be avoided when these projects go in service. The Company's proposal does not provide credit to consumers for cost reductions. Second, revenues will be earned from at least one of the projects. The Company has not proposed crediting consumers for the revenues. Third, the Company has not adequately justified deviation from standard accounting for capital projects which has a provision that compensates for the funds used during the construction.

III. DISCUSSION OF ISSUES

Q8. PLEASE SUMMARIZE THE COMPANY'S REQUEST WITH RESPECT TO THE DEFERRAL AUTHORITY.

A8. As explained by the Company, during 2023 through June 1, 2024, the beginning of the ESP V period, the Company will incur costs related to three initiatives. First, the Company indicates that phase 1 of the CIS will be deployed by the fourth Quarter 2023. The costs related to the first phase of the CIS are expected to

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1 be capital costs of \$18.4 million and annual operating costs of \$0.28 million.

2 Second, the Company is seeking to defer costs related to the ADMS deployment.

3 The Company also estimates that the total cost of this project is composed of
4 \$22.9 million and \$2.7 million of O&M expenses. Finally, the Company proposes
5 to install fiber optics in nine counties of AEP Ohio distribution territory. The
6 Company discloses that this initiative would be composed of \$95.4 million in
7 capital costs and \$20.8 million in O&M expenses.

8
9 The Company is requesting authority to defer the capital carrying costs for in-
10 service assets and O&M expenses related to the CIS, ADMS and fiber optic cable
11 projects. The Company proposes that the deferred costs be collected from
12 consumers through the proposed Customer Experience Rider and Rural Access
13 Rider subject to audit and review. Table -1 below summarizes the projected costs
14 that the Company seeks to begin recovering.

15
16 The Company is also proposing to utilize over/under accounting for all of its
17 riders pursuant to Financial Accounting Standards Board's Accounting Standards
18 Codification ("ASC 980"). Consistent with ASC980, in order to record regulatory
19 liabilities or regulatory assets it must be probable that the regulatory liability will
20 be refunded or that the regulatory asset will be recovered in the future rates.

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Table 1

AEP OHIO			
Summary of Projects Proposed for Cost Deferral			
\$ Millions			
<u>Description</u>	<u>In-Service Date</u>	<u>Capital Costs</u>	<u>O&M Costs</u>
Customer Information System (“CIS”)	4th Qtr. 2023	\$ 18.40	\$ 0.28
Advanced Distribution Management System (“ADMS”)	Early 2025	22.87	2.69
<u>Fiber Optics</u>			
Southeastern Ohio Middle Mile Connect	2024	26.22	0.85
	2025	34.96	2.00
	2026	26.22	3.70
	2027	-	3.70
	2028	-	3.70
	2029	-	3.70
	2030	-	1.54
Allen County Middle Mile Connect	2024	2.40	0.08
	2025	3.20	0.20
	2026	2.40	0.30
	2027	-	0.30
	2028	-	0.30
	2029	-	0.30
	2030	-	<u>0.13</u>
Fiber Optics – Subtotal		95.40	20.80
Total		<u>\$ 136.67</u>	<u>\$ 44.56</u>

1 ***Q9. PLEASE EXPLAIN HOW YOU INTERPRET “CAPITAL CARRYING COSTS***
2 ***FOR IN-SERVICE ASSETS” AS STATED BY THE COMPANY.***

3
4 ***A9.*** Capital Costs are the expenditures made to construct facilities, and to install,
5 commission and place in service assets such as equipment, vehicles and land. It
6 also includes the financing costs during construction and installation and to
7 acquire the assets. Generally, capital costs are not eligible for inclusion in rates
8 until the related asset is placed in service. When placed in service, the capital

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1 costs would be eligible for depreciation and the Company would be entitled to
2 earn a return on the asset. Because these costs are not reflected in current rates, I
3 expect that the capital cost recovery that the Company is seeking to defer as a
4 regulatory asset on the projects it has identified would be the depreciation expense
5 and the return on the assets. Therefore, the capital carrying costs would be the
6 return on any capital costs that have not been included in rates.

7

8 ***Q10. PLEASE EXPLAIN MORE FULLY WHAT THE NATURE OF THE CIS***
9 ***COSTS FOR WHICH THE COMPANY SEEKS TO DEFER CARRYING***
10 ***CHARGES.***

11

12 ***A10.*** Company witness Stacey Gabbard explains in her Direct Testimony that the CIS
13 “is a technology platform and central repository for all customer information. It
14 manages the billing, accounts receivable, and rates for the Company. In addition,
15 it links the consumption and metering process to third-party service providers,
16 payment options for customers, collection activities, and other downstream
17 processes.” She further explains that the capital costs for which the carrying
18 charge is sought is part of a multi-year CIS replacement effort. Such a
19 replacement requires significant planning and testing to manage risk. In fact, the
20 Company is implementing the CIS replacement in three phases that extends
21 through 2029. The chart below is a reproduction of Figure SDG-2 which is
22 presented in Ms. Gabbard’s testimony.

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Phase	Scope & Functionality	Benefits	Replaces	Deployment Dates Estimate	Capital Cost Estimate (\$000)	Capital and O&M Cost Estimate (\$000)
Phase 1	*Meter data strategy *Rate configuration strategy *Integrations strategy *Deployment strategy *DG and large power functionality	Reduced manual billing effort, reduced phase 2 and 3 deployment risk, refined cost estimate for full deployment.	Spreadsheet calculations and manual entry for DG net negative and large power	Q4 2023	\$ 18,348	\$18,630
Phase 2	* Market settlement systems planning *Meter data systems deployment *Market transactions management planning	Increased Choice market settlement functionality, reduced manual work-arounds.	Settlements functionality within Clearing House	Q4 2025 **	\$ 44,861	\$47,960
Phase 3	Full CIS roll-out	Increased speed to deploy programs, customer-centric system, resilient underlying architecture and reliability.	Full Legacy CIS system and Clearing House retired	Q4 2029 **	\$ 109,562	\$116,886
AEP Ohio Total					\$ 172,771	\$ 183,476

1 In this filing, the Company has requested the carrying charge on the capital and
2 operating costs of Phase 1. According to Ms. Gabbard, the deliverables for the
3 first phase include a detailed roll-out plan for future phases, as well as enabling
4 automated billing for larger customers with complex contracts using functionality
5 from new CIS tools. Phase one functionality is expected to be delivered as soon as
6 the fourth quarter of 2023.

7

8 ***Q11. IS THE COMPANY'S PROPOSAL TO DEFER THE CARRYING COSTS ON***
9 ***THE CIS CAPITAL AND OPERATING COSTS REASONABLE?***

10

11 ***A11.*** No. As I will explain, the Company's proposal is one-sided and does not consider
12 the costs that are already included in the rates that it charges consumers. The
13 current rates that consumers pay include the costs related to the current legacy
14 CIS. The Company is seeking to recognize capital and operating costs and

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1 carrying charges for the new CIS, without any offset to recognize the costs that
2 consumers are currently paying for the legacy CIS which is being replaced. The
3 chart from Ms. Gabbard's testimony clearly indicates that the legacy CIS will not
4 be fully retired until the fourth quarter of 2029.

5
6 In addition, cost savings that have been identified (e.g., reduced annual billing
7 effort) have also not been recognized as an offset to the costs that the Company
8 proposes to defer. This compounds the effect of the deferred costs that AEP
9 would be charging consumers.

10
11 It should be noted that the CIS deployment is an AEP enterprise-wide deployment
12 in all the Company's jurisdictions. Hence, timelines are not solely related to AEP
13 Ohio circumstances. As the new CIS is being rolled-out, there are likely to be cost
14 overruns and delays because of the complexity of deploying a CIS. Providing cost
15 deferral and carrying costs is similar to a partial cost recovery which would
16 reduce the incentive to control costs and maintain the timelines to full
17 deployment.

18
19 Moreover, OCC Witness Williams has reviewed and evaluated the company's
20 proposal for the CIS and is recommending that the Commission not approve this
21 initiative in this proceeding. Consistent with the recommendation of OCC
22 Witness Williams, I am recommending that the Company's request for authority

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1 to defer \$18.4 million of estimated capital and \$0.282 million of Operation and
2 Maintenance (“O&M”) and carrying costs be denied.

3

4 ***Q12. PLEASE EXPLAIN MORE FULLY WHAT THE NATURE OF THE ADMS***
5 ***COSTS FOR WHICH THE COMPANY SEEKS TO DEFER CARRYING***
6 ***CHARGES.***

7

8 ***A12.*** Company witness Chris M. Schafer describes the ADMS as “a modular software
9 platform that is used to visualize, manage, and optimize a complex electric
10 distribution network. It offers fully integrated OMS and DMS capabilities that are
11 utilized through one network model and one user interface.” According to Mr.
12 Schafer, the process of implementing the ADMS commenced in early 2021 with
13 the issuance of a Request for Proposal. The ADMS is an AEP enterprise-wide
14 solution and AEP currently plans to begin placing the ADMS in service at all
15 operating companies, including AEP Ohio, in early 2025. The project timeline
16 includes a planning phase, which began after the selection of the vendor and
17 system integrator in October 2022; an implementation and testing phase, from
18 2023 through 2024; and placing the ADMS in service at all operating companies
19 in early 2025. Mr. Schafer states the “while the current OMS/DMS systems have
20 been adequate for managing and operating the grid so far, the complexity of grid
21 operations is quickly rising to a level that will be difficult to manage without
22 greater situational awareness and dynamic control capabilities.”

23

24 While Company witness Jason Yoder’s description of the ADMS deployment
25 only mentions the estimated \$1.7 million of O&M expense to be incurred during

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1 2023, the ADMS project is a much larger project that requires total expenditures
2 of \$25.6 million.

3

4 ***Q13. IS THE COMPANY'S PROPOSAL TO DEFER THE CARRYING COSTS ON***
5 ***THE ADMS CAPITAL AND OPERATING COSTS REASONABLE?***

6

7 ***A13.*** No. Regulatory accounting already provides a mechanism for deferral and
8 recovery of capital expenditures while a project is under construction. The process
9 of accruing Allowance for Funds Used During Construction ("AFUDC") provides
10 a means whereby the Company can earn a deferred return on capital expenditures
11 and recover the deferred return (the AFUDC) when the project is placed in
12 service. As I understand the Company's proposal, it would begin to recover the
13 capital costs before the project is placed in service in 2025. The Company has not
14 provided a valid reason to deviate from standard accounting for installation of an
15 asset and placing the asset in service.

16

17 ***Q14. DOES THE AFUDC MECHANISM APPLY TO OPERATION AND***
18 ***MAINTENANCE EXPENSES?***

19

20 ***A14.*** No. The current GAAP accounting is that period costs should be recognized
21 during the period in which they are incurred. Therefore, it is appropriate not to
22 treat the costs as capital costs by placing them into a regulatory asset account.
23 Moreover, as I stated earlier, OCC witness Williams has reviewed and evaluated
24 the company's proposal for the ADMS and is recommending that the Commission
25 not approve this initiative in this proceeding. Consistent with the recommendation
26 of OCC Witness Williams, I am recommending that the Company's request for

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1 authority to defer \$1.7 million of O&M expense of Operation and Maintenance
2 (“O&M”) and carrying costs be denied.

3

4 ***Q15. WHAT IS YOUR UNDERSTANDING OF THE COMPANY’S PROPOSAL TO***
5 ***INSTALL FIBER OPTICS CABLE IN ITS SERVICE TERRITORY?***

6

7 ***A15.*** The Company proposes to install fiber optics in nine counties of its distribution
8 territory. The Company discloses that this initiative will serve a dual purpose:
9 utility service and rural “middle mile” broadband. This dual purpose would allow
10 the Company to move away from third-party cellular platforms to its private fiber
11 network. The AEP network could also be used to provide access to high-speed
12 broadband in unserved and underserved communities, and AEP Ohio could lease
13 space on its network to broadband internet service providers, who ultimately
14 provide service to end-users. AEP Ohio proposes to defer the related capital cost
15 recovery, operating expense and accrue carrying charges. The Company also
16 proposes to recover these costs through the Rural Access Rider.

17

18 ***Q16. IS THE COMPANY’S PROPOSAL TO DEFER THE CARRYING COSTS ON***
19 ***THE FIBER OPTICS CABLE CAPITAL AND OPERATING COSTS***
20 ***REASONABLE?***

21

22 ***A16.*** No. OCC Witnesses Sioshansi has explained why the Company’s proposal should
23 be denied. Consistent with his recommendation, I am also recommending the
24 Commission deny the proposal to defer \$95.4 million in capital costs carrying
25 charges and \$20.8 million in O&M expenses and accrue carrying charges. First,
26 as I stated earlier, normal accounting for assets under construction already

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1 provides a mechanism that allows for deferral of the return on capital
2 expenditures while a project is under construction and recovery of those capital
3 expenditures when placed in service. The Company has not provided a valid
4 reason to deviate from normal accounting for projects under construction (such as
5 no collection of the capital expenditures until the project is placed in service).
6 Additionally, the Company has not proposed to credit consumers for cost savings
7 from shifting its data transmission from third-parties vendors. The Company also
8 has not proposed to credit consumers for the revenues it could earn from leasing
9 portions of its fiber optics network. In short, the Company's approach is
10 unreasonable and unfair to consumers.

11
12 ***Q17. WHAT ARE YOU RECOMMENDING WITH RESPECT THE COMPANY'S***
13 ***PROPOSAL TO UTILIZE OVER/UNDER ACCOUNTING FOR ALL OF ITS***
14 ***RIDERS?***

15
16 ***A17.*** Consistent with the recommendations of OCC Witness Sioshansi and OCC
17 Witness Williams and the recommendations I have made in this testimony, there
18 is no need to grant authority to utilize over/under accounting with respect to the
19 three initiatives that the Company has identified. Approval of such authority
20 would signify that the costs would be eligible for recovery subject to a prudence
21 audit and an audit of the reasonable of the costs and any other conditions that the
22 PUCO may impose. This is because the approval of the cost deferral would fulfill
23 the requirements of Financial Accounting Standards Board's Accounting
24 Standards Codification No. 980-340-25-1 (ASC 980), as discussed in the direct
25 testimony of AEP Ohio Witness Jason Yoder.

1 **Q18. WHAT ARE THE SPECIFIC CRITERIA TO RECORD A REGULATORY**
2 **ASSET?**

3
4 **A18.** ASC 980 states the following in order to recognize a regulatory asset:

5 Rate actions of a regulator can provide reasonable
6 assurance of the existence of an asset. An entity shall
7 capitalize all or part of an incurred cost that would
8 otherwise be charged to expense if both of the following
9 criteria are met:

10 a. It is probable (as defined in Topic 450) that future
11 revenue in an amount at least equal to the capitalized
12 cost will result from inclusion of that cost in allowable
13 costs for rate-making purposes.

14 b. Based on available evidence, the future revenue will
15 be provided to permit recovery of the previously
16 incurred cost rather than to provide for expected levels
17 of similar future costs. If the revenue will be provided
18 through an automatic rate-adjustment clause, this
19 criterion requires that the regulator's intent clearly be
20 to permit recovery of the previously incurred cost.

21 A cost that does not meet these asset recognition criteria at
22 the date the cost is incurred shall be recognized as a
23 regulatory asset when it does meet those criteria at a later
24 date.
25

26 Hence, once authority to defer these costs is granted, it is presumed that the costs
27 will be allowed recovery.

1 **IV. CONCLUSION**

2

3 ***Q19. WHAT CONCLUSIONS HAVE YOU REACHED REGARDING THE***
4 ***COMPANY'S REQUEST TO DEFER COSTS RELATED TO THE CIS,***
5 ***ADMS AND THE FIBER OPTICS PROJECTS?***

6

7 ***A19.*** The Company is requesting authority for deferral accounting for capital carrying
8 costs for in-service assets and O&M expenses related to the CIS, ADMS and fiber
9 optic cable projects. These projects are implemented over several years and
10 standard accounting procedures provide a means to capture the costs. The
11 Company has not provided adequate justification to make an exception to the
12 normal accounting for these projects. Therefore, the Commission should deny the
13 request for authority to defer capital cost recovery, O&M expenses and related
14 carrying costs associated with the three projects.

15

16 ***Q20. DOES THIS COMPLETE YOUR DIRECT TESTIMONY?***

17 ***A20.*** Yes, it does.

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Direct Testimony of Lafayette K. Morgan, Jr. on Behalf of the Office of the Ohio Consumers' Counsel was served via electronic transmission to the persons listed below on this 9th day of June 2023.

/s/ William J. Michael
William J. Michael
Assistant Consumers' Counsel

The PUCO's e-filing system will electronically serve notice of the filing of this document on the following parties:

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LAFAYETTE K. MORGAN, JR.

Mr. Morgan is an independent regulatory consultant focusing in the area of the analysis of the operations of public utilities with particular emphasis on rate regulation. He has reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination, accounting and regulatory policy and cost recovery mechanisms. This work has included natural gas, water, electric, and telephone utilities.

Education and Qualifications

B.B.A. (Accounting) – North Carolina Central University, 1983

M.B.A. (Finance) – The George Washington University, 1993

C.P.A. – Licensed in the State of North Carolina (Inactive status)

Previous Employment

1993-2010	Senior Regulatory Analyst Exeter Associates, Inc. Columbia, MD
1990-1993	Senior Financial Analyst Potomac Electric Power Company Washington, D.C.
1984-1990	Staff Accountant North Carolina Utilities Commission – Public Staff Raleigh, NC

Professional Experience

As a Staff Accountant with the North Carolina Utilities Commission – Public Staff, Mr. Morgan was responsible for analyzing testimony, exhibits, and other data presented by parties before the Commission. In addition, he performed examinations of the books and records of utilities involved in rate proceedings and summarized the results into testimony and exhibits for presentation before the Commission. Mr. Morgan also participated in several policy proceedings and audits involving regulated utilities.

As a Senior Financial Analyst with Potomac Electric Power Company, Mr. Morgan was a lead analyst and was involved in the preparation of the cost of service, rate base, and ratemaking adjustments supporting the Company's request for revenue increases in its retail jurisdictions.

As a Senior Regulatory Analyst with Exeter Associates, Inc., Mr. Morgan has been involved in the analysis of the operations of public utilities with particular emphasis on rate regulation. He has reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination, accounting and regulatory policy and cost recovery mechanisms. This work included natural gas, water, electric, and telephone utilities.

Expert Testimony
of Lafayette K. Morgan, Jr.

Kings Grant Water Company (North Carolina Utilities Commission, Docket No. W-250, Sub 5), 1984. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Northwood Water Company (North Carolina Utilities Commission, Docket No. W-690, Sub 1), 1985. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Emerald Village Water System (North Carolina Utilities Commission, Docket No. W-184, Sub 3), 1985. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

General Telephone Company of the South (North Carolina Utilities Commission, Docket No. P-19, Sub 207), July 1986. Presented testimony on the level of cash working capital allowance on behalf of the North Carolina Utilities Commission – Public Staff.

Heins Telephone Company (North Carolina Utilities Commission, Docket No. P-26, Sub 93), November 1986. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Carolina Power and Light Company (North Carolina Utilities Commission, Docket No. E-2, Sub 537), March 1988. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Public Service Company of North Carolina, Inc. (North Carolina Utilities Commission, Docket No. G-5, Sub 246), August 1989. Presented testimony on rate base, cash working capital allowance, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Conestoga Telephone and Telegraph Company (Pennsylvania Public Utility Commission, Docket No. I-00920015), September 1993. Presented testimony on cost of service on behalf of the Pennsylvania Office of Consumer Advocate.

Louisiana Power and Light Company (Louisiana Public Service Commission, Docket No. U-20925), February 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.

South Central Bell Telephone Company – Louisiana (Louisiana Public Service Commission, Docket No. U-17949, Subdocket E), June 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.

Expert Testimony
of Lafayette K. Morgan, Jr.

Apollo Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00953378), August 1995. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Carnegie Natural Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00953379), August 1995. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Tennessee Gas Pipeline Company (Federal Energy Regulatory Commission, Docket No. RP95-112), September 1995. Presented testimony rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Virginia-American Water Company (Virginia State Corporation Commission, Case No. PUE-950003), March 1996. Presented testimony on rate base and cost of service issues on behalf of the City of Alexandria.

GTE North, Inc. Interconnection Arbitration (Pennsylvania Public Utility Commission, Docket No. A-310125F0002), September 1996. Presented testimony on the determination of the appropriate resale discount on behalf of the Pennsylvania Office of Consumer Advocate.

United Cities Gas Company (Georgia Public Service Commission, Docket No. 6691-U), October 1996. Presented testimony on rate base and cost of service issues on behalf of the Office of Governor, Consumer Utility Counsel Division.

GTE North, Inc. (Pennsylvania Public Utility Commission, Docket Nos. R-00963666 and R-00963666C001), February 1997. Presented testimony on the determination of the appropriate resale discount on behalf of the Pennsylvania Office of Consumer Advocate.

Consumers Maine Water Company (Maine Public Utilities Commission, Docket No. 96-739), May 1997. Presented testimony on rate base, cost of service, and rate of return issues on behalf of the Maine Office of the Public Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00973944), July 1997. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania-American Water Company – Wastewater Operations (Pennsylvania Public Utility Commission, Docket No. R-00973973), July 1997. Presented testimony on rate base, cost of service, depreciation, and rate design issues on behalf of the Pennsylvania Office of Consumer Advocate.

Expert Testimony
of Lafayette K. Morgan, Jr.

Jackson Purchase Electric Cooperative Corporation (Kentucky Public Service Commission, Case No. 97-224), December 1997. Presented testimony on rate base and cost of service issues on behalf of the Kentucky Office of the Attorney General.

Henderson Union Electric Cooperative Corporation (Kentucky Public Service Commission, Case No. 97-220), January 1998. Presented testimony on the return of patronage capital on behalf of the Kentucky Office of the Attorney General.

Green River Electric Corporation (Kentucky Public Service Commission, Case No. 97-219), January 1998. Presented testimony on the return of patronage capital on behalf of the Kentucky Office of the Attorney General.

Western Kentucky Gas Company (Kentucky Public Service Commission, Case No. 99-070), November 1999. Presented testimony on rate base and cost of service issues on behalf of the Kentucky Office of the Attorney General.

American Broadband, Inc. (Rhode Island Public Utilities Commission, Docket No. 2000-C-3), June 2000. Presented report and testimony on the Company's financing plan on behalf of the Rhode Island Division of Public Utilities and Carriers.

PPL Utilities (Pennsylvania Public Utility Commission, Docket No. R-00005277), October 2000. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

T.W. Phillips Oil and Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00005459), October 2000. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pike County Light & Power Company (Pennsylvania Public Utility Commission, Docket No. P-00011872), May 2001. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Vermont Gas Systems, Inc. (Vermont Public Service Board, Docket No. 6495), June 2001. Presented testimony on rate base and cost of service issues on behalf of the Vermont Public Service Department.

Community Service Telephone Company (Maine Public Utilities Commission, Docket No. 2001-249), July 2001. Presented joint testimony on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

Expert Testimony
of Lafayette K. Morgan, Jr.

West Virginia-American Water Company (Public Service Commission of West Virginia, Docket No. 01-0326-W-42-T), August 2001. Presented testimony on rate base and cost of service issues on behalf of the Consumer Advocate Division.

Philadelphia Suburban Water Company (Pennsylvania Public Utility Commission, Docket No. R-00016750) February 2002. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Illinois-American Water Company (Illinois Commerce Commission, Docket No. 02-0690) January 2003. Presented testimony on cost of service issues on behalf of Citizens Utility Board.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00027983), February 2003. Presented testimony addressing surcharge mechanism to recover security costs on behalf of the Pennsylvania Office of Consumer Advocate.

FairPoint New England Telephone Companies (Maine Public Utilities Commission, Docket Nos. 2002-747, 2003-34, 2003-35, 2003-36, and 2003-37), June 2003. Presented testimony on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00038304), August 2003. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

PPL Electric Utilities Corporation (Pennsylvania Public Utility Commission, Docket No. R-00049255), June 2004. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Entergy Louisiana, Inc. (Louisiana Public Service Commission, Docket No. U-20925 RRF 2004), August 2004. Presented testimony on rate base and cost of service issues on behalf of the Louisiana Public Service Commission Staff.

Vectren Energy Delivery of Indiana (Indiana Utility Regulatory Commission, Cause No. 42598), September 2004. Presented testimony on O&M expense issues on behalf of the Indiana Office of Utility Consumer Counselor.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-00049656), December 2004. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Expert Testimony
of Lafayette K. Morgan, Jr.

Block Island Power Company (Rhode Island Public Utilities Commission, Docket No. 3655), April 2005. Presented testimony on cash working capital on behalf of the Rhode Island Division of Public Utilities & Carriers.

Verizon New England, Inc. (Maine Public Utilities Commission, Docket No. 2005-155), September 2005. Presented joint testimony with Thomas S. Catlin on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

T.W. Phillips Oil and Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00051178), May 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-00061346), July 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Company (Pennsylvania Public Utility Commission, Docket No. R-00061493), September 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Southern Indiana Gas & Electric Co. (Indiana Utility Regulatory Commission, Cause No. 43112), January 2007. Presented testimony on rate base and cost of service issues on behalf of the Indiana Office of Utility Consumer Counsel.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-00072155), July 2007. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Aqua Pennsylvania, Inc. (Pennsylvania Public Utility Commission, Docket No. R-00072711), February 2008. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission, Docket No. R-2008-2029325), October 2008. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

The Narragansett Bay Commission (Rhode Island Public Utilities Commission, Docket No. 4026), April 2009. Presented testimony on rate base and cost of service issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Expert Testimony
of Lafayette K. Morgan, Jr.

Maryland-American Water Company (Maryland Public Service Commission, Case No. 9187), July 2009. Presented testimony on rate base and cost of service issues on behalf of the Maryland Office of People's Counsel.

Monongahela Power Company & The Potomac Edison Company, both d/b/a Allegheny Power Company (West Virginia Public Service Commission, Case No. 09-1352-E-42T), February 2010. Presented testimony on rate base and cost of service issues on behalf of the West Virginia Consumer Advocate Division.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-2010-2161694), June 2010. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission, Docket No. 4550), June 2015. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-2015-2468056), June 2015. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Indianapolis Power and Light Company (Indiana Utility Regulatory Commission, Cause No. 44576/44602), July 2015. Presented testimony on revenue requirements issues on behalf of the Indiana Office of Utility Consumer Counselor.

Public Service Company of Oklahoma (Corporation Commission of Oklahoma, Cause No. PUD 201500208), October 2015. Presented testimony on revenue requirements and environmental compliance rider issues on behalf of the United States Department of Defense and the Federal Executive Agencies.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission, Cause No. 44688), January 2016. Presented testimony on the company's electric division operating revenues, operating expenses and income taxes issues on behalf of the Indiana Office of Utility Consumer Counselor.

Philadelphia Water Department (Philadelphia Water, Sewer And Storm Water Rate Board, FY2017-2018 Rate Proceeding), March 2016. Presented testimony on revenue requirements issues on behalf of the Public Advocate.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9417), June 2016. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Expert Testimony
of Lafayette K. Morgan, Jr.

Chesapeake Utilities Corporation (Delaware Public Service Commission, PSC Docket No. 15-1734), August 2016. Presented testimony on rate base and cost of service issues on behalf of the Staff of the Delaware Public Service Commission.

Kent County Water Authority (Public Service Commission of Rhode Island, Docket No. 4611), September 2016. Presented testimony on rate base and cost of service issues on behalf of the Division of Public Utilities and Carriers.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2017-00065), August 2017. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to renew and modify its alternative rate plan, and its Targeted Infrastructure Replacement Adjustment.

Indiana Michigan Power Company (Indiana Utility Regulatory Commission, Cause No. 44967), November 2017. Presented testimony on rate base, operating revenues and operating expenses issues on behalf of the Indiana Office of Utility Consumer Counselor.

Emera Maine (Maine Public Utilities Commission, Docket No. 2017-00198), December 2017. Assisted the Maine Office of Public Advocate (OPA) with Emera Maine's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

UGI-Electric (Pennsylvania Public Utility Commission, Docket No. R-2017-2640058), April 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Philadelphia Water Department (Philadelphia Water, Sewer And Storm Water Rate Board, FY2019-2020 Rate Proceeding), April 2018. Presented testimony on revenue requirements and the Department's three-year rate plan issues on behalf of the Public Advocate.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 18-WSEE-328-RTS), May 2018. Presented testimony on revenue requirements on behalf on behalf of the Federal Executive Agencies.

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of Lafayette K. Morgan, Jr.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-2018-3000124), June 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Bangor Natural Gas Company (Maine Public Utilities Commission, Docket No. 2018-00007), June 2018. Assisted the Maine Office of Public Advocate (OPA) Presented testimony, on behalf of the OPA, on the changes brought about by the Tax Change and Jobs Act of 2017.

SUEZ Water Pennsylvania, Inc. (Pennsylvania Public Utility Commission, R-2018-3000834), July 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with SUEZ Water's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including Rate Base, Operating Income, Inclusion of Costs Related to Expansion Territories and the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Woonsocket Water Division (Public Service Commission of Rhode Island, Docket No. 4879), January 2019. Presented testimony on cost of service issues on behalf of the Division of Public Utilities and Carriers.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 2018-00194), January 2019. Assisted the Maine Office of Public Advocate (OPA) with Central Maine Power's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2019 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), May 2019. Presented testimony regarding the appropriate adjustments to the 2019 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Newport Water Department (Public Service Commission of Rhode Island, Docket No. 4933), July 2019. Presented testimony on cost of service issues on behalf of the Division of Public Utilities and Carriers.

UGI-Gas (Pennsylvania Public Utility Commission, Docket No. R-2018-3006814), April 2019. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

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of Lafayette K. Morgan, Jr.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9609), August 2019. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Public Service Company of Colorado (Colorado Public Utility Commission, Proceeding No. 19AL-0268E), September 2019. Mr. Morgan provided testimony, on behalf of the Department of Energy and the Federal Executive Agencies, on accounting issues including test year revenue requirements, Rate Base and Net Operating Income.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2019-00092), September 2019. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements and the utility's request to institute a Capital Investment Recovery Mechanism.

Citizens' Electric Company of Lewisburg (Pennsylvania Public Utility Commission, Docket No. R-2019-3008212), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor, and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony, on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Valley Energy, Inc. (Pennsylvania Public Utility Commission, Docket No. R-2019-3008209), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor, and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony, on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Wellsboro Electric Company (Pennsylvania Public Utility Commission, Docket No. R-2019-3008208), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor, and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony, on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Blue Granite Water Company (Public Service Commission of South Carolina, (Docket No. 2019-290-WS), January 2020. Assisted the South Carolina Department of Consumer Affairs. Presented testimony on accounting policy issues including test year revenue requirements.

UGI-Gas (Pennsylvania Public Utility Commission, Docket No. R-2019-3015162), May 2020. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

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Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9644), July 2020. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

PECO Energy Company - Gas Division (Pennsylvania Public Utility Commission, Docket No. R-2020-3018929), December 2020. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with PECO-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2022 - 2023 Rates Proceeding), March 2021. Presented testimony on revenue requirements and the Department's three-year rate plan issues on behalf of the Public Advocate.

Versant Maine (Maine Public Utilities Commission, Docket No. 2020-00316), April 2021. Assisted the Maine Office of Public Advocate (OPA) with Versant's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company (Maine Public Utilities Commission, Docket No. 2021-00053), April 2021. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's Request for Approval of Rate Increase and Rate Smoothing Mechanism Pertaining to The Maine Water Company Biddeford & Saco Division. Mr. Morgan provided testimony, on the authorization of the Rate Smoothing Mechanism.

UGI-Electric (Pennsylvania Public Utility Commission, Docket No. R-2021-3023618), May 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Bangor Natural Gas Company (Maine Public Utilities Commission, Docket No. 2021-00024), June 2021. Assisted the Maine Office of Public Advocate (OPA) with Bangor Natural Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Years 2021 - 2022 Operating Budget Proceeding), June 2021. Presented testimony on the reasonableness of the Fiscal Year 2022 Operating Budget on behalf of the Public Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-2021-3024750), June 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with

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Duquesne Light Company's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9664), July 2021. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Palmetto Wastewater Reclamation, Inc. (Public Service Commission of South Carolina, (Docket No. 2021-153-S), September 2021. Assisted the South Carolina Department of Consumer Affairs. Presented testimony on accounting policy issues including test year revenue requirements.

Maine Water Company (Maine Public Utilities Commission, Docket No. 2021-00289), November 2021. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

City of Lancaster – Water Department (Pennsylvania Public Utility Commission, Docket No. R-2021-3026682), December 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with the City of Lancaster – Water Department's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Maryland Water Service (Public Service Commission of Maryland, Case No. 9671), January 2022. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Commonwealth Edison Company (Illinois Commerce Commission, ICC Docket No. 21-0607 & ICC Docket No. 21-0739 (consolidated)), February 2022. Provided testimony related to the review and evaluation of the rate effects of Commonwealth Edison's misconduct admitted in the Deferred Prosecution Agreement between the United States Attorney for the Northern District of Illinois and Commonwealth Edison. Provided testimony on behalf of the Office of the Illinois Attorney General, the City of Chicago, and the Citizens Utility Board.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Years 2022 - 2023 Capital Budget Proceeding), February 2022. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2023 Capital Budget on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2022 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), March 2022. Presented testimony regarding the appropriate adjustments to the 2022 TAP-R determination. Presented testimony on behalf of the Public Advocate.

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Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2023 Special Rate Proceeding), April 2022. Presented testimony that demonstrated Philadelphia Water Department's outperformance and proposed a sharing of the utility's outperformance earnings. Presented testimony on behalf of the Public Advocate.

Maine Water Company-Camden& Rockland Division (Maine Public Utilities Commission, Docket Nos. 2022-00056), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Freeport Division (Maine Public Utilities Commission, Docket Nos. 2022-00057), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Millinocket Division (Maine Public Utilities Commission, Docket Nos. 2022-00058), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Oakland Division (Maine Public Utilities Commission, Docket Nos. 2022-00059), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-2022-3031211), June 2022. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with Columbia Gas of Pennsylvania's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Years 2022 - 2023 Operating Budget Proceeding), June 2022. Presented testimony on the reasonableness of the Fiscal Year 2023 Operating Budget on behalf of the Public Advocate.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9680), July 2022. Presented joint testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

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of Lafayette K. Morgan, Jr.

Oncor Electric Delivery Company (Public Utility Commission of Texas, PUC Docket No. 53601), August 2022. Presented joint testimony on rate base and cost of service issues on behalf of the Department of Defense and Federal Executive Agencies.

Cheyenne Light, Fuel and Power Company d/b/a Black Hills Energy (Wyoming Public Service Commission, Docket No. 20003-214-ER-22), November 2022. Presented testimony, on behalf of Microsoft Corporation, on rate base and cost of service issues.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 2022-00152), December 2022. Assisted the Maine Office of Public Advocate (OPA) with Central Maine Power's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements and the company's request for a multi-year rate plan.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-2022-3035730), January 2023. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with National Fuel Gas Distribution Corporation's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Years 2022 - 2023 Capital Budget Proceeding), February 2023. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2024 Capital Budget on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2023 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), March 2023. Presented testimony regarding the appropriate adjustments to the 2023 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2024 - 2025 Rates Proceeding), April 2023. Presented testimony on revenue requirements and the Department's two-year rate plan issues on behalf of the Public Advocate.

Dayton Power and Light Company d/b/a AEP Ohio (The Public Utilities Commission of Ohio, Case No. 22-900-EL-SSO), April 2023. Presented testimony addressing the recovery of deferred costs and regulatory assets as part of AEP Ohio's Application for Approval of Its Electric Security Plan on behalf of the Office of the Ohio Consumers' Counsel.

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of Lafayette K. Morgan, Jr.

Special Projects

Developed a Uniform System of Accounts and Financial Data Collection Template for five countries participating in the National Association of Regulatory Utility Commissioners (NARUC)/East Africa Regional Energy Regulatory Partnership. Also conducted training seminars and participated as a panel member addressing issues in the utility industry from the perspective of the regulator. This work was conducted by NARUC) and the United States Agency for International Development (USAID).

Other Projects

Texas Gas Transmission Corporation (Federal Energy Regulatory Commission, Docket No. RP93-106). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Natural Gas Pipeline Company of America (Federal Energy Regulatory Commission, Docket No. RP93-36). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Texas Gas Transmission Company (Federal Energy Regulatory Commission, Docket No. RP94-423). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Lafourche Telephone Company (Louisiana Public Service Commission, Docket No. U-21181). Analysis and investigation of earnings and appropriate rate of return on behalf of the Louisiana Public Service Commission Staff.

Natural Gas Pipeline Company of America (Federal Energy Regulatory Commission, Docket No. RP95-326). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Pymatuning Independent Telephone Company (Pennsylvania Public Utility Commission, Docket No. R-00953502). Technical analysis and development of settlement position in the Company's rate case on behalf of the Pennsylvania Office of Consumer Advocate.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 96-0172). Technical analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 97-0157).
Technical analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

TDS Telecom (Pennsylvania Public Utility Commission, Docket Nos. R-00973892 and R-00973893). Technical analysis regarding rate base, cost of service, rate design, and rate of return, and assistance in settlement negotiations in the Company's rate case and alternative regulatory filing on behalf of the Pennsylvania Office of Consumer Advocate.

Appalachian Power Company (Virginia State Corporation Commission, Case No. PUE 960301).
Technical analysis regarding rate base and cost of service and assistance in settlement negotiations in the Company's rate case and alternative regulatory filing on behalf of the Virginia Office of the Attorney General.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 97-580).
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 98-0259).
Technical Analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

Maine Public Service Company (Maine Public Utilities Commission, Docket No. 98-577).
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

Bangor Hydro-Electric Company (Maine Public Utilities Commission, Docket No. 97-596).
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

TDS Telecom (Maine Public Utilities Commission, Docket Nos. 98-894, 98-895, 98-904, 98-906, 98-911, and 98-912). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Mid-Maine Telecom (Maine Public Utilities Commission, Docket No. 2000-810). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Unitel, Inc. (Maine Public Utilities Commission, Docket No. 2000-813). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Hydraulics International, Inc. (Armed Services Board of Contract Appeals, ASBCA No. 51285). Technical analysis and support relating to the Economic Adjustment Clause claim on behalf of the Air Force Materiel Command.

Tidewater Telecom and Lincolnville Telephone Company (Maine Public Utilities Commission, Docket Nos. 2002-100 and 2002-99). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

TDS Telecom (Vermont Public Service Board, Docket No. 6576). Technical analysis regarding rate base, cost of service, and depreciation expense on behalf of the Vermont Department of Public Service.

CenterPoint Energy-Entex (Louisiana Public Service Commission, Docket No. U-26720, Subdocket A). Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.

CenterPoint Energy-Arkla (Louisiana Public Service Commission, Docket No. U-27676). Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC Rate Stabilization Plan.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC post-Katrina power purchases.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to Entergy Louisiana LLC recovery of storm damage costs.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 17-WSEE-147-RTS). Technical analysis regarding rate base and cost of service on behalf of the Federal Executive Agencies.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 17-WSEE-147-RTS). Technical analysis regarding rate base and cost of service on behalf of the Federal Executive Agencies.

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Summary: Testimony Direct Testimony of Lafayette K. Morgan, Jr. on Behalf of
Office of the Ohio Consumers' Counsel electronically filed by Mrs. Tracy J. Greene
on behalf of Michael, William J..