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And Overnight Mail

June 4, 2010

Public Utility Commission of Oregon
550 Capitol Street NE, Suite 215
Salem, Oregon 97310
Attn: Carol Hulse

Re: Case No. UE 215

Dear Ms. Hulse:

Please find enclosed the original and five (5) copies of the OPENING TESTIMONY AND EXHIBITS OF KEVIN C. HIGGINS ON BEHALF OF THE FRED MEYERS STORES AND QUALITY FOOD CENTERS, DIVISIONS OF THE KROGER CO. filed in the above referenced matter.

Copies have been served on all parties of record. Please place this document of file.

Very truly yours,



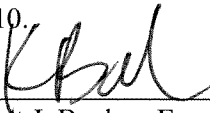
Kurt J. Boehm, Esq.

BOEHM, KURTZ & LOWRY

MLKkew
Enclosure
cc: Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that true copy of the foregoing was served via electronic mail (when available) and regular U.S. Mail (unless otherwise noted), this 4TH day of June, 2010.


Kurt J. Boehm, Esq.

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**BEFORE THE PUBLIC UTILITY COMMISSION
OF THE STATE OF OREGON**

Portland General Electric)
General Rate Case Filing) **Docket No. UE-215**

Opening Testimony of Kevin C. Higgins

on behalf of

The Kroger Co.

June 4, 2010

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

2

3 **Introduction**

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

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

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

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

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

12 A. My testimony is being sponsored by Fred Meyer Stores and Quality Food
13 Centers, Divisions of The Kroger Co. ("Kroger"). Kroger purchases more than
14 150 million kWh annually in the service territory of Portland General Electric
15 ("PGE"). Currently, Kroger receives most of its service from PGE under
16 Schedule 83. If PGE's proposal to create a new rate schedule 85 is approved,
17 most of Kroger's load will be served under the new Schedule 85.

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

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

1 and public sector clients in the areas of energy-related economic and policy
2 analysis, including evaluation of electric and gas utility rate matters.

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

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

10 A. Yes. I have testified in several prior proceedings in Oregon, including two
11 previous PGE general rate cases, UE-197 (2008) and UE-180 (2006). I have also
12 participated in four PacifiCorp general rate cases, UE-210 (2009), UE-179 (2006),
13 UE-170 (2005), and UE-147 (2003), as well as three PacifiCorp Transition
14 Adjustment Mechanism cases, UE-216 (2010), UE-207 (2009), and UE-199
15 (2008). In addition, I testified in the PGE restructuring proceeding, UE-115
16 (2001).

17 **Q. Have you participated in any workshop processes sponsored by this
18 Commission?**

19 A. Yes. In 2003, I was an active participant in the collaborative process
20 initiated by the Commission to examine direct access issues in Oregon, UM-1081.

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

22 A. Yes. I have testified in approximately 130 proceedings on the subjects of
23 utility rates and regulatory policy before state utility regulators in Alaska,

1 Arizona, Arkansas, Colorado, Georgia, Idaho, Illinois, Indiana, Kansas,
2 Kentucky, Michigan, Minnesota, Missouri, Montana, Nevada, New Mexico, New
3 York, Ohio, Oklahoma, Pennsylvania, South Carolina, Texas, Utah, Virginia,
4 Washington, West Virginia, and Wyoming. I have also filed affidavits in
5 proceedings at the Federal Energy Regulatory Commission.

6 A more detailed description of my qualifications is contained in
7 Attachment A, attached to my direct testimony.

8
9 **Overview and Conclusions**

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

11 A. My testimony addresses the following topics:

12 (1) The proposed establishment of Schedule 85;

13 (2) PGE's proposal to adopt Schedule 145, the Boardman Power Plant
14 Operating Life Adjustment; and

15 (3) Rate spread.

16 **Q. Please summarize your recommendations to the Commission.**

17 A. I offer the following recommendations:

18 (1) I recommend that the Commission approve PGE's proposal to establish a
19 new Schedule 85 for customers with billing demands generally greater than 200
20 kW. I also recommend that the Commission approve PGE's proposed basic
21 charge for Schedule 85 as well as the proposed mandatory time-of-use ("TOU")
22 rate design.

1 (2) I recommend that PGE’s proposal to establish an automatic adjustment
2 clause through Schedule 145, the Boardman Power Plant Operating Life
3 Adjustment, not be adopted by the Commission. Any change in revenue
4 requirement associated with a change in depreciation rates for the Boardman
5 plant, including any potential adjustments associated with an early retirement, are
6 best determined as part of a future general rate case proceeding, rather than
7 through an automatic adjustment clause.

8 (3) With respect to rate spread, I recommend adopting an absolute cap of 7.5
9 percentage points above the system average increase, applicable to all rate
10 schedules. This approach would produce a maximum cap that is similar to PGE’s
11 proposal at PGE’s requested revenue requirement – but would allow greater
12 movement toward cost-based rates at lesser revenue requirements. I recommend
13 that funding for the cap be borne by all rate schedules that are below the cap, on
14 an equal percentage-of-revenue basis.

15
16 **Establishment of Schedule 85**

17 **Q. What has PGE proposed with respect to the establishment of a new Schedule**
18 **85?**

19 A. As discussed in the direct testimony of Doug Kuns and Marc Cody, PGE
20 is proposing that Schedule 83 be partitioned into two rate schedules. Generally,
21 customers with billing demands up to 200 kW will remain on Schedule 83 and
22 customers with demands greater than 200 kW will be migrated to a new Schedule
23 85, which will be designed as a mandatory TOU rate. Schedule 85 is also

1 proposed to have a higher basic charge than Schedule 83, reflecting the higher
2 customer-related costs of serving the customers on this rate schedule.

3 **Q. What is your assessment of PGE's proposal to establish Schedule 85?**

4 A. I support PGE's proposal. The establishment of Schedule 85 will provide
5 better attribution of costs to the customers in this group, as well as to the
6 customers remaining on Schedule 83. In addition, the implementation of
7 mandatory TOU rates for Schedule 85 customers will improve price signals and
8 result in a more equitable cost recovery among the customers within this new rate
9 schedule.

10 **Q. Please elaborate on the chief benefits of TOU pricing.**

11 A. Designing rates that reflect variations in energy costs at different times of
12 the day improves the pricing information that customers receive regarding the
13 relative cost to operate the system during the peak and off-peak hours. Customers
14 may then use this pricing information to alter their discretionary patterns of usage,
15 increasing efficiency and lowering the overall cost of energy to the system. In
16 addition to providing these customers with an incentive to better respond to time-
17 differentiated costs, TOU rates ensure that these customers pay rates that are more
18 closely aligned with the costs they cause. Basic fairness dictates that customers
19 whose patterns of energy consumption are less expensive to serve because of their
20 load pattern should see that lower cost reflected in their bills, and vice versa.

21 **Q. Do you support the increase in the basic charge for Schedule 85 customers?**

22 A. Yes. PGE is proposing a basic charge of \$360 per month for Schedule 85-
23 P and \$400 per month for Schedule 85-S. As shown in PGE Exhibit 1503, page

1 7, these charges are designed to recover customer-related costs of \$403.62 per
2 month and \$366.94 per month, respectively. Given the close alignment of the
3 proposed charges to costs, the PGE basic charge proposal is reasonable.

4 **Q. How do the proposed Schedule 85 basic charges compare to the Schedule 83**
5 **basic charges?**

6 A. The proposed basic charges for Schedule 83 are \$20 per month for single-
7 phase and \$30 per-month for three-phase.

8 **Q. Do you have any concerns regarding the size of the increase in basic charge**
9 **for a customer that transitions from Schedule 83 to Schedule 85?**

10 A. No. A customer that migrates to Schedule 85, i.e., a customer with a
11 billing demand of at least 200 kW, already spends about \$200,000 per year on
12 electric power. For a customer of this size, moving from a basic charge of \$30
13 per month to \$400 per month is not a source of “sticker shock” – what matters
14 most is the size of the customer’s final monthly bill.

15 To the extent that there is concern with the absolute differential between
16 the Schedule 83 and 85 basic charges, consideration should be given to increasing
17 the Schedule 83 basic charge – not lowering the proposed Schedule 85 basic
18 charge. As shown in PGE Exhibit 1503, page 6, the customer-related costs for
19 Schedule 83 single-phase service is \$62.18 per month, increasing to \$127.05 for
20 three-phase service. These costs are well above the proposed Schedule 83 basic
21 charges of \$20 per month and \$30 per-month, respectively.

22 **Q. From a customer’s perspective, why should it matter if the basic charge does**
23 **not fully recover customer-related costs?**

1 A. If the basic charge is set below customer-related costs, the class revenue
2 requirement will be met by over-recovering costs in another area, most typically
3 through levying an energy charge that is above unit energy costs, or a demand
4 charge that is above demand-related costs. For a given rate schedule, when the
5 basic charge is set below cost, and the energy and/or demand charges are set
6 above cost, the larger customers served on the rate schedule would be required to
7 subsidize the costs of the smaller customers within the rate class.

8 **Q. Please summarize your recommendations concerning PGE's proposal to**
9 **establish Schedule 85.**

10 A. I recommend that the Commission approve PGE's proposal to establish a
11 new Schedule 85 for customers with billing demands generally greater than 200
12 kW. I also recommend that the Commission approve PGE's proposed basic
13 charge for Schedule 85 as well as the proposed mandatory TOU rate design.

14

15 **Boardman Power Plant Operating Life Adjustment**

16 **Q. What has PGE proposed with respect to a Boardman Power Plant Operating**
17 **Life Adjustment?**

18 A. As briefly described in the direct testimony of Mr. Kuns and Mr. Cody,
19 PGE is requesting approval of Schedule 145, Boardman Power Plant Operating
20 Life Adjustment, which would operate as an automatic adjustment clause to
21 implement revenue requirement changes resulting from a Commission-authorized
22 change in the Boardman Coal Plant's currently-assumed end-of-life.

1 It is my understanding that PGE has proposed to shorten the operating life
2 of this coal plant by retiring it in 2020 rather than 2040, as currently planned.
3 PGE is apparently seeking approval from the Oregon Department of
4 Environmental Quality for the earlier retirement as part of a plan to avoid
5 otherwise required expensive investments in environmental controls. An earlier
6 retirement of the plant may have implications for the depreciation rates applied to
7 the plant.

8 **Q. What is your recommendation with respect to the adoption of Schedule 145?**

9 A. I recommend that Schedule 145 not be adopted by the Commission. The
10 depreciation rates for the Boardman plant, including any potential adjustments
11 associated with an early retirement, are best determined as part of a future general
12 rate case proceeding, rather than through an automatic adjustment clause. In a
13 general rate case proceeding, the Commission can consider all of the relevant
14 factors in setting allowed depreciation recovery.

15
16 **Rate Spread**

17 **Q. What general guidelines should be employed in spreading any change in**
18 **rates?**

19 A. In determining rate spread, or revenue apportionment, it is important to
20 align rates with cost causation, to the greatest extent practicable. Properly
21 aligning rates with the costs caused by each customer group is essential for
22 ensuring fairness, as it minimizes cross subsidies among customers. It also sends
23 proper price signals, which improves efficiency in resource utilization.

1 At the same time, it can be appropriate to mitigate the impact of moving
2 immediately to cost-based rates for customer groups that would experience
3 significant rate increases from doing so by employing the ratemaking principle of
4 gradualism. When employing this principle, it is important to adopt a long-term
5 strategy of moving in the direction of cost causation, and to avoid practices that
6 result in permanent cross-subsidies from other customers.

7 **Q. What general approach to electric rate spread does PGE recommend?**

8 A. As explained by Mr. Kuns and Mr. Cody, PGE is proposing to cap the
9 maximum increase to Schedules 38, 47, 49, and 93 at 2.0 times the system
10 average increase, while capping the increase for all other rate schedules at 1.25
11 times the system average. (At an overall increase of 6 percent or less, PGE favors
12 increasing the latter to 1.33 to 1.5 times the system average.) In addition, PGE
13 proposes an additional constraint limiting the per-kWh subsidy that any rate
14 schedule can receive to 95.0 mills per kWh.

15 Based on these metrics, at PGE's requested revenue increase of 7.4
16 percent filed in its direct case, Schedule 49 would receive a rate increase of 15.7
17 percent, based on the maximum subsidy constraint. The maximum increase for
18 Schedules 38, 47, and 93 would be capped at 2.0 times the system average or 14.8
19 percent. In addition, Schedule 83 would receive a capped rate increase of 9.3
20 percent (1.25 times the system average).

21 PGE proposes that the majority of the funding necessary to pay for the
22 caps be borne by Schedules 85 and 89, because the cost-based rate increase
23 needed for these rate schedules is less than the system average. In addition, PGE

1 designs its rate spread using a minimum increase of zero for each rate schedule;
2 however, PGE applies this minimum increase prior to each class being assigned a
3 subsidy burden; thus, PGE's minimum increase constraint acts more as a starting
4 point for the spread to affected rate schedules, rather than as a minimum final
5 increase.

6 **Q. What is your assessment of PGE's rate spread proposal?**

7 A. I concur with PGE's proposal for a maximum subsidy constraint. Further,
8 if a 7.4 percent rate increase were adopted, then a cap of 2.0 times the system
9 average – applicable to all rate schedules – would be reasonable. However, if the
10 overall revenue increase is reduced, then applying the 2.0 times system average
11 cap will cause the absolute differential between the cap and the system average
12 increase to shrink at twice the rate at which the overall average increase declines.
13 In other words, as the final revenue increase is reduced below PGE's initial
14 request, the biggest beneficiaries (on a relative basis) would be the schedules at
15 the cap.¹ In my view, if the proposed relative cap is maintained as the revenue
16 requirement is reduced below PGE's initially-requested 7.4 percent increase, then
17 the movement of rate schedules toward cost-based rates would be unduly
18 restricted.

19 **Q. What alternative do you recommend?**

20 A. Rather than a relative cap, I recommend applying an absolute cap of 7.5
21 percentage points above the system average increase, applicable to all rate
22 schedules, while retaining the maximum subsidy constraint of 95.0 mills per kWh.

1 This proposal would produce a maximum cap that is similar to PGE’s proposal at
2 PGE’s requested revenue requirement – but would allow greater movement
3 toward cost-based rates at lesser revenue requirements.

4 **Q. How do recommend funding the cap?**

5 A. I recommend that funding for the cap be borne by all rate schedules that
6 are below the cap, on an equal percentage-of-revenue basis.² In this manner, each
7 funding schedule will bear a proportionate burden.

8 **Q. Do you recommend applying a minimum increase of zero as PGE proposes?**

9 A. So long as each subsidy-paying rate schedule is assigned a proportionate
10 share of the cost burden, I do not believe it is necessary to apply a minimum rate
11 increase. However, if the Commission prefers to apply a minimum increase
12 constraint, then I recommend that it be applied after each rate schedule has been
13 assigned its subsidy payment responsibility – not before (as PGE proposes).
14 Applying the minimum increase in my recommended sequence assures that it
15 operates as a true minimum increase – and not just the starting point for an even
16 greater increase.³

17 **Q. Do you have an illustration of how your rate spread proposal works?**

18 A. Yes. An illustration at PGE’s requested revenue increase in its direct filing
19 is presented in Kroger Exhibit 101, page 1. I have prepared illustrations both with

¹ For example, if PGE’s revenue increase is reduced from 7.4 percent to 2.4 percent, the average increase would be reduced 5 percent, while the reduction for schedules at the cap would be reduced by 10 percent – twice as much (i.e., 14.8 percent to 4.8 percent).

² To avoid distorting the shopping decision, I recommend assigning direct access rate schedules the same per-kWh Customer Impact Offset (“CIO”) charge as their bundled service counterparts.

³ I recommend that if a minimum system increase of zero is applied to a rate schedule the incremental revenues should be distributed among the remaining subsidy-paying classes on a proportionate basis.

1 and without a minimum increase of zero. These results are also summarized in
2 Table KCH-1, below.

3 **Table KCH-1**

4 **Kroger Recommended Rate Spread with No Minimum Increase Constraint**
5 **@PGE's Requested Revenue Increase, Direct Filing**

6	7	8	9	10	11	12
	Revenues	2011				
	At 2010	Allocated	CIO	Proposed		
	Prices	Costs	Revenues ⁴	Revenues ⁴	Percent	
13	<u>(\$000)</u>	<u>(\$000)</u>	<u>(\$000)</u>	<u>(\$000)</u>	<u>Change</u>	
14	Schedule 7	\$814,982	\$886,977	\$4,650	\$891,628	9.4%
15	Schedule 15	\$4,515	\$4,548	\$24	\$4,572	1.3%
16	Schedule 32	\$147,875	\$160,044	\$836	\$160,880	8.8%
17	Schedule 38	\$4,046	\$5,532	(\$882)	\$4,649	14.9%
18	Schedule 47	\$2,630	\$4,865	(\$1,842)	\$3,023	14.9%
19	Schedule 49	\$5,811	\$13,316	(\$6,593)	\$6,723	15.7%
20	Schedule 83	\$195,372	\$218,153	\$1,139	\$219,292	12.2%
21	Schedule 85	\$229,215	\$237,588	\$1,246	\$238,834	4.2%
22	Schedule 89	\$263,312	\$261,728	\$1,348	\$263,076	(0.1%)
23	Schedule 91	\$18,124	\$18,323	\$96	\$18,419	1.6%
24	Schedule 92	\$392	\$378	\$2	\$380	(2.9)%
25	Schedule 93	\$94	\$121	(\$13)	\$109	14.9%
26	COS Total	\$1,686,369	\$1,811,574	\$10	\$1,811,584	7.4%

27 **Kroger Recommended Rate Spread with Minimum Increase Set to 0.0%**
28 **@PGE's Requested Revenue Increase, Direct Filing**

29	30	31	32	33	34	35
	Revenues	2011				
	At 2010	Allocated	CIO	Proposed		
	Prices	Costs	Revenues ⁴	Revenues ⁴	Percent	
36	<u>(\$000)</u>	<u>(\$000)</u>	<u>(\$000)</u>	<u>(\$000)</u>	<u>Change</u>	
37	Schedule 7	\$814,982	\$886,977	\$4,498	\$891,475	9.4%
38	Schedule 15	\$4,515	\$4,548	\$23	\$4,571	1.2%
39	Schedule 32	\$147,875	\$160,044	\$807	\$160,851	8.8%
40	Schedule 38	\$4,046	\$5,532	(\$882)	\$4,649	14.9%
41	Schedule 47	\$2,630	\$4,865	(\$1,842)	\$3,023	14.9%
42	Schedule 49	\$5,811	\$13,316	(\$6,593)	\$6,723	15.7%
43	Schedule 83	\$195,372	\$218,153	\$1,115	\$219,268	12.2%
44	Schedule 85	\$229,215	\$237,588	\$1,217	\$238,805	4.2%
45	Schedule 89	\$263,312	\$261,728	\$1,573	\$263,301	0.0%
46	Schedule 91	\$18,124	\$18,323	\$93	\$18,416	1.6%
47	Schedule 92	\$392	\$378	\$13	\$392	0.0%
48	Schedule 93	\$94	\$121	(\$13)	\$109	14.9%
49	COS Total	\$1,686,369	\$1,811,574	\$7	\$1,811,581	7.4%

Note 4: The CIO revenues for Schedules 85 & 89 include the CIO revenues for Schedule 485 & 76/489, respectively.

1 **Q. Does this conclude your opening testimony?**

2 **A. Yes, it does.**

**Comparison of Kroger and PGE
Recommended Rate Spreads with Customer Impact Offsets
@ PGE's Requested Revenue Increase**

Kroger Recommended Rate Spread with No Minimum Increase Constraint

Grouping	Cycle MWH	Revenues at 2010 Prices (\$000)	2011 Allocated Costs (\$000)	Cost- Based Percent Change	CIO Revenues (\$000)	Proposed Revenues ¹ (\$000)	Percent Change
Schedule 7	7,623,626	\$814,982	\$886,977	8.8%	4,650	891,628	9.4%
Schedule 15	24,166	\$4,515	\$4,548	0.7%	24	4,572	1.3%
Schedule 32	1,466,414	\$147,875	\$160,044	8.2%	836	160,880	8.8%
Schedule 38	38,502	\$4,046	\$5,532	36.7%	(882)	4,649	14.9%
Schedule 47	22,186	\$2,630	\$4,865	85.0%	(1,842)	3,023	14.9%
Schedule 49	69,403	\$5,811	\$13,316	129.1%	(6,593)	6,723	15.7%
Schedule 83	2,422,868	\$195,372	\$218,153	11.7%	1,139	219,292	12.2%
Schedule 85	2,954,888	\$229,215	\$237,588	3.7%	1,241	238,834	4.2%
Schedule 89	3,793,152	\$263,312	\$261,728	-0.6%	1,138	263,076	-0.1%
Schedule 91	108,918	\$18,124	\$18,323	1.1%	96	18,419	1.6%
Schedule 92	4,740	\$392	\$378	-3.4%	2	380	-2.9%
Schedule 93	<u>573</u>	<u>\$94</u>	<u>\$121</u>	<u>28.5%</u>	<u>(13)</u>	<u>109</u>	<u>14.9%</u>
COS TOTALS	18,529,435	1,686,369	1,811,574	7.4%	(205)	1,811,584	7.4%
Sch 485 Energy	12,667				5		
Sch 76/489 Energy	<u>700,724</u>				<u>210</u>		
Total	19,242,826	\$1,686,369	\$1,811,574	7.4%	10	\$1,811,584	7.4%

Kroger Recommended Rate Spread with Minimum Increase Set at 0.0%

Grouping	Cycle MWH	Revenues at 2010 Prices (\$000)	2011 Allocated Costs (\$000)	Cost- Based Percent Change	CIO Revenues (\$000)	Proposed Revenues ¹ (\$000)	Percent Change
Schedule 7	7,623,626	\$814,982	\$886,977	8.8%	4,498	891,475	9.4%
Schedule 15	24,166	\$4,515	\$4,548	0.7%	23	4,571	1.2%
Schedule 32	1,466,414	\$147,875	\$160,044	8.2%	807	160,851	8.8%
Schedule 38	38,502	\$4,046	\$5,532	36.7%	(882)	4,649	14.9%
Schedule 47	22,186	\$2,630	\$4,865	85.0%	(1,842)	3,023	14.9%
Schedule 49	69,403	\$5,811	\$13,316	129.1%	(6,593)	6,723	15.7%
Schedule 83	2,422,868	\$195,372	\$218,153	11.7%	1,115	219,268	12.2%
Schedule 85	2,954,888	\$229,215	\$237,588	3.7%	1,212	238,805	4.2%
Schedule 89	3,793,152	\$263,312	\$261,728	-0.6%	1,328	263,301	0.0%
Schedule 91	108,918	\$18,124	\$18,323	1.1%	93	18,416	1.6%
Schedule 92	4,740	\$392	\$378	-3.4%	13	392	0.0%
Schedule 93	<u>573</u>	<u>\$94</u>	<u>\$121</u>	<u>28.5%</u>	<u>(13)</u>	<u>109</u>	<u>14.9%</u>
COS TOTALS	18,529,435	1,686,369	1,811,574	7.4%	(244)	1,811,581	7.4%
Sch 485 Energy	12,667				5		
Sch 76/489 Energy	<u>700,724</u>				<u>245</u>		
Total	19,242,826	\$1,686,369	\$1,811,574	7.4%	7	\$1,811,581	7.4%

Note 1: The proposed revenue for Schedules 85 & 89 include the CIO revenues for Schedules 485 & 76/489, respectively.

**Comparison of Kroger and PGE
Recommended Rate Spreads with Customer Impact Offsets
@ PGE's Requested Revenue Increase**

PGE Recommended Rate Spread

Grouping	Cycle MWH	Revenues at 2010 Prices (\$000)	2011 Allocated Costs (\$000)	Cost- Based Percent Change	CIO Revenues (\$000)	Proposed Revenues ¹ (\$000)	Percent Change
Schedule 7	7,623,626	\$814,982	\$886,977	8.8%	0	886,977	8.8%
Schedule 15	24,166	\$4,515	\$4,548	0.7%	57	4,605	2.0%
Schedule 32	1,466,414	\$147,875	\$160,044	8.2%	0	160,044	8.2%
Schedule 38	38,502	\$4,046	\$5,532	36.7%	(885)	4,647	14.9%
Schedule 47	22,186	\$2,630	\$4,865	85.0%	(1,844)	3,021	14.8%
Schedule 49	69,403	\$5,811	\$13,316	129.1%	(6,593)	6,723	15.7%
Schedule 83	2,422,868	\$195,372	\$218,153	11.7%	(4,652)	213,501	9.3%
Schedule 85	2,954,888	\$229,215	\$237,588	3.7%	4,816	242,425	5.8%
Schedule 89	3,793,152	\$263,312	\$261,728	-0.6%	7,510	270,626	2.8%
Schedule 91	108,918	\$18,124	\$18,323	1.1%	160	18,483	2.0%
Schedule 92	4,740	\$392	\$378	-3.4%	21	399	2.0%
Schedule 93	<u>573</u>	<u>\$94</u>	<u>\$121</u>	<u>28.5%</u>	<u>(13)</u>	<u>108</u>	<u>14.8%</u>
COS TOTALS	18,529,435	1,686,369	1,811,574	7.4%	(1,422)	1,811,560	7.4%
Sch 485 Energy	12,667				21		
Sch 76/489 Energy	<u>700,724</u>				<u>1,387</u>		
Total	19,242,826	\$1,686,369	\$1,811,574	7.4%	(14)	\$1,811,560	7.4%

Note 1: The proposed revenue for Schedules 85 & 89 include the CIO revenues for Schedules 485 & 76/489, respectively.

KEVIN C. HIGGINS
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Vitae

PROFESSIONAL EXPERIENCE

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

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

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

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

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

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

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

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

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

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

EDUCATION

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

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

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

Danish International Studies Program, University of Copenhagen, 1975.

SCHOLARSHIPS AND FELLOWSHIPS

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

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

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

New York State Regents Scholar, 1972 to 1976.

EXPERT TESTIMONY

“In the Matter of the Application of Duke Energy Ohio, Inc. to Establish and Adjust the Initial Level of its Distribution Reliability Rider,” Public Utilities Commission of **Ohio**, Case No. 09-1946-EL-RDR. Direct testimony submitted May 18, 2010.

“In the Matter of PacifiCorp, dba Pacific Power, 2011 Transition Adjustment Mechanism,” Public Utility Commission of **Oregon**, Docket No. UE-216. Reply testimony submitted May 12, 2010.

“In the Matter of the Application of Rocky Mountain Power for Alternative Cost Recovery for Major Plant Additions of the Ben Lomond to Terminal Transmission Line and the Dave Johnston Generation Unit 3 Emissions Control Measure,” **Utah** Public Service Commission, Docket No 1-035-13. Direct testimony submitted April 26, 2010.

“In the Matter of a Notice of Inquiry into Energy Efficiency,” **Arkansas** Public Service Commission, Docket No. 10-010-U. Direct testimony submitted March 23, 2010.

“In the Matter of the Application of Entergy Arkansas, Inc. for Approval of Changes in Rates for Retail Electric Service,” **Arkansas** Public Service Commission,” Docket No. 09-084-U. Direct testimony submitted February 26, 2010.

“In the Matter of the Application of Rocky Mountain Power for Approval of a General Rate Increase of Approximately \$70.9 Million per Year or 13.7 Percent,” **Wyoming** Public Service Commission, Docket No. 20000-352-ER-09. Direct testimony submitted February 16, 2010. Cross answer testimony submitted March 15, 2010. Direct settlement testimony submitted March 31, 2010. Cross examined April 23, 2010.

“Amended Petition of Puget Sound Energy, Inc., for an Order Authorizing the Use of the Proceeds from the Sale of Renewable Energy Credits and Carbon Financial Instruments,” **Washington** Utilities and Transportation Commission, Docket No. UE-070725. Response testimony submitted January 28, 2010.

“Application of Appalachian Power Company for a 2009 Statutory Review of Rates Pursuant to § 56.585.1 A of the Code of Virginia,” **Virginia** Corporation Commission, Case No. PUE-2009-00030. Direct testimony submitted December 28, 2009. Additional direct testimony submitted March 8, 2010. Cross examined April 1, 2010.

“In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Approval of a Market Rate Offer to Conduct a

Competitive Bidding Process for Standard Service Offer Electric Generation Supply, Accounting Modifications with Reconciliation Mechanism and Tariffs for Generation Service,” Public Utilities Commission of **Ohio**, Case No. 09-906-EL-SSO. Direct testimony submitted December 4, 2009. Deposed December 10, 2009.

“2009 Puget Sound Energy General Rate Case,” **Washington** Utilities and Transportation Commission, Docket Nos. UE-090704 and UG-090705. Response testimony submitted November 17, 2009. Joint testimony in support of stipulation submitted January 8, 2010.

“In the Matter of the Application of Rocky Mountain Power for Approval of Its Proposed Energy Cost Adjustment Mechanism,” **Utah** Public Service Commission, Docket No. 09-035-15. Direct testimony submitted November 16, 2009. Surrebuttal testimony submitted January 5, 2010. Cross examined January 12, 2010.

“In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of Its Proposed Electric Service Schedules and Electric Service Regulations,” **Utah** Public Service Commission, Docket No. 09-035-23. Direct testimony submitted October 8, 2009. Rebuttal testimony submitted November 12, 2009. Surrebuttal testimony submitted November 30, 2009. Cross examined December 15-16, 2009.

“Re: The Tariff Sheets Filed by Public Service Company of Colorado with Advice Letter No. 1535 – Electric,” **Colorado** Public Utilities Commission, Docket No. 09AL-299E. Answer testimony submitted October 2, 2009. Surrebuttal testimony submitted December 18, 2009.

“In the Matter of the Applications of Westar Energy, Inc., and Kansas Gas and Electric Company for Approval to Make Certain Changes in their Charges for Electric Service,” **Kansas** Corporation Commission, Docket No. 09-WSEE-925-RTS. Direct testimony submitted September 30, 2009. Cross Answer testimony submitted October 16, 2009.

“Central Illinois Light Company d/b/a AmerenCILCO Proposed General Increase in Electric Delivery Service Rates; Central Illinois Public Service Company d/b/a AmerenCIPS Proposed General Increase in Electric Delivery Service Rates; Illinois Power Company d/b/a/ AmerenIP Proposed General Increase in Electric Delivery Service Rates; Central Illinois Light Company d/b/a AmerenCILCO Proposed General Increase in Gas Delivery Service Rates; Central Illinois Public Service Company d/b/a AmerenCIPS Proposed General Increase in Gas Delivery Service Rates; Illinois Power Company d/b/a/ AmerenIP Proposed General Increase in Gas Delivery Service Rates, **Illinois** Commerce Commission, Docket Nos. 09-0306, 09-0307, 09-0308, 09-0309, 09-0310, and 09-0311. Direct testimony submitted September 28, 2009. Rebuttal testimony submitted November 20, 2009.

“In the Matter of the Complaint of Nucor Steel-Indiana, a Division of Nucor Corporation against Duke Energy Indiana, Inc. for Determination of Reasonable and Just Charges and Conditions for Electric Service and Request for Expedited Adjudication,” **Indiana** Utility Regulatory Commission, Cause No. 43754. Direct testimony submitted September 18, 2009. Rebuttal testimony submitted December 3, 2009. Testimony withdrawn pursuant to settlement agreement.

“In the Matter of PacifiCorp’s Filing of Revised Tariff Schedules for Electric Service in Oregon,” Public Utility Commission of **Oregon**, Docket No. UE-210. Reply testimony submitted July 24, 2009. Joint testimony in support of stipulation submitted September 25, 2009.

“In The Matter of the Application of Rocky Mountain Power to Establish an Avoided Cost Methodology for Customers That Do Not Qualify for Tariff Schedule 37 – Avoided Cost Purchases from Qualifying Facilities,” **Wyoming** Public Service Commission, Docket No. 20000-342-EA-09. Direct testimony submitted July 21, 2009. Cross examined September 1, 2009.

“In the Matter of PacifiCorp, dba Pacific Power, 2010 Transition Adjustment Mechanism,” Public Utility Commission of **Oregon**, Docket No. UE-207. Reply testimony submitted July 14, 2009. Joint testimony in support of stipulation submitted September 25, 2009.

“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,” **Michigan** Public Service Commission, Case No. U-15768. Direct testimony submitted July 9, 2009. Rebuttal testimony submitted July 30, 2009.

“In the Matter of the Investigation of Westar Energy, Inc., and Kansas Gas and Electric Company to Consider the Issue of Rate Consolidation and Resulting Rate Design,” **Kansas** Corporation Commission,” Docket No. 09-WSEE-641-GIE. Direct testimony submitted June 26, 2009. Cross examined August 17, 2009.

“Illinois Commerce Commission on Its Own Motion vs Commonwealth Edison Company, Investigation of Rate Design Pursuant to Section 9-250 of the Public Utilities Act,” **Illinois** Commerce Commission, Docket No. 08-0532. Direct testimony submitted May 22, 2009.

“In the Matter of the Application of Duke Energy Kentucky, Inc. for Approval of Energy Efficiency Plan, Including an Energy Efficiency Rider and Portfolio of Energy Efficiency Programs,” **Kentucky** Public Service Commission, Case No. 2008-00495. Direct testimony submitted May 11, 2009.

“In the Matter of the Application by Nevada Power Company d/b/a NV Energy, filed Pursuant to NRS§704.110(3) and NRS §704.110(4) for Authority to Increase Its Annual Revenue

Requirement for General Rates Charged to All Classes of Customers, Begin to Recover the Costs of Acquiring the Bighorn Power Plant, Constructing the Clark Peakers, Environmental Retrofits and Other Generating, Transmission and Distribution Plant Additions, to Reflect Changes in Cost of Service and for Relief Properly Related Thereto, Public Utilities Commission of **Nevada**, Docket No. 08-12002. Direct testimony submitted April 14, 2009 (revenue requirement) and April 21, 2009 (cost of service/rate design). Cross examined May 6, 2009.

“Verified Petition of Duke Energy Indiana, Inc. Requesting the Indiana Utility Regulatory Commission to Approve an Alternative Regulatory Plan Pursuant to the Ind. Code 8-1-2.5, *Et Seq.*, for the Implementation of an Electric Distribution System “SmartGrid” and Advanced Metering Infrastructure, Distribution Automation Investments, and a Distribution Renewable Generation Demonstration Project and Associated Accounting and Rate Recovery Mechanisms, Including a Ratemaking Proposal to Update Distribution Rates Annually and a “Lost Revenue” Recovery Mechanism, in Accordance with Ind. Code 8-1-2-42(a) and 8-1-2.5-1 *Et Seq.* and Preliminary Approval of the Estimated Costs and Scheduled Deployment of the Company’s SmartGrid Initiative,” **Indiana** Utility Regulatory Commission, Cause No. 43501. Direct testimony submitted February 27, 2009.

“In The Matter of the Application of Duke Energy Ohio for an Increase in Electric Distribution Rates,” Public Utilities Commission of **Ohio**, Case No. 08-709-EL-AIR; “In the Matter of the Application of Duke Energy Ohio for Tariff Approval,” Case No. 08-710-EL-ATA; “In the Matter of the Application of Duke Energy Ohio for Approval to Change Accounting Methods,” Case No. 08-711-EL-AAM. Direct testimony submitted February 26, 2009.

“In The Matter of the Amended Application of Rocky Mountain Power for Approval of a General Rate Increase of Approximately \$28.8 Million per Year (6.1 Percent Overall Average Increase)”, **Wyoming** Public Service Commission, Docket No. 20000-333-ER-08. Direct testimony submitted January 30, 2009. Summary of cross answer testimony submitted February 27, 2009. Settlement testimony submitted March 13, 2009. Cross examined March 24, 2009.

“In the Matter of the Application of Dayton Power and Light Company for Approval of Its Electric Security Plan,” Public Utilities Commission of **Ohio**, Case No. 08-1094-EL-SSO; “In the Matter of the Application of Dayton Power and Light Company for Approval of Revised Tariffs, Case No. 08-1095-EL-ATA; “In the Matter of the Application of Dayton Power and Light Company for Approval of Certain Accounting Authority Pursuant to Ohio Rev. Code §4905.13,” Case No. 08-1096-EL-AAM; In the Matter of the Application of Dayton Power and Light Company for Approval of Its Amended Corporate Separation Plan, Case No. 08-1097-EL-UNC. Direct testimony submitted January 26, 2009. Deposed February 6, 2009. Testimony withdrawn pursuant to stipulation filed February 24, 2009.

“Application of Oncor Electric Delivery Company LLC for Authority to Change Rates,” Public Utility Commission of **Texas**, SOAH Docket No. 473-08-3681, PUC Docket No. 35717. Direct testimony submitted November 26, 2008. Cross examined February 3, 2009.

“In the Matter of the Application of Columbus Southern Power Company for Approval of Its Electric Security Plan; An Amendment to Its Corporate Separation Plan; and the Sale of Certain Generating Assets”, Public Utilities Commission of **Ohio**, Case No. 08-917-EL-SSO; “In the Matter of the Application of Ohio Power Company for Approval of Its Electric Security Plan; and an Amendment to Its Corporate Separation Plan,” Case No. 08-918-EL-SSO. Direct testimony submitted October 31, 2008. Cross examined November 25, 2008.

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

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

“In the Matter of the Application of Idaho Power Company for Authority to Increase its Rates and Charges for Electric Service,” **Idaho** Public Utilities Commission, Case No. IPC-E-08-10. Direct testimony submitted October 24, 2008. Rebuttal testimony submitted December 3, 2008. Cross examined December 19, 2008.

“In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations,” **Utah** Public Service Commission, Docket No. 08-035-38. Direct testimony submitted October 7, 2008 (test period) and February 12, 2009 (revenue requirement). Cross examined October 28, 2008 (test period).

“In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Authority to Establish a Standard Service Offer Pursuant to R.C. § 4928.143 in the Form of an Electric Security Plan,” Public Utility Commission of **Ohio**, Case No. 08-935-EL-SSO. Direct testimony submitted September 29, 2008. Deposed October 13, 2008. Cross examined October 21, 2008.

“In the Matter of the Application of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes In Their Charges for Electric Service,” State Corporation Commission of **Kansas**, Docket No. 08-WSEE-1041-RTS. Direct testimony submitted September 29, 2008. Cross Answer testimony submitted October 8, 2008.

“In the Matter of Appalachian Power Company’s Application for Increase in Electric Rates,” **Virginia** State Corporation Commission, Case No. PUE-2008-00046. Direct testimony submitted September 26, 2008.

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

“In the Matter of the Application of Arizona Public Service Company for a Hearing to Determine the Fair Value of the Utility Property of the Company for Ratemaking Purposes, to Fix a Just and Reasonable Rate of Return Thereon, to Approve Rate Schedules Designed to Develop Such Return,” **Arizona** Corporation Commission, Docket No. E-01345A-08-0172. Direct testimony submitted August 29, 2008 (interim rates), December 19, 2008 (revenue requirement), January 9, 2009 (cost of service, rate design), and July 1, 2009 (settlement agreement). Reply testimony submitted August 6, 2009 (settlement agreement). Cross examined September 16, 2008 (interim rates) and August 20, 2009 (settlement agreement).

“Verified Joint Petition of Duke Energy Indiana, Inc., Indianapolis Power & Light Company, Northern Indiana Public Service Company and Vectren Energy Delivery of Indiana, Inc. for Approval, if and to the Extent Required, of Certain Changes in Operations That Are Likely To Result from the Midwest Independent System Operator, Inc.’s Implementation of Revisions to Its Open Access Transmission and Energy Markets Tariff to Establish a Co-Optimized, Competitive Market for Energy and Ancillary Services Market; and for Timely Recovery of Costs Associated with Joint Petitioners’ Participation in Such Ancillary Services Market,” **Indiana** Utility Regulatory Commission, Cause No. 43426. Direct testimony submitted August 6, 2008. Direct testimony in opposition to Settlement Agreement submitted November 12, 2008. Testimony subsequently withdrawn pursuant to stipulation, but re-submitted June 1, 2010.

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

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

“In the Matter of PacifiCorp, dba Pacific Power, 2009 Transition Adjustment Mechanism, Schedule 200, Cost-Based Supply Service,” Public Utility Commission of **Oregon**, Docket No.

UE-199. Reply testimony submitted June 23, 2008. Joint testimony in support of stipulation submitted September 4, 2008.

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

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

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

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

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

“In the Matter of the Application of Public Service Company of Colorado for Authority to Implement an Enhanced Demand Side Management Cost Adjustment Mechanism to Include

Current Recovery and Incentives,” **Colorado** Public Utilities Commission, Docket No. 07A-420E. Answer testimony submitted March 10, 2008. Cross examined April 25, 2008.

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

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

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

“In the Matter of the Application of Questar Gas Company to File a General Rate Case,” **Utah** Public Service Commission, Docket No. 07-057-13. Direct testimony submitted January 28, 2008 (test period), March 31, 2008 (rate of return), April 21, 2008 (revenue requirement), and August 18, 2008 (cost of service, rate spread, rate design). Rebuttal testimony submitted September 22, 2008 (cost of service, rate spread, rate design). Surrebuttal testimony submitted May 12, 2008 (rate of return) and October 7, 2008 (cost of service, rate spread, rate design). Cross examined February 8, 2008 (test period), May 21, 2008 (rate of return), and October 15, 2008 (cost of service, rate spread, rate design).

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

“In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Authority to Increase Rates for Distribution Service, Modify Certain Accounting Practices and for Tariff Approvals,” Public Utilities

Commission of **Ohio**, Case Nos. 07-551-EL-AIR, 07-552-EL-ATA, 07-553-EL-AAM, and 07-554-EL-UNC. Direct testimony submitted January 10, 2008.

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

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

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

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

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

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

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

“In the Matter of General Adjustment of Electric Rates of East Kentucky Power Cooperative, Inc.,” **Kentucky** Public Service Commission, Case No. 2006-00472. Direct testimony submitted July 6, 2007. Supplemental direct testimony submitted March 18, 2008.

“In the Matter of the Application of Sempra Energy Solutions for a Certificate of Convenience and Necessity for Competitive Retail Electric Service,” **Arizona** Corporation Commission, Docket No. E-03964A-06-0168. Direct testimony submitted July 3, 2007. Rebuttal testimony submitted January 17, 2008 and February 7, 2007.

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

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

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

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

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

submitted February 27, 2007.

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

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

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

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

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

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

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

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

“In the Matter of PacifiCorp, dba Pacific Power & Light Company, Request for a General Rate Increase in the Company’s Oregon Annual Revenues,” Public Utility Commission of **Oregon**, Docket No. UE-179. Direct testimony submitted July 12, 2006. Joint testimony regarding stipulation submitted August 21, 2006.

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

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

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

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

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

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

“In the Matter of the Application of Arizona Public Service Company for an Emergency Interim Rate Increase and for an Interim Amendment to Decision No. 67744,” **Arizona** Corporation

Commission, Docket No. E-01345A-06-0009. Direct testimony submitted February 28, 2006.
Cross examined March 23, 2006.

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

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

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

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

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

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

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

“In the Matter of the Application of PacifiCorp for Approval of its Proposed Electric Service Schedules and Electric Service Regulations,” **Utah** Public Service Commission, Docket No. 04-

035-42. Direct testimony submitted January 7, 2005.

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

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

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

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

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

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

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

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

“In the Matter of the Applications of the Ohio Edison Company, the Cleveland Electric Illuminating Company and the Toledo Edison Company for Authority to Continue and Modify Certain Regulatory Accounting Practices and Procedures, for Tariff Approvals and to Establish Rates and Other Charges, Including Regulatory Transition Charges Following the Market Development Period,” Public Utilities Commission of **Ohio**, Case No. 03-2144-EL-ATA. Direct testimony submitted February 6, 2004. Cross examined February 18, 2004.

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

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

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

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

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

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

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

“In the Matter of the Application of The Detroit Edison Company to Implement the Commission’s Stranded Cost Recovery Procedure and for Approval of Net Stranded Cost Recovery Charges,” **Michigan** Public Service Commission, Case No. U-13350. Direct testimony submitted November 12, 2002.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

“In the Matter of the Application of FirstEnergy Corp. on Behalf of Ohio Edison Company, The Cleveland Electric Illuminating Company, and the Toledo Edison Company for Approval of Their Transition Plans and for Authorization to Collect Transition Revenues,” Public Utility Commission of **Ohio**, Case No. 99-1212-EL-ETP. Direct testimony prepared, but not submitted pursuant to settlement agreement effected April 11, 2000.

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

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

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

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

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

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

“In the Matter of the Application of Tucson Electric Power Company for Approval of its Plan for Stranded Cost Recovery,” **Arizona** Corporation Commission, Docket No. E-01933A-98-0471; “In the Matter of the Filing of Tucson Electric Power Company of Unbundled Tariffs Pursuant to

A.A.C. R14-2-1601 et seq.,” Docket No. E-01933A-97-0772; “In the Matter of the Application of Arizona Public Service Company for Approval of its Plan for Stranded Cost Recovery,” Docket No. E-01345A-98-0473; “In the Matter of the Filing of Arizona Public Service Company of Unbundled Tariffs Pursuant to A.A.C. R14-2-1601 et seq.,” Docket No. E-01345A-97-0773; “In the Matter of the Competition in the Provision of Electric Service Throughout the State of Arizona,” Docket No. RE-00000C-94-0165. Direct testimony submitted November 30, 1998.

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

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

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

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

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

“In the Matter of the Application of PacifiCorp, dba Pacific Power & Light Company, for Approval of Revised Tariff Schedules and an Alternative Form of Regulation Plan,” **Wyoming** Public Service Commission, Docket No. 20000-ER-95-99. Direct testimony submitted April 8, 1996.

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

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

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

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

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

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

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

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

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

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

“In the Matter of the Implementation of Rules Governing Cogeneration and Small Power Production in Utah,” **Utah** Public Service Commission, Case No. 80-999-06, pp. 1293-1318. Direct testimony submitted January 13, 1984 (avoided costs), May 9, 1986 (security for levelized contracts) and November 17, 1986 (avoided costs). Cross-examined February 29, 1984 (avoided costs), April 11, 1985 (standard form contracts), May 22-23, 1986 (security for levelized contracts) and December 16-17, 1986 (avoided costs).

OTHER RELATED ACTIVITY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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