

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

**IN THE MATTER OF THE APPLICATION OF)
OKLAHOMA GAS AND ELECTRIC COMPANY)
FOR COMMISSION PREAPPROVAL OF NEW) CASE NO. PUD 2023000038
GENERATION CAPACITY PURSUANT TO 17 O.S.)
SECTION 286(C))**

RESPONSIVE TESTIMONY AND EXHIBITS OF

MARK E. GARRETT

ON BEHALF OF

OKLAHOMA INDUSTRIAL ENERGY CONSUMERS ("OIEC")

August 31, 2023

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I. WITNESS IDENTIFICATION AND PURPOSE OF TESTIMONY

1 **Q: PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A: My name is Mark E. Garrett. My business address is 4028 Oakdale Farm Circle,
3 Edmond, Oklahoma 73013.

4
5 **Q: WHAT IS YOUR PRESENT OCCUPATION?**

6 A: I am the President of Garrett Group Consulting, Inc., a firm specializing in public utility
7 regulation, litigation and consulting services.

8
9 **Q: PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND YOUR
10 PROFESSIONAL EXPERIENCE RELATED TO UTILITY REGULATION.**

11 A: I received my bachelor's degree from The University of Oklahoma and completed post
12 graduate hours at Stephen F. Austin State University and the University of Texas at
13 Arlington and Pan American. I received my juris doctorate degree from Oklahoma City
14 University Law School and was admitted to the Oklahoma Bar in 1997. I am a Certified
15 Public Accountant licensed in the States of Texas and Oklahoma with a background in
16 public accounting, private industry, and utility regulation. In public accounting, as a
17 staff auditor for a firm in Dallas, I primarily audited financial institutions in the State of
18 Texas. In private industry, as controller for a mid-sized corporation in Dallas, I managed
19 the company's accounting function, including general ledger, accounts payable, financial
20 reporting, audits, tax returns, budgets, projections, and supervision of accounting
21 personnel. In utility regulation, I served as an auditor in the Public Utility Division of

1 the Oklahoma Corporation Commission (“Commission”) from 1991 to 1995. In that
2 position, I managed the audits of major gas and electric utility companies in Oklahoma.

3 Since leaving the Commission, I have testified in numerous rate cases and other
4 regulatory proceedings on behalf of various customer interveners. I have worked on rate
5 cases and regulatory proceedings on behalf of various consumers, consumer groups,
6 public utility commission staffs and attorney general’s offices. I have provided
7 testimony before the public utility commissions in the states of Alaska, Arizona,
8 Arkansas, Colorado, Florida, Indiana, Massachusetts, Montana, Nevada, Oklahoma,
9 Pennsylvania, Texas, Utah and Washington. My qualifications were accepted in these
10 states. I have also served as a presenter at the NARUC subcommittee on Accounting
11 and Finance on the issue of incentive compensation, and as a regular instructor at the
12 New Mexico State University’s Center for Public Utilities course on basic utility
13 regulation. My clients primarily include industrial customers, consumer advocates,
14 hospitals, universities, municipalities, and large commercial customers.

15

16 **Q: HAVE YOUR QUALIFICATIONS BEEN ACCEPTED BY THIS COMMISSION**
17 **IN PROCEEDINGS DEALING WITH RATEMAKING ISSUES?**

18 A: Yes, they have. A description of my qualifications and a list of the proceedings in which
19 I have been involved are attached to this testimony as *Exhibit MG-1*.

20

21 **Q: ON WHOSE BEHALF ARE YOU APPEARING IN THESE PROCEEDINGS?**

22 A: I am appearing on behalf of Oklahoma Industrial Energy Consumers (“OIEC”).

1

2 **Q: WHAT IS OIEC?**

3 A: OIEC is an unincorporated association, consisting of a diverse group of large consumers
4 of energy with facilities located in Oklahoma, which is involved in Oklahoma regulatory
5 and legislative matters primarily involving the supply of natural gas and electric power
6 to large consumers of energy.

7

8 **Q: WHAT IS OIEC'S INTEREST IN THIS PROCEEDING?**

9 A: OIEC members purchase substantial quantities of electric power which are necessary to
10 their operations. Electric power can constitute a significant percentage of industrial and
11 other large consumers' operating costs. Electric power supplies are generally purchased
12 from utilities such as OG&E pursuant to standard tariffs filed at the Commission.
13 Industries and other large consumers served by Oklahoma Gas and Electric (OG&E)
14 often operate in highly competitive business environments and, thus, are interested in the
15 Commission determining electric rates for OG&E that result in the delivery of reliable
16 power at the lowest and most reasonable cost possible under the circumstances.

17

18 **Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

19 A: The purpose of my testimony is to address OG&E's proposed rider recovery of the
20 Horseshoe Lake Combustion Turbine ("HL-CT") revenue requirement through a new
21 tariff called the Generation Capacity Rider ("GCR") and OG&E's compliance with
22 Commission rules relating to pre-approval applications and more specifically regarding

1 Commission rules governing a self-bid by an electric utility such as OG&E. In my
2 testimony, I demonstrate (i) why the proposed rider is not consistent with Oklahoma law
3 and Commission rules; (ii) why the proposed rider is not consistent with sound
4 ratemaking practices; and (iii) how OG&E failed to comply with Commission rules
5 regarding self-bids of a utility in a pre-approval request filing. I also point out that
6 OG&E has made no demonstration that it needs the rider.

II. OG&E'S PROPOSED GENERATION CAPACITY ADDITIONS

7 **Q: PLEASE DESCRIBE OG&E'S PROPOSED ADDITIONS?**

8 A: OG&E is proposing to construct two 224MW combustion turbines at the existing
9 Horseshoe Lake Generating Station site.¹ OG&E expects to bring these turbines on-line
10 before 2027.² The annual revenue requirement for these units is expected to be about
11 \$40.4M in Year 1 and \$39.3M in Year 2, to Oklahoma ratepayers.³ OG&E is seeking
12 pre-approval of the requested generation additions pursuant to Title 17 O.S. § 286(C).⁴
13

14 **Q: WHAT IS THE MAGNITUDE OF INCREASE IN RATE BASE TO OG&E THAT**
15 **WILL RESULT FROM THE ADDITION OF THESE TURBINES?**

16 A: The turbines are expected to increase rate base by about \$382M.⁵ OG&E's current rate
17 base is about \$6.924 billion, so the proposed resource additions will increase OG&E's

¹ Schuermann, p. 3, lines 5-7.

² Shoop, p. 3, lines 5-6.

³ Thenmadathil, p. 4, Chart 1.

⁴ Shoop, p. 3, lines 1-3.

1 rate base by about 5.5%.⁶

2

3 **Q: ARE THERE ANY OFFSETS TO THE ESTIMATED \$382 MILLION INCREASE**
4 **IN RATE BASE?**

5 A: Yes. Annually, OG&E recovers about \$388M in depreciation expense.⁷ This means rate
6 base is naturally decreasing by \$388M per year. Over the approximate 3-year period
7 before these turbines come on-line in 2027 (2024-2026), rate base will have naturally
8 decreased by \$1.1B from depreciation recoveries alone, which is far greater than the
9 \$382M that will be added in 2027 from these turbines. Understandably, other
10 distribution and transmission additions will help offset the depreciation recoveries, but
11 the point here is that the HL-CT additions will not have a material *net* impact on rate
12 base.

13

14 **Q: WHAT COST RECOVERY METHOD FROM RATEPAYERS IS OG&E**
15 **PROPOSING WITH RESPECT TO THE HL-CT ADDITIONS?**

16 A: OG&E is requesting that the return, depreciation, property taxes, and State Investment
17 Tax Credits associated with the HL-CT additions be recovered from ratepayers through
18 the GCR rider until cost recovery can be accomplished through base rates in the
19 Company's next general rate case.⁸

⁵ Thenmadathil, p. 4, Chart 1.

⁶ See Schedule B-2 in OG&E's last rate case application, Cause No. PUD 202100164.

⁷ See OG&E's last rate case application, Cause No. PUD 202100164, Schedule I-1.

⁸ See Direct Testimony Summary of Gwin Cash, p. 3.

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Q: WHAT METHOD DOES OG&E PROPOSE FOR OG&E'S ALLOCATION OF HL-CT COSTS TO RATEPAYERS THROUGH THE GCR?

A: OG&E proposes to allocate the revenue requirement for the HL-CTs to OG&E's rate classes using the production demand allocator from the Company's last rate case, PUD 202100164.⁹ The costs would then be recovered from ratepayers within each rate class on a kWh basis.

III. OG&E'S REQUESTED RIDER NOT AUTHORIZED UNDER TITLE 17 O.S. § 286(C)

Q: IS OG&E'S REQUEST FOR RIDER RECOVERY AUTHORIZED UNDER TITLE 17 § 286(C)?

A: No. Title 17 O.S. § 286(C) is the pre-approval section applicable to generation additions. It allows a utility to file a case for pre-approval of generation additions if the utility can make a showing that such additions are *necessary*, and as such would be considered used and useful in the Company's next rate case. However, Section (C) of O.S. § 286 does *not* provide for *rider recovery* of the pre-approved generation costs. It only provides for rider recovery of the expert witnesses and consultants hired by Staff and the Attorney General to review the utility's application.¹⁰

In Section (C)(5), the statute states that the Commission will consider rules to permit a utility to begin recovery of a *return on* or a *return of Construction Work in*

⁹ Direct Testimony of Gwin Cash, p. 3, lines 21-26.

1 *Progress* (“CWIP”) *prior to commercial operations* for the additions. However, when
2 the Commission promulgated rules related to Section (C), those rules *did not* include a
3 provision authorizing rider recovery of these costs as it did for Section (B) of the Act.
4

5 **Q: WHY IS THIS DISTINCTION IMPORTANT?**

6 A: Title 17 O.S. § 286(B) deals with pre-approval of environmental compliance
7 requirements. Section (B) explicitly allows for rider recovery of environmental
8 compliance costs in a pre-approval case. In its rules implementing Section (B), the
9 Commission explicitly provides rider recovery for Section (B) costs.

10 On the other hand, Section 286(C) deals with pre-approval of generation costs
11 and does not explicitly provide for rider recovery for generation additions. Instead, the
12 provision merely instructs the Commission to *consider* rules that may permit rider
13 recovery. The Commission, however, in promulgating its rules related to Section 286(C)
14 determined not to authorize a rider recovery provision for generation additions.
15

16 **Q: ARE THERE OTHER PROBLEMS WITH OG&E'S REQUEST FOR RIDER**
17 **RECOVERY UNDER SECTION (C) OF THE PRE-APPROVAL ACT?**

18 A: Yes. OG&E claims its rider recovery request for HL-CT generation assets is authorized
19 under Section 286 (C)(5). However, the actual language of this section instructs the
20 Commission to consider rules which would appear to violate Oklahoma law. Section
21 286(C)(5) states:

¹⁰ See Title 17 O.S. § 286(C)(4).

1 5. The Commission shall also consider rules which may permit an
 2 electric utility to begin to recover return on or return of
 3 Construction-Work-In-Progress expenses prior to commercial
 4 operation of a newly constructed electric generation facility
 5 subject to the provisions of this subsection.¹¹

6 The statutory language is permissive, not required. However, if the Commission were
 7 to implement rules to allow a utility to begin recovery of a return on, or return of,
 8 Construction Work in Progress (“CWIP”) prior to commercial operations, such a rider
 9 would be unlawful. The rider contemplated in the statute is a rider to recover costs prior
 10 to commercial operations. Recovery of plant costs *before* the plant is operational—
 11 before it is placed in-service—violates accounting rules, ratemaking rules, tax law and
 12 Oklahoma Supreme Court decisions, as discussed in the summary below:

13 (1) Under generally accepted accounting rules, depreciation starts when an
 14 asset is placed in service. Recovering depreciation before an asset is operational is not
 15 allowed.

16 (2) Under ratemaking rules, the NARUC Uniform System of Accounts
 17 allows charges to Depreciation Expense (Account 403) for Plant in Service (Account
 18 101), but not for Construction Work in Progress (107). Likewise, Accumulated
 19 Depreciation (Account 108) accepts charges from Plant in Service (Account 101) but not
 20 Construction Work in Progress (Account 107). Again, depreciating plant before it is in
 21 service is not allowed.

¹¹ See Title 17 O.S. § 286(C)(5) (Emphasis added).

1 (3) Under IRS rules, depreciating plant before it is in service violates the
2 consistency rules and would result in a normalization violation, which could result in the
3 loss of accelerated depreciation for tax purposes if not corrected.¹²

4 (4) Under Oklahoma law, only plant that is *used and useful* for the provision
5 of service is allowed in rates.¹³ This means that Plant in Service, not Construction Work
6 in Progress, can be included in rates.

7 The bottom line is that the type of rider recovery that the legislature instructed
8 the Commission to consider under 17 O.S. § 286(C)(5) was never implemented by the
9 Commission – for good reason.

10

11 **Q: DOES THE RIDER REQUESTED BY THE COMPANY AUTHORIZE THE**
12 **RECOVERY OF COSTS PRIOR TO COMMERCIAL OPERATIONS OF THE**
13 **HL-CT'S?**

14 A: No. The rider requested by the Company would recover costs after the plant is in
15 service. Thus, it is not the type of rider contemplated in 17 O.S. § 286(C)(5).

16

17 **Q: WHY IS THIS DISTINCTION IMPORTANT?**

18 A: Although the Company may claim that the rider it is seeking in this case was
19 contemplated by the legislature in 17 O.S. § 286(C), it is important to recognize that the
20 rider treatment contemplated in 286 (C)(5) – which was never promulgated into

¹² IRC Section 168(i)(9). The Consistency Rule requires that accumulated deferred income tax, tax expense and book depreciation expense must be treated consistent for ratemaking purposes.

1 Commission rules or implemented by the Commission – is far different from the rider
2 requested by the Company in this case. There is no statutory basis to support the rider
3 the Company requests in this application.

IV. OG&E'S REQUESTED RIDER INCONSISTENT WITH SOUND RATEMAKING PRACTICES

4 **Q: IS THE HL-CT PROJECT THE TYPE OF PROJECT THAT WOULD**
5 **TYPICALLY QUALIFY FOR RIDER RECOVERY?**

6 A: No. OG&E's combustion turbines do not meet the criteria typically required for rider
7 recovery.

8
9 **Q: WHAT ARE THE TYPES OF COSTS THAT TYPICALLY QUALIFY FOR**
10 **RIDER RECOVERY?**

11 A: According to the National Regulatory Research Institute's (NRRI) white paper published
12 in 2009,¹⁴ public utility commissions traditionally approve riders only under
13 "extraordinary circumstances." Commissions consider cost trackers / riders an exception
14 to the general rule for cost recovery and place the burden on a utility to demonstrate why
15 certain costs require special treatment. According to the NRRI, the circumstances
16 typically required for approval of riders occur when costs are:

- 17 (1) Largely outside the control of the utility;
18 (2) Unpredictable and volatile;
19 (3) Substantial and recurring; ***and***
20 (4) Causing severe financial consequences to the company.

¹³ Southwestern Public Service Co. v. State, 637 P.2d 92, 98 [1981]. In Oklahoma, rate base is based on property "used and useful in [the utility's] public service business at the time the inquiry was made."

¹⁴ Costello, Ken, NRRI, "How Should Regulators View Cost Trackers?" published September 2009.

1 Based on these criteria, fuel costs historically have been viewed as good candidates for
2 rider recovery because fuel prices are largely beyond the utility's control, are volatile,
3 recurring and significant in size. A second example could be storm-related expenses for
4 costs incurred to restore power after a major weather occurrence. Such costs are
5 generally considered to be emergency costs that are largely outside the control of
6 management and are significant in size.

7

8 **Q: DO YOU AGREE WITH THE NRRI CRITERIA?**

9 A: Yes. I agree that these are the appropriate criteria to apply when evaluating a utility's
10 request for rider treatment.

11

12 **Q: DO OG&E'S HL-CT GENERATION COSTS MEET THESE CRITERIA?**

13 A: No. To qualify for rider treatment, the HL-CT costs would have to meet all of the NRRI
14 requirements. OG&E's HL-CT costs, though, meet none of the requirements. The HL-
15 CT costs are completely within the control of management in that OG&E is deciding
16 both the type and timing of these assets it wants to add. Moreover, the HL-CT costs are
17 neither unpredictable nor volatile. Instead, management knows precisely what the costs
18 will be and when they will occur, making them both predictable and completely stable.
19 And finally, the costs of the HL-CT project are not so significant that they will cause
20 severe financial harm to the Company, mainly because these costs can easily be
21 addressed in a general rate case proceeding once the assets are in service.

22

1 **Q: WHY IS IT IMPORTANT THAT A UTILITY DEMONSTRATE SEVERE**
2 **FINANCIAL CONSEQUENCES OR HARDSHIP TO JUSTIFY RIDER**
3 **RECOVERY?**

4 A: It is widely recognized that riders tend to reduce a utility's incentive to control costs.
5 For this reason, commissions reserve rider recovery for *extreme* or *special* circumstances
6 where there is a substantial risk to the financial health of the utility. In this case, OG&E
7 has made no showing that special circumstances exist or that OG&E would suffer
8 financial distress without rider recovery of its environmental compliance costs.

9 OG&E has failed to show that traditional ratemaking—that is, addressing these
10 costs through general rate case recovery—would cause OG&E any financial distress.
11 Certainly, OG&E would need to manage its costs between rate cases without guaranteed
12 rider recovery, but that is not a sufficient reason to justify OG&E's request. Indeed,
13 providing a utility the incentive to manage its costs between rate cases is one of the key
14 advantages of the regulatory model. This is why most regulators have favored adjusting
15 rates between rate cases *only* when such adjustments avoid serious financial hardship for
16 utilities. Specifically, the NRRI explains:

17 If a commission wants to guarantee that the utility will recover its
18 authorized earnings, it would favor a rate design that allows the
19 utility to recover all of its fixed costs in a monthly service charge
20 or customer charge. Since generally commissions do not, they
21 implicitly recognize the positive incentive effect from allowing a
22 utility's actual rate of return to deviate from the authorized level.
23 Commissions also know that if a utility is continuously earning
24 below its authorized rate of return, the utility has the right to file a
25 general rate increase.¹⁵

¹⁵ Costello, Ken, NRRI, "How Should Regulators View Cost Trackers?" September 2009, p. 11.

1 In this case, OG&E has not demonstrated that it will experience “severe financial
2 consequences” as a result of its HL-CT expenditures. These expenditures are neither
3 volatile nor unpredictable. OG&E has ample opportunity to seek full cost recovery
4 through traditional base rate recovery methods once the facilities are placed in service.
5 Rider treatment is not justified by the Company simply asking for a cost recovery rider
6 without any rationale for support.

7 In light of the shift in risk associated with OG&E’s cost recovery riders, and
8 given the breadth and scope of revenues associated with OG&E’s riders, if the
9 Commission were to approve any rider for OG&E’s HL-CT costs, it would be
10 appropriate for the Commission to contemporaneously lower the Company’s return on
11 equity in a significant manner to reflect this substantial change in risk.

12

13 **Q: WHAT DO YOU RECOMMEND?**

14 A: I recommend that the Commission deny OG&E’s requested rider and that the HL-CT
15 costs be recovered in a general rate case proceeding once the facilities are placed in
16 service.

**V. OG&E’S AUTHORIZED PRE-APPROVAL AMOUNT SHOULD BE LIMITED
TO ITS ORIGINAL SELF-BID**

17 **Q: ARE THERE OTHER DEFICIENCIES WITH OG&E’S APPLICATION THAT**
18 **RUN AFOUL OF THE PRE-APPROVAL STATUTE?**

1 A: Yes. As set forth in the testimony of OIEC witness Scott Norwood, OG&E modified its
2 proposal after its self-bid was submitted. The Commission rules implementing Section
3 286 expressly prohibit such modifications to a self-build proposal.

4 **165:35-38-5. Self-build or Purchase Options**

5 (a) An electric utility may elect to file an application pursuant to 17 O.S.
6 Section 286(C), as amended, and this subchapter seeking approval by the
7 Commission to construct a new electric generating facility, to purchase an
8 existing electric generation facility or to enter into a long-term contract
9 for purchased power and/or energy.

10 (d) Once submitted, the Self-build Proposal may not be modified by the
11 soliciting utility. If a Self-build Proposal is selected and approved by the
12 Commission, the amount the soliciting utility shall recover through the
13 rate base or other cost-recovery methods without additional Commission
14 approval is limited to the total project cost identified in the Self-build
15 Proposal. (Emphasis added).

16 **Q: WHAT IS THE CONSEQUENCE OF A MODIFICATION AFTER THE INITIAL**
17 **BID SUBMISSION?**

18 A: The rules require that if a modification to the original self-build bid is made by the utility
19 after the initial submission, the amount that can be pre-approved by the Commission is
20 limited to the amount included in the original bid.

21

22 **Q: WHAT WAS THE AMOUNT OF THE ORIGINAL BID?**

23 A: As summarized in Table 2 in the testimony of Mr. Norwood, the cost of the Company's
24 original bid was \$249 million. Subsequent to the original bid, the capital cost increased
25 by \$145.3 million to approximately \$394.3 million.

26

1 Q: WHAT DO YOU RECOMMEND?

2 A: I recommend that the amount pre-approved by the Commission in this application, if
3 any, be limited to the \$249 million included in the original bid.

VI. RECOMMENDATION AND CONCLUSION

4 Q: WHAT IS YOUR RECOMMENDATION TO THE COMMISSION IN THIS
5 PROCEEDING?

6 A: I recommend that the Commission reject OG&E's request for rider recovery of the HL-
7 CT costs. The requested rider was not statutorily enabled by 17 O.S. § 286(C), and the
8 Commission rules related to this section did not authorize rider treatment for utility
9 generation additions. In short, the statute does not prescribe a rider for generation
10 additions and the Commission rules do not authorize one. Noteworthy, though, is the
11 fact that the rider under § 286(C)(5) which the legislature instructed the Commission to
12 *consider* is far different than the rider requested by the Company in this proceeding.
13 This further demonstrates that the Company's requested rider in this proceeding is not
14 supported, even in an indirect way, by the statute or the Commission's rules.

15 The rider requested by the Company is inconsistent with sound ratemaking
16 practices. It does not meet any of the NRRI criteria for a tracker mechanism. The HL-
17 CT cost requested for recovery are:

- 18 (1) **Not** Largely outside the control of the utility;
19 (2) **Not** Unpredictable and volatile;
20 (3) **Not** Substantial and recurring; ***and***
21 (4) **Not** Causing severe financial consequences to the company.

1 A cost does not qualify for rider treatment unless it meets all of the NRRI criteria. The
2 requested rider meets none of the criteria.

3 If the Commission authorizes pre-approval of OG&E's application, I recommend
4 that the pre-approval amount be limited to the \$249 million amount in OG&E's original
5 self-bid – before the bid was subsequently modified, and the Company be allowed to
6 include this amount in rate base in its next general rate case after the HL-CT units are
7 placed into service.

8

9 **Q: DO YOU HAVE ANY FURTHER COMMENTS?**

10 A: Yes. My testimony does not address every potential issue. The fact that I do not express
11 an opinion on a particular issue is not to be interpreted as agreement with the Company's
12 position on that issue. My testimony should also be read in conjunction with the
13 testimony of OIEC witness Scott Norwood.

14

15 **Q: DOES THIS CONCLUDE YOUR TESTIMONY AT THIS TIME?**

16 A: Yes, it does.

CERTIFICATE OF MAILING

This is to certify that on this 31st day of August, 2023, a true and correct copy of the above and foregoing was emailed, addressed to:

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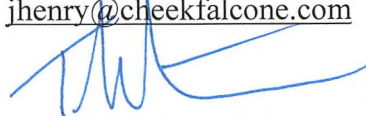
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EDUCATION:

Juris Doctor Degree, With Honors, Oklahoma City University Law School, 1997
Post Graduate Hours in Accounting, Finance and Economics, 1984-85:
University of Texas at Arlington; University of Texas at Pan American;
Stephen F. Austin State University
Bachelor of Arts Degree, University of Oklahoma, 1978

CREDENTIALS:

Member Oklahoma Bar Association, 1997, License No. 017629
Certified Public Accountant in Oklahoma, 1992, Certificate No. 11707-R
Certified Public Accountant in Texas, 1986, Certificate No. 48514

WORK HISTORY:

GARRETT GROUP CONSULTING, INC. – Regulatory Consulting Practice (1996 - Present)

Participates as a consultant and expert witness in gas and electric regulatory proceedings and other matters before regulatory agencies in rate case proceedings to determine just and reasonable rates. Reviews management decisions of regulated utilities regarding the reasonableness of prices paid for electric plant, gas plant, purchased power, renewable energy projects, natural gas supplies and transportation, and coal supplies and transportation. Participates in legislative advisory role regarding regulated utilities. Participates as an Instructor at NMSU Center for Public Utilities and as a Speaker at NARUC Staff Subcommittee on Accounting and Finance.

OKLAHOMA CORPORATION COMMISSION - Coordinator of Accounting and Financial Analysis (1991 - 1994) Planned and supervised the audits of major public utility companies doing business Oklahoma for the purpose of determining revenue requirements. Presented both oral and written testimony as an expert witness for Staff in defense of numerous accounting and financial recommendations related to cost-of-service based rates. Audit work and testimony covered all areas of rate base and operating expense. Supervised, trained and reviewed the audit work of numerous Staff CPAs and auditors. Promoted from Supervisor of Audits to Coordinator in 1992.

FREEDOM FINANCIAL CORPORATION - Controller (1987 - 1990) Responsible for all financial reporting including monthly and annual financial statements, cash flow statements, budget reports, long-term financial planning, tax planning and personnel development. Managed the General Ledger and Accounts Payable departments and supervised a staff of seven CPAs and accountants. Reviewed all subsidiary state and federal tax returns and facilitated the annual independent financial audit and all state or federal tax audits. Received promotion from Assistant Controller in September 1988.

SHELBY, RUCKSDASHEL & JONES, CPAs - Auditor (1986 - 1987) Audited the financial statements of businesses in the state of Texas, with an emphasis in financial institutions.

Previous Experience Related to Cost-of-Service, Rate Design, Pricing and Energy-Related Issues

1. **NV Energy, 2023 (Nevada), (Docket No. 23-03003)** – Participating as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC to provide written and oral testimony in the Nevada Power and Sierra Pacific Joint Natural Disaster Protection Plan (“NDPP”).
2. **NV Energy, 2023 (Nevada), (Docket No. 23-03004)** – Participating as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC to provide written and oral testimony in Cost Recovery Phase of the Nevada Power and Sierra Pacific Joint Natural Disaster Protection Plan (“NDPP”).
3. **SiEnergy, LP (Texas) 2023 (Docket No. OS-23-00013504)** - Participating as an expert witness on behalf of the Cities Served by SiEnergy (Cities) in SiEnergy’s application to increase gas utility rates.
4. **CSWR-Texas Utility Operating Company, LLC (CSWR-Texas), 2023 (Docket No. 54565)** Participating as an expert witness on behalf of the Office of Public Utility Counsel (“OPUC”) in CSWR-Texas’ application for authority to change rates.
5. **Denton Municipal Electric (DME), 2023 (Texas) (Docket No. 52715)** Participating as an expert witness on behalf of the Office of Public Utility Counsel (“OPUC”) in DME’s application to change rates for wholesale transmission service.
6. **NV Energy, 2023 (Nevada), (Docket No. 22-09006)** – Participating as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC. Sponsoring written and oral testimony in the 2021 Nevada Power and Sierra Pacific Joint Integrated Resource Plan (“IRP”) Third Amendment to provide analysis of the proposed Transportation Electrification Plan to accelerate the roll out of electric vehicle charging facilities.
7. **Atmos MidTex, 2023 (Texas), (Dallas Annual Rate Review)** – Participating as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos’s Dallas Annual Rate Review (“DARR”) proceeding. Sponsoring recommendations on various revenue requirement issues.
8. **Public Service Company of Oklahoma, 2023 (Oklahoma) (Cause No. PUD 202200093)** – Participating as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.
9. **Montana-Dakota Utilities Co., 2023 (Montana), Docket No. 2022.11.099)** – Participating as an expert witness on behalf of the Montana Office of Consumer Council in MDU’s general rate case application to provide testimony on various revenue requirement issues.
10. **Public Service Company of Oklahoma, 2023 (Oklahoma) (Cause No. PUD 202200021)** – Participating as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s application for pre-approval of renewable generation additions and the ratemaking treatment of the costs of those additions.
11. **Public Service Company of New Mexico, 2023 (New Mexico), (Case No. 22-00270-UT)** – Participating as an expert witness for the Albuquerque Bernalillo County Water Utility Authority (“ABCWUA”) before the New Mexico Public Regulation Commission to address various ratemaking issues in PNM’s rate case application.

12. **Entergy Texas Inc., 2022 (Texas) (PUC Docket No. 53719)** – Participated as an expert witness on behalf of the Cities in ETI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
13. **Oklahoma Gas and Electric Company, 2022 (Oklahoma), (Cause No. PUD 202200097)** – Participating as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in PUD’s show cause investigation into OG&E’s fuel and purchased power under-recovered balance
14. **Northern Indiana Public Service Company, 2022 (Indiana), (Docket No. 45772)** – Participating as an expert witness on behalf of the Office of Utility Consumer Counselor in NIPSCO’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
15. **Oncor Electric Delivery Company (Texas), 2022 (PUC Docket No. 53601)** – Participating as an expert witness on behalf of the Steering Committee of Cities before the Texas Public Utility Commission in Oncor’s General Rate Case proceeding to provide testimony on various revenue requirement issues.
16. **York Waterworks (2022) (Pennsylvania), (Docket No. 061522)** – Participating as an expert witness on behalf of Office of Consumer Advocate (“OCA”) before the Pennsylvania Public Utility Commission to address various revenue requirement issues in York rate case.
17. **Sierra Pacific Power Company, 2022 (Nevada), (Docket No. 22-06)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues.
18. **NV Energy, 2022 (Nevada), (Docket No. 22-003028)** – Participating as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various issues in the merger application of Sierra Pacific Power Company and Nevada Power Company.
19. **Atmos MidTex (Texas), 2022 (Texas), (Dallas Annual Rate Review)** – Participating as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos’s Dallas Annual Rate Review (“DARR”) proceeding. Sponsoring recommendations on various revenue requirement issues.
20. **CenterPoint Energy Resources Corp., 2022 (Texas) (Docket No. 53442)** – Participating as an expert witness for the City of Houston before the Texas Public Utility Commission the Company’s Distribution Cost Recovery Factor sponsoring testimony on various cost recovery issues.
21. **Cascade Natural Gas, 2021 (Washington)** – Participating as an expert witness on behalf of Public Counsel in Cascade’s limited issue rate case application, sponsoring Public Counsel’s revenue requirement schedules and testimony to address various revenue requirement and tax issues.
22. **Oklahoma Gas and Electric Company, 2021 (Oklahoma), (Cause No. PUD 202100164)** – Participating as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s general rate case application addressing various revenue requirement and rate design issues.
23. **Southwestern Electric Power Company, 2021 (Texas), (PUC Docket No. 52397)** – Participating as

an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s application to recover Uri storm costs.

24. **Southwestern Public Service Co., 2021 (Texas) (Docket No. 52210)** – Participating as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) before the Texas Public Utility Commission in SWEPCO’s application to recover Uri storm costs.
25. **CenterPoint Energy Resources Corp., 2021 (Texas) (Docket No. OS—00007061)** – Participating as an expert witness for the City of Houston before the Texas Rail Road Commission in a consolidated application from the large natural gas distribution utilities in Texas to securitize and recover URI storm costs from February 2021.
26. **Indiana Michigan Power, 2021 (Indiana), (Docket No. 45576)** – Participating as an expert witness on behalf of the Office of Utility Consumer Counselor in I&M’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
27. **Chugach Electric Association, 2021 (Alaska), (Docket No. U-21-059)** – Participating as an expert witness on behalf of Providence Health and Services before the Alaska Regulatory Commission. Sponsoring testimony to address Chugach’s application to address a shortfall in revenues after its acquisition of Municipal Light and Power.
28. **Southwestern Public Service Co., 2021 (Texas) (Docket No. 51802)** – Participating as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application to provide testimony before the Texas Public Utility Commission regarding rate base and operating expense issues.
29. **El Paso Electric Company, 2021 (Texas), (Docket No. 52195)** – Participating as an expert witness on behalf of the City of El Paso in the El Paso Electric Company general rate case to provide recommendations to the Texas Public Utility Commission regarding rate base and operating expense issues.
30. **NV Energy, 2021 (Nevada), (Docket No. 21-06001)** – Participating as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC. Sponsoring written and oral testimony in the Nevada Power and Sierra Pacific Joint Integrated Resource Plan (“IRP”) to provide analysis of the proposed generation additions and cost allocations.
31. **Summit Utilities Arkansas (Arkansas), (Docket No. 21-060-U)** – Participating as an expert witness on behalf of Arkansas Gas Consumers and the Hospitals and Higher Education Group before the Arkansas Public Service Commission in Summit’s proposed acquisition of CenterPoint Energy’s Arkansas assets. Sponsoring testimony regarding the acquisition premium, ratepayer benefits and affiliate transactions.
32. **Doyon Utilities, 2021 Alaska (Regulatory Commission of Alaska)** – Participating as an expert witness on behalf of the Department of Defense to provide expert testimony in twelve rate case reviews for the utility systems of Fort Wainwright, Fort Greely and Joint Base Elmendorf-Richardson before the Regulatory Commission of Alaska.
33. **NV Energy, 2021 (Nevada), (Docket No. 21-03040)** – Participating as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC to provide written and oral testimony in the Nevada Power and Sierra Pacific Joint Natural Disaster Protection Plan (“NDPP”).

34. **Public Service Company of Oklahoma, 2021 (Oklahoma) (Cause No. PUD 202100022)** – Participating as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.
35. **Oklahoma Gas and Electric Company, 2021 (Oklahoma), (Cause No. PUD 202100072)** – Participating as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s application for securitization of its winter storm costs.
36. **Southwestern Electric Power Company, 2021 (Arkansas), (Docket No. 19-008-U)** – Participating as an expert witness on behalf of Western Arkansas Large Energy Consumers (“WALEC”) before the Arkansas Public Service Commission in SWEPCO’s Formula Rate Plan review and extraordinary winter storm cost recovery plan.
37. **Atmos MidTex (Texas), 2021 (Texas), (Dallas Annual Rate Review)** – Participating as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos’s Dallas Annual Rate Review (“DARR”) proceeding. Sponsoring recommendations on various revenue requirement issues.
38. **PNM Resources / Avangrid Merger, 2021 (New Mexico), (Case No. 20-00222-UT)** – Participating as an expert witness for the Albuquerque Bernalillo County Water Utility Authority (“ABCWUA”) before the New Mexico Public Regulation Commission to address various merger-related issues.
39. **Oklahoma Gas & Electric Co., 2020 (Arkansas) (Docket No. 18-046-FR)** – Participating as an expert witness on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in OG&E’s Formula Rate Plan application to provide testimony on cost of service issues.
40. **Public Service Company of Oklahoma, 2020 (Oklahoma) (Cause No. PUD 202000097)** – Participating as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s application for approval of facilities proposed for Fort Sill to address cost recovery and rate design issues.
41. **El Paso Electric Company, 2020 (Texas), (Docket No. 51348)** – Participating as an expert witness on behalf of the City of El Paso in the El Paso Electric Company annual Distribution Cost Recovery Factor (“DCRF”) application to provide recommendations to the Texas Public Utility Commission regarding the Company’s requested DCRF increase.
42. **NV Energy, 2020 (Nevada), (Docket No. 20-07023)** – Participating as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC. Sponsoring written and oral testimony in the Nevada Power and Sierra Pacific Joint Integrated Resource Plan (“IRP”) to provide analysis of the proposed transmission additions and cost allocations.
43. **Southwestern Electric Power Company, 2020 (Texas), (PUC Docket No. 51415)** – Participating as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s general rate case application to provide testimony on various revenue requirement issues.
44. **Dominion Energy South Carolina, 2020 (South Carolina), (Docket No. 2020-125-E)** – Participating as an expert witness on behalf of DOD/FEA in DESC’s rate case application,

sponsoring testimony to address various revenue requirement, rate design and tax issues.

45. **Cascade Natural Gas, 2020 (Washington), (NG-UG-200568)** – Participating as an expert witness on behalf of Public Counsel in Cascade’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
46. **Nevada Power Company, 2020 (Nevada) (Docket No. 20-06003)** – Participating as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues in the case.
47. **El Paso Electric Company, 2020 (New Mexico), (Docket RC-20-00104-UT)** – Participating as an expert witness on behalf of the City of Las Cruces and Dona Ana county in EPE’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
48. **Oklahoma Gas and Electric Company, 2020 (Oklahoma), (Cause No. PUD 202000021)** – Participating as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s Grid Enhancement Plan application. Sponsoring testimony to address the utility’s proposed cost recovery mechanism and cost of service allocations.
49. **Philadelphia Gas Works, 2020 (Pennsylvania), (Docket No. R-2020-3017206)** – Participating expert witness on behalf of Office of Consumer Advocate (“OCA”) before the Pennsylvania Public Utility Commission to address various revenue requirement issues in PGW’s rate case.
50. **Atmos MidTex (Texas), 2020 (Texas), (Dallas Annual Rate Review)** – Participating as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos’s Dallas Annual Rate Review (“DARR”) proceeding. Sponsoring recommendations on various revenue requirement issues.
51. **Southwest Gas Corporation, 2020 (Nevada) (Docket No. 20-02023)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues.
52. **El Paso Electric Company, 2019 (Texas), (Docket No. 49849)** – Participating as an expert witness on behalf of the City of El Paso in the merger of El Paso Electric Company with Sun Jupiter Holdings LLC and IIF US Holdings 2 LLP to provide recommendations to the Texas Public Utility Commission regarding the treatment of tax issues in the proposed merger agreement.
53. **Nevada Senate Bill 300 Rulemaking, 2019 (Nevada), (Docket No. 19-069008)** – Participating as an expert witness on behalf of the Southern Nevada Gaming Group before the Nevada PUC to assist with the development of alternative ratemaking regulations under SB 300.
54. **Entergy Arkansas, 2019 (Arkansas), (Docket No. 19-020-TF)** – Participating as an expert witness on behalf of the Arkansas industrial consumer group to review EAI’s application to allocate its perceived under-recovery of off-system sales margins to Arkansas customers.
55. **Public Service Company of Oklahoma, 2019 (Oklahoma) (Cause No. PUD 201900201)** – Participating as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s application for approval for the cost recovery of selected wind facilities.
56. **Oklahoma Gas & Electric Co., 2019 (Arkansas) (Docket No. 15-034-U)** – Participated as an expert

witness on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in OG&E’s Act 310 Environmental Compliance Plan (“ECP”) Rider case to provide testimony on whether OG&E can apply for an ECP rider now that it has elected to utilize an annual Formula Rate Plan with a 4% annual cap.

57. **Oklahoma Gas & Electric Co., 2019 (Arkansas) (Docket No. 18-046-FR)** – Participating as an expert witness on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in OG&E’s Formula Rate Plan application to provide testimony on various revenue requirement, cost of service and rate design issues.
58. **Southwestern Public Service Co., (“SPS”) 2019 (Texas), (Docket No. 49831)** – Participating as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application to provide testimony before the Texas Public Utility Commission regarding rate base and operating expense issues and sponsor the AXM Accounting Exhibits.
59. **Southwestern Electric Power Company, 2019 (Arkansas), (Docket No. 19-008-U)** – Participated as an expert witness on behalf of Western Arkansas Large Energy Consumers (“WALEC”) before the Arkansas Public Service Commission in SWEPCO’s rate case to address various revenue requirement and rate design issues.
60. **Anchorage Municipal Light and Power and Chugach Electric Association, 2019 (Alaska), (Docket No. U-19-020)** – Participating as an expert witness before the Regulatory Commission of Alaska on behalf of Providence Health and Services to provide testimony on pending acquisition of ML&P by Chugach to address the proposed acquisition premium and other issues associated with the public interest.
61. **Sierra Pacific Power Company, 2019 (Nevada), (Docket No. 19-06002)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues.
62. **Air Liquide Hydrogen Energy U.S., 2019 (Nevada), (704B Exit Application, Docket No. 19-02002)** – Participated as an expert witness on behalf of Air Liquide before the Nevada PUC. Sponsoring written and oral testimony in Air Liquide’s application to purchase energy and capacity from a provider other than NV Energy.
63. **Empire District Electric Company, 2019 (Oklahoma), (Cause No. PUD 201800133)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in Empire’s general rate case to address various revenue requirement, rate design and tax issues.
64. **Indiana Michigan Power, 2019 (Indiana), (Docket No. 45235)** – Participating as an expert witness on behalf of the Office of Utility Consumer Counselor in I&M’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
65. **Puget Sound Energy, 2019 (Washington), (Docket No. 190529-30)** – Participating as an expert witness on behalf of Public Counsel in PSE’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
66. **Anchorage Municipal Light and Power, 2019 (Alaska), (Docket No. U-18-102)** – Participating as an expert witness before the Regulatory Commission of Alaska on behalf of Providence Health and Services to provide testimony on the ratemaking treatment of ML&P’s acquired interest in the Beluga

River Unit gas field with ratepayer funds.

67. **Oklahoma Gas and Electric Company, 2019 (Oklahoma), (Cause No. PUD 201800140)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s General Rate Case application. Sponsoring testimony to address the utility’s overall revenue requirement and rate design proposals.
68. **Cascade Natural Gas, 2019 (Washington) (Docket No. 190210)** – Participated as an expert witness on behalf of Public Counsel in Cascade’s rate case application. Sponsoring testimony to address various revenue requirement and tax issues.
69. **CenterPoint Energy Houston Electric, 2019 (Texas) (Docket No. 49421)** – Participated as an expert witness on behalf of City of Houston before the Public Utility Commission of Texas in CenterPoint Energy’s rate case application to provide testimony on various revenue requirement issues.
70. **Oklahoma Gas & Electric Co., 2018 (Arkansas) (Docket No. 18-046-FR)** – Participated as an expert witness on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in OG&E’s Formula Rate Plan application to provide testimony on various revenue requirement, cost of service and rate design issues.
71. **Southwest Gas Corporation, 2018 (Nevada) (Docket No. 18-05031)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues.
72. **Puget Sound Energy, 2018 (Washington) (Docket No. UE 18089)** - Participated as an expert witness on behalf of Public Counsel in PSE’s Emergency Rate Relief proceeding. Sponsoring testimony to address the application itself and various revenue requirement and TCJA issues.
73. **Public Service Company of Oklahoma, 2018 (Oklahoma) (Cause No. PUD 201800097)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.
74. **Entergy Texas Inc., 2018 (Texas) (PUC Docket No. 48371)** – Participated as an expert witness on behalf of the Cities in ETI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
75. **Atmos Energy Corp., Mid-Tex Division, 2018 (Texas) (Docket No. GUD No. 10779)** – Participated as an expert witness on behalf of the Atmos Texas Municipalities to review the utility’s requested revenue requirement including TCJA adjustments.
76. **CenterPoint Energy Houston Electric, LLC, 2018 (Texas) (Docket No. 48226)** – Participated as an expert witness on behalf of City of Houston before the Public Utility Commission of Texas in CenterPoint Energy’s application for approval to amend its distribution cost recovery factor (DCRF) to address the utility’s treatment of the Tax Cuts and Jobs Act of 2017 (“TCJA”).
77. **NV Energy, 2018 (Nevada) (Docket No. 17-10001)** – Participated as an expert witness on behalf of the Energy Choice Initiative (“ECI”) before the Governor’s Committee on Energy Choice, in an investigatory docket of an Issue of Public Importance Regarding the Pending Energy Choice Initiative and the Possible Restructuring of Nevada’s Energy Industry.

78. **Southwestern Electric Power Company, 2018 (Texas) (PUC Docket No. 48233)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s application to implement base rate reductions as result of the Tax Cuts and Jobs Act of 2017 (“TCJA”).
79. **Oncor Electric Delivery Company (Texas), 2018 (PUC Docket No. 48325)** – Participated as an expert witness before the Texas Public Utility Commission in Oncor’s application for authority to decrease rates based on the Tax Cuts and Jobs Act of 2017 (“TCJA”).
80. **Public Service Company of Oklahoma (“PSO”) (Oklahoma), 2018 (Cause No. PUD 201800019)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s application regarding ADIT under the Tax Cuts and Jobs Act of 2017 (“TCJA”).
81. **Oklahoma Natural Gas Company, 2018 (Cause No. PUD 201800028)** – Participated as an expert witness on behalf of the OIEC before the Oklahoma Corporation Commission in ONG’s Performance Based Rate Change Tariff, to address issues involving the impacts of the Tax Cuts and Jobs Act of 2017 (“TCJA”).
82. **Oklahoma Gas & Electric Co. (Arkansas), 2018 (Docket No. 18-006-U)** – Participated as an expert on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in the matter of an Investigation of the Effect on Revenue Requirements Resulting from Changes to Corporate Income Tax Rates under the Tax Cuts and Jobs Act of 2017 (“TCJA”).
83. **Texas Gas Service, 2018** – Participated as a consulting expert on behalf of the City of El Paso regarding implementation of rate changes related to the Tax Cuts and Jobs Act of 2017 (“TCJA”).
84. **Sierra Pacific Power Company (Nevada), 2018 (Docket No. 18-02011 and 18-02015)** – Participated as an expert witness on behalf of the Northern Nevada Utility Customers¹ before the Nevada PUC in SPPC’s application related to the Tax Cuts and Jobs Act of 2017 (“TCJA”).
85. **Nevada Power Company (Nevada), 2018 (Docket No. 18-02010 and 18-02014)** – Participated as an expert witness on behalf of the Southern Nevada Gaming Group before the Nevada PUC in NPC’s application related to the Tax Cuts and Jobs Act of 2017 (“TCJA”).
86. **Public Service Company of Oklahoma (“PSO”) (Oklahoma), 2017 (Cause No. PUD 201700572)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s application to examine the impacts of the Tax Cuts and Jobs Act of 2017 (“TCJA”).
87. **Empire District Electric Company (“EPE”) (Oklahoma), 2018 (Cause No. PUD 201700471)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in Empire’s application to add 800MW of wind. Sponsoring testimony to address the various ratemaking and tax issues.
88. **Oklahoma Gas and Electric Company (“OG&E”), (Oklahoma), 2018 (Cause No. PUD 201700496)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s General Rate Case application.

¹ The Northern Nevada Utility Consumers is a group of large commercial and industrial customers in the SPPC service territory.

Sponsoring testimony to address the utility's overall revenue requirement and rate design proposals.

89. **Public Service Company of Oklahoma ("PSO") (Oklahoma), 2017 (Cause No. PUD 201700276)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO's Wind Catcher case to provide testimony on various ratemaking and tax issues.
90. **Southwestern Public Service Co. ("SPS") (Texas), 2017 (PUCT Docket No. 47527)** – Participating as an expert witness on behalf of the Alliance of Xcel Municipalities ("AXM") in the SPS general rate case application to provide testimony before the Texas Public Utility Commission regarding rate base and operating expense issues and sponsor the AXM Accounting Exhibits.
91. **Southwestern Electric Power Company, ("SWEPCO") (Texas), 2017 (PUC Docket No. 47461)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation ("CARD Cities") before the Texas Public Utility Commission in SWEPCO's Wind Catcher case proceeding to provide testimony on various ratemaking and tax issues.
92. **Atmos MidTex (Texas), 2017 (Docket No. 10640)** – Participated as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos's Dallas Annual Rate Review ("DARR") proceeding. Sponsoring testimony on various revenue requirement issues.
93. **Avista Utilities (Washington), 2017 (Docket Nos. UE-170485/UG-170486)** – Participated as an expert witness on behalf of Public Counsel in Avista's general rate case proceeding. Sponsoring testimony to address various revenue requirement issues and Avista's requested attrition adjustments.
94. **Nevada Power Company (Nevada), 2017 (Docket No. 17-06003)** – Participated as an expert witness on behalf of the Southern Nevada Hotel Group before the Nevada PUC in NPC's general rate case proceeding. Sponsoring testimony on various revenue requirement, depreciation, and rate design issues.
95. **Anchorage Municipal Light and Power (Alaska), 2017 (Docket No. U-17-008)** – Participating as an expert witness before the Regulatory Commission of Alaska on behalf of Providence Health and Services to provide testimony in ML&P's General Rate Case on various revenue requirement and rate design issues.
96. **Public Service Company of Oklahoma (Oklahoma), 2017 (Cause No. PUD 201700151)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO's general rate case application to provide testimony on various revenue requirement and rate design issues.
97. **Oncor Electric Delivery Company (Texas), 2017 (PUC Docket No. 46957)** – Participated as an expert witness on behalf of the Steering Committee of Cities before the Texas Public Utility Commission in Oncor's General Rate Case proceeding to provide testimony on various revenue requirement issues.
98. **EverSource (Massachusetts), 2017 (DPU Docket No. 17-05)** – Participated as an expert witness before the Massachusetts Department of Public Utilities EverSource's General Rate Case application on behalf of Energy Freedom Coalition of America to provide testimony to address various revenue requirement issues.
99. **El Paso Electric Company (Texas), 2017 (PUC Docket No. 46831)** – Participated as an expert witness on behalf of the City of El Paso before the Texas Public Utility Commission in El Paso's General Rate Case proceeding to provide testimony on various revenue requirement issues.

100. **Atmos Pipeline Texas (Texas), 2017 (Docket No. 10580)** – Participated as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in APT’s General Rate Case application, sponsoring testimony to address various revenue requirement proposals.
101. **Empire District Electric Company (Oklahoma), 2017 (Cause No. PUD 201600468)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in Empire’s General Rate Case application. Sponsoring testimony to address the utility’s overall revenue requirement and rate design proposals.
102. **Caesars Enterprise Service, LLC (Nevada), 2016 (704B Exit Application)** – Participated as an expert witness on behalf of Caesars before the Nevada PUC. Sponsoring written and oral testimony in Caesar’s application to purchase energy and capacity from a provider other than Nevada Power.
103. **Southwestern Electric Power Company (Texas), 2016 (PUC Docket No. 46449)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPSCO’s general rate case proceeding to provide testimony on various revenue requirement issues.
104. **CenterPoint Texas, 2016 (Docket No. 10567)** – Participated as an expert witness on behalf of City of Houston before the Texas Railroad Commission in CenterPoint’s general rate case application, sponsoring testimony to address the utility’s overall revenue requirement and various rate design proposals.
105. **Entergy Texas, Inc., 2016 (Docket No. 46357)** – Participated as an expert witness on behalf Cities Served by Applicant before the Texas PUC in ETI’s application to amend its Transmission Cost Recovery Factor.
106. **Anchorage Municipal Light and Power, 2016 (Docket No. U-16-060)** – Participated as an expert witness before the Regulatory Commission of Alaska on behalf of Providence Health and Services to provide testimony on the ratemaking treatment of ML&P’s acquired interest in the Beluga River Unit gas field with ratepayer funds.
107. **Arizona Public Service Company, 2016 (Docket No. E-01345A-16-0036)** – Participated as an expert witness before the Arizona Corporation Commission in APS’s General Rate Case application on behalf of Energy Freedom Coalition of America to provide written and oral testimony to address various revenue requirement issues.
108. **Oklahoma Gas & Electric Co. (Arkansas), 2016 (Docket No. 16-052-U)** – Participated as an expert witness on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in OG&E’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.
109. **Sierra Pacific Power Company (Nevada), 2016 (Docket No. 16-06006)** – Participated as an expert witness on behalf of the Northern Nevada Utility Customers before the Nevada PUC in SPPC’s general rate case proceeding. Sponsored testimony on various revenue requirement, depreciation, and rate design issues.
110. **Tucson Electric Power, 2016 (Docket No. E-01933A-15-0322)** – Participated as an expert witness before the Arizona Corporation Commission in TEP’s General Rate Case application, on behalf of Energy Freedom Coalition of America providing written and oral testimony to address the utility’s

cost of service study and rate design proposals.

111. **Texas Gas Service, 2016 (Docket No. 10506)** – Participated as an expert witness on behalf of El Paso before the Texas Railroad Commission in TGS's General Rate Case application, sponsoring testimony to address the utility's overall revenue requirement and various rate design proposals.
112. **Texas Gas Service, 2016 (Docket No. 10488)** – Participated as an expert witness on behalf of South Jefferson County Service Area ("SJCSA") before the Texas Railroad Commission in TGS's General Rate Case application, sponsoring testimony to address the utility's overall revenue requirement and various rate design proposals.
113. **Oklahoma Gas and Electric Company, 2016 (Cause No. PUD 201500273)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers ("OIEC") before the Oklahoma Corporation Commission in OG&E's General Rate Case application. Sponsoring testimony to address the utility's overall revenue requirement and rate design proposals.
114. **Oklahoma Gas & Electric Company, 2016 (Cause No. PUD 201500273)** – Participated as an expert witness on behalf of The Alliance for Solar Choice ("TASC") before the Oklahoma Corporation Commission to address OG&E's proposed Distributed Generation ("DG") rates for solar DG customers.
115. **Anchorage Municipal Light and Power, 2016 (Docket No. U-13-097)** – Participated as an expert witness before the Regulatory Commission of Alaska on behalf of Providence Health and Services to provide testimony on rates and tariffs proposed for customer-owned combined heat and power plant generation.
116. **Oklahoma Natural Gas Company, 2015 (Cause No. PUD 201500213)** – Participated as an expert witness on behalf of the OIEC before the Oklahoma Corporation Commission in ONG's General Rate Case application. Sponsored testimony to address the utility's overall revenue requirement and rate design proposals.
117. **Oklahoma Gas & Electric Company, 2015 (Cause No. PUD 201500274)** – Participated as an expert witness on behalf of The Alliance for Solar Choice ("TASC") before the Oklahoma Corporation Commission to address OG&E's proposed Distributed Generation ("DG") rates for solar DG customers.
118. **Nevada Power Company, 2015 (Docket No. 15-07004)** – Participated as an expert witness on behalf of the Southern Nevada Hotel Group ("SNHG")² before the Nevada PUC. Sponsoring written and oral testimony in NPC's 2015 Integrated Resource Plan to provide analysis of the On Line transmission line allocation, the Siverhawk plant acquisition, and the Griffith contract termination.
119. **Oklahoma Gas & Electric Company, 2015 (Docket No. 15-034-U)** – Participated as an expert witness on behalf of the Arkansas River Valley Energy Consumers ("ARVEC") before the Arkansas Public Service Commission in OG&E's Act 310 application to implement a rider to recover environmental compliance costs.
120. **MGM Resorts, LLC, 2015 (Docket No. 15-05017)** – Participated as an expert witness on behalf of the MGM Resorts, LLC before the Nevada PUC. Sponsoring written and oral testimony in MGM's

² The Southern Nevada Hotel Group is comprised of Boyd Gaming, Caesars Entertainment, MGM Resorts, Station Casinos, Venetian Casino Resort, and Wynn Las Vegas.

application to purchase energy and capacity from a provider other than Nevada Power.

121. **Entergy Arkansas, 2015 (Docket No. 15-015-U)** – Participated as an expert witness on behalf of the Hospital and Higher Education Group (“HHEG”) an intervener group that includes the University of Arkansas and several hospitals before the Arkansas PSC in Entergy’s general rate case to provide testimony on various revenue requirement issues.
122. **Public Service Company of Oklahoma, 2015 (Cause No. PUD 201500208)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various cost-of-service issues and on the utility’s overall revenue requirement and rate design proposals.
123. **Nevada Power Company, 2014 (Docket No. 14-05003)** – Participated as an expert witness on behalf of the Southern Nevada Hotel Group (“SNHG”) before the Nevada PUC. Sponsored written and oral testimony in NPC environmental compliance case, called the Emissions Reduction and Capacity Replacement case. The main focus of our testimony was our recommendation to eliminate the \$438M Moapa solar project from the compliance plan.
124. **Nevada Power Company, 2014 (Docket No. 14-05004)** – Participated as an expert witness on behalf of the Southern Nevada Hotel Group before the Nevada PUC to sponsor written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
125. **Oklahoma Gas and Electric Co., 2014 (Cause No. PUD 201400229)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) in OG&E’s Environmental Compliance and Mustang Modernization Plan before the Oklahoma Corporation Commission to provide testimony addressing the economics and rate impacts of the plan.
126. **Sourcegas Arkansas, Inc., 2014 (Docket No. 13-079-U)** Participated as an expert witness on behalf of the Hospital and Higher Education Group (“HHEG”), an intervener group that includes the University of Arkansas and several hospitals before the Arkansas PSC in SGA’s general rate case to provide testimony on various revenue requirement issues.
127. **Anchorage Municipal Light and Power, 2014 (Docket No. U-13-184)** – Participated as an expert witness before the Alaska Regulatory Utility Commission on behalf of Providence Health and Services to provide testimony on various revenue requirement and cost of service issues.
128. **Public Service Company of Oklahoma, 2014 (Cause No. PUD 201300217)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various cost-of-service issues and on the utility’s overall revenue requirement and rate design proposals.
129. **Entergy Texas Inc., 2013 (PUC Docket No. 41791)** – Participated as an expert witness on behalf of the Cities³ in ETI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
130. **MidAmerican/NV Energy Merger, 2013 (Docket No. 13-07021)** – Participated as an expert witness on behalf of the Southern Nevada Hotel Group (“SNHG”) before the Nevada PUC. Sponsored

³ The Cities include Beaumont, Conroe, Groves, Houston, Huntsville, Orange, Navasota, Nederland, Pine Forest, Pinehurst, Port Arthur, Port Neches, Rose City, Shenandoah, Silsbee, Sour Lake, Vidor, and West Orange.

testimony to address various issues raised in the proposed acquisition of NV Energy by MidAmerican Energy Holdings Company, including capital structure and acquisition premium recovery issues.

131. **Entergy Arkansas, 2013 (Docket No. 13-028-U)** – Participated as an expert witness on behalf of the Hospital and Higher Education Group (“HHEG”) an intervener group that includes the University of Arkansas and several hospitals before the Arkansas PSC in Entergy’s general rate case to provide testimony on various revenue requirement issues.
132. **Sierra Pacific Power Company, 2013 (Docket No. 13-06002)** – Participated as an expert witness on behalf of the Northern Nevada Utility Customers⁴ before the Nevada PUC in SPPC’s general rate case proceeding to provide testimony on various cost of service and revenue requirement issues. Sponsored written and oral testimony in the depreciation phase, the revenue requirement phase and the rate design phase of these proceedings.
133. **Gulf Power Company, 2013 (Docket No. 130140-EI)** – Participated as an expert witness on behalf of the Office of Public Counsel before the Florida Commission in Gulf Power’s general rate case proceeding to provide testimony on various revenue requirement issues.
134. **Public Service Company of Oklahoma, 2013 (Cause No. PUD 201200054)** – Participated as an expert witness on behalf of the OIEC before the Oklahoma Corporation Commission (“OCC”) to provide testimony in PSO’s application seeking Commission approval of its settlement agreement with EPA.
135. **Southwestern Electric Power Company, 2012 (PUC Docket No. 40443)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s general rate case proceeding to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
136. **Doyon Utilities, 2012 Alaska Rate Case (Docket No. TA7-717)** – Participated as an expert witness consultant on behalf of the Department of Defense to provide expert testimony in twelve rate case reviews for the utility systems of Fort Wainwright, Fort Greely and Joint Base Elmendorf-Richardson before the Regulatory Commission of Alaska.
137. **University of Oklahoma, 2012** – Participated as an expert witness on behalf of the University of Oklahoma to provide expert testimony on various revenue requirement issues in the University’s general rate case with the Corix Group, which provides utility services to the University.
138. **Public Service Company of Oklahoma, 2012 (Cause No. PUD 201200079)** – Participated as an expert witness on behalf of the OIEC before the Oklahoma Corporation Commission to provide expert testimony addressing the utility’s request to earn additional compensation on a 510MW purchased power agreement with Exelon
139. **Centerpoint Energy Texas Gas, 2012 (Docket No. GUD 10182)** – Participated as an expert witness on behalf of the Steering Committee of Cities before the Texas Railroad Commission to provide expert testimony on various revenue requirement issues.
140. **Entergy Texas Inc., 2012 (PUC Docket No. 39896)** – Participated as an expert witness on behalf of the Cities in ETI’s general rate case to provide testimony on various cost of service issues and on the

⁴ The Northern Nevada Utility Consumers is a group of large commercial and industrial customers in the SPPC service territory.

utility's overall revenue requirement.

141. **Oklahoma Natural Gas Company, 2012 (Cause No. PUD 2012-029)** – Participated as an expert witness on behalf of the OIEC before the OCC in ONG's Performance Based Rate ("PBR") application seeking Commission approval of a requested rate increase based upon formula results for 2011.
142. **University of Oklahoma, 2012** – Assisted the University of Oklahoma with an audit of the costs associated with its six utility operations and its contract with the Corix Group to provide utility services to the university.
143. **Oklahoma Gas and Electric Company, 2012 (Cause No. PUD 2011-186)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E's application seeking Commission approval of a special contract with Oklahoma State University and a wind energy purchase agreement in connection therewith.
144. **Empire Electric Company, 2011, (Cause No. PUD 11-082)** – Participated as an expert witness on behalf of Enbridge before the OCC in Empire's rate case to provided testimony in both the revenue requirement and rate design phases of the proceedings to establish prospective cost-of-service based rates for the power company.
145. **Nevada Power Company, 2011, (Docket No. 11-04010)** - Participated as an expert witness on behalf of the Southern Nevada Hotel Group ("SNHG") before the Nevada PUC. Sponsored written and oral testimony to address proposed changes to the Company's customer deposit rules.
146. **Nevada Power Company, 2011, (Docket No. 11-06006)** - Participated as an expert witness on behalf of the Southern Nevada Hotel Group before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
147. **Public Service Company of Oklahoma, 2011 (Cause No. PUD 2011-106)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO's application seeking rider recovery of third party SPP transmission costs and fees.
148. **Oklahoma Gas and Electric Company, 2011 (Cause No. PUD 2011-087)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E's rate case to provided testimony in both the revenue requirement and rate design phases of the proceedings to establish prospective cost-of-service based rates for the power company.
149. **Oklahoma Gas & Electric Company, 2011 (Docket No. 10-109-U)** – Participated as an expert witness on behalf of Gerdau Macsteel before the Arkansas Public Service Commission in OG&E's application to recover Smart Grid costs to make recommendations regarding the allocation of the Smart Grid costs.
150. **Oklahoma Gas & Electric Company, 2011 (Cause No. PUD 2011-027)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E's application seeking to include retiree medical expense in the Company's pension tracker mechanism.
151. **Public Service Company of Oklahoma, 2011 (Cause No. PUD 2010-50)** – Participated as an expert witness on behalf of OIEC before the Oklahoma Corporation Commission in AEP/PSO's application to recover ice storm O&M expenses through a regulatory asset/rider mechanism to address tax impact

and return issues in the proposed rider.

152. **Public Service Company of Colorado, 2011 (Docket No. 10AL-908E)** – Participated as an expert witness on behalf of the Colorado Retail Council (“CRC”) before the Colorado Public Utilities Commission providing written and live testimony to address PSCo’s proposed Environmental Tariff.
153. **Oklahoma Gas & Electric Company, 2011 (Docket No. 10-067-U)** – Participated as an expert witness on behalf of the Northwest Arkansas Industrial Energy Consumers (“NWIEC”)⁵ before the Arkansas Public Service Commission in OG&E’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.
154. **Oklahoma Gas & Electric Company, 2010 (Cause No. PUD 2010-146)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking rider recovery of third party SPP transmission costs and SPP administration fees.
155. **Massachusetts Electric Co. & Nantucket Electric Co. d/b/a National Grid, 2010 (Docket No. DPU 10-54)** – Participated as an expert witness providing both written and live testimony before the Massachusetts Department of Public Utilities on behalf of the Associated Industries of Massachusetts (“AIM”) to address the Company’s proposed participation in the 438MW Cape Wind project in Nantucket Sound.
156. **Public Service Company of Oklahoma, 2010 (Cause No. PUD 2010-50)** – Participated as an expert witness on behalf of the OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various cost-of-service issues and on the utility’s overall revenue requirement and rate design proposals.
157. **Texas-New Mexico Power Co., 2010 (Docket 38480)** – Participated as an expert witness on behalf of the Alliance of Texas Municipalities (“ATM”) before the Texas PUC in TMNP’s general rate case application to address various revenue requirement and rate design issues to establish prospective cost-of-service based rates.
158. **Southwestern Public Service Co., 2010 (PUCT Docket No. 38147)** – Participated as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application to provide testimony before the Texas Public Utility Commission regarding rate base and operating expense issues and sponsor the AXM Accounting Exhibits.
159. **Oklahoma Gas & Electric Company, 2010 (Cause No. PUD 2010-37)** – Participated as an expert witness on behalf of OIEC before the OCC to address the preapproval and ratemaking treatment of OG&E’s 220MW self-build wind project.
160. **Oklahoma Gas & Electric Company, 2010 (Cause No. PUD 2010-29)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking pre-approval of deployment of smart-grid technology and rider-recovery of the associated costs. Sponsored written testimony to address smart-grid deployment and time-differentiated fuel rates.
161. **Public Service Company of Oklahoma, 2010 (Cause No. PUD 2010-01)** – Participated as an expert witness on behalf of the OIEC before the OCC in the Company’s proposed Green Energy Choice Tariff. Sponsored testimony to address the pricing and ratemaking treatment of the Company’s proposed wind subscription tariff.

⁵ NWIEC is an association of industrial manufacturing facilities in northwest Arkansas.

162. **Nevada Power Company, 2010 (Docket No. 10-02009)** – Participated as an expert witness on behalf of the Southern Nevada Hotel Group (“SNHG”) before the Nevada PUC to provide testimony in NPC’s Internal Resource Plan to address the ratemaking treatment of the proposed ON Line transmission line.
163. **Entergy Texas Inc., 2010 (PUC Docket No. 37744)** – Participated as an expert witness on behalf of the Cities in ETI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
164. **El Paso Electric Company, 2010 (PUC Docket No. 37690)** – Participated as an expert witness on behalf of the City of El Paso in the EPI general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
165. **Public Service Company of Oklahoma, 2009 (Cause No. 09-196)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application for approval of DSM programs and cost recovery. Sponsored testimony to address program costs, lost revenue recovery, cost allocations and incentives.
166. **Oklahoma Gas and Electric Company, 2009 (Cause No. PUD 09-230 and 09-231)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E’s application to add wind resources from two purchased power contracts. Sponsored written testimony to address the proper ratemaking treatment of the contract costs and the renewable energy certificates.
167. **Oklahoma Gas and Electric Company, 2009 (Cause No. PUD 08-398)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E’s rate case. Provided testimony in both the revenue requirement and rate design phases of the proceedings to establish prospective cost-of-service based rates for the power company.
168. **Nevada Power Company, 2009, (Docket No. 08-12002)** - Participated as an expert witness on behalf of the Southern Nevada Hotel Group before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
169. **Public Service Company of Oklahoma, 2009 (Cause No. 09-031)** – Participated as an expert witness on behalf of OIEC before the OCC in PSO’s application to add wind resources from two purchased power contracts. Sponsored written testimony to address the proper ratemaking treatment of the contract costs and the renewable energy certificates.
170. **Oklahoma Natural Gas Co., 2009 (Cause No. PUD 08-348)** – Participated as an expert witness on witness on behalf of the OIEC before the OCC in ONG’s application to establish a Performance Based Rate tariff. Sponsored both written and oral testimony to address the merits of the utility’s proposed PBR.
171. **Rocky Mountain Power, 2009 (Docket No. 08-035-38)** – Participated as an expert witness on behalf of the Division of Public Utilities (Staff) in PacifiCorp’s general rate case to provide testimony on various revenue requirement issues.
172. **Texas-New Mexico Power Co., 2008 (Docket 36025)** – Participated as an expert witness on behalf of the Alliance of Texas Municipalities (“ATM”) before the Texas PUC in TMNP’s general rate case application to address various revenue requirement and rate design issues to establish prospective

cost-of-service based rates.

173. **Public Service Company of Oklahoma, 2008 (Cause No. 08-144)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO's general rate case application to address revenue requirement and rate design issues to establish prospective cost-of-service based rates.
174. **Public Service Company of Oklahoma, 2008 (Cause No. 08-150)** – Participated as an expert witness on behalf of the OIEC before the OCC to address PSO's calculation of its Fuel Clause Adjustment for 2008.
175. **Oklahoma Gas and Electric Company, 2008 (Cause No. PUD 08-059)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E's application seeking authorization of its Demand Side Management ("DSM") programs and the establishment of a DSM Rider to recover program costs, lost revenues and utility incentives.
176. **Entergy Gulf States, 2008 (PUC Docket No. 34800, SOAH Docket No. 473-08-0334)** – Participated as an expert witness on behalf of the Cities in EGSI's general rate case to provide testimony on various cost of service issues and on the utility's overall revenue requirement.
177. **Public Service Company of Oklahoma, 2008 (Cause No. 07-465)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO's application to recover the pre-construction costs of the cancelled Red Rock coal generation facility.
178. **Oklahoma Gas and Electric Company, 2008 (Cause No. 07-447)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E's application seeking authorization to recover the pre-construction costs of the cancelled Red Rock coal generation facility using proceeds from sales of excess SO₂ allowances.
179. **Rocky Mountain Power, 2008 (Docket No. 07-035-93)** – Participated as an expert witness on behalf of Division of Public Utilities (Staff) in PacifiCorp's general rate case to provide testimony on various revenue requirement issues.
180. **Public Service Company of Oklahoma, 2008 (Cause No. PUD 07-449)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO's application seeking authorization of its Demand Side Management ("DSM") programs and the establishment of a DSM Rider to recover program costs, lost revenues and utility incentives.
181. **Public Service Company of Oklahoma, 2008 (Cause No. PUD 07-397)** – Participated as an expert witness on behalf of OIEC before the OCC in PSO's application seeking authorization to defer storm damage costs in a regulatory asset account and to recover the costs using the proceeds from sales of excess SO₂ allowances.
182. **Oklahoma Gas & Electric Co., 2007 (Cause No. PUD 07-012)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E's application seeking pre-approval to construct the Red Rock coal plant to address the Company's proposed rider recovery mechanism.
183. **Oklahoma Natural Gas Co., 2007 (Cause No. PUD 07-335)** – Participated as an expert witness on behalf of the OIEC before the OCC in ONG's application proposing alternative cost recovery for the Company's ongoing capital expenditures through the proposed Capital Investment Mechanism Rider ("CIM Rider"). Sponsored testimony to address ONG's proposal.

184. **Public Service Company of Oklahoma, 2007 (Cause No. PUD 06-030)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application seeking a used and useful determination for its planned addition of the Red Rock coal plant to address the Company’s use of debt equivalency in the competitive bidding process for new resources.
185. **Public Service Company of Oklahoma, 2006 (Cause No. PUD 06-285)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s general rate case application to address various revenue requirement and rate design issues to establish prospective cost-of-service based rates.
186. **Nevada Power Company, 2007, (Docket No. 07-01022)** - Participated as an expert witness on behalf of the MGM MIRAGE before the Nevada PUC in Nevada Power Company’s deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power.
187. **Nevada Power Company, 2006, (Docket No. 06-11022)** - Participated as an expert witness on behalf of the MGM MIRAGE properties before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
188. **Southwestern Public Service Co., 2006 (PUCT Docket No. 37766)** – Participated as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application. Provided testimony before the Texas Public Utility Commission regarding rate base and operating expense issues and sponsored the Accounting Exhibits on behalf of AXM.
189. **Atmos Energy Corp., Mid-Tex Division, 2006 (Texas GUD 9676)** – Participated as an expert witness in the Atmos Mid-Tex general rate case application on behalf of the Atmos Texas Municipalities (“ATM”). Provided written and oral testimony before the Railroad Commission of Texas regarding the revenue requirements of Mid-Tex including various rate base, operating expense, depreciation and tax issues. Sponsored the Accounting Exhibits for ATM.
190. **Nevada Power Company, 2006 (Docket No. 06-06007)** – Participated as an expert witness on behalf of the MGM MIRAGE in the Sinatra Substation Electric Line Extension and Service Contract case. Provided both written and oral testimony before the Nevada Public Utility Commission to provide the Commission with information as to why the application is consistent with the line extension requirements of Rule 9 and why the cost recovery proposals set forth in the application provide a least cost approach to adding necessary new capacity in the Las Vegas strip area.
191. **Public Service Co. of Oklahoma, 2006 (Cause No. PUD 05-00516)** - Participated as an expert witness on behalf of the OIEC to review PSO’s application for a “used and useful” determination of its proposed peaking facility.
192. **Oklahoma Gas and Electric Co., 2006 (Cause No. PUD 06-00041)** – Participated as an expert witness on behalf of the OIEC in OG&E’s application to propose an incentive sharing mechanism for SO₂ allowance proceeds.
193. **Chermac Energy Corporation, 2006 (Cause No. PUD 05-00059 and 05-00177)** – Participated as an expert witness on behalf of the OIEC in Chermac’s PURPA application. Sponsored written responsive and rebuttal testimony to address various rate design issues arising under the application.
194. **Oklahoma Gas and Electric Co., 2006 (Cause No. PUD 05-00140)** – Participated as an expert witness on behalf of the OIEC in OG&E’s 2003 and 2004 Fuel Clause reviews. Sponsored written

testimony to address the purchasing practices of the Company, its transactions with affiliates, and the prices paid for natural gas, coal and purchased power.

195. **Nevada Power Company, 2006, (Docket No. 06-01016)** - Participated as an expert witness on behalf of the MGM MIRAGE properties before the Nevada PUC. Sponsored written testimony in NPC's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power.
196. **Oklahoma Gas and Electric Co., 2005 (Cause No. PUD 05-151)** – Participated as an expert witness on behalf of the OIEC in OG&E's general rate case application. Sponsored both written and oral testimony before the OCC to address various revenue requirement and rate design issues for the purpose of setting prospective cost-of-service based rates.
197. **Oklahoma Natural Gas Co., 2005 (Cause No. PUD 04-610)** – Participated as an expert witness on behalf of the Attorney General of Oklahoma. Sponsored written and oral testimony to address numerous rate base, operating expense and depreciation issues for the purpose of setting prospective cost-of-service based rates.
198. **CenterPoint Energy Arkla, 2004 (Cause No. PUD 04-0187)** – Participated as an expert witness on behalf of the Attorney General of Oklahoma: Sponsored written testimony to provide the OCC with analysis from an accounting and ratemaking perspective of the Co.'s proposed change in depreciation rates from an Average Life Group to an Equal Life Group methodology. Addressed the Co.'s proposed increase in depreciation rates associated with increased negative salvage value calculations.
199. **Public Service Co. of Oklahoma, 2004 (Cause No. PUD 02-0754)** – Participated as an expert witness on behalf of the OIEC. Sponsored written testimony (1) making adjustments to PSO's requested recovery of an ICR programming error, (2) correcting errors in the allocation of trading margins on off-system sales of electricity from AEP East to West and among the AEP West utilities and (3) recommending an annual rather than a quarterly change in the FAC rates.
200. **PowerSmith Cogeneration Project, 2004 (Cause No. PUD 03-0564)** - Participated as an expert witness on behalf of the OIEC to provide the OCC with direction in setting an avoided cost for the PowerSmith Cogeneration project under PURPA requirements. Provided both written and oral testimony on the provisions of the proposed contract under PURPA:
201. **Electric Utility Rules for Affiliate Transactions, 2004 (Cause No. RM 03-0003)** – Participated as a consultant on behalf of the OIEC to draft comments to assist the OCC in developing rules for affiliate transactions. Assisted in drafting the proposed rules. Successful in having the Lower of Cost or Market rule adopted for affiliate transactions in Oklahoma.
202. **Nevada Power Company, 2003, (Docket No. 03-10001)** - Participated as an expert witness on behalf of the MGM MIRAGE properties before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
203. **Nevada Power Company, 2003, (Docket No. 03-11019)** - Participated as an expert witness on behalf of the MGM MIRAGE before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power.
204. **Public Service Company of Oklahoma, 2003 (Cause No. PUD 03-0076)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO's general rate case application to address

various revenue requirement and rate design issues to establish prospective cost-of-service based rates.

205. **Oklahoma Gas & Electric Co., 2003 (Cause No. PUD 03-0226)** – Participated as an expert witness on behalf of the OIEC. Provided both written and oral testimony before the OCC to determine the appropriate level to include in rates for natural gas transportation and storage services acquired from an affiliated company.
206. **Nevada Power Company, 2003 (Docket No. 02-5003-5007)** - Participated as an expert witness on behalf of the MGM Mirage before the Nevada PUC. Sponsored written and oral testimony to calculate the appropriate exit fee in MGM Mirage's 661 Application to leave the system.
207. **McCarthy Family Farms, 2003** – Participated as a consultant to assist McCarthy Family Farms in converting a biomass and biosolids composting process into a renewable energy power producing business in California.
208. **Bice v. Petro Hunt, 2003 (ND, Supreme Court No. 20030306)** - Participated as an expert witness in a class certification proceeding to provide cost-of-service calculations for royalty valuation deductions for natural gas gathering, dehydration, compression, treatment and processing fees in North Dakota.
209. **Nevada Power Company, 2003 (Docket No. 03-11019)** - Participated as a consulting expert on behalf of the MGM Mirage before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power. Provided written and oral testimony on the reasonableness of the cost allocations to the utility's various customer classes.
210. **Wind River Reservation, 2003 (Fed. Claims Ct. No. 458-79L, 459-79L)** – Participated as a consulting expert on behalf of the Shoshone and Arapaho Tribes to provide cost-of-service calculations for royalty valuation deductions for gathering, dehydration, treatment and compression of natural gas and the reasonableness of deductions for gas transportation.
211. **Oklahoma Gas & Electric Co., 2002 (Cause No. PUD 01-0455)** – Participated as an expert witness on behalf of the OIEC before the OCC. Sponsored written and oral testimony on numerous revenue requirement issues including rate base, operating expense and rate design issues to establish prospective cost-of-service based rates.
212. **Nevada Power Company, 2002 (Docket No. 02-11021)** - Participated as an expert witness on behalf of the MGM Mirage before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power and to make recommendations with respect to rate design.
213. **Nevada Power Company, 2002 (Docket No. 01-11029)** - Participated as a consulting expert on behalf of the MGM Mirage before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power included in the Company's \$928 million deferred energy balances.
214. **Nevada Power Company, 2002 (Docket No. 01-10001)** - Participated as an expert witness on behalf of the MGM Mirage before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.

215. **Chesapeake v. Kinder Morgan, 2001 (CIV-00-397L)** - Participated as an expert witness on behalf of Chesapeake Energy in a gas gathering dispute. Sponsored testimony to calculate and support a reasonable rate on the gas gathering system. Performed necessary calculations to determine appropriate levels of operating expense, depreciation and cost of capital to include in a reasonable gathering charge and developed an appropriate rate design to recover these costs.
216. **Southern Union Gas Company, 2001** - Participated as a consultant to the City of El Paso in its review of SUG's gas purchasing practices, gas storage position, and potential use of financial hedging instruments and ratemaking incentives to devise strategies to help shelter customers from the risk of high commodity price spikes during the winter months.
217. **Nevada Power Company, 2001** - Participated as an expert witness on behalf of the MGM-Mirage, Park Place and Mandalay Bay Group before the Nevada Public Utility Commission to review NPC's Comprehensive Energy Plan (CEP) for the State of Nevada and make recommendations regarding the appropriate level of additional costs to include in rates for the Company's prospective power costs associated with natural gas and gas transportation, coal and coal transportation and purchased power.
218. **Bridenstine v. Kaiser-Francis Oil Co. et al., 2001 (CJ-95-54)** - Participated as an expert witness on behalf of royalty owner plaintiffs in a valuation dispute regarding gathering, dehydration, metering, compression, and marketing costs. Provided cost-of-service calculations to determine the reasonableness of the gathering rate charged to the royalty interest. Also provided calculations as to the average price available in the field based upon a study of royalty payments received on other wells in the area.
219. **Klatt v. Hunt et al., 2000 (ND)** - Participated as an expert witness and filed report in United States District Court for the District of North Dakota in a natural gas gathering contract dispute to calculate charges and allocations for processing, sour gas compression, treatment, overhead, depreciation expense, use of residue gas, purchase price allocations, and risk capital.
220. **Oklahoma Gas and Electric Co., 2000 (Cause No. PUD 00-0020)** - Participated as an expert witness on behalf of the OIEC before the OCC. Sponsored testimony on OG&E's proposed Generation Efficiency Performance Rider (GEPR). Provided a list of criteria with which to measure a utility's proposal for alternative ratemaking. Recommended modifications to the Company's proposed GEPR to bring it within the boundaries of an acceptable alternative ratemaking formula.
221. **Oklahoma Gas and Electric Co., 1999** - Participated as an expert witness on behalf of the OIEC before the OCC. Sponsored testimony on OG&E's proposed Performance Based Ratemaking (PBR) proposal including analysis of the Company's regulated return on equity, fluctuations in the capital investment and operating expense accounts of the Company and the impact that various rate base, operating expense and cost of capital adjustments would have on the Company's proposal.
222. **Nevada Power Company, 1999 (Docket No. 99-7035)** - Participated as an expert witness on behalf of the Mirage, Park Place and Mandalay Bay Group before the Nevada PUC. Sponsored written and oral testimony addressing the appropriate ratemaking treatment of the Company's deferred energy balances, prospective power costs for natural gas, coal and purchased power and deferred capacity payments for purchased power.
223. **Nevada Power Company, 1999 (Docket No. 99-4005)** - Participated as an expert witness on behalf of the Mirage, Park Place and Mandalay Bay Group before the Nevada PUC. Sponsored written and oral testimony to unbundle the utility services of the NPC and to establish the appropriate cost-of-

service allocations and rate design for the utility in Nevada's new competitive electric utility industry.

224. **Nevada Power Company, 1999 (Docket No. 99-4005)** - Participated as an expert witness on behalf of the Mirage, Park Place and Mandalay Bay Group before the Nevada PUC. Sponsored written and oral testimony to establish the cost-of-service revenue requirement of the Company.
225. **Nevada Power/Sierra Pacific Merger, 1998 (Docket No. 98-7023)** - Participated as an expert witness on behalf of the Mirage and MGM Grand before the Nevada PUC. Sponsored written and oral testimony to establish (1) appropriate conditions on the merger (2) the proper sequence of regulatory events to unbundle utility services and deregulate the electric utility industry in Nevada (3) the proper accounting treatment of the acquisition premium and the gain on divestiture of generation assets. The recommendations regarding conditions on the merger, the sequence of regulatory events to unbundle and deregulate, and the accounting treatment of the acquisition premium were specifically adopted in the Commission's final order.
226. **Oklahoma Natural Gas Company, 1998 (Cause No. PUD 98-0177)** - Participated as an expert witness in ONG's unbundling proceedings before the OCC. Sponsored written and oral testimony on behalf of Transok, LLC to establish the cost of ONG's unbundled upstream gas services. Substantially all of the cost-of-service recommendations to unbundle ONG's gas services were adopted in the Commission's interim order.
227. **Public Service Company of Oklahoma, 1997 (Cause No. PUD 96-0214)** - Audited both rate base investment and operating revenue and expense to determine the Company's revenue requirement and cost-of-service. Sponsored written testimony before the OCC on behalf of the OIEC.
228. **Oklahoma Natural Gas /Western Resources Merger, 1997 (Cause No. PUD 97-0106)** - Sponsored testimony on behalf of the OIEC regarding the appropriate accounting treatment of acquisition premiums resulting from the purchase of regulated assets.
229. **Oklahoma Gas and Electric Co., 1996 (Cause No. PUD 96-0116)** - Audited both rate base investment and operating income. Sponsored testimony on behalf of the OIEC for the purpose of determining the Company's revenue requirement and cost-of-service allocations.
230. **Oklahoma Corporation Commission, 1996** - Provided technical assistance to Commissioner Anthony's office in analyzing gas contracts and related legal proceedings involving ONG and certain of its gas supply contracts. Assignment included comparison of pricing terms of subject gas contracts to portfolio of gas contracts and other data obtained through annual fuel audits analyzing ONG's gas purchasing practices.
231. **Tenkiller Water Company, 1996** - Provided technical assistance to the Attorney General of Oklahoma in his review of the Company's regulated cost-of-service for the purpose of setting prospective utility rates.
232. **Arkansas Oklahoma Gas Company, 1995 (Cause No. PUD 95-0134)** - Sponsored written and oral testimony before the OCC on behalf of the Attorney General of Oklahoma regarding the price of natural gas on AOG's system and the impact of AOG's proposed cost of gas allocations and gas transportation rates and tariffs on AOG's various customer classes.
233. **Enogex, Inc., 1995 (FERC 95-10-000)** - Analyzed Enogex's application before the FERC to increase gas transportation rates for the Oklahoma Independent Petroleum Association and made recommendations regarding revenue requirement, cost-of-service and rate design on behalf of

independent producers and shippers.

234. **Oklahoma Natural Gas Company, 1995 (Cause No. PUD 94-0477)** - Analyzed a portfolio of ONG's gas purchase contracts in the Company's Payment-In-Kind (PIC) gas purchase program and made recommendations to the OCC Staff on behalf of Terra Nitrogen, Inc. regarding the inappropriate profits made by ONG on the sale of the gas commodity through the PIC program pricing formula. Also analyzed the price of gas on ONG's system, ONG's cost-of-service based rates, and certain class cross-subsidizations in ONG's existing rate design.
235. **Arkansas Louisiana Gas Company, 1994 (Cause No. PUD 94-0354)** - Planned and supervised the rate case audit for the OCC Staff and reviewed the workpapers and testimony of the other auditors on the case. Sponsored cost-of-service testimony on cash working capital and developed policy recommendations on post test year adjustments.
236. **Empire District Electric Company, 1994 (Cause No. PUD 94-0343)** - Planned and supervised the rate case audit for the OCC Staff and reviewed the workpapers and testimony of other auditors. Sponsored cost-of-service testimony on rate base investment areas including cash working capital.
237. **Oklahoma Natural Gas Company, 1992 through 1993 (Cause No. PUD 92-1190)** - Planned and supervised the rate case audit of ONG for the OCC Staff. Reviewed all workpapers and testimony of the other auditors on the case. Sponsored written and oral testimony on numerous cost-of-service adjustments. Analyzed ONG's gas supply contracts under the Company's PIC program.
238. **Oklahoma Gas and Electric Company, 1991 through 1992 (Cause No. PUD 91-1055)** - Audited the rate base, operating revenue and operating expense accounts of OG&E on behalf of the OCC Staff. Sponsored written and oral testimony on numerous revenue requirement adjustments to establish the appropriate level of costs to include for the purpose of setting prospective rates.

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