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Dr. Kenneth C. Hill, Chairman
c/o Tory Lawless
Dockets and Records Manager
Tennessee Public Utility Commission
502 Deaderick St., 4th Floor
Nashville, TN 37243

Re: PETITION OF KINGSPORT POWER COMPANY d/b/a AEP APPALACHIAN POWER COMPANY FOR A GENERAL RATE INCREASE
(Docket No. 21-00107)

Dear Ms. Lawless:

Enclosed please find an original and four copies of Direct Testimony and Exhibits of Stephen J. Baron on behalf of East Tennessee Energy Consumers', in the above-referenced docket.

Thank you for your kind attention to this request.

Sincerely yours,

Michael J. Quinan

MJQ
Enclosures

cc: Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that, on March 30, 2022, the attached was served by email and/or first class mail, postage prepaid, to all parties of record at their addresses shown below.

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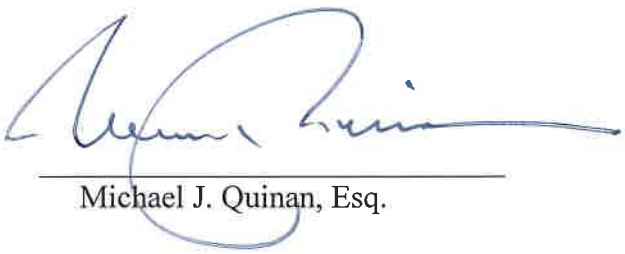

Michael J. Quinan, Esq.

BEFORE THE

TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

PETITION OF
KINGSPORT POWER COMPANY **Docket No. 21-00107**
d/b/a AEP Appalachian Power
For a General Rate Case

DIRECT TESTIMONY

AND EXHIBITS

OF

STEPHEN J. BARON

ON BEHALF OF

EAST TENNESSEE ENERGY CONSUMERS

J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA

March 2022

BEFORE THE

TENNESSEE PUBLIC UTILITY COMMISSION

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PETITION OF
KINGSPORT POWER COMPANY **Docket No. 21-00107**
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DIRECT TESTIMONY OF STEPHEN J. BARON

I. INTRODUCTION

Q. Please state your name and business address.

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

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

A. I am testifying on behalf of the East Tennessee Energy Consumers ("ETEC"), a group of large industrial customers taking service from Kingsport Power Company ("Kingsport" or the "Company").

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

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

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

A. Kennedy and Associates provides consulting services in the electric and gas utility industries. Our clients include state agencies and industrial electricity consumers. The firm provides expertise in system planning, load forecasting, financial analysis, cost-of-service, and rate design. Current clients include the Georgia and Louisiana Public Service Commissions and industrial consumer groups throughout the United States.

Q. Please state your educational background.

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

Q. Please describe your professional experience.

A. I have more than forty years of experience in the electric utility industry in the areas of cost and rate analysis, forecasting, planning, and economic analysis.

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

In December 1975, I joined the Utility Rate Consulting Division of Ebasco Services, Inc. as an Associate Consultant. In the seven years I worked for Ebasco, I received successive promotions, ultimately to the position of Vice President of Energy Management Services of Ebasco Business Consulting Company. My responsibilities included the management of a staff of consultants engaged in providing services in the areas of econometric modeling, load and energy forecasting, production cost modeling, planning, cost-of-service analysis, cogeneration, and load management.

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

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

During the course of my career, I have provided consulting services to numerous industrial, commercial, public service commission and utility clients, including international utility clients.

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

I have presented testimony as an expert witness in Arizona, Arkansas, Colorado, Connecticut, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Michigan, Minnesota, Maryland, Missouri, Montana, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Utah, Virginia, West Virginia, Wisconsin, and Wyoming. I have also presented testimony as an expert before the Federal Energy Regulatory Commission ("FERC") and in United States Bankruptcy Court. A list of my specific regulatory appearances can be found in Baron Exhibit ____ (SJB-1).

Q. Have you previously testified in rate proceedings involving operating utilities of American Electric Power Company, Inc. ("AEP Operating Companies")?

A. Yes. I have testified in numerous AEP Operating Company rate proceedings in Virginia (Appalachian Power Company), West Virginia (Appalachian Power Company), Kentucky (Kentucky Power Company), Ohio (Ohio Power Company, Columbus and Southern Power Company), Indiana (Indiana Michigan Power Company), and Louisiana (Southwest Electric Power Company). I have also testified before FERC in the AEP and Central and Southwest merger case. These cases have included a range of issues, including issues associated with demand response tariffs.

I also presented testimony before the Tennessee Regulatory Authority in a 2012 Kingsport case (Docket No. 12-00012) regarding PJM Demand Response rate issues and a 2016 Kingsport General Rate Case (Docket No. 16-00001). I testified before the Tennessee Public Utility Commission in a 2017 Vegetation Management Case (Docket No. 17-00032), a 2018 Storm Damage Rider Case (Docket No. 18-00143) and a 2018 Tax Cut and Jobs Act Case (Docket No. 18-00038).

Q. What is the purpose of your testimony?

A. My testimony responds to the Direct Testimony of Kingsport witnesses William Castle, Michael Ward and Eleanor Keeton on several issues. With regard to the testimony of Mr. Castle and Mr. Ward, I address the Company's class cost of service study, the current excessive subsidies being paid by the Company's large industrial

customers on Rate Schedule Industrial Power ("IP"), and the proposed allocation of Kingsport's requested annual $14.375 million (9.78%) base rate increase. I also respond to the Company's proposal to implement an Optional Renewable Energy Choice Rider ("Rider R.E.C."), which is discussed by Ms. Keeton.

As I will discuss, the Company has recognized in its filing the long standing problem with the high level of excess charges being paid by Rate IP customers. Kingsport is proposing a lower-than-average revenue increase for these customers. However, as I will explain, Kingsport's proposal still results in an unreasonably high level of subsidies being added to IP rates. In Kingsport's last general rate case in 2016, I presented testimony on behalf of ETEC addressing the subsidies paid by Rate IP customers. In that case, my analysis showed that Rate IP customers were paying excess charges – charges above the cost to serve them -- of more than $550,000. That analysis was based on cost of service information that is now six years old. In the current case, the Company's 2021 cost of service study shows that Rate IP customers are now paying subsidies of $1.2 million, more than twice the excess that I found in the 2016 case.[1] It is reasonable to assume that these IP subsidies have been continuing since the effective date of the rates approved in that 2016 case. Assuming annual subsidies of $1.2 million per year, Rate IP customers have overpaid by $8.4 million during the past six years, and they will continue to do

[1] See Michael Ward's Exhibit No. 4-a (MHW), column 12, "Current Subsidy" by rate class.

so at least until new rates approved in this case take effect. While the Company has considered and attempted to mitigate, to some degree, these continuing, significant excess charges to Rate IP customers in its recommended allocation of its requested $14.375 million revenue increase, IP subsidy payments (excess charges) would *increase* if Kingsport's proposed rates are approved in this case. I will propose an alternative revenue allocation that more reasonably addresses this continuing, long-term problem with the Company's large industrial rates, while recognizing the regulatory principle of gradualism.

With regard to the Company's proposed Rider R.E.C., ETEC supports this type of optional tariff offering, which would permit customers to purchase renewable energy certificates ("RECs"). Such tariffs may help businesses fulfill corporate policy objectives that can be met by REC purchases. However, based on the Company's response on discovery, Rider R.E.C. is intended and priced for residential customers. I will recommend that Rider R.E.C be modified to include an option appropriate for large industrial customers that wish to purchase RECs.

Q. Would you please summarize your recommendations and findings in this case?

A. Yes.

- Kingsport's electric rates are significantly out of alignment with cost of service, and they likely have been that way for many years. Rate IP customers are currently paying $1.2 million annually in subsidies in their rates. That is, their rates are producing revenues that exceed the cost of providing them with service by $1.2 million annually. The Company's proposed allocation among rate classes of the requested overall $14.375 million base revenue increase recognizes this continuing problem to some

extent; however, approval of Kingsport's proposal would *more than double* the amount of IP customers' annual subsidy payments, to $2.5 million, once the new rates take effect. This significant potential overcharge to Rate IP customers requires additional mitigation in this case. To address this longstanding problem of Rate IP over-charging, Rate IP customers actually should receive a rate *decrease*. However, in recognition of the principle of gradualism in adjusting rates, I recommend that the Company's proposed revenue allocation methodology be modified to incorporate a maximum revenue increase CAP of "1.75 times" the average retail increase, rather than the Company's proposed CAP of "1.5 times" the average retail increase. My Tables 4 and 5 show the results of this recommendation.

- The Commission should approve the Company's proposed renewable energy rider, Rider R.E.C., with modifications. The modifications would add an option that would permit large industrial customers to purchase renewable energy certificates ("RECs") based on pricing that more appropriately reflects Kingsport's cost of providing RECs to large customers.

II. CLASS COST OF SERVICE AND THE APPORTIONMENT OF THE REVENUE INCREASE TO RATE SCHEDULES

Q. What is the purpose of a class cost of service study?

A. A class cost of service study is designed to fully allocate the test year jurisdictional electric plant investment, other rate base items, revenues and expenses to each customer class or rate schedule so that a reasonable measure of cost responsibility can be determined for purposes of developing cost based rates. Effectively, in a fully allocated cost of service study, all of the components comprising a utility's revenue requirement are assigned to rate classes reflecting each class's responsibility for "causing" the costs to be incurred by the utility. This principle of cost causality is the fundamental underpinning of cost based rates, a principle that should be used by the Commission as a guide to set rates in this case.

Q. How is the principle of "cost causation" used to develop a class cost of service analysis?

A. A widely recognized source used in the electric utility industry is the Electric Utility Cost Allocation Manual prepared by the National Association of Regulatory Utility Commissioners ("NARUC Manual").[2] As described on page 38 of the NARUC Manual, "Cost causation is a phrase referring to an attempt to determine what, or who, is causing the costs to be incurred by the utility." In order to assess each rate class's share of total jurisdictional costs, all of the Company's costs are first functionalized into the major functions provided by the utility: production, transmission, distribution and customer related costs (such as customer accounting). For example, distribution costs -- which would include the plant in service costs of substations, transformers, overhead and underground lines and meters, depreciation reserves and other rate base related costs, depreciation expense and operation and maintenance expenses -- are assigned to the distribution function. Once functionalized, these costs are then classified as either demand related, energy related or customer related. Finally, the functionalized and classified costs are then allocated to rate classes based on allocation factors tied to cost causation. Fixed demand related costs are generally caused by the need of the system (e.g, distribution substations) to meet the

[2] Electric Utility Cost Allocation Manual, National Associated of Regulatory Utility Commissioners, January 1992.

demand placed on the facility. Other distribution costs, such as meters, are related to the number of customers and the type of customer load being metered.

Consistent with the principle of "gradualism," rates should be set on the basis of cost of service. Gradualism, which I support in this case, requires a gradual movement of rates toward cost of service to prevent what is usually referred to as "rate shock." However, to the extent feasible, increases approved by the Commission in this case should be allocated to rate classes in a manner that moves rates toward cost of service and reduces excess charges paid by a rate class. These general principles of cost causation should be employed to determine reasonable methodologies to allocate costs to rate classes.

Q. Why is it important to perform a reasonable allocation of costs to rate classes?

A. Economic efficiency requires that rates reflect underlying costs. For example, while one could just divide Kingsport's total fuel costs by the number of customers on the system and send each customer a uniform bill, that approach would clearly be unfair and result in a substantial misallocation of resources by overpricing energy-related fuel costs to most customers and underpricing such costs to large customers. Cost causation dictates that these energy-related costs be assigned on the basis of the energy (kWh) use of each rate class. Similarly, fixed demand-related costs, such as the return on distribution substations and related expenses, are incurred by the utility to meet the demands of its customers.

Once the plant is constructed, these demand-related costs are fixed and do not vary with the amount of energy used by customers. As a result, economic efficiency is best achieved by allocating fixed demand-related costs on the basis of class demands. This is true with respect to fixed purchased power expenses for generation and transmission costs that Kingsport is charged by APCo. It is also true for fixed distribution costs associated with substations and fixed costs associated with primary and secondary distribution lines.

Q. You have referred to the "subsidies" paid by Rate IP that have been calculated by the Company. Would you explain what a subsidy is and how it is calculated in a class cost of service analysis?

A. The terms "subsidy" or "cross-subsidization" in the context of ratemaking and cost allocation mean that one or more rate classes is providing dollar payments to one or more other rate classes by paying rates that exceed the cost of providing service to those "subsidy-paying" rate classes. The amount of a subsidy paid or received by a rate class depends upon the methodology used to determine the cost of serving each rate class. However, the amount of such a subsidy can readily be calculated from the results of a class cost of service study by multiplying the difference between 1) the rate class's rate of return and the retail average rate of return times 2) the class's rate base. This difference is technically a measure of either excess return dollars (if a subsidy is being paid) or deficient return dollars (if a subsidy is being received) by the rate class, and represents the operating income impact of an excess or deficient rate of return, relative to the system rate

of return. To calculate the subsidy on a revenue basis, the operating income dollars are grossed-up for income taxes using the revenue conversion factor. The computed subsidy represents the difference in revenues paid by customers in a rate class compared to the revenues that would be paid if such customers' rates were set at the cost of service.

Q. Would you now discuss the Company's class cost of service analysis?

A. Yes. For any electric utility, including Kingsport, there are four main components of cost, and thus cost of service. These are: production (generation), transmission, distribution and customer functions. Because 100% of Kingsport's production, purchased power and transmission costs are recovered through the Company's Fuel and Purchased Power Adjustment Rider ("FPPAR"), the only costs addressed in the Company's general rate case are distribution and customer-related costs. These distribution and customer-related costs form the basis for calculating Kingsport's base revenue, which was $22.6 million on an adjusted, going level basis in the test year ending June 30, 2021.[3] The Company's total revenue, which includes rider revenue (such as revenue collected through the FPPAR), is $147.1 million, many times greater than base revenue.[4] The FPPAR alone comprises $118.4 million of the Company's revenues, and none of those are at issue in this case.

[3] See the Direct Testimony of Katharine Walsh, Exhibit No. 1, page 1 of 25.
[4] *Id.*

This can be seen by looking at the Company's class cost of service study. It shows that the bulk of the the Company's base rate-related costs are distribution, general plant (*e.g.*, office buildings), and customer costs. The costs recovered from customers in the FPPAR are passthrough costs incurred by Kingsport pursuant to wholesale rate schedules approved by the Federal Energy Regulatory Commission. To put this into perspective, the FPPAR accounts for 80.5% of Kingsport's total test year revenues of $147.1 million. The $14.4 million base rate revenue deficiency that Kingsport seeks to recover from customers is related *entirely* to distribution and customer-related costs, including the roll-in of costs collected by the TRP & MS Rider (Targeted Reliability Plan & Major Storm Rider). The large amount of production, purchased power and transmission costs recovered in the FPPAR, on the other hand, do not impact the Company's class cost of service study results because they are recovered separately and are not part of base rates.

Q. Why is this important in the evaluation of whether the Company's rates are fair and reasonable?

A. It's important because the IP rate class includes large customers that mostly take service from Kingsport at high transmission voltages. About 90% of Rate IP kWh is sold to these transmission voltage customers. The remaining 10% of Rate IP kWh is sold to primary voltage customers that use the system's primary lines but not its secondary lines and transformers. As a result, Rate IP customers use very little of the Company's distribution facilities. Transmission voltage IP customers do not use, or require, distribution transformers to step-down the power from high voltage lines,

nor do they require primary or secondary distribution lines or secondary voltage transformers. While 10% of Rate IP kWh usage is served at primary voltage and requires primary lines and distribution transformation equipment, 90% of Rate IP kWh usage is served at transmission voltages that do not need such equipment. For such high voltage transmission Rate IP customers, the only distribution facilities used are billing meters at their service locations. (The related gross plant in service for those meters amounts to only $138,964.[5]) The total cost of distribution plant needed to serve IP customers is $3.25 million, which is mainly devoted to serving primary voltage IP customers.

The residential class, which is served at low, secondary voltage, requires a full complement of distribution equipment. The corresponding residential class distribution plant in service cost is $146.2 million. The only other Kingsport retail plant in service besides distribution plant is general and intangible ("G&I") plant, which includes facilities such as office buildings. Including this G&I plant brings the total electric plant in service for the IP rate class to $3.4 million and to $157.9 million for the residential class. These amounts represent the entirety of electric plant investment cost for these two rate classes. To put these IP and residential costs into better perspective, it is helpful to compare them on a per kWh basis. Table 1 below shows that comparison.

[5] This amount represents the gross plant in service cost before deducting accumulated depreciation.

Table 1
Electric Plant in Service Costs
Comparison of Residential and Industrial Power Rate Classes

	Total Electric PIS	KWH	Cost ¢/KWH
Residential	157,874,935	666,948,954	23.67
Rate IP	3,433,268	532,577,718	0.64

Table 1 shows that, in terms of the costs to be recovered by the Company in this case, it simply costs much more to serve a residential customer than an IP customer. A residential customer requires a capital investment of 23.67 cents in distribution and G&I plant for each kWh consumed; for an IP customer, the corresponding amount is only 0.64 cents per kWh. This means that for each kWh consumed, a residential customer requires 37 times more cost for facilities than an IP customer requires.

In summary, it is important to recognize that, because the costs at issue in this case, -- as identified in the Company's class cost of service study – are only distribution, customer and administrative and general costs, there is a significant difference in the responsibility for them as between the residential rate class and the IP rate class.[6] As I will discuss, the Company's base rates -- which are designed to recover the cost of these distribution facilities and, to a lesser extent, the additional customer and

[6] As discussed by Company witness Ward on page 8 of his testimony, customer related costs are assigned to rate classes in the cost of service study on the basis of the number of customers in the rate class. The residential rate class has roughly 42,000 customers, while the IP rate class has 6 customers.

administrative costs -- significantly "mark-up" industrial (and small and large business) rates above cost, and thereby subsidize residential rates.

Q. What does the Company's cost of service study show for the 12 months ended June 2021?

A. Table 2 below shows the rate of return ("ROR") on rate base investment earned for each rate class in the test year at current rates as well as the current dollar subsidies paid and received by each rate class. A subsidy with a positive value means that the rate class is paying less than its full share of costs (*i.e.*, underpaying); a negative value means that the rate class is paying more that its full share of costs (overpaying). Table 2 shows the subsidies, expressed in both dollars and percentages, of current base rate revenues. (Again, base rate revenues do not include revenues collected by the Company's riders, such as the FPPAR.)

Table 2
Subsidies (Paid)/Received by Rate Class
(current rates)

Class	Current Base Revenues	Rate of Return	Current Subsidy*	Subsidy as a % of Base Revenues
RS	$7,103,266	-5.75%	$ 6,702,440	94.4%
SGS	$1,240,343	8.77%	(471,500)	-38.0%
MGS	$3,443,913	10.87%	(1,511,461)	-43.9%
LGS	$5,862,738	13.95%	(2,891,206)	-49.3%
IP	$1,899,794	39.18%	(1,198,830)	-63.1%
CS	$306,442	4.65%	(93,691)	-30.6%
PS	$186,233	-5.01%	154,563	83.0%
EHG	$758,770	3.82%	(203,663)	-26.8%
OL	$656,872	3.15%	(183,627)	-28.0%
SL	$1,148,264	2.60%	(303,025)	-26.4%
Total	$22,606,637	-0.83%	-	

* A positive value indicates that the rate class is receiving a subsidy; a negative value indicates that the rate class is paying a subsidy.

As shown in Table 2, the residential class currently is benefiting from more than $6.7 million in subsidies paid for by all but one of Kingsport's rate classes. (The Public School, or "PS," class also is receiving a subsidy.) In contrast, the IP rate class is paying subsidies at current rates of $1.198 million. While this IP amount may not seem large, it represents an added 63% burden over Kingsport's base rate-related costs needed to serve IP customers.

Q. Did the Company consider these subsidies in current rates in its recommended allocation of its requested $14.375 million base revenue increase?

A. Yes. To its credit, the Company does attempt to address the large disparity between its current IP rates and the cost to provide service to IP customers. As discussed by Mr. Castle and Mr. Ward, the Company is proposing a revenue allocation method

that starts with the increases needed to set all rate classes at cost of service (that is, revenues from each class would produce an equal ROR at proposed rates). These revenue increases represent the class revenue increases needed to fully eliminate the current subsidies paid or received by each class. Then, in recognition of the principle of gradualism, the Company imposes a rate CAP on increases for each class such that no rate class would receive an increase greater than 1.5 times the average total retail jurisdiction revenue increase of 4.68%. Because the residential rate class and the Public School class require revenue increases that exceed the CAP in order for them to pay rates reflecting full cost of service, the CAP reduces their cost-based revenue increase, which creates a revenue shortfall that is spread to all rate classes whose cost-based revenue increases were below the CAP (that is, to all classes except the residential and Public School classes). Finally, in recognition of the importance of the large industrial sector and the excess charges currently being paid by Rate IP customers, Rate IP would receive an increase calculated at 50% of the increase of the other rate classes (again excepting the residential and Public School classes).

Q. What are the individual rate class revenue increases produced by the Company's proposed revenue allocation methodology?

A. Table 3 below shows Kingsport's proposed revenue increases for each rate class,. The table also shows the subsidies that would result from such proposed increases. Notwithstanding the Company's proposal to assign a lower-than-average percentage increase to the IP rate class, IP customers would continue to pay substantial

subsidies, as they have been doing for at least six years, and likely a much longer period.

Table 3
Proposed Revenue Increases and Subsidies (Paid)/Received by Rate Class
(Kingsport Proposed Rates)

Class	Proposed Net Revenue Increase	Current Subsidy	Proposed Subsidy	Percent Change
RS	4,543,041	$ 6,702,440	$ 9,525,896	42%
SGS	103,879	(471,500)	(508,713)	8%
MGS	404,918	(1,511,461)	(2,092,934)	38%
LGS	725,988	(2,891,206)	(4,125,561)	43%
IP	631,449	(1,198,830)	(2,497,583)	108%
CS	34,923	(93,691)	(98,717)	5%
PS	170,028	154,563	35,560	-77%
EHG	101,134	(203,663)	(338,205)	66%
OL	61,743	(183,627)	3,147	-102%
SL	109,473	(303,025)	97,110	-132%
Total	6,886,576	0	(0)	

* A positive value indicates that the rate class is receiving a subsidy; a negative value indicates that the rate class is paying a subsidy.

As can be seen in Table 3, even though the Company is proposing a lower than average revenue increase for Rate IP, the subsidies that IP customers will pay at Kingsport's proposed rates more than doubles, to $2.5 million. Based on cost of service, Rate IP customers would receive a decrease of $1.9 million (5% decrease),[7] versus the Company's proposal to increase IP revenues by $631,449 (1.7% increase).

[7] See the Direct Testimony of Michael Ward, Exhibit No. 4-b, page 2 of 2, column 13.

Q. Have you prepared an alternative revenue allocation proposal that would more reasonably address the current substantial misalignment between the Company's rates and its cost of service, while still reflecting gradualism?

A. Yes. Table 4, below, summarizes my recommended increases and the corresponding subsidies.

Table 4
ETEC Proposed Increases by Rate Class
(with mitigation)

Class	Kingsport Proposed Increase	ETEC Proposed Increase	ETEC Proposed Subsidy	Subsidy % Change
RS	$ 4,543,041	$ 5,300,215	$ 8,768,722	31%
SGS	$ 103,879	64,135	(468,969)	-1%
MGS	$ 404,918	249,994	(1,938,010)	28%
LGS	$ 725,988	448,221	(3,847,794)	33%
IP	$ 631,449	413,926	(2,280,060)	90%
CS	$ 34,923	21,561	(85,355)	-9%
PS	$ 170,028	198,366	7,222	-95%
EHG	$ 101,134	62,440	(299,511)	47%
OL	$ 61,743	-	64,890	-135%
SL	$ 109,473	127,718	78,865	-126%
Total	$ 6,886,576	$ 6,886,576	$ 0	

Q. Would you explain how you developed your recommended rate class revenue increases?

A. My recommended rate class increases are based on an approach that is similar to the Company's methodology in this case except that I have set the maximum increase CAP at "1.75 times" the average net revenue increase, rather than the "1.50 times" CAP that the Company employed. While my recommended approach still results in

substantial subsidies for IP customers, it does move rates a little closer toward cost of service than the Company's proposal. The revenue increases shown in Table 4 reflect a higher maximum increase for the Residential, Public School and Street Light rate classes. Even with this modification to the Company's proposal, these three rate classes would continue to receive substantial subsidies in their respective rates under my proposal.

Q. What is the impact of your proposal on total revenues, not just base revenues, for each rate class? ?

A. Table 5 below shows the impact of my proposal on total revenues, not just base revenues, for each class. The dollar amount of the increase for each class is the same as shown in Table 4 because only base revenues change. However, the *percentage* increases are lower when those increases are compared to total revenues instead of base revenues. On a total bill basis, when all revenues are included (*i.e.*, FPPAR), the percentage increases for each rate class meet the ratemaking principle of gradualism. It must be noted, of course, that these increases are based on the assumption that the Commission will approve the Company's full requested revenue increase.

Table 5
ETEC Proposed Percentage Increases by Rate Class
(with mitigation)

Class	Current Revenue	ETEC Proposed Increase	Percent Change
RS	$ 64,652,299	$ 5,300,215	8.20%
SGS	3,056,597	64,135	2.10%
MGS	11,914,500	249,994	2.10%
LGS	21,361,815	448,221	2.10%
IP	37,160,064	413,926	1.11%
CS	1,027,576	21,561	2.10%
PS	2,419,680	198,366	8.20%
EHG	2,975,823	62,440	2.10%
OL	878,662	-	0.00%
SL	1,557,915	127,718	8.20%
Total	$ 147,004,931	$ 6,886,576	4.68%

Q. Do you have a recommendation on how the increases shown in Tables 4 and 5 should be adjusted if the Commission approves a lower overall revenue increase?

A. Yes. If the Commission authorizes a lower overall revenue increase, the revenue increases for each class shown in Tables 4 and 5 should be scaled back on a uniform percentage basis to meet the approved revenue increase target. For example, if the Commission were to approve an annual base revenue increase of $13 million instead of the $14.375 million requested by the Company, the net revenue increase (after the roll-in of the Rider TRP&MS costs) would be $5.111 million. This represents 80.02% of the Company's as-filed requested net increase of $6.886 million. My

recommended adjustment to scale back the increases in Tables 4 and 5 is simply to multiply each rate class revenue increase amount by a uniform 80.2%.

Q. Do you believe that your recommendation (Tables 4 and 5) reasonably meets the goals of moving rates toward cost of service, and thereby reducing rate subsidies, while reflecting the ratemaking principle of gradualism?

A. Yes. I believe that my recommended increase shown in Tables 4 and 5 reasonably serves those objectives. While the residential rate class will continue to receive subsidies of $8.8 million and the IP rate class will continue to pay subsidies of $2.3 million, the 1.75 times CAP that I am recommending for the maximum increase to any rate class is a reasonable limit and recognizes the principle of gradualism.

Q. As required in the Minimum Filing Requirements ("MFRs"), the Company has also provided an alternative allocation of its requested $14.4 million base revenue increase by applying a uniform percentage factor to each rate class's total revenues, including the revenues from riders. Please comment on the reasonableness of such an approach in this case?

A. As I explained earlier in my testimony, the Company's current rates reflect a very high level of rate subsidies indicating that most non-residential customers are paying rates substantially above cost. This problem would be exacerbated significantly if the approved revenue increase for Kingsport is spread on a uniform percentage of total revenues basis, as is done in MFR 83. I should note that the Company has indicated that it does not support such an approach.

As I have discussed previously, Rate IP has very little cost responsibility for the Company's distribution facilities. Assigning the overall revenue increase to rate classes on the basis of a uniform percentage applied to total revenues, including riders, would completely ignore cost of service and produce an even greater misalignment of rates and cost than that reflected in current rates. In particular, Rate IP customers, due to their high load factors and energy usage, pay a substantial amount of FPPAR costs. If FPPAR revenues are included in the calculation of rate class increases, as is done in MFR 83, the result would be totally unreasonable. The methodology employed to develop the rate class increases shown in MFR 83 bases what is essentially a distribution function rate increase on the level of each class's fuel and purchased power revenues (FPPAR revenues). That would be inconsistent with cost-based ratemaking.

Q. Have you calculated the subsidies that would be produced if the overall revenue increases in this case were spread on a uniform percentage applied to total revenues, as shown in MFR 83?

A. Yes. Table 6 below shows these results. As can be seen, the subsidies paid and received by each rate class would increase substantially from the current level.

Table 6
Subsidies (Paid)/Received by Rate Class
(Equal Percentage Increase per MFR83)

Class	Current Subsidy	Subsidy with Equal % Increase	Percent Change
RS	$ 6,702,440	$ 10,184,325	52%
SGS	(471,500)	(417,359)	-11%
MGS	(1,511,461)	(1,748,025)	16%
LGS	(2,891,206)	(3,574,735)	24%
IP	(1,198,830)	(4,617,354)	285%
CS	(93,691)	(71,352)	-24%
PS	154,563	184,168	19%
EHG	(203,663)	(180,285)	-11%
OL	(183,627)	62,012	-134%
SL	(303,025)	178,617	-159%

If all rate classes received a uniform percentage increase applied to total revenues, and cost of service as a basis for rate setting were disregarded, Rate IP customers would pay a subsidy of $4.6 million. This equates to a 285% increase in the excess charges (above cost) that IP customers would pay. *Another way of looking at this result is that IP customers would pay base rates that are more than six times the cost of providing them with service.* This would not be a reasonable result, nor can it be supported by any reasonable ratemaking principle.

III. RIDER R.E.C.

Q. Would you please discuss the Company's proposal to implement a new rider, Rider R.E.C., that would permit customers to purchase renewable energy certificates from the Company.

A. Rider R.E.C is proposed as an optional rate for all customers who would like to purchase RECs directly from the Company. Customers electing to purchase RECs for some or all of their kWh usage would pay a rate of $0.0107/kWh for the REC plus the full charges under the customer's standard tariff, including all riders. As explained by Company witness Eleanor Keeton, the $0.0107/kWh charge includes an assumed cost for the RECs themselves of $0.006/kWh and administrative and marketing costs of $0.0047/kWh.

Q. Do you have any comments on the Company's proposal?

A. Yes. First, ETEC supports, in general, Kingsport's proposal to facilitate REC purchases by customers through Rider R.E.C. However, based on the proposed pricing and the Company's response to ETEC data request 2-1, Rider R.E.C., as currently configured, is designed for smaller customers, particularly residential customers who would like to purchase renewable energy in the form of RECs ("Conversely, Option A in Kingsport Power's program was designed specifically for residential customers."[8])

Almost 44% of the total cost of the REC purchase price proposed by the Company is for marketing and administrative costs. Larger customers that would like to purchase RECs to meet corporate objectives do not need marketing by Kingsport to induce such purchases. Nor would the Company, due to economies of scale, incur

[8] Response to ETEC 2-1. The reference to "Option A" is to the REC purchase option of Rider R.E.C. Baron Exhibit__(SJB-2) contains a copy of the Company's response to Data Request ETEC 2-1.

such administrative costs on a per kWh basis to provide RECs to such customers. For comparison purposes, Kingsport affiliate APCo in West Virginia is proposing an optional REC purchase rider specifically for very large industrial customers at a price of $3.35 per REC, which is equivalent to $0.00335/kWh. This is about half of Kingsport's proposed REC price of $0.006/kWh, not including the marketing and administrative adders proposed by the Company in Rider R.E.C.

Q. Did the Company indicate that it would be amenable to modify Rider R.E.C. to offer a REC purchase option for large customers?

A. Yes. In its response to ETEC 2-1, the Company stated as follows:

> "However, the Company is amenable to amending Option B to allow large customers to contract with the Company for REC purchases, should that be proposed in the case."

Q. Should the Company amend its Rider R.E.C. consistent with its response to ETEC 2-1?

A. Yes. As proposed, Rider R.E.C. has two Options. Option A, as I discussed, is designed for residential customers. Option B, which is designed for large customers, would facilitate a large customer entering into a contract with the Company to purchase the electrical output (energy, capacity) and the RECs associated with a specific renewable generator. The Company's statement in response to ETEC 2-1 is that Kingsport would be willing to modify Option B to include a provision that would permit large customers to purchase only RECs and not the full output of a

specific renewable project. The Commission should approve such a modification to Rider R.E.C.

Q. Does that complete your testimony?

A. Yes.

EXHIBITS

OF

STEPHEN J. BARON

ON BEHALF OF

EAST TENNESSEE ENERGY CONSUMERS

J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA

March 2022

BEFORE THE

TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

PETITION OF
KINGSPORT POWER COMPANY **Docket No. 21-00107**
d/b/a AEP Appalachian Power
For a General Rate Case

EXHIBIT__(SJB-1)

OF

STEPHEN J. BARON

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Date	Case	Jurisdict.	Party	Utility	Subject
4/81	203(B)	KY	Louisville Gas & Electric Co.	Louisville Gas & Electric Co.	Cost-of-service.
4/81	ER-81-42	MO	Kansas City Power & Light Co.	Kansas City Power & Light Co.	Forecasting.
6/81	U-1933	AZ	Arizona Corporation Commission	Tucson Electric Co.	Forecasting planning.
2/84	8924	KY	Airco Carbide	Louisville Gas & Electric Co.	Revenue requirements, cost-of-service, forecasting, weather normalization.
3/84	84-038-U	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Excess capacity, cost-of-service, rate design.
5/84	830470-EI	FL	Florida Industrial Power Users' Group	Florida Power Corp.	Allocation of fixed costs, load and capacity balance, and reserve margin. Diversification of utility.
10/84	84-199-U	AR	Arkansas Electric Energy Consumers	Arkansas Power and Light Co.	Cost allocation and rate design.
11/84	R-842651	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Interruptible rates, excess capacity, and phase-in.
1/85	85-65	ME	Airco Industrial Gases	Central Maine Power Co.	Interruptible rate design.
2/85	I-840381	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	Load and energy forecast.
3/85	9243	KY	Alcan Aluminum Corp., et al.	Louisville Gas & Electric Co.	Economics of completing fossil generating unit.
3/85	3498-U	GA	Attorney General	Georgia Power Co.	Load and energy forecasting, generation planning economics.
3/85	R-842632	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
5/85	84-249	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Cost-of-service, rate design return multipliers.
5/85		City of Santa Clara	Chamber of Commerce	Santa Clara Municipal	Cost-of-service, rate design.
6/85	84-768-E-42T	WV	West Virginia Industrial Intervenors	Monongahela Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
6/85	E-7 Sub 391	NC	Carolina Industrials (CIGFUR III)	Duke Power Co.	Cost-of-service, rate design, interruptible rate design.

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Date	Case	Jurisdict.	Party	Utility	Subject
7/85	29046	NY	Industrial Energy Users Association	Orange and Rockland Utilities	Cost-of-service, rate design.
10/85	85-043-U	AR	Arkansas Gas Consumers	Arkla, Inc.	Regulatory policy, gas cost-of-service, rate design.
10/85	85-63	ME	Airco Industrial Gases	Central Maine Power Co.	Feasibility of interruptible rates, avoided cost.
2/85	ER-8507698	NJ	Air Products and Chemicals	Jersey Central Power & Light Co.	Rate design.
3/85	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Optimal reserve, prudence, off-system sales guarantee plan.
2/86	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Optimal reserve margins, prudence, off-system sales guarantee plan.
3/86	85-299U	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Cost-of-service, rate design, revenue distribution.
3/86	85-726-EL-AIR	OH	Industrial Electric Consumers Group	Ohio Power Co.	Cost-of-service, rate design, interruptible rates.
5/86	86-081-E-GI	WV	West Virginia Energy Users Group	Monongahela Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
8/86	E-7 Sub 408	NC	Carolina Industrial Energy Consumers	Duke Power Co.	Cost-of-service, rate design, interruptible rates.
10/86	U-17378	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Excess capacity, economic analysis of purchased power.
12/86	38063	IN	Industrial Energy Consumers	Indiana & Michigan Power Co.	Interruptible rates.
3/87	EL-86-53-001 EL-86-57-001	Federal Energy Regulatory Commission (FERC)	Louisiana Public Service Commission Staff	Gulf States Utilities, Southern Co.	Cost/benefit analysis of unit power sales contract.
4/87	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Load forecasting and imprudence damages, River Bend Nuclear unit.
5/87	87-023-E-C	WV	Airco Industrial Gases	Monongahela Power Co.	Interruptible rates.
5/87	87-072-E-G1	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Analyze Mon Power's fuel filing and examine the reasonableness of MP's claims.

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Date	Case	Jurisdict.	Party	Utility	Subject
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Economic dispatching of pumped storage hydro unit.
5/87	9781	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Analysis of impact of 1986 Tax Reform Act.
6/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Economic prudence, evaluation of Vogtle nuclear unit - load forecasting, planning.
6/87	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in plan for River Bend Nuclear unit.
7/87	85-10-22	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Methodology for refunding rate moderation fund.
8/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Test year sales and revenue forecast.
9/87	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Excess capacity, reliability of generating system.
10/87	R-870651	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Interruptible rate, cost-of-service, revenue allocation, rate design.
10/87	I-860025	PA	Pennsylvania Industrial Intervenors		Proposed rules for cogeneration, avoided cost, rate recovery.
10/87	E-015/ GR-87-223	MN	Taconite Intervenors	Minnesota Power & Light Co.	Excess capacity, power and cost-of-service, rate design.
10/87	8702-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue forecasting, weather normalization.
12/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light Power Co.	Excess capacity, nuclear plant phase-in.
3/88	10064	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Revenue forecast, weather normalization rate treatment of cancelled plant.
3/88	87-183-TF	AR	Arkansas Electric Consumers	Arkansas Power & Light Co.	Standby/backup electric rates.
5/88	870171C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
6/88	870172C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).

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Date	Case	Jurisdict.	Party	Utility	Subject
7/88	88-171-EL-AIR 88-170-EL-AIR Interim Rate Case	OH	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison	Financial analysis/need for interim rate relief.
7/88	Appeal Of PSC	19th Judicial Docket U-17282	Louisiana Public Service Commission Circuit Court of Louisiana	Gulf States Utilities	Load forecasting, imprudence damages.
11/88	R-880989	PA	United States Steel	Carnegie Gas	Gas cost-of-service, rate design.
11/88	88-171-EL-AIR 88-170-EL-AIR	OH	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison. General Rate Case.	Weather normalization of peak loads, excess capacity, regulatory policy.
3/89	870216/283 284/286	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Calculated avoided capacity, recovery of capacity payments.
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cost-of-service, rate design.
8/89	3840-U	GA	Georgia Public Service Commission	Georgia Power Co.	Revenue forecasting, weather normalization.
9/89	2087	NM	Attorney General of New Mexico	Public Service Co. of New Mexico	Prudence - Palo Verde Nuclear Units 1, 2 and 3, load forecasting
10/89	2262	NM	New Mexico Industrial Energy Consumers	Public Service Co. of New Mexico	Fuel adjustment clause, off-system sales, cost-of-service, rate design, marginal cost.
11/89	38728	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Excess capacity, capacity equalization, jurisdictional cost allocation, rate design, interruptible rates.
1/90	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Jurisdictional cost allocation, O&M expense analysis.
5/90	890366	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Non-utility generator cost recovery.
6/90	R-901609	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Allocation of QF demand charges in the fuel cost, cost-of-service, rate design.
9/90	8278	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Cost-of-service, rate design, revenue allocation.

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Date	Case	Jurisdict.	Party	Utility	Subject
12/90	U-9346 Rebuttal	MI	Association of Businesses Advocating Tariff Equity	Consumers Power Co.	Demand-side management, environmental externalities.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, jurisdictional allocation.
12/90	90-205	ME	Airco Industrial Gases	Central Maine Power Co.	Investigation into interruptible service and rates.
1/91	90-12-03 Interim	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Interim rate relief, financial analysis, class revenue allocation.
5/91	90-12-03 Phase II	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Revenue requirements, cost-of-service, rate design, demand-side management.
8/91	E-7, SUB 487	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Revenue requirements, cost allocation, rate design, demand-side management.
8/91	8341 Phase I	MD	Westvaco Corp.	Potomac Edison Co.	Cost allocation, rate design, 1990 Clean Air Act Amendments.
8/91	91-372 EL-UNC	OH	Armco Steel Co., L.P.	Cincinnati Gas & Electric Co.	Economic analysis of cogeneration, avoid cost rate.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
9/91	91-231 -E-NC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	8341 - Phase II	MD	Westvaco Corp.	Potomac Edison Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Results of comprehensive management audit.
Note: No testimony was pre-filed in this.case.					
11/91	U-17949 Subdocket A	LA	Louisiana Public Service Commission Staff	South Central Bell Telephone Co. and proposed merger with Southern Bell Telephone Co.	Analysis of South Central Bell's restructuring and
12/91	91-410-EL-AIR	OH	Armco Steel Co., Air Products & Chemicals, Inc.	Cincinnati Gas & Electric Co.	Rate design, interruptible rates.

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Date	Case	Jurisdict.	Party	Utility	Subject
12/91	P-880286	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Evaluation of appropriate avoided capacity costs - QF projects.
1/92	C-913424	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Industrial interruptible rate.
6/92	92-02-19	CT	Connecticut Industrial Energy Consumers	Yankee Gas Co.	Rate design.
8/92	2437	NM	New Mexico Industrial Intervenors	Public Service Co. of New Mexico	Cost-of-service.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cost-of-service, rate design, energy cost rate.
9/92	39314	ID	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
10/92	M-00920312 C-007	PA	The GPU Industrial Intervenors	Pennsylvania Electric Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
12/92	U-17949	LA	Louisiana Public Service Commission Staff	South Central Bell Co.	Management audit.
12/92	R-00922378	PA	Armco Advanced Materials Co. The WPP Industrial Intervenors	West Penn Power Co.	Cost-of-service, rate design, energy cost rate, SO_2 allowance rate treatment.
1/93	8487	MD	The Maryland Industrial Group	Baltimore Gas & Electric Co.	Electric cost-of-service and rate design, gas rate design (flexible rates).
2/93	E002/GR-92-1185	MN	North Star Steel Co. Praxair, Inc.	Northern States Power Co.	Interruptible rates.
4/93	EC92 21000 ER92-806-000 (Rebuttal)	Federal Energy Regulatory Commission	Louisiana Public Service Commission Staff	Gulf States Utilities/Entergy agreement.	Merger of GSU into Entergy System; impact on system
7/93	93-0114-E-C	WV	Airco Gases	Monongahela Power Co.	Interruptible rates.
8/93	930759-EG	FL	Florida Industrial Power Users' Group	Generic - Electric Utilities	Cost recovery and allocation of DSM costs.
9/93	M-009 30406	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Ratemaking treatment of off-system sales revenues.
11/93	346	KY	Kentucky Industrial Utility Customers	Generic - Gas Utilities	Allocation of gas pipeline transition costs - FERC Order 636.

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Date	Case	Jurisdict.	Party	Utility	Subject
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Nuclear plant prudence, forecasting, excess capacity.
4/94	E-015/ GR-94-001	MN	Large Power Intervenors	Minnesota Power Co.	Cost allocation, rate design, rate phase-in plan.
5/94	U-20178	LA	Louisiana Public Service Commission	Louisiana Power & Light Co.	Analysis of least cost integrated resource plan and demand-side management program.
7/94	R-00942986	PA	Armco, Inc.; West Penn Power Industrial Intervenors	West Penn Power Co.	Cost-of-service, allocation of rate increase, rate design, emission allowance sales, and operations and maintenance expense.
7/94	94-0035-E-42T	WV	West Virginia Energy Users Group	Monongahela Power Co.	Cost-of-service, allocation of rate increase, and rate design.
8/94	EC94 13-000	Federal Energy Regulatory Commission	Louisiana Public Service Commission	Gulf States Utilities/Entergy	Analysis of extended reserve shutdown units and violation of system agreement by Entergy.
9/94	R-00943 081 R-00943 081C0001	PA	Lehigh Valley Power Committee	Pennsylvania Public Utility Commission	Analysis of interruptible rate terms and conditions, availability.
9/94	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Evaluation of appropriate avoided cost rate.
9/94	U-19904	LA	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements.
10/94	5258-U	GA	Georgia Public Service Commission	Southern Bell Telephone & Telegraph Co.	Proposals to address competition in telecommunication markets.
11/94	EC94-7-000 ER94-898-000	FERC	Louisiana Public Service Commission	El Paso Electric and Central and Southwest	Merger economics, transmission equalization hold harmless proposals.
2/95	941-430EG	CO	CF&I Steel, L.P.	Public Service Company of Colorado	Interruptible rates, cost-of-service.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Cost-of-service, allocation of rate increase, rate design, interruptible rates.
6/95	C-00913424 C-00946104	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Interruptible rates.
8/95	ER95-112 -000	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Open Access Transmission Tariffs - Wholesale.

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Date	Case	Jurisdict.	Party	Utility	Subject
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Company	Nuclear decommissioning, revenue requirements, capital structure.
10/95	ER95-1042 -000	FERC	Louisiana Public Service Commission	System Energy Resources, Inc.	Nuclear decommissioning, revenue requirements.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Nuclear decommissioning and cost of debt capital, capital structure.
11/95	I-940032	PA	Industrial Energy Consumers of Pennsylvania	State-wide - all utilities	Retail competition issues.
7/96	U-21496	LA	Louisiana Public Service Commission	Central Louisiana Electric Co.	Revenue requirement analysis.
7/96	8725	MD	Maryland Industrial Group	Baltimore Gas & Elec. Co., Potomac Elec. Power Co., Constellation Energy Co.	Ratemaking issues associated with a Merger.
8/96	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Revenue requirements.
9/96	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.
2/97	R-973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Competitive restructuring policy issues, stranded cost, transition charges.
6/97	Civil Action No. 94-11474	US Bank-ruptcy Court Middle District of Louisiana	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Confirmation of reorganization plan; analysis of rate paths produced by competing plans.
6/97	R-973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Retail competition issues, rate unbundling, stranded cost analysis.
6/97	8738	MD	Maryland Industrial Group	Generic	Retail competition issues
7/97	R-973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big River Electric Corp.	Analysis of cost of service issues - Big Rivers Restructuring Plan
10/97	R-974008	PA	Metropolitan Edison Industrial Users	Metropolitan Edison Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	R-974009	PA	Pennsylvania Electric Industrial Customer	Pennsylvania Electric Co.	Retail competition issues, rate unbundling, stranded cost analysis.

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Date	Case	Jurisdict.	Party	Utility	Subject
11/97	U-22491	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.
11/97	P-971265	PA	Philadelphia Area Industrial Energy Users Group	Enron Energy Services Power, Inc./ PECO Energy	Analysis of Retail Restructuring Proposal.
12/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Retail competition issues, rate unbundling, stranded cost analysis.
12/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
3/98 (Allocated Stranded Cost Issues)	U-22092	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Retail competition, stranded cost quantification.
3/98	U-22092	LA	Louisiana Public Service Commission	Gulf States Utilities, Inc.	Stranded cost quantification, restructuring issues.
9/98	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Revenue requirements analysis, weather normalization.
12/98	8794	MD	Maryland Industrial Group and Millennium Inorganic Chemicals Inc.	Baltimore Gas and Electric Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
5/99 (Cross- Answering Testimony)	EC-98-40-000	FERC	Louisiana Public Service Commission	American Electric Power Co. & Central South West Corp.	Merger issues related to market power mitigation proposals.
5/99 (Response Testimony)	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Performance based regulation, settlement proposal issues, cross-subsidies between electric. And gas services.
6/99	98-0452	WV	West Virginia Energy Users Group	Appalachian Power, Monongahela Power, & Potomac Edison Companies	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	99-03-35	CT	Connecticut Industrial \Energy Consumers	United Illuminating Company	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	Adversary Proceeding No. 98-1065	U.S. Bankruptcy Court	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Motion to dissolve preliminary injunction.

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7/99	99-03-06	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
10/99	U-24182	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
12/99	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Ananlysi of Proposed Contract Rates, Market Rates.
03/00	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Evaluation of Cooperative Power Contract Elections
03/00	99-1658-EL-ETP	OH	AK Steel Corporation	Cincinnati Gas & Electric Co.	Electric utility restructuring, stranded cost recovery, rate Unbundling.
08/00	98-0452 E-GI	WV	West Virginia Energy Users Group	Appalachian Power Co. American Electric Co.	Electric utility restructuring rate unbundling.
08/00	00-1050 E-T 00-1051-E-T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Electric utility restructuring rate unbundling.
09/00	00-1178-E-T	WV	West Virginia Energy Users Group	Appalachian Power Co. Wheeling Power Co.	Electric utility restructuring rate unbundling
10/00	SOAH 473-00-1020 PUC 2234	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges And Universities	TXU, Inc.	Electric utility restructuring rate unbundling.
12/00	U-24993	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, revenue requirements.
12/00	EL00-66-000 & ER00-2854 EL95-33-002	LA	Louisiana Public Service Commission	Entergy Services Inc.	Inter-Company System Agreement: Modifications for retail competition, interruptible load.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Addressing Contested Issues	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Jurisdictional Business Separation - Texas Restructuring Plan
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Test year revenue forecast.
11/01	U-25687	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning requirements transmission revenues.
11/01	U-25965	LA	Louisiana Public Service Commission	Generic	Independent Transmission Company ("Transco"). RTO rate design.

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03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design, resource planning and demand side management.
06/02	U-25965	LA	Louisiana Public Service Commission	Entergy Gulf States Entergy Louisiana	RTO Issues
07/02	U-21453	LA	Louisiana Public Service Commission	SWEPCO, AEP	Jurisdictional Business Sep. - Texas Restructuring Plan.
08/02	U-25888	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Modifications to the Inter-Company System Agreement, Production Cost Equalization.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services Inc. and the Entergy Operating Companies	Modifications to the Inter-Company System Agreement, Production Cost Equalization.
11/02	02S-315EG	CO	CF&I Steel & Climax Molybdenum Co.	Public Service Co. of Colorado	Fuel Adjustment Clause
01/03	U-17735	LA	Louisiana Public Service Commission	Louisiana Coops	Contract Issues
02/03	02S-594E	CO	Cripple Creek and Victor Gold Mining Co.	Aquila, Inc.	Revenue requirements, purchased power.
04/03	U-26527	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Weather normalization, power purchase expenses, System Agreement expenses.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Tariff MSS-4.
11/03	ER03-583-000 ER03-583-001 ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001 ER03-682-002	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Market-Ing, L.P, and Entergy Power, Inc.	Evaluation of Wholesale Purchased Power Contracts.
12/03	U-27136	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc.	Evaluation of Wholesale Purchased Power Contracts.
01/04	E-01345-03-0437	AZ	Kroger Company	Arizona Public Service Co.	Revenue allocation rate design.
02/04	00032071	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Provider of last resort issues.
03/04	03A-436E	CO	CF&I Steel, LP and Climax Molybedenum	Public Service Company of Colorado	Purchased Power Adjustment Clause.

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04/04	2003-00433 2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service Rate Design
0-6/04	03S-539E	CO	Cripple Creek, Victor Gold Mining Co., Goodrich Corp., Holcim (U.S.,), Inc., and The Trane Co.	Aquila, Inc.	Cost of Service, Rate Design Interruptible Rates
06/04	R-00049255	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
10/04	04S-164E	CO	CF&I Steel Company, Climax Mines	Public Service Company of Colorado	Cost of service, rate design, Interruptible Rates.
03/05	Case No. 2004-00426 Case No. 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
07/05	U-28155	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Independent Coordinator of Transmission – Cost/Benefit
09/05	Case Nos. 05-0402-E-CN 05-0750-E-PC	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Environmental cost recovery, Securitization, Financing Order
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses. Congestion Cost Recovery Mechanism
03/06	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.
03/06	05-1278-E-PC -PW-42T	WV	West Virginia Energy Users Group	Appalachian Power Co. Wheeling Power Co.	Retail cost of service, rate design.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Transmission Prudence Investigation
06/06	R-00061346 C0001-0005	PA	Duquesne Industrial Intervenors & IECPA	Duquesne Light Co.	Cost of Service, Rate Design, Transmission Service Charge, Tariff Issues
06/06	R-00061366 R-00061367 P-00062213 P-00062214		Met-Ed Industrial Energy Users Group and Penelec Industrial Customer Alliance	Metropolitan Edison Co. Pennsylvania Electric Co.	Generation Rate Cap, Transmission Service Charge, Cost of Service, Rate Design, Tariff Issues
07/06	U-22092 Sub-J	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.

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07/06	Case No. 2006-00130 Case No. 2006-00129	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
08/06	Case No. PUE-2006-00065	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Rev Incr, Off-System Sales margin rate treatment
09/06	E-01345A-05-0816	AZ	Kroger Company	Arizona Public Service Co.	Revenue allocation, cost of service, rate design.
11/06	Doc. No. 97-01-15RE02	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power United Illuminating	Rate unbundling issues.
01/07	Case No. 06-0960-E-42T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Retail Cost of Service Revenue apportionment
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Implementation of FERC Decision Jurisdictional & Rate Class Allocation
05/07	Case No. 07-63-EL-UNC	OH	Ohio Energy Group	Ohio Power, Columbus Southern Power	Environmental Surcharge Rate Design
05/07	R-00049255 Remand	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
06/07	R-00072155	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues.
07/07	Doc. No. 07F-037E	CO	Gateway Canyons LLC	Grand Valley Power Coop.	Distribution Line Cost Allocation
09/07	Doc. No. 05-UR-103	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
11/07	ER07-682-000	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Schedule MSS-3. Cost functionalization issues.
1/08	Doc. No. 20000-277-ER-07	WY	Cimarex Energy Company	Rocky Mountain Power (PacifiCorp)	Vintage Pricing, Marginal Cost Pricing Projected Test Year
1/08	Case No. 07-551	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Class Cost of Service, Rate Restructuring, Apportionment of Revenue Increase to Rate Schedules
2/08	ER07-956	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.
2/08	Doc No. P-00072342	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Default Service Plan issues.
3/08	Doc No. E-01933A-05-0650	AZ	Kroger Company	Tucson Electric Power Co.	Cost of Service, Rate Design
05/08	08-0278 E-GI	WV	West Virginia Energy Users Group	Appalachian Power Co. American Electric Power Co.	Expanded Net Energy Cost "ENEC" Analysis.

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Date	Case	Jurisdict.	Party	Utility	Subject
6/08	Case No. 08-124-EL-ATA	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Recovery of Deferred Fuel Cost
7/08	Docket No. 07-035-93	UT	Kroger Company	Rocky Mountain Power Co.	Cost of Service, Rate Design
08/08	Doc. No. 6680-UR-116	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Doc. No. 6690-UR-119	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Case No. 08-936-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Competitive Solicitation
09/08	Case No. 08-935-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Rate Plan
09/08	Case No. 08-917-EL-SSO 08-918-EL-SSO	OH	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Provider of Last Resort Rate Plan
10/08	2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
11/08	08-1511 E-GI	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
11/08	M-2008-2036188, M-2008-2036197	PA	Met-Ed Industrial Energy Users Group and Penelec Industrial Customer Alliance	Metropolitan Edison Co. Pennsylvania Electric Co.	Transmission Service Charge
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.
01/09	E-01345A-08-0172	AZ	Kroger Company	Arizona Public Service Co.	Cost of Service, Rate Design
02/09	2008-00409	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Cost of Service, Rate Design
5/09	PUE-2009-00018	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Transmission Cost Recovery Rider
5/09	09-0177-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost "ENEC" Analysis
6/09	PUE-2009-00016	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Fuel Cost Recovery Rider
6/09	PUE-2009-00038	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Fuel Cost Recovery Rider
7/09	080677-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
8/09	U-20925 (RRF 2004)	LA	Louisiana Public Service Commission Staff	Entergy Louisiana LLC	Interruptible Rate Refund Settlement

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9/09	09AL-299E	CO	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Energy Cost Rate issues
9/09	Doc. No. 05-UR-104	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
9/09	Doc. No. 6680-UR-117	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
10/09	Docket No. 09-035-23	UT	Kroger Company	Rocky Mountain Power Co.	Cost of Service, Allocation of Rev Increase
10/09	09AL-299E	CO	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Cost of Service, Rate Design
11/09	PUE-2009 -00019	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Cost of Service, Rate Design
11/09	09-1485 E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
12/09	Case No. 09-906-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Rate Plan
12/09	ER09-1224	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.
12/09	Case No. PUE-2009-00030	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Rev Increase, Rate Design
2/10	Docket No. 09-035-23	UT	Kroger Company	Rocky Mountain Power Co.	Rate Design
3/10	Case No. 09-1352-E-42T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Retail Cost of Service Revenue apportionment
3/10	E015/ GR-09-1151	MN	Large Power Intervenors	Minnesota Power Co.	Cost of Service, rate design
4/10	EL09-61	FERC	Louisiana Public Service Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to off-system sales
4/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses.
4/10	2009-00548 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
7/10	R-2010- 2161575	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Company	Cost of Service, Rate Design
09/10	2010-00167	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Cost of Service, Rate Design
09/10	10M-245E	CO	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Economic Impact of Clean Air Act

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Date	Case	Jurisdict.	Party	Utility	Subject
11/10	10-0699-E-42T	WV	West Virginia Energy Users Group	Appalachian Power Company	Cost of Service, Rate Design, Transmission Rider
11/10	Doc. No. 4220-UR-116	WI	Wisconsin Industrial Energy Group, Inc.	Northern States Power Co. Wisconsin	Cost of Service, rate design
12/10	10A-554EG	CO	CF&I Steel Company Climax Molybdenum	Public Service Company	Demand Side Management Issues
12/10	10-2586-EL-SSO	OH	Ohio Energy Group	Duke Energy Ohio	Provider of Last Resort Rate Plan Electric Security Plan
3/11	20000-384-ER-10	WY	Wyoming Industrial Energy Consumers	Rocky Mountain Power Wyoming	Electric Cost of Service, Revenue Apportionment, Rate Design
5/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Cost of Service, Rate Design
6/11	Docket No. 10-035-124	UT	Kroger Company	Rocky Mountain Power Co.	Class Cost of Service
6/11	PUE-2011-00045	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Fuel Cost Recovery Rider
07/11	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Entergy System Agreement - Successor Agreement, Revisions, RTO Day 2 Market Issues
07/11	Case Nos. 11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Electric Security Rate Plan, Provider of Last Resort Issues
08/11	PUE-2011-00034	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Rate Recovery of RPS Costs
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility	Louisville Gas & Electric Co. Kentucky Utilities Company	Environmental Cost Recovery
09/11	Case Nos. 11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Electric Security Rate Plan, Stipulation Support Testimony
10/11	11-0452 E-P-T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Energy Efficiency/Demand Reduction Cost Recovery
11/11	11-1272 E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis
11/11	E-01345A-11-0224	AZ	Kroger Company	Arizona Public Service Co.	Decoupling
12/11	E-01345A-11-0224	AZ	Kroger Company	Arizona Public Service Co.	Cost of Service, Rate Design
3/12	Case No. 2011-00401	KY	Kentucky Industrial Utility Consumers	Kentucky Power Company	Environmental Cost Recovery
4/12	2011-00036 Rehearing Case	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Cost of Service, Rate Design

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5/12	2011-346 2011-348	OH	Ohio Energy Group	Ohio Power Company	Electric Security Rate Plan Interruptible Rate Issues
6/12	PUE-2012 -00051	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Fuel Cost Recovery Rider
6/12	12-00012 12-00026	TN	Eastman Chemical Co. Air Products and Chemicals, Inc.	Kingsport Power Company	Demand Response Programs
6/12	Docket No. 11-035-200	UT	Kroger Company	Rocky Mountain Power Co.	Class Cost of Service
6/12	12-0275- E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company	Energy Efficiency Rider
6/12	12-0399- E-P	WV	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost ("ENEC")
7/12	120015-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
7/12	2011-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Environmental Cost Recovery
8/12	Case No. 2012-00226	KY	Kentucky Industrial Utility Consumers	Kentucky Power Company	Real Time Pricing Tariff
9/12	ER12-1384	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement, Cancelled Plant Cost Treatment
9/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
11/12	12-1238 E-GI	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost Recovery Issues
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana	Purchased Power Contracts
12/12	EL09-61	FERC	Louisiana Public Service Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to off-system sales Damages Phase
12/12	E-01933A- 12-0291	AZ	Kroger Company	Tucson Electric Power Co.	Decoupling
1/13	12-1188 E-PC	WV	West Virginia Energy Users Group	Appalachian Power Company	Securitization of ENEC Costs
1/13	E-01933A- 12-0291	AZ	Kroger Company	Tucson Electric Power Co.	Cost of Service, Rate Design
4/13	12-1571 E-PC	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Generation Resource Transition Plan Issues
4/13	PUE-2012 -00141	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Generation Asset Transfer Issues
6/13	12-1655 E-PC/11-1775 -E-P	WV	West Virginia Energy Users Group	Appalachian Power Company	Generation Asset Transfer Issues

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06/13	U-32675	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	MISO Joint Implementation Plan Issues
7/13	130040-EI	FL	WCF Health Utility Alliance	Tampa Electric Company	Cost of Service, Rate Design
7/13	13-0467-E-P	WV	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost ("ENEC")
7/13	13-0462-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company	Energy Efficiency Issues
8/13	13-0557-E-P	WV	West Virginia Energy Users Group	Appalachian Power Company	Right-of-Way, Vegetation Control Cost Recovery Surcharge Issues
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Ratemaking Policy Associated with Rural Economic Reserve Funds
10/13	13-0764-E-CN	WV	West Virginia Energy Users Group	Appalachian Power Company	Rate Recovery Issues – Clinch River Gas Conversion Project
11/13	R-2013-2372129	PA	United States Steel Corporation	Duquesne Light Company	Cost of Service, Rate Design
11/13	13A-0686EG	CO	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Demand Side Management Issues
11/13	13-1064-E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Right-of-Way, Vegetation Control Cost Recovery Surcharge Issues
4/14	ER-432-002	FERC	Louisiana Public Service Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to Union Pacific Railroad Litigation Settlement
5/14	2013-2385 2013-2386	OH	Ohio Energy Group	Ohio Power Company	Electric Security Rate Plan Interruptible Rate Issues
5/14	14-0344-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost ("ENEC")
5/14	14-0345-E-PC	WV	West Virginia Energy Users Group	Appalachian Power Company	Energy Efficiency Issues
5/14	Docket No. 13-035-184	UT	Kroger Company	Rocky Mountain Power Co.	Class Cost of Service
7/14	PUE-2014-00007	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Renewable Portfolio Standard Rider Issues
7/14	ER13-2483	FERC	Bear Island Paper WB LLC	Old Dominion Electric Cooperative	Cost of Service, Rate Design Issues
8/14	14-0546-E-PC	WV	West Virginia Energy Users Group	Appalachian Power Company	Rate Recovery Issues – Mitchell Asset Transfer
8/14	PUE-2014-00026	VA	Old Dominion Committee	Appalachian Power Company	Biennial Review Case - Cost of Service Issues
9/14	14-841-EL-SSO	OH	Ohio Energy Group	Duke Energy Ohio	Electric Security Rate Plan Standard Service Offer

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10/14	14-0702-E-42T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Cost of Service, Rate Design
11/14	14-1550-E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost ("ENEC")
12/14	EL14-026	SD	Black Hills Power Industrial Intervenors	Black Hills Power, Inc.	Cost of Service Issues
12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	Appalachian Power Company	Cost of Service, Rate Design transmission, lost revenues
2/15	14-1297 EI-SS0	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Electric Security Rate Plan Standard Service Offer
3/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses.
3/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
5/15	EL10-65	FERC	Louisiana Public Service Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to Interruptible load
5/15	15-0301-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost ("ENEC")
5/15	15-0303-E-P	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Co.	Energy Efficiency/Demand Response
6/15	14-1580-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio	Energy Efficiency Rider Issues
7/15	EL10-65	FERC	Louisiana Public Service Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to Off-System Sales and Bandwidth Tariff
8/15	PUE-2015-00034	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Renewable Portfolio Standard Rider Issues
8/15	87-0669-E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Cost of Service, Rate Design
11/15	D2015-6.51	MT	Montana Large Customer Group	Montana Dakota Utilities Co.	Class Cost of Service, Rate Design
11/15	15-1351-E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost ("ENEC")
3/16	EL01-88 Remand	FERC	Louisiana Public Service Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to Bandwidth Tariff
5/16	16-0239-E-ENEC	WV	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost ("ENEC")

Expert Testimony Appearances
of
Stephen J. Baron
As of February 2022

Date	Case	Jurisdict.	Party	Utility	Subject
6/16	E-01933A-15-0322	AZ	Kroger Company	Tucson Electric Power Co.	Cost of Service, Rate Design
6/16	16-00001	TN	East Tennessee Energy Consumers	Kingsport Power Co.	Cost of Service, Rate Design
6/16	14-1297-EL-SS0-Rehearing	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Electric Security Rate Plan Standard Service Offer
06/16	15-1734-E-T-PC	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Co.	Demand Response Rider
7/16	160021-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
7/16	16AL-0048E	CO	CF&I.Steel LP Climax Molybdenum	Public Service Company of Colorado	Cost of Service, Rate Design
7/16	16-0403-E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Energy Efficiency/Demand Response
10/16	16-1121-E-ENEC	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost ("ENEC")
11/16	16-0395-EL-SSO	OH	Ohio Energy Group	Dayton Power & Light	Electric Security Rate Plan
11/16	EL09-61-004 Remand	FERC	Louisiana Public Service Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to off-system sales Damages Phase
12/16	1139	D.C.	Healthcare Council of the National Capital Area	Potomac Electric Power Co.	Cost of Service, Rate Design
1/17	E-01345A-16-0036	AZ	Kroger	Arizona Public Service Co.	Cost of Service, Rate Design
2/17	16-1026-E-PC	WV	West Virginia Energy Users Group	Appalachian Power Co.	Wind Project Purchase Power Agreement
3/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
5/17	16-1852	OH	Ohio Energy Group	Ohio Power Company	Electric Security Rate Plan Interruptible Rate Issues
7/17	17-00032	TN	East Tennessee Energy Consumers	Kingsport Power Co.	Vegetation Management Cost Recovery
8/17	17-0631-E-P	WV	West Virginia Energy Users Group	Monongahela Power Co.	Electric Energy Purchase Agreement
8/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Co.	Generation Resource Asset Transfer
9/17	2017-0179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission cost recovery.
9/17	17-0401 E-P	WV	West Virginia Energy Users Group	Appalachian Power Company	Energy Efficiency Issues

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Date	Case	Jurisdict.	Party	Utility	Subject
12/17	17-0894-E-PC	WV	West Virginia Energy Users Group	Appalachian Power Co.	Wind Project Asset Purchase
5/18	1150/ 1151	D.C.	Healthcare Council of the National Capital Area	Potomac Electric Power Co.	Cost of Service, Rate Design Tax Cut and Jobs Act Issues
6/18	17-00143	TN	East Tennessee Energy Consumers	Kingsport Power Co.	Storm Damage Rider Cost Recovery
7/18	18-0503-E-ENEC	WV	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost ("ENEC")
7/18	18-0504-E-P	WV	West Virginia Energy Users Group	Appalachian Power Company	Vegetation Management Cost Recovery
7/18	G.O.236.1	WV	West Virginia Energy Users Group	Appalachian Power Company	Tax Cut and Jobs Act Issues
7/18	G.O.236.1	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Tax Cut and Jobs Act Issues
10/18	18-0646-E-42T	WV	West Virginia Energy Users Group	Appalachian Power Company	Cost of Service, Rate Design TCJA issues
10/18	18-00038	TN	East Tennessee Energy Consumers	Kingsport Power Co.	Tax Cut and Jobs Act Issues
11/18	18-1231-E-ENEC	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost ("ENEC")
11/18	2018-00054	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Tax Cut and Jobs Act Issues
12/18	2018-00134	VA	Collegiate Clean Energy	Appalachian Power Company	Competitive Service Provider Issues
1/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
1/19	2018-00101	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Cost of Service
2/19	UD-18-07	City of New Orleans	Crescent City Power Users Group	Entergy New Orleans	Cost of Service, Rate Design
4/19	42310	GA	Georgia Public Service Commission Staff	Georgia Power Company	2019 Integrated Resource Plan Optimal Reserve Margin Issues
7/19	19-0396 E-P	WV	West Virginia Energy Users Group	Appalachian Power Company	Energy Efficiency Issues
10/19	19-0387 E-PC	WV	West Virginia Energy Users Group	Appalachian Power Company	Economic Development Fund
10/19	19-0564 E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Mitchell Generating Plant Surcharge
10/19	E-01933A-19-0028	AZ	Kroger Company	Tucson Electric Power Co.	Cost of Service, Rate Design

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Date	Case	Jurisdict.	Party	Utility	Subject
11/19	19-0785 E-ENEC	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost ("ENEC")
11/19	2018-00101	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Cost of Service
11/19	2019-00170 -UT	NM	COG Operating, LLC	Southwestern Public Service Co.	Cost of Service, Rate Design
12/19	19-1028 E-PC	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	PURPA Contract Buy-out
4/20	20-00064	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Cooperative, Inc.	Rate Design
7/20	2019-226-E	SC	The South Carolina Office of Regulatory Staff	Dominion Energy South Carolina	2020 Integrated Resource Plan Load Forecasting, Reserve Margin Issue
7/20	2020-00015	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	2020 Triennial Review Case - Cost Allocation, Revenue Apportionment
8/20	E-01345A-19-0236	AZ	Kroger Company	Arizona Public Service Co	Cost of Service, Rate Design
10/20	2020-00174	KY	Kentucky Industrial Utility Customers, Inc., KY AG	Kentucky Power Company	Cost of service, net metering, transmission costs.
11/20	20-0666 E-4435T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co	MATS, CSAPR, Environmental Cost Recovery,
11/20	20-0665 E-ENEC	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co	Expanded Net Energy Cost ("ENEC")
2/21	2019-224-E 2019-225-E	SC	The South Carolina Office of Regulatory Staff	Duke Energy Carolinas Duke Energy Progress	2020 Integrated Resource Plan Load Forecasting, Reserve Margin Issue
3/21	2020-00349 2020-00350	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design. Net Metering issues
3/21	20AL-0432E	CO	Climax Molybdenum	Public Service Company of Colorado	Cost of Service, Rate Design
3/21	20-1476-	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Electric Security Rate Plan Standard Service Offer
5/21	20-1040 E-CN	WV	West Virginia Energy Users Group	Appalachian Power Company	Environmental CCN and Surcharge
5/21	20-1012 E-P	WV	West Virginia Energy Users Group	Appalachian Power Company	Infrastructure Investment Tracker and Surcharge
5/21	2020-00238 -UT	NM	COG Operating, LLC	Southwestern Public Service Co.	Cost of Service, Rate Design
6/21	2021-00045	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Coal Combustion Residuals Rider CCR Cost Allocation, Rate Design
7/21	20-1049 E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co	Excess Accumulated. Def. Income Tax Rate Treatment

Expert Testimony Appearances
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As of February 2022

Date	Case	Jurisdict.	Party	Utility	Subject
7/21	21-00339 E-ENEC	WV	West Virginia Energy Users Group	Appalachian Power Co. Wheeling Power Co.	Expanded Net Energy Cost ("ENEC")
9/21	2021-00058	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Cost of Service 2020 Triennial Review Case - Cost Allocation, Revenue Apportionment
11/21	21-0658 E-ENEC	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co	Expanded Net Energy Cost ("ENEC")
2/22	2021-0481	KY	Kentucky Industrial Utility Customers, Inc., KY AG	Kentucky Power Company Liberty Utilities	Acquisition of Kentucky Power Co. by Liberty Utilities
2/22	21-0813-E-CS	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co	Solar Energy Rate Recovery

BEFORE THE

TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

PETITION OF
KINGSPORT POWER COMPANY **Docket No. 21-00107**
d/b/a AEP Appalachian Power
For a General Rate Case

EXHIBIT__(SJB-2)

OF

STEPHEN J. BARON

TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
Kingsport Power Company
DOCKET NO. TPUC 21-00107 Rate Case Discovery
Data Requests and Requests for the Production
of Documents by the EAST TENNESSEE ENERGY CONSUMERS
ETEC Set 2
To Kingsport Power Company

Data Request ETEC 2-1:

Please reconcile the price proposed by Kingsport in Rider R.E.C. for RECs of $10.70/REC ($0.0107/kWh) with the REC prices proposed by AEP affiliate APCo West Virginia in its Renewable Power Plus tariff of $3.25/REC in the first year.

Response ETEC 2-1:

There are two major differences between the proposed Rider R.E.C.'s Option A and APCO's West Virginia Renewable Power Plus (RPP) tariff: the target audience and the source of the RECs.

APCO's West Virginia program was designed for large C&I customers with sustainability goals that want to hedge or have REC price certainty over a 10-year period. While residential customers will be able to participate under the same rate schedule without the long term commitment, APCO did not include marketing and program and administrative costs into its program as large C&I customers typically have managed accounts. Conversely, Option A in Kingsport Power's program was designed specifically for residential customers. For this reason a significant amount of the subscription proceeds collected under Option A will be used for marketing and program and admin costs. As proposed, approximately 44% of the rate will be used to market and manage the new program. The price proposed for the REC itself, $6.00/MWh, falls within the S&P Global Market Intelligence Q3 2021 market forecast for National RECs (TX Wind). Please refer to Company witness Keeton's direct testimony and supporting EKK Workpaper 2 for more detailed rate derivation information.

The RECs that support APCO's West Virginia program come from owned resources and can therefore be offered at a fixed price over a 10-year period to customers. Kingsport Power will be procuring the RECs to serve this program from the National Market. For this reason, Kingsport Power will be evaluating the REC costs on an annual basis and will be making adjustments accordingly.

Option B in Kingsport Power's Rider R.E.C. is designed for C&I customers who wish to contract with the Company to directly purchase the electrical output and associated environmental attributes from a specific renewable generator. However, the Company is amenable to amending Option B to allow large customers to contract with the Company for REC purchases, should that be proposed in this case.