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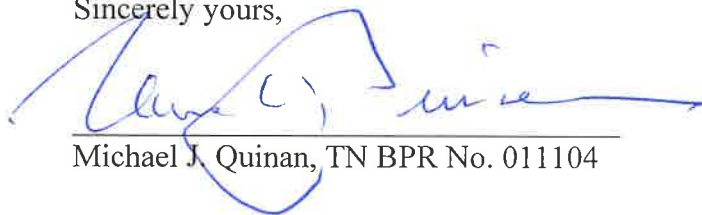
Dr. Kenneth C. Hill, Chairman
c/o Tory Lawless
Dockets and Records Manager
Tennessee Public Utility Commission
502 Deaderick St., 4th Floor
Nashville, TN 37243

Re: Petition of Kingsport Power Company d/b/a AEP Appalachian Power Company
for a General Rate Increase – Tariff Changes to Fuel and Purchased Power
Adjustment Rider
(Docket No. 22-00111)

Dear Chairman Hill:

Enclosed please find one original and four copies of the *Direct Testimony and Exhibits of Stephen J. Baron of the East Tennessee Consumers*, in the above-referenced docket. Please note the Affidavit with original signature will be sent separately by Stephen J. Baron.

Sincerely yours,



Michael J. Quinan, TN BPR No. 011104

MJQ
Enclosures

cc: Certificate of Service

**BEFORE THE
TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE**

IN RE:

**KINGSPORT POWER COMPANY D/B/A AEP
APPALACHIAN POWER 2022 REVISED FUEL AND
PURCHASED POWER ADJUSTMENT RIDER
TARIFF FILING.**

Docket No. 22-00111

**DIRECT TESTIMONY
AND EXHIBITS
OF
STEPHEN J. BARON**

**ON BEHALF OF
EAST TENNESSEE ENERGY CONSUMERS
J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA**

April 3, 2023

**BEFORE THE
TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE**

IN RE:)	
)	
KINGSPORT POWER COMPANY D/B/A AEP)	Docket No. 22-00111
APPALACHIAN POWER 2022 REVISED FUEL AND)	
PURCHASED POWER ADJUSTMENT RIDER)	
TARIFF FILING.)	

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.

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

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

8 **Q. Please state your educational background.**

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

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

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

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

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

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

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

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

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

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

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

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

10 I also presented testimony before the Tennessee Regulatory Authority in a 2012
11 Kingsport case (Docket No. 12-00012) regarding PJM Demand Response rate issues
12 and a 2016 Kingsport General Rate Case (Docket No. 16-00001). I testified before
13 the Tennessee Public Utility Commission in a 2017 Vegetation Management Case
14 (Docket No. 17-00032), a 2018 Storm Damage Rider Case (Docket No. 18-00143),
15 the 2018 Tax Cuts and Jobs Act Case (Docket No. 18-00038), and in the 2021
16 Kingsport General Rate Case (Docket No. 21-00107).

17 **Q. What is the purpose of your testimony in this case?**

18 A. My testimony generally responds to Kingsport’s request to revise its 2022 Fuel and
19 Purchased Power Adjustment Rider tariff (“FPPAR”) and related issues that have

1 been raised in connection Kingsport's request. My opinions and findings, which I
2 discuss later in my testimony, are informed by my review of the Company's filing and
3 of the workpapers that Kingsport provided in support of its filing.

4 **Q. What is your general understanding with regard to the issues to be addressed in**
5 **this proceeding?**

6 A. My understanding is that the Consumer Advocate Division of the Tennessee Office
7 of the Attorney General ("CAD") has taken issue with Kingsport's proposed cost
8 allocation. While any number of cost allocation issues theoretically could be raised
9 in proceedings of this nature, the CAD specifically identifies only one such issue, and
10 it concerns the reasonableness of Kingsport's allocation of FPPAR-related costs to the
11 Street Lighting rate class. The FPPAR tariff was approved by the Commission in
12 Kingsports 2016 General Rate Case (Docket No. 16-00001).

13 **Q. Have you reviewed Kingsport's FPPAR filing and workpapers?**

14 A. Yes. While I have not performed a comprehensive analysis of the costs included in
15 Kingsport's filing, I have reviewed the Company's initial filing and related
16 workpapers, and I have not identified any problems with regard to the overall level of
17 costs included in the Company's filing. My understanding is that the Commission
18 Staff has audited the filing and has not identified any problems.

1 **Q. Do you believe that the methodology employed to allocate FPPAR costs to rate**
2 **classes that was approved by the Commission in Docket No. 16-00001 is**
3 **reasonable?**

4 A. Yes. I participated in that proceeding and believe that the initial cost allocation in that
5 case and the methodology used to adjust the current rates to reflect changes in costs
6 reasonably reflect cost responsibility for the costs being recovered. However, to the
7 extent that the FPPAR tariff is modified with regard to the treatment of the Street
8 Lighting class, there should be no change to the overall allocation methodology
9 originally approved by the Commission for allocating FPPAR costs to rate classes.

10 **Q. Does that conclude your direct testimony in this case?**

11 A. Yes.

EXHIBIT
OF
STEPHEN J. BARON

ON BEHALF OF
EAST TENNESSEE ENERGY CONSUMERS
J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA

April 3, 2023

**BEFORE THE
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IN RE:)	
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KINGSPORT POWER COMPANY D/B/A AEP)	Docket No. 22-00111
APPALACHIAN POWER 2022 REVISED FUEL AND)	
PURCHASED POWER ADJUSTMENT RIDER)	
TARIFF FILING.)	

EXHIBIT__(SJB-1)

OF

STEPHEN J. BARON

**Expert Testimony Appearances
of
Stephen J. Baron
As of March 2023**

Date	Case	Jurisd.	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 Intervenor	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 Intervenor	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.

**Expert Testimony Appearances
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Stephen J. Baron
As of March 2023**

Date	Case	Jurisdic.	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 Intervenor	West Penn Power Co.	Optimal reserve, prudence, off-system sales guarantee plan.
2/86	R-850220	PA	West Penn Power Industrial Intervenor	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.

**Expert Testimony Appearances
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As of March 2023**

Date	Case	Jurisdic.	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 Intervenor	West Penn Power Co.	Excess capacity, reliability of generating system.
10/87	R-870651	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Interruptible rate, cost-of-service, revenue allocation, rate design.
10/87	I-860025	PA	Pennsylvania Industrial Intervenor		Proposed rules for cogeneration, avoided cost, rate recovery.
10/87	E-015/GR-87-223	MN	Taconite Intervenor	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 Intervenor	Metropolitan Edison Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
6/88	870172C005	PA	GPU Industrial Intervenor	Pennsylvania Electric Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).

**Expert Testimony Appearances
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Stephen J. Baron
As of March 2023**

Date	Case	Jurisdct.	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 Intervenor	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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As of March 2023**

Date	Case	Jurisdic.	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.

**Expert Testimony Appearances
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As of March 2023**

Date	Case	Jurisd.	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.

**Expert Testimony Appearances
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As of March 2023**

Date	Case	Jurisdic.	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 Intervenor	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 Intervenor	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-00943081 R-00943081C0001	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.

**Expert Testimony Appearances
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Stephen J. Baron
As of March 2023**

Date	Case	Jurisdic.	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 Bankruptcy 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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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 Intervenor	West Penn Power Co.	Retail competition issues, rate unbundling, stranded cost analysis.
12/97	R-974104	PA	Duquesne Industrial Intervenor	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- 40-000 Answering Testimony)	EC-98-	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.	Analysis 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 Intervenor	Duquesne Light Company	Provider of last resort issues.
03/04	03A-436E	CO	CF&I Steel, LP and Climax Molybdenum	Public Service Company of Colorado	Purchased Power Adjustment Clause.

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Date	Case	Jurisd.	Party	Utility	Subject
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. KY 2004-00426 Case No. 2004-00421		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. WV 05-0402-E-CN 05-0750-E-PC		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 PA C0001-0005		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 Intervenor	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	Jurisd.	Party	Utility	Subject
6/08	Case No. OH 08-124-EL-ATA		Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Recovery of Deferred Fuel Cost
7/08	Docket No. UT 07-035-93		Kroger Company	Rocky Mountain Power Co.	Cost of Service, Rate Design
08/08	Doc. No. WI 6680-UR-116		Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Doc. No. WI 6690-UR-119		Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Case No. OH 08-936-EL-SSO		Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Competitive Solicitation
09/08	Case No. OH 08-935-EL-SSO		Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Rate Plan
09/08	Case No. OH 08-917-EL-SSO 08-918-EL-SSO		Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Provider of Last Resort Rate Plan
10/08	2008-00251 KY 2008-00252		Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
11/08	08-1511 WV E-GI		West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
11/08	M-2008- PA 2036188, M- 2008-2036197		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- AZ 08-0172		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 VA -00018		VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Transmission Cost Recovery Rider
5/09	09-0177- WV E-GI		West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost "ENEC" Analysis
6/09	PUE-2009 VA -00016		VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Fuel Cost Recovery Rider
6/09	PUE-2009 VA -00038		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 LA (RRF 2004)		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. WI 05-UR-104		Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
9/09	Doc. No. WI 6680-UR-117		Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
10/09	Docket No. UT 09-035-23		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. OH 09-906-EL-SSO		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. VA PUE-2009-00030		Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Rev Increase, Rate Design
2/10	Docket No. UT 09-035-23		Kroger Company	Rocky Mountain Power Co.	Rate Design
3/10	Case No. WV 09-1352-E-42T		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 Intervenor	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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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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of
Stephen J. Baron
As of March 2023**

Date	Case	Jurisdic.	Party	Utility	Subject
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 Intervenor	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-EL-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
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Date	Case	Jurisd.	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 FERC Remand		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	Jurisdic.	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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As of March 2023**

Date	Case	Jurisdic.	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

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Date	Case	Jurisdic.	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
3/22	2021-00229	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Nuclear Plant Upgrade Rider SNL
3/22	21-00107	TN	East Tennessee Energy Consumers	Kingsport Power Co.	Cost of Service, Rate Design
3/22	2021-00206	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	2021 RPS Plan
5/22	44160	GA	Georgia Public Service Commission Staff	Georgia Power Company	2022 Integrated Resource Plan Optimal Reserve Margin Issues
6/22	2021-00156	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	2021 RPS Cost Allocation
9/22	22-00393 E-ENEC	WV	West Virginia Energy Users Group	Appalachian Power Co. Wheeling Power Co.	Expanded Net Energy Cost ("ENEC") Coal Inventory Prudence Issues
10/22	44280	GA	Georgia Public Service Commission Staff	Georgia Power Company	2022 Rate Case Revenue Forecast
11/22	22-0793 E-ENEC	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co	Expanded Net Energy Cost ("ENEC")
1/23	E-01933A- 22-0107	AZ	Kroger Company	Tucson Electric Power Co.	Cost of Service, Rate Design
2/23	21-00387	KY	Kentucky Industrial Utility Customers, Inc., Kentucky Attorney General	Kentucky Power Company	Special Contract.
3/23	2022-00166	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	2022 RPS Cost Recovery

BEFORE THE
TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

IN RE:

KINGSPORT POWER COMPANY D/B/A AEP
APPALACHIAN POWER 2022 REVISED FUEL AND
PURCHASED POWER ADJUSTMENT RIDER TARIFF
FILING

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DOCKET NO.
22-00111

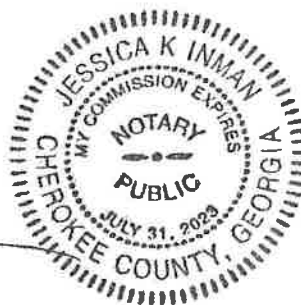
AFFIDAVIT

I, Stephen J. Baron, on behalf of East Tennessee Energy Consumers, hereby certify that the attached Direct Testimony represents my opinion in the above-referenced case and the opinion of East Tennessee Energy Consumers.


Stephen J. Baron

Sworn to and subscribed before me
This 3rd day of APRIL, 2023


Notary Public



My commission expires: July 31, 2023

CERTIFICATE OF SERVICE

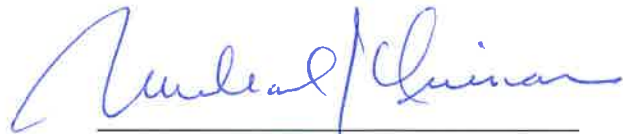
I certify that, on April 3, 2023, this document was served by prepaid U.S. Mail, and by electronic mail, on the following:

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