

**BEFORE THE**  
**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND	)	DOCKETS UE-240004,
TRANSPORTATION COMMISSION,	)	UG-240005, and UE-230810
	)	( <i>Consolidated</i> )
Complainant,	)	
	)	
v.	)	
	)	
PUGET SOUND ENERGY,	)	
	)	
Respondent.	)	
	)	
	)	
In the Matter of the Petition of	)	
	)	
PUGET SOUND ENERGY	)	
	)	
Petitioner,	)	
	)	
For an Accounting Order Authorizing	)	
deferred accounting treatment of	)	
purchased power agreement expenses	)	
pursuant to RCW 80.28.410	)	
	)	

**EXHIBIT CDW-2**  
**WITNESS QUALIFICATIONS OF**  
**CHAD D. WILCOX**

Chad D. Wilcox  
Professional Resume

## EDUCATION

J.D. (cum laude), University of Maine School of Law, Portland, ME, 2010  
B.S., Accounting (summa cum laude), Husson University, Bangor ME, 2007

## PROFESSIONAL CERTIFICATIONS

Certified Public Accountant – Maine  
Admitted to Practice Law – Maine, Kentucky, District of Columbia

## ENERGY AND UTILITY INDUSTRY EXPERIENCE

I have served the energy and utilities sector since 2011 helping utilities and customer groups achieve strategic rate and revenue goals, performing cost of service studies, and accounting for technical aspects of rate regulation, tax, and depreciation.

## PROJECTS AND EXPERIENCE

**Testimonial.** I have filed testimony and affidavits on behalf of parties to rate cases including:

- PacifiCorp, Oregon PUC Docket No. UE 433 (2024). Testimony on behalf of Alliance of Western Energy Consumers recommending adjustments to PacifiCorp's revenue requirement.
- Versant Electric Co., Maine PUC Docket No. 2023-00336 (2024). Testimony on behalf of Aroostook Energy Association recommending adjustments to Versant's distribution revenue requirement.
- Northern Utilities, Maine PUC Docket No. 2023-00051 (2023). Testimony on behalf of Maine Office of Public Advocate recommending adjustments to Northern Utilities' depreciation rates.
- Versant Electric Co., Maine PUC Docket No. 2022-0255 (2023). Testimony on behalf of Aroostook Energy Association recommending adjustments to Versant's depreciation rates.
- Southwestern Public Service Co., FERC Docket No. ER23-1144 (2023). Affidavit providing valuation of shifted cost due to early termination of wholesale power contract.
- Pacific Gas and Electric, FERC Docket No. ER20-2878 (2022). Testimony on behalf of City and County of San Francisco discussing rate making principles for system upgrades and direct assignment facilities.
- Old Dominion Electric Cooperative, FERC Docket No. 21-1472 (2021). Testimony supporting ODEC's development of depreciation rates for battery storage assets.
- FERC Docket No. AC19-75 (2019). Affidavit on behalf of North Carolina Electric Membership Corporation discussing treatment of Allowance for Funds Used During Construction.

**Utility Rate Case Consultant.** I have provided cost of service (COS) consulting services to customer groups participating in rate cases including:

- *AEP Texas, Inc.*, TX PUCT Docket No. 49494 (Retail COS)
- *Ameren Missouri*, FERC Docket No. ER22-2721 (MISO SSR Rate)
- *Duke Energy Corporation*, FERC Docket No. AC19-75 (AFUDC Accounting)
- *Duke Energy Corporation*, NC Docket No. E-2, SUB 1219 (Retail Depreciation)
- *El Paso Electric Co.*, FERC Docket No. ER22-282 (Transmission COS)
- *Entergy*, FERC Docket No. ER21-309 (Transmission Depreciation)
- *Florida Power and Light*, FERC Docket No. ER19-2585 (Transmission COS)
- *Northern Utilities*, MPUC Docket No. 2023-00051 (Retail Gas Depreciation)
- *PacifiCorp*, FERC Docket No. ER20-1828 (Order No. 864 Compliance - Tax)
- *PacifiCorp*, FERC Docket No. ER21-711 (Transmission Depreciation)
- *Pacific Gas and Electric*, FERC Docket No. ER19-13 (Transmission COS)
- *Pacific Gas and Electric*, FERC Docket No. ER19-1816 (Capital Structure)
- *Pacific Gas and Electric*, FERC Docket No. ER20-2878 (Distribution COS)
- *San Diego Gas and Electric*, FERC Docket No. ER20-1540 (Order No. 864 - Tax)
- *So. Cal. Edison*, FERC Docket No. ER19-1720 (Order No. 864 Compliance - Tax)
- *So. Cal. Edison*, FERC Docket No. ER19-1553 (Transmission COS)
- *Southern Companies*, FERC Docket No. ER20-1734 (Order No. 864 – Tax)
- *Southwestern Public Service Co.*, FERC Docket No. ER19-404 (Transmission COS)
- *Southwestern Public Service Co.*, FERC Docket No. ER19-675 (Distribution COS)
- *Southwestern Public Service Co.*, FERC Docket No. ER20-277 (Production COS)
- *Southwestern Public Service Co.*, FERC Docket No. ER23-1144 (Transmission COS)
- *Trans Bay Cable*, FERC Docket No. ER19-2846 (Transmission COS)
- *Tri-State Generation and Transmission*, FERC Docket No. ER23-2171 (Member Rates)
- *Vermont Gas Systems*, VT Case No. 21-0898-TF (Retail Gas COS)
- *Versant Power*, MPUC Docket No. 2022-00255 (Retail Electric COS)

**Technical Review of Utility Rates.** I have performed technical reviews of the following formula rate updates:

- *Open Access Transmission Rates (FERC)*
  - o Duke Energy Florida
  - o Duke Energy Progress
  - o Duke Energy Carolinas
  - o Entergy Mississippi
  - o Entergy Texas
  - o Entergy Arkansas
  - o El Paso Electric Co.
  - o Pacific Gas and Electric
  - o PacifiCorp
  - o Public Service Co. of CO
  - o San Diego Gas and Electric
  - o So. Cal. Edison
  - o Southern Companies
  - o Southwestern Public Service Co.
  - o Tampa Electric Co.

- Versant Power
- *Power Production Rates (FERC)*
  - Appalachian Power Co.
  - Public Service Co. of CO
  - Southwestern Public Service Co.
  - Virginia Electric Power Co.

**Other Cost of Service Consulting.** I have prepared cost of service studies and other utility rate analysis for the following organizations:

- Old Dominion Electric Cooperative – Battery Storage Depreciation Rates
- Golden Spread Electric Cooperative – Cost Deferral Mechanisms, Rate Riders
- Grant County Public Utility District – Wholesale COS Rate Development
- Sho-Me Electric Cooperative – Wholesale COS Rate Development
- Prairie Power Incorporated – Wholesale COS Rate Development
- Minnkota Electric Cooperative – O&M Rate Development

**In-House Utility Rate Making Projects.** While managing rate making projects for an investor-owned utility, I prepared or reviewed the technical aspects of regulatory filings and participated in rate proceedings involving:

- *Wholesale Rates*
  - Rate Cases
    - Rate Divisor - FERC Docket No. ER16-1301
    - Merger Costs - FERC Docket No. EC13-081
    - Transmission COS - FERC Docket No. ER15-1429
    - Tariff Protocols - FERC Docket No. ER18-210
    - ISO-NE Regional Rates – FERC Docket No. EL16-19
  - Service Agreements and Interconnection Agreements
  - Preparation of Formula Rate Updates
  - Annual and Quarterly Reporting at FERC, MPUC, and DOE
- *Retail Rates*
  - Development and Maintenance of Retail Cost of Service Analysis
  - Sales and Revenues Forecasting – MPUC Docket No. 2015-00360
  - Rate Design – MPUC Docket No. 2017-00198
  - Energy Auctions – MPUC Docket No. 2018-00192
  - Street Light Rate Development – MPUC Docket No. 2018-00133

**Utility Accounting, Reporting, and Forecasting.** I have prepared or reviewed monthly accounting entries to record utility revenues, regulatory deferrals and amortizations, ADIT, and tax expense for several major investor-owned utilities including *New York State Electric and Gas*, *Rochester Gas and Electric*, *Central Maine Power Co.*, and *Emera Maine*. I have prepared or reviewed financial and sales elements of compliance reports, such as the FERC Form 1, filed at the FERC and state regulatory commissions. I have prepared or reviewed long-term forecasts of utility sales, rates, and revenues used by *Emera Maine* for

financial and operational planning and strategy.

**Regional Transmission Operations.** I served as the Secretary of the *Pooled Transmission Owners' Administrative Committee (PTO-AC)*, a cross-utility committee having joint filing rights over ISO-NE OATT.

**Utility Management and Leadership.** I served as a member of *Emera Maine's* management team and participated in developing the Utility's organizational structure, business strategy, and safety culture. In managing the Utility's Sales and Revenue Department, I led a six-person team comprised of economists and utility finance professionals.

## ENERGY INDUSTRY EMPLOYMENT

**Chad Wilcox Consulting LLC**, Orono, Maine  
*Principal Consultant*, August 2021 - Present

**GDS Associates, Inc.**, Orlando, Florida  
*Senior Project Manager*, December 2018 – August 2021

**Emera Maine**, Bangor, Maine  
*Manager, Sales and Revenues*, December 2015 – December 2018

**Avangrid**, New Gloucester, Maine  
*Lead Analyst, Taxation*, December 2011 – December 2015

## PUBLIC ACCOUNTANTING EXPERIENCE

**Strothman and Company, P.S.C.**, Louisville, KY  
*Advanced Staff Accountant* (June 2010 – August 2011)  
*Tax Staff* (September 2010 – June 2011)

**Dawson, Smith, Purvis & Bassett, P.A.**, Portland, ME  
*Contract Tax Accountant* (January 2007 – May 2010)