

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND) DOCKETS UE-240004,
TRANSPORTATION COMMISSION,) UG-240005, and UE-230810
) (*Consolidated*)
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 LDK-2
QUALIFICATION STATEMENT OF LANCE D. KAUFMAN

CURRICULUM VITAE

LANCE KAUFMAN
Western Economics, LLC
2623 NW Bluebell Place
Corvallis OR, 97330
(541) 515-0380
lance@westernecon.com

EDUCATION:

University of Oregon	Ph.D.	Economics	2008 – 2013
University of Oregon	M.S.	Economics	2006 – 2008
University of Anchorage Alaska	B.B.A.	Economics	2001 – 2004

CERTIFICATIONS:

Certified Depreciation Professional	Society of Depreciation Professionals	2018
-------------------------------------	---------------------------------------	------

PROFESSIONAL EXPERIENCE:

Consultant	Lance Kaufman Consulting	2014 – Present
Senior Economist	Oregon Public Utility Commission	2015 – 2018
Public Utility Advocate	Alaska Department of Law	2014 – 2015
Senior Economist	Oregon Public Utility Commission	2013 – 2014
Instructor	University of Oregon	2008 – 2012
Research Assistant	University of Alaska Anchorage	2003 – 2008

PROFESSIONAL MEMBERSHIPS:

Society of Depreciation Professionals	2015 – Present
American Economics Association	2017 – Present

PUBLICATIONS:

Kaufman, Lance (2013) Three Essays on Governance Structure in the Hospital Industry.
University of Oregon

Laura R. Sangaré, Lance Kaufman, Robert A. Bardwell, Deborah Nichols, and Mersine Bryan
(forthcoming) The risk of sleep-related death in an inclined sleep environment. *BMC Public Health*.

RESEARCH, CONSULTING, AND ECONOMETRIC ANALYSIS:

- Hughes Socol Piers Resnick & Dym, Ltd. Martinez v TCC Wireless 2024

Deposed as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in Martinez et al. v. TCC Wireless Circuit Court of Cook County, Illinois, County Department, Chancery Division.

- The Municipality of Cedar Falls, Iowa, Cedar Falls, IA 2023
Retained as a consultant for Cedar Falls Utilities to conduct a depreciation study of their electric, gas, water, and telecommunications utilities.
- Davison Van Cleve, PC, Portland, OR 2023
Retained as an expert witness for Alliance of Western Energy Consumers regarding revenue requirement, rate spread, and rate design in Portland General Electric Company, Request for a General Rate Revision, Public Utility Commission of Oregon, Docket No. UE 416.
- Davison Van Cleve, PC, Portland, OR 2023
Retained as an expert witness for Alliance of Western Energy Consumers regarding cost of capital, rate spread, and rate design in PacifiCorp Request for a General Rate Revision, Washington Utilities and Transportation Commission, Docket No. UE-230172.
- Alliance for Retail Energy Markets, La Jolla, CA 2023
Retained as an expert witness for Alliance for Retail Energy Markets regarding resource adequacy of generation service providers in Arizona Public Service Company, Request for a General Rate Revision, Arizona Public Utilities Commission, Docket No. E-01345A-22-0144.
- North Carolina Sustainable Energy Association, Raleigh, NC 2023
Retained as an expert witness for North Carolina Sustainable Energy Association regarding depreciation rates and coal plant securitization in Duke Energy Carolinas, Request for a General Rate Revision, North Carolina Utility Commission Docket No. E-7 Sub 1276.
- Deep Blue Pacific Wind, Portland, OR 2023
Retained as an expert witness for Deep Blue Pacific Wind regarding least cost planning in Portland General Electric Company, 2023 Integrated Resource Plan, Public Utility Commission of Oregon, Docket No. LC 80.
- Duane Morris LLP Boston, MA 2022
Deposed as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in Harold Parsons v. The Commerce Insurance Company Suffolk Superior Court Commonwealth of Massachusetts.
- Davison Van Cleve, PC, Portland, OR 2022
Retained as an expert witness for Alliance of Western Energy Consumers regarding revenue requirement, rate spread, and rate design in Portland General Electric Company, Request for a General Rate Revision, Public Utility Commission of Oregon, Docket No. UE 394.
- Davison Van Cleve, PC, Portland, OR 2022
Retained as an expert witness for Alliance of Western Energy Consumers regarding depreciation rates in Portland General Electric Company Detailed Depreciation Study of Electric Utility Properties, Public Utility Commission of Oregon, Docket No. UM 2152.
- Davison Van Cleve, PC, Portland, OR 2022

- Retained as an expert witness for Alliance of Western Energy Consumers regarding revenue requirement, rate spread, and rate design in Pacific Power Request for a General Rate Revision, Public Utility Commission of Oregon, Docket No. UE 399.
- Davison Van Cleve, PC, Portland, OR 2022
Retained as an expert witness for Alliance of Western Energy Consumers regarding revenue requirement, rate spread, and rate design in Puget Sound Energy General Rate Case to Update Base Rates, Washington Utility and Transportation Commission, Docket No. UE-220066, UG-220067, UE-210918.
 - Davison Van Cleve, PC, Portland, OR 2022
Retained as an expert witness for Alliance of Western Energy Consumers competitive energy service in AWEC's Investigation into Long-Term Direct Access Programs, Public Utility Commission of Oregon, Docket No. UM 2024.
 - Davison Van Cleve, PC, Portland, OR 2021
Retained as an expert witness for Alliance of Western Energy Consumers competitive energy service in Direct Access Rulemaking, Public Utility Commission of Oregon, Docket No. AR 651.
 - Davison Van Cleve, PC, Portland, OR 2022
Retained as an expert witness for Smart Energy Alliance regarding revenue requirement, rate spread, and rate design in Sierra Pacific General Rate Case to Update Base Rates, Public Utility Commission of Nevada, Docket No. 22-06014.
 - Davison Van Cleve, PC, Portland, OR 2022
Retained as an expert witness for Alliance of Western Energy Consumers regarding revenue requirement, rate spread, and rate design in Avista Corp General Rate Case to Update Base Rates, Washington Utility and Transportation Commission, Docket No. UE-220053 & UG-220054.
 - Georgia Public Service Commission, OR 2022
Retained as an expert witness for Georgia Public Service Commission depreciation rates and decommissioning costs in Georgia Power Company's 2022 General Rate Case, Georgia Public Service Commission, Docket No. 44280.
 - Nichols Kaster, PLLP, Minneapolis, Minnesota, 2013 –
Deposed as expert witness for the plaintiffs re analysis of termination of older employees in re Raymond, et al. v. Spirit Aerosystems, Inc., Case No. 16-1282-JTM-GEB, United States District Court, District of Kansas.
 - Jester, Gibson & Moore, Denver, CO 2022
Deposed as an expert witness for defendants and countersuit plaintiffs regarding lost earnings in Franklin D. Azar & Associates, P.C., v. Ivy Ngo v. Franklin D. Azar.
 - Georgia Public Service Commission Public Interest Advocacy Staff, Atlanta, GA (2022)
Provided **Testimony** as an expert witness in Docket No. 44280 Georgia Power Company's 2022 Rate Case Depreciation Study.
 - Inland Empire Paper Co., Spokane, WA (2020)
Provided **Testimony** as an expert witness in WUTC Docket No. UE-200900, Avista Corp's 2020 Rate Case regarding avoided cost pricing for a special contract.
 - Davison Van Cleve, PC, Portland, OR 2021
Provided **Testimony** as an expert witness for Alliance of Western Energy Consumers regarding depreciation, cost of service, rate design, and revenue requirement in Portland

General Electric Company 2021 General Rate Case, Public Utility Commission of Oregon, Docket No. UE 394.

- Davison Van Cleve, PC, Portland, OR 2021
Provided comments as an expert witness for Alliance of Western Energy Consumers in Puget Sound Energy's 2022 General Rate Case, Washington Utilities and Transportation Commission.
- Davison Van Cleve, PC, Portland, OR 2022
Provided comments as an expert witness for Alliance of Western Energy Consumers in Puget Sound Energy's 2022 General Rate Case, Washington Utilities and Transportation Commission.
- Davison Van Cleve, PC, Portland, OR 2021
Provided comments as an expert witness for Alliance of Western Energy Consumers in Avista Corp's Clean Energy Implementation Plan, Washington Utilities and Transportation Commission.
- Davison Van Cleve, PC, Portland, OR 2021
Provided comments as an expert witness for Alliance of Western Energy Consumers in PacifiCorp's General Rate Case, Public Utility Commission of Oregon, Docket No. UE 399.
- Davison Van Cleve, PC, Portland, OR 2021
Provided comments as an expert witness for Alliance of Western Energy Consumers in Puget Sound Energy's Clean Energy Implementation Plan, Washington Utilities and Transportation Commission.
- Hagens Berman Sobol Shapiro LLP, Phoenix, Arizona, 2021
Deposed as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in Kronenberg, et al. vs. Allstate Insurance Company, et al. United States District Court Eastern District of New York Case No.: 18-cv-06899 (NGG) (JO).
- Baumgartner Law, LLC, Denver, CO, 2021
Deposed as an expert witness for plaintiffs re calculation of economic harm due to injury in re In Re: Bernadette Romero and Leonard Martinez v. City of Westminster
- Killmer, Lane, and Newman, LLP, Denver, Colorado, 2020
Retained as expert witness for plaintiff re racial disparities in police use of force re Estate of Elijah J. McClain V. City Of Aurora, Colorado, Case No. 1:19-cv-01160-RM-MEH, United States District Court, District of Colorado.
- Hagens Berman Sobol Shapiro LLP, Phoenix, Arizona, 2020
Deposed as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in Fortson, et al. v. Garrison Property and Casualty Insurance Co. United States District Court Middle District of North Carolina Civil Action No. 1:19-cv-294.
- Hagens Berman Sobol Shapiro LLP, Phoenix, Arizona, 2020
Deposed as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in Lewis and Lewis, et al. v. Government Employees Insurance Co. United States District Court For the District of New Jersey Civil Action No. 1:18-CV-05111-RBK-AMD.
- Cable Huston, LLP, Portland, OR 2020
Retained as an expert witness for Alliance of Western Energy Consumers regarding revenue requirement, rate spread and rate design in Cascade Natural Gas Corporation

Request for General Rate Revision, Public Utility Commission of Oregon, Docket No. UG 390.

- Davison Van Cleve, PC, Portland, OR 2020
Retained as an expert witness for Alliance of Western Energy Consumers regarding net power costs in Portland General Electric Company 2021 Annual Power Cost Update Tariff, Public Utility Commission of Oregon, Docket No. UE 377.
- Davison Van Cleve, PC, Portland, OR 2020
Retained as an expert witness for Alliance of Western Energy Consumers regarding net power costs in Portland General Electric Company 2021 Annual Update Tariff, Public Utility Commission of Oregon, Docket No. UE 381.
- Davison Van Cleve, PC, Portland, OR 2020
Retained as an expert witness for Alliance of Western Energy Consumers regarding revenue requirement, rate spread and rate design in Nevada Power Company 2021 General Rate Case, Public Utility Commission of Nevada, Docket No. 20-06003
- Frank & Salahuddin LLC, Denver, Colorado, 2020
Retained as an expert witness for plaintiffs regarding calculation of lost earnings.
- Level Development Group, LLC, Denver, Colorado, 2020
Develop real estate valuation model for establishing sale price of newly constructed residential housing.
- Hagens Berman Sobol Shapiro LLP, Phoenix, Arizona, 2020
Deposed as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in Jeff Olberg v. Allstate Insurance Company, Case No. C18-0573-JCC, United States District Court, Western District of Washington at Seattle.
- Hagens Berman Sobol Shapiro LLP, Phoenix, Arizona, 2020
Deposed as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in re Cameron Lundquist v. First National Insurance Company of America, Case No. 18-cv-05301-RJB, United States District Court, Western District of Washington at Tacoma.
- Killmer, Lane, and Newman, LLP, Denver, Colorado, 2020
Deposed as expert witness for plaintiff re racial disparities in police use of force re Brandon Washington V. City Of Aurora, Colorado, Case No. 1:19-cv-01160-RM-MEH, United States District Court, District of Colorado.
- Davison Van Cleve, PC, Portland, OR 2020
Retained as an expert witness for Alliance of Western Energy Consumers regarding coal plant pollution control investments, coal plant decommissioning costs, rate spread and rate design re PacifiCorp 2020 Request for a General Rate Revision, Public Utility Commission of Oregon Docket No. UE 374.
- Davison Van Cleve, PC, Portland, OR and Washington Attorney General, 2020
Retained as an expert witness for Packaging Company of America and Washington Public Council regarding decommissioning costs and rate design re PacifiCorp 2020 Request for a General Rate Revision, Washington Utility and Transportation Commission.
- Sanger Law, PC, Portland, OR, 2019
Retained as a consultant for Renewable Energy Coalition and for Northwest & Intermountain Power Producers Coalition to provide analysis of PacifiCorp avoided costs

in a Utility PURPA Compliance Filing at the Washington Utility and Transportation Commission Docket, No. UE-190666.

- Sanger Law, PC, Portland, OR, 2019
Retained as a consultant for Northwest & Intermountain Power Producers Coalition to provide analysis of Portland General Electric avoided costs in support of testimony to the Oregon Legislature.
- Powder River Basin Resource Council, Laramie, Wyoming, 2019.
Testified as an expert witness for Powder River Basin Resource Council regarding coal plant closures re PacifiCorp 2019 Integrated Resource Plan, Wyoming Public Service Commission Docket No. 90000-147-XI-19.
- The Law Office of Ralph Lamar, Arvada, CO 2019
Deposed as an expert witness for plaintiffs regarding lost profits of a Farmers insurance agency
- Jester, Gibson & Moore, Denver, CO 2019
Retained as an expert witness for plaintiffs regarding lost earnings in an ADEA wrongful termination matter.
- Albrechta & Coble, Ltd. Fremont, OH 2019
Retained as an expert witness for plaintiff regarding lost earnings in a race related wrongful termination matter.
- Conrad Law, PC, Salt Lake City, UT 2019
Retained as an expert witness for Ellis-Hall Consultants, LLC. regarding economic damages in Ellis-Hall Consultants, LLC. et. al. v. George B. Hofmann IV, United States District Court, District of Utah, Central Division.
- Davison Van Cleve, PC, Portland, OR 2019
Retained as an expert witness for Alliance of Western Energy Consumers regarding net variable power cost calculations in PORTLAND GENERAL ELECTRIC COMPANY, 2020 Annual Power Cost Update Tariff Public Utility Commission of Oregon Docket No. UE 359.
- Sanger Law, PC, Portland, OR, 2019
Testified as an expert witness for Renewable Energy Coalition and Rocky Mountain Coalition for Renewable Energy regarding Qualified Facility avoided costs in Application of Rocky Mountain Power for a Modification of Avoided Cost Methodology and Reduced Term of PURPA Power Purchase Agreements Public Service Commission of Wyoming Docket No. 20000-545-ET-18
- Sanger Law, PC, Portland, OR, 2019
Retained as an expert witness for Cafeto Coffee Company regarding the necessity, design, and location of transmission lines in SPRINGFIELD UTILITY BOARD Petition for Certificate of Public Convenience and Necessity Public Utility Commission of Oregon Docket No. PCN 3.
- Baumgartner Law, LLC, Denver, CO, 2018
Retained as an expert witness for plaintiffs re calculation of economic harm due to injury in re Eric Bowman, v. Top Tier Colorado, LLC., Case No. 18CV31359, United States District Court, District of Colorado.
- Cohen Milstein Sellers & Toll PLLC, Washington DC, 2018

Retained as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in re Isaac Harris et al. v. Medical Transportation Management, Inc., Civil Action No. 17-1371, United States District Court, District of Columbia.

- Davison Van Cleve, PC, Portland, OR 2020
Retained as an expert witness for Alliance of Western Energy Consumers regarding depreciation rates in re PacifiCorp Application for Authority to Implement Revised Depreciation Rates, Public Utility Commission of Oregon Docket No. UM 1968.
- Davison Van Cleve, PC, Salem, OR and Washington Attorney General, OR 2020
Retained as an expert witness for Packaging Company of America and Washington Public Council regarding depreciation rates in re Pacific Power 2018 Depreciation Study, Washington Utility and Transportation Commission, Docket No. UE-180778.
- Hagens Berman Sobol Shapiro LLP, Phoenix, Arizona, 2018
Deposed as an expert witness for plaintiffs re calculation of economic harm due to breach of contract in re Vicky Maldonado and Carter v. Apple Inc., AppleCare Services Company, Inc., and Apple CSC, Inc., Case No. 3:16-cv-04067-WHO, United States District Court, District of California.
- Hagens Berman Sobol Shapiro, LLP, Phoenix, Arizona, 2018
Deposed and testified as an expert witness for plaintiffs re calculation of unpaid mileage for truck drivers in re Swift Transportation Co., Inc., Civil Action No. CV2004-001777, Superior Court of the State of Arizona, County of Maricopa.
- Killmer, Lane, and Newman, LLP, Denver, Colorado, 2018
Retained as expert witness for plaintiffs re reasonable attorney fees in re Jeanne Stroup and Ruben Lee, v. United Airlines, Inc., Case No. 15-cv-01389-WYD-STV, United States District Court, District of Colorado.
- Klein and Frank, PC, Denver, Colorado, 2018
Retained as expert witness for plaintiffs re potential jury bias in re Gail Goehrig and Chris Goehrig v. Core Mountain Enterprises, LLC, Case No. 2016CV030004, San Juan County District Court.
- Robert Belluso, Pennsylvania, 2017
Retained as expert witness for plaintiff re lost profit in re Robert Belluso D.O. v Trustees of Charleroi Community Park, PHRC Case No. 201505365, Pennsylvania Human Relations Commission.
- Lowery Parady, LLC, Denver, Colorado, 2017
Analyzed payroll data and calculated unpaid overtime and unpaid hours for plaintiff class action in re Violeta Solis, et al. v. The Circle Group, LLC, et al., Case No. 1:16-cv-01329-RBJ, United States District Court, District of Colorado.
- Sawaya & Miller Law Firm, Denver, Colorado, 2017
Provided data processing and analysis of employment records.
- Financial Scholars Group, Orinda, California, 2017
Provided analysis of risk profile in bundled real estate and personal loans in re Old Republic Insurance Company v. Countrywide Bank et al., Circuit Court of Cook County, Illinois, Chancery Division.
- Financial Scholars Group, Orinda, California, 2017

Provided consultation and analysis of financial market transactions in preparation of settlement claims filings in re Laydon v. Mizuho Bank, Ltd., et al. and Sonterra Capital Master Fund Ltd., et al v. UBS AG et al.

- Clean Energy Action, Boulder, Colorado, 2016 – 2017
Provided consultation on the appropriate discounting methodology used in energy resource planning in the Public Service Company of Colorado application for approval of the 2016 Electric Resource Plan, Proceeding No. 16A-0396E, Public Utilities Commission of the State of Colorado.
- Confidential Client, 2016
Provided analysis and report on the probability that distinct crimes are independent events based on geographical analysis of crime rates.
- Christine Lamb and Kevin James Burns, Denver, Colorado, 2016
Provided data analysis for defendant of the impact of ethnicity on termination decisions in re Aragon et al v. Home Depot USA, Inc., Case No. 1:15-cv- 00466-MCA-KK, United States District Court, District of New Mexico.
- Steptoe & Johnson LLP, Washington, DC, 2015 – 2016
Programmed analysis of internet traffic data for plaintiffs applying a proprietary probability model developed to identify and verify accounts responsible for repeated infringements of asserted copyrights by defendants’ internet subscribers in re BMG Rights Management (US) LLC, and Round Hill Music LP v. Cox Enterprises, Inc., et al., Case No. 1:14-cv-1611(LOG/JFA), United States District Court Eastern District of Virginia, Alexandria Division.
- Padilla & Padilla, PLLC, Denver, Colorado, 2014 – 2016
Provided research and analysis for plaintiffs re the impact on minority applicants from use of the AccuPlacer Test by the City and County of Denver, and estimated damages in re Marian G. Kerner et al. v. City and County of Denver, Civil Action No. 11-cv-00256-MSK-KMT, United States District Court, District of Colorado.
- U.S. Equal Employment Opportunity Commission, 2013
Provided statistical analysis of EEOC filings.

OTHER REGULATORY PROCEEDINGS:

- Portland General Electric 2018 AUT UE 335
- Portland General Electric 2016 Annual Power Cost Variance Docket No. UE 329.
- PacifiCorp 2016 Power Cost Adjustment Mechanism Docket No. UE 327.
- Public Utility Commission of Oregon Staff Investigation into the Treatment of New Facility Direct Access Charges Docket No. UM 1837
- PacifiCorp Oregon Specific Cost Allocation Investigation Docket No. UM 1824.
- PacifiCorp 2018 Transition Adjustment Mechanism Docket No. UE 323.
- Portland General Electric 2018 General Rate Case Docket No. UE 319.
- Avista Corp. 2017 General Rate Case Docket No. UG 325.
- Portland General Electric Affiliated Interest Agreement with Portland General Gas Supply Docket No. UI 376.
- Portland General Electric 2017 Automated Update Tariff Docket No. UE 308
- PacifiCorp 2017 Transition Adjustment Mechanism Docket No. UE 307

- Portland General Electric 2017 Reauthorization of Decoupling Adjustment Docket No. UE 306
- Northwest Natural Gas Investigation of WARM Program Docket No. UM 1750.
- PacifiCorp Investigation into Multi-Jurisdictional Allocation Issues Docket No. UM 1050.
- Idaho Power Company 2015 Power Supply Expense True Up Docket No. UE 305
- Homer Electric Association 2015 Depreciation Study U-15-094
- Submitted prefiled testimony regarding the depreciation study.
- Chugach Electric Association 2015 Rate Case U-15-081
- Developed staff position regarding margin calculations.
- ENSTAR 2014 Rate Case U-14-111
- Submitted prefiled testimony regarding sales forecast.
- Alaska Pacific Environmental Services 2014 Rate Case U-14-114/115/116/117/118
Submitted prefiled testimony regarding cost allocations, cost of service, cost of capital, affiliated interests, and depreciation.
- Alaska Waste 2014 Rate Case U-14-104/105/106/107
Submitted prefiled testimony regarding cost of service study, cost of capital, operating ratio, and affiliated interest real estate contracts.
- Fairbanks Natural Gas 2014 Rate Case U-14-102
Submitted prefiled testimony regarding cost of service study and forecasting models.
- Avista 2015 Rate Case U-14-104
Submitted analysis supporting OPUC Staff settlement positions regarding Avista's sales and load forecast, decoupling mechanisms and interstate cost allocation methodology. Represented Staff in settlement conferences on November 21, November 26, and December 4, 2013.
- Portland General Electric 2015 Rate Case
Submitted pre-filed opening testimony addressing PGE's sales forecast, printing and mailing budget forecast, mailing budget, marginal cost study, line extension policy and reactive demand charge. Represented OPUC Staff in settlement conferences on May 20, May 27, and June 12, 2014.
- Portland General Electric 2014 General Rate Case
Submitted analysis supporting OPUC Staff settlement positions regarding PGE's sales and load forecast, revenue decoupling mechanism, and cost of service study. Represented OPUC Staff in settlement conferences on May 29, June 3, June 6, July 2, and July 9 of 2013. Submitted testimony in support of partial stipulation, pre-filed opening testimony addressing PGE's decoupling mechanism, and testimony in support of a second partial stipulation.
- PacifiCorp 2014 General Electric Rate Case
Submitted analysis supporting OPUC Staff settlement positions regarding PacifiCorp's sales and load forecast and cost of service study. Represented Staff in settlement conferences on June 12 through June 14, 2013.