

**EXH. NWA-2  
DOCKETS UE-22 \_\_\_/UG-22 \_\_\_  
2022 PSE GENERAL RATE CASE  
WITNESS: NED W. ALLIS**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY,**

**Respondent.**

**Docket UE-22 \_\_\_  
Docket UG-22 \_\_\_**

**FIRST EXHIBIT (PROFESSIONAL QUALIFICATIONS) TO THE  
PREFILED DIRECT TESTIMONY OF**

**NED W. ALLIS**

**ON BEHALF OF PUGET SOUND ENERGY**

**JANUARY 31, 2022**

1 **PUGET SOUND ENERGY**

2 **FIRST EXHIBIT (PROFESSIONAL QUALIFICATIONS) TO THE**  
3 **PREFILED DIRECT TESTIMONY OF**  
4 **NED W. ALLIS**

5 **Q. Please state your name and business address.**

6 A. My name is Ned W. Allis. My business address is 207 Senate Avenue, Camp Hill,  
7 Pennsylvania 17011.

8 **Q. By whom are you employed and in what capacity?**

9 A. I am Vice President of Gannett Fleming Valuation and Rate Consultants, LLC  
10 (“Gannett Fleming”).

11 **Q. What are your duties as Vice President?**

12 A. I am responsible for conducting depreciation, valuation and original cost studies,  
13 determining service life and salvage estimates, conducting field reviews,  
14 presenting recommended depreciation rates to clients, and supporting such rates  
15 before state and federal regulatory agencies. I am also responsible for Gannett  
16 Fleming’s proprietary depreciation software, training of depreciation staff, and  
17 developing solutions for technical issues related to depreciation. Since joining  
18 Gannett Fleming I have worked on more than 100 depreciation assignments.

19 **Q. Briefly describe your education and relevant employment experience.**

20 A. I have a Bachelor of Science degree in Mathematics from Lafayette College in  
21 Easton, Pennsylvania.

1 I am a member and past President of the Society of Depreciation Professionals  
2 (“Society”) and an associate member of the American Gas Association/Edison  
3 Electric Institute Industry Accounting Committee. I also serve on the faculty for  
4 training offered by the Society and am an instructor for the Society’s  
5 “Introduction to Depreciation,” “Life and Net Salvage Analysis,” “Analyzing the  
6 Life of Real-World Property,” “Analyzing Net Salvage in the Real World,” and  
7 “Depreciation and Ratemaking Issues” courses.

8 The Society administers an industry certification examination, and I passed that  
9 exam in September 2011 and was recertified in March 2017. I have also  
10 completed the following courses conducted by the Society: “Depreciation Basics”  
11 and “Preparing and Defending a Depreciation Study.”

12 I joined Gannett Fleming in October 2006 as an analyst. My responsibilities  
13 included assembling data required for depreciation studies, conducting statistical  
14 analyses of service life and net salvage data, calculating annual and accrued  
15 depreciation, and assisting in preparing reports and testimony setting forth and  
16 defending the results of the studies. I also developed and maintained Gannett  
17 Fleming’s proprietary depreciation software. In March 2013 I was promoted to  
18 the position of Supervisor of Depreciation Studies. In March 2017, I was  
19 promoted to Project Manager, Depreciation and Technical Development. In  
20 January 2019, I was promoted to my current position of Vice President.