

**EXH. JJS-2
DOCKETS UE-19 ___/UG-19 ___
2019 PSE GENERAL RATE CASE
WITNESS: JOHN J. SPANOS**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**Docket UE-19 ___
Docket UG-19 ___**

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

JOHN J. SPANOS

ON BEHALF OF PUGET SOUND ENERGY

JUNE 20, 2019

1 **PUGET SOUND ENERGY**

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

4 **JOHN J. SPANOS**

5 **Q. What is your educational background?**

6 A. I have Bachelor of Science degrees in Industrial Management and Mathematics
7 from Carnegie-Mellon University and a Master of Business Administration from
8 York College.

9 **Q. Do you belong to any professional societies?**

10 A. Yes. I am a member and past President of the Society of Depreciation Professionals
11 and a member of the American Gas Association/Edison Electric Institute Industry
12 Accounting Committee.

13 **Q. Do you hold any special certification as a depreciation expert?**

14 A. Yes. The Society of Depreciation Professionals has established national standards
15 for depreciation professionals. The Society administers an examination to become
16 certified in this field. I passed the certification exam in September 1997 and was
17 recertified in August 2003, February 2008, January 2013 and February 2018.

18 **Q. Please outline your experience in the field of depreciation.**

19 A. I have 33 years of depreciation experience which includes giving expert testimony
20 in over 300 cases before 40 regulatory commissions, including the Washington

1 Utilities and Transportation Commission. These cases included depreciation studies
2 in the electric, gas, water, and wastewater and pipeline industries. In addition to the
3 cases that I have submitted testimony, I have supervised in over 600 other
4 depreciation or valuation assignments.

5 In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants,
6 Inc. as a Depreciation Analyst. During the period from June 1986 through
7 December 1995, I helped prepare numerous depreciation and original cost studies
8 for utility companies in various industries. I helped perform depreciation studies for
9 the following telephone companies: United Telephone of Pennsylvania, United
10 Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform
11 depreciation studies for the following companies in the railroad industry: Union
12 Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central
13 Transportation Corporation. I helped perform depreciation studies for the following
14 organizations in the electric utility industry: Chugach Electric Association, The
15 Cincinnati Gas and Electric Company ("CG&E"), The Union Light, Heat and
16 Power Company ("ULH&P"), Northwest Territories Power Corporation, and the
17 City of Calgary - Electric System.

18 I helped perform depreciation studies for the following pipeline companies:
19 TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd.,
20 Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead
21 Pipeline Company.

1 I helped perform depreciation studies for the following gas utility companies:
2 Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural
3 Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg
4 Gas Company and Penn Fuel Gas, Inc.

5 I helped perform depreciation studies for the following water utility companies:
6 Indiana-American Water Company, Consumers Pennsylvania Water Company and
7 The York Water Company; and depreciation and original cost studies for
8 Philadelphia Suburban Water Company and Pennsylvania-American Water
9 Company.

10 In each of the above studies, I assembled and analyzed historical and simulated
11 data, performed field reviews, developed preliminary estimates of service life and
12 net salvage, calculated annual depreciation, and prepared reports for submission to
13 state public utility commissions or federal regulatory agencies. I performed these
14 studies under the general direction of William M. Stout, P.E.

15 In January 1996, I was assigned to the position of Supervisor of Depreciation
16 Studies. In July 1999, I was promoted to the position of Manager, Depreciation and
17 Valuation Studies. In December 2000, I was promoted to the position as Vice-
18 President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I
19 was promoted to the position as Senior Vice President of the Valuation and Rate
20 Division of Gannett Fleming Inc. (now doing business as Gannett Fleming
21 Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to

1 my present position of President of Gannett Fleming Valuation and Rate
2 Consultants, LLC. In my current position I am responsible for conducting all
3 depreciation, valuation and original cost studies, including the preparation of final
4 exhibits and responses to data requests for submission to the appropriate regulatory
5 bodies.

6 Since January 1996, I have conducted depreciation studies similar to those
7 previously listed including assignments for Pennsylvania-American Water
8 Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-
9 American Water Company; Indiana-American Water Company; Iowa-American
10 Water Company; New Jersey-American Water Company; Hampton Water Works
11 Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.;
12 Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas
13 Distribution Corporation - New York and Pennsylvania Divisions; The City of
14 Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of
15 Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water
16 Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas
17 Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company;
18 St. Louis County Water Company; Missouri-American Water Company; Chugach
19 Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada
20 Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific
21 Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company;
22 Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of

1 Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El
2 Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua
3 Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial
4 Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy –
5 Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR –
6 Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL
7 Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company;
8 TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny
9 Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas
10 Company; Duquesne Light Company; MidAmerican Energy Company; Laclede
11 Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services;
12 Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke
13 Energy North Carolina; Duke Energy South Carolina; Monongahela Power
14 Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy
15 Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public
16 Service Company; Tennessee- American Water Company; Columbia Gas of
17 Maryland; Maryland-American Water Company; Bonneville Power Administration;
18 NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility,
19 Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana;
20 Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and
21 Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central
22 Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey

1 Central Power & Light Company; Cheyenne Light, Fuel and Power Company;
2 United Water Arkansas; Central Vermont Public Service Corporation; Green
3 Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor
4 Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas
5 Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service
6 Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company;
7 North Shore Gas Company; Connecticut Light and Power; New York State Electric
8 and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri
9 Operations; Tennessee Valley Authority; Omaha Public Power District;
10 Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan
11 Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service
12 Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens
13 Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas
14 Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC
15 Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water
16 Company and Northern Illinois Gas Company.

17 My additional duties include determining final life and salvage estimates,
18 conducting field reviews, presenting recommended depreciation rates to
19 management for its consideration and supporting such rates before regulatory
20 bodies.

1 **Q. Have you submitted testimony to any utility commissions on the subject of**
2 **utility plant depreciation?**

3 A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the
4 Commonwealth of Kentucky Public Service Commission; the Public Utilities
5 Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities
6 Board of New Jersey; the Missouri Public Service Commission; the Massachusetts
7 Department of Telecommunications and Energy; the Alberta Energy & Utility
8 Board; the Idaho Public Utility Commission; the Louisiana Public Service
9 Commission; the State Corporation Commission of Kansas; the Oklahoma
10 Corporate Commission; the Public Service Commission of South Carolina; Railroad
11 Commission of Texas – Gas Services Division; the New York Public Service
12 Commission; Illinois Commerce Commission; the Indiana Utility Regulatory
13 Commission; the California Public Utilities Commission; the Federal Energy
14 Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the
15 Public Utility Commission of Texas; Maryland Public Service Commission;
16 Washington Utilities and Transportation Commission; The Tennessee Regulatory
17 Commission; the Regulatory Commission of Alaska; Minnesota Public Utility
18 Commission; Utah Public Service Commission; District of Columbia Public Service
19 Commission; the Mississippi Public Service Commission; Delaware Public Service
20 Commission; Virginia State Corporation Commission; Colorado Public Utility
21 Commission; Oregon Public Utility Commission; South Dakota Public Utilities
22 Commission; Wisconsin Public Service Commission; Wyoming Public Service

1 Commission; the Public Service Commission of West Virginia; Maine Public
2 Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory
3 Authority; New Mexico Public Regulation Commission; Commonwealth of
4 Massachusetts Department of Public Utilities; Rhode Island Public Utilities
5 Commission and the North Carolina Utilities Commission. A list of proceedings
6 where I have submitted testimony is attached as Attachment A to this exhibit.

7 **Q. Have you received any additional education relating to utility plant**
8 **depreciation?**

9 A. Yes. I have completed the following courses conducted by Depreciation Programs,
10 Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation
11 Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using
12 Simulation,” and “Managing a Depreciation Study.” I have also completed the
13 “Introduction to Public Utility Accounting” program conducted by the American
14 Gas Association.

15 **Q. Does this conclude your qualification statement?**

16 A. Yes.

Attachment A—List of Cases in which John J. Spanos Submitted Testimony

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation

Attachment A—List of Cases in which John J. Spanos Submitted Testimony (con't.)

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.		Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation

Attachment A—List of Cases in which John J. Spanos Submitted Testimony (con't.)

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation

Attachment A—List of Cases in which John J. Spanos Submitted Testimony (con't.)

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119	2010	IN URC		Northern Indiana Public Serv. Company - NIFL	Depreciation
120	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133	2011	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation

Attachment A—List of Cases in which John J. Spanos Submitted Testimony (con't.)

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
141	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153	2012	MN PUC	G007,001/D-12-533	Integrays – MN Energy Resource Group	Depreciation
153	2012	TX PUC		Aqua Texas	Depreciation
155	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161	2013	NY PSC	13-E-0030, 13-G-0031,	Consolidated Edison of New York	Depreciation
162	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation

Attachment A—List of Cases in which John J. Spanos Submitted Testimony (con't.)

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
213	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221	2016	WI PSC		Wisconsin Public Service Commission	Depreciation
222	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244	2016	IN URC		Indianapolis Power & Light	Depreciation
245	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western	Depreciation
247	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
249	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258	2017	FERC	ER17-217	Jersey Central Power & Light	Depreciation
259	2017	FERC	ER17-211	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation
266	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267	2017	FERC	Docket No. ER17-	PPL Electric Utilities Corporation	Depreciation
268	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
285	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286	2018	MD PSC	Case No. 9480	NiSource - Columbia Gas of Maryland	Depreciation
287	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292	2018	FERC	Docket Nos. ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation
301	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304		IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation