

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION D/B/A/ AVISTA UTILITIES

Respondent.

DOCKETS UE-220053, UG-220054, and UE-210854 (Consolidated)

**SEBASTIAN COPPOLA ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT SC-2

Qualifications and Curriculum of Sebastian Coppola

July 29, 2022

Experience and Qualifications of Sebastian Coppola

Mr. Sebastian Coppola is an independent energy business consultant and president of Corporate Analytics, Inc., whose place of business is located at 5928 Southgate Rd., Rochester, Michigan 48306.

EMPLOYMENT BACKGROUND

Mr. Coppola has been an independent consultant for nearly 20 years. Before that, he spent three years as Senior Vice President and Chief Financial Officer of SEMCO Energy, Inc. with responsibility for all financial operations, corporate development and strategic planning for the company's Michigan and Alaska regulated and non-regulated operations. During the period at SEMCO Energy, he had also responsibility for certain storage and pipeline operations as President and COO of SEMCO Energy Ventures, Inc. Prior to SEMCO, Mr. Coppola was Senior Vice President of Finance for MCN Energy Group, Inc., the parent company of Michigan Consolidated Gas Company (now DTE Gas Company).

ENERGY INDUSTRY EXPERTISE

During his 27-year career at SEMCO Energy, MCN Energy and MichCon, he held various analytical, accounting, managerial and executive positions, including Manager of Gas Accounting with responsibility for maintaining the accounting records and preparing financial reports for gas purchases and gas production. In this role, he had also responsibility for preparing Gas Cost Recovery (GCR) reconciliation analysis and reports, and supporting preparation of testimony for the cost of gas reconciliation proceedings before the MPSC. Over the years, Mr. Coppola also held the positions of Treasurer, Director of Investor Relations, Director of Accounting Services, Manager of Corporate Finance, Manager of Customer

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Billing and Manager of Materials Inventory and Warehousing Accounting. In many of these positions he interacted with various operating areas of the company and was intricately involved in construction and operating programs, defining gas purchasing strategies, rate case analysis, cost of capital studies and other regulatory proceedings.

Mr. Coppola is intricately knowledgeable of capital markets and financial institutions. As Treasurer and Vice President of Finance, he directed the issuance of more than \$2 billion in securities, including common stock, corporate bonds, tax-deductible preferred stock and high-equity value convertible securities. He established bank lines of credit, commercial paper and asset acquisition facilities. He has had extensive interactions with equity and debt investors, financial analysts, rating agencies and other members of the financial community.

ENERGY INDUSTRY AND REGULATORY EXPERIENCE

As a business consultant, Mr. Coppola specializes in financial and strategic business issues in the fields of energy and utility regulation. He has more than forty years of experience in public utility and related energy work, both as a consultant and utility company executive. He has testified in several regulatory proceedings before State Public Service Commissions. He has prepared and/or filed testimony in electric and gas general rate case proceedings, power supply and gas cost recovery mechanisms, revenue and cost tracking mechanisms/riders, multi-year rate plans and incentive ratemaking, and other regulatory matters.

Mr. Coppola has extensive experience with gas and electric utilities in the areas of gas operations, gas supply and regulatory proceedings. He has led or participated in the financial operations, gas supply planning and/or gas cost recovery

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arrangements of two major gas utilities in Michigan and in Alaska. He has prepared testimony in multiple electric and gas general rate cases, Power Supply Cost Recovery (PSCR) and Gas Cost Recovery (GCR) reconciliation proceedings, Cast Iron and Pipeline Replacement Programs and other regulatory cases on behalf of the Michigan Attorney General, Citizens Against Rate Excess (CARE), the Public Counsel Division of the Washington Attorney General, the Illinois Attorney General, the Maryland Office of Public Counsel, and the Ohio Office of Consumers Counsel in electric and gas utility rate cases, including AEP Ohio, Ameren-Illinois Utilities, Avista, Consumers Energy, DTE Electric Company, MichCon (DTE Gas Company), Michigan Gas Utilities Corp, Nicor Gas, PacifiCorp, Peoples Gas, Puget Sound Energy, SEMCO, Upper Peninsula Power Company, Washington Gas, and Wisconsin Public Service Company.

Mr. Coppola has also provided assistance and proposals to the Maryland Office of Peoples Counsel on Multi-Year Rate Plans and Performance-Based Ratemaking. Additionally, he prepared a report on the financial condition and risks of AltaGas and Washington Gas Light Company which was filed with the Maryland Public Service Commission in July 2019 in Case No. 9449.

As accounting manager and later financial executive for two regulated gas utilities, he has been intricately involved in construction materials procurement, gas purchase strategies and CGR reconciliation cases. He has had direct responsibility for preparing GCR reconciliation analysis and reports, and supporting preparation of testimony for the cost of gas reconciliation proceedings before the Michigan Public Service Commission (MPSC). He is intricately familiar with construction

Avista Corporation
Docket Nos. U-220053 and U-220054

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projects, the power supply and gas cost recovery mechanisms, gas supply and pricing issues, and regulatory issues faced by utilities.

During his long career at DTE Gas, among other responsibilities, Mr. Coppola was responsible to oversee the operation of the MichCon Wet Header System, a pipeline that transported natural gas and gas liquids from Michigan gas producing fields in the Niagaran Reef in the northern area of the lower peninsula of Michigan to processing plants in Kalkaska, MI. His responsibility included ensuring the day-to-day flow of gas and liquids, and identifying operating issues requiring corrective action.

He was also responsible for the study to assess the feasibility of building the Saginaw Bay Pipeline, a transmission line to move Praire Du Chein natural gas reserves in the eastern area of Michigan to processing plants. Prior to the construction of the pipeline, Mr. Coppola worked with operating management to prepare requests for proposal for the construction project and the selection of qualified bids. During and subsequent to the construction of the pipeline, Mr. Coppola assisted in the management and oversight of the pipeline, including review of operating performance and profitability.

Additionally, as Manager of Materials Inventory, Warehousing and Procurement at DTE Gas, Mr. Coppola worked closely with suppliers of pipe, control valves, flanges, meters, fittings, equipment and thousands of other parts and materials used in the construction, repair and maintenance of DTE Gas's transmission, distribution and storage facilities, including repairs and upgrades to compressor stations, and replacement of cast iron mains, bare and wrapped steel

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pipelines and service lines. His responsibilities included the review of design and construction blueprints and plans with frequent visits to construction sites during excavation of new pipeline trenches, and during replacement of defective or leaky pipes, and replacement of control valves. Mr. Coppola also made frequent visits and inspection to storage facilities owned by DTE Gas to understand materials requirements during planned construction projects. Mr. Coppola was also responsible to ensure that materials and equipment were ordered to meet material standards and safety codes.

Through these responsibilities, Mr. Coppola gained knowledge and expertise with field construction project procedures, pipeline trenching problems, installation inspections, operation and maintenance cycles, and the material procurement of pipe, valves, flanges, meters and thousands of other parts and equipment used in the construction of natural gas transmission, distribution and storage facilities.

During his career with MCN Energy Group, Mr. Coppola was responsible for the evaluation of investments in interstate pipelines, new gas storage facilities, gas cogeneration plants, and construction of new power plants in the U.S. and India. Mr. Coppola was a key member of the negotiating team with contractors and suppliers tasked to build the power facilities, including the evaluation of Engineering, Procurement and Construction (EPC) bids and contracts.

Subsequent to his move to SEMCO Energy Corporation in 1999, Mr. Coppola was responsible for the acquisition and integration of pipeline construction companies providing services to gas utilities and interstate pipelines. In addition to

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its gas utility business in Michigan and Alaska, serving approximately 350,000 customers, SEMCO Energy owned SEMCO Pipeline Construction, a non-regulated business providing gas pipeline and natural gas facilities construction services to gas utilities and interstate pipelines in the Midwest and Eastern regions of the U.S. SEMCO Pipeline Construction provided construction services similar to KS Energy, Northern Pipeline and other contractors used by the Company. During his tenure at SEMCO Energy, Mr. Coppola reviewed dozens of pipeline construction companies and acquired six companies. Mr. Coppola's responsibilities included management of the performance and profitability of the pipeline construction services business requiring field visits to construction projects and quality reviews. In this process, Mr. Coppola learned firsthand how pipeline construction companies operate, construction project challenges, their bidding practices and the bidding of construction projects, including pricing, bidding procedures and policies both from the contractor's side and the gas utility side.

Mr. Coppola has testified extensively on gas utility pipeline, service lines and inside meters replacement programs related to at-risk pipes that provide safety issues to customers and the general public.

In his role as Treasurer and Chairman of the MCN/MichCon Risk Committee from 1996 through 1998, Mr. Coppola was involved in reviewing and deciding on the appropriate gas purchase price hedging strategies, including the use of gas future contracts, over the counter swaps, fixed price purchases and index price purchases.

In March 2001, Mr. Coppola testified before the Michigan House Energy and Technology Subcommittee on Natural Gas Fixed Pricing Mechanisms. Mr.

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Coppola frequently participates in natural gas issue forums sponsored by the American Gas Association and stays current on various energy supply issues through review of industry analyst reports and other publications issued by various trade groups.

Mr. Coppola performed rate case analyses and filed testimony in several electric general rate cases addressing issues on revenue requirement, sales level determination, operation and maintenance expenses, capital expenditures, cost allocations, cost of capital, cost of service and rate design, and various cost tracking mechanisms. In addition, he has performed analysis of power costs and filed testimony in power supply cost recovery cases, including reconciliation of annual power supply costs.

In his position as Senior Vice President of Finance at MCN, Mr. Coppola also had responsibility for project financing of independent power generation plants in which MCN was an owner. In this regard, he was intricately involved and became knowledgeable of PURPA qualified cogeneration plants in Michigan and other states. In addition, he was involved in negotiating the development and financing of power generation and electricity distribution plants in other countries, such as India.

➤ Specific Regulatory Proceedings and Related Experience:

- Filed testimony on behalf of the Michigan Attorney General in DTE Electric Company (DTEE) 2022 electric rate Case U-20836 on several issues, including operation and maintenance expenses, capital expenditures, cost of capital, and other items
- Filed rebuttal testimony on behalf the Illinois Attorney General for the reconciliation of the rate surcharge for the Qualified Infrastructure Program (Rider QIP) of the Peoples Gaslight & Coke Company (Peoples Gas) in Docket 17-0137.

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- Filed testimony on behalf of the Michigan Attorney General in Consumers Energy Company (CECO) 2021 gas rate Case U-21148 on several issues, including operation and maintenance expenses, capital expenditures, cost of capital, and other items.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas Company (DTE Gas) 2020-2021 GCR plan reconciliation case No. U-20554.
- Filed rebuttal testimony on behalf of the Illinois Attorney General for the reconciliation of the rate surcharge for the Qualified Infrastructure Program (Rider QIP) of the Northern Illinois Gas Company (Nicor Gas) in Docket 20-0330.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO Gas Company (SEMCO) 2020-2021 GCR plan reconciliation case No. U-20552.
- Filed testimony on behalf of the Michigan Attorney General in Michigan Gas Utility Corporation (MGUC) 2020-2021 GCR plan reconciliation case No. U-20546.
- Filed testimony on behalf of the Michigan Attorney General in Consumers Energy Company (CECO) 2020 PSCR plan reconciliation case No. U-20526.
- Filed testimony on behalf of the Michigan Attorney General in DTE Electric Company (DTEE) 2020 PSCR plan reconciliation case No. U-20528.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas Company (DTE Gas) 2019-2020 GCR plan reconciliation case No. U-20236.
- Filed rebuttal testimony on behalf of the Illinois Attorney General for the reconciliation of the rate surcharge for the Qualified Infrastructure Program (Rider QIP) of the Ameren Illinois Company (Ameren) in Docket 20-0323.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2021-2022 GCR plan case No. U-20816.

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- Filed testimony on behalf of the Michigan Attorney General in SEMCO Gas Company (SEMCO) 2021-2022 GCR plan case No. U-20822.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2021 electric rate Case U-20963 on several issues, including operation and maintenance expenses, capital expenditures, cost of capital, and other items.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2021 gas rate Case U-20940 on several issues, including sales, operation and maintenance expenses, capital expenditures, cost of capital, and other items.
- Filed testimony on behalf of the Michigan Attorney General in DTE Michigan Lateral Company (DMCL) 2021 Act 9 filing to convert a pipeline and build two interconnections for transportation services to DTE Gas Company in case No. U-20894.
- Filed testimony on behalf of the Michigan Attorney General in DTEE 2021 power plant and tree trimming securitization costs in case No. U-21015
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2021 PSCR plan case No. U-20802.
- Filed testimony on behalf of the Michigan Attorney General in (CECO 2019-2020 GCR reconciliation case No. U-20234.
- Filed testimony on behalf of the Maryland Office of Public Counsel in Washington Gas Light Company's 2020 rate Case 9651 on several issues, including operation and maintenance expenses, capital expenditures, and other items.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2020 Karn 1 & 2 Retirement Cost and Bond Securitization Case U-20889.
- Filed testimony on behalf of the Michigan Attorney General in DTEE 2019 PSCR Reconciliation in case U-20222.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2020-2021 GCR plan case No. U-20543.

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- Filed testimony on behalf of the Michigan Attorney General in SEMCO Gas Company (SEMCO) 2020-2021 GCR plan case No. U-20551.
- Filed testimony on behalf of the Michigan Attorney General in CECO 2020 electric rate Case U-20697 on several issues, including operation and maintenance expenses, capital expenditures, cost of capital, and other items.
- Filed testimony on behalf of the Michigan Attorney General in in the complaint against Upper Peninsula Power Company's (UPPCO) Revenue Decoupling Mechanism (RDM) in Case No. U-20150.
- Filed testimony on behalf of the Michigan Attorney General in CECO 2019 gas rate Case U-20650 on several issues, including sales, operation and maintenance expenses, capital expenditures, cost of capital, and other items.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas Company 2019 gas rate Case U-20642 on several issues, including sales, operation and maintenance expenses, capital expenditures, cost of capital, and other items.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2018-2019 GCR reconciliation Case U-20210.
- Prepared a report on the financial condition and risks of AltaGas and Washington Gas Light Company on behalf of the Maryland Office of People's Counsel filed with the Maryland Public Service Commission in July 2019 in Case No. 9449.
- Filed rebuttal testimony on behalf of the Illinois Attorney General for the reconciliation of the rate surcharge for the Qualified Infrastructure Program (Rider QIP) of the Northern Illinois Gas Company (Nicor Gas) in Docket 19-0294.
- Filed testimony on behalf of the Michigan Attorney General in CECO 2018-2019 GCR reconciliation case U-20209.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO Energy Gas Company (SEMCO) 2018-2019 GCR reconciliation case U-20215.

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- Provided assistance and proposals to the Maryland Office of Peoples Counsel on Multi-Year Rate Plans and Performance-Based Ratemaking.
- Filed testimony on behalf of the Michigan Attorney General in DTE Electric Company (DTEE) 2018 PSCR Reconciliation in case U-20203.
- Filed testimony on behalf of the Michigan Attorney General in CEC Co 2018 PSCR Reconciliation in case U-20202.
- Filed direct testimony on behalf of the Illinois Attorney General for the reconciliation of the rate surcharge for the Qualified Infrastructure Program (Rider QIP) of the Northern Illinois Gas Company (Nicor Gas) in Docket 19-0294.
- Filed testimony on behalf of the Michigan Attorney General in DTEE 2019 electric rate Case U-20561 on several issues, including sales, operation and maintenance expenses, capital expenditures, cost of capital, and other items.
- Filed testimony on behalf of the Michigan Attorney General in Indiana Michigan Power Company (I&M) 2019 electric rate Case U-20239 on several issues, including operation and maintenance expenses, capital expenditures, cost of capital, rate design and other items.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO 2019 gas rate Case U-20479 on several issues, including sales, operation and maintenance expenses, capital expenditures, cost of capital, rate design and other items.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO 2019-2020 GCR Plan case U-20245.
- Filed testimony on behalf of the Michigan Attorney General in CEC Co 2019-2020 GCR Plan case U-20233.
- Filed testimony on behalf of the Michigan Attorney General in DTEE 2019 PSCR Plan case U-20221.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2019-2020 GCR Plan case U-20235.

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- Filed testimony on behalf of the Michigan Attorney General in Michigan Gas Utilities Corporation (MGUC) 2019-2020 GCR plan case U-20239.
- Filed rebuttal testimony on behalf of the Illinois Attorney General in Nicor Gas 2018 rate case on capital expenditures and rate base additions in Docket 18-1775.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2017-2018 GCR reconciliation case U-20076.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2017-2018 GCR reconciliation case U-20075.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2018 gas rate Case U-20322 on several issues, including operation and maintenance expenses, capital expenditures, cost of capital, rate design and other items.
- Filed testimony on behalf of the Michigan Attorney General in I&M Tax Credit C Calculation in case U-20317.
- Filed direct testimony on behalf of the Illinois Attorney General in Nicor Gas 2018 rate case on capital expenditures and rate base additions in Docket 18-1775.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas Tax Credit C Calculation in case U-20298.
- Filed testimony on behalf of the Michigan Attorney General in Michigan Gas Utilities Corporation (MGUC) 2017-2018 GCR Reconciliation case U-20078.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 Tax Credit C Calculation for the Gas and Electric Divisions in case U-20309.
- Filed testimony on behalf of the Michigan Attorney General in Upper Peninsula Power Company 2018 electric rate Case U-20276 on several issues, including excess deferred taxes, cost of capital, rate design and other items.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2017 PSCR Reconciliation in case U-20068.

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- Filed testimony on behalf of the Michigan Attorney General in DTE Electric (DTEE) 2018 rate Case U-20162 on several issues, including operation and maintenance expenses, capital expenditures, cost of capital, rate design and other items.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2018 Tax Credit B refund for the Electric Division in case U-20286.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2018 Integrated Resource Plan in case U-20165.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2018 Tax Credit B refund case U-20287 for the natural gas business.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2018 Tax Credit B refund case U-20189.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2018 electric rate Case U-20134 on several issues, including capital expenditures, cost of capital, rate design and other items.
- Filed direct testimony on behalf of the Illinois Attorney General for the reconciliation of the rate surcharge for the Qualified Infrastructure Program (Rider QIP) of the Peoples Gas and Coke Company's (Peoples Gas) in Docket 16-0197.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2016-2017 GCR reconciliation case U-17941-R.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO Energy Gas Company (SEMCO) 2018-2019 GCR Plan case U-18417.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2018 Tax Credit A refund case U-20102.
- Filed testimony on behalf of the Michigan Attorney General in I&M 2018 PSCR Plan case U-18404.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2018-2019 GCR Plan case U-18412.
- Filed testimony on behalf of the Michigan Attorney General in Upper Peninsula Power Company (UPPCO) 2018 Tax Credit A refund case U-20111.

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- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2018 Tax Credit A refund case U-20106.
- Filed testimony on behalf of the Michigan Attorney General in DTEE 2018 PSCR Plan case U-18403.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2018 PSCR Plan case U-18402.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2017 gas rate Case U-18999 on several issues, including revenue, operations and maintenance costs, capital expenditures, cost of capital, rate design and other items.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2017 gas rate Case U-18424 on several issues, including revenue, operations and maintenance costs, capital expenditures, cost of capital, rate design and other items.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2016 PSCR reconciliation case U-17918-R.
- Assisted the Michigan Attorney General in the review of several GCR and PSCR cases during 2017 and 2018, and proposed terms for settlement of those cases.
- Assisted the Michigan Attorney General in the filing of comments with the Michigan Public Service Commission relating to rate case filing requirements in case U-18238, refunds of tax savings from the lower federal tax rate in case U-18494 and Performance Based Regulation.
- Filed direct and rebuttal testimony on behalf of the Illinois Attorney General for the reconciliation of the rate surcharge for the Qualified Infrastructure Program (Rider QIP) of the Peoples Gas and Coke Company's (Peoples Gas) in Docket 15-0209.
- Filed testimony on behalf of the Michigan Attorney General in DTEE 2017 electric Rate Case U-18255 on a several issues, including revenue, operations and maintenance costs, capital expenditures, cost of capital, rate design and other items.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2017 electric rate Case U-18322 on a several issues, including revenue,

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operations and maintenance costs, capital expenditure programs, cost of capital and other items.

- Filed direct and rebuttal testimony on behalf of the Illinois Attorney General for the re-opening of proceedings in the restructuring of the Peoples Gas's main replacement program and gas system modernization plan in Docket 16-0376.
- Filed testimony on behalf of the Michigan Attorney General in the Upper Michigan Energy Resources Corporation (UMERC) application for a certificate of public necessity and convenience to build two power plants in the Upper Peninsula of Michigan in case U-18202.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO application for a certificate of public necessity and convenience to build a pipeline in the Upper Peninsula of Michigan in case U-18202.
- Filed testimony on behalf of the Public Counsel Division of the Washington Attorney General in Puget Sound Energy's 2016 Complaint for Violation of Gas Safety Rules in Docket No. UE-160924.
- Filed testimony on behalf of the Michigan Attorney General in DTEE 2017 PSCR Plan case U-18143.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2015 Power Supply Cost Recovery (PSCR) reconciliation case U-17678-R.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2016 gas general rate case U-18124 on a several issues, including revenue, operations and maintenance costs, capital expenditures, working capital, cost of capital and other items.
- Filed testimony on behalf of the Illinois Attorney General for the restructuring of the Peoples Gas's main replacement program in Docket 16-0376.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2014-2015 GCR Plan reconciliation case U-17332-R.
- Filed testimony on behalf of the Michigan Attorney General in the formation of UMEREC and the transfer of Michigan assets of Wisconsin

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Public Service Corporation and Wisconsin Electric Company to UMERC in Case U-18061.

- Filed testimony on behalf of the Michigan Attorney General in CECO Court of Appeals Remand Case U-17087 for review of the Automated Meter Infrastructure (AMI) opt-out fees.
- Filed testimony on behalf of the Michigan Attorney General in CECO 2016 electric Rate Case U-17990 on a several issues, including revenue, operations and maintenance costs, capital expenditure programs, cost of capital, rate design and other items.
- Filed testimony on behalf of the Michigan Attorney General in Michigan Gas Utilities Corporation (MGUC) 2016-2017 GCR Plan case U-17940.
- Filed testimony on behalf of the Michigan Attorney General in DTEE 2016 electric Rate Case U-18014 on a several issues, including revenue, revenue decoupling, operations and maintenance costs, capital expenditures, cost of capital, rate design and other items.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO 2016-2017 GCR Plan case U-17942.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2016-2017 GCR Plan case U-17941.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2015 gas general rate case U-17999 on a several issues, including revenue, operations and maintenance costs, capital expenditures, main replacement program, Revenue Decoupling Mechanism (RDM) program, cost of capital and other items.
- Filed testimony on behalf of the Michigan Attorney General in CECO 2016-2017 GCR Plan case U-17943.
- Filed testimony on behalf of the Michigan Attorney General in CECO 2016 PSCR Plan case U-17918.
- Filed testimony on behalf of the Michigan Attorney General in CECO 2014-2015 GCR Plan reconciliation case U-17334-R.
- Filed testimony on behalf of the Michigan Attorney General in DTEE 2016 PSCR Plan case U-17920.

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- Filed testimony on behalf of the Michigan Attorney General in SEMCO 2014-2015 GCR Plan reconciliation case U-17333-R.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2015 gas general rate case U-17882 on a several issues, including revenue, operations and maintenance costs, capital expenditures, main replacement program, infrastructure cost recovery mechanism, cost of capital and other items..
- Filed testimony on behalf of the Michigan Attorney General in CEC0 Gas Choice and End-User Transportation tariff changes case U-17900.
- Analyzed the gas rate case filings of MGUC in Case U-17880 and assisted the Michigan Attorney General in settlement of the case.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2014 PSCR reconciliation case U-17317-R.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2013-2014 GCR Plan reconciliation case U-17131-R.
- Filed testimony on behalf of the Michigan Attorney General in DTEE 2014 electric Rate Case U-17767 on a several issues, including operations and maintenance costs, capital expenditures, AMI program, cost of capital and other items.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas 2015-2016 GCR Plan case U-17691.
- Filed testimony on behalf of the Illinois Attorney General in Ameren Illinois Company's 2015 general rate case on operation and maintenance costs in Docket 15-0142.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2014 electric Rate Case U-17735 on a several issues, including sales, operations and maintenance costs, capital expenditures, cost of capital, AMI program, revenue decoupling and infrastructure cost recovery mechanisms.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2015-2016 GCR Plan case U-17693.
- Filed testimony on behalf of the Michigan Attorney General in MGUC 2015-2016 GCR Plan case U-17690.

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- Filed testimony on behalf of the Michigan Attorney General in CEC0 2015 PSCR Plan case U-17678.
- Analyzed the electric rate case filings of Northern States Power in Case U-17710 and Wisconsin Public Service Company U-17669, and assisted the Michigan Attorney General in settlement of these cases.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2013-2014 GCR Plan reconciliation case U-17133-R.
- Filed testimony on behalf of the Michigan Attorney General in MGUC 2013-2014 GCR Plan reconciliation cases U-17130-R.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO 2013-2014 GCR Plan reconciliation case U-17132-R.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2014 gas general rate case U-17643 on a several issues, including revenue, operations and maintenance costs, capital expenditures, main replacement program, cost of capital and other items..
- Filed testimony on behalf of the Illinois Attorney General in Wisconsin Energy merger with Integrys on the Peoples Gas and Coke Company's Accelerated Main Replacement Program Docket 14-0496.
- Filed testimony on behalf of Citizens Against Rate Excess in Wisconsin Public Service Company's 2013 PSCR plan reconciliation case U-17092-R.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2014 PSCR plan case U-17317.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2014 OPEB Funding case U-17620.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO 2014-2015 GCR Plan case U-17333.
- Filed testimony on behalf of the Michigan Attorney General in MGUC 2014-2015 GCR Plan case U-17331.
- Filed testimony on behalf of the Michigan Attorney General in CEC0 2014-2015 GCR Plan case U-17334.

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- Filed testimony for Citizens Against Rate Excess in Wisconsin Public Service Company's 2014 PSCR plan case U-17299.
- Filed testimony in March 2013 on behalf of the Michigan Attorney General in CECo's electric Rate Case U-15645 on remand from the Michigan Court of Appeals for review of the AMI program.
- Filed testimony for Citizens Against Rate Excess in Upper Peninsula Power Company's 2012 PSCR plan case U-17298.
- Filed testimony on behalf of the Michigan Attorney General in MGUC 2012-2013 GCR Reconciliation case U-16920-R.
- Filed testimony on behalf of the Michigan Attorney General in DTE Gas Company 2012-2013 GCR Reconciliation case U-16921-R.
- Filed testimony on behalf of the Michigan Attorney General in CECo 2012-2013 GCR Reconciliation case U-16924-R.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO 2012-2013 GCR Reconciliation case U-16922-R.
- Filed testimony for Citizens Against Rate Excess in Upper Peninsula Power Company's 2012 Power Supply Cost Recovery (PSCR) reconciliation case U-16881-R.
- Filed testimony in Puget Sound Energy's 2013 Power Cost Only Rate Case on behalf of the Public Counsel Division of the Washington Attorney General in Docket No. UE-130167 on the power costs adjustment mechanism.
- Filed testimony in PacifiCorp's 2013 General Rate Case on behalf of the Public Counsel Division of the Washington Attorney General in Docket No. UE-130043 on power costs, cost allocation factors, O&M expenses and power cost adjustment mechanisms.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO 2013-2014 GCR Plan case U-17132.
- Filed testimony on behalf of the Michigan Attorney General in MGUC 2013-2014 GCR Plan case U-17130.
- Filed testimony on behalf of the Michigan Attorney General in CECo's 2012 electric Rate Case U-17087 on a several issues, including cost of service methodology, rate design, operations and maintenance costs,

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capital expenditures and infrastructure cost recovery mechanism and other revenue/cost trackers.

- Filed reports on gas procurement and hedging strategies of four gas utilities before the Washington Utilities and Transportation Commission on behalf of the Washington Attorney General – Office of Public Counsel in April 2013.
- Filed testimony on behalf of the Michigan Attorney General in MGUC and SEMCO 2011-2012 GCR Plan reconciliation cases U-16481-R and U-16483-R.
- Filed testimony for Citizens Against Rate Excess in Upper Peninsula Power Company’s 2012 Power Supply Cost Recovery (PSCR) plan case U-17091.
- Filed testimony in MichCon’s 2012 gas Rate Case U-16999 on a several issues, including sales volumes, revenue decoupling mechanism, operations and maintenance costs, capital expenditures and infrastructure cost recovery mechanism.
- Filed testimony on behalf of the Washington Attorney General – Office of Public Counsel on executive and board of directors’ compensation in the 2012 Avista general rate case.
- Filed testimony for Citizens Against Rate Excess in Upper Peninsula Power Company’s 2011 Power Supply Cost Recovery (PSCR) reconciliation case U-16421-R.
- Filed testimony on behalf of the Ohio Office of Consumers Counsel in AEP Ohio’s power supply restructuring case in June 2012.
- Filed testimony on behalf of the Michigan Attorney General in MGUC and SEMCO 2012-2013 GCR Plan cases U-16920 and U-16922.
- Filed testimony for Citizens Against Rate Excess in Upper Peninsula Power Company’s 2012 PSCR plan case U-16881.
- Filed testimony for Citizens Against Rate Excess in Wisconsin Public Service Corporation’s 2012 PSCR plan case U-16882.
- Filed testimony for the Michigan Attorney General in CECco’s gas business Pilot Revenue Decoupling Mechanism in case U-16860.

Experience and Qualifications of Sebastian Coppola

- Filed testimony for the Michigan Attorney General in Consumers Energy Gas 2011 Rate Case U-16855 on several issues, including sales volumes, operations and maintenance cost, employee benefits, capital expenditures and cost of capital.
- Filed testimony for the Michigan Attorney General in SEMCO and MGUC 2010-2011 GCR Plan reconciliation cases U-16147-R and U-16145-R.
- Filed testimony for the Michigan Attorney General in Consumers Energy 2011 electric Rate Case U-16794 on several issues, including electric sales forecast, revenue decoupling mechanism, operations and maintenance cost, employee benefits, capital expenditures and cost of capital.
- Filed testimony for the Michigan Attorney General in CECO's electric business Pilot Revenue Decoupling Mechanism in case U-16566.
- Filed testimony on behalf of the Michigan Attorney General in SEMCO and MGUC 2011-2012 GCR Plan cases U-16483 and U-16481.
- Filed testimony for the Michigan Attorney General in Detroit Edison 2010 electric Rate Case U-16472 on several issues, including revenue decoupling mechanism, operations and maintenance cost, executive compensation and benefits, capital expenditures and cost of capital.
- Filed testimony for the Michigan Attorney General in SEMCO 2009-2010 GCR reconciliation case U-15702-R.
- Filed testimony for Michigan Attorney General in MGUC 2009-2010 GCR reconciliation case U-15700-R.
- Filed testimony for Michigan Attorney General, in Consumers Energy Gas 2010 Rate Case U-16418 on several issues, including sales volumes, operations and maintenance costs, capital expenditures and cost of capital.
- Filed testimony for Michigan Attorney General, in SEMCO 2010 Rate Case U-16169 on several issues, including sales volumes, rate design, operations and maintenance cost, executive compensation and benefits, capital expenditures and cost of capital.

Experience and Qualifications of Sebastian Coppola

- Filed testimony, for Michigan Attorney General in Consumers Energy 2009 electric Rate Case U-16191 on several issues, including sales volumes, revenue decoupling mechanism, operations and maintenance cost and capital expenditures.
- Filed testimony for Michigan Attorney General, in MichCon 2009 gas Rate Case U-15985 on several issues, including sales volumes, revenue decoupling mechanism, operations and maintenance cost, capital expenditures and cost of capital.
- Filed testimony for Michigan Attorney General and was cross-examined in Consumers Energy 2009 gas Rate Case U-15986 on several issues, including sales volumes, revenue decoupling mechanism, operations and maintenance cost, capital expenditures and cost of capital.
- Prepared testimony and assisted the Michigan Attorney General in discussions and settlement of SEMCO and MGUC 2010-2011 GCR Plan cases U-16147 and U-16145.
- Prepared testimony and assisted Michigan Attorney General in settlement of SEMCO 2009-2010 GCR case U-15702.
- Prepared testimony and assisted Michigan Attorney General in settlement of MGUC 2009-2010 GCR case U-15700.
- Prepared testimony and assisted the Michigan Attorney General in discussions and settlement of SEMCO 2008-2009 GCR case U-15452 and reconciliation case U-15452-R.
- Prepared testimony and assisted Michigan Attorney General in discussions and settlement of MGUC 2008-2009 GCR reconciliation case U-15450-R.
- Prepared testimony for Michigan Attorney General in SEMCO GCR 2007-2008 Reconciliation Case U-15043-R.
- Prepared testimony for Michigan Attorney General filed in MGUC 2007-2008 GCR Reconciliation Case U-15040-R.
- Participated in drafting of testimony for all aspects of SEMCO rate case filing with the Regulatory Commission of Alaska (RCA) in 2001.

Experience and Qualifications of Sebastian Coppola

- Filed testimony in 2001 before the (RCA) and was cross-examined on the financing plans for the acquisition of Enstar Corporation and the capital structure of SEMCO.
- Developed a cost of capital study in support of testimony by company witness in the Saginaw Bay Pipeline Company rate request proceeding in 1989.
- Prepared testimony for company witness on cost of capital and capital structure in MichCon 1988 gas rate case.
- Filed testimony in MichCon gas conservation surcharge case in 1986-87.
- Testified before MPSC ALJ in MichCon customer bill collection complaints in 1983.
- Participated in analysis of uncollectible gas accounts expense for inclusion in rate filings between 1975 and 1988.
- Participated in analysis of allocation of corporate overhead to subsidiaries and use of the “Massachusetts Formula” at MichCon and at SEMCO in 1975 and 2000.
- Prepared support information on GCR and rate case-O&M testimony at MichCon from 1975 to 1988.
- Filed testimony in MichCon financing orders in 1987 and 1988.
- Participated in rate case filing strategy sessions at MichCon and SEMCO from 1975 to 2001.
- Provided Hearing Room assistance and guidance to counsel on financial and policy issues in various cases from 1975 to 2001.

EDUCATIONAL BACKGROUND

Mr. Coppola did his undergraduate work at Wayne State University, where he received the Bachelor of Science degree in Accounting in 1974. He later returned to Wayne State University to obtain his Master of Business Administration degree with major in Finance in 1980.

Avista Corporation
Docket Nos. U-220053 and U-220054

Exhibit SC-2

**Experience and Qualifications
of Sebastian Coppola**

