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IDAHO PUBLIC  
UTILITIES COMMISSION

Case No. PAC-E-18-08

Exhibit No. 1

Witness: John J. Spanos

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of John J. Spanos

September 2018



**JOHN SPANOS**

**DEPRECIATION EXPERIENCE**

1 **Q. Please state your name.**

2 A. My name is John J. Spanos.

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

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

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

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

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

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

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

17 A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants,  
18 Inc. as a Depreciation Analyst. During the period from June 1986 through December  
19 1995, I helped prepare numerous depreciation and original cost studies for utility  
20 companies in various industries. I helped perform depreciation studies for the following

1 telephone companies: United Telephone of Pennsylvania, United Telephone of New  
2 Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the  
3 following companies in the railroad industry: Union Pacific Railroad, Burlington  
4 Northern Railroad, and Wisconsin Central Transportation Corporation.

5 I helped perform depreciation studies for the following organizations in the  
6 electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric  
7 Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest  
8 Territories Power Corporation, and the City of Calgary – Electric System.

9 I helped perform depreciation studies for the following pipeline companies:  
10 TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd.,  
11 Interprovincial Pipe Line Inc., Nova Gas Transmission Limited, and Lakehead Pipeline  
12 Company.

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

17 I helped perform depreciation studies for the following water utility companies:  
18 Indiana-American Water Company, Consumers Pennsylvania Water Company and  
19 The York Water Company; and depreciation and original cost studies for Philadelphia  
20 Suburban Water Company and Pennsylvania-American Water Company.

21 In each of the above studies, I assembled and analyzed historical and simulated  
22 data, performed field reviews, developed preliminary estimates of service life and net  
23 salvage, calculated annual depreciation, and prepared reports for submission to state

1 public utility commissions or federal regulatory agencies. I performed these studies  
2 under the general direction of William M. Stout, P.E.

3 In January 1996, I was assigned to the position of Supervisor of Depreciation  
4 Studies. In July 1999, I was promoted to the position of Manager, Depreciation and  
5 Valuation Studies. In December 2000, I was promoted to the position as Vice President  
6 of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, I was  
7 promoted to my present position as Senior Vice President of the Valuation and Rate  
8 Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation  
9 and Rate Consultants, LLC). In my current position I am responsible for conducting all  
10 depreciation, valuation and original cost studies, including the preparation of final  
11 exhibits and responses to data requests for submission to the appropriate regulatory  
12 bodies.

13 Since January 1996, I have conducted depreciation studies similar to those  
14 previously listed including assignments for Pennsylvania-American Water Company;  
15 Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water  
16 Company; Indiana-American Water Company; Iowa-American Water Company; New  
17 Jersey-American Water Company; Hampton Water Works Company; Omaha Public  
18 Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.;  
19 Virginia Natural Gas Company National Fuel Gas Distribution Corporation – New  
20 York and Pennsylvania Divisions; The City of Bethlehem – Bureau of Water; The City  
21 of Coatesville Authority; The City of Lancaster – Bureau of Water; Peoples Energy  
22 Corporation; The York Water Company; Public Service Company of Colorado;  
23 Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP;



1 Massachusetts-American Water Company; St. Louis County Water Company;  
2 Missouri-American Water Company; Chugach Electric Association; Alliant Energy;  
3 Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia  
4 Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy;  
5 NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy  
6 Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas  
7 Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina;  
8 Aqua Ohio; Aqua Texas, Inc.; Ameren Missouri; Central Hudson Gas & Electric;  
9 Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy –  
10 Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR –  
11 Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL  
12 Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska  
13 Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.;  
14 Public Service Company of North Carolina; South Jersey Gas Company; Duquesne  
15 Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy  
16 Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and  
17 Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke  
18 Energy South Carolina; Monongahela Power Company; Potomac Edison Company;  
19 Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy  
20 Progress; Northern Indiana Public Service Company; Tennessee-American Water  
21 Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR  
22 Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy  
23 Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States

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

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

1 Q. **Have you submitted testimony to any state utility commission 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 Board  
6 of New Jersey; the Missouri Public Service Commission; the Massachusetts  
7 Department of Telecommunications and Energy; the Alberta Energy & Utility Board;  
8 the Idaho Public Utility Commission; the Louisiana Public Service Commission; the  
9 State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the  
10 Public Service Commission of South Carolina; Railroad Commission of Texas – Gas  
11 Services Division; the New York Public Service Commission; Illinois Commerce  
12 Commission; the Indiana Utility Regulatory Commission; the California Public  
13 Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the  
14 Arkansas Public Service Commission; the Public Utility Commission of Texas;  
15 Maryland Public Service Commission; Washington Utilities and Transportation  
16 Commission; the Tennessee Regulatory Commission; the Regulatory Commission of  
17 Alaska; Minnesota Public Utility Commission; Utah Public Service Commission;  
18 District of Columbia Public Service Commission; the Mississippi Public Service  
19 Commission; Delaware Public Service Commission; Virginia State Corporation  
20 Commission; Colorado Public Utility Commission; Oregon Public Utility  
21 Commission; South Dakota Public Utilities Commission; Wisconsin Public Service  
22 Commission; Wyoming Public Service Commission; Maine Public Utility  
23 Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority;



1 New Mexico Public Regulation Commission; Commonwealth of Massachusetts  
2 Department of Public Utilities; Rhode Island Public Utilities Commission; and the  
3 North Carolina Utilities Commission.

4 **Q. Have you had any additional education relating to utility plant depreciation?**

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

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

11 A. Yes.

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.         | PA PUC              | R-00984375        | City of Bethlehem – Bureau of Water                 | Original Cost and Depreciation |
| 02.         | PA PUC              | R-00984567        | City of Lancaster                                   | Original Cost and Depreciation |
| 03.         | PA PUC              | R-00994605        | The York Water Company                              | Depreciation                   |
| 04.         | D.T.&E.             | DTE 00-105        | Massachusetts-American Water Company                | Depreciation                   |
| 05.         | PA PUC              | R-00016114        | City of Lancaster                                   | Original Cost and Depreciation |
| 06.         | PA PUC              | R-00017236        | The York Water Company                              | Depreciation                   |
| 07.         | PA PUC              | R-00016339        | Pennsylvania-American Water Company                 | Depreciation                   |
| 08.         | OH PUC              | 01-1228-GA-AIR    | Cinergy Corp – Cincinnati Gas & Elect Co.           | Depreciation                   |
| 09.         | KY PSC              | 2001-092          | Cinergy Corp – Union Light, Heat & Power Co.        | Depreciation                   |
| 10.         | PA PUC              | R-00016750        | Philadelphia Suburban Water Company                 | Depreciation                   |
| 11.         | KY PSC              | 2002-00145        | Columbia Gas of Kentucky                            | Depreciation                   |
| 12.         | NJ BPU              | GF02040245        | NUI Corporation/Elizabethtown Gas Co.               | Depreciation                   |
| 13.         | ID PUC              | IPC-E-03-7        | Idaho Power Company                                 | Depreciation                   |
| 14.         | PA PUC              | R-0027975         | The York Water Company                              | Depreciation                   |
| 15.         | IN URC              | R-0027975         | Cinergy Corp – PSI Energy, Inc.                     | Depreciation                   |
| 16.         | PA PUC              | R-00038304        | Pennsylvania-American Water Co.                     | Depreciation                   |
| 17.         | MO PSC              | WR-2003-0500      | Missouri-American Water Co.                         | Depreciation                   |
| 18.         | FERC                | ER-03-1274-000    | NSTAR-Boston Edison Company                         | Depreciation                   |
| 19.         | NJ BPU              | BPU 03080683      | South Jersey Gas Company                            | Depreciation                   |
| 20.         | NV PUC              | 03-10001          | Nevada Power Company                                | Depreciation                   |
| 21.         | LA PSC              | U-27676           | CenterPoint Energy – Arkla                          | Depreciation                   |
| 22.         | PA PUC              | R-00038805        | Pennsylvania Suburban Water Company                 | Depreciation                   |
| 23.         | AB En/Util Bd       | 1306821           | EPCOR Distribution, Inc.                            | Depreciation                   |
| 24.         | PA PUC              | R-00038168        | National Fuel Gas Distribution Corp (PA)            | Depreciation                   |
| 25.         | PA PUC              | R-00049255        | PPL Electric Utilities                              | Depreciation                   |
| 26.         | PA PUC              | R-00049165        | The York Water Company                              | Depreciation                   |
| 27.         | OK Corp Cm          | PUC 200400187     | CenterPoint Energy – Arkla                          | Depreciation                   |
| 28.         | OH PUC              | 04-680-EL-AIR     | Cinergy Corp. – Cincinnati Gas and Electric Company | Depreciation                   |
| 29.         | RR Com of TX        | GUD#              | CenterPoint Energy – Entex Gas Services Div.        | Depreciation                   |
| 30.         | NY PUC              | 04-G-1047         | National Fuel Gas Distribution Gas (NY)             | Depreciation                   |
| 31.         | AR PSC              | 04-121-U          | CenterPoint Energy – Arkla                          | Depreciation                   |
| 32.         | IL CC               | 05-               | North Shore Gas Company                             | Depreciation                   |
| 33.         | IL CC               | 05-               | Peoples Gas Light and Coke Company                  | Depreciation                   |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

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



LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>    | <u>Client Utility</u>                      | <u>Subject</u> |
|-------------|---------------------|----------------------|--|----------------|
| 65.         | KY PSC              | 2007-00143           | Kentucky American Water Company            | Depreciation   |
| 66.         | PA PUC              | R-00072229           | Pennsylvania American Water Company        | Depreciation   |
| 67.         | KY PSC              | 2007-0008            | NiSource – Columbia Gas of Kentucky        | Depreciation   |
| 68.         | NY PSC              | 07-G-0141            | National Fuel Gas Distribution Corp (NY)   | Depreciation   |
| 69.         | AK PSC              | U-08-004             | Anchorage Water & Wastewater Utility       | Depreciation   |
| 70.         | TN Reg Auth         | 08-00039             | Tennessee-American Water Company           | Depreciation   |
| 71.         | DE PSC              | 08-96                | Artesian Water Company                     | Depreciation   |
| 72.         | PA PUC              | R-2008-2023067       | The York Water Company                     | Depreciation   |
| 73.         | KS CC               | 08-WSEE1-RTS         | Westar Energy                              | Depreciation   |
| 74.         | IN URC              | 43526                | Northern Indiana Public Service Co.        | Depreciation   |
| 75.         | IN URC              | 43501                | Duke Energy Indiana                        | Depreciation   |
| 76.         | MD PSC              | 9159                 | NiSource – Columbia Gas of Maryland        | Depreciation   |
| 77.         | KY PSC              | 2008-000251          | Kentucky Utilities                         | Depreciation   |
| 78.         | KY PSC              | 2008-000252          | Louisville Gas & Electric                  | Depreciation   |
| 79.         | PA PUC              | 2008-20322689        | Pennsylvania American Water Co.-Wastewater | Depreciation   |
| 80.         | NY PSC              | 08-E887/08-00888     | Central Hudson                             | Depreciation   |
| 81.         | WV TC               | VE-080416/VG-8080417 | Avista Corporation                         | Depreciation   |
| 82.         | IL CC               | ICC-09-166           | Peoples Gas, Light and Coke Co.            | Depreciation   |
| 83.         | IL CC               | ICC-09-167           | North Shore Gas Company                    | Depreciation   |
| 84.         | DC PSC              | 1076                 | Potomac Electric Power Company             | Depreciation   |
| 85.         | KY PSC              | 2009-00141           | NiSource – Columbia Gas of Kentucky        | Depreciation   |
| 86.         | FERC                | ER08-1056-002        | Energy Services                            | Depreciation   |
| 87.         | PA PUC              | R-2009-2097323       | Pennsylvania American Water Co.            | Depreciation   |
| 88.         | NC Util Cm          | E-7, Sub 090         | Duke Energy Carolinas, LLC                 | Depreciation   |
| 89.         | KY PSC              | 2009-00202           | Duke Energy Kentucky                       | Depreciation   |
| 90.         | VA St. CC           | PUE-2009-00059       | Aqua Virginia, Inc.                        | Depreciation   |
| 91.         | PA PUC              | 2009-2132019         | Aqua Pennsylvania, Inc.                    | Depreciation   |
| 92.         | MS PSC              | 09-                  | Energy Mississippi                         | Depreciation   |
| 93.         | AK PSC              | 09-08-U              | Energy Arkansas                            | Depreciation   |
| 94.         | TX PUC              | 37744                | Energy Texas                               | Depreciation   |
| 95.         | TX PUC              | 37690                | El Paso Electric Company                   | Depreciation   |
| 96.         | PA PUC              | R-2009-2106908       | The Borough of Hanover                     | Depreciation   |
| 97.         | KS CC               | 10-KCPE-415-RTS      | Kansas City Power & Light                  | Depreciation   |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>              | <u>Client Utility</u>                      | <u>Subject</u> |
|-------------|---------------------|--------------------------------|--|----------------|
| 98.         | PA PUC              | R-2009-                        | United Water Pennsylvania                  | Depreciation   |
| 99.         | OH PUC              |                                | Aqua Ohio Water Company                    | Depreciation   |
| 100.        | WI PSC              | 3270-DU-103                    | Madison Gas & Electric Co.                 | Depreciation   |
| 101.        | MO PSC              | WR-2010                        | Missouri American Water Co.                | Depreciation   |
| 102.        | AK Reg Cm           | U-09-097                       | Chugach Electric Association               | Depreciation   |
| 103.        | IN URC              | 43969                          | Northern Indiana Public Service Co.        | Depreciation   |
| 104.        | WI PSC              | 6690-DU-104                    | Wisconsin Public Service Corp.             | Depreciation   |
| 105.        | PA PUC              | R-2010-2161694                 | PPL Electric Utilities Corp.               | Depreciation   |
| 106.        | KY PSC              | 2010-00036                     | Kentucky American Water Company            | Depreciation   |
| 107.        | PA PUC              | R-2009-2149262                 | Columbia Gas of Pennsylvania               | Depreciation   |
| 108.        | MO PSC              | GR-2010-0171                   | Laclede Gas Company                        | Depreciation   |
| 109.        | SC PSC              | 2009-489-E                     | South Carolina Electric & Gas Co.          | Depreciation   |
| 110.        | NJ BD OF PU         | ER09080664                     | Atlantic City Electric                     | Depreciation   |
| 111.        | VA St. CC           | PUE-2010-00001                 | Virginia American Water Company            | Depreciation   |
| 112.        | PA PUC              | R-2010-2157140                 | The York Water Company                     | Depreciation   |
| 113.        | MO PSC              | ER-2010-0356                   | Greater Missouri Operations Co.            | Depreciation   |
| 114.        | MO PSC              | ER-2010-0355                   | Kansas City Power and Light                | Depreciation   |
| 115.        | PA PUC              | R-2010-2167797                 | T.W. Phillips Gas and Oil Co.              | Depreciation   |
| 116.        | PSC SC              | 2009-489-E                     | SCANA – Electric                           | Depreciation   |
| 117.        | PA PUC              | R-2010-22010702                | Peoples Natural Gas, LLC                   | Depreciation   |
| 118.        | AK PSC              | 10-067-U                       | Oklahoma Gas and Electric Co.              | Depreciation   |
| 119.        | IN URC              |                                | Northern Indiana Public Serv. Co. - NIFL   | Depreciation   |
| 120.        | IN URC              |                                | Northern Indiana Public Serv. Co. - Kokomo | Depreciation   |
| 121.        | PA PUC              |                                | Pennsylvania American Water Co - WW        | Depreciation   |
| 122.        | NC Util Cn.         | R-2010-2166212<br>W-218,SUB310 | Aqua North Carolina, Inc.                  | Depreciation   |
| 123.        | OH PUC              | 11-4161-WS-AIR                 | Ohio American Water Company                | Depreciation   |
| 124.        | MS PSC              | EC-123-0082-00                 | Entergy Mississippi                        | Depreciation   |
| 125.        | CO PUC              | 11AL-387E                      | Black Hills Colorado                       | Depreciation   |
| 126.        | PA PUC              | R-2010-2215623                 | Columbia Gas of Pennsylvania               | Depreciation   |
| 127.        | PA PUC              | R-2010-2179103                 | Lancaster, City of – Bureau of Water       | Depreciation   |
| 128.        | IN URC              | 43114 IGCC 45                  | Duke Energy Indiana                        | Depreciation   |
| 129.        | FERC                | IS11-146-000                   | Enbridge Pipelines (Southern Lights)       | Depreciation   |
| 130.        | IL CC               | 11-0217                        | MidAmerican Energy Corporation             | Depreciation   |
| 131.        | OK CC               | 201100087                      | Oklahoma Gas & Electric Co.                | Depreciation   |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

| <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>                  | <u>Client Utility</u>                    | <u>Subject</u> |
|-------------|---------------------|------------------------------------|--|----------------|
| 132.        | 2011                | 2011-2232243                       | Pennsylvania American Water Company      | Depreciation   |
| 133.        | 2011                | 2011-2232243                       | Carolina Gas Transmission                | Depreciation   |
| 134.        | 2012                | UE-120436/UG-120437                | Avista Corporation                       | Depreciation   |
| 135.        | 2012                | U-12-009                           | Chugach Electric Association             | Depreciation   |
| 136.        | 2012                | DPU 12-25                          | Columbia Gas of Massachusetts            | Depreciation   |
| 137.        | 2012                | 40094                              | El Paso Electric Company                 | Depreciation   |
| 138.        | 2012                | IPC-E-12                           | Idaho Power Company                      | Depreciation   |
| 139.        | 2012                | R-2012-2290597                     | PPL Electric Utilities                   | Depreciation   |
| 140.        | 2012                | R-2012-2311725                     | Hanover, Borough of – Bureau of Water    | Depreciation   |
| 141.        | 2012                | 2012-00222                         | Louisville Gas and Electric Company      | Depreciation   |
| 142.        | 2012                | 2012-00221                         | Kentucky Utilities Company               | Depreciation   |
| 143.        | 2012                | R-2012-2285985                     | Peoples Natural Gas Company              | Depreciation   |
| 144.        | 2012                | Case 1087                          | Potomac Electric Power Company           | Depreciation   |
| 145.        | 2012                | 12-1682-EL-AIR                     | Duke Energy Ohio (Electric)              | Depreciation   |
| 146.        | 2012                | 12-1685-GA-AIR                     | Duke Energy Ohio (Gas)                   | Depreciation   |
| 147.        | 2012                | R-2012-2310366                     | Lancaster, City of – Sewer Fund          | Depreciation   |
| 148.        | 2012                | R-2012-2321748                     | Columbia Gas of Pennsylvania             | Depreciation   |
| 149.        | 2012                | ER-12-2681-000                     | ITC Holdings                             | Depreciation   |
| 150.        | 2012                | ER-2012-0174                       | Kansas City Power and Light              | Depreciation   |
| 151.        | 2012                | ER-2012-0175                       | KCPL Greater Missouri Operations Co.     | Depreciation   |
| 152.        | 2012                | GO-2012-0363                       | Laclede Gas Company                      | Depreciation   |
| 153.        | 2012                | G007,001/D-12-533                  | Integrty – MN Energy Resource Group      | Depreciation   |
| 153.        | 2012                |                                    | Aqua Texas                               | Depreciation   |
| 155.        | 2012                | 2012-2336379                       | York Water Company                       | Depreciation   |
| 156.        | 2013                | ER12121071                         | PHI Service Co. – Atlantic City Electric | Depreciation   |
| 157.        | 2013                | 2013-00167                         | Columbia Gas of Kentucky                 | Depreciation   |
| 158.        | 2013                | 2013-00020                         | Virginia Electric and Power Co.          | Depreciation   |
| 159.        | 2013                | 2013-0004                          | MidAmerican Energy Corporation           | Depreciation   |
| 160.        | 2013                | 2013-2355276                       | Pennsylvania American Water Co.          | Depreciation   |
| 161.        | 2013                | 13-E-0030, 13-G-0031,<br>13-S-0032 | Consolidated Edison of New York          | Depreciation   |
| 162.        | 2013                | 2013-2355886                       | Peoples TWP LLC                          | Depreciation   |
| 163.        | 2013                | 12-0504                            | Tennessee American Water                 | Depreciation   |
| 164.        | 2013                | 2013-168                           | Central Maine Power Company              | Depreciation   |



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| 165.        | DC PSC              | Case 1103         | PHI Service Co. -- PEPCO                     | Depreciation   |
| 166.        | WY PSC              | 2003-ER-13        | Cheyenne Light, Fuel and Power Co.           | Depreciation   |
| 167.        | FERC                | ER13- 0000        | Kentucky Utilities                           | Depreciation   |
| 168.        | FERC                | ER13- 0000        | MidAmerican Energy Company                   | Depreciation   |
| 169.        | FERC                | ER13- 0000        | PPL Utilities                                | Depreciation   |
| 170.        | PA PUC              | R-2013-2372129    | Duquesne Light Company                       | Depreciation   |
| 171.        | NJ BPU              | ER12111052        | Jersey Central Power and Light Co.           | Depreciation   |
| 172.        | PA PUC              | R-2013-2390244    | Bethlehem, City of -- Bureau of Water        | Depreciation   |
| 173.        | OK CC               | UM 1679           | Oklahoma, Public Service Company of          | Depreciation   |
| 174.        | IL CC               | 13-0500           | Nicor Gas Company                            | Depreciation   |
| 175.        | WY PSC              | 20000-427-EA-13   | PacifiCorp                                   | Depreciation   |
| 176.        | UT PSC              | 13-035-02         | PacifiCorp                                   | Depreciation   |
| 177.        | OR PUC              | UM 1647           | PacifiCorp                                   | Depreciation   |
| 178.        | PA PUC              | 2013-2350509      | Dubois, City of                              | Depreciation   |
| 179.        | IL CC               | 14-0224           | North Shore Gas Company                      | Depreciation   |
| 180.        | FERC                | ER14-             | Duquesne Light Company                       | Depreciation   |
| 181.        | SD PUC              | EL14-026          | Black Hills Power Company                    | Depreciation   |
| 182.        | WY PSC              | 20002-91-ER-14    | Black Hills Power Company                    | Depreciation   |
| 183.        | PA PUC              | 2014-2428304      | Hanover, Borough of -- Municipal Water Works | Depreciation   |
| 184.        | PA PUC              | 2014-2406274      | Columbia Gas of Pennsylvania                 | Depreciation   |
| 185.        | IL CC               | 14-0225           | Peoples Gas Light and Coke Company           | Depreciation   |
| 186.        | MO PSC              | ER-2014-0258      | Ameren Missouri                              | Depreciation   |
| 187.        | KS CC               | 14-BHCG-502-RTS   | Black Hills Service Company                  | Depreciation   |
| 188.        | KS CC               | 14-BHCG-502-RTS   | Black Hills Utility Holdings                 | Depreciation   |
| 189.        | KS CC               | 14-BHCG-502-RTS   | Black Hills Kansas Gas                       | Depreciation   |
| 190.        | PA PUC              | 2014-2418872      | Lancaster, City of -- Bureau of Water        | Depreciation   |
| 191.        | WV PSC              | 14-0701-E-D       | First Energy -- MonPower/PotomacEdison       | Depreciation   |
| 192.        | VA St CC            | PUC-2014-00045    | Aqua Virginia                                | Depreciation   |
| 193.        | VA St CC            | PUE-2013          | Virginia American                            | Depreciation   |
| 194.        | OK CC               | PUD201400229      | Oklahoma Gas and Electric                    | Depreciation   |
| 195.        | OR PUC              | UM1679            | Portland General Electric                    | Depreciation   |
| 196.        | IN URC              | Cause No. 44576   | Indianapolis Power & Light                   | Depreciation   |
| 197.        | MA DPU              | DPU. 14-150       | NSTAR Gas                                    | Depreciation   |
| 198.        | CT PURA             | 14-05-06          | Connecticut Light and Power                  | Depreciation   |

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| 199.        | MO PSC              | ER-2014-0370                | Kansas City Power & Light                                     | Depreciation   |
| 200.        | KY PSC              | 2014-00371                  | Kentucky Utilities Company                                    | Depreciation   |
| 201.        | KY PSC              | 2014-00372                  | Louisville Gas and Electric Company                           | Depreciation   |
| 202.        | PA PUC              | R-2015-2462723              | United Water Pennsylvania Inc.                                | Depreciation   |
| 203.        | PA PUC              | R-2015-2468056              | Columbia Gas of Pennsylvania                                  | Depreciation   |
| 204.        | NY PSC              | 15-E-0283/15-G-0284         | New York State Electric and Gas Corporation                   | Depreciation   |
| 205.        | NY PSC              | 15-E-0285/15-G-0286         | Rochester Gas and Electric Corporation                        | Depreciation   |
| 206.        | MO PSC              | WR-2015-0301/SR-2015-0302   | Missouri American Water Company                               | Depreciation   |
| 207.        | OK CC               | PUD 201500208               | Oklahoma, Public Service Company of                           | Depreciation   |
| 208.        | WV PSC              | 15-0676-W-42T               | West Virginia American Water Company                          | Depreciation   |
| 209.        | PA PUC              | 2015-2469275                | PPL Electric Utilities  | Depreciation   |
| 210.        | IN URC              | Cause No. 44688             | Northern Indiana Public Service Company                       | Depreciation   |
| 211.        | OH PSC              | 14-1929-EL-RDR              | First Energy-Ohio Edison/Cleveland Electric/<br>Toledo Edison | Depreciation   |
| 212.        | NM PRC              | 15-00127-UT                 | EI Paso Electric  | Depreciation   |
| 213.        | TX PUC              | PUC-44941; SOAH 473-15-5257 | EI Paso Electric  | Depreciation   |
| 214.        | WI PSC              | 3270-DU-104                 | Madison Gas and Electric Company                              | Depreciation   |
| 215.        | OK CC               | PUD 201500273               | Oklahoma Gas and Electric                                     | Depreciation   |
| 216.        | KY PSC              | Doc. No. 2015-00418         | Kentucky American Water Company                               | Depreciation   |
| 217.        | NC UC               | Doc. No. G-5, Sub 565       | Public Service Company of North Carolina                      | Depreciation   |
| 218.        | WA UTC              | Docket UE-17                | Puget Sound Energy  | Depreciation   |
| 219.        | NY PSC              | Case No. 16-W-0130          | Suez Water New York, Inc.                                     | Depreciation   |
| 220.        | MO PSC              | ER-2016-0156                | KCPL – Greater Missouri                                       | Depreciation   |
| 221.        | WI PSC              | Case No. 2016-00026         | Wisconsin Public Service Commission                           | Depreciation   |
| 222.        | KY PSC              | Case No. 2016-00027         | Kentucky Utilities Company                                    | Depreciation   |
| 223.        | KY PSC              | Case No. 2016-00027         | Louisville Gas and Electric Company                           | Depreciation   |
| 224.        | OH PUC              | Case No. 16-0907-VW-AIR     | Aqua Ohio   | Depreciation   |
| 225.        | MD PSC              | Case 9417                   | Columbia Gas of Maryland                                      | Depreciation   |
| 226.        | KY PSC              | 2016-00162                  | Columbia Gas of Kentucky                                      | Depreciation   |
| 227.        | DE PSC              | 16-0649                     | Delmarva Power and Light Co. – Electric                       | Depreciation   |
| 228.        | DE PSC              | 16-0650                     | Delmarva Power and Light Co. – Gas                            | Depreciation   |
| 229.        | NY PSC              | Case 16-G-0257              | National Fuel Gas Distribution Corp – NY Div                  | Depreciation   |
| 230.        | PA PUC              | R-2016-2537349              | Metropolitan Edison Company                                   | Depreciation   |
| 231.        | PA PUC              | R-2016-2537352              | Pennsylvania Electric Company                                 | Depreciation   |

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| 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              | 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<br>Massachusetts Electric Company | Depreciation   |
| 247. | 2017        | TX PUC              | PUC-26831, SOAH 973-17-2686 | El Paso Electric Company   | Depreciation   |
| 248. | 2017        | WA UT&C             | UE-17033 and UG-170034      | Puget Sound Energy   | Depreciation   |
| 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       | Oklahoma, Public Service Company of                                  | 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   |



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| 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 | 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   |
| 285. | 2018        | PA PUC              | Docket No. R-2018-        | Duquesne Light Company                  | Depreciation   |
| 286. | 2018        | MD PSC              | Case No. 948              | Columbia Gas of Maryland                | Depreciation   |
| 287. | 2018        | MA DPU              | D.P.U. 18-45              | 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.                  | Maryland-American Water Company         | Depreciation   |
| 291. | 2018        | PA PUC              | Docket No. R-2018-3000019 | The York Water Company                  | Depreciation   |