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IDAHO PUBLIC UTILITIES COMMISSION

November 29, 2018

Kari Vander Stoep kari.vanderstoep@klgates.com

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#### Via Email and FedEx

Diane Hanian,
Commission Secretary
Idaho Public Utilities
Commission
472 W. Washington Street
Boise, Idaho 83702
diane.hanian@puc.idaho.gov

Re: AVU-E-17-09/AVU-G-17-05 Errata to Joint Application, Appendix 1 and Applicants' Hearing Exhibits 17-19

Dear Ms. Hanian:

Enclosed for filing with the Commission are electronic copies of 1) Errata to Joint Application, Appendix 1 and 2) Applicants' Hearing Exhibits 17-19. We will also send you an original and seven copies of the errata and exhibits via overnight mail.

Sincerely,

Kari Vander Stoep

Attorneys of Hydro One Limited

Kan In Vada Hogo

Encls.

ccs: Service List via Email Only

#### RECEIVED

David J. Meyer, ISB No. 8317

Vice President and Chief Counsel of Regulatory and Governmental Affairs

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1411 E. Mission Avenue
P.O. Box 3727

Spokane, Washington 99220

Phone: (509)495-4316, Fax: (509)495-8851

Plane C. Elizabeth Thoma

Kæl Gates LLP

On Behalf of Hy

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Seattle, WA 9816

Phone: (206)623

Elizabeth Thomas, Partner

Elizabeth Thomas, Partner

Kari Mander Stoep, Partner

K&L Gates LP

On Behalf of Hydro One Limited

and Olympus Equity LLC

925 Fourth Avenue, Suite 2900

Seattle, WA 98104-1158

Phone: (206)623-7580, Fax: (206)623-7022

#### BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE JOINT APPLICATION OF HYDRO ONE LIMITED AND AVISTA CORPORATION FOR APPROVAL OF MERGER	) )	AVU-E-17-09 AVU-G-17-05 O JOINT APPLICATION,
AGREEMENT	) APPENDIX	
TOTALINETY	)	•
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- 1 The following change should be made to Appendix 1 of the Joint Application filed by
- 2 Avista Corporation ("Avista") and Hydro One Limited ("Hydro One") on September 14, 2017:
- Page 2 of Appendix 1 to the Joint Application should be replaced with the revised
- 4 Post-Closing Corporate Structure attached hereto.
- 5 Also attached for reference is a copy of the original Appendix 1 to the Joint Application filed on
- 6 September 14, 2017.

1

HYDRO ONE LIMITED

Thomas

Elizabeth Thomas, Partner, K&L Gates LLP Kari Vander Stoep, Partner, K&L Gates LLP

Admitted pro hac vice

On Behalf of Hydro One Limited and

Olympus Equity LLC

AVISTA CORPORATION

n on behalf of

8317

David

Meyer David J. Meyer, ISB No. 8317

Attorney for Avista Corporation

#### **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on the 29th day of November 2018, I caused an original and seven (7) copies of the Errata to Joint Application, Appendix 1 and Applicants' Hearing Exhibits 17-19 to be emailed and served via Federal Express on:

Diane Hanian, Commission Secretary Idaho Public Utilities Commission 472 W. Washington Street Boise, Idaho 83702 diane.hanian@puc.idaho.gov

The following parties were served via email on the 29th day of November 2018 with the Errata to Joint Application, Appendix 1 and Applicants' Hearing Exhibits 17-19. Hard copies of the Errata to Joint Application, Appendix 1 and Applicants' Hearing Exhibits 17-18 were handed out to the parties on November 26, 2018 at the Technical Hearing in Boise. On November 27, 2018, I handed out Exhibit 19 to the parties at the Technical Hearing in Boise.

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Vice President and Chief Counsel for
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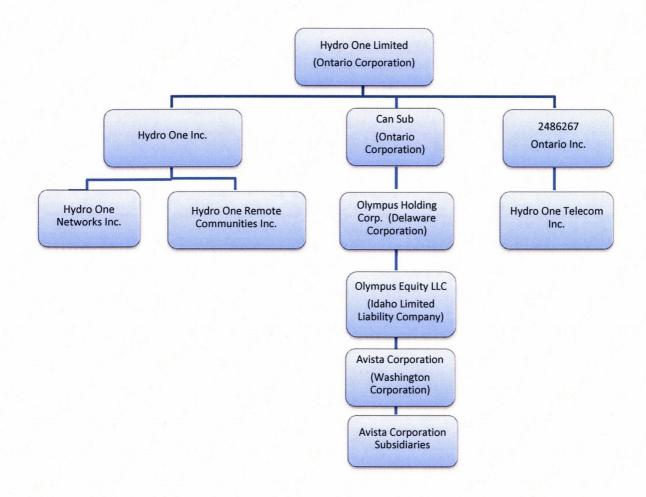
Ben Otto Idaho Conservation League 710 N. 6th St. Boise, ID 83702 botto@idahoconservation.org Dr. Don Reading 6070 Hill Road Boise, ID 83703 dreading@mindspring.com

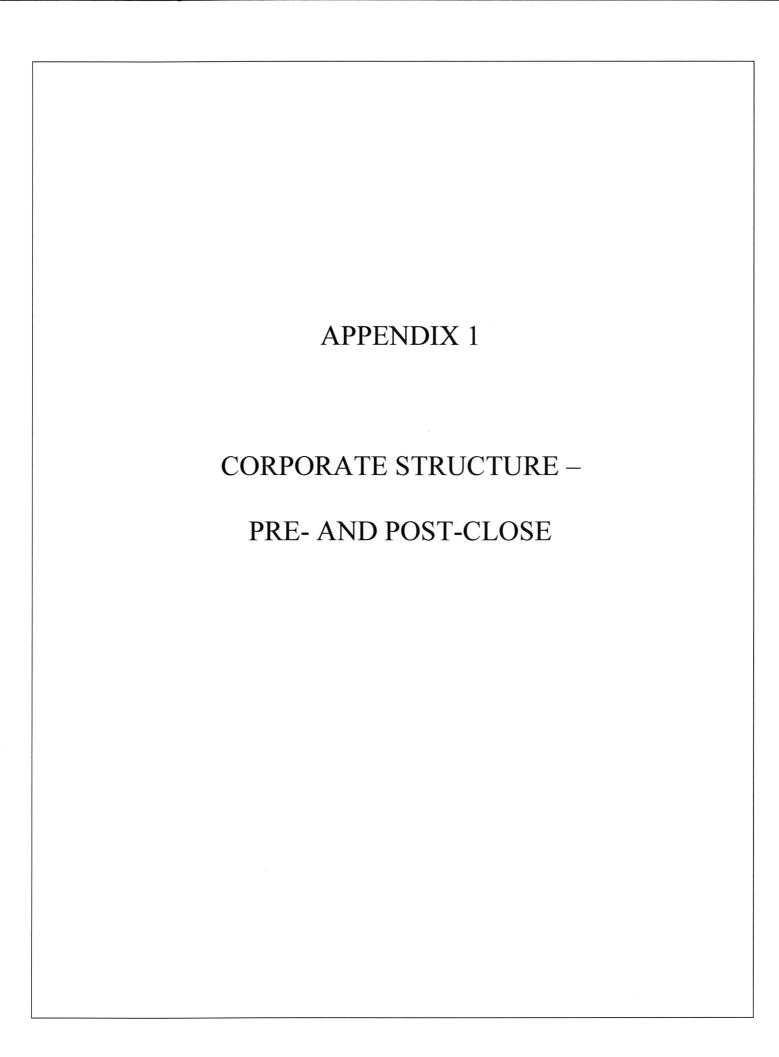
Norman M. Semanko Parsons Behle & Latimer 800 West Main Street, Suite 1300 Boise, ID 83702 NSemanko@parsonsbehle.com ecf@parsonsbehle.com Dean Miller 3620 E Warm Springs Ave. Boise, ID 83716 Deanjmiller@cableone.net

Garrick L. Baxter Idaho Department of Water Resources 322 E. Front Street P.O. Box 83720 Boise, Idaho 83720-0098 garrick.baxter@idwr.idaho.gove

/s/ Elizabeth Thomas
Elizabeth Thomas

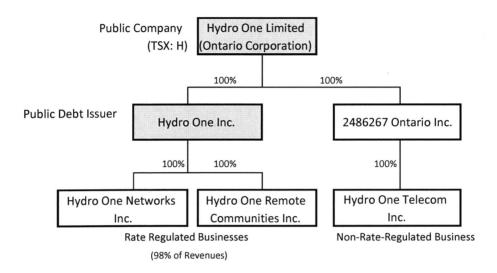
#### **Post-Closing Corporate Structure**



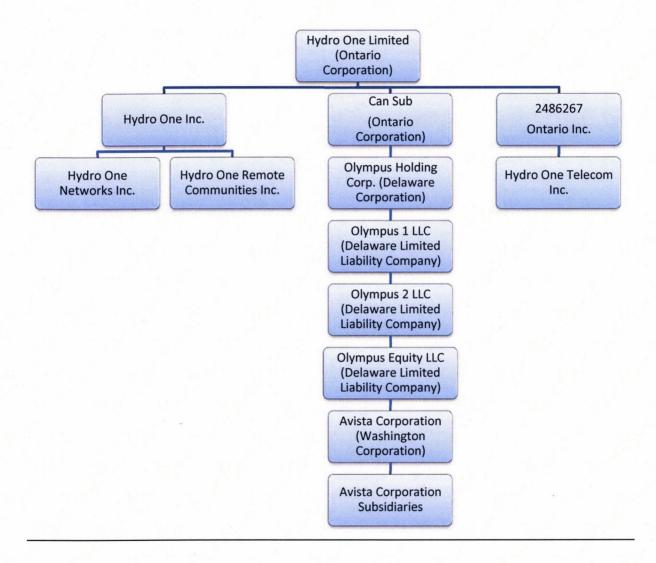


#### **Current Corporate Structure**

The diagram below depicts the current relationship of Hydro One Limited and its <u>primary operating</u> subsidiaries that are referenced in the Joint Application.



### **Post-Closing Corporate Structure**



## ORIGINAL

#### SCHEDULE "B"

#### **Draft Affirmation**

#### WHEREAS:

- 1. Hydro One Limited ("Hydro One" or the "Corporation") entered into an Agreement and Plan of Merger dated as of July 19, 2017, by and among Hydro One Limited, Olympus Holding Corp., Olympus Corp. and Avista Corporation (the "Merger Agreement"), pursuant to which the parties thereto agreed to complete the Merger (as defined in the Merger Agreement) and the related transactions proposed in the Merger Agreement on the terms and subject to the conditions set out in the Merger Agreement (the "Proposed Transaction");
- 2. Prior to entering into the Merger Agreement, on July 19, 2017, the Board of Directors of Hydro One (the "Board") reviewed, considered, evaluated and approved the Proposed Transaction, determined that it was in the best interests of Hydro One and its stockholders to enter into the Merger Agreement and consummate the Proposed Transaction, and authorized and approved, among other things, the preparation, execution and filing of all applications, notices, reports, statements, documents and information with all state and federal governmental and regulatory bodies required to obtain the Regulatory Approvals (as defined in the Merger Agreement) and certain delegations of authority and operational, governance and ancillary commitments (such authorizations and approvals, collectively, the "2017 Board Approvals");
- 3. As contemplated by the Merger Agreement and the 2017 Board Approvals, Hydro One and Avista Corporation filed applications for approval of the Proposed Transaction with (i) U.S. federal regulatory authorities (including the U.S. Federal Communications Commission, the U.S. Federal Energy Regulatory Commission, the U.S. Committee on Foreign Investment in the United States, and U.S. federal antitrust agencies) and (ii) state public utility regulatory commissions in each of the states of Washington, Oregon, Idaho, Alaska and Montana (the "State Commissions");
- 4. As contemplated by the Merger Agreement and the 2017 Board Approvals, Hydro One and Avista Corporation have agreed to certain commitments relating to governance, financial integrity, ringfencing, rates, operations, regulatory matters and ancillary matters (the "Merger-Related Commitments") with parties to the proceedings before the State Commissions, as reflected in certain settlement agreements entered into in connection with the Regulatory Approvals, which are contingent on obtaining all Regulatory Approvals from the State Commissions for, and completing, the Proposed Transaction:

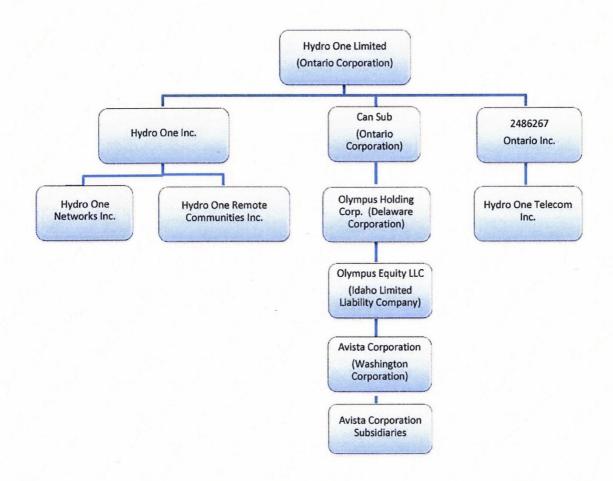
- 5. In light of the recent change in the members of the Board and the retirement of Hydro One's former Chief Executive Officer, certain parties to the proceedings before the State Commissions have requested that Hydro One acknowledge and affirm its obligations under the Merger Agreement and with respect to the Merger-Related Commitments and its intention to consummate the Merger, in each case, in accordance with the terms of, and subject to the conditions set out in, the Merger Agreement and the Merger-Related Commitments;
- 6. On September **3**, 2018, Avista Corporation delivered written notice to Hydro One extending the September 30, 2018 End Date under the Merger Agreement for an [additional six months to March 30, 2019], in accordance with its rights under the Merger Agreement; and
- 7. The Merger Agreement requires, among other things, that the parties thereto use their respective reasonable best efforts to obtain the required Regulatory Approvals and to cause the Proposed Transaction to be consummated as soon as practicable;

#### NOW BE IT RESOLVED THAT:

As of the date hereof, the Board of Directors acknowledges and affirms, for and on behalf of the Corporation: (i) Hydro One's obligations under the Merger Agreement and with respect to the Merger-Related Commitments to be performed by Hydro One and/or its Subsidiaries if the Proposed Transaction is consummated pursuant to the Merger Agreement; and (ii) Hydro One's intention to consummate the Merger; in each case in accordance with the terms of, and subject to the conditions set out in, the Merger Agreement and the Merger-Related Commitments.

#### **Post-Closing Corporate Structure**

# ORIGINAL





CONFIDENTIAL RESUME OF JOHN J. REED

#### John J. Reed Chairman and Chief Executive Officer

John J. Reed is a financial and economic consultant with more than 35 years of experience in the energy industry. Mr. Reed has also been the CEO of an NASD member securities firm, and Co-CEO of the nation's largest publicly traded management consulting firm (NYSE: NCI). He has provided advisory services in the areas of mergers and acquisitions, asset divestitures and purchases, strategic planning, project finance, corporate valuation, energy market analysis, rate and regulatory matters and energy contract negotiations to clients across North and Central America. Mr. Reed's comprehensive experience includes the development and implementation of nuclear, fossil, and hydroelectric generation divestiture programs with an aggregate valuation in excess of \$20 billion. Mr. Reed has also provided expert testimony on financial and economic matters on more than 400 occasions before the FERC, Canadian regulatory agencies, state utility regulatory agencies, various state and federal courts, and before arbitration panels in the United States and Canada. After graduation from the Wharton School of the University of Pennsylvania, Mr. Reed joined Southern California Gas Company, where he worked in the regulatory and financial groups, leaving the firm as Chief Economist in 1981. He served as executive and consultant with Stone & Webster Management Consulting and R.J. Rudden Associates prior to forming REED Consulting Group (RCG) in 1988. RCG was acquired by Navigant Consulting in 1997, where Mr. Reed served as an executive until leaving Navigant to join Concentric as Chairman and Chief Executive Officer.

#### REPRESENTATIVE PROJECT EXPERIENCE

#### **Executive Management**

As an executive-level consultant, worked with CEOs, CFOs, other senior officers, and Boards of Directors of many of North America's top electric and gas utilities, as well as with senior political leaders of the U.S. and Canada on numerous engagements over the past 25 years. Directed merger, acquisition, divestiture, and project development engagements for utilities, pipelines and electric generation companies, repositioned several electric and gas utilities as pure distributors through a series of regulatory, financial, and legislative initiatives, and helped to develop and execute several "roll-up" or market aggregation strategies for companies seeking to achieve substantial scale in energy distribution, generation, transmission, and marketing.

#### **Financial and Economic Advisory Services**

Retained by many of the nation's leading energy companies and financial institutions for services relating to the purchase, sale or development of new enterprises. These projects included major new gas pipeline projects, gas storage projects, several non-utility generation projects, the purchase and sale of project development and gas marketing firms, and utility acquisitions. Specific services provided include the development of corporate expansion plans, review of acquisition candidates, establishment of divestiture standards, due diligence on acquisitions or financing, market entry or expansion studies, competitive assessments, project financing studies, and negotiations relating to these transactions.

#### **Litigation Support and Expert Testimony**

Provided expert testimony on more than 400 occasions in administrative and civil proceedings on a wide range of energy and economic issues. Clients in these matters have included gas distribution



CONFIDENTIAL RESUME OF JOHN J. REED

utilities, gas pipelines, gas producers, oil producers, electric utilities, large energy consumers, governmental and regulatory agencies, trade associations, independent energy project developers, engineering firms, and gas and power marketers. Testimony has focused on issues ranging from broad regulatory and economic policy to virtually all elements of the utility ratemaking process. Also frequently testified regarding energy contract interpretation, accepted energy industry practices, horizontal and vertical market power, quantification of damages, and management prudence. Has been active in regulatory contract and litigation matters on virtually all interstate pipeline systems serving the U.S. Northeast, Mid-Atlantic, Midwest, and Pacific regions.

Also served on FERC Commissioner Terzic's Task Force on Competition, which conducted an industry-wide investigation into the levels of and means of encouraging competition in U.S. natural gas markets and served on a "Blue Ribbon" panel established by the Province of New Brunswick regarding the future of natural gas distribution service in that province.

#### **Resource Procurement, Contracting and Analysis**

On behalf of gas distributors, gas pipelines, gas producers, electric utilities, and independent energy project developers, personally managed or participated in the negotiation, drafting, and regulatory support of hundreds of energy contracts, including the largest gas contracts in North America, electric contracts representing billions of dollars, pipeline and storage contracts, and facility leases.

These efforts have resulted in bringing large new energy projects to market across North America, the creation of hundreds of millions of dollars in savings through contract renegotiation, and the regulatory approval of a number of highly contested energy contracts.

#### Strategic Planning and Utility Restructuring

Acted as a leading participant in the restructuring of the natural gas and electric utility industries over the past fifteen years, as an adviser to local distribution companies, pipelines, electric utilities, and independent energy project developers. In the recent past, provided services to most of the top 50 utilities and energy marketers across North America. Managed projects that frequently included the redevelopment of strategic plans, corporate reorganizations, the development of multi-year regulatory and legislative agendas, merger, acquisition and divestiture strategies, and the development of market entry strategies. Developed and supported merchant function exit strategies, marketing affiliate strategies, and detailed plans for the functional business units of many of North America's leading utilities.

#### PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2002 - Present)

Chairman and Chief Executive Officer

CE Capital Advisors (2004 - Present)

Chairman, President, and Chief Executive Officer

Navigant Consulting, Inc. (1997 - 2002)

President, Navigant Energy Capital (2000 – 2002) Executive Director (2000 – 2002) Co-Chief Executive Officer, Vice Chairman (1999 – 2000) Executive Managing Director (1998 – 1999) President, REED Consulting Group, Inc. (1997 – 1998)



CONFIDENTIAL RESUME OF JOHN J. REED

#### REED Consulting Group (1988 - 1997)

Chairman, President and Chief Executive Officer

#### R.J. Rudden Associates, Inc. (1983 - 1988)

Vice President

#### Stone & Webster Management Consultants, Inc. (1981 - 1983)

Senior Consultant Consultant

#### Southern California Gas Company (1976 - 1981)

Corporate Economist Financial Analyst Treasury Analyst

#### **EDUCATION AND CERTIFICATION**

B.S., Economics and Finance, Wharton School, University of Pennsylvania, 1976

Licensed Securities Professional: NASD Series 7, 63, 24, 79 and 99 Licenses

#### **BOARDS OF DIRECTORS (PAST AND PRESENT)**

Concentric Energy Advisors, Inc.

Navigant Consulting, Inc.

Navigant Energy Capital

Nukem, Inc.

New England Gas Association

R. J. Rudden Associates

**REED Consulting Group** 

#### **AFFILIATIONS**

American Gas Association

**Energy Bar Association** 

Guild of Gas Managers

International Association of Energy Economists

National Association of Business Economists

New England Gas Association

Society of Gas Lighters





#### ARTICLES AND PUBLICATIONS

"Maximizing U.S. federal loan guarantees for new nuclear energy," *Bulletin of the Atomic Scientists* (with John C. Slocum), July 29, 2009

"Smart Decoupling – Dealing with unfunded mandates in performance-based ratemaking," *Public Utilities Fortnightly*, May 2012



CONFIDENTIAL EXPERT TESTIMONY OF JOHN J. REED REGULATORY AGENCIES

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Alaska Regulatory Commission	on			
Chugach Electric	12/86	Chugach Electric	Docket No. U-86-11	Cost Allocation
Chugach Electric	5/87	Enstar Natural Gas Company	Docket No. U-87-2	Tariff Design
Chugach Electric	12/87	Enstar Natural Gas Company	Docket No. U-87-42	Gas Transportation
Chugach Electric	11/87 2/88	Chugach Electric	Docket No. U-87-35	Cost of Capital
Anchorage Municipal Light & Power	9/17	Anchorage Municipal Light & Power	Docket No. U-16-094 Docket No. U-17-008	Project Prudence
<b>Alberta Utilities Commission</b>				
Alberta Utilities (AltaLink, EPCOR, ATCO, ENMAX, FortisAlberta, AltaGas)	1/13	Alberta Utilities	Application 1566373, Proceeding ID 20	Stranded Costs
<b>Arizona Corporation Commis</b>	sion			
Tucson Electric Power	7/12	Tucson Electric Power	Docket No. E- 01933A-12-0291	Cost of Capital
UNS Energy and Fortis Inc.	1/14	UNS Energy, Fortis Inc.	Docket No. E- 04230A-00011 and Docket No. E- 01933A-14-0011	Merger
California Energy Commissio	n			
Southern California Gas Co.	8/80	Southern California Gas Co.	Docket No. 80-BR-3	Gas Price Forecasting
California Public Utility Comr	nission			
Southern California Gas Co.	3/80	Southern California Gas Co.	TY 1981 G.R.C.	Cost of Service, Inflation
Pacific Gas Transmission Co.	10/91 11/91	Pacific Gas & Electric Co.	App. 89-04-033	Rate Design
Pacific Gas Transmission Co.	7/92	Southern California Gas Co.	A. 92-04-031	Rate Design





Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Colorado Public Utilities Con	nmission			
AMAX Molybdenum	2/90	Commission Rulemaking	Docket No. 89R-702G	Gas Transportation
AMAX Molybdenum	11/90	Commission Rulemaking	Docket No. 90R-508G	Gas Transportation
Xcel Energy	8/04	Xcel Energy	Docket No. 031-134E	Cost of Debt
Public Service Company of Colorado	6/17	Public Service Company of Colorado	Docket No. 17AL- 0363G	Return on Equity (Gas)
CT Dept. of Public Utilities C	ontrol			
Connecticut Natural Gas	12/88	Connecticut Natural Gas	Docket No. 88-08-15	Gas Purchasing Practices
United Illuminating	3/99	United Illuminating	Docket No. 99-03-04	Nuclear Plant Valuation
Southern Connecticut Gas	2/04	Southern Connecticut Gas	Docket No. 00-12-08	Gas Purchasing Practices
Southern Connecticut Gas	4/05	Southern Connecticut Gas	Docket No. 05-03-17	LNG/Trunkline
Southern Connecticut Gas	5/06	Southern Connecticut Gas	Docket No. 05-03- 17PH01	LNG/Trunkline
Southern Connecticut Gas	8/08	Southern Connecticut Gas	Docket No. 06-05-04	Peaking Service Agreement
District of Columbia PSC				
Potomac Electric Power Company	3/99 5/99 7/99	Potomac Electric Power Company	Docket No. 945	Divestiture of Gen. Assets & Purchase Power Contracts
AltaGas Ltd./WGL Holdings	4/17 8/17 10/17	AltaGas Ltd./WGL Holdings	Docket No. 1142	Merger Standards, Public Interes Standard
Federal Energy Regulatory (	Commission			
Safe Harbor Water Power Corp.	8/82	Safe Harbor Water Power Corp.		Wholesale Electric Rate Increase
Western Gas Interstate Company	5/84	Western Gas Interstate Company	Docket No. RP84-77	Load Forecast Working Capital
Southern Union Gas	4/87 5/87	El Paso Natural Gas Company	Docket No. RP87-16- 000	Take-or-Pay Costs





SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Connecticut Natural Gas	11/87	Penn-York Energy Corporation	Docket No. RP87-78-	Cost Allocation/Rate Design
AMAX Magnesium	12/88 1/89	Questar Pipeline Company	Docket No. RP88-93- 000	Cost Allocation/Rate Design
Western Gas Interstate Company	6/89	Western Gas Interstate Company	Docket No. RP89- 179-000	Cost Allocation/Rate Design, Open Access Transportation
Associated CD Customers	12/89	CNG Transmission	Docket No. RP88- 211-000	Cost Allocation/Rate Design
Utah Industrial Group	9/90	Questar Pipeline Company	Docket No. RP88-93- 000, Phase II	Cost Allocation/Rate Design
Iroquois Gas Trans. System	8/90	Iroquois Gas Transmission System	Docket No. CP89- 634-000/001; CP89- 815-000	Gas Markets, Rate Design, Cost of Capital, Capital Structure
Boston Edison Company	1/91	Boston Edison Company	Docket No. ER91- 243-000	Electric Generation Markets
Cincinnati Gas and Electric Co., Union Light, Heat and Power Company, Lawrenceburg Gas Company	7/91	Texas Gas Transmission Corp.	Docket No. RP90- 104-000, RP88-115- 000, RP90-192-000	Cost Allocation, Rate Design, Comparability of Service
Ocean State Power II	7/91	Ocean State Power II	ER89-563-000	Competitive Market Analysis, Self- dealing
Brooklyn Union/PSE&G	7/91	Texas Eastern	RP88-67, et al	Market Power, Comparability of Service
Northern Distributor Group	9/92 11/92	Northern Natural Gas Company	RP92-1-000, et al	Cost of Service
Canadian Association of Petroleum Producers and Alberta Pet. Marketing Comm.	10/92 7/97	Lakehead Pipe Line Co. L.P.	IS92-27-000	Cost Allocation, Rate Design
Colonial Gas, Providence Gas	7/93 8/93	Algonquin Gas Transmission	RP93-14	Cost Allocation, Rate Design
Iroquois Gas Transmission	94	Iroquois Gas Transmission	RP94-72-000	Cost of Service, Rate Design





Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Transco Customer Group	1/94	Transcontinental Gas Pipeline Corporation	Docket No. RP92- 137-000	Rate Design, Firm to Wellhead
Pacific Gas Transmission	2/94 3/95	Pacific Gas Transmission	Docket No. RP94- 149-000	Rolled-In vs. Incremental Rates, Rate Design
Tennessee GSR Group	1/95 3/95 1/96	Tennessee Gas Pipeline Company	Docket Nos. RP93- 151-000, RP94-39- 000, RP94-197-000, RP94-309-000	GSR Costs
PG&E and SoCal Gas	8/96 9/96	El Paso Natural Gas Company	RP92-18-000	Stranded Costs
Iroquois Gas Transmission System, L.P.	97	Iroquois Gas Transmission System, L.P.	RP97-126-000	Cost of Service, Rate Design
BEC Energy - Commonwealth Energy System	2/99	Boston Edison Company/ Commonwealth Energy System	EC99-33-000	Market Power Analysis - Merger
Central Hudson Gas & Electric, Consolidated Co. of New York, Niagara Mohawk Power Corporation, Dynegy Power Inc.	10/00	Central Hudson Gas & Electric, Consolidated Co. of New York, Niagara Mohawk Power Corporation, Dynegy Power Inc.	Docket No. EC01-7- 000	Market Power 203/205 Filing
Wyckoff Gas Storage	12/02	Wyckoff Gas Storage	CP03-33-000	Need for Storage Project
Indicated Shippers/Producers	10/03	Northern Natural Gas	Docket No. RP98-39- 029	Ad Valorem Tax Treatment
Maritimes & Northeast Pipeline	6/04	Maritimes & Northeast Pipeline	Docket No. RP04- 360-000	Rolled-In Rates
ISO New England	8/04 2/05	ISO New England	Docket No. ER03- 563-030	Cost of New Entry
Transwestern Pipeline Company, LLC	9/06	Transwestern Pipeline Company, LLC	Docket No. RP06- 614-000	Business Risk
Portland Natural Gas Transmission System	6/08	Portland Natural Gas Transmission System	Docket No. RP08- 306-000	Market Assessment, Natural Gas Transportation, Rate Setting



CONFIDENTIAL EXPERT TESTIMONY OF JOHN J. REED REGULATORY AGENCIES

Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Portland Natural Gas Transmission System	5/10 3/11 4/11	Portland Natural Gas Transmission System	Docket No. RP10- 729-000	Business Risks, Extraordinary and Non-recurring Events Pertaining to Discretionary Revenues
Morris Energy	7/10	Morris Energy	Docket No. RP10-79- 000	Impact of Preferential Rate
Gulf South Pipeline	10/14	Gulf South Pipeline	Docket No. RP15-65- 000	Business Risk, Rate Design
BNP Paribas Energy Trading, GP South Jersey Resource Group, LLC	2/15	Transcontinental Gas Pipe Line Corporation	Docket No. RP06- 569-008 and RP07- 376-005	Regulatory Policy, Incremental Rates, Stacked Rate
Tallgrass Interstate Gas Transmission, LLC	10/15 12/15	Tallgrass Interstate Gas Transmission, LLC	Docket No. RP16- 137-000	Market Assessment, Rate Design, Rolled-in Rate Treatment
Florida Public Service Commi	ssion			
Florida Power and Light Co.	10/07	Florida Power & Light Co.	Docket No. 070650- EI	Need for New Nuclear Plant
Florida Power and Light Co.	5/08	Florida Power & Light Co.	Docket No. 080009- EI	New Nuclear Cost Recovery, Prudence
Florida Power and Light Co.	3/09 8/09	Florida Power & Light Co.	Docket No. 080677- EI	Benchmarking in Support of ROE
Florida Power and Light Co.	3/09 5/09 8/09	Florida Power & Light Co.	Docket No. 090009- EI	New Nuclear Cost Recovery, Prudence
Florida Power and Light Co.	3/10 5/10 8/10	Florida Power & Light Co.	Docket No. 100009- El	New Nuclear Cost Recovery, Prudence
Florida Power and Light Co.	3/11 7/11	Florida Power & Light Co.	Docket No. 110009- EI	New Nuclear Cost Recovery, Prudence
Florida Power and Light Co.	3/12 7/12	Florida Power & Light Co.	Docket No. 120009- EI	New Nuclear Cost Recovery, Prudence



CONFIDENTIAL EXPERT TESTIMONY OF JOHN J. REED REGULATORY AGENCIES

Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Florida Power and Light Co.	3/12 8/12	Florida Power & Light Co.	Docket No. 120015- EI	Benchmarking in Support of ROE
Florida Power and Light Co.	3/13 7/13	Florida Power & Light Co.	Docket No. 130009	New Nuclear Cost Recovery, Prudence
Florida Power and Light Co.	3/14	Florida Power & Light Co.	Docket No. 140009	New Nuclear Cost Recovery, Prudence
Florida Power and Light Co.	3/15 7/15	Florida Power & Light Co.	Docket No. 150009	New Nuclear Cost Recovery, Prudence
Florida Power and Light Co.	10/15	Florida Power and Light Co.	Docket No. 150001	Recovery of Replacement Power Costs
Florida Power and Light Co.	3/16	Florida Power & Light Co.	Docket No. 160021- EI	Benchmarking in Support of ROE
Florida Senate Committee on	Communic	ation, Energy and Utilities		
Florida Power and Light Co.	2/09	Florida Power & Light Co.		Securitization
Hawai'i Public Utility Commis	ssion			
Hawaiian Electric Light Company, Inc.	6/00	Hawaiian Electric Light Company, Inc.	Docket No. 99-0207	Standby Charge
NextEra Energy, Inc. Hawaiian Electric Companies	4/15 8/15 10/15	Hawaiian Electric Company, Inc.; Hawaii Electric Light Company, Inc., Maui Electric Company, Ltd., NextEra Energy, Inc.	Docket No. 2015- 0022	Merger Application
Illinois Commerce Commissio	on			
Renewables Suppliers (Algonquin Power Co., EDP Renewables North America, Invenergy, NextEra Energy Resources)	3/14	Renewables Suppliers	Docket No. 13-0546	Application for Rehearing and Reconsideration, Long-term Purchase Power Agreements
WE Energies Corporation	8/14 12/14 2/15	WE Energies/Integrys	Docket No. 14-0496	Merger Application





SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Indiana Utility Regulatory Co	mmission			
Northern Indiana Public Service Company	10/01	Northern Indiana Public Service Company	Cause No. 41746	Valuation of Electric Generating Facilities
Northern Indiana Public Service Company	1/08 3/08	Northern Indiana Public Service Company	Cause No. 43396	Asset Valuation
Northern Indiana Public Service Company	8/08	Northern Indiana Public Service Company	Cause No. 43526	Fair Market Value Assessment
Indianapolis Power & Light Company	12/14	Indianapolis Power & Light Company	Cause No. 44576	Asset Valuation
Indianapolis Power & Light Company	12/16	Indianapolis Power & Light Company	Cause No. 44893	Rate Recovery for New Plant Additions, Valuation of Electric Generating Facilities
Iowa Utilities Board				
Interstate Power and Light	7/05	Interstate Power and Light and FPL Energy Duane Arnold, LLC	Docket No. SPU-05- 15	Sale of Nuclear Plant
Interstate Power and Light	5/07	City of Everly, Iowa	Docket No. SPU-06-5	Municipalization
Interstate Power and Light	5/07	City of Kalona, Iowa	Docket No. SPU-06-6	Municipalization
Interstate Power and Light	5/07	City of Wellman, Iowa	Docket No. SPU-06- 10	Municipalization
Interstate Power and Light	5/07	City of Terril, Iowa	Docket No. SPU-06-8	Municipalization
Interstate Power and Light	5/07	City of Rolfe, Iowa	Docket No. SPU-06-7	Municipalization
Kansas Corporation Commis	sion			
Great Plains Energy Kansas City Power and Light Company	1/17	Great Plains Energy, Kansas City Power & Light Company, and Westar Energy	Docket No. 16-KCPE- 593-ACQ	Merger Standards, Acquisition Premium, Ring-Fencing, Public Interest Standard
Great Plains Energy Kansas City Power and Light Company	8/17 2/18	Great Plains Energy, Kansas City Power & Light Company, and Westar Energy	Docket No. 18-KCPE- 095-MER	Merger Standards, Transaction Value, Merger Benefits, Ring- Fencing,





Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	Subject
Maine Public Utility Commiss	ion			
Northern Utilities	5/96	Granite State and PNGTS	Docket No. 95-480, 95-481	Transportation Service and PBR
Maryland Public Service Com	mission			
Eastalco Aluminum	3/82	Potomac Edison	Docket No. 7604	Cost Allocation
Potomac Electric Power Company	8/99	Potomac Electric Power Company	Docket No. 8796	Stranded Cost & Price Protection
AltaGas Ltd./WGL Holdings	4/17 9/17 1/18 2/18	AltaGas Ltd./WGL Holdings	Docket No. 9449	Merger Standards, Public Interest Standard
Mass. Department of Public U	tilities			
Haverhill Gas	5/82	Haverhill Gas	Docket No. DPU #1115	Cost of Capital
New England Energy Group	1/87	Commission Investigation		Gas Transportation Rates
Energy Consortium of Mass.	9/87	Commonwealth Gas Company	Docket No. DPU-87- 122	Cost Allocation, Rate Design
Mass. Institute of Technology	12/88	Middleton Municipal Light	DPU #88-91	Cost Allocation, Rate Design
Energy Consortium of Mass.	3/89	Boston Gas	DPU #88-67	Rate Design
PG&E Bechtel Generating Co./ Constellation Holdings	10/91	Commission Investigation	DPU #91-131	Valuation of Environmental Externalities
Coalition of Non-Utility Generators		Cambridge Electric Light Co. & Commonwealth Electric Co.	DPU 91-234 EFSC 91-4	Integrated Resource Management
The Berkshire Gas Company Essex County Gas Company Fitchburg Gas and Elec. Light Co.	5/92	The Berkshire Gas Company Essex County Gas Company Fitchburg Gas & Elec. Light Co.	DPU #92-154	Gas Purchase Contract Approval
Boston Edison Company	7/92	Boston Edison	DPU #92-130	Least Cost Planning
Boston Edison Company	7/92	The Williams/Newcorp Generating Co.	DPU #92-146	RFP Evaluation
Boston Edison Company	7/92	West Lynn Cogeneration	DPU #92-142	RFP Evaluation





Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Boston Edison Company	7/92	L'Energia Corp.	DPU #92-167	RFP Evaluation
Boston Edison Company	7/92	DLS Energy, Inc.	DPU #92-153	RFP Evaluation
<b>Boston Edison Company</b>	7/92	CMS Generation Co.	DPU #92-166	RFP Evaluation
Boston Edison Company	7/92	Concord Energy	DPU #92-144	RFP Evaluation
The Berkshire Gas Company Colonial Gas Company Essex County Gas Company Fitchburg Gas and Electric Company	11/93	The Berkshire Gas Company Colonial Gas Company Essex County Gas Company Fitchburg Gas and Electric Co.	DPU #93-187	Gas Purchase Contract Approval
Bay State Gas Company	10/93	Bay State Gas Company	Docket No. 93-129	Integrated Resource Planning
Boston Edison Company	94	Boston Edison	DPU #94-49	Surplus Capacity
Hudson Light & Power Department	4/95	Hudson Light & Power Dept.	DPU #94-176	Stranded Costs
Essex County Gas Company	5/96	Essex County Gas Company	Docket No. 96-70	Unbundled Rates
Boston Edison Company	8/97	Boston Edison Company	D.P.U. No. 97-63	Holding Company Corporate Structure
Berkshire Gas Company	6/98	Berkshire Gas Mergeco Gas Co.	D.T.E. 98-87	Merger Approval
Eastern Edison Company	8/98	Montaup Electric Company	D.T.E. 98-83	Marketing for Divestiture of its Generation Business
Boston Edison Company	98	Boston Edison Company	D.T.E. 97-113	Fossil Generation Divestiture
Boston Edison Company	2/99	Boston Edison Company	D.T.E. 98-119	Nuclear Generation Divestiture
Eastern Edison Company	12/98	Montaup Electric Company	D.T.E. 99-9	Sale of Nuclear Plant
NStar	9/07 12/07	NStar, Bay State Gas, Fitchburg G&E, NE Gas, W. MA Electric	DPU 07-50	Decoupling, Risk
NStar	6/11	NStar, Northeast Utilities	DPU 10-170	Merger Approval
Mass. Energy Facilities Siting	Council			
Mass. Institute of Technology	1/89	M.M.W.E.C.	EFSC-88-1	Least-Cost Planning
Boston Edison Company	9/90	Boston Edison	EFSC-90-12	Electric Generation Markets



Confidential Expert Testimony of John J. Reed Regulatory Agencies

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Silver City Energy Ltd. Partnership	11/91	Silver City Energy	D.P.U. 91-100	State Policies, Need for Facility
Michigan Public Service Comi	nission			
Detroit Edison Company	9/98	Detroit Edison Company	Case No. U-11726	Market Value of Generation Assets
Consumers Energy Company	8/06 1/07	Consumers Energy Company	Case No. U-14992	Sale of Nuclear Plant
WE Energies	12/11	Wisconsin Electric Power Co	Case No. U-16830	Economic Benefits, Prudence
Consumer Energy Company	7/13	Consumers Energy Company	Case No. U-17429	Certificate of Need, Integrated Resource Plan
WE Energies	8/14 3/15	WE Energies/Integrys	Case No. U-17682	Merger Application
Minnesota Public Utilities Cor	mmission			
Xcel Energy/No. States Power	9/04	Xcel Energy/No. States Power	Docket No. G002/GR-04-1511	NRG Impacts
Interstate Power and Light	8/05	Interstate Power and Light and FPL Energy Duane Arnold, LLC	Docket No. E001/PA-05-1272	Sale of Nuclear Plant
Northern States Power Company d/b/a Xcel Energy	11/05	Northern States Power Company	Docket No. E002/GR-05-1428	NRG Impacts on Debt Costs
Northern States Power Company d/b/a Xcel Energy	09/06 10/06 11/06	NSP v. Excelsior	Docket No. E6472/M-05-1993	PPA, Financial Impacts
Northern States Power Company d/b/a Xcel Energy	11/06	Northern States Power Company	Docket No. G002/GR-06-1429	Return on Equity
Northern States Power	11/08 05/09	Northern States Power Company	Docket No. E002/GR-08-1065	Return on Equity
Northern States Power	11/09 6/10	Northern States Power Company	Docket No. G002/GR-09-1153	Return on Equity



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EXPERT TESTIMONY OF JOHN J. REED
REGULATORY AGENCIES

Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Northern States Power	11/10 5/11	Northern States Power Company	Docket No. E002/GR-10-971	Return on Equity
Northern States Power Company d/b/a Xcel Energy	1/16	Northern States Power Company	Docket No. E002/GR-15-826	Industry Perspective
Missouri House Committee on	Energy an	nd the Environment		
Ameren Missouri	3/16	Ameren Missouri	HB 2816	Performance Based Ratemaking
Missouri Public Service Comm	nission			
Missouri Gas Energy	1/03 04/03	Missouri Gas Energy	Case No. GR-2001- 382	Gas Purchasing Practices, Prudence
Aquila Networks	2/04	Aquila-MPS, Aquila L&P	Case Nos. ER-2004- 0034 HR-2004-0024	Cost of Capital, Capital Structure
Aquila Networks	2/04	Aquila-MPS, Aquila L&P	Case No. GR-2004- 0072	Cost of Capital, Capital Structure
Missouri Gas Energy	11/05 2/06 7/06	Missouri Gas Energy	Case Nos. GR-2002- 348 GR-2003-0330	Capacity Planning
Missouri Gas Energy	11/10 1/11	KCP&L	Case No. ER-2010- 0355	Natural Gas DSM
Missouri Gas Energy	11/10 1/11	KCP&L GMO	Case No. ER-2010- 0356	Natural Gas DSM
Laclede Gas Company	5/11	Laclede Gas Company	Case No. CG-2011- 0098	Affiliate Pricing Standards
Union Electric Company d/b/a Ameren Missouri	2/12 8/12	Union Electric Company	Case No. ER-2012- 0166	ROE, Earnings Attrition, Regulatory Lag
Union Electric Company d/b/a Ameren Missouri	6/14	Noranda Aluminum Inc.	Case No. EC-2014- 0223	Ratemaking, Regulatory and Economic Policy
Union Electric Company d/b/a Ameren Missouri	1/15 2/15	Union Electric Company	Case No. ER-2014- 0258	Revenue Requirements, Ratemaking Policies





SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Great Plains Energy Kansas City Power and Light Company	8/17 2/18 3/18	Great Plains Energy, Kansas City Power & Light Company, and Westar Energy	Docket No. EM-2018- 0012	Merger Standards, Transaction Value, Merger Benefits, Ring- Fencing,
Missouri Senate Committee o	n Commerc	ce, Consumer Protection, Energy and the	Environment	
Ameren Missouri	3/16	Ameren Missouri	SB 1028	Performance Based Ratemaking
Montana Public Service Comi	nission			
Great Falls Gas Company	10/82	Great Falls Gas Company	Docket No. 82-4-25	Gas Rate Adjustment Clause
National Energy Board of Can	ada			
Alberta-Northeast	2/87	Alberta Northeast Gas Export Project	Docket No. GH-1-87	Gas Export Markets
Alberta-Northeast	11/87	TransCanada Pipeline	Docket No. GH-2-87	Gas Export Markets
Alberta-Northeast	1/90	TransCanada Pipeline	Docket No. GH-5-89	Gas Export Markets
Independent Petroleum Association of Canada	1/92	Interprovincial Pipe Line, Inc.	RH-2-91	Pipeline Valuation, Toll
The Canadian Association of Petroleum Producers	11/93	Transmountain Pipe Line	RH-1-93	Cost of Capital
Alliance Pipeline L.P.	6/97	Alliance Pipeline L.P.	GH-3-97	Market Study
Maritimes & Northeast Pipeline	97	Sable Offshore Energy Project	GH-6-96	Market Study
Maritimes & Northeast Pipeline	2/02	Maritimes & Northeast Pipeline	GH-3-2002	Natural Gas Demand Analysis
TransCanada Pipelines	8/04	TransCanada Pipelines	RH-3-2004	Toll Design
Brunswick Pipeline	5/06	Brunswick Pipeline	GH-1-2006	Market Study
TransCanada Pipelines Ltd.	12/06 4/07	TransCanada Pipelines Ltd.: Gros Cacouna Receipt Point Application	RH-1-2007	Toll Design
Repsol Energy Canada Ltd	3/08	Repsol Energy Canada Ltd	GH-1-2008	Market Study
Maritimes & Northeast Pipeline	7/10	Maritimes & Northeast Pipeline	RH-4-2010	Regulatory Policy, Toll Development
TransCanada Pipelines Ltd	9/11 5/12	TransCanada Pipelines Ltd.	RH-3-2011	Business Services and Tolls Application





Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Trans Mountain Pipeline LLC	6/12 1/13	Trans Mountain Pipeline LLC	RH-1-2012	Toll Design
TransCanada Pipelines Ltd	8/13	TransCanada Pipelines Ltd	RE-001-2013	Toll Design
NOVA Gas Transmission Ltd	11/13	NOVA Gas Transmission Ltd	OF-Fac-Gas-N081- 2013-10 01	Toll Design
Trans Mountain Pipeline LLC	12/13	Trans Mountain Pipeline LLC	OF-Fac-Oil-T260- 2013-03 01	Economic and Financial Feasibility, Project Benefits
Energy East Pipeline Ltd.	10/14	Energy East Pipeline	Of-Fac-Oil-E266- 2014-01 02	Economic and Financial Feasibility Project Benefits
NOVA Gas Transmission Ltd	5/16	NOVA Gas Transmission Ltd	GH-003-2015	Certificate of Public Convenience and Necessity
TransCanada PipeLines Limited	4/17 9/17	TransCanada PipeLines Limited	Dawn LTFP Service Application	Public Interest, Toll Design
NOVA Gas Transmission Ltd	10/17	NOVA Gas Transmission Ltd	MH-031-2017	Toll Design
New Brunswick Energy and U	tilities Boa	rd		
Atlantic Wallboard/JD Irving Co	1/08	Enbridge Gas New Brunswick	MCTN #298600	Rate Setting for EGNB
Atlantic Wallboard/Flakeboard	9/09 6/10 7/10	Enbridge Gas New Brunswick	NBEUB 2009-017	Rate Setting for EGNB
Atlantic Wallboard/Flakeboard	1/14	Enbridge Gas New Brunswick	NBEUB Matter 225	Rate Setting for EGNB
NH Public Utilities Commission	on			
Bus & Industry Association	6/89	P.S. Co. of New Hampshire	Docket No. DR89- 091	Fuel Costs
Bus & Industry Association	5/90	Northeast Utilities	Docket No. DR89- 244	Merger & Acquisition Issues
Eastern Utilities Associates	6/90	Eastern Utilities Associates	Docket No. DF89- 085	Merger & Acquisition Issues





Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
EnergyNorth Natural Gas	12/90	EnergyNorth Natural Gas	Docket No. DE90- 166	Gas Purchasing Practices
EnergyNorth Natural Gas	7/90	EnergyNorth Natural Gas	Docket No. DR90- 187	Special Contracts, Discounted Rates
Northern Utilities, Inc.	12/91	Commission Investigation	Docket No. DR91- 172	Generic Discounted Rates
Public Service Co. of New Hampshire	7/14	Public Service Co. of NH	Docket No. DE 11- 250	Prudence
Public Service Co. of New Hampshire	7/15 11/15	Public Service Co. of NH	Docket No. 14-238	Restructuring and Rate Stabilization
New Jersey Board of Public U	Itilities			
Hilton/Golden Nugget	12/83	Atlantic Electric	B.P.U. 832-154	Line Extension Policies
Golden Nugget	3/87	Atlantic Electric	B.P.U. No. 837-658	Line Extension Policies
New Jersey Natural Gas	2/89	New Jersey Natural Gas	B.P.U. GR89030335J	Cost Allocation, Rate Design
New Jersey Natural Gas	1/91	New Jersey Natural Gas	B.P.U. GR90080786J	Cost Allocation, Rate Design
New Jersey Natural Gas	8/91	New Jersey Natural Gas	B.P.U. GR91081393J	Rate Design, Weather Normalization Clause
New Jersey Natural Gas	4/93	New Jersey Natural Gas	B.P.U. GR93040114J	Cost Allocation, Rate Design
South Jersey Gas	4/94	South Jersey Gas	BRC Dock No. GR080334	Revised Levelized Gas Adjustmen
New Jersey Utilities Association	9/96	Commission Investigation	BPU AX96070530	PBOP Cost Recovery
Morris Energy Group	11/09	Public Service Electric & Gas	BPU GR 09050422	Discriminatory Rates
New Jersey American Water Co.	4/10	New Jersey American Water Co.	BPU WR 1040260	Tariff Rates and Revisions
Electric Customer Group	1/11	Generic Stakeholder Proceeding	BPU GR10100761 and ER10100762	Natural Gas Ratemaking Standards and pricing
New Mexico Public Service Co	ommission			
Gas Company of New Mexico	11/83	Public Service Co. of New Mexico	Docket No. 1835	Cost Allocation, Rate Design



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Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Southwestern Public Service Co., New Mexico	12/12	SPS New Mexico	Case No. 12-00350- UT	Rate Case, Return on Equity
PNM Resources	12/13 10/14 12/14	Public Service Co. of New Mexico	Case No. 13-00390- UT	Nuclear Valuation, In Support of Stipulation
New York State Public Service	Commissi	on		
Iroquois Gas Transmission	12/86	Iroquois Gas Transmission System	Case No. 70363	Gas Markets
Brooklyn Union Gas Company	8/95	Brooklyn Union Gas Company	Case No. 95-6-0761	Panel on Industry Directions
Central Hudson, ConEdison and Niagara Mohawk	9/00	Central Hudson, ConEdison and Niagara Mohawk	Case No. 96-E-0909 Case No. 96-E-0897 Case No. 94-E-0098 Case No. 94-E-0099	Section 70, Approval of New Facilities
Central Hudson, New York State Electric & Gas, Rochester Gas & Electric	5/01	Joint Petition of NiMo, NYSEG, RG&E, Central Hudson, Constellation and Nine Mile Point	Case No. 01-E-0011	Section 70, Rebuttal Testimony
Rochester Gas & Electric	12/03	Rochester Gas & Electric	Case No. 03-E-1231	Sale of Nuclear Plant
Rochester Gas & Electric	1/04	Rochester Gas & Electric	Case No. 03-E-0765 Case No. 02-E-0198 Case No. 03-E-0766	Sale of Nuclear Plant; Ratemaking Treatment of Sale
Rochester Gas and Electric and NY State Electric & Gas Corp	2/10	Rochester Gas & Electric NY State Electric & Gas Corp	Case No. 09-E-0715 Case No. 09-E-0716 Case No. 09-E-0717 Case No. 09-E-0718	Depreciation Policy
National Fuel Gas Corporation	9/16 9/16	National Fuel Gas Corporation	Case No. 16-G-0257	Ring-fencing Policy
NextEra Energy Transmission New York	8/18	NextEra Energy Transmission New York	Case No. 18-T-0499	Certificate of Need for Transmission Line, Vertical Market Power
Nova Scotia Utility and Review	Board			
Nova Scotia Power	9/12	Nova Scotia Power	Docket No. P-893	Audit Reply
Nova Scotia Power	8/14	Nova Scotia Power	Docket No. P-887	Audit Reply





Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Nova Scotia Power	5/16	Nova Scotia Power	2017-2019 Fuel Stability Plan	Used and Useful Ratemaking
NSP Maritime Link ("NSPML")	12/16 2/17 5/17	NSP Maritime Link ("NSPML")	NSPML Interim Cost Assessment Application	Used and Useful Ratemaking
Oklahoma Corporation Comm	nission			
Oklahoma Natural Gas Company	6/98	Oklahoma Natural Gas Company	Case PUD No. 980000177	Storage Issues
Oklahoma Gas & Electric Company	5/05 9/05	Oklahoma Gas & Electric Company	Cause No. PUD 200500151	Prudence of McLain Acquisition
Oklahoma Gas & Electric Company	3/08	Oklahoma Gas & Electric Company	Cause No. PUD 200800086	Acquisition of Redbud Generating Facility
Oklahoma Gas & Electric Company	8/14 1/15	Oklahoma Gas & Electric Company	Cause No. PUD 201400229	Integrated Resource Plan
Ontario Energy Board				
Market Hub Partners Canada, L.P.	5/06	Natural Gas Electric Interface Roundtable	File No. EB-2005- 0551	Market-based Rates for Storage
Ontario Power Generation	9/13 2/14 5/14	Ontario Power Generation	EB-2013-0321	Prudence Review of Nuclear Project Management Processes
Pennsylvania Public Utility Co	ommission			
ATOC	4/95	Equitrans	Docket No. R- 00943272	Rate Design, Unbundling
ATOC	3/96 4/96	Equitrans	Docket No. P- 00940886	Rate Design, Unbundling
Rhode Island Public Utilities	Commissio			
Newport Electric	7/81	Newport Electric	Docket No. 1599	Rate Attrition
South County Gas	9/82	South County Gas	Docket No. 1671	Cost of Capital
New England Energy Group	7/86	Providence Gas Company	Docket No. 1844	Cost Allocation, Rate Design
Providence Gas	8/88	Providence Gas Company	Docket No. 1914	Load Forecast, Least-Cost Plannin



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Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Providence Gas Company and The Valley Gas Company	1/01 3/02	Providence Gas Company and The Valley Gas Company	Docket No. 1673 and 1736	Gas Cost Mitigation Strategy
The New England Gas Company	3/03	New England Gas Company	Docket No. 3459	Cost of Capital
Texas Public Utility Commissi	ion			inta minakausikais esiatan karitai
Southwestern Electric	5/83	Southwestern Electric		Cost of Capital, CWIP
P.U.C. General Counsel	11/90	Texas Utilities Electric Company	Docket No. 9300	Gas Purchasing Practices, Prudence
Oncor Electric Delivery Company	8/07	Oncor Electric Delivery Company	Docket No. 34040	Regulatory Policy, Rate of Return, Return of Capital and Consolidated Tax Adjustment
Oncor Electric Delivery Company	6/08	Oncor Electric Delivery Company	Docket No.35717	Regulatory policy
Oncor Electric Delivery Company	10/08 11/08	Oncor, TCC, TNC, ETT, LCRA TSC, Sharyland, STEC, TNMP	Docket No. 35665	Competitive Renewable Energy Zone
CenterPoint Energy	6/10 10/10	CenterPoint Energy/Houston Electric	Docket No. 38339	Regulatory Policy, Risk, Consolidated Taxes
Oncor Electric Delivery Company	1/11	Oncor Electric Delivery Company	Docket No. 38929	Regulatory Policy, Risk
Cross Texas Transmission	8/12 11/12	Cross Texas Transmission	Docket No. 40604	Return on Equity
Southwestern Public Service	11/12	Southwestern Public Service	Docket No. 40824	Return on Equity
Lone Star Transmission	5/14	Lone Star Transmission	Docket No. 42469	Return on Equity, Debt, Cost of Capital
CenterPoint Energy Houston Electric, LLC	6/15	CenterPoint Energy Houston Electric, LLC	Docket No. 44572	Distribution Cost Recovery Factor
NextEra Energy, Inc.	10/16 2/17	Oncor Electric Delivery Company LLC, NextEra Energy	Docket No. 46238	Merger Application, Ring-fencing, Affiliate Interest, Code of Conduct



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Sponsor	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Texas Railroad Commissio	n			
Western Gas Interstate Company	1/85	Southern Union Gas Company	Docket 5238	Cost of Service
Atmos Pipeline Texas	9/10 1/11	Atmos Pipeline Texas	GUD 10000	Ratemaking Policy, Risk
Atmos Pipeline Texas	1/17 4/17	Atmos Pipeline Texas	GUD 10580	Ratemaking Policy, ROE, Rate Design Policy
Texas State Legislature				
CenterPoint Energy	4/13	Association of Electric Companies of Texas	SB 1364	Consolidated Tax Adjustment Clause Legislation
<b>Utah Public Service Comm</b>	ission			
AMAX Magnesium	1/88	Mountain Fuel Supply Company	Case No. 86-057-07	Cost Allocation, Rate Design
AMAX Magnesium	4/88	Utah P&L/Pacific P&L	Case No. 87-035-27	Merger & Acquisition
Utah Industrial Group	7/90 8/90	Mountain Fuel Supply	Case No. 89-057-15	Gas Transportation Rates
AMAX Magnesium	9/90	Utah Power & Light	Case No. 89-035-06	Energy Balancing Account
AMAX Magnesium	8/90	Utah Power & Light	Case No. 90-035-06	Electric Service Priorities
Questar Gas Company	12/07	Questar Gas Company	Docket No. 07-057- 13	Benchmarking in Support of ROE
Vermont Public Service Bo	oard			
Green Mountain Power	8/82	Green Mountain Power	Docket No. 4570	Rate Attrition
Green Mountain Power	12/97	Green Mountain Power	Docket No. 5983	Cost of Service
Green Mountain Power	7/98 9/00	Green Mountain Power	Docket No. 6107	Rate Development



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SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Wisconsin Public Service Co	ommission			
WEC & WICOR	11/99	WEC	Docket No. 9401-Y0- 100 Docket No. 9402-Y0- 101	Approval to Acquire the Stock of WICOR
Wisconsin Electric Power Company	1/07	Wisconsin Electric Power Co.	Docket No. 6630-EI- 113	Sale of Nuclear Plant
Wisconsin Electric Power Company	10/09	Wisconsin Electric Power Co.	Docket No. 6630-CE- 302	CPCN Application for Wind Project
Northern States Power Wisconsin	10/13	Xcel Energy (dba Northern States Power Wisconsin)	Docket No. 4220-UR- 119	Fuel Cost Adjustments
Wisconsin Electric Power Company	11/13	Wisconsin Electric Power Co.	Docket No. 6630-FR- 104	Fuel Cost Adjustment
Wisconsin Gas LLC	5/14	Wisconsin Gas LLC	Docket No. 6650-CG- 233	Gas Line Expansion, Reasonableness
WE Energy	8/14 1/15 3/15	WE Energy/Integrys	Docket No. 9400-YO- 100	Merger Approval



Confidential Expert Testimony of John J. Reed Courts and Arbitration

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
American Arbitration Associa	tion			
Michael Polsky	3/91	M. Polsky vs. Indeck Energy		Corporate Valuation, Damages
ProGas Limited	7/92	ProGas Limited v. Texas Eastern		Gas Contract Arbitration
Attala Generating Company	12/03	Attala Generating Co v. Attala Energy Co.	Case No. 16-Y-198- 00228-03	Power Project Valuation, Breach o Contract, Damages
Nevada Power Company	4/08	Nevada Power v. Nevada Cogeneration Assoc. #2		Power Purchase Agreement
Sensata Technologies, Inc./EMS Engineered Materials Solutions, LLC	1/11	Sensata Technologies, Inc./EMS Engineered Materials Solutions, LLC v. Pepco Energy Services	Case No. 11-198-Y- 00848-10	Change in Usage Dispute, Damages
Sandy Creek Energy Associates, L.P.	9/17	Sandy Creek Energy Associates, L.P. vs. Lower Colorado River Authority	Case No. 01-16- 0002-6892	Power Purchase Agreement, Analysis of Damages
Canadian Arbitration Panel				
Hydro-Québec	4/15 5/16 7/16	Hydro-Fraser et al v. Hydro-Québec		Electric Price Arbitration
Commonwealth of Massachuse	etts, Appel	late Tax Board		ation of Signatures (Epsenger)
NStar Electric Company	8/14	NStar Electric Company		Valuation Methodology
Western Massachusetts Electric Company	2/16	Western Massachusetts Electric Company v. Board of Assessors of The City of Springfield	Docket No. 315550 Docket No. 319349	Valuation Methodology
Commonwealth of Massachuse	etts, Suffol	k Superior Court		
John Hancock	1/84	Trinity Church v. John Hancock	C.A. No. 4452	Damages Quantification
Court of Common Pleas of Phil	adelphia (	County, Civil Division		
Sunoco Marketing & Terminals L.P.	11/16	Sunoco Marketing & Terminals, L.P. v. South Jersey Resources Group	Case No. 150302520	Damages Quantification
State of Colorado District Cour	t, County o	of Garfield		
Questar Corporation, et al	11/00	Questar Corporation, et al.	Case No. 00CV129-A	Partnership Fiduciary Duties



SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
State of Delaware, Court of Ch	ancery, Ne	w Castle County		
Wilmington Trust Company	11/05	Calpine Corporation vs. Bank of New York and Wilmington Trust Company	C.A. No. 1669-N	Bond Indenture Covenants
Illinois Appellate Court, Fifth	Division			
Norweb, PLC	8/02	Indeck No. America v. Norweb	Docket No. 97 CH 07291	Breach of Contract, Power Plant Valuation
Independent Arbitration Pan	el			
Alberta Northeast Gas Limited	2/98	ProGas Ltd., Canadian Forest Oil Ltd., AEC Oil & Gas		niek eniek en
Ocean State Power	9/02	Ocean State Power vs. ProGas Ltd.	2001/2002 Arbitration	Gas Price Arbitration
Ocean State Power	2/03	Ocean State Power vs. ProGas Ltd.	2002/2003 Arbitration	Gas Price Arbitration
Ocean State Power	6/04	Ocean State Power vs. ProGas Ltd.	2003/2004 Arbitration	Gas Price Arbitration
Shell Canada Limited	7/05	Shell Canada Limited and Nova Scotia Power Inc.		Gas Contract Price Arbitration
International Court of Arbitra	tion			
Wisconsin Gas Company, Inc.	2/97	Wisconsin Gas Co. vs. Pan-Alberta	Case No. 9322/CK	Contract Arbitration
Minnegasco, A Division of NorAm Energy Corp.	3/97	Minnegasco vs. Pan-Alberta	Case No. 9357/CK	Contract Arbitration
Utilicorp United Inc.	4/97	Utilicorp vs. Pan-Alberta	Case No. 9373/CK	Contract Arbitration
IES Utilities	97	IES vs. Pan-Alberta	Case No. 9374/CK	Contract Arbitration
Mitsubishi Heavy Industries, Ltd., and Mitsubishi Nuclear Energy Systems, Inc.	12/15 2/16	Southern California Edison Company, Edison Material Supply LLC, San Diego Gas & Electric Co., and the City of Riverside vs. Mitsubishi Heavy Industries, Ltd., and Mitsubishi Nuclear Energy Systems, Inc.	Case No. 19784/AGF/RD	Damages Arising Under a Nuclea Power Equipment Contract



Confidential Expert Testimony of John J. Reed Courts and Arbitration

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
International Chamber of Con	nmerce			
Senvion GmbH	4/17	Senvion GmbH v. EDF Renewable Energy, Inc.	Case No. 01-15- 0005-4590	Breach-Related Damages, Unfair Competition, Unjust Enrichment
Senvion GmbH	9/17	Senvion GmbH v. EEN CA Lac Alfred Limited Partnership, et al.	Case No. 21535	Breach-Related Damages
Senvion GmbH	12/17	Senvion GmbH v. EEN CA Massif du Sud Limited Partnership, et al.	Case No. 21536	Breach-Related Damages
State of New Jersey, Mercer Co	ounty Supe	rior Court		
Transamerica Corp., et al.	7/07 10/07	IMO Industries Inc. vs. Transamerica Corp., et al.	Docket No. L-2140- 03	Breach-Related Damages, Enterprise Value
State of New York, Nassau Cou	inty Supre	me Court		
Steel Los III, LP	6/08	Steel Los II, LP & Associated Brook, Corp v. Power Authority of State of NY	Index No. 5662/05	Property Seizure
Province of Alberta, Court of C	Queen's Be	nch		
Alberta Northeast Gas Limited	5/07	Cargill Gas Marketing Ltd. vs. Alberta Northeast Gas Limited	Action No. 0501- 03291	Gas Contracting Practices
State of Rhode Island, Provide	ence City Co	ourt		
Aquidneck Energy	5/87	Laroche vs. Newport		Least-Cost Planning
State of Texas, Hutchinson Co	unty Court			
Western Gas Interstate	5/85	State of Texas vs. Western Gas Interstate Co.	Case No. 14,843	Cost of Service
State of Utah, Third District Co	ourt			
PacifiCorp & Holme, Roberts & Owen, LLP	1/07	USA Power & Spring Canyon Energy vs. PacifiCorp. et al.	Civil No. 050903412	Breach-Related Damages
U.S. Bankruptcy Court, Distric	t of New H	ampshire		
EUA Power Corporation	7/92	EUA Power Corporation	Case No. BK-91- 10525-JEY	Pre-Petition Solvency



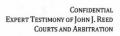
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SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
U.S. Bankruptcy Court, Distric	t of New Je	rsey		
Ponderosa Pine Energy Partners, Ltd.	7/05	Ponderosa Pine Energy Partners, Ltd.	Case No. 05-21444	Forward Contract Bankruptcy Treatment
U.S. Bankruptcy Court, No. Dis	strict of Ne	w York		
Cayuga Energy, NYSEG Solutions, The Energy Network	09/09	Cayuga Energy, NYSEG Solutions, The Energy Network	Case No. 06-60073- 6-sdg	Going Concern
U.S. Bankruptcy Court, So. Dis	trict of Nev	w York		
Johns Manville	5/04	Enron Energy Mktg. v. Johns Manville; Enron No. America v. Johns Manville	Case No. 01-16034 (AJG)	Breach of Contract, Damages
U.S. Bankruptcy Court, Northe	ern District	of Texas		
Southern Maryland Electric Cooperative, Inc., and Potomac Electric Power Company	11/04	Mirant Corporation, et al. v. SMECO	Case No. 03-4659; Adversary No. 04- 4073	PPA Interpretation, Leasing
Consolidated Edison Company	2/08 6/08	Consolidated Edison Company v. United States	No. 04-0033C	SNF Expert Report
Vermont Yankee Nuclear Power Corporation	6/08	Vermont Yankee Nuclear Power Corporation	No. 03-2663C	SNF Expert Report
U. S. District Court, Boulder Co	ounty, Colo	rado		
KN Energy, Inc.	3/93	KN Energy vs. Colorado GasMark, Inc.	Case No. 92 CV 1474	Gas Contract Interpretation
U. S. District Court, Northern C	California			
Pacific Gas & Electric Co./PGT PG&E/PGT Pipeline Exp. Project	4/97	Norcen Energy Resources Limited	Case No. C94-0911 VRW	Fraud Claim
U. S. District Court, District of	Connecticu			
Constellation Power Source, Inc.	12/04	Constellation Power Source, Inc. v. Select Energy, Inc.	Civil Action 304 CV 983 (RNC)	ISO Structure, Breach of Contract



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SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
U.S. District Court, Northern I	District of II	linois, Eastern Division		
U.S. Securities and Exchange Commission	4/12	U.S. Securities and Exchange Commission v. Thomas Fisher, Kathleen Halloran, and George Behrens	Case No. 07 C 4483	Prudence, PBR
U. S. District Court, Massachus	setts		iorgates	
Eastern Utilities Associates & Donald F. Pardus	3/94	NECO Enterprises Inc. vs. Eastern Utilities Associates	Civil Action No. 92- 10355-RCL	Seabrook Power Sales
U. S. District Court, Montana				
KN Energy, Inc.	9/92	KN Energy v. Freeport MacMoRan	Docket No. CV 91- 40-BLG-RWA	Gas Contract Settlement
U.S. District Court, New Hamp	shire			
Portland Natural Gas Transmission and Maritimes & Northeast Pipeline	9/03	Public Service Company of New Hampshire vs. PNGTS and M&NE Pipeline	Docket No. C-02- 105-B	Impairment of Electric Transmission Right-of-Way
U. S. District Court, Southern I	District of N	lew York		
Central Hudson Gas & Electric	11/99 8/00	Central Hudson v. Riverkeeper, Inc., Robert H. Boyle, John J. Cronin	Civil Action 99 Civ 2536 (BDP)	Electric Restructuring, Environmental Impacts
Consolidated Edison	3/02	Consolidated Edison v. Northeast Utilities	Case No. 01 Civ. 1893 (JGK) (HP)	Industry Standards for Due Diligence
Merrill Lynch & Company	1/05	Merrill Lynch v. Allegheny Energy, Inc.	Civil Action 02 CV 7689 (HB)	Due Diligence, Breach of Contract Damages
U. S. District Court, Eastern Di	strict of Vi	rginia		
Aquila, Inc.	1/05 2/05	VPEM v. Aquila, Inc.	Civil Action 304 CV 411	Breach of Contract, Damages
U. S. District Court, Western D	istrict of V	irginia		
Washington Gas Light Company	8/15 9/15	Washington Gas Light Company v. Mountaineer Gas Company	Civil Action No. 5:14- cv-41	Nominations and Gas Balancing, Lost and Unaccounted for Gas, Damages





SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
U. S. District Court, Portland	Maine			
ACEC Maine, Inc. et al.	10/91	CIT Financial vs. ACEC Maine	Docket No. 90-0304- B	Project Valuation
Combustion Engineering	1/92	Combustion Eng. vs. Miller Hydro	Docket No. 89-0168P	Output Modeling, Project Valuation
U.S. Securities and Exchange	Commission			
Eastern Utilities Association	10/92	EUA Power Corporation	File No. 70-8034	Value of EUA Power
U.S. Tax Court in Illinois				
Exelon Corporation	4/15 6/15	Exelon Corporation, as Successor by Merger to Unicom Corporation and Subsidiaries et al. v. Commission of Internal Revenue	Docket Nos. 29183- 13, 29184-13	Valuation of Analysis of Lease Terms and Quantify Plant Values
Council of the District of Colu	ımbia Comn	nittee on Consumer and Regulatory Aff	airs	
Potomac Electric Power Co.	7/99	Potomac Electric Power Co.	Bill 13-284	Utility Restructuring