

BEFORE THE SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

DIRECT TESTIMONY
OF
JOHN J. SPANOS

ON BEHALF OF
NORTHWESTERN ENERGY

EL23-_____

JUNE 15, 2023

1 **I. INTRODUCTION**

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

3 A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,
4 Pennsylvania, 17011.

5 **Q. In what capacity are you employed?**

6 A. I am President of the firm Gannett Fleming Valuation and Rate Consultants, LLC
7 (Gannett Fleming) and have been associated with the firm since June 1986.

8 **Q. On whose behalf are you testifying in this case?**

9 A. I am testifying on behalf of Northwestern Energy.

10 **Q. Please describe your educational background and professional experience.**

11 A. I have Bachelor of Science degrees in Industrial Management and Mathematics from
12 Carnegie-Mellon University and a Master of Business Administration from York
13 College. I have over 36 years of depreciation experience which includes giving expert
14 testimony in more than 430 cases before 46 regulatory commissions, including this
15 Commission. These cases have included depreciation studies in the electric, gas,
16 water, wastewater, and pipeline industries. In addition to cases where I have submitted
17 testimony, I have also supervised over 800 other depreciation or valuation
18 assignments. Please refer to Appendix A for my qualifications statement, which
19 includes further information with respect to my work history, case experience, and
20 leadership in the Society of Depreciation Professionals.

21 **Q. What is the purpose of your testimony in this case?**

22 A. I sponsor the Depreciation Study performed for NorthWestern Energy attached as
23 Exhibit JJS-2 (Depreciation Study).

24 **Q. Are you sponsoring any other exhibits other than JJS-2?**

1 A. No, I am not.

2 **II. DEPRECIATION STUDY**

3 **Q. Please describe the Depreciation Study that you sponsor.**

4 A. The Depreciation Study sets forth the calculated annual depreciation accrual rates by
5 account as of December 31, 2022. The proposed rates appropriately reflect the rates
6 at which NorthWestern's assets should be depreciated over their useful lives and are
7 based on the most commonly used methods and procedures for determining
8 depreciation rates.

9 **Q. Please define the concept of depreciation.**

10 A. Depreciation refers to the loss in service value not restored by current maintenance,
11 incurred in connection with the consumption or prospective retirement of utility plant
12 in the course of service from causes which are known to be in current operation,
13 against which the company is not protected by insurance. Among the causes to be
14 given consideration are wear and tear, decay, action of the elements, inadequacy,
15 obsolescence, changes in the art, changes in demand and the requirements of public
16 authorities.

17 **Q. Did you prepare the Depreciation Study filed by NorthWestern in this
18 proceeding?**

19 A. Yes. I prepared the Depreciation Study submitted by NorthWestern with its filing in
20 this proceeding. The Depreciation Study is entitled: 2022 Depreciation Study -
21 Calculated Annual Depreciation Accruals Related to Electric, Gas and Common Plant
22 as of December 31, 2022. This report sets forth the results of my Depreciation Study
23 for NorthWestern and has been included as Exhibit JJS-2.

24 **Q. In preparing the Depreciation Study, did you follow generally accepted practices**

1 **in the field of depreciation valuation?**

2 A. Yes.

3 **Q. Are the methods and procedures of this Depreciation Study consistent with past**
4 **practices?**

5 A. The methods and procedures of this study are the same as those utilized in past studies
6 of this Company as well as others before this Commission. Depreciation rates are
7 determined based on the average service life procedure and the remaining life method.

8 **Q. Please describe the contents of the Depreciation Study.**

9 A. The Depreciation Study is presented in nine parts: Part I, Introduction, presents the
10 scope and basis for the Depreciation Study. Part II, Estimation of Survivor Curves,
11 includes descriptions of the methodology of estimating survivor curves. Parts III and
12 IV set forth the analysis for determining service life and net salvage estimates. Part V,
13 Calculation of Annual and Accrued Depreciation, includes the concepts of
14 depreciation and amortization using the remaining life. Part VI, Results of Study,
15 presents a description of the results of my analysis and a summary of the depreciation
16 calculations. Parts VII, VIII and IX include graphs and tables that relate to the service
17 life and net salvage analyses, and the detailed depreciation calculations by account.

18 The table on pages VI-4 through VI-7 of the Depreciation Study presents the
19 estimated survivor curve, the net salvage percent, the original cost as of December 31,
20 2022, the book depreciation reserve and the calculated annual depreciation accrual and
21 rate for each account or subaccount. The section beginning on page VII-2 presents the
22 results of the retirement rate analyses prepared as the historical bases for the service
23 life estimates. The section beginning on page VIII-2 presents the results of the net
24 salvage analysis. The section beginning on page IX-2 presents the depreciation

1 calculations related to surviving original cost as of December 31, 2022.

2 **Q. Please explain how you performed your Depreciation Study.**

3 A. I used the straight-line remaining life method of depreciation, with the average service
4 life procedure. The annual depreciation is based on a method of depreciation
5 accounting that seeks to distribute the unrecovered cost of fixed capital assets over the
6 estimated remaining useful life of each unit, or group of assets, in a systematic and
7 reasonable manner.

8 **Q. How did you determine the recommended annual depreciation accrual rates?**

9 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
10 characteristics for each depreciable group, that is, each plant account or subaccount
11 identified as having similar characteristics. In the second phase, I calculated the
12 composite remaining lives and annual depreciation accrual rates based on the service
13 life and net salvage estimates determined in the first phase.

14 **Q. Please describe the first phase of the Depreciation Study, in which you estimated
15 the service life and net salvage characteristics for each depreciable group.**

16 A. The service life and net salvage study consisted of compiling historical data from
17 records related to NorthWestern's plant; analyzing these data to obtain historical trends
18 of survivor characteristics; obtaining supplementary information from management
19 and operating personnel concerning practices and plans as they relate to plant
20 operations; and interpreting the above data and the estimates used by other electric and
21 gas utilities to form judgments of average service life and net salvage characteristics.

22 **Q. What historical data did you analyze for the purpose of estimating service life
23 characteristics?**

24 A. Generally speaking, I analyzed the Company's accounting entries that record plant

1 transactions during the 1990 through 2022 period for electric, gas and common plant
2 by account. The transactions included additions, retirements, transfers, sales, and the
3 related balances.

4 **Q. What method did you use to analyze these service life data?**

5 A. I used the retirement rate method for most plant accounts. This is the most appropriate
6 method when retirement data covering a long period of time is available because this
7 method determines the average rates of retirement actually experienced by the
8 Company during the period of time covered by the Depreciation Study.

9 **Q. Please describe how you used the retirement rate method to analyze**
10 **NorthWestern's service life data.**

11 A. I applied the retirement rate analysis to each different group of property in the study.
12 For each property group, I used the retirement rate data to form a life table which,
13 when plotted, shows an original survivor curve for that property group. Each original
14 survivor curve represents the average survivor pattern experienced by the several
15 vintage groups during the experience band studied. The survivor patterns do not
16 necessarily describe the life characteristics of the property group; therefore,
17 interpretation of the original survivor curves is required in order to use them as valid
18 considerations in estimating service life. The Iowa-type survivor curves were used to
19 perform these interpretations.

20 **Q. What is an "Iowa-type survivor curve" and how did you use such curves to**
21 **estimate the service life characteristics for each property group?**

22 A. Iowa-type curves are a widely-used group of survivor curves that contain the range of
23 survivor characteristics usually experienced by utilities and other industrial
24 companies. The Iowa-type curves were developed at the Iowa State College

1 Engineering Experiment Station through an extensive process of observing and
2 classifying the ages at which various types of property used by utilities and other
3 industrial companies had been retired.

4 Iowa-type curves are used to smooth and extrapolate original survivor curves
5 determined by the retirement rate method. The Iowa-type curves and truncated Iowa-
6 type curves were used in this study to describe the forecasted rates of retirement based
7 on the observed rates of retirement and the outlook for future retirements.

8 The estimated survivor curve designations for each depreciable property group
9 indicate the average service life, the family within the Iowa system to which the
10 property group belongs, and the relative height of the mode. For example, the Iowa
11 48-R2 indicates an average service life of forty-eight years; a right-moded, or R, type
12 curve (the mode occurs after average life for right-moded curves); and a low height,
13 2, for the mode (possible modes for R type curves range from 0.5 to 5).

14 **Q. What approach did you use to estimate the lives of significant facilities structures**
15 **such as production plants?**

16 A. I used the life span technique to estimate the lives of significant facilities for which
17 concurrent retirement of the entire facility is anticipated. In this technique, the survivor
18 characteristics of such facilities are described by the use of interim survivor curves and
19 estimated probable retirement dates.

20 The interim survivor curves describe the rate of retirement related to the
21 replacement of elements of the facility, such as, for a building, the retirements of
22 plumbing, heating, doors, windows, roofs, etc., that occurs during the life of the
23 facility. The probable retirement date provides the rate of final retirement for each
24 year of installation for the facility by truncating the interim survivor curve for each

1 installation year at its attained age at the date of probable retirement. The use of
2 interim survivor curves truncated at the date of probable retirement provides a
3 consistent method for estimating the lives of the several years of installation for a
4 particular facility inasmuch as a single concurrent retirement for all years of
5 installation will occur when it is retired.

6 **Q. Has Gannett Fleming used this approach in other proceedings?**

7 A. Yes, we have used the life span technique in performing depreciation studies presented
8 to and accepted by many public utility commissions across the United States and
9 Canada. This technique has been approved by this Commission, in the same manner
10 recommended in this case.

11 **Q. What are the bases for the probable retirement years that you have estimated for
12 each facility?**

13 A. The bases for the probable retirement years are life spans for each facility that are
14 based on informed judgment and incorporate consideration of the age, use, size, nature
15 of construction, management outlook and typical life spans experienced and used by
16 other electric utilities for similar facilities. Most of the life spans result in probable
17 retirement years that are many years in the future. As a result, the retirements of these
18 facilities are not yet subject to specific management plans. Such plans would be
19 premature. At the appropriate time, detailed studies of the economics of rehabilitation
20 and continued use or retirement of the structure will be performed, and the results
21 incorporated in the estimation of the facility's life span.

22 **Q. Have you physically observed NorthWestern's plant and equipment during your
23 past depreciation studies?**

24 A. Yes. I made field reviews of NorthWestern's property as part of this study in

1 November 2022 to observe representative portions of plant. Field reviews are
2 conducted to become familiar with company operations and obtain an understanding
3 of the function of the plant and information with respect to the reasons for past
4 retirements and the expected future causes of retirements. This knowledge as well as
5 information from other discussions with management was incorporated in the
6 interpretation and extrapolation of the statistical analyses.

7 **Q. Please describe how you estimated net salvage percentages.**

8 A. I estimated the net salvage percentages by incorporating the historical data for the
9 period 1990 through 2022 and considered estimates for other electric and gas
10 companies. The net salvage percentages are based on a combination of statistical
11 analyses and informed judgment. The statistical analyses consider the cost of removal
12 and gross salvage ratios to the associated retirements during the 33-year period.
13 Trends of these data are also measured based on three-year moving averages and the
14 most recent five-year indications.

15 **Q. Were the net salvage percentages for generation facilities based on the same**
16 **analyses?**

17 A. Yes, for the interim analyses. The net salvage percentages for electric generation
18 facilities were based on two components, the interim net salvage percentage and the
19 final net salvage percentage. The interim net salvage percentage is determined based
20 on the historical indications from the period, 1990-2022, of the cost of removal and
21 gross salvage amounts as a percentage of the associated plant retired. The final net
22 salvage or dismantlement component was determined based on the assets anticipated
23 to be retired at the concurrent date of final retirement.

24 **Q. Have you included a dismantlement component into the overall recovery of**

1 **electric generation facilities?**

2 A. Yes. A dismantlement component has been included for the net salvage percentage for
3 steam production and wind production facilities as well as for the Bob Glanzer facility.

4 **Q. Can you explain how the dismantlement component is included in the**
5 **Depreciation Study?**

6 A. Yes. The dismantlement component is part of the overall net salvage for each location
7 within the production assets. Based on studies for other utilities and the cost estimates
8 of NorthWestern, it was determined that the dismantlement or decommissioning costs
9 for steam production and other production facilities is best calculated on a \$/KW factor
10 based on surviving plant at final retirement. These amounts at a location basis are
11 added to the interim net salvage percentage of the assets anticipated to be retired on
12 an interim basis to produce the weighted net salvage percentage for each location. The
13 detailed calculation for each location is set forth on pages VIII-2 and VIII-3 of Exhibit
14 JJS-2.

15 **Q. Please describe the second phase of the process that you used in the Depreciation**
16 **Study in which you calculated composite remaining lives and annual depreciation**
17 **accrual rates.**

18 A. After I estimated the service life and net salvage characteristics for each depreciable
19 property group, I calculated the annual depreciation accrual rates for each group, using
20 the straight-line remaining life method, and using remaining lives weighted consistent
21 with the average service life procedure.

22 **Q. Please describe the straight-line remaining life method of depreciation.**

23 A. The straight-line remaining life method of depreciation allocates the original cost of
24 the property, less accumulated depreciation, less future net salvage, in equal amounts

1 to each year of remaining service life.

2 **Q. Please use an example to illustrate how the annual depreciation accrual rate for**
3 **a particular group of property is presented in your Depreciation Study.**

4 A. I will use Electric Account 367, Underground Conductors and Devices, as an example
5 because it is one of the largest depreciable mass accounts and represents approximately
6 five percent of total electric, gas and common depreciable plant.

7 The retirement rate method was used to analyze the survivor characteristics of
8 this property group. Aged plant accounting data was compiled from 1990 through
9 2022 and analyzed in periods that best represent the overall service life of this property.
10 The life table for the 1990-2022 experience band is presented on pages VII-80 and
11 VII-81 of the report. The life table displays the retirement and surviving ratios of the
12 aged plant data exposed to retirement by age interval. For example, page VII-80 shows
13 \$59,820 retired at age 0.5 with \$59,500,620 exposed to retirement. Consequently, the
14 retirement ratio is 0.0010 and the surviving ratio is 0.9990. This life table, or original
15 survivor, is plotted along with the estimated smooth survivor curve, the 35-R2 on page
16 VII-79.

17 The net salvage percent is presented on pages VIII-48 and VIII-49. The
18 percentage is based on the result of annual gross salvage minus the cost to remove
19 plant assets as compared to the original cost of plant retired during the period 1990
20 through 2022. The 33-year period experienced \$2,270,131 (\$226,830-\$2,496,961) in
21 net salvage for \$12,416,608 plant retired. The result is negative net salvage of 18
22 percent (\$2,270,131/\$12,416,608). The most recent five-year period, 2018-2022, has
23 shown indications of slightly more negative (negative 22 percent), therefore, it was
24 determined that based on industry ranges, the current estimate for the Company and

1 future expectations, negative 20 percent was the most appropriate estimate.

2 My calculation of the annual depreciation related to the original cost as of
3 December 31, 2022, of electric plant is presented on pages IX-48 and IX-49. The
4 calculation is based on the 35-R2 survivor curve, 20 percent negative net salvage, the
5 attained age, and the allocated book reserve. The tabulation sets forth the installation
6 year, the original cost, calculated accrued depreciation, allocated book reserve, future
7 accruals, remaining life and annual accrual. These totals are brought forward to the
8 table on page VI-5.

9 III. CONCLUSION

10 **Q. Was the Depreciation Study filed by NorthWestern Energy in this proceeding**
11 **prepared by you or under your direction and control?**

12 A. Yes.

13 **Q. Can you summarize the results of your Depreciation Study?**

14 A. Yes. The depreciation rates as of December 31, 2022, appropriately reflect the rates
15 at which the values of NorthWestern's assets have been consumed over their useful
16 lives to date. These rates are based on the most commonly used methods and
17 procedures for determining depreciation rates. The life and net salvage parameters are
18 based on widely used techniques and the depreciation rates are based on the average
19 service life procedure and remaining life method. Therefore, the depreciation rates set
20 forth on pages VI-4 through VI-7 of Exhibit JJS-2 represent the calculated rates as of
21 December 31, 2022.

22 **Q. Does this conclude your pre-filed direct testimony?**

23 A. Yes.

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

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

Q. Do you belong to any professional societies?

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

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

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

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

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

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

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

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

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

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

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

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

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

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

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service

Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

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

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

Q. Does this conclude your qualification statement?

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. | 1998 | PA PUC | R-00984375 | City of Bethlehem – Bureau of Water | Original Cost and Depreciation |
| 02. | 1998 | PA PUC | R-00984567 | City of Lancaster | Original Cost and Depreciation |
| 03. | 1999 | PA PUC | R-00994605 | The York Water Company | Depreciation |
| 04. | 2000 | D.T.&E. | DTE 00-105 | Massachusetts-American Water Company | Depreciation |
| 05. | 2001 | PA PUC | R-00016114 | City of Lancaster | Original Cost and Depreciation |
| 06. | 2001 | PA PUC | R-00017236 | The York Water Company | Depreciation |
| 07. | 2001 | PA PUC | R-00016339 | Pennsylvania-American Water Company | Depreciation |
| 08. | 2001 | OH PUC | 01-1228-GA-AIR | Cinergy Corp – Cincinnati Gas & Elect Company | Depreciation |
| 09. | 2001 | KY PSC | 2001-092 | Cinergy Corp – Union Light, Heat & Power Co. | Depreciation |
| 10. | 2002 | PA PUC | R-00016750 | Philadelphia Suburban Water Company | Depreciation |
| 11. | 2002 | KY PSC | 2002-00145 | Columbia Gas of Kentucky | Depreciation |
| 12. | 2002 | NJ BPU | GF02040245 | NUI Corporation/Elizabethtown Gas Company | Depreciation |
| 13. | 2002 | ID PUC | IPC-E-03-7 | Idaho Power Company | Depreciation |
| 14. | 2003 | PA PUC | R-0027975 | The York Water Company | Depreciation |
| 15. | 2003 | IN URC | R-0027975 | Cinergy Corp – PSI Energy, Inc. | Depreciation |
| 16. | 2003 | PA PUC | R-00038304 | Pennsylvania-American Water Company | Depreciation |
| 17. | 2003 | MO PSC | WR-2003-0500 | Missouri-American Water Company | Depreciation |
| 18. | 2003 | FERC | ER03-1274-000 | NSTAR-Boston Edison Company | Depreciation |
| 19. | 2003 | NJ BPU | BPU 03080683 | South Jersey Gas Company | Depreciation |
| 20. | 2003 | NV PUC | 03-10001 | Nevada Power Company | Depreciation |
| 21. | 2003 | LA PSC | U-27676 | CenterPoint Energy – Arkla | Depreciation |
| 22. | 2003 | PA PUC | R-00038805 | Pennsylvania Suburban Water Company | Depreciation |
| 23. | 2004 | AB En/Util Bd | 1306821 | EPCOR Distribution, Inc. | Depreciation |
| 24. | 2004 | PA PUC | R-00038168 | National Fuel Gas Distribution Corp (PA) | Depreciation |
| 25. | 2004 | PA PUC | R-00049255 | PPL Electric Utilities | Depreciation |
| 26. | 2004 | PA PUC | R-00049165 | The York Water Company | Depreciation |
| 27. | 2004 | OK Corp Cm | PUC 200400187 | CenterPoint Energy – Arkla | Depreciation |
| 28. | 2004 | OH PUC | 04-680-EI-AIR | Cinergy Corp. – Cincinnati Gas and Electric Company | Depreciation |
| 29. | 2004 | RR Com of TX | GUD# | CenterPoint Energy – Entex Gas Services Div. | Depreciation |
| 30. | 2004 | NY PUC | 04-G-1047 | National Fuel Gas Distribution Gas (NY) | Depreciation |
| 31. | 2004 | AR PSC | 04-121-U | CenterPoint Energy – Arkla | Depreciation |
| 32. | 2005 | IL CC | 05-ICC-06 | North Shore Gas Company | Depreciation |
| 33. | 2005 | IL CC | 05-ICC-06 | Peoples Gas Light and Coke Company | Depreciation |
| 34. | 2005 | KY PSC | 2005-00042 | Union Light Heat & Power | 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> |
|-----|-------------|-----------------------------|------------------------------------|--|----------------|
| 35. | 2005 | IL CC | 05-0308 | MidAmerican Energy Company | Depreciation |
| 36. | 2005 | MO PSC | GF-2005 | Laclede Gas Company | Depreciation |
| 37. | 2005 | KS CC | 05-WSEE-981-RTS | Westar Energy | Depreciation |
| 38. | 2005 | RR Com of TX | GUD # | CenterPoint Energy – Entex Gas Services Div. | Depreciation |
| 39. | 2005 | US District Court | Cause No. 1:99-CV-1693- LJM/VSS | Cinergy Corporation | Accounting |
| 40. | 2005 | OK CC | PUD 200500151 | Oklahoma Gas and Electric Company | Depreciation |
| 41. | 2005 | MA Dept Tele- com & Ergy | DTE 05-85 | NSTAR | Depreciation |
| 42. | 2005 | NY PUC | 05-E-934/05-G-0935 | Central Hudson Gas & Electric Company | Depreciation |
| 43. | 2005 | AK Reg Com | U-04-102 | Chugach Electric Association | Depreciation |
| 44. | 2005 | CA PUC | A05-12-002 | Pacific Gas & Electric | Depreciation |
| 45. | 2006 | PA PUC | R-00051030 | Aqua Pennsylvania, Inc. | Depreciation |
| 46. | 2006 | PA PUC | R-00051178 | T.W. Phillips Gas and Oil Company | Depreciation |
| 47. | 2006 | NC Util Cm. | G-5, Sub522 | Pub. Service Company of North Carolina | Depreciation |
| 48. | 2006 | PA PUC | R-00051167 | City of Lancaster | Depreciation |
| 49. | 2006 | PA PUC | R00061346 | Duquesne Light Company | Depreciation |
| 50. | 2006 | PA PUC | R-00061322 | The York Water Company | Depreciation |
| 51. | 2006 | PA PUC | R-00051298 | PPL GAS Utilities | Depreciation |
| 52. | 2006 | PUC of TX | 32093 | CenterPoint Energy – Houston Electric | Depreciation |
| 53. | 2006 | KY PSC | 2006-00172 | Duke Energy Kentucky | Depreciation |
| 54. | 2006 | SC PSC | | SCANA | Accounting |
| 55. | 2006 | AK Reg Com | U-06-6 | Municipal Light and Power | Depreciation |
| 56. | 2006 | DE PSC | 06-284 | Delmarva Power and Light | Depreciation |
| 57. | 2006 | IN URC | IURC43081 | Indiana American Water Company | Depreciation |
| 58. | 2006 | AK Reg Com | U-06-134 | Chugach Electric Association | Depreciation |
| 59. | 2006 | MO PSC | WR-2007-0216 | Missouri American Water Company | Depreciation |
| 60. | 2006 | FERC | IS05-82-002, et al | TransAlaska Pipeline | Depreciation |
| 61. | 2006 | PA PUC | R-00061493 | National Fuel Gas Distribution Corp. (PA) | Depreciation |
| 62. | 2007 | NC Util Com. | E-7 SUB 828 | Duke Energy Carolinas, LLC | Depreciation |
| 63. | 2007 | OH PSC | 08-709-EL-AIR | Duke Energy Ohio Gas | Depreciation |
| 64. | 2007 | PA PUC | R-00072155 | PPL Electric Utilities Corporation | Depreciation |
| 65. | 2007 | KY PSC | 2007-00143 | Kentucky American Water Company | Depreciation |

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> |
|-----|-------------|---------------------|------------------------|--|----------------|
| 66. | 2007 | PA PUC | R-00072229 | Pennsylvania American Water Company | Depreciation |
| 67. | 2007 | KY PSC | 2007-0008 | NiSource – Columbia Gas of Kentucky | Depreciation |
| 68. | 2007 | NY PSC | 07-G-0141 | National Fuel Gas Distribution Corp (NY) | Depreciation |
| 69. | 2008 | AK PSC | U-08-004 | Anchorage Water & Wastewater Utility | Depreciation |
| 70. | 2008 | TN Reg Auth | 08-00039 | Tennessee-American Water Company | Depreciation |
| 71. | 2008 | DE PSC | 08-96 | Artesian Water Company | Depreciation |
| 72. | 2008 | PA PUC | R-2008-2023067 | The York Water Company | Depreciation |
| 73. | 2008 | KS CC | 08-WSEE1-RTS | Westar Energy | Depreciation |
| 74. | 2008 | IN URC | 43526 | Northern Indiana Public Service Company | Depreciation |
| 75. | 2008 | IN URC | 43501 | Duke Energy Indiana | Depreciation |
| 76. | 2008 | MD PSC | 9159 | NiSource – Columbia Gas of Maryland | Depreciation |
| 77. | 2008 | KY PSC | 2008-000251 | Kentucky Utilities | Depreciation |
| 78. | 2008 | KY PSC | 2008-000252 | Louisville Gas & Electric | Depreciation |
| 79. | 2008 | PA PUC | 2008-20322689 | Pennsylvania American Water Co. - Wastewater | Depreciation |
| 80. | 2008 | NY PSC | 08-E887/08-00888 | Central Hudson | Depreciation |
| 81. | 2008 | WV TC | VE-080416/VG-8080417 | Avista Corporation | Depreciation |
| 82. | 2008 | IL CC | ICC-09-166 | Peoples Gas, Light and Coke Company | Depreciation |
| 83. | 2009 | IL CC | ICC-09-167 | North Shore Gas Company | Depreciation |
| 84. | 2009 | DC PSC | 1076 | Potomac Electric Power Company | Depreciation |
| 85. | 2009 | KY PSC | 2009-00141 | NiSource – Columbia Gas of Kentucky | Depreciation |
| 86. | 2009 | FERC | ER08-1056-002 | Entergy Services | Depreciation |
| 87. | 2009 | PA PUC | R-2009-2097323 | Pennsylvania American Water Company | Depreciation |
| 88. | 2009 | NC Util Cm | E-7, Sub 090 | Duke Energy Carolinas, LLC | Depreciation |
| 89. | 2009 | KY PSC | 2009-00202 | Duke Energy Kentucky | Depreciation |
| 90. | 2009 | VA St. CC | PUE-2009-00059 | Aqua Virginia, Inc. | Depreciation |
| 91. | 2009 | PA PUC | 2009-2132019 | Aqua Pennsylvania, Inc. | Depreciation |
| 92. | 2009 | MS PSC | Docket No. 2011-UA-183 | Entergy Mississippi | Depreciation |
| 93. | 2009 | AK PSC | 09-08-U | Entergy Arkansas | Depreciation |
| 94. | 2009 | TX PUC | 37744 | Entergy Texas | Depreciation |
| 95. | 2009 | TX PUC | 37690 | El Paso Electric Company | Depreciation |
| 96. | 2009 | PA PUC | R-2009-2106908 | The Borough of Hanover | Depreciation |
| 97. | 2009 | KS CC | 10-KCPE-415-RTS | Kansas City Power & Light | Depreciation |
| 98. | 2009 | PA PUC | R-2009- | United Water Pennsylvania | Depreciation |

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> |
|------|-------------|---------------------|-------------------|--|----------------|
| 99. | 2009 | OH PUC | | Aqua Ohio Water Company | Depreciation |
| 100. | 2009 | WI PSC | 3270-DU-103 | Madison Gas & Electric Company | Depreciation |
| 101. | 2009 | MO PSC | WR-2010 | Missouri American Water Company | Depreciation |
| 102. | 2009 | AK Reg Cm | U-09-097 | Chugach Electric Association | Depreciation |
| 103. | 2010 | IN URC | 43969 | Northern Indiana Public Service Company | Depreciation |
| 104. | 2010 | WI PSC | 6690-DU-104 | Wisconsin Public Service Corp. | Depreciation |
| 105. | 2010 | PA PUC | R-2010-2161694 | PPL Electric Utilities Corp. | Depreciation |
| 106. | 2010 | KY PSC | 2010-00036 | Kentucky American Water Company | Depreciation |
| 107. | 2010 | PA PUC | R-2009-2149262 | Columbia Gas of Pennsylvania | Depreciation |
| 108. | 2010 | MO PSC | GR-2010-0171 | Laclede Gas Company | Depreciation |
| 109. | 2010 | SC PSC | 2009-489-E | South Carolina Electric & Gas Company | Depreciation |
| 110. | 2010 | NJ BD OF PU | ER09080664 | Atlantic City Electric | Depreciation |
| 111. | 2010 | VA St. CC | PUE-2010-00001 | Virginia American Water Company | Depreciation |
| 112. | 2010 | PA PUC | R-2010-2157140 | The York Water Company | Depreciation |
| 113. | 2010 | MO PSC | ER-2010-0356 | Greater Missouri Operations Company | Depreciation |
| 114. | 2010 | MO PSC | ER-2010-0355 | Kansas City Power and Light | Depreciation |
| 115. | 2010 | PA PUC | R-2010-2167797 | T.W. Phillips Gas and Oil Company | Depreciation |
| 116. | 2010 | PSC SC | 2009-489-E | SCANA – Electric | Depreciation |
| 117. | 2010 | PA PUC | R-2010-22010702 | Peoples Natural Gas, LLC | Depreciation |
| 118. | 2010 | AK PSC | 10-067-U | Oklahoma Gas and Electric Company | Depreciation |
| 119. | 2010 | IN URC | Cause No. 43894 | Northern Indiana Public Serv. Company - NIFL | Depreciation |
| 120. | 2010 | IN URC | Cause No. 43894 | Northern Indiana Public Serv. Co. - Kokomo | Depreciation |
| 121. | 2010 | PA PUC | R-2010-2166212 | Pennsylvania American Water Co. - WW | Depreciation |
| 122. | 2010 | NC Util Cn. | W-218,SUB310 | Aqua North Carolina, Inc. | Depreciation |
| 123. | 2011 | OH PUC | 11-4161-WS-AIR | Ohio American Water Company | Depreciation |
| 124. | 2011 | MS PSC | EC-123-0082-00 | Entergy Mississippi | Depreciation |
| 125. | 2011 | CO PUC | 11AL-387E | Black Hills Colorado | Depreciation |
| 126. | 2011 | PA PUC | R-2010-2215623 | Columbia Gas of Pennsylvania | Depreciation |
| 127. | 2011 | PA PUC | R-2010-2179103 | City of Lancaster – Bureau of Water | Depreciation |
| 128. | 2011 | IN URC | 43114 IGCC 4S | Duke Energy Indiana | Depreciation |
| 129. | 2011 | FERC | IS11-146-000 | Enbridge Pipelines (Southern Lights) | Depreciation |
| 130. | 2011 | IL CC | 11-0217 | MidAmerican Energy Corporation | Depreciation |
| 131. | 2011 | OK CC | 201100087 | Oklahoma Gas & Electric Company | Depreciation |
| 132. | 2011 | PA PUC | 2011-2232243 | Pennsylvania American Water Company | Depreciation |

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> |
|------|-------------|---------------------|---|---|----------------|
| 133. | 2011 | FERC | RP11-____-000 | Carolina Gas Transmission | Depreciation |
| 134. | 2012 | WA UTC | UE-120436/UG-120437 | Avista Corporation | Depreciation |
| 135. | 2012 | AK Reg Cm | U-12-009 | Chugach Electric Association | Depreciation |
| 136. | 2012 | MA PUC | DPU 12-25 | Columbia Gas of Massachusetts | Depreciation |
| 137. | 2012 | TX PUC | 40094 | El Paso Electric Company | Depreciation |
| 138. | 2012 | ID PUC | IPC-E-12 | Idaho Power Company | Depreciation |
| 139. | 2012 | PA PUC | R-2012-2290597 | PPL Electric Utilities | Depreciation |
| 140. | 2012 | PA PUC | R-2012-2311725 | Borough of Hanover – Bureau of Water | Depreciation |
| 141. | 2012 | KY PSC | 2012-00222 | Louisville Gas and Electric Company | Depreciation |
| 142. | 2012 | KY PSC | 2012-00221 | Kentucky Utilities Company | Depreciation |
| 143. | 2012 | PA PUC | R-2012-2285985 | Peoples Natural Gas Company | Depreciation |
| 144. | 2012 | DC PSC | Case 1087 | Potomac Electric Power Company | Depreciation |
| 145. | 2012 | OH PSC | 12-1682-EL-AIR | Duke Energy Ohio (Electric) | Depreciation |
| 146. | 2012 | OH PSC | 12-1685-GA-AIR | Duke Energy Ohio (Gas) | Depreciation |
| 147. | 2012 | PA PUC | R-2012-2310366 | City of Lancaster – Sewer Fund | Depreciation |
| 148. | 2012 | PA PUC | R-2012-2321748 | Columbia Gas of Pennsylvania | Depreciation |
| 149. | 2012 | FERC | ER-12-2681-000 | ITC Holdings | Depreciation |
| 150. | 2012 | MO PSC | ER-2012-0174 | Kansas City Power and Light | Depreciation |
| 151. | 2012 | MO PSC | ER-2012-0175 | KCPL Greater Missouri Operations Company | Depreciation |
| 152. | 2012 | MO PSC | GO-2012-0363 | Laclede Gas Company | Depreciation |
| 153. | 2012 | MN PUC | G007,001/D-12-533 | Integrus – MN Energy Resource Group | Depreciation |
| 154. | 2012 | TX PUC | SOAH 582-14-1051/ TECQ 2013-2007-UCR | Aqua Texas | Depreciation |
| 155. | 2012 | PA PUC | 2012-2336379 | York Water Company | Depreciation |
| 156. | 2013 | NJ BPU | ER12121071 | PHI Service Company– Atlantic City Electric | Depreciation |
| 157. | 2013 | KY PSC | 2013-00167 | Columbia Gas of Kentucky | Depreciation |
| 158. | 2013 | VA St CC | 2013-00020 | Virginia Electric and Power Company | Depreciation |
| 159. | 2013 | IA Util Bd | 2013-0004 | MidAmerican Energy Corporation | Depreciation |
| 160. | 2013 | PA PUC | 2013-2355276 | Pennsylvania American Water Company | Depreciation |
| 161. | 2013 | NY PSC | 13-E-0030, 13-G-0031, 13-S-0032 | Consolidated Edison of New York | Depreciation |
| 162. | 2013 | PA PUC | 2013-2355886 | Peoples TWP LLC | Depreciation |
| 163. | 2013 | TN Reg Auth | 12-0504 | Tennessee American Water | Depreciation |
| 164. | 2013 | ME PUC | 2013-168 | Central Maine Power Company | Depreciation |
| 165. | 2013 | DC PSC | Case 1103 | PHI Service Company – PEPCO | Depreciation |

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> |
|------|-------------|---------------------|-------------------|--|----------------|
| 166. | 2013 | WY PSC | 2003-ER-13 | Cheyenne Light, Fuel and Power Company | Depreciation |
| 167. | 2013 | FERC | ER13-2428-0000 | Kentucky Utilities | Depreciation |
| 168. | 2013 | FERC | ER13- -0000 | MidAmerican Energy Company | Depreciation |
| 169. | 2013 | FERC | ER13-2410-0000 | PPL Utilities | Depreciation |
| 170. | 2013 | PA PUC | R-2013-2372129 | Duquesne Light Company | Depreciation |
| 171. | 2013 | NJ BPU | ER12111052 | Jersey Central Power and Light Company | Depreciation |
| 172. | 2013 | PA PUC | R-2013-2390244 | Bethlehem, City of – Bureau of Water | Depreciation |
| 173. | 2013 | OK CC | UM 1679 | Oklahoma, Public Service Company of | Depreciation |
| 174. | 2013 | IL CC | 13-0500 | Nicor Gas Company | Depreciation |
| 175. | 2013 | WY PSC | 20000-427-EA-13 | PacifiCorp | Depreciation |
| 176. | 2013 | UT PSC | 13-035-02 | PacifiCorp | Depreciation |
| 177. | 2013 | OR PUC | UM 1647 | PacifiCorp | Depreciation |
| 178. | 2013 | PA PUC | 2013-2350509 | Dubois, City of | Depreciation |
| 179. | 2014 | IL CC | 14-0224 | North Shore Gas Company | Depreciation |
| 180. | 2014 | FERC | ER14- -0000 | Duquesne Light Company | Depreciation |
| 181. | 2014 | SD PUC | EL14-026 | Black Hills Power Company | Depreciation |
| 182. | 2014 | WY PSC | 20002-91-ER-14 | Black Hills Power Company | Depreciation |
| 183. | 2014 | PA PUC | 2014-2428304 | Borough of Hanover – Municipal Water Works | Depreciation |
| 184. | 2014 | PA PUC | 2014-2406274 | Columbia Gas of Pennsylvania | Depreciation |
| 185. | 2014 | IL CC | 14-0225 | Peoples Gas Light and Coke Company | Depreciation |
| 186. | 2014 | MO PSC | ER-2014-0258 | Ameren Missouri | Depreciation |
| 187. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Service Company | Depreciation |
| 188. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Utility Holdings | Depreciation |
| 189. | 2014 | KS CC | 14-BHCG-502-RTS | Black Hills Kansas Gas | Depreciation |
| 190. | 2014 | PA PUC | 2014-2418872 | Lancaster, City of – Bureau of Water | Depreciation |
| 191. | 2014 | WV PSC | 14-0701-E-D | First Energy – MonPower/PotomacEdison | Depreciation |
| 192. | 2014 | VA St CC | PUC-2014-00045 | Aqua Virginia | Depreciation |
| 193. | 2014 | VA St CC | PUE-2013 | Virginia American Water Company | Depreciation |
| 194. | 2014 | OK CC | PUD201400229 | Oklahoma Gas and Electric Company | Depreciation |
| 195. | 2014 | OR PUC | UM1679 | Portland General Electric | Depreciation |
| 196. | 2014 | IN URC | Cause No. 44576 | Indianapolis Power & Light | Depreciation |
| 197. | 2014 | MA DPU | DPU. 14-150 | NSTAR Gas | Depreciation |
| 198. | 2014 | CT PURA | 14-05-06 | Connecticut Light and Power | Depreciation |
| 199. | 2014 | MO PSC | ER-2014-0370 | Kansas City Power & Light | Depreciation |

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> |
|------|-------------|---------------------|-----------------------------|---|----------------|
| 200. | 2014 | KY PSC | 2014-00371 | Kentucky Utilities Company | Depreciation |
| 201. | 2014 | KY PSC | 2014-00372 | Louisville Gas and Electric Company | Depreciation |
| 202. | 2015 | PA PUC | R-2015-2462723 | United Water Pennsylvania Inc. | Depreciation |
| 203. | 2015 | PA PUC | R-2015-2468056 | NiSource - Columbia Gas of Pennsylvania | Depreciation |
| 204. | 2015 | NY PSC | 15-E-0283/15-G-0284 | New York State Electric and Gas Corporation | Depreciation |
| 205. | 2015 | NY PSC | 15-E-0285/15-G-0286 | Rochester Gas and Electric Corporation | Depreciation |
| 206. | 2015 | MO PSC | WR-2015-0301/SR-2015-0302 | Missouri American Water Company | Depreciation |
| 207. | 2015 | OK CC | PUD 201500208 | Oklahoma, Public Service Company of | Depreciation |
| 208. | 2015 | WV PSC | 15-0676-W-42T | West Virginia American Water Company | Depreciation |
| 209. | 2015 | PA PUC | 2015-2469275 | PPL Electric Utilities | Depreciation |
| 210. | 2015 | IN URC | Cause No. 44688 | Northern Indiana Public Service Company | Depreciation |
| 211. | 2015 | OH PSC | 14-1929-EL-RDR | First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison | Depreciation |
| 212. | 2015 | NM PRC | 15-00127-UT | El Paso Electric | Depreciation |
| 213. | 2015 | TX PUC | PUC-44941; SOAH 473-15-5257 | El Paso Electric | Depreciation |
| 214. | 2015 | WI PSC | 3270-DU-104 | Madison Gas and Electric Company | Depreciation |
| 215. | 2015 | OK CC | PUD 201500273 | Oklahoma Gas and Electric | Depreciation |
| 216. | 2015 | KY PSC | Doc. No. 2015-00418 | Kentucky American Water Company | Depreciation |
| 217. | 2015 | NC UC | Doc. No. G-5, Sub 565 | Public Service Company of North Carolina | Depreciation |
| 218. | 2016 | WA UTC | Docket UE-17 | Puget Sound Energy | Depreciation |
| 219. | 2016 | NY PSC | Case No. 16-W-0130 | SUEZ Water New York, Inc. | Depreciation |
| 220. | 2016 | MO PSC | ER-2016-0156 | KCPL – Greater Missouri | Depreciation |
| 221. | 2016 | WI PSC | | Wisconsin Public Service Corporation | Depreciation |
| 222. | 2016 | KY PSC | Case No. 2016-00026 | Kentucky Utilities Company | Depreciation |
| 223. | 2016 | KY PSC | Case No. 2016-00027 | Louisville Gas and Electric Company | Depreciation |
| 224. | 2016 | OH PUC | Case No. 16-0907-WW-AIR | Aqua Ohio | Depreciation |
| 225. | 2016 | MD PSC | Case 9417 | NiSource - Columbia Gas of Maryland | Depreciation |
| 226. | 2016 | KY PSC | 2016-00162 | Columbia Gas of Kentucky | Depreciation |
| 227. | 2016 | DE PSC | 16-0649 | Delmarva Power and Light Company – Electric | Depreciation |
| 228. | 2016 | DE PSC | 16-0650 | Delmarva Power and Light Company – Gas | Depreciation |
| 229. | 2016 | NY PSC | Case 16-G-0257 | National Fuel Gas Distribution Corp – NY Div | Depreciation |
| 230. | 2016 | PA PUC | R-2016-2537349 | Metropolitan Edison Company | Depreciation |
| 231. | 2016 | PA PUC | R-2016-2537352 | Pennsylvania Electric Company | Depreciation |
| 232. | 2016 | PA PUC | R-2016-2537355 | Pennsylvania Power Company | Depreciation |

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> |
|------|-------------|---------------------|-----------------------------|--|----------------|
| 233. | 2016 | PA PUC | R-2016-2537359 | West Penn Power Company | Depreciation |
| 234. | 2016 | PA PUC | R-2016-2529660 | NiSource - Columbia Gas of PA | Depreciation |
| 235. | 2016 | KY PSC | Case No. 2016-00063 | Kentucky Utilities / Louisville Gas & Electric Co | Depreciation |
| 236. | 2016 | MO PSC | ER-2016-0285 | KCPL Missouri | Depreciation |
| 237. | 2016 | AR PSC | 16-052-U | Oklahoma Gas & Electric Co | Depreciation |
| 238. | 2016 | PSCW | 6680-DU-104 | Wisconsin Power and Light | Depreciation |
| 239. | 2016 | ID PUC | IPC-E-16-23 | Idaho Power Company | Depreciation |
| 240. | 2016 | OR PUC | UM1801 | Idaho Power Company | Depreciation |
| 241. | 2016 | ILL CC | 16- | MidAmerican Energy Company | Depreciation |
| 242. | 2016 | KY PSC | Case No. 2016-00370 | Kentucky Utilities Company | Depreciation |
| 243. | 2016 | KY PSC | Case No. 2016-00371 | Louisville Gas and Electric Company | Depreciation |
| 244. | 2016 | IN URC | Cause No. 45029 | 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 Massachusetts Electric Company | Depreciation |
| 247. | 2017 | TX PUC | PUC-26831, SOAH 973-17-2686 | El Paso Electric Company | Depreciation |
| 248. | 2017 | WA UTC | UE-17033 and UG-170034 | Puget Sound Energy | Depreciation |
| 249. | 2017 | OH PUC | Case No. 17-0032-EL-AIR | Duke Energy Ohio | Depreciation |
| 250. | 2017 | VA SCC | Case No. PUE-2016-00413 | Virginia Natural Gas, Inc. | Depreciation |
| 251. | 2017 | OK CC | Case No. PUD201700151 | Public Service Company of Oklahoma | Depreciation |
| 252. | 2017 | MD PSC | Case No. 9447 | Columbia Gas of Maryland | Depreciation |
| 253. | 2017 | NC UC | Docket No. E-2, Sub 1142 | Duke Energy Progress | Depreciation |
| 254. | 2017 | VA SCC | Case No. PUR-2017-00090 | Dominion Virginia Electric and Power Company | Depreciation |
| 255. | 2017 | FERC | ER17-1162 | MidAmerican Energy Company | Depreciation |
| 256. | 2017 | PA PUC | R-2017-2595853 | Pennsylvania American Water Company | Depreciation |
| 257. | 2017 | OR PUC | UM1809 | Portland General Electric | Depreciation |
| 258. | 2017 | FERC | ER17-217-000 | Jersey Central Power & Light | Depreciation |
| 259. | 2017 | FERC | ER17-211-000 | Mid-Atlantic Interstate Transmission, LLC | Depreciation |
| 260. | 2017 | MN PUC | Docket No. G007/D-17-442 | Minnesota Energy Resources Corporation | Depreciation |
| 261. | 2017 | IL CC | Docket No. 17-0124 | Northern Illinois Gas Company | Depreciation |
| 262. | 2017 | OR PUC | UM1808 | Northwest Natural Gas Company | Depreciation |
| 263. | 2017 | NY PSC | Case No. 17-W-0528 | SUEZ Water Owego-Nichols | Depreciation |
| 264. | 2017 | MO PSC | GR-2017-0215 | Laclede Gas Company | Depreciation |
| 265. | 2017 | MO PSC | GR-2017-0216 | Missouri Gas Energy | Depreciation |

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> |
|------|-------------|---------------------|---------------------------|---|----------------|
| 266. | 2017 | ILL CC | Docket No. 17-0337 | Illinois-American Water Company | Depreciation |
| 267. | 2017 | FERC | Docket No. ER18-22-000 | PPL Electric Utilities Corporation | Depreciation |
| 268. | 2017 | IN URC | Cause No. 44988 | Northern Indiana Public Service Company | Depreciation |
| 269. | 2017 | NJ BPU | BPU Docket No. WR17090985 | New Jersey American Water Company, Inc. | Depreciation |
| 270. | 2017 | RI PUC | Docket No. 4800 | SUEZ Water Rhode Island | Depreciation |
| 271. | 2017 | OK CC | Cause No. PUD 201700496 | Oklahoma Gas and Electric Company | Depreciation |
| 272. | 2017 | NJ BPU | ER18010029 & GR18010030 | Public Service Electric and Gas Company | Depreciation |
| 273. | 2017 | NC Util Com. | Docket No. E-7, SUB 1146 | Duke Energy Carolinas, LLC | Depreciation |
| 274. | 2017 | KY PSC | Case No. 2017-00321 | Duke Energy Kentucky, Inc. | Depreciation |
| 275. | 2017 | MA DPU | D.P.U. 18-40 | Berkshire Gas Company | Depreciation |
| 276. | 2018 | IN IURC | Cause No. 44992 | Indiana-American Water Company, Inc. | Depreciation |
| 277. | 2018 | IN IURC | Cause No. 45029 | Indianapolis Power and Light | Depreciation |
| 278. | 2018 | NC Util Com. | Docket No. W-218, Sub 497 | Aqua North Carolina, Inc. | Depreciation |
| 279. | 2018 | PA PUC | Docket No. R-2018-2647577 | NiSource - Columbia Gas of Pennsylvania, Inc. | Depreciation |
| 280. | 2018 | OR PUC | Docket UM 1933 | Avista Corporation | Depreciation |
| 281. | 2018 | WA UTC | Docket No. UE-108167 | Avista Corporation | Depreciation |
| 282. | 2018 | ID PUC | AVU-E-18-03, AVU-G-18-02 | Avista Corporation | Depreciation |
| 283. | 2018 | IN URC | Cause No. 45039 | Citizens Energy Group | Depreciation |
| 284. | 2018 | FERC | Docket No. ER18- | Duke Energy Progress | Depreciation |
| 285. | 2018 | PA PUC | Docket No. R-2018-3000124 | Duquesne Light Company | Depreciation |
| 286. | 2018 | MD PSC | Case No. 948 | NiSource - Columbia Gas of Maryland | Depreciation |
| 287. | 2018 | MA DPU | D.P.U. 18-45 | NiSource - Columbia Gas of Massachusetts | Depreciation |
| 288. | 2018 | OH PUC | Case No. 18-0299-GA-ALT | Vectren Energy Delivery of Ohio | Depreciation |
| 289. | 2018 | PA PUC | Docket No. R-2018-3000834 | SUEZ Water Pennsylvania Inc. | Depreciation |
| 290. | 2018 | MD PSC | Case No. 9847 | Maryland-American Water Company | Depreciation |
| 291. | 2018 | PA PUC | Docket No. R-2018-3000019 | The York Water Company | Depreciation |
| 292. | 2018 | FERC | ER-18-2231-000 | Duke Energy Carolinas, LLC | Depreciation |
| 293. | 2018 | KY PSC | Case No. 2018-00261 | Duke Energy Kentucky, Inc. | Depreciation |
| 294. | 2018 | NJ BPU | BPU Docket No. WR18050593 | SUEZ Water New Jersey | Depreciation |
| 295. | 2018 | WA UTC | Docket No. UE-180778 | PacifiCorp | Depreciation |
| 296. | 2018 | UT PSC | Docket No. 18-035-36 | PacifiCorp | Depreciation |
| 297. | 2018 | OR PUC | Docket No. UM-1968 | PacifiCorp | Depreciation |
| 298. | 2018 | ID PUC | Case No. PAC-E-18-08 | PacifiCorp | Depreciation |
| 299. | 2018 | WY PSC | 20000-539-EA-18 | PacifiCorp | Depreciation |
| 300. | 2018 | PA PUC | Docket No. R-2018-3003068 | Aqua Pennsylvania, Inc. | Depreciation |

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> |
|------|-------------|---------------------|------------------------------|---|----------------|
| 301. | 2018 | IL CC | Docket No. 18-1467 | Aqua Illinois, Inc. | Depreciation |
| 302. | 2018 | KY PSC | Case No. 2018-00294 | Louisville Gas & Electric Company | Depreciation |
| 303. | 2018 | KY PSC | Case No. 2018-00295 | Kentucky Utilities Company | Depreciation |
| 304. | 2018 | IN URC | Cause No. 45159 | Northern Indiana Public Service Company | Depreciation |
| 305. | 2018 | VA SCC | Case No. PUR-2019-00175 | Virginia American Water Company | Depreciation |
| 306. | 2019 | PA PUC | Docket No. R-2018-3006818 | Peoples Natural Gas Company, LLC | Depreciation |
| 307. | 2019 | OK CC | Cause No. PUD201800140 | Oklahoma Gas and Electric Company | Depreciation |
| 308. | 2019 | MD PSC | Case No. 9490 | FirstEnergy – Potomac Edison | Depreciation |
| 309. | 2019 | SC PSC | Docket No. 2018-318-E | Duke Energy Progress | Depreciation |
| 310. | 2019 | SC PSC | Docket No. 2018-319-E | Duke Energy Carolinas | Depreciation |
| 311. | 2019 | DE PSC | DE 19-057 | Public Service of New Hampshire | Depreciation |
| 312. | 2019 | NY PSC | Case No. 19-W-0168 & 19-W- | SUEZ Water New York | Depreciation |
| 313. | 2019 | PA PUC | Docket No. R-2019-3006904 | Newtown Artesian Water Company | Depreciation |
| 314. | 2019 | MO PSC | ER-2019-0335 | Ameren Missouri | Depreciation |
| 315. | 2019 | MO PSC | EC-2019-0200 | KCP&L Greater Missouri Operations Company | Depreciation |
| 316. | 2019 | MN DOC | G011/D-19-377 | Minnesota Energy Resource Corp. | Depreciation |
| 317. | 2019 | NY PSC | Case 19-E-0378 & 19-G-0379 | New York State Electric and Gas Corporation | Depreciation |
| 318. | 2019 | NY PSC | Case 19-E-0380 & 19-G-0381 | Rochester Gas and Electric Corporation | Depreciation |
| 319. | 2019 | WA UTC | Docket UE-190529 / UG-190530 | Puget Sound Energy | Depreciation |
| 320. | 2019 | PA PUC | Docket No. R-2019-3010955 | City of Lancaster | Depreciation |
| 321. | 2019 | IURC | Cause No. 45253 | Duke Energy Indiana | Depreciation |
| 322. | 2019 | KY PSC | Case No. 2019-00271 | Duke Energy Kentucky, Inc. | Depreciation |
| 323. | 2019 | OH PUC | Case No. 18-1720-GA-AIR | Northeast Ohio Natural Gas Corp | Depreciation |
| 324. | 2019 | NC Util. Com. | Docket No. E-2, Sub 1219 | Duke Energy Carolinas | Depreciation |
| 325. | 2019 | FERC | Docket No. ER20-277-000 | Jersey Central Power & Light Company | Depreciation |
| 326. | 2019 | MA DPU | D.P.U. 19-120 | NSTAR Gas Company | Depreciation |
| 327. | 2019 | SC PSC | Docket No. 2019-290-WS | Blue Granite Water Company | Depreciation |
| 328. | 2019 | NC Util. Com. | Docket No. E-2, Sub 1219 | Duke Energy Progress | Depreciation |
| 329. | 2019 | MD PSC | Case No. 9609 | NiSource Columbia Gas of Maryland, Inc. | Depreciation |
| 330. | 2020 | NJ BPU | Docket No. ER20020146 | Jersey Central Power & Light Company | Depreciation |
| 331. | 2020 | PA PUC | Docket No. R-2020-3018835 | NiSource - Columbia Gas of Pennsylvania, Inc. | Depreciation |
| 332. | 2020 | PA PUC | Docket No. R-2020-3019369 | Pennsylvania-American Water Company | Depreciation |
| 333. | 2020 | PA PUC | Docket No. R-2020-3019371 | Pennsylvania-American Water Company | Depreciation |
| 334. | 2020 | MO PSC | GO-2018-0309, GO-2018-0310 | Spire Missouri, Inc. | Depreciation |
| 335. | 2020 | NM PRC | Case No. 20-00104-UT | El Paso Electric Company | Depreciation |
| 336. | 2020 | MD PSC | Case No. 9644 | Columbia Gas of Maryland, Inc. | Depreciation |
| 337. | 2020 | MO PSC | GO-2018-0309, GO-2018-0310 | Spire Missouri, Inc. | Depreciation |
| 338. | 2020 | VA St CC | Case No. PUR-2020-00095 | Virginia Natural Gas 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> |
|------|-------------|---------------------|--|--|----------------|
| 339. | 2020 | SC PSC | Docket No. 2020-125-E | Dominion Energy South Carolina, Inc. | Depreciation |
| 340. | 2020 | WV PSC | Case No. 20-0745-G-D | Hope Gas, Inc. d/b/a Dominion Energy West Virginia | Depreciation |
| 341. | 2020 | VA St CC | Case No. PUR-2020-00106 | Aqua Virginia, Inc. | Depreciation |
| 342. | 2020 | PA PUC | Docket No. R-2020-3020256 | City of Bethlehem – Bureau of Water | Depreciation |
| 343. | 2020 | NE PSC | Docket No. NG-109 | Black Hills Nebraska | Depreciation |
| 344. | 2020 | NY PSC | Case No. 20-E-0428 & 20-G-0429 | Central Hudson Gas & Electric Corporation | Depreciation |
| 345. | 2020 | FERC | ER20-598 | Duke Energy Indiana | Depreciation |
| 346. | 2020 | FERC | ER20-855 | Northern Indiana Public Service Company | Depreciation |
| 347. | 2020 | OR PSC | UE 374 | PacifiCorp | Depreciation |
| 348. | 2020 | MD PSC | Case No. 9490 Phase II | Potomac Edison – Maryland | Depreciation |
| 349. | 2020 | IN URC | Case No. 45447 | Southern Indiana Gas and Electric Company | Depreciation |
| 350. | 2020 | IN URC | IURC Cause No. 45468 | Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of | Depreciation |
| 351. | 2020 | KY PSC | Case No. 2020-00349 | Kentucky Utilities Company | Depreciation |
| 352. | 2020 | KY PSC | Case No. 2020-00350 | Louisville Gas and Electric Company | Depreciation |
| 353. | 2020 | FERC | Docket No. ER21- 000 | South FirstEnergy Operating Companies | Depreciation |
| 354. | 2020 | OH PUC | Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA | Dayton Power and Light Company | Depreciation |
| 355. | 2020 | OR PSC | UG 388 | Northwest Natural Gas Company | Depreciation |
| 356. | 2020 | MO PSC | Case No. GR-2021-0241 | Ameren Missouri Gas | Depreciation |
| 357. | 2021 | KY PSC | Case No. 2021-00103 | East Kentucky Power Cooperative | Depreciation |
| 358. | 2021 | MPUC | Docket No. 2021-00024 | Bangor Natural Gas | Depreciation |
| 359. | 2021 | PA PUC | Docket No. R-2021-3024296 | Columbia Gas of Pennsylvania, Inc. | Depreciation |
| 360. | 2021 | NC Util. Com. | Doc. No. G-5, Sub 632 | Public Service of North Carolina | Depreciation |
| 361. | 2021 | MO PSC | ER-2021-0240 | Ameren Missouri | Depreciation |
| 362. | 2021 | PA PUC | Docket No. R-2021-3024750 | Duquesne Light Company | Depreciation |
| 363. | 2021 | KS PSC | 21-BHCG-418-RTS | Black Hills Kansas Gas | Depreciation |
| 364. | 2021 | KY PSC | Case No. 2021-00190 | Duke Energy Kentucky | Depreciation |
| 365. | 2021 | OR PSC | Docket UM 2152 | Portland General Electric | Depreciation |
| 366. | 2021 | ILL CC | Docket No. 20-0810 | North Shore Gas Company | Depreciation |
| 367. | 2021 | FERC | ER21-1939-000 | Duke Energy Progress | Depreciation |
| 368. | 2021 | FERC | ER21-1940-000 | Duke Energy Carolina | Depreciation |
| 369. | 2021 | KY PSC | Case No. 2021-00183 | NiSource Columbia Gas of Kentucky | Depreciation |
| 370. | 2021 | MD PSC | Case No. 9664 | NiSource Columbia Gas of Maryland | Depreciation |
| 371. | 2021 | OH PUC | Case No. 21-0596-ST-AIR | Aqua Ohio | Depreciation |
| 372. | 2021 | PA PUC | Docket No. R-2021-3026116 | Hanover Borough Municipal Water Works | Depreciation |
| 373. | 2021 | OR PSC | UM-2180 | Idaho Power Company | Depreciation |
| 374. | 2021 | ID PUC | Case No. IPC-E-21-18 | Idaho Power Company | Depreciation |
| 375. | 2021 | WPSC | 6690-DU-104 | Wisconsin Public Service 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> |
|------|-------------|---------------------|---|---|----------------|
| 376. | 2021 | PAPUC | Docket No. R-2021-3026116 | Borough of Hanover | Depreciation |
| 377. | 2021 | OH PUC | Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM | NiSource Columbia Gas of Ohio | Depreciation |
| 378. | 2021 | TX PUC | Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606 | El Paso Electric | Depreciation |
| 379. | 2021 | MO PSC | Case No. GR.2021-0108 | Spire Missouri | Depreciation |
| 380. | 2021 | WV PSC | Case No. 21-0215-WS-P | West Virginia American Water Company | Depreciation |
| 381. | 2021 | FERC | ER21-2736 | Duke Energy Carolinas | Depreciation |
| 382. | 2021 | FERC | ER21-2737 | Duke Energy Progress | Depreciation |
| 383. | 2021 | IN URC | Cause #45621 | Northern Indiana Public Service Company | Depreciation |
| 384. | 2021 | PA PUC | Docket No. R-2021-3026682 | City of Lancaster | Depreciation |
| 385. | 2021 | OH PUC | Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EL-AAM | Duke Energy Ohio | Depreciation |
| 386. | 2021 | AK PSC | Docket No. 21-097-U | Black Hills Energy Arkansas, Inc. | Depreciation |
| 387. | 2021 | OK CC | Cause No. PUD202100164 | Oklahoma Gas & Electric | Depreciation |
| 388. | 2021 | FERC | Case ER-22-392-001 | El Paso Electric | Depreciation |
| 389. | 2021 | FERC | Case ER-21-XXX | MidAmerican Electric | Depreciation |
| 390. | 2021 | PA PUC | Docket Nos. R-2021-3027385, R-2021-3027386 | Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc. | Depreciation |
| 391. | 2022 | FERC | Case ER-22-282-000 | El Paso Electric | Depreciation |
| 392. | 2022 | ILL CC | Docket No. 22-0154 | MidAmerican Gas | Depreciation |
| 393. | 2022 | MO PSC | Case No. ER-2022-0129 | Evergy Metro | Depreciation |
| 394. | 2022 | MO PSC | Case No. ER-2022-0130 | Evergy Missouri West | Depreciation |
| 395. | 2022 | PA PUC | Docket No. R-2022-3031211 | NiSource Columbia Gas of Pennsylvania, Inc. | Depreciation |
| 396. | 2022 | MA DPU | D.P.U. 22-20 | The Berkshire Gas Company | Depreciation |
| 397. | 2022 | PA PUC | R-2022-3031672; R-2022- | Pennsylvania-American Water Company | Depreciation |
| 398. | 2022 | SD PUC | Docket No. NG22- | MidAmerican Gas | Depreciation |
| 399. | 2022 | MD PSC | Case No. 9680 | NiSource Columbia Gas of Maryland | Depreciation |
| 400. | 2022 | WYPSC | Docket No. 20003-214-ER-22 | Black Hills Energy – Cheyenne Light, Fuel and Power Company | Depreciation |
| 401. | 2022 | MA DPU | D.P.U. 22.22 | NSTAR Electric Company d/b/a Eversource Energy | Depreciation |
| 402. | 2022 | NC Util Com | Docket No. W-218, Sub 573 | Aqua North Carolina, Inc. | Depreciation |
| 403. | 2022 | OR PUC | UM2213 | Northwest Natural Gas | Depreciation |
| 404. | 2022 | OR PUC | UM2214 | Northwest Natural Gas | Depreciation |
| 405. | 2022 | ME PUC | Docket No. 2022-00152 | Central Maine Power | 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> |
|------|-------------|---------------------|------------------------------|--|----------------|
| 406. | 2022 | SC PSC | Docket No. 2022-254-E | Duke Energy Progress | Depreciation |
| 407. | 2022 | NC Util Com | Docket No. E-2, SUB 1300 | Duke Energy Progress | Depreciation |
| 408. | 2022 | IN URC | Cause #45772 | Northern Indiana Public Service Company | Depreciation |
| 409. | 2022 | PA PUC | R-2022-3031340 | The York Water Company | Depreciation |
| 410. | 2022 | PA PUC | R-2022-3032806 | The York Water Company | Depreciation |
| 411. | 2022 | PA PUC | R-2022-3031704 | Borough of Ambler | Depreciation |
| 412. | 2022 | MO PSC | ER-2022-0337 | Ameren Missouri | Depreciation |
| 413. | 2022 | OH PUC | Case No. 22-507-GA-AIR | Duke Energy Ohio | Depreciation |
| 414. | 2022 | PA PUC | R-2022-3035730 | National Fuel Gas Distribution Corporation – PA Division | Depreciation |
| 415. | 2022 | WY PSC | 20003-214-ER-22 | Cheyenne Light, Fuel and Power Company | Depreciation |
| 416. | 2022 | NJ BPU | BPU Docket No. ER2303144 | Jersey Central Power & Light Company | Depreciation |
| 417. | 2022 | KY PSC | Case No. 2022-00372 | Duke Energy Kentucky | Depreciation |
| 418. | 2022 | TX PUC | SOAH Docket No. 473-23-04521 | Aqua Texas, Inc. | Depreciation |
| 419. | 2022 | NC Util Com | Docket No. E-7, Sub 1276 | Duke Energy Carolinas, LLC | Depreciation |
| 420. | 2022 | KY PSC | Case No. 2022-00432 | Bluegrass Water | Depreciation |
| 421. | 2023 | ILL CC | Docket No. 23-0069 | The Peoples Gas Light and Coke Company | Depreciation |
| 422. | 2023 | ILL CC | Docket No. 23-0068 | North Shore Gas Company | Depreciation |
| 423. | 2023 | WV PSC | Case No. 23-0030-E-D | Monongahela Power Company and The Potomac Edison Company | Depreciation |
| 424. | 2023 | ID PUC | AVU-E-23-01; AVU-G-23-01 | Avista Corporation | Depreciation |
| 425. | 2023 | ILL CC | Docket No. 23-0066 | Northern Illinois Gas Company d/b/a Nicor Gas Company | Depreciation |
| 426. | 2023 | SC PSC | Docket No. 2023-70-G | Dominion Energy South Carolina, Inc. | Depreciation |
| 427. | 2023 | WY PSC | Docket No. 30026-XX-GR-23 | Black Hills Wyoming Gas Company d/b/a Black Hills Energy | Depreciation |
| 428. | 2023 | PSC MD | Case No. 9695 | The Potomac Edison Company | Depreciation |
| 429. | 2023 | OR PUC | Case No. UM2277 | Avista Corporation | Depreciation |
| 430. | 2023 | OH PUC | Case No. 23-0154-GA-AIR | Northeast Ohio Natural Gas Corporation | Depreciation |
| 431. | 2023 | DE PSC | PSC Docket No. 23- | Artesian Water Company | Depreciation |
| 432. | 2023 | CO PUC | No. 23AL-0231G | Black Hills Colorado d/b/a Black Hills Energy | Depreciation |
| 433. | 2023 | NH PUC | Docket No. DE 23-039 | Granite State Electric d/b/a Liberty Utilities | Depreciation |
| 434. | 2023 | MD PSC | Case No. 9701 | Columbia Gas of Maryland | Depreciation |