

BEFORE THE
NEW YORK STATE
PUBLIC SERVICE COMMISSION

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Proceeding on Motion of the Commission as to the
Rates, Charges, Rules and Regulations of
New York State Electric & Gas Corporation
for Electric Service

Case 19-E- _____

Proceeding on Motion of the Commission as to the
Rates, Charges, Rules and Regulations of
New York State Electric & Gas Corporation
for Gas Service

Case 19-G- _____

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**DIRECT TESTIMONY OF
JOHN J. SPANOS**

(NEW YORK STATE ELECTRIC & GAS CORPORATION)

May 20, 2019

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1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

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

5 **Q. ARE YOU ASSOCIATED WITH ANY FIRM?**

6 A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate
7 Consultants, LLC (“Gannett Fleming”).

8 **Q. HOW LONG HAVE YOU BEEN ASSOCIATED WITH GANNETT
9 FLEMING?**

10 A. I have been associated with the firm since college graduation in June 1986.

11 **Q. WHAT IS YOUR POSITION WITH THE FIRM?**

12 A. I am President.

13 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?**

14 A. I am testifying on behalf of New York State Electric & Gas Corporation (“NYSEG”
15 or the “Company”).

16 **Q. PLEASE STATE YOUR QUALIFICATIONS.**

17 A. I have 33 years of depreciation experience which includes giving expert testimony in
18 over 300 cases before 40 regulatory commissions, including the New York Public
19 Service Commission (“NYPSC”). These cases have included depreciation studies in
20 the electric, gas, water, wastewater and pipeline industries. In addition to the cases
21 where I have submitted testimony, I have supervised in over 600 other depreciation or
22 valuation assignments. Please refer to Appendix A for my qualifications statement,
23 which includes further information with respect to my work history, case experience,
24 and leadership in the Society of Depreciation Professionals.

1 **II. PURPOSE AND SCOPE**

2 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
3 **PROCEEDING?**

4 A. I sponsor the depreciation study performed for NYSEG, attached hereto as Schedule
5 Exhibit __ (JJS-1) (“Depreciation Study”). The Depreciation Study sets forth the
6 calculated annual depreciation accrual rates by account as of December 31, 2018. The
7 proposed rates appropriately reflect the rates at which NYSEG’s assets should be
8 depreciated over their useful lives and are based on the most commonly used methods
9 and procedures in New York for determining depreciation rates.

10 **Q. CAN YOU SUMMARIZE THE IMPACT OF THE DEPRECIATION STUDY**
11 **ON DEPRECIATION RATES?**

12 A. Yes. The table below sets forth a comparison of the current depreciation rates and
13 resultant expense to the proposed depreciation rates and expense by function as of
14 December 31, 2018.

<u>Function</u>	<u>Current</u>		<u>Proposed</u>	
	<u>Rates</u>	<u>Proforma Expense</u>	<u>Rates</u>	<u>Expense</u>
Electric Plant				
Steam	3.33	\$ 21,297	2.86	18,832
Hydro	1.71	2,269,109	3.70	4,916,131
Other	2.76	12,922	2.38	11,172
Transmission	1.87	22,492,011	2.05	24,693,361
Distribution	2.38	62,389,261	2.59	67,998,886
General	4.99	9,138,033	4.41	8,504,771
Gas Plant				
Distribution	2.40	23,959,152	2.64	26,306,026
General	5.26	1,227,090	4.20	980,198
Common Plant				
General	5.84	<u>22,695,034</u>	5.60	<u>21,756,359</u>
Total		\$144,204,539		\$154,753,417

1 **Q. CAN YOU EXPLAIN SOME OF THE MAJOR FACTORS THAT CAUSED**
2 **THE CHANGE IN DEPRECIATION RATES?**

3 A. Yes. The major components that caused rates to change by function are as follows:

- 4 • Hydro Production Plant: the utilization of more appropriate interim survivor
5 curves and the utilization of the life span technique consistent with license
6 date.
- 7 • Transmission Plant: the utilization of more negative net salvage for some
8 accounts.
- 9 • Distribution Plant: the utilization of more negative net salvage for some
10 accounts.
- 11 • General Plant: the utilization of a slightly longer service life for Account
12 392.0, Transportation Equipment.
- 13 • Distribution Plant (Gas): the utilization of a more appropriate net salvage
14 percent for Account 376.2, Mains-Plastic.
- 15 • Common Plant: the application of more appropriate amortization periods for
16 Account 391.2, Data Processing Equipment.

17 **Q. PLEASE DEFINE THE CONCEPT OF DEPRECIATION.**

18 A. Depreciation refers to the loss in service value not restored by current maintenance,
19 incurred in connection with the consumption or prospective retirement of utility plant
20 in the course of service from causes which are known to be in current operation,
21 against which the Company is not protected by insurance. Among the causes to be
22 given consideration are wear and tear, decay, action of the elements, inadequacy,
23 obsolescence, changes in the art, changes in demand and the requirements of public
24 authorities.

25 **Q. DID YOU PREPARE THE DEPRECIATION STUDY FILED BY NYSEG IN**
26 **THIS PROCEEDING?**

1 A. Yes. I prepared the depreciation study submitted by NYSEG with its filing in this
2 proceeding. My report is entitled: “2018 Depreciation Study - Calculated Annual
3 Depreciation Accruals Related to Electric, Gas and Common Plant as of December
4 31, 2018.” This report sets forth the results of my depreciation study for NYSEG.

5 **Q. IN PREPARING THE DEPRECIATION STUDY, DID YOU FOLLOW**
6 **GENERALLY ACCEPTED PRACTICES IN THE FIELD OF**
7 **DEPRECIATION VALUATION?**

8 A. Yes.

9 **Q. ARE THE METHODS AND PROCEDURES OF THIS DEPRECIATION**
10 **STUDY CONSISTENT WITH PAST PRACTICES?**

11 A. The methods and procedures of this study are the same as those utilized in the last
12 study for the Company as well as others before NYPSC. Depreciation rates are
13 determined based on the average service life procedure and the whole life method.

14 **III. OUTLINE OF REPORT**

15 **Q. PLEASE DESCRIBE THE CONTENTS OF YOUR REPORT.**

16 A. My report is presented in nine parts. Part I, Introduction, presents the scope and basis
17 for the depreciation study. Part II, Estimation of Survivor Curves, includes
18 descriptions of the methodology of estimating survivor curves. Parts III and IV set
19 forth the analysis for determining life and net salvage estimation. Part V, Calculation
20 of Annual and Accrued Depreciation, includes the concepts of depreciation and
21 amortization using the whole life. Part VI, Results of Study, presents a description of
22 the results and a summary of the depreciation calculations. Parts VII, VIII and IX
23 include graphs and tables that relate to the service life and net salvage analyses, and
24 the detailed depreciation calculations.

1 The table on pages VI-4 through VI-12 presents the estimated survivor curve,
2 the net salvage percent, the original cost as of December 31, 2018, the calculated
3 annual depreciation accrual and rate, and accrued depreciation for each account or
4 subaccount. The section beginning on page VII-1 presents the results of the retirement
5 rate analyses prepared as the historical bases for the service life estimates. The section
6 beginning on page VIII-1 presents the results of the salvage analysis. The section
7 beginning on page IX-1 presents the depreciation calculations related to surviving
8 original cost as of December 31, 2018.

9 **Q. PLEASE EXPLAIN HOW YOU PERFORMED YOUR DEPRECIATION**
10 **STUDY.**

11 A. I used the straight line whole life method of depreciation, with the average service life
12 procedure. The annual depreciation is based on a method of depreciation accounting
13 that seeks to distribute the unrecovered cost of fixed capital assets over the estimated
14 remaining useful life of each unit, or group of assets, in a systematic and reasonable
15 manner.

16 For General Plant Accounts 391.0, 391.2, 393, 394, 395, 397.0, 397.1 and 398
17 in electric; 391.0, 391.2, 393, 394, 395, 397 and 398 in gas; and 391.0, 391.2, 391.4,
18 393, 394, 397 and 398 in common plant; I used the straight line whole life method of
19 amortization. The account numbers identified throughout my testimony represent
20 those in effect as of December 31, 2018. The annual amortization is based on
21 amortization accounting that distributes the cost of fixed capital assets over the
22 amortization period authorized for each account and vintage.

1 **IV. METHODS AND PROCEDURES USED IN THE STUDY**

2 **Q. HOW DID YOU DETERMINE THE RECOMMENDED ANNUAL**
3 **DEPRECIATION ACCRUAL RATES?**

4 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
5 characteristics for each depreciable group, that is, each plant account or subaccount
6 identified as having similar characteristics. In the second phase, I calculated the
7 annual depreciation accrual rates and accrued depreciation based on the service life
8 and net salvage estimates determined in the first phase.

9 **Q. PLEASE DESCRIBE THE FIRST PHASE OF THE DEPRECIATION STUDY,**
10 **IN WHICH YOU ESTIMATED THE SERVICE LIFE AND NET SALVAGE**
11 **CHARACTERISTICS FOR EACH DEPRECIABLE GROUP.**

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

18 **Q. WHAT HISTORICAL DATA DID YOU ANALYZE FOR THE PURPOSE OF**
19 **ESTIMATING SERVICE LIFE CHARACTERISTICS?**

20 A. Generally speaking, I analyzed the Company's accounting entries that record plant
21 transactions during the period 1979 through 2018 for electric and 1996 through 2018
22 for gas. The transactions included additions, retirements, transfers, sales and the
23 related balances.

1 **Q. WHAT METHOD DID YOU USE TO ANALYZE THESE SERVICE LIFE**
2 **DATA?**

3 A. I used the retirement rate method. This is the most appropriate method when
4 retirement data covering a long period of time is available because this method
5 determines the average rates of retirement actually experienced by the Company
6 during the period of time covered by the depreciation study.

7 **Q. PLEASE DESCRIBE HOW YOU USED THE RETIREMENT RATE**
8 **METHOD TO ANALYZE NYSEG'S SERVICE LIFE DATA.**

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

18 **Q. WHAT IS AN "IOWA-TYPE SURVIVOR CURVE" AND HOW DID YOU USE**
19 **SUCH CURVES TO ESTIMATE THE SERVICE LIFE CHARACTERISTICS**
20 **FOR EACH PROPERTY GROUP?**

21 A. Iowa-type curves are a widely-used group of survivor curves that contain the range of
22 survivor characteristics usually experienced by utilities and other industrial
23 companies. The Iowa curves were developed at the Iowa State College Engineering
24 Experiment Station through an extensive process of observing and classifying the ages

1 at which various types of property used by utilities and other industrial companies had
2 been retired.

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

7 The estimated survivor curve designations for each depreciable property group
8 indicate the average service life, the family within the Iowa system to which the
9 property group belongs, and the relative height of the mode. For example, the Iowa
10 65-R2 indicates an average service life of sixty-five years; a right-moded, or R, type
11 curve (the mode occurs after average life for right-moded curves); and a moderate
12 height, 2, for the mode (possible modes for R-type curves range from 1 to 5).

13 **Q. DOES THE DEPRECIATION STUDY INCLUDE ONLY IOWA CURVE**
14 **ANALYSES?**

15 A. Yes. In other recent cases in New York, the New York State Department of Public
16 Service Staff has been comfortable with the Iowa curves as the primary presentation
17 of life analyses. The Iowa curves are the traditional method used across the United
18 States.

19 **Q. WHAT APPROACH DID YOU USE TO ESTIMATE THE LIVES OF**
20 **SIGNIFICANT FACILITIES SUCH AS HYDRO PLANTS?**

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

1 The interim survivor curves describe the rate of retirement related to the
2 replacement of elements of the facility, such as, for a building, the retirements of
3 plumbing, heating, doors, windows, roofs, etc., that occurs during the life of the
4 facility. The probable retirement date provides the rate of final retirement for each
5 year of installation for the facility by truncating the interim survivor curve for each
6 installation year at its attained age at the date of probable retirement. The use of
7 interim survivor curves truncated at the date of probable retirement provides a
8 consistent method for estimating the lives of the several years of installation for a
9 particular facility inasmuch as a single concurrent retirement for all years of
10 installation will occur when it is retired.

11 **Q. HAS GANNETT FLEMING USED THIS APPROACH IN OTHER**
12 **PROCEEDINGS?**

13 A. Yes, we have used the life span technique in performing depreciation studies presented
14 to and accepted by many public utility commissions across the United States and
15 Canada, as well as in New York.

16 **Q. WHAT ARE THE BASES FOR THE PROBABLE RETIREMENT YEARS**
17 **THAT YOU HAVE ESTIMATED FOR EACH FACILITY?**

18 A. The bases for the probable retirement years are life spans for each facility that are
19 based on judgment and incorporate consideration of the age, use, size, nature of
20 construction, management outlook and typical life spans experienced and used by
21 other electric utilities for similar facilities. Most of the life spans result in probable
22 retirement years that are many years in the future. As a result, the retirements of these
23 facilities are not yet subject to specific management plans. Such plans would be
24 premature because the specific date at which a given plant will actually be retired is

1 generally not determined until the retirement date becomes much closer than the dates
2 that have been estimated for NYSEG's plants. Retirement dates for hydroelectric
3 facilities were also based on license dates or on informed judgment using the factors
4 I discussed previously.

5 **Q. DID YOU PHYSICALLY OBSERVE NYSEG'S PLANT AND EQUIPMENT**
6 **AS PART OF YOUR DEPRECIATION STUDY?**

7 A. Yes. I made field reviews of NYSEG's property as part of this study during March
8 2019 and during July 2012 and June 2013 in the previous studies to observe
9 representative portions of plant. Field reviews are conducted to become familiar with
10 Company operations and to obtain an understanding of the function of the plant and
11 information with respect to the reasons for past retirements and the expected future
12 causes of retirements. This knowledge, as well as information from other discussions
13 with management, was incorporated in the interpretation and extrapolation of the
14 statistical analyses.

15 **Q. WOULD YOU EXPLAIN THE CONCEPT OF "NET SALVAGE"?**

16 A. Net salvage is a component of the service value of capital assets that is reflected in
17 depreciation rates. The service value of an asset is its original cost less its net salvage.
18 Net salvage is the salvage value received for the asset upon retirement less the cost to
19 retire the asset. When the cost to retire exceeds the salvage value, the result is negative
20 net salvage.

21 Inasmuch as depreciation expense is the loss in service value of an asset during
22 a defined period, e.g. one year, it must include a ratable portion of both the original
23 cost and the net salvage. That is, the net salvage related to an asset should be
24 incorporated in the cost of service during the same period as its original cost so that

1 customers receiving service from the asset pay rates that include a portion of both
2 elements of the asset's service value, the original cost and the net salvage value.

3 For example, the full recovery of the service value of a \$2,000 line transformer
4 includes not only the \$2,000 of original cost, but also, on average, \$600 to remove the
5 transformer at the end of its life and \$100 in salvage value. In this example, the net
6 salvage component is negative \$500 ($\$100 - \600), and the net salvage percent is
7 negative 25% ($(\$100 - \$600)/\$2,000$).

8 **Q. PLEASE DESCRIBE HOW YOU ESTIMATED NET SALVAGE**
9 **PERCENTAGES.**

10 A. I estimated the net salvage percentages by reviewing the Company's account-specific
11 historical salvage and cost of removal data for the period 1974 through 2018 as a
12 percentage of the associated retired plant as well as considering industry experience
13 in terms of net salvage estimates for other electric and gas companies.

14 **Q. PLEASE DESCRIBE THE SECOND PHASE OF THE PROCESS THAT YOU**
15 **USED IN THE DEPRECIATION STUDY IN WHICH YOU CALCULATED**
16 **ANNUAL DEPRECIATION ACCRUAL RATES.**

17 A. After I estimated the service life and net salvage characteristics for each depreciable
18 property group, I calculated the annual depreciation accrual rates for each group, using
19 the straight line whole life method, and the average service life procedure.

20 **Q. PLEASE DESCRIBE THE STRAIGHT LINE WHOLE LIFE METHOD OF**
21 **DEPRECIATION.**

22 A. The straight line whole life method of depreciation allocates the original cost of the
23 property, less future net salvage, in equal amounts to each year of service life.

24 **Q. PLEASE DESCRIBE AMORTIZATION ACCOUNTING.**

1 A. In amortization accounting, units of property are capitalized in the same manner as
2 they are in depreciation accounting. Amortization accounting is used for accounts
3 with a large number of units, but small asset values. Depreciation accounting is
4 difficult for these assets because periodic inventories are required to properly reflect
5 plant in service. Consequently, retirements are recorded when a vintage is fully
6 amortized rather than as the units are removed from service. That is, there is no
7 dispersion of retirements. All units are retired when the age of the vintage reaches the
8 amortization period. Each plant account or group of assets is assigned a fixed period
9 which represents an anticipated life during which the asset will render full benefit. For
10 example, in amortization accounting, assets that have a 25-year amortization period
11 will be fully recovered after 25 years of service and taken off the Company's books,
12 but not necessarily removed from service. In contrast, assets that are taken out of
13 service before 25 years remain on the books until the amortization period for that
14 vintage has expired.

15 **Q. FOR WHICH PLANT ACCOUNTS IS AMORTIZATION ACCOUNTING**
16 **BEING UTILIZED?**

17 A. Amortization accounting is utilized for certain General Plant or General Plant-related
18 accounts. These accounts are Accounts 391.0, 391.2, 393, 394, 395, 397.0, 397.1 and
19 398 in electric; 391.0, 391.2, 393, 394, 395, 397 and 398 in gas; and 391.0, 391.2,
20 391.4, 393, 394, 397 and 398 in common plant. These accounts represent
21 approximately 5 percent of the Company's depreciable plant.

1 **V. EXAMPLE OF PRESENTATION**

2 **Q. PLEASE USE AN EXAMPLE TO ILLUSTRATE HOW THE ANNUAL**
3 **DEPRECIATION ACCRUAL RATE FOR A PARTICULAR GROUP OF**
4 **PROPERTY IS PRESENTED IN YOUR DEPRECIATION STUDY.**

5 A. I will use Electric Account 364, Poles, Towers and Fixtures, as an example because it
6 is one of the largest depreciable mass accounts and represents approximately 12
7 percent of depreciable plant.

8 The retirement rate method was used to analyze the survivor characteristics of
9 this property group. Aged plant accounting data was compiled from 1979 through
10 2018 and analyzed in periods that best represent the overall service life of this
11 property. The life tables for the 1979-2018 and 1996-2018 experience bands are
12 presented on pages VII-105 through VII-110 of the report. The life table displays the
13 retirement and surviving ratios of the aged plant data exposed to retirement by age
14 interval. For example, page VII-105 shows \$1,781,869 retired at age 0.5 with
15 \$544,502,316 exposed to retirement. Consequently, the retirement ratio is 0.0033 and
16 the surviving ratio is 0.9967. These life tables, or original survivor curves, are plotted
17 along with the estimated smooth survivor curve, the 65-R2 on page VII-104.

18 The net salvage percent is presented on pages VIII-62 through VIII-64. The
19 percentage is based on the result of annual gross salvage minus the cost to remove
20 plant assets as compared to the original cost of plant retired during the period 1974
21 through 2018. The 45-year period experienced \$47,573,854 (\$23,363,742 -
22 \$70,937,597) in net salvage for \$63,481,820 plant retired. The result is negative net
23 salvage of 75 percent ($\$47,573,854 / \$63,481,820$). While the result was negative 75
24 percent, recent trends have shown indications of negative 208 percent. However,

1 based on industry ranges, historical indications and Company expectations, I
2 determined that a slightly more conservative negative 70 percent was the most
3 appropriate estimate for this account.

4 My calculation of the annual depreciation related to the original cost at
5 December 31, 2018, of electric plant is presented on pages IX-55 through IX-57. The
6 calculation is based on the 65-R2 survivor curve, 70 percent negative net salvage and
7 the attained age. The tabulation sets forth the installation year, the original cost,
8 calculated accrued depreciation, average life, life expectancy and annual accrual
9 amount and life. These totals are brought forward to the table on page VI-6.

10 **Q. HAVE YOU CALCULATED AN ACTUAL VS. THEORETICAL RESERVE**
11 **VARIANCE AS PART OF THE DEPRECIATION STUDY?**

12 A. Yes. As set forth on pages VI-10 through VI-12 of the Depreciation Study, there is a
13 total combined excess reserve variance of \$121,083,390 for electric (\$199,818,241
14 excess), gas (\$69,715,180 deficiency) and common (\$9,019,671 deficiency) plant
15 based on the parameters proposed as a result of the study. The most commonly utilized
16 method for recovering these types of excess and deficient variances is over the
17 remaining life of each asset class. However, the remaining life method, which is
18 widely utilized in almost all jurisdictions, is not the traditional method in New York.
19 If remaining life recovery is not utilized, then my recommendation would be to
20 amortize the portion of the variance above a threshold amount of 10% of the
21 cumulative book depreciation over 10 years (prior practice has been 20 years). I would
22 not recommend recovery in the amortization below a 10% threshold since the reserve
23 variance is based on a theoretical calculated amount which is subject to significant

1 volatility as depreciation lives and net salvage rates change when applying normal
2 depreciation practices.

3 **VI. CONCLUSION**

4 **Q. WAS THE DEPRECIATION STUDY FILED BY NEW YORK STATE**
5 **ELECTRIC & GAS CORPORATION IN THIS PROCEEDING PREPARED**
6 **BY YOU OR UNDER YOUR DIRECTION AND CONTROL?**

7 A. Yes.

8 **Q. IS THE INFORMATION CONTAINED IN THE DEPRECIATION STUDY**
9 **ACCURATE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF?**

10 A. Yes.

11 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

12 A. Yes.

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 and February 2018.

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 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 and Northern Illinois Gas 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	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-	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	FERC		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.		Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

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	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

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		Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

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	2011-2232243	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrays – MN Energy Resource Group	Depreciation
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 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- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

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 Commission	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

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		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	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

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. ER17- _	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 9480	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	Docket Nos. ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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	<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