

Docket No. UM ____
Exhibit PAC/201
Witness: John J. Spanos

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Exhibit Accompanying Direct Testimony of John J. Spanos

Witness Qualifications

September 2018

JOHN SPANOS

DEPRECIATION EXPERIENCE

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

2 A. My name is John J. Spanos.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

12 A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	PA PUC	R-00994605	The York Water Company	Depreciation
04.	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	PA PUC	R-00017236	The York Water Company	Depreciation
07.	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Co.	Depreciation
09.	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Co.	Depreciation
13.	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	PA PUC	R-0027975	The York Water Company	Depreciation
15.	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	PA PUC	R-00038304	Pennsylvania-American Water Co.	Depreciation
17.	MO PSC	WR-2003-0500	Missouri-American Water Co.	Depreciation
18.	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation

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>
25.	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	PA PUC	R-00049165	The York Water Company	Depreciation
27.	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	RR Com of TX	GUID#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	IL CC	05-	North Shore Gas Company	Depreciation
33.	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	KY PSC	2005-00042	Union Light Heat & Power	Depreciation
35.	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	RR Com of TX	GUID #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	FERC		Cinergy Corporation	Accounting
40.	OK CC	PUD 200500151	Oklahoma Gas and Electric Co.	Depreciation
41.	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Co.	Depreciation
43.	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	PA PUC	R-00051178	T.W. Phillips Gas and Oil Co.	Depreciation
47.	NC Util Cm.		Pub. Service Co. of North Carolina	Depreciation
48.	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	PA PUC	R-00061322	The York Water Company	Depreciation

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>
51.	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	SC PSC		SCANA	
55.	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	KY PSC	2007-0008	NISource – Columbia Gas of Kentucky	Depreciation
68.	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	DE PSC	08-96	Artesian Water Company	Depreciation
72.	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	IN URC	43526	Northern Indiana Public Service Co.	Depreciation
75.	IN URC	43501	Duke Energy Indiana	Depreciation
76.	MD PSC	9159	NISource – Columbia Gas of Maryland	Depreciation
77.	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation

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>
79.	PA PUC	2008-20322689	Pennsylvania American Water Co.-Wastewater	Depreciation
80.	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	IL CC	ICC-09-166	Peoples Gas, Light and Coke Co.	Depreciation
83.	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	PA PUC	R-2009-2097323	Pennsylvania American Water Co.	Depreciation
88.	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	MS PSC	09-	Entergy Mississippi	Depreciation
93.	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	TX PUC	37744	Entergy Texas	Depreciation
95.	TX PUC	37690	El Paso Electric Company	Depreciation
96.	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	OH PUC		Aqua Ohio Water Company	Depreciation
100.	WI PSC	3270-DU-103	Madison Gas & Electric Co.	Depreciation
101.	MO PSC	WR-2010	Missouri American Water Co.	Depreciation
102.	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	IN URC	43969	Northern Indiana Public Service Co.	Depreciation
104.	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	KY PSC	2010-00036	Kentucky American Water Company	Depreciation

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>
107.	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	SC PSC	2009-489-E	South Carolina Electric & Gas Co.	Depreciation
110.	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	MO PSC	ER-2010-0356	Greater Missouri Operations Co.	Depreciation
114.	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Co.	Depreciation
116.	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	AK PSC	10-067-U	Oklahoma Gas and Electric Co.	Depreciation
119.	IN URC		Northern Indiana Public Serv. Co. - NIFL	Depreciation
120.	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	PA PUC	R-2010-2166212	Pennsylvania American Water Co - WW	Depreciation
122.	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	PA PUC	R-2010-2179103	Lancaster, City of – Bureau of Water	Depreciation
128.	IN URC	43114 IGCC 45	Duke Energy Indiana	Depreciation
129.	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	OK CC	201100087	Oklahoma Gas & Electric Co.	Depreciation
132.	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133.	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>	
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	Hanover, Borough of – 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	Lancaster, City of – 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 Co.	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
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Co. – 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 Co.	Depreciation
159.	2013	IA Util Bd	2013-00004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Co.	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	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>
162.	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	DC PSC	Case 1103	PHI Service Co. – PEPCO	Depreciation
166.	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Co.	Depreciation
167.	FERC	ER13- 0000	Kentucky Utilities	Depreciation
168.	FERC	ER13- 0000	MidAmerican Energy Company	Depreciation
169.	FERC	ER13- 0000	PPL Utilities	Depreciation
170.	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	NJ BPU	ER12111052	Jersey Central Power and Light Co.	Depreciation
172.	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	FERC	ER14-	Duquesne Light Company	Depreciation
181.	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	PA PUC	2014-2428304	Hanover, Borough of – Municipal Water Works	Depreciation
184.	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation

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>
190.	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	VA St CC	PUE-2013	Virginia American	Depreciation
194.	OK CC	PUD201400229	Oklahoma Gas and Electric	Depreciation
195.	OR PUC	UM1679	Portland General Electric	Depreciation
196.	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
200.	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	PA PUC	R-2015-2468056	Columbia Gas of Pennsylvania	Depreciation
204.	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation

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>
217.	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	NY PSC	Case No. 16-W-0130	Suez Water New York, Inc.	Depreciation
220.	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	WI PSC		Wisconsin Public Service Commission	Depreciation
222.	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	MD PSC	Case 9417	Columbia Gas of Maryland	Depreciation
226.	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	DE PSC	16-0649	Delmarva Power and Light Co. – Electric	Depreciation
228.	DE PSC	16-0650	Delmarva Power and Light Co. – Gas	Depreciation
229.	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233.	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	PA PUC	R-2016-2529660	Columbia Gas of PA	Depreciation
235.	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	IN URC		Indianapolis 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>
245.	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	WA UT&C	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	OK CC	Case No. PUD201700151	Oklahoma, Public Service Company of	Depreciation
252.	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	OR PUC	UM1809	Portland General Electric	Depreciation
258.	FERC	ER17-217	Jersey Central Power & Light	Depreciation
259.	FERC	ER17-211	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation
266.	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	FERC	Docket No. ER17-___	PPL Electric Utilities Corporation	Depreciation
268.	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric 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>
272.	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	PA PUC	Docket No. R-2018-2647577	Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	PA PUC	Docket No. R-2018-	Duquesne Light Company	Depreciation
286.	MD PSC	Case No. 948	Columbia Gas of Maryland	Depreciation
287.	MA DPU	D.P.U. 18-45	Columbia Gas of Massachusetts	Depreciation
288.	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	MD PSC	Case No.	Maryland-American Water Company	Depreciation
291.	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation