

13-035-02/Rocky Mountain Power
May 31, 2013
DPU Data Request 7.8

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- a** List each proceeding in the United States during the calendar year 2012 and January through April of 2013 in which Mr. Spanos filed direct testimony which presented a depreciation study in a case involving an electric distribution utility (include both those electric distribution utilities that also own production plants as well as those electric distribution utilities that do not also own production plants). For each such proceeding provide the name of the utility, the jurisdiction in which the testimony was filed, and the Docket number. Also provide the filing date of Mr. Spanos' direct testimony.
- b** Out of the proceeding listed in response to part (a), list those proceeding in which the exhibits Mr. Spanos sponsored included depreciation rate calculations in which the Original Cost and Depreciation Reserve amounts used to calculate the depreciation rates used projected Original Cost and Depreciation Reserve amounts as of a date later than the filing date of Mr. Spanos' Direct testimony. For example this current Utah proceeding would qualify, because Mr. Spanos' Direct testimony was filed in January of 2013, and included in the Appendix depreciation rate calculations in which the Original Cost and Depreciation Reserve amounts used to calculate the depreciation rates were "as of December 31, 2013" (which is after this January, 2013 testimony filing date).
- c** For each proceeding listed in response to part (b), provide the cover page (or other page showing the filing date) and also provide the pages from Mr. Spanos' exhibits attached to his Direct testimony that show the calculation of depreciation rates using projected Original Cost and Depreciation Reserve amounts as of a date later than the filing date of Mr. Spanos' Direct testimony ("projected study").
- d** To the extent that Mr. Spanos knows, of the proceeding listed in response to part(b) in which a final order has been issued, were the Commission approved depreciation rates based upon the Original Cost and Depreciation Reserve amounts with the same "as of" dates as used in Mr. Spanos' "projected study"?

Response to DPU Data Request 7.8

- a) The following list of utilities represents electric studies conducted by Mr. Spanos and filed during the 16 months ended April 2013.

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<u>Name of Utility</u>	<u>Jurisdiction</u>	<u>Docket #</u>	<u>Date Filed</u>
Potomac Electric Power Company	DC PSC	Case 1103	Mar-13
MidAmerican Energy	Ia Util Bd		Apr-13
VA Electric & Power	Va St CC	PUE-2013-00020	Mar-13
Atlantic City Electric	NJ Bd PU	ER12121071	Nov-12
Duke Energy Carolinas	NC Util CM		Oct-12
West Penn Power (FirstEnergy)	Pa PUC		Aug-12
Louisville Gas and Electric Company	Ky PSC	2012-00222	Jun-12
Kentucky Utilities Company	Ky PSC	2012-00221	Jun-12
Duke Energy Ohio Electric	Oh PSC	12-1682-EL-AIR	Jun-12
Avista Corporation	WA UTC		Mar-12
PPL Electric Utilities	Pa PUC	R-2012-2290597	Mar-12
Chugach Electric Association	AK Reg Com	U-12-009	Feb-12
Idaho Power Company	Id UC	IPC-E-12	Feb-12

- b) Of the list of studies in part (a), none of the exhibits Mr. Spanos prepared included projected depreciation rates. However, some of the cases included depreciation rates or expense beyond the historic test year outside the study.
- c) Not applicable.
- d) Not applicable.