

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

**In the Matter of the Application of Rocky Mountain)
Power for Authority to Increase its Retail Electric)
Utility Service Rates in Utah and for Approval of its)
Proposed Electric Service Schedules and Electric) Docket No. 07-035-93
Service Regulations, Consisting of a General Rate)
Increase of Approximately \$161.2 Million Per Year,)
and for Approval of a New Large Load Surcharge)**

**KROGER EXHIBIT__(SJB-1)
OF
STEPHEN J. BARON**

**ON BEHALF OF THE
KROGER CO.**

**J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA**

July 2008

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdict.	Party	Utility	Subject
4/81	203(B)	KY	Louisville Gas & Electric Co.	Louisville Gas & Electric Co.	Cost-of-service.
4/81	ER-81-42	MO	Kansas City Power & Light Co.	Kansas City Power & Light Co.	Forecasting.
6/81	U-1933	AZ	Arizona Corporation Commission	Tucson Electric Co.	Forecasting planning.
2/84	8924	KY	Airco Carbide	Louisville Gas & Electric Co.	Revenue requirements, cost-of-service, forecasting, weather normalization.
3/84	84-038-U	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Excess capacity, cost-of-service, rate design.
5/84	830470-EI	FL	Florida Industrial Power Users' Group	Florida Power Corp.	Allocation of fixed costs, load and capacity balance, and reserve margin. Diversification of utility.
10/84	84-199-U	AR	Arkansas Electric Energy Consumers	Arkansas Power and Light Co.	Cost allocation and rate design.
11/84	R-842651	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Interruptible rates, excess capacity, and phase-in.
1/85	85-65	ME	Airco Industrial Gases	Central Maine Power Co.	Interruptible rate design.
2/85	I-840381	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	Load and energy forecast.
3/85	9243	KY	Alcan Aluminum Corp., et al.	Louisville Gas & Electric Co.	Economics of completing fossil generating unit.
3/85	3498-U	GA	Attorney General	Georgia Power Co.	Load and energy forecasting, generation planning economics.
3/85	R-842632	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
5/85	84-249	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Cost-of-service, rate design return multipliers.
5/85		City of Santa	Chamber of Commerce	Santa Clara Municipal	Cost-of-service, rate design.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdict.	Party	Utility	Subject
6/85	84-768-E-42T	Clara WV	West Virginia Industrial Intervenors	Monongahela Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
6/85	E-7 Sub 391	NC	Carolina Industrials (CIGFUR III)	Duke Power Co.	Cost-of-service, rate design, interruptible rate design.
7/85	29046	NY	Industrial Energy Users Association	Orange and Rockland Utilities	Cost-of-service, rate design.
10/85	85-043-U	AR	Arkansas Gas Consumers	Arkla, Inc.	Regulatory policy, gas cost-of-service, rate design.
10/85	85-63	ME	Airco Industrial Gases	Central Maine Power Co.	Feasibility of interruptible rates, avoided cost.
2/85	ER-8507698	NJ	Air Products and Chemicals	Jersey Central Power & Light Co.	Rate design.
3/85	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Optimal reserve, prudence, off-system sales guarantee plan.
2/86	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Optimal reserve margins, prudence, off-system sales guarantee plan.
3/86	85-299U	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Cost-of-service, rate design, revenue distribution.
3/86	85-726-EL-AIR	OH	Industrial Electric Consumers Group	Ohio Power Co.	Cost-of-service, rate design, interruptible rates.
5/86	86-081-E-GI	WV	West Virginia Energy Users Group	Monongahela Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
8/86	E-7 Sub 408	NC	Carolina Industrial Energy Consumers	Duke Power Co.	Cost-of-service, rate design, interruptible rates.
10/86	U-17378	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Excess capacity, economic analysis of purchased power.
12/86	38063	IN	Industrial Energy Consumers	Indiana & Michigan Power Co.	Interruptible rates.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdct.	Party	Utility	Subject
3/87	EL-86-53-001 EL-86-57-001	Federal Energy Regulatory Commission (FERC)	Louisiana Public Service Commission Staff	Gulf States Utilities, Southern Co.	Cost/benefit analysis of unit power sales contract.
4/87	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Load forecasting and imprudence damages, River Bend Nuclear unit.
5/87	87-023- E-C	WV	Airco Industrial Gases	Monongahela Power Co.	Interruptible rates.
5/87	87-072- E-G1	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Analyze Mon Power's fuel filing and examine the reasonableness of MP's claims.
5/87	86-524- E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Economic dispatching of pumped storage hydro unit.
5/87	9781	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Analysis of impact of 1986 Tax Reform Act.
6/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Economic prudence, evaluation of Vogtle nuclear unit - load forecasting, planning.
6/87	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in plan for River Bend Nuclear unit.
7/87	85-10-22	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Methodology for refunding rate moderation fund.
8/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Test year sales and revenue forecast.
9/87	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Excess capacity, reliability of generating system.
10/87	R-870651	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Interruptible rate, cost-of- service, revenue allocation, rate design.
10/87	I-860025	PA	Pennsylvania Industrial Intervenors		Proposed rules for cogeneration, avoided cost, rate recovery.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdct.	Party	Utility	Subject
10/87	E-015/ GR-87-223	MN	Taconite Intervenors	Minnesota Power & Light Co.	Excess capacity, power and cost-of-service, rate design.
10/87	8702-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue forecasting, weather normalization.
12/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light Power Co.	Excess capacity, nuclear plant phase-in.
3/88	10064	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Revenue forecast, weather normalization rate treatment of cancelled plant.
3/88	87-183-TF	AR	Arkansas Electric Consumers	Arkansas Power & Light Co.	Standby/backup electric rates.
5/88	870171C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
6/88	870172C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
7/88	88-171- EL-AIR 88-170- EL-AIR Interim Rate Case	OH	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison	Financial analysis/need for interim rate relief.
7/88	Appeal of PSC	19th Judicial Docket U-17282	Louisiana Public Service Commission Circuit Court of Louisiana	Gulf States Utilities	Load forecasting, imprudence damages.
11/88	R-880989	PA	United States Steel	Carnegie Gas	Gas cost-of-service, rate design.
11/88	88-171- EL-AIR 88-170- EL-AIR	OH	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison. General Rate Case.	Weather normalization of peak loads, excess capacity, regulatory policy.
3/89	870216/283 284/286	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Calculated avoided capacity, recovery of capacity payments.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdict.	Party	Utility	Subject
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cost-of-service, rate design.
8/89	3840-U	GA	Georgia Public Service Commission	Georgia Power Co.	Revenue forecasting, weather normalization.
9/89	2087	NM	Attorney General of New Mexico	Public Service Co. of New Mexico	Prudence - Palo Verde Nuclear Units 1, 2 and 3, load forecasting.
10/89	2262	NM	New Mexico Industrial Energy Consumers	Public Service Co. of New Mexico	Fuel adjustment clause, off-system sales, cost-of-service, rate design, marginal cost.
11/89	38728	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Excess capacity, capacity equalization, jurisdictional cost allocation, rate design, interruptible rates.
1/90	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Jurisdictional cost allocation, O&M expense analysis.
5/90	890366	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Non-utility generator cost recovery.
6/90	R-901609	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Allocation of QF demand charges in the fuel cost, cost-of-service, rate design.
9/90	8278	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Cost-of-service, rate design, revenue allocation.
12/90	U-9346 Rebuttal	MI	Association of Businesses Advocating Tariff Equity	Consumers Power Co.	Demand-side management, environmental externalities.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, jurisdictional allocation.
12/90	90-205	ME	Airco Industrial Gases	Central Maine Power Co.	Investigation into interruptible service and rates.
1/91	90-12-03 Interim	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Interim rate relief, financial analysis, class revenue allocation.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdct.	Party	Utility	Subject
5/91	90-12-03 Phase II	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Revenue requirements, cost-of- service, rate design, demand-side management.
8/91	E-7, SUB SUB 487	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Revenue requirements, cost allocation, rate design, demand- side management.
8/91	8341 Phase I	MD	Westvaco Corp.	Potomac Edison Co.	Cost allocation, rate design, 1990 Clean Air Act Amendments.
8/91	91-372 EL-UNC	OH	Armco Steel Co., L.P.	Cincinnati Gas & Electric Co.	Economic analysis of cogeneration, avoid cost rate.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
9/91	91-231 -E-NC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	8341 - Phase II	MD	Westvaco Corp.	Potomac Edison Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Results of comprehensive management audit.
Note: No testimony was prefiled on this.					
11/91	U-17949 Subdocket A	LA	Louisiana Public Service Commission Staff	South Central Bell Telephone Co. and proposed merger with Southern Bell Telephone Co.	Analysis of South Central Bell's restructuring and
12/91	91-410- EL-AIR	OH	Armco Steel Co., Air Products & Chemicals, Inc.	Cincinnati Gas & Electric Co.	Rate design, interruptible rates.
12/91	P-880286	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Evaluation of appropriate avoided capacity costs - QF projects.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdict.	Party	Utility	Subject
1/92	C-913424	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Industrial interruptible rate.
6/92	92-02-19	CT	Connecticut Industrial Energy Consumers	Yankee Gas Co.	Rate design.
8/92	2437	NM	New Mexico Industrial Intervenors	Public Service Co. of New Mexico	Cost-of-service.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cost-of-service, rate design, energy cost rate.
9/92	39314	ID	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
10/92	M-00920312 C-007	PA	The GPU Industrial Intervenors	Pennsylvania Electric Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
12/92	U-17949	LA	Louisiana Public Service Commission Staff	South Central Bell Co.	Management audit.
12/92	R-00922378	PA	Armco Advanced Materials Co. The WPP Industrial Intervenors	West Penn Power Co.	Cost-of-service, rate design, energy cost rate, SO ₂ allowance rate treatment.
1/93	8487	MD	The Maryland Industrial Group	Baltimore Gas & Electric Co.	Electric cost-of-service and rate design, gas rate design (flexible rates).
2/93	E002/GR-92-1185	MN	North Star Steel Co. Praxair, Inc.	Northern States Power Co.	Interruptible rates.
4/93	EC92 21000 ER92-806-000 (Rebuttal)	Federal Energy Regulatory Commission	Louisiana Public Service Commission Staff	Gulf States Utilities/Entergy agreement.	Merger of GSU into Entergy System; impact on system
7/93	93-0114-E-C	WV	Airco Gases	Monongahela Power Co.	Interruptible rates.
8/93	930759-EG	FL	Florida Industrial Power Users' Group	Generic - Electric Utilities	Cost recovery and allocation of DSM costs.
9/93	M-009 30406	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Ratemaking treatment of off-system sales revenues.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdct.	Party	Utility	Subject
11/93	346	KY	Kentucky Industrial Utility Customers	Generic - Gas Utilities	Allocation of gas pipeline transition costs - FERC Order 636.
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Nuclear plant prudence, forecasting, excess capacity.
4/94	E-015/ GR-94-001	MN	Large Power Intervenors	Minnesota Power Co.	Cost allocation, rate design, rate phase-in plan.
5/94	U-20178	LA	Louisiana Public Service Commission	Louisiana Power & Light Co.	Analysis of least cost integrated resource plan and demand-side management program.
7/94	R-00942986	PA	Armco, Inc.; West Penn Power Industrial Intervenors	West Penn Power Co.	Cost-of-service, allocation of rate increase, rate design, emission allowance sales, and operations and maintenance expense.
7/94	94-0035- E-42T	WV	West Virginia Energy Users Group	Monongahela Power Co.	Cost-of-service, allocation of rate increase, and rate design.
8/94	EC94 13-000	Federal Energy Regulatory Commission	Louisiana Public Service Commission	Gulf States Utilities/Entergy	Analysis of extended reserve shutdown units and violation of system agreement by Entergy.
9/94	R-00943 081 R-00943 081C0001	PA	Lehigh Valley Power Committee	Pennsylvania Public Utility Commission	Analysis of interruptible rate terms and conditions, availability.
9/94	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Evaluation of appropriate avoided cost rate.
9/94	U-19904	LA	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements.
10/94	5258-U	GA	Georgia Public Service Commission	Southern Bell Telephone & Telegraph Co.	Proposals to address competition in telecommunication markets.
11/94	EC94-7-000 ER94-898-000	FERC	Louisiana Public Service Commission	El Paso Electric and Central and Southwest	Merger economics, transmission equalization hold harmless proposals.
2/95	941-430EG	CO	CF&I Steel, L.P.	Public Service Company of Colorado	Interruptible rates, cost-of-service.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdct.	Party	Utility	Subject
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Cost-of-service, allocation of rate increase, rate design, interruptible rates.
6/95	C-00913424 C-00946104	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Interruptible rates.
8/95	ER95-112 -000	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Open Access Transmission Tariffs - Wholesale.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Company	Nuclear decommissioning, revenue requirements, capital structure.
10/95	ER95-1042 -000	FERC	Louisiana Public Service Commission	System Energy Resources, Inc.	Nuclear decommissioning, revenue requirements.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Nuclear decommissioning and cost of debt capital, capital structure.
11/95	I-940032	PA	Industrial Energy Consumers of Pennsylvania	State-wide - all utilities	Retail competition issues.
7/96	U-21496	LA	Louisiana Public Service Commission	Central Louisiana Electric Co.	Revenue requirement analysis.
7/96	8725	MD	Maryland Industrial Group	Baltimore Gas & Elec. Co., Potomac Elec. Power Co., Constellation Energy Co.	Ratemaking issues associated with a Merger.
8/96	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Revenue requirements.
9/96	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.
2/97	R-973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Competitive restructuring policy issues, stranded cost, transition charges.
6/97	Civil Action No. 94-11474	US Bank- ruptcy Court Middle District of Louisiana	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Confirmation of reorganization plan; analysis of rate paths produced by competing plans.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdct.	Party	Utility	Subject
6/97	R-973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Retail competition issues, rate unbundling, stranded cost analysis.
6/97	8738	MD	Maryland Industrial Group	Generic	Retail competition issues
7/97	R-973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big River Electric Corp.	Analysis of cost of service issues - Big Rivers Restructuring Plan
10/97	R-974008	PA	Metropolitan Edison Industrial Users	Metropolitan Edison Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	R-974009	PA	Pennsylvania Electric Industrial Customer	Pennsylvania Electric Co.	Retail competition issues, rate unbundling, stranded cost analysis.
11/97	U-22491	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.
11/97	P-971265	PA	Philadelphia Area Industrial Energy Users Group	Enron Energy Services Power, Inc./ PECO Energy	Analysis of Retail Restructuring Proposal.
12/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Retail competition issues, rate unbundling, stranded cost analysis.
12/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
3/98 (Allocated Stranded Cost Issues)	U-22092	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Retail competition, stranded cost quantification.
3/98	U-22092		Louisiana Public Service Commission	Gulf States Utilities, Inc.	Stranded cost quantification, restructuring issues.
9/98	U-17735		Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Revenue requirements analysis, weather normalization.
12/98	8794	MD	Maryland Industrial Group and	Baltimore Gas and Electric Co.	Electric utility restructuring, stranded cost recovery, rate

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdict.	Party	Utility	Subject
			Millennium Inorganic Chemicals Inc.		unbundling.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
5/99 (Cross- 40-000 Answering Testimony)	EC-98-	FERC	Louisiana Public Service Commission	American Electric Power Co. & Central South West Corp.	Merger issues related to market power mitigation proposals.
5/99 (Response Testimony)	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Performance based regulation, settlement proposal issues, cross-subsidies between electric. gas services.
6/99	98-0452	WV	West Virginia Energy Users Group	Appalachian Power, Monongahela Power, & Potomac Edison Companies	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Company	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	Adversary Proceeding No. 98-1065	U.S. Bankruptcy Court	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Motion to dissolve preliminary injunction.
7/99	99-03-06	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
10/99	U-24182	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
12/99	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Ananlysi of Proposed Contract Rates, Market Rates.
03/00	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Evaluation of Cooperative Power Contract Elections
03/00	99-1658-EL-ETP	OH	AK Steel Corporation	Cincinnati Gas & Electric Co.	Electric utility restructuring, stranded cost recovery, rate Unbundling.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdct.	Party	Utility	Subject
08/00	98-0452 E-GI	WVA	West Virginia Energy Users Group	Appalachian Power Co. American Electric Co.	Electric utility restructuring rate unbundling.
08/00	00-1050 E-T 00-1051-E-T	WVA	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Electric utility restructuring rate unbundling.
10/00	SOAH 473- 00-1020 PUC 2234	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges And Universities	TXU, Inc.	Electric utility restructuring rate unbundling.
12/00	U-24993	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, revenue requirements.
12/00	EL00-66- 000 & ER00-2854 EL95-33-002	LA	Louisiana Public Service Commission	Entergy Services Inc.	Inter-Company System Agreement: Modifications for retail competition, interruptible load.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Addressing Contested Issues	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Jurisdictional Business Separation - Texas Restructuring Plan
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Test year revenue forecast.
11/01	U-25687	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning requirements transmission revenues.
11/01	U-25965	LA	Louisiana Public Service Commission	Generic .	Independent Transmission Company ("Transco"). RTO rate design.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design, resource planning and demand side management.
06/02	U-25965	LA	Louisiana Public Service Commission	Entergy Gulf States Entergy Louisiana	RTO Issues
07/02	U-21453	LA	Louisiana Public Service Commission	SWEPCO, AEP	Jurisdictional Business Sep. - Texas Restructuring Plan.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdct.	Party	Utility	Subject
08/02	U-25888	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Modifications to the Inter-Company System Agreement, Production Cost Equalization.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services Inc. and the Entergy Operating Companies	Modifications to the Inter-Company System Agreement, Production Cost Equalization.
11/02	02S-315EG	CO	CF&I Steel & Climax Molybdenum Co.	Public Service Co. of Colorado	Fuel Adjustment Clause
01/03	U-17735	LA	Louisiana Public Service Commission	Louisiana Coops	Contract Issues
02/03	02S-594E	CO	Cripple Creek and Victor Gold Mining Co.	Aquila, Inc.	Revenue requirements, purchased power.
04/03	U-26527	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Weather normalization, power purchase expenses, System Agreement expenses.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Tariff MSS-4.
11/03	ER03-583-000 ER03-583-001 ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001 ER03-682-002	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Evaluation of Wholesale Purchased Power Contracts.
12/03	U-27136	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc.	Evaluation of Wholesale Purchased Power Contracts.
01/04	E-01345-03-0437	AZ	Kroger Company Arizona Public Service Co.		Revenue allocation rate design.
02/04	00032071	PA	Duquesne Industrial Intervenor	Duquesne Light Company	Provider of last resort issues.
03/04	03A-436E	CO	CF&I Steel, LP and Climax Molybdenum	Public Service Company of Colorado	Purchased Power Adjustment Clause.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdict.	Party	Utility	Subject
04/04	2003-00433 2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service Rate Design
0-6/04	03S-539E	CO	Cripple Creek, Victor Gold Mining Co., Goodrich Corp., Holcim (U.S.), Inc., and The Trane Co.	Aquila, Inc.	Cost of Service, Rate Design Interruptible Rates
06/04	R-00049255	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
10/04	04S-164E	CO	CF&I Steel Company, Climax Mines	Public Service Company of Colorado	Cost of service, rate design, Interruptible Rates.
03/05	Case No. 2004-00426 Case No. 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
07/05	U-28155	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Independent Coordinator of Transmission – Cost/Benefit
09/05	Case Nos. 05-0402-E-CN 05-0750-E-PC	WVA	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Environmental cost recovery, Securitization, Financing Order
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses. Congestion Cost Recovery Mechanism
03/06	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Transmission Prudence Investigation
06/06	R-00061346 C0001-0005	PA	Duquesne Industrial Intervenors & IECPA	Duquesne Light Co.	Cost of Service, Rate Design, Transmission Service Charge, Tariff Issues
06/06	R-00061366 R-00061367 P-00062213 P-00062214		Met-Ed Industrial Energy Users Group and Penelec Industrial Customer Alliance	Metropolitan Edison Co. Pennsylvania Electric Co.	Generation Rate Cap, Transmission Service Charge, Cost of Service, Rate Design, Tariff Issues
07/06	U-22092 Sub-J	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdct.	Party	Utility	Subject
07/06	Case No. 2006-00130 Case No. 2006-00129	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
08/06	Case No. PUE-2006-00065	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Revenue Incr, Off-System Sales margin rate treatment
11/06	Doc. No. 97-01-15RE02	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power United Illuminating	Rate unbundling issues.
01/07	Case No. 06-0960-E-42T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Retail Cost of Service Revenue apportionment
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Implementation of FERC Decision Jurisdictional & Rate Class Allocation
05/07	Case No. 07-63-EL-UNC	OH	Ohio Energy Group	Ohio Power, Columbus Southern Power	Environmental Surcharge Rate Design
05/07	R-00049255 Remand	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
06/07	R-00072155	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues.
07/07	Doc. No. 07F-037E	CO	Gateway Canyons LLC	Grand Valley Power Coop.	Distribution Line Cost Allocation
09/07	Doc. No. 05-UR-103	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
11/07	ER07-682-000	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Schedule MSS-3. Cost functionalization issues.
1/08	Doc. No. 20000-277-ER-07	WY	Cimarex Energy Company	Rocky Mountain Power (PacifiCorp)	Vintage Pricing, Marginal Cost Pricing Projected Test Year
1/08	Case No. 07-551	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Class Cost of Service, Rate Restructuring, Apportionment of Revenue Increase to Rate Schedules
2/08	ER07-956	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.
2/08	Doc No. P-00072342	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Default Service Plan issues.

**Expert Testimony Appearances
of
Stephen J. Baron
As of July 2008**

Date	Case	Jurisdict.	Party	Utility	Subject
3/08	Doc No. E-01933A-05-0650	AZ	Kroger Company	Tucson Electric Power Co.	Cost of Service, Rate Design
05/08	08-0278 E-GI	WVA	West Virginia Energy Users Group	Appalachian Power Co. American Electric Co.	Expanded Net Energy Cost "ENEC" Analysis.
6/08	Case No. 08-124-EL-ATA	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Recovery of Deferred Fuel Cost

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

**In the Matter of the Application of Rocky Mountain)
Power for Authority to Increase its Retail Electric)
Utility Service Rates in Utah and for Approval of its)
Proposed Electric Service Schedules and Electric) Docket No. 07-035-93
Service Regulations, Consisting of a General Rate)
Increase of Approximately \$161.2 Million Per Year,)
and for Approval of a New Large Load Surcharge)**

**KROGER EXHIBIT__(SJB-2)
OF
STEPHEN J. BARON**

**ON BEHALF OF THE
KROGER CO.**

**J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA**

July 2008

PacifiCorp
 Cost Of Service By Rate Schedule - All Functions
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008, Without Special Contracts

<u>DESCRIPTION</u>	<u>C</u> Utah Jurisdiction w/o Spec Cont	<u>D</u> Residential Sch 1	<u>E</u> General Large Dist. Sch 6	<u>F</u> General +1 MW Sch 8	<u>G</u> Street & Area Lighting Sch. 7,11,12	<u>H</u> General Trans Sch 9
14 Operating Revenues	1,970,653,103	752,259,266	579,130,606	176,738,760	14,814,806	286,724,930
15						
16 Operating Expenses						
17 Operation & Maintenance Exp	1,407,376,477	516,738,221	403,879,745	129,009,861	8,704,579	235,451,974
18 Depreciation Expense	161,775,494	68,315,612	44,730,863	13,485,727	2,456,483	18,255,984
19 Amortization Expense	23,841,750	11,169,412	5,846,145	1,772,219	170,589	2,823,773
20 Taxes Other Than Income	36,995,943	15,816,793	10,193,445	3,096,180	287,079	4,339,172
21 Income Taxes - Federal	10,109,822	(392,043)	7,831,810	1,993,218	438,291	(3,684,604)
22 Income Taxes - State	2,450,190	274,968	1,430,947	382,634	65,480	(349,072)
23 Income Taxes Deferred	54,735,534	23,955,639	14,807,314	4,495,618	437,639	6,269,702
24 Investment Tax Credit Adj	(1,560,679)	(648,347)	(438,995)	(133,521)	(11,601)	(188,983)
25 Misc Revenues & Expense	(5,563,911)	(1,534,280)	(1,849,501)	(579,310)	(13,961)	(1,093,849)
26						
27 Total Operating Expenses	1,690,160,619	633,695,975	486,431,772	153,522,625	12,534,576	261,824,095
28						
29 Operating Revenue For Return	280,492,484	118,563,291	92,698,834	23,216,135	2,280,230	24,900,835
30						
31 Rate Base :						
32 Electric Plant In Service	7,046,704,016	2,948,157,351	1,963,827,747	596,479,550	56,345,696	853,600,953
33 Plant Held For Future Use	3,174,745	1,443,425	1,018,639	302,160	2,805	86,366
34 Electric Plant Acquisition Adj	27,662,498	9,235,859	8,471,406	2,651,429	62,650	4,985,442
35 Nuclear Fuel	-	-	-	-	-	-
36 Prepayments	16,990,906	6,930,136	4,802,503	1,460,829	123,854	2,170,855
37 Fuel Stock	42,607,955	13,947,065	12,370,581	4,267,381	188,735	8,657,628
38 Materials & Supplies	60,803,161	21,942,710	18,115,657	5,613,259	252,248	9,761,568
39 Misc Deferred Debits	30,139,950	10,314,965	9,086,303	2,833,315	89,248	5,341,864
40 Cash Working Capital	35,325,890	13,546,429	10,059,267	3,167,613	349,786	5,252,089
41 Weatherization Loans	6,094,736	2,023,426	1,834,009	592,513	18,108	1,143,272
42 Miscellaneous Rate Base	2,063,164	684,962	620,841	200,575	6,130	387,015
43						
44 Total Rate Base Additions	7,271,567,022	3,028,226,328	2,030,206,953	617,568,625	57,439,259	891,387,052
45						
46 Rate Base Deductions :						
47 Accum Provision For Depreciation	(2,458,220,661)	(1,001,282,654)	(691,026,135)	(210,593,177)	(21,480,352)	(316,823,978)
48 Accum Provision For Amortization	(172,540,523)	(88,016,932)	(38,794,833)	(11,634,958)	(1,439,216)	(17,601,268)
49 Accum Deferred Income Taxes	(555,544,638)	(232,618,324)	(155,671,785)	(47,280,114)	(3,873,730)	(66,430,170)
50 Unamortized ITC	(156,742)	(65,041)	(44,137)	(13,415)	(1,143)	(19,008)
51 Customer Advance For Construction	(8,071,613)	(249,304)	(3,901,561)	(1,176,086)	-	(1,745,066)
52 Customer Service Deposits	(9,426,043)	(3,951,021)	(2,454,572)	(616,925)	(15,055)	(274,510)
53 Misc Rate Base Deductions	(41,584,946)	(14,750,403)	(12,196,892)	(3,923,544)	(193,043)	(7,139,752)
54						

PacifiCorp
 Cost Of Service By Rate Schedule - All Functions
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008, Without Special Contracts

	C	D	E	F	G	H
	Utah	Residential	General	General	Street & Area	General
	Jurisdiction	Sch 1	Large Dist.	+1 MW	Lighting	Trans
<u>DESCRIPTION</u>	<u>w/o Spec Cont</u>	<u>Sch 1</u>	<u>Sch 6</u>	<u>Sch 8</u>	<u>Sch. 7,11,12</u>	<u>Sch 9</u>
55 Total Rate Base Deductions	(3,245,545,166)	(1,340,933,679)	(904,089,915)	(275,238,219)	(27,002,540)	(410,033,751)
56						
57 Total Rate Base	4,026,021,856	1,687,292,649	1,126,117,038	342,330,405	30,436,719	481,353,301
58						
59 Calculated Return On Rate Base	6.97%	7.03%	8.23%	6.78%	7.49%	5.17%
60						
61 Return On RB @ Jurisdictional Ave.	280,492,484	117,553,487	78,456,446	23,850,120	2,120,523	33,535,830
62 Total Operating Expenses	1,690,160,619	633,695,975	486,431,772	153,522,625	12,534,576	261,824,095
63 Revenue Credits	(642,059,612)	(212,565,829)	(198,091,207)	(61,878,238)	(1,748,147)	(116,295,946)
64						
65 Total Revenue Requirements	1,328,593,491	538,683,633	366,797,011	115,494,507	12,906,952	179,063,979
66 Class Revenue	1,328,593,491	539,693,437	381,039,399	114,860,522	13,066,659	170,428,984
67						
68 Increase / (Decrease) Required to						
69 Earn Equal Rates of Return -PRESENT RATES	-	(1,009,804)	(14,242,388)	633,985	(159,707)	8,634,995
70 Percent %	0.00%	-0.19%	-3.74%	0.55%	-1.22%	5.07%
71						
72 Return On Rate Base @ Target ROR	342,301,453	143,457,424	95,745,009	29,105,703	2,587,798	40,925,743
73 Tot Operating Exp. Adj. for Taxes	1,728,186,057	649,632,312	497,067,853	156,755,907	12,822,048	266,370,437
74 Revenue Credits	(642,059,612)	(212,565,829)	(198,091,207)	(61,878,238)	(1,748,147)	(116,295,946)
75						
76 Total Target Revenue Requirements	1,428,427,898	580,523,908	394,721,655	123,983,372	13,661,700	191,000,234
77 Class Revenue	1,328,593,491	539,693,437	381,039,399	114,860,522	13,066,659	170,428,984
78 Increase / (Decrease) Required to						
79 Earn Target Rate of Ret - PROPOSED RATES	99,834,407	40,830,471	13,682,256	9,122,850	595,041	20,571,250
80 Percent %	7.51%	7.57%	3.59%	7.94%	4.55%	12.07%

PacifiCorp
 Cost Of Service By Rate Schedule - All Function
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008, Without Special Cor

<u>DESCRIPTION</u>	<u>I</u> Irrigation Sch 10	<u>J</u> Traffic Signals Sch 12	<u>K</u> Outdoor Lighting Sch 12	<u>L</u> General Small Dist. Sch 23	<u>M</u> Mobile Home Park Sch 25
14 Operating Revenues	14,179,071	551,043	916,558	144,217,709	1,120,355
15					
16 Operating Expenses					
17 Operation & Maintenance Exp	10,983,697	483,613	481,586	100,880,214	762,988
18 Depreciation Expense	1,476,496	49,134	35,464	12,875,878	93,854
19 Amortization Expense	188,163	15,010	6,313	1,838,540	11,585
20 Taxes Other Than Income	337,602	12,393	8,783	2,882,909	21,588
21 Income Taxes - Federal	390,401	(66,719)	(12,284)	3,594,392	17,361
22 Income Taxes - State	64,271	(9,402)	(1,484)	588,788	3,061
23 Income Taxes Deferred	495,246	21,013	13,275	4,208,403	31,685
24 Investment Tax Credit Adj	(14,349)	(440)	(364)	(123,161)	(918)
25 Misc Revenues & Expense	(49,812)	(1,235)	(1,646)	(436,832)	(3,486)
26					
27 Total Operating Expenses	<u>13,871,716</u>	<u>503,367</u>	<u>529,643</u>	<u>126,309,131</u>	<u>937,719</u>
28					
29 Operating Revenue For Return	307,356	47,676	386,916	17,908,578	182,635
30					
31 Rate Base :					
32 Electric Plant In Service	63,778,961	2,145,919	1,646,919	556,638,241	4,082,679
33 Plant Held For Future Use	41,886	587	338	276,458	2,082
34 Electric Plant Acquisition Adj	222,845	5,544	7,387	2,004,295	15,642
35 Nuclear Fuel	-	-	-	-	-
36 Prepayments	151,619	4,878	3,932	1,332,463	9,838
37 Fuel Stock	377,333	10,083	22,185	2,743,023	23,940
38 Materials & Supplies	510,470	13,898	15,404	4,543,180	34,768
39 Misc Deferred Debits	245,345	6,327	7,850	2,197,709	17,023
40 Cash Working Capital	287,993	11,830	10,843	2,620,810	19,231
41 Weatherization Loans	51,316	1,293	2,133	425,230	3,437
42 Miscellaneous Rate Base	17,371	438	722	143,947	1,163
43					
44 Total Rate Base Additions	<u>65,685,139</u>	<u>2,200,796</u>	<u>1,717,711</u>	<u>572,925,357</u>	<u>4,209,801</u>
45					
46 Rate Base Deductions :					
47 Accum Provision For Depreciation	(21,795,993)	(710,115)	(585,002)	(192,507,155)	(1,416,099)
48 Accum Provision For Amortization	(1,330,335)	(135,294)	(46,672)	(13,462,836)	(78,179)
49 Accum Deferred Income Taxes	(5,118,569)	(156,512)	(128,281)	(43,939,860)	(327,293)
50 Unamortized ITC	(1,437)	(44)	(36)	(12,389)	(92)
51 Customer Advance For Construction	-	-	-	(999,596)	-
52 Customer Service Deposits	(81,414)	-	-	(2,032,545)	-
53 Misc Rate Base Deductions	(363,634)	(9,864)	(14,418)	(2,969,731)	(23,663)
54					

PacifiCorp
 Cost Of Service By Rate Schedule - All Function
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008, Without Special Cor

DESCRIPTION	I	J	K	L	M
	Irrigation Sch 10	Traffic Signals Sch 12	Outdoor Lighting Sch 12	General Small Dist. Sch 23	Mobile Home Park Sch 25
55 Total Rate Base Deductions	(28,691,382)	(1,011,830)	(774,409)	(255,924,113)	(1,845,327)
56					
57 Total Rate Base	36,993,757	1,188,966	943,302	317,001,244	2,364,474
58					
59 Calculated Return On Rate Base	0.83%	4.01%	41.02%	5.65%	7.72%
60					
61 Return On RB @ Jurisdictional Ave.	2,577,351	82,835	65,720	22,085,441	164,733
62 Total Operating Expenses	13,871,716	503,367	529,643	126,309,131	937,719
63 Revenue Credits	(4,184,876)	(151,486)	(185,364)	(46,593,833)	(364,687)
64					
65 Total Revenue Requirements	12,264,190	434,716	409,998	101,800,738	737,765
66 Class Revenue	9,994,195	399,557	731,194	97,623,876	755,668
67					
68 Increase / (Decrease) Required to					
69 Earn Equal Rates of Return -PRESENT RATES	2,269,995	35,159	(321,196)	4,176,862	(17,903)
70 Percent %	22.71%	8.80%	-43.93%	4.28%	-2.37%
71					
72 Return On Rate Base @ Target ROR	3,145,293	101,089	80,202	26,952,160	201,033
73 Tot Operating Exp. Adj. for Taxes	14,221,119	514,597	538,552	129,303,181	960,051
74 Revenue Credits	(4,184,876)	(151,486)	(185,364)	(46,593,833)	(364,687)
75					
76 Total Target Revenue Requirements	13,181,535	464,200	433,389	109,661,508	796,398
77 Class Revenue	9,994,195	399,557	731,194	97,623,876	755,668
78 Increase / (Decrease) Required to					
79 Earn Target Rate of Ret - PROPOSED RATES	3,187,340	64,643	(297,805)	12,037,632	40,730
80 Percent %	31.89%	16.18%	-40.73%	12.33%	5.39%