

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) Docket No. 11-035-200
Proposed Electric Service Schedules and Electric)
Service Regulations)**

DIRECT TESTIMONY OF STEPHEN J. BARON

I. INTRODUCTION

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Q. Please state your name and business address.

A. My name is Stephen J. Baron. My business address is J. Kennedy and Associates, Inc. ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia 30075.

Q. What is your occupation and by who are you employed?

A. I am the President and a Principal of Kennedy and Associates, a firm of utility rate, planning, and economic consultants in Atlanta, Georgia.

1 **Q. Please describe briefly the nature of the consulting services provided by**
2 **Kennedy and Associates.**

3 A. Kennedy and Associates provides consulting services in the electric and gas utility
4 industries. Our clients include state agencies and industrial electricity consumers.
5 The firm provides expertise in system planning, load forecasting, financial analysis,
6 cost-of-service, and rate design. Current clients include the Georgia and Louisiana
7 Public Service Commissions, and industrial consumer groups throughout the United
8 States.

9

10 **Q. Please state your educational background.**

11 A. I graduated from the University of Florida in 1972 with a B.A. degree with high
12 honors in Political Science and significant coursework in Mathematics and
13 Computer Science. In 1974, I received a Master of Arts Degree in Economics, also
14 from the University of Florida. My areas of specialization were econometrics,
15 statistics, and public utility economics. My thesis concerned the development of an
16 econometric model to forecast electricity sales in the State of Florida, for which I
17 received a grant from the Public Utility Research Center of the University of Florida.
18 In addition, I have advanced study and coursework in time series analysis and
19 dynamic model building.

20

21 **Q. Please describe your professional experience.**

1 A. I have more than thirty years of experience in the electric utility industry in the areas
2 of cost and rate analysis, forecasting, planning, and economic analysis.

3
4 Following the completion of my graduate work in economics, I joined the staff of
5 the Florida Public Service Commission in August of 1974 as a Rate Economist. My
6 responsibilities included the analysis of rate cases for electric, telephone, and gas
7 utilities, as well as the preparation of cross-examination material and the preparation
8 of staff recommendations.

9
10 In December 1975, I joined the Utility Rate Consulting Division of Ebasco Services,
11 Inc. as an Associate Consultant. In the seven years I worked for Ebasco, I received
12 successive promotions, ultimately to the position of Vice President of Energy
13 Management Services of Ebasco Business Consulting Company. My
14 responsibilities included the management of a staff of consultants engaged in
15 providing services in the areas of econometric modeling, load and energy
16 forecasting, production cost modeling, planning, cost-of-service analysis,
17 cogeneration, and load management.

18
19 I joined the public accounting firm of Coopers & Lybrand in 1982 as a Manager of
20 the Atlanta Office of the Utility Regulatory and Advisory Services Group. In this
21 capacity I was responsible for the operation and management of the Atlanta office.

1 My duties included the technical and administrative supervision of the staff,
2 budgeting, recruiting, and marketing as well as project management on client
3 engagements. At Coopers & Lybrand, I specialized in utility cost analysis,
4 forecasting, load analysis, economic analysis, and planning.

5
6 In January 1984, I joined the consulting firm of Kennedy and Associates as a Vice
7 President and Principal. I became President of the firm in January 1991.

8
9 During the course of my career, I have provided consulting services to more than
10 thirty utility, industrial, and Public Service Commission clients, including three
11 international utility clients.

12
13 I have presented numerous papers and published an article entitled "How to Rate
14 Load Management Programs" in the March 1979 edition of "Electrical World." My
15 article on "Standby Electric Rates" was published in the November 8, 1984 issue of
16 "Public Utilities Fortnightly." In February of 1984, I completed a detailed analysis
17 entitled "Load Data Transfer Techniques" on behalf of the Electric Power Research
18 Institute, which published the study.

19
20 I have presented testimony as an expert witness in Arizona, Arkansas, Colorado,
21 Connecticut, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Michigan,

1 Minnesota, Maryland, Missouri, New Jersey, New Mexico, New York, North
2 Carolina, Ohio, Pennsylvania, Texas, Utah, Virginia, West Virginia, Wisconsin,
3 Wyoming, before the Federal Energy Regulatory Commission (“FERC”), and in
4 United States Bankruptcy Court. A list of my specific regulatory appearances can be
5 found in Baron Exhibit ____ (SJB-1).
6

7 **Q. Have you previously participated in Rocky Mountain Power rate proceedings?**

8 A. Yes. I have testified in Docket Nos. 07-035-93, 09-035-23 and 10-035-124 before
9 the Public Service Commission of Utah and Docket Nos. 20000-277-ER-07 and
10 20000-384-ER-10 in before the Public Service Commission of Wyoming.
11

12 **Q. On whose behalf are you testifying in this proceeding?**

13
14 A. I am testifying on behalf of The Kroger Co. (“Kroger”). Kroger is one of the
15 largest grocery retailers in the United States, and operates 45 grocery stores in the
16 Rocky Mountain Power (“RMP”) service territory under the Smith’s banner.
17 Kroger also operates dairy and dough manufacturing facilities in Utah. These
18 facilities purchase more than 150 million kWh of electricity from RMP annually,
19 with the retail facilities primarily purchasing under Rate Schedule 6, and the
20 manufacturing facilities under Rate Schedule 9.
21

1 **Q. What is the purpose of your testimony?**

2 A. I am responding to the Direct Testimony of RMP witness William Griffith.
3 Specifically, I will discuss RMP's proposed allocation of its requested \$172.3
4 million revenue increase to each rate schedule ("rate spread") and assess the
5 reasonableness of these increases, in light of the class cost of service study results
6 presented by the Company in this case. While the Company's proposed increases
7 give some recognition to cost of service, Mr. Griffith is recommending only a 1.5
8 percentage point downward deviation from the average increase in this case (10.0%,
9 excluding Contracts 1, 2 and AGA) for Schedules 6 and 23, which are significantly
10 above cost of service at present rates. While this provides some relief to the
11 continuing overpayments by Schedule 6 and 23 customers, I will propose an
12 alternative rate spread that more reasonably reflects class cost of service results, yet
13 provides for a measure of gradualism.

14

15 **Q. Would you please summarize your testimony?**

16 A. Yes.

17 ▪ Based on the results of the Company's filed class cost of service
18 study, Schedules 6 and 23 are producing rates of return at present
19 rates substantially above the system average rate of return. As a
20 result, Schedule 6 is paying subsidies to other rate classes of \$17
21 million. While RMP is proposing that Schedules 6 and 23 receive
22 percentage increases below average, the Company's proposed rate
23 spread does not adequately reduce these significant subsidies at
24 proposed rates.

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- The Company's proposed rate spread should be modified so that Schedules 6 and 23 receive increases in this case 4 percentage points lower than the rate spread midpoint. At the Company's overall requested 10% increase, Schedules 6 and 23 should receive an 7.25% increase. The Company's proposed increases for other rate schedules should be adjusted to reflect a slightly higher rate spread midpoint that is required to meet the overall requested revenue target proposed by RMP.
- The Company's proposed rate design for Schedules 6 and 9, which reflects a uniform percentage increase to the demand and energy charges of each rate should be adopted by the Commission.

1 **II. CLASS COST OF SERVICE AND RATE SPREAD**

2

3 **Q. Have you reviewed the Company’s 12 month ended May 2013 test year cost of**
4 **service study filed in this proceeding?**

5 A. Yes. The Company is utilizing a weighted 12 coincident peak and energy
6 methodology to allocation production and transmission demand costs to rate classes.
7 As described by Company witness Craig Paice, the monthly peaks are weighted by
8 their relative value, compared to the annual system peak to obtain a weighted 12 CP.
9 This weighted 12 CP factor is then weighted by 75% together with a 25% weighted
10 energy factor to develop the overall production and transmission demand allocator.
11 While I am not endorsing this methodology, for the purposes of my testimony in this
12 case, I am relying on the results of Mr. Paice’s class cost of service study.

13

14 **Q. What are the class rate of return results produced by the Company’s test year**
15 **cost of service study?**

16 A. Table 1 summarizes the rates of return, relative rate of return indices (“ROR Index”)
17 and the dollar subsidies paid and received for each of the major rate classes using the
18 results of the Company’s study.

Table 1				
RMP Class Cost of Service Results (including Special Contracts)				
<u>Schedule</u>		<u>Rate of Return</u>	<u>ROR Index</u>	<u>Subsidy* (\$000)</u>
Residential	1	5.64%	0.93	\$ 9,723
Gen Lg Dist	6	7.15%	1.18	\$ (16,993)
Gen + 1 MW	8	6.43%	1.06	\$ (1,719)
Lighting	7,11,12	10.43%	1.72	\$ (1,096)
Gen Trans	9	4.64%	0.77	\$ 10,410
Irrigation	10	4.75%	0.79	\$ 657
Traffic Sig	12	6.23%	1.03	\$ (3)
Outdoor Ltg.	12	16.03%	2.65	\$ (215)
Gen Sm Dist	23	7.49%	1.24	\$ (5,990)
Sp Contracts		2.82%	0.47	5,226
Retail		6.05%		\$ 0

* Positive value indicates subsidy being received.

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2 The cost study results show that among the major revenue classes, Schedule 6 and
3 Schedule 23 are over-earning at present rates, while Schedules 1 (residential) 8, 9,
4 10 and Special Contracts are paying less than cost of service at present rates. In
5 particular, Schedule 6 is paying \$17.0 million above cost of service.

6
7 **Q. Are the Company's proposed revenue increases in this case consistent with the**
8 **cost of service results?**

9 A. Only to the extent that rate classes, such as Schedule 6 are receiving a percentage
10 increase that is 1.5 percentage points below the retail average increase (8.5% vs.
11 10%). However, as acknowledged by Mr. Griffith in his testimony, Schedule 6 and

1 Schedule 23 “should receive an increase about four to five percentage points,
2 respectively, less than the rate spread midpoint.”¹ This would equate to an increase
3 for Schedule 6 of about 6% compared to the retail average increase of 10%. The
4 Company is proposing an 8.5% increase for Schedule 6. Effectively, the proposed
5 rate spread continues to result in subsidies being paid by some rate schedules,
6 particularly Schedule 6 and Schedule 23. Table 2 summarizes the rate schedule
7 percentage increases proposed by the Company and the resulting dollar subsidies
8 remaining at proposed rates.²

¹ Griffiths Direct Testimony at page 3, line 65.

² Table 2 excludes the effects of Special Contracts 1 and 2 that are not subject to revenue increases in this case.

Table 2			
RMP Proposed Revenue Increases (excluding Special Contracts 1 & 2)			
<u>Schedule</u>		<u>Percentage Increase</u>	<u>Remaining Subsidy (\$1000)*</u>
Residential	1	10.54%	12,550
Gen Lg Dist	6	8.54%	(10,611)
Gen + 1 MW	8	9.54%	(1,324)
Lighting	7,11,12	0.00%	(350)
Gen Trans	9	12.53%	3,912
Irrigation	10	13.54%	413
Traffic Sig	15	9.54%	(8)
Outdoor Ltg.	15	0.00%	(151)
Gen Sm Dist	23	8.53%	(4,431)
Retail		10.03%	

* A negative value means that a subsidy is being paid by the rate class

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As can be seen from Table 2, although the Company is proposing to increase Schedule 6 by 8.54%, compared to the retail average increase of 10%, Schedule 6 customers will continue to pay \$10.6 million in subsidies to other rate classes at proposed rates.

Q. Has any reduction in the subsidies paid by Schedule 6 customers occurred since the Company's last rate case filing?

A. Only slightly. In the class cost of service study filed by the Company in Docket No. 10-035-124, RMP showed that Schedule 6 was paying more than \$19 million in

1 subsidies to other rate schedules (i.e., paying \$19 million above cost). In this case,
2 that substantial dollar subsidy payment continues, though it is now shown to be
3 about \$17 million. It is simply not possible to materially reduce these enormous
4 subsidies using the rate spread proposal recommended by Mr. Griffiths in this case.
5 Year after year, Schedule 6 customers continue to millions of dollars of excess rates
6 to subsidize the electric service of other RMP customers.

7
8 **Q. In light of these results, what is your recommendation to the Commission?**

9 A. While the Company's proposed rate spread makes a small "dent" in the
10 overpayments made by Schedule 6 and Schedule 23 customers, it is not a reasonable
11 movement towards cost based rates. I recommend that the increases for Schedules 6
12 and 23 be at 2.75 percentage points below the average retail increase approved by
13 the Commission in this case by setting the increases for these two Schedules 4
14 percentage points below the rate spread midpoint. For the other rate classes, I
15 recommend that the Company's rate spread parameters be utilized, adjusted for my
16 proposed rate spread midpoint of 11.25%. Baron Exhibit__(SJB-2) presents the
17 proposed rate class increases that I am recommending. Also shown in the exhibit
18 are the increases for each major rate class based on Mr. Paice's cost of service
19 analysis, presented in his Exhibit RMP__(CCP-1), page 2 of 2. As can be seen, my
20 recommended increases represent only a partial movement towards full cost based
21 increases. Table 3 below summarizes the results of this rate spread proposal.

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<u>Class</u>	<u>Proposed Increase</u>
Residential	11.25%
General Service	
Schedule 23	7.24%
Schedule 6	7.25%
Schedule 8	10.25%
Schedule 9	13.25%
Irrigation	14.25%

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4 **Q. Have you reviewed the Company's proposals for Rate Schedules 6 and 9 rate**
5 **design presented by Mr. Griffith in this case?**

6 A. Yes. The Company is proposing to uniformly increase the demand and energy rates
7 of both rate schedules in this case.

8

9 **Q. Do you agree with the uniform increases to the Rate Schedule 6 and 9 energy**
10 **and demand charges, as proposed by the Company in this case?**

11 A. Yes. I believe that the Company's proposed rate design for these two schedules is
12 reasonable and should be adopted by the Commission. The Company's rate design
13 proposals would result in relatively uniform increases for customers within each of
14 these rate schedules.

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2 **Q.** **Does that complete your testimony?**

3 **A.** Yes.

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Service Regulations)

EXHIBITS
OF
STEPHEN J. BARON
Cost of Service and Rate Design

ON BEHALF OF THE
KROGER CO.

J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA

June 2012

AFFIDAVIT

STATE OF GEORGIA)

COUNTY OF FULTON)

STEPHEN J. BARON, being duly sworn, deposes and states: that the attached is his sworn testimony and that the statements contained are true and correct to the best of his knowledge, information and belief.

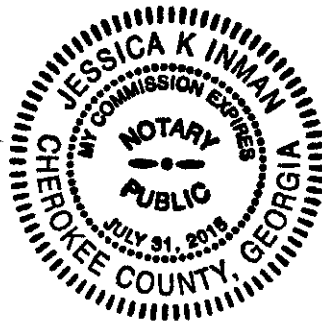
Stephen J. Baron

Stephen J. Baron

Sworn to and subscribed before me on this
15th day of June 2012.

Jessica K. Inman

Notary Public



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) **Docket No. 11-035-200**
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Service Regulations)

EXHIBIT __ (SJB-1)
OF
STEPHEN J. BARON
Cost of Service and Rate Design

ON BEHALF OF THE

KROGER CO.

**Expert Testimony Appearances
of
Stephen J. Baron
As of May 2012**

Date	Case	Jurisdct.	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	Chamber of	Santa Clara	Cost-of-service, rate design.

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Stephen J. Baron
As of May 2012**

Date	Case	Jurisdct.	Party	Utility	Subject
		Santa Clara	Commerce	Municipal	
6/85	84-768-E-42T	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	Indiana & Michigan	Interruptible rates.

**Expert Testimony Appearances
of
Stephen J. Baron
As of May 2012**

Date	Case	Jurisdct.	Party	Utility	Subject
			Consumers	Power Co.	
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.

**Expert Testimony Appearances
of
Stephen J. Baron
As of May 2012**

Date	Case	Jurisdct.	Party	Utility	Subject
10/87	I-860025	PA	Pennsylvania Industrial Intervenors		Proposed rules for cogeneration, avoided cost, rate recovery.
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.,	West Penn Power Co.	Calculated avoided capacity, recovery of capacity payments.

**Expert Testimony Appearances
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Stephen J. Baron
As of May 2012**

Date	Case	Jurisdct.	Party	Utility	Subject
			Allegheny Ludlum Corp.		
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.

**Expert Testimony Appearances
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Stephen J. Baron
As of May 2012**

Date	Case	Jurisdct.	Party	Utility	Subject
1/91	90-12-03 Interim	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Interim rate relief, financial analysis, class revenue allocation.
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.

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Date	Case	Jurisdct.	Party	Utility	Subject
12/91	P-880286	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Evaluation of appropriate avoided capacity costs - QF projects.
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.

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Date	Case	Jurisdct.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdct.	Party	Utility	Subject
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.
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.	Rate-making 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.

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Date	Case	Jurisdict.	Party	Utility	Subject
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 Bankruptcy 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.
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 Intervenor	West Penn Power Co.	Retail competition issues, rate unbundling, stranded cost analysis.
12/97	R-974104	PA	Duquesne Industrial Intervenor	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.

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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 Millennium Inorganic Chemicals Inc.	Baltimore Gas and Electric Co.	Electric utility restructuring, stranded cost recovery, rate 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.	Analysis of Proposed Contract Rates, Market Rates.

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Date	Case	Jurisdct.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdct.	Party	Utility	Subject
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.
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 Market-Ing, 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 Interveners	Duquesne Light Company	Provider of last resort issues.

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Date	Case	Jurisdct.	Party	Utility	Subject
03/04	03A-436E	CO	CF&I Steel, LP and Climax Molybedenum	Public Service Company of Colorado	Purchased Power Adjustment Clause.
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		Met-Ed Industrial Energy Users Group and Penelec Industrial Customer	Metropolitan Edison Co. Pennsylvania Electric Co.	Generation Rate Cap, Transmission Service Charge, Cost of Service, Rate Design, Tariff Issues

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Date	Case	Jurisdct.	Party	Utility	Subject
	P-00062214		Alliance		
07/06	U-22092 Sub-J	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.
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 Rev Incr, Off-System Sales margin rate treatment
09/06	E-01345A- 05-0816	AZ	Kroger Company	Arizona Public Service Co.	Revenue allocation, cost of service, rate design.
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

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Date	Case	Jurisdct.	Party	Utility	Subject
2/08	ER07-956	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Rate Schedules 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.
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	WV	West Virginia Energy Users Group	Appalachian Power Co. American Electric Power 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
7/08	Docket No. 07-035-93	UT	Kroger Company	Rocky Mountain Power Co.	Cost of Service, Rate Design
08/08	Doc. No. 6680-UR-116	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Doc. No. 6690-UR-119	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Case No. 08-936-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Competitive Solicitation
09/08	Case No. 08-935-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Rate Plan
09/08	Case No. 08-917-EL-SSO 08-918-EL-SSO	OH	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Provider of Last Resort Rate Plan
10/08	2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
11/08	08-1511 E-GI	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
11/08	M-2008-2036188, M-2008-2036197	PA	Met-Ed Industrial Energy Users Group and Penelec Industrial Customer Alliance	Metropolitan Edison Co. Pennsylvania Electric Co.	Transmission Service Charge
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.

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Date	Case	Jurisdct.	Party	Utility	Subject
01/09	E-01345A-08-0172	AZ	Kroger Company	Arizona Public Service Co.	Cost of Service, Rate Design
02/09	2008-00409	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Cost of Service, Rate Design
5/09	PUE-2009-00018	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Transmission Cost Recovery Rider
5/09	09-0177-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost "ENEC" Analysis
6/09	PUE-2009-00016	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Fuel Cost Recovery Rider
6/09	PUE-2009-00038	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Fuel Cost Recovery Rider
7/09	080677-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
8/09	U-20925 (RRF 2004)	LA	Louisiana Public Service Commission Staff	Entergy Louisiana LLC	Interruptible Rate Refund Settlement
9/09	09AL-299E	CO	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Energy Cost Rate issues
9/09	Doc. No. 05-UR-104	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
9/09	Doc. No. 6680-UR-117	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
10/09	Docket No. 09-035-23	UT	Kroger Company	Rocky Mountain Power Co.	Cost of Service, Allocation of Rev Increase
10/09	09AL-299E	CO	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Cost of Service, Rate Design
11/09	PUE-2009-00019	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Cost of Service, Rate Design
11/09	09-1485 E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
12/09	Case No. 09-906-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Rate Plan

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12/09	ER09-1224	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.
12/09	Case No. PUE-2009-00030	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Rev Increase, Rate Design
2/10	Docket No. 09-035-23	UT	Kroger Company	Rocky Mountain Power Co.	Rate Design
3/10	Case No. 09-1352-E-42T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Retail Cost of Service Revenue apportionment
3/10	E015/GR-09-1151	MN	Large Power Intervenors	Minnesota Power Co.	Cost of Service, rate design
4/10	EL09-61	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to off-system sales
4/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses.
4/10	2009-00548 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
7/10	R-2010-2161575	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Company	Cost of Service, Rate Design
09/10	2010-00167	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Cost of Service, Rate Design
09/10	10M-245E	CO	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Economic Impact of Clean Air Act
11/10	10-0699-E-42T	WV	West Virginia Energy Users Group	Appalachian Power Company	Cost of Service, Rate Design, Transmission Rider
11/10	Doc. No. 4220-UR-116	WI	Wisconsin Industrial Energy Group, Inc.	Northern States Power Co. Wisconsin	Cost of Service, rate design
12/10	10A-554EG	CO	CF&I Steel Company Climax Molybdenum	Public Service Company	Demand Side Management Issues
12/10	10-2586-EL-SSO	OH	Ohio Energy Group	Duke Energy Ohio	Provider of Last Resort Rate Plan Electric Security Plan
3/11	20000-384-ER-10	WY	Wyoming Industrial Energy Consumers	Rocky Mountain Power Wyoming	Electric Cost of Service, Revenue Apportionment, Rate Design

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Date	Case	Jurisdct.	Party	Utility	Subject
5/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Cost of Service, Rate Design
6/11	Docket No. 10-035-124	UT	Kroger Company	Rocky Mountain Power Co.	Class Cost of Service
6/11	PUE-2011-00045	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Fuel Cost Recovery Rider
07/11	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Entergy System Agreement - Successor Agreement, Revisions, RTO Day 2 Market Issues
07/11	Case Nos. 11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Electric Security Rate Plan, Provider of Last Resort Issues
08/11	PUE-2011-00034	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Rate Recovery of RPS Costs
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers	Louisville Gas & Electric Co. Kentucky Utilities Company	Environmental Cost Recovery
09/11	Case Nos. 11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Electric Security Rate Plan, Stipulation Support Testimony
10/11	11-0452 E-P-T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Energy Efficiency/Demand Reduction Cost Recovery
11/11	11-1274 E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
11/11	E-01345A-11-0224	AZ	Kroger Company	Arizona Public Service Co.	Decoupling
12/11	E-01345A-11-0224	AZ	Kroger Company	Arizona Public Service Co.	Cost of Service, Rate Design
3/12	Case No. 2011-00401	KY	Kentucky Industrial Utility Consumers	Kentucky Power Company	Environmental Cost Recovery
4/12	2011-00036 Rehearing Case	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Cost of Service, Rate Design
5/12	2011-346 2011-348	OH	Ohio Energy Group	Ohio Power Company	Electric Security Rate Plan Interruptible Rate Issues

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) Docket No. 11-035-200
Proposed Electric Service Schedules and Electric)
Service Regulations)**

**EXHIBIT __ (SJB-2)
OF
STEPHEN J. BARON
Cost of Service and Rate Design**

ON BEHALF OF THE

KROGER CO.

Kroger Proposed Table A
Rocky Mountain Power
Forecast Test Period 12 Months Ending May 2013

Line No.	Description (1)	Pro. Sch No. (3)	Present Revenues (\$000) (6)	RMP Proposed		Cost of Service Change		Kroger Proposed			
				Revenues (\$000) (7)	Change (\$000) (8)	(%) (9)	Change (\$000) (6)	Change (\$000) (7)	(%) (8)		
				(7)-(6)	(8)/(6)			(6)-(5)	(7)/(5)		
Residential											
1	Residential	1,3	\$649,670	\$718,120	\$68,450	10.5%			\$722,732	\$73,062	11.25%
2	Residential-Op TOD	2	\$311	\$345	\$34	10.9%			\$347	\$36	11.59%
3	AGA/Revenue Credit	--	\$37	\$37	\$0	0.0%			\$37	\$0	0.00%
4	Total Residential		\$650,017	\$718,501	\$68,484	10.5%	\$ 79,988	12.3%	\$723,116	\$73,098	11.25%
Com & Ind & OSPA											
5	General Service-Dist	6	\$443,566	\$481,429	\$37,863	8.5%			\$475,710	\$32,143	7.25%
6	Gen Serv-Dist-En TOD	6A	\$29,859	\$32,408	\$2,549	8.5%			\$32,023	\$2,164	7.25%
7	Gen Serv-Dist-Dem TOD	6B	\$1,657	\$1,799	\$142	8.5%			\$1,777	\$120	7.24%
8	<i>Subtotal Schedule 6</i>		\$475,083	\$515,636	\$40,553	8.5%	\$ 29,411	6.2%	\$509,510	\$34,427	7.25%
9	Gen Serv-Dist> 1,000 kW	8	\$141,559	\$155,058	\$13,499	9.5%	\$ 12,036	8.5%	\$156,063	\$14,505	10.25%
10	Gen Serv-High Volt	9	\$226,409	\$254,788	\$28,379	12.5%			\$256,405	\$29,996	13.25%
11	Gen Serv-HV-En TOD	9A	\$2,912	\$3,277	\$365	12.5%			\$3,298	\$386	13.25%
12	<i>Subtotal Schedule 9</i>		\$229,321	\$258,065	\$28,744	12.5%	\$ 32,529	14.2%	\$259,702	\$30,381	13.25%
13	Irrigation	10	\$11,991	\$13,615	\$1,624	13.5%			\$13,701	\$1,710	14.26%
14	Irrigation-Time of Day	10TOD	\$1,183	\$1,343	\$160	13.5%			\$1,350	\$167	14.11%
15	<i>Subtotal Irrigation</i>		\$13,175	\$14,958	\$1,783	13.5%	\$ 2,172	16.5%	\$15,051	\$1,877	14.25%
16	Electric Furnace	21	\$343	\$386	\$43	12.5%			\$388	\$45	13.25%
17	Gen Serv-Dist-Small	23	\$129,898	\$140,985	\$11,087	8.5%	\$ 6,509	5.0%	\$139,309	\$9,411	7.24%
18	Bk-up, Maint, & Supp	31	\$4,870	\$5,431	\$561	11.5%			\$5,468	\$598	12.28%
19	Contract 1	--	\$24,225	\$24,225	\$0	0.0%			\$24,225	\$0	0.00%
20	Contract 2	--	\$26,946	\$26,946	\$0	0.0%			\$26,946	\$0	0.00%
21	Contract 3	--	\$59,056	\$66,514	\$7,458	12.6%			\$66,922	\$7,866	13.32%
22	AGA/Revenue Credit	--	\$4,490	\$4,490	\$0	0.0%			\$4,490	\$0	0.00%
23	Total C & I & OSPA	--	\$1,108,965	\$1,212,693	\$103,728	9.4%			\$1,208,075	\$99,110	8.94%
24	Total C & I (excluding Contracts 1, 2, AGA)		\$1,053,304	\$1,157,031	\$103,728	9.8%			\$1,152,414	\$99,110	9.41%
Public Street Lighting											
26	Security Area Lighting	7	\$2,965	\$2,965	\$0	0.0%			\$2,965	\$0	0.00%
27	St Light - Company Own	11	\$5,089	\$5,089	\$0	0.0%			\$5,089	\$0	0.00%
28	St Light - Customer Own	12	\$4,059	\$4,059	\$0	0.0%			\$4,059	\$0	0.00%
29	Meter Outdoor Lighting	15	\$1,145	\$1,145	\$0	0.0%			\$1,145	\$0	0.00%
30	Traffic Signal Systems	15	\$585	\$641	\$56	9.5%			\$645	\$60	10.25%
31	<i>Subtot Pub Str Light</i>		\$13,842	\$13,898	\$56	0.4%			\$13,902	\$60	0.43%
32	Sec Area Light-Cont (PTL)	--	\$1	\$1	\$0	0.0%			\$1	\$0	0.00%
33	St Light-Contract (77)	--	\$17	\$17	\$0	0.0%			\$17	\$0	0.00%
34	AGA/Revenue Credit	--	\$5	\$5	\$0	0.0%			\$5	\$0	0.00%
35	Tot Pub St Light		\$13,865	\$13,921	\$56	0.4%			\$13,925	\$60	0.43%
36	Tot Sales to Ult Cust Total Sales to Ultimate Customers (excluding Contracts 1, 2,		\$1,772,847	\$1,945,115	\$172,267	9.7%			\$1,945,116	\$172,269	9.72%
			\$1,717,127	\$1,889,394	\$172,267	10.0%			\$1,889,396	\$172,269	10.03%