BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

DOCKET NO. G-9, SUB 781 DOCKET NO. G-9, SUB 722 DOCKET NO. G-9, SUB 786

In the Matter of	
Docket No. G-9, Sub 781)
Application of Piedmont Natural Gas Company, Inc. for an Adjustment of Rates, Charges, and Tariffs Applicable to Service in North Carolina))))
Docket No. G-9, Sub 722)) MOTION FOR SUBSTITUTION
Consolidated Natural Gas Construction and Redelivery Services Agreement between Piedmont Natural Gas Company, Inc. and Duke Energy Carolinas, LLC) MOTION FOR SUBSTITUTION) OF WITNESS AND ADOPTION) OF TESTIMONY)
Docket No. G-9, Sub 786)
Application of Piedmont Natural Gas Company, Inc. for Modifications to Existing Energy Efficiency Programs and Approval of New Energy Efficiency Programs)))))

Piedmont Natural Gas Company, Inc. ("Piedmont" or the "Company"), through counsel and pursuant to Rule R1-7 of the Rules of Practice and Procedure of the North Carolina Utilities Commission ("Commission") hereby moves to substitute Kenneth A. Sosnick ("Mr. Sosnick") as the sponsor of the prepared direct testimony filed in the above-captioned proceedings by Matthew DeCourcey ("Mr. DeCourcey"). In support of this motion, Piedmont respectfully shows unto the Commission as follows:

1. On April 23, 2018, the Company filed for approval of a Consolidated Construction and Redelivery Agreement between Piedmont and Duke Energy Carolinas,

LLC ("DEC") related to service at DEC's Lincoln County Combustion Turbine Facility ("Lincoln Plant") in Docket No. G-9, Sub 722 ("Lincoln Agreement Docket").

- 2. On November 16, 2018, in the Lincoln Agreement Docket, Piedmont filed a revised Consolidated Construction and Redelivery Agreement ("Second Revised Agreement").
- 3. On March 22, 2021, Piedmont filed its Application for an Adjustment of Rates, Charges, and Tariffs Applicable to Service in North Carolina ("Rate Case Application") in Docket No. G-9, Sub 781 ("Rate Case Docket").
- 4. On March 16, 2021, the Commission issued its Order Consolidating Dockets and Requiring Filing of Testimony ("Consolidation Order") consolidating the Lincoln Agreement Docket and the Rate Case Docket ("Consolidated Dockets").
- 5. The Consolidation Order required Piedmont to file direct testimony in the Consolidated Dockets in support of the Second Revised Agreement and to address specific Commission questions that accompanied the Consolidation Order.
- 6. On April 19, 2021, pursuant to the Consolidation Order, Piedmont filed the Direct Testimony and Exhibits of Mr. DeCourcey, a consultant working for FTI Consulting, Inc. and an expert on utility rate design and cost allocation matters.
- 7. Mr. DeCourcey has recently left FTI Consulting, Inc. for another position and is unable to complete his role as an outside expert witness at the hearing of this matter.
- 8. In light of Mr. DeCourcey's departure from FTI Consulting, Inc., the Company has retained Mr. Sosnick, a colleague of Mr. DeCourcey's at FTI Consulting, Inc., to complete the evidentiary hearing portion of this matter. Mr. Sosnick was directly

involved in the original preparation of Mr. DeCourcey's testimony, is familiar with and agrees with its analysis and conclusions, and has agreed to adopt Mr. DeCourcey's testimony, as filed, for purposes of the hearing in this matter.

- 9. Accordingly, Piedmont seeks authorization to substitute Mr. Sosnick for Mr. DeCourcey at the hearing of this matter and for leave for Mr. Sosnick to adopt Mr. DeCourcey's prefiled testimony.
- 10. Piedmont further asks that the Commission accept the revised version of Mr. DeCourcey's direct testimony attached hereto in order to reflect Mr. Sosnick's adoption thereof. This testimony is identical to Mr. DeCourcey's original direct testimony except as to the identification of the witness and the exhibit designations both of which have been changed to reflect the changed identity of the sponsoring witness.
- 11. Inasmuch as the adoption and revised testimony herein reflect no substantive changes to Piedmont's previously filed expert witness testimony, Piedmont submits that no party will be prejudiced by the relief requested herein.
- 12. Piedmont has contacted counsel for each of the intervening parties and is authorized to represent that no party objects to the relief requested herein.

WHEREFORE, for the reasons set forth above, Piedmont respectfully requests that Kenneth Sosnick be substituted as the sponsor of the Prepared Direct Testimony and Exhibits previously filed on behalf of Matthew DeCourcey in this proceeding and be permitted to testify in place of Mr. DeCourcey at the hearing of this matter.

Respectfully submitted, this the 23rd day of August, 2021.

Piedmont Natural Gas Company, Inc.

/s/ James H. Jeffries IV
James H. Jeffries IV
McGuireWoods LLP
201 North Tryon Street, Suite 3000
Charlotte, NC 28202
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Email: jjeffries@mcguirewoods.com

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the attached is being served this date upon all of the parties to this docket electronically or by depositing a copy of the same in the United States Mail, First Class Postage Prepaid, at the addresses contained in the official service list in this proceeding.

This the 23rd day of August, 2021.

/s/ Richard K. Goley Richard K. Goley

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Docket No. G-9, Sub 722 Docket No. G-9, Sub 781

General Rate Case

Direct Testimony and Exhibit of Kenneth A. Sosnick

On Behalf Of Piedmont Natural Gas Company, Inc.

PUBLIC VERSION

1	Q.	Please state your name and business address.
2	A.	My name is Kenneth A. Sosnick. My business address is 200 State Street,
3		Boston, MA, 02109.
4	Q.	By whom and in what capacity are you employed?
5	A.	I am a Managing Director in the Power & Utilities practice at FTI
6		Consulting, Inc. ("FTI").
7	Q.	Please describe FTI and its Power & Utilities practice.
8	A.	FTI is a worldwide consulting firm dedicated to helping organizations
9		manage change, mitigate risk, and resolve disputes. Our Power & Utilities
10		practice brings these services to firms in regulated and competitive energy
11		industries. The services we provide our utility clients include expert
12		testimony, regulatory advice, support for strategic decision-making, and
13		advice regarding investments and capital allocation. Our team is comprised
14		of former utility executives, regulators, investors, and financial analysts that
15		combine for hundreds of years of experience in the regulated energy space.
16	Q.	Please describe your educational and professional background.
17	A.	I have been with FTI since 2019. Previously, I consulted with Concentric
18		Energy Advisors, Inc. in Marlborough, MA, and with MRW & Associates
19		in Oakland, CA. I hold a Bachelor of Science in Accounting from the
20		Indiana University of Pennsylvania. A current copy of my resume is
21		included as Exhibit(KAS-1).
	I	

- Q. Have you previously testified before the North Carolina Utilities

 Commission ("Commission") or any other regulatory authority?
- A. I have not previously testified before the Commission. I have appeared as an expert before utility regulators in the District of Columbia, Michigan, and New Hampshire and also before the Federal Energy Regulatory Commission and the Florida legislature. Additionally, I have been retained in several instances to advise state regulators and their staff, including assignments I completed on behalf of utility regulators in California, Maryland, and New Jersey.
- Q. On whose behalf are you appearing in this proceeding?
- 11 A. I am appearing on behalf of Piedmont Natural Gas Company, Inc.

 12 ("Piedmont" or the "Company").
 - I. <u>Summary and Overview</u>

- Q. What is the purpose of your testimony?
- A. The purpose of my testimony is to support the agreement between Piedmont and Duke Energy Carolinas ("DEC") for the construction of new facilities (the "Incremental Facilities") and the delivery of natural gas by Piedmont to DEC's Lincoln County Turbine Facility (the "Lincoln CT"), the most recent version of which was filed with the Commission in November 2018 in Docket No. G-9, Sub 722 (the "Lincoln Agreement"). As I discuss later in my testimony, the Lincoln Agreement is a revision from a previous version that had been filed for the Commission's consideration. The update

1 to the agreement was required because of concerns expressed by the Public 2 Staff ("Public Staff"), which I discuss in detail later in my testimony. 3 Q. What have you concluded regarding the Lincoln Agreement? 4 A. I have concluded that the terms of the Lincoln Agreement, including, 5 specifically, [BEGIN CONFIDENTIAL] 6 [END 7 CONFIDENTIAL] are appropriate and comport with utility industry best 8 practices. I have also concluded that the Lincoln Agreement, as it is 9 currently formulated, creates significant benefits for Piedmont's customers. 10 Finally, I have concluded that a recommendation by the Public Staff to 11 [BEGIN CONFIDENTIAL] 12 13 14 [END CONFIDENTIAL] 15 Q. How is the rest of your testimony organized? 16 A. Below, in Section II, I summarize the Lincoln Agreement and explain why 17 it is consistent with best practices in the utility industry. I also discuss my 18 conclusion that there is no evidence to indicate that DEC has received 19 favorable terms because it is a Piedmont affiliate. In Section III, I discuss 20 Staff's recommended changes to the Lincoln Agreement and explain why 21 those recommendations are inappropriate and would increase costs for 22 electric customers. In Section IV, I describe the benefits that accrue to

1		Piedmont's customers from the Lincoln Agreement. Finally, in Section V,
2		I summarize my conclusions and their support for my recommendation that
3		the Commission accept the Lincoln Agreement without modification.
4	II.	The Lincoln Agreement is Consistent with Best Practices in the
5		<u>Utility Industry</u>
6	Q.	Please summarize this section of your testimony.
7	A.	In this section of my testimony, I summarize key elements of the Lincoln
8		Agreement, describe how contract rates provide for Piedmont's recovery of
9		the costs of the new facilities, and discuss how the cost assignment and
10		recovery methods described therein align closely with industry best
11		practices. Additionally, I explain why the Commission should not be
12		concerned that this transaction is taking place between affiliate companies
13		since these contracts require Commission approval and full transparency is
14		available to the Commission and the Public Staff.
15		Summary of the Lincoln Agreement
16	Q.	Have you reviewed the Lincoln Agreement?
17	A.	Yes. The Company provided me with a copy of the confidential version of
18		the Lincoln Agreement that was filed with the Commission on November
19		16, 2018.
20	Q.	Please describe the infrastructure that was built pursuant to the
21		Lincoln Agreement.

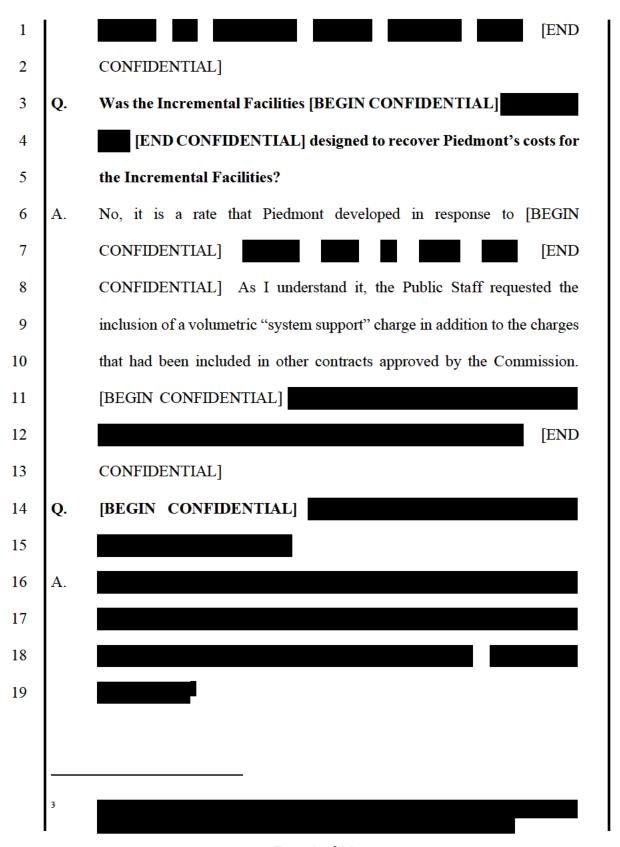
1 A. Among other things, the Lincoln Agreement requires the Company to build 2 approximately [BEGIN CONFIDENTIAL] 3 4 5 [END CONFIDENTIAL] along with a delivery station. The Incremental 6 Facilities expand the capacity of existing infrastructure (the "Existing 7 Facilities") from which the Lincoln CT receives gas from Transco. The 8 total cost of the Incremental Facilities was estimated to be [BEGIN CONFIDENTIAL] [END CONFIDENTIAL] 9 including the cost of the pipeline, the cost of the delivery station, and other 10 costs.1 11 12 Q. Do either the Existing Facilities or the Incremental Facilities 13 interconnect with any other element of the Piedmont distribution 14 system? 15 No. Both the Existing Facilities and Incremental Facilities run only A. 16 between Transco and the Lincoln CT. Neither are connected with any 17 portion of Piedmont's system that serves other customers. 18 I am aware that the capital costs indicated in the Lincoln Agreement and reflected in the COS Study were based on an estimate and that Piedmont's actual costs of the Incremental

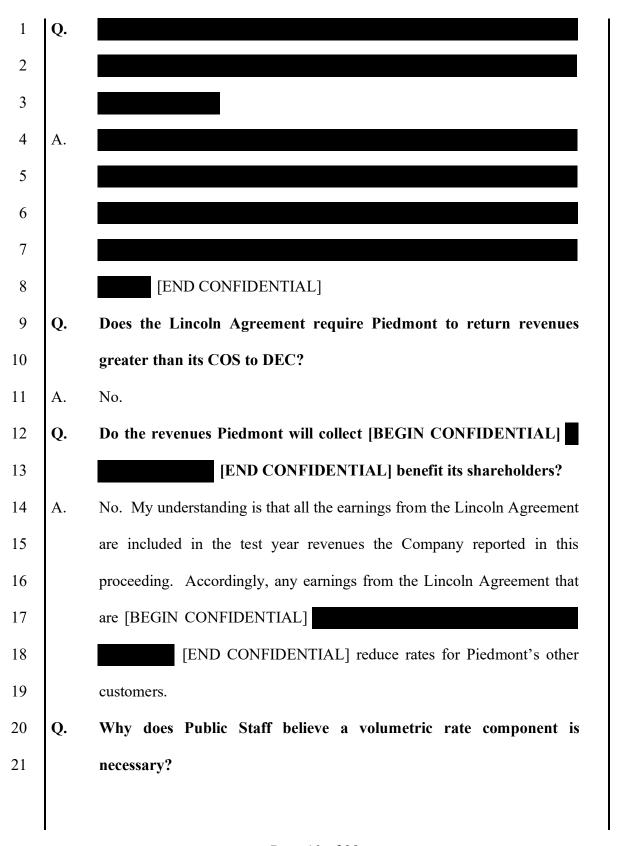
I am aware that the capital costs indicated in the Lincoln Agreement and reflected in the COS Study were based on an estimate and that Piedmont's actual costs of the Incremental Facilities were somewhat higher. For purposes of my testimony, I have focused on the cost estimate pending at the time the Lincoln Agreement was executed since it provides the basis for the rates included in the contract. It is my understanding that the rates under the Lincoln Agreement have been trued up to reflect actual construction costs.

1	Q.	What quantity of gas is covered under the Lincoln Agreement?
2	A.	DEC's entitlement, referred to as the Transportation Contract Quantity
3		("TCQ"), is [BEGIN CONFIDENTIAL] [END
4		CONFIDENTIAL] dekatherms per day ("Dth/day"). The TCQ includes
5		capacity from the Existing Facilities and from the Incremental Facilities.
6	Q.	Are rates that DEC will pay to use the Incremental Facilities fixed or
7		variable?
8	A.	[BEGIN CONFIDENTIAL]
9		[END CONFIDENTIAL]
10	Q.	Please describe the fixed charges.
11	A.	As shown in Attachment B of the Lincoln Agreement, Piedmont's [BEGIN
12		CONFIDENTIAL]
13		
14		
15		[END CONFIDENTIAL]
16	Q.	Can you explain how the COS was derived?
17	A.	The cost to own and operate the Existing Facilities was known to be
18		[BEGIN CONFIDENTIAL]
19		[END CONFIDENTIAL]
20		Piedmont conducted a COS Study to determine the cost to own and operate
21		the Incremental Facilities, which it determined to be [BEGIN
22		CONFIDENTIAL]

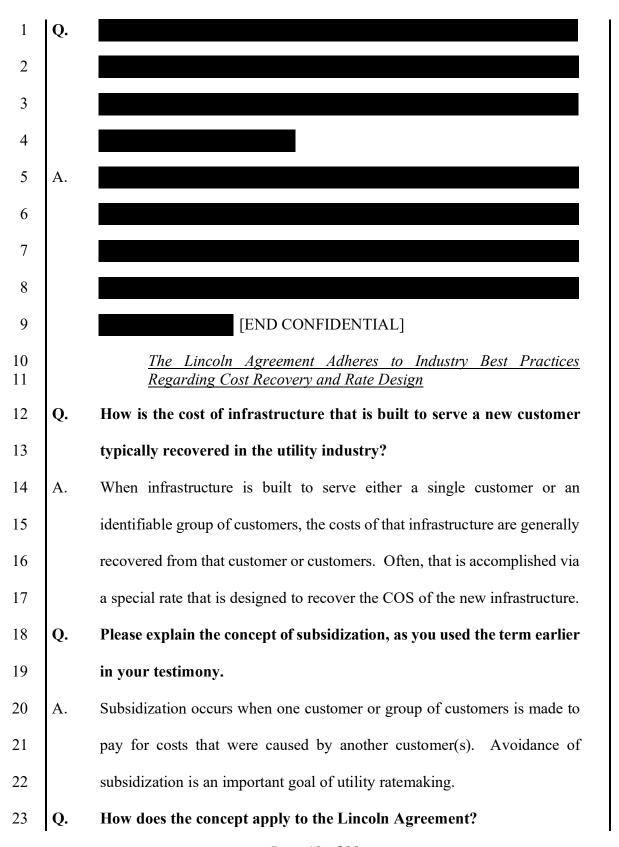
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2		[END CONFIDENTIAL]
3	Q.	Have you reviewed the COS Study?
4	A.	Yes, Piedmont provided me with a copy. I understand that the same copy
5		was also provided to Public Staff.
6	Q.	Have you reached any conclusions about Piedmont's costs of owning
7		and operating the Incremental Facilities?
8	A.	Yes, I conclude that Piedmont's costs are all fixed, or nearly so. Below, in
9		Table 1, I have totaled the COS for the Incremental Facilities for the first
10		three years included in the COS Study for [BEGIN CONFIDENTIAL]
11		
12		[END CONFIDENTIAL] O&M, the only cost
13		element that could plausibly vary as a function of volumes flowed across
14		the Incremental Facilities, was projected by Piedmont to increase at a rate
15		of exactly [BEGIN CONFIDENTIAL]
16		
17		
18		
19		[END CONFIDENTIAL]

- 1		Year 1	Year 2	Year 3	Average	% tota
(O&M	[BEGIN CONFIDENTIAL				
]	Depreciation					
,	Taxes					
	Return					
	Total ²					[ENI CONFI
L						ENTIA
Q.	Is it signif	icant that Piedm	iont's costs f	or the Inci	emental Fa	cilities ar
	all fixed, o	or nearly so?				
A.	Yes. As	I discuss late	r in my te	stimony, t	he fact tha	t [BEGI
	CONFIDE	NTIAL]				
	CONFIDE	NTIAL]		[END CO	NFIDENTIA	L]
Q.		NTIAL] cribe the [BEGI	N CONFIDI	_	NFIDENTIA	
Q.	Please des	1		ENTIAL]		[EN
Q. A.	Please des	cribe the [BEGI	re defined by	ENTIAL]		[EN]
	Please des	cribe the [BEGI ENTIAL] that an	re defined by	ENTIAL]		[EN]
	Please des	cribe the [BEGI ENTIAL] that an	re defined by	ENTIAL]		[EN]
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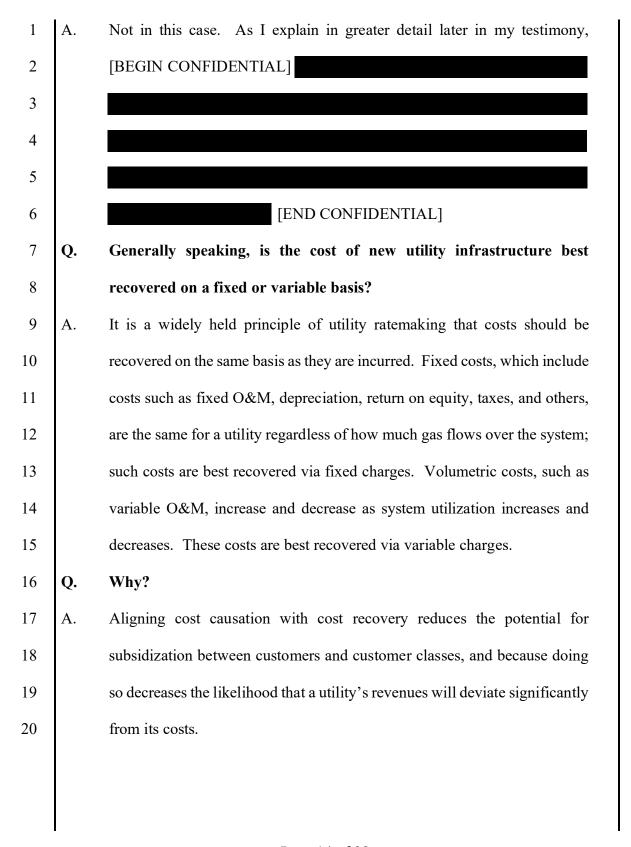




1 A. In its comments filed in this proceeding from June 1, 2020 (the "Public Staff 2 Comments"), Public Staff explains its belief that "...the purpose of [a] 3 volumetric rate component included in special and electric generation 4 contracts is to provide recovery of costs related to existing local distribution 5 company (LDC) infrastructure and operations and to prevent subsidization of the contract customer by the LDC's other customers." In other words, 6 7 Public Staff believes when service to a generation customer creates costs 8 from the use of other elements of the distribution system, a volumetric 9 charge should be applied to prevent such costs from being borne by other 10 customers. 11 Q. Do you agree? 12 A. Not in this instance. Neither the Existing Facilities nor the Incremental 13 Facilities connect with any other element of Piedmont's system, so it is not 14 possible that deliveries to the Lincoln CT can result in the kinds of cost 15 increases for the Company's other customers [BEGIN CONFIDENTIAL] 16 17 18 19



1	A.	The current circumstance creates one of the least ambiguous situations of
2		cost causality, recovery, and subsidization imaginable. The Incremental
3		Facilities were built at the request of a single customer, DEC. The cost to
4		build and operate those facilities is known and is clearly distinguishable
5		from the cost to own and operate the rest of Piedmont's system and [BEGIN
6		CONFIDENTIAL]
7		[END CONFIDENTIAL] Because none of the infrastructure that Piedmont
8		uses to serve the Lincoln CT (neither the Existing Facilities nor the
9		Incremental Facilities) is connected to any other element of its system
10		[BEGIN CONFIDENTIAL]
11		[END CONFIDENTIAL] there is no risk of subsidization by
12		Piedmont's other customers since there is no mechanism by which their
13		costs could increase.
14	Q.	Does the Lincoln Agreement recover all of the costs to serve the Lincoln
15		CT from DEC?
16	A.	Yes.
17	Q.	Do any of Piedmont's other customers subsidize DEC?
18	A.	No.
19	Q.	Does DEC subsidize Piedmont's other customers?
20	A.	Strictly speaking, yes, DEC is subsidizing Piedmont's other customers since
21		the Lincoln Agreement generates more revenue than Piedmont's COS.
22	Q.	Is the creation of that subsidy problematic?

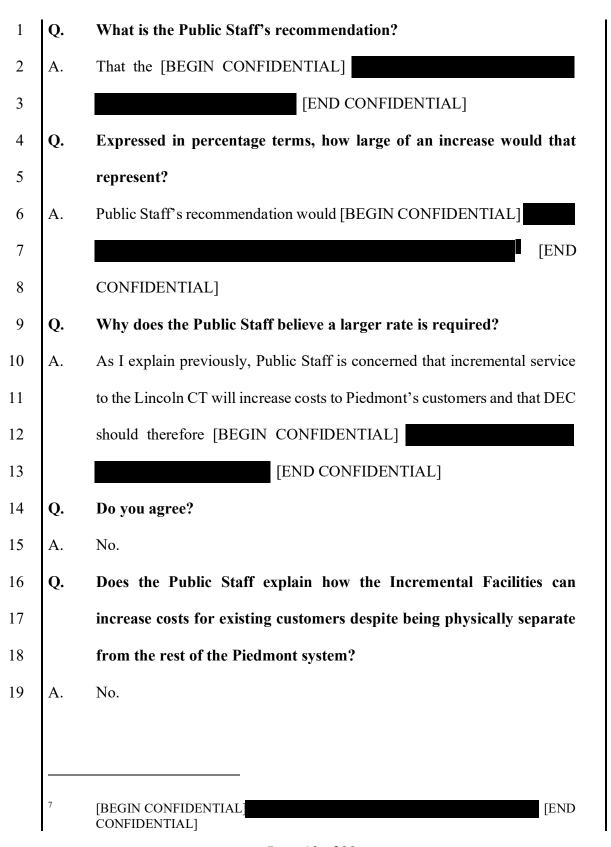


1 Q. Please explain. 2 A. If one assumes, for example, that some element of a utility's COS is variable 3 in the sense that its costs increase when customer consumption increases, 4 and vice versa, then recovering that cost through an appropriate variable 5 rate means costs, revenues and system utilization will all rise and fall 6 together, making it more probable that the utility will recover its costs and 7 authorized return. If, on the other hand, a fixed cost is recovered via a 8 variable rate, changes in consumption levels can result in large mismatches 9 between costs and revenues, which can be problematic from a ratemaking 10 perspective. 11 Q. How does this situation apply to the Lincoln Agreement? 12 A. All or nearly all of Piedmont's costs to provide service under the Lincoln 13 Agreement are fixed. [BEGIN CONFIDENTIAL] 14 15 16 17 18 [END CONFIDENTIAL] 19 There is No Affiliate Issue 20 Q. **Are Piedmont and DEC affiliates?** 21 Yes, both are wholly owned subsidiaries of Duke Energy. A.

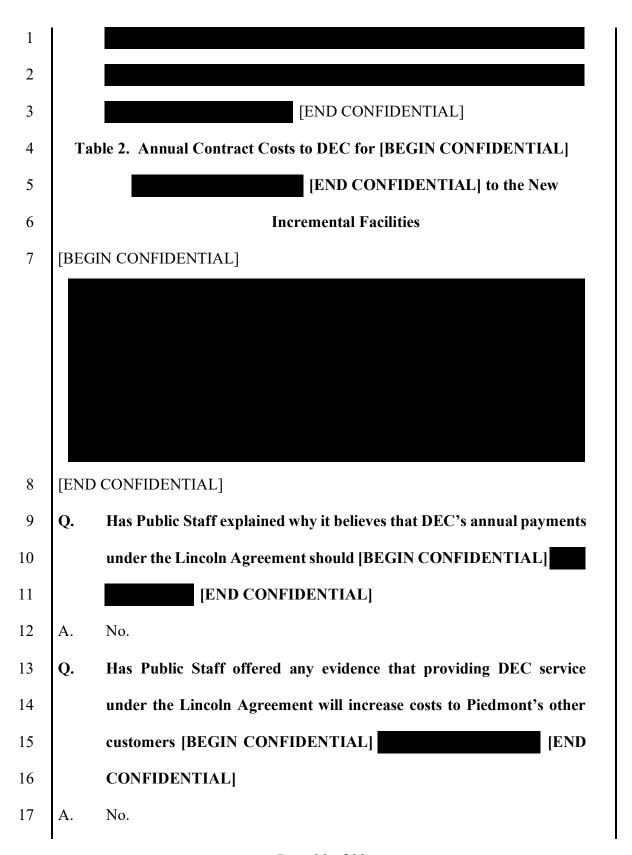
1	Q.	Are you therefore concerned that Piedmont is offering DEC favorable
2		terms because it is an affiliate?
3	A.	No.
4	Q.	Why not?
5	A.	Because pricing for service from the Incremental Facilities is based on a
6		transparent COS Study that Piedmont has shared with the Public Staff and
7		the Commission which shows the complete derivation of the rates Piedmont
8		has offered. Simply put, the Company has no opportunity to offer a rate
9		less than its COS in a way that would not be apparent on review.
10	III.	Public Staff's Recommendation is Without Support and Would
11		Create Rates Inconsistent with Industry Best Practice
12	Q.	Please summarize this section of your testimony.
13	A.	In this section of my testimony I summarize a recommendation by Public
14		Staff to [BEGIN CONFIDENTIAL]
15		[END CONFIDENTIAL] describe
16		how that recommendation is without any meaningful basis, and explain that
17		the Commission's acceptance would arbitrarily transfer costs between gas
18		and electric ratepayers in North Carolina. I also explain that the inclusion
19		of Public Staff's [BEGIN CONFIDENTIAL] [END
20		CONFIDENTIAL] would result in a rate structure inconsistent with utility
21		best practices since it would disconnect cost causation with revenue

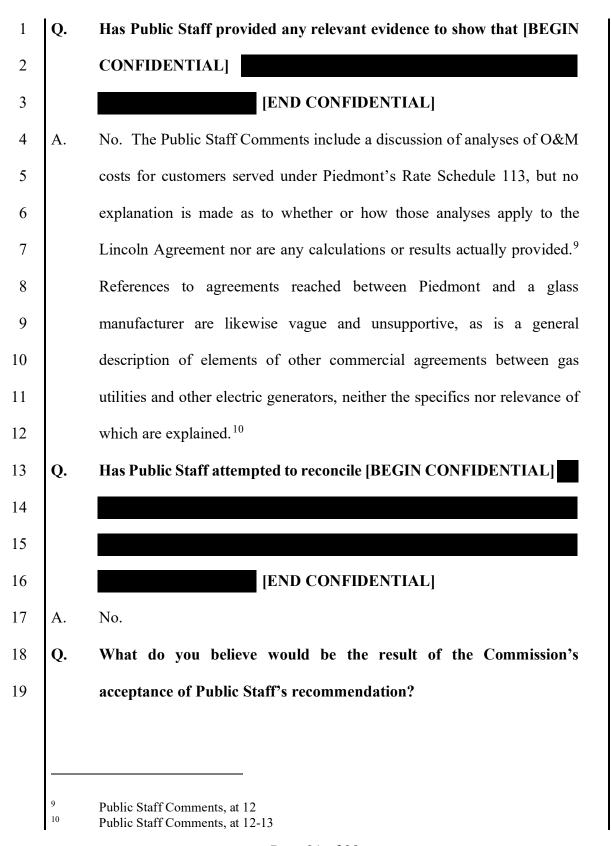
1		recovery and necessarily create subsidies among Pledmont's customer
2		classes.
3 4		<u>Public Staff's Recommendation Has No Basis and Would Increase</u> <u>Costs for Electric Customers</u>
5	Q.	Please summarize your understanding of the discussions among
6		Piedmont, DEC, and Public Staff regarding the inclusion of [BEGIN
7		CONFIDENTIAL] [END
8		CONFIDENTIAL
9	A.	As I understand it, a prior version of the Lincoln Agreement that was filed
10		with the Commission on April 23, 2018 and provided for Piedmont's
11		recovery of the costs of the Incremental Facilities [BEGIN
12		CONFIDENTIAL] [END CONFIDENTIAL]
13		During ensuing discussions between the parties, Public Staff indicated that
14		it believed [BEGIN CONFIDENTIAL]
15		
16		
17		[END
18		CONFIDENTIAL]
	5	Public Staff Comments, at 7-8.
	6	Other differences between the Lincoln Agreement and the version that was filed in April 2018 include a reduction in Piedmont's capital cost requirements, which I understand to have been caused by the elimination of certain facilities that would be used for system

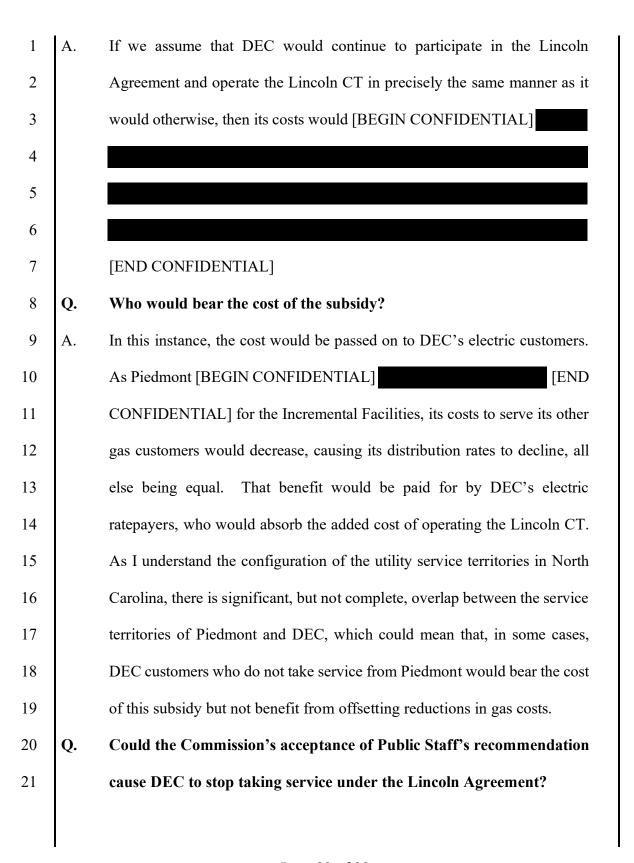
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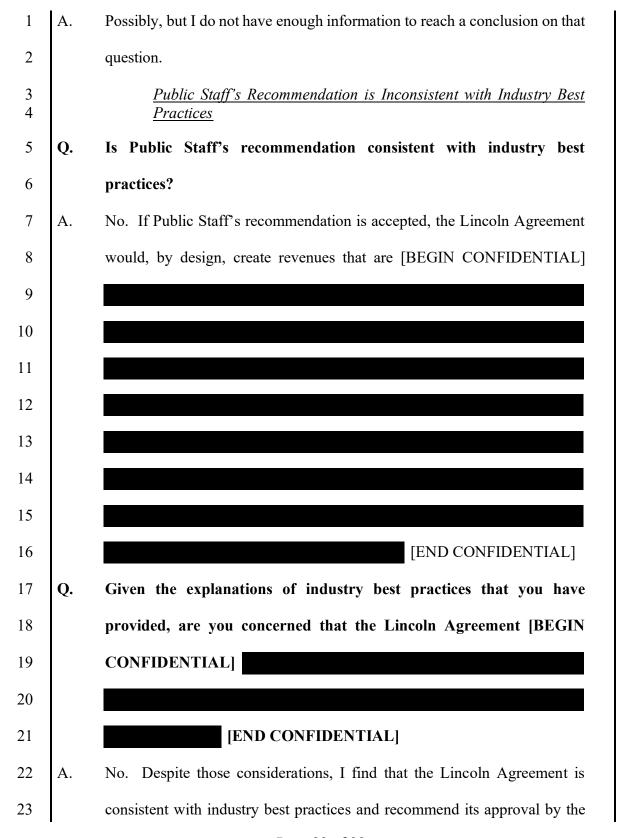


Q.	How much would the increase recommended by the Public Staff cost
	DEC?
A.	In comments it filed in this proceeding, DEC indicated that its costs would
	[BEGIN CONFIDENTIAL] [END
	CONFIDENTIAL]
Q.	Would that amount represent a large change in DEC's payments?
A.	Yes. Table 2 compares the annual cost to DEC under the three different
	sets of payment structures. [BEGIN CONFIDENTIAL]
	[END CONFIDENTIAL] Calculating the annual payments
	that would be made under each structure shows that if Public Staff's
	recommendation is accepted, DEC's costs [BEGIN CONFIDENTIAL]
8	DEC Comments, at 7.

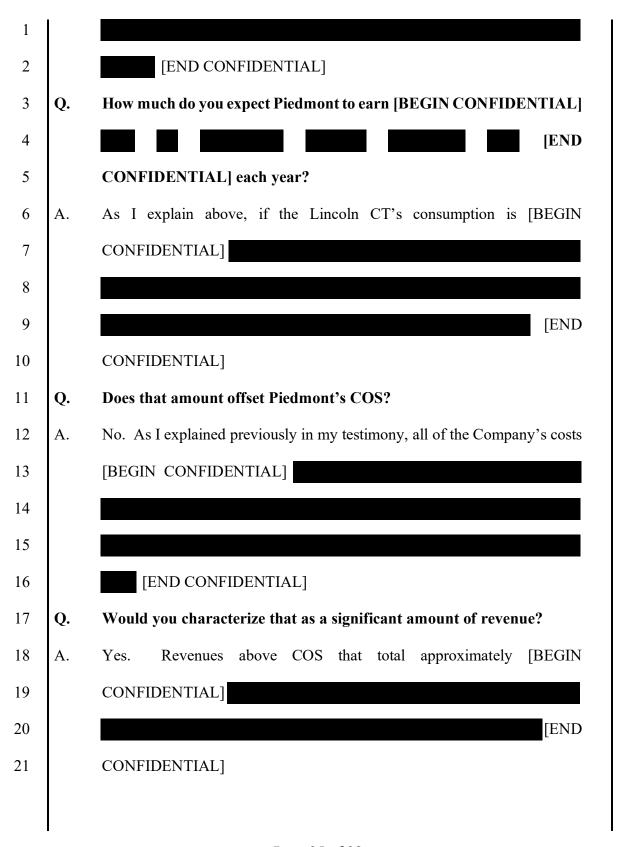


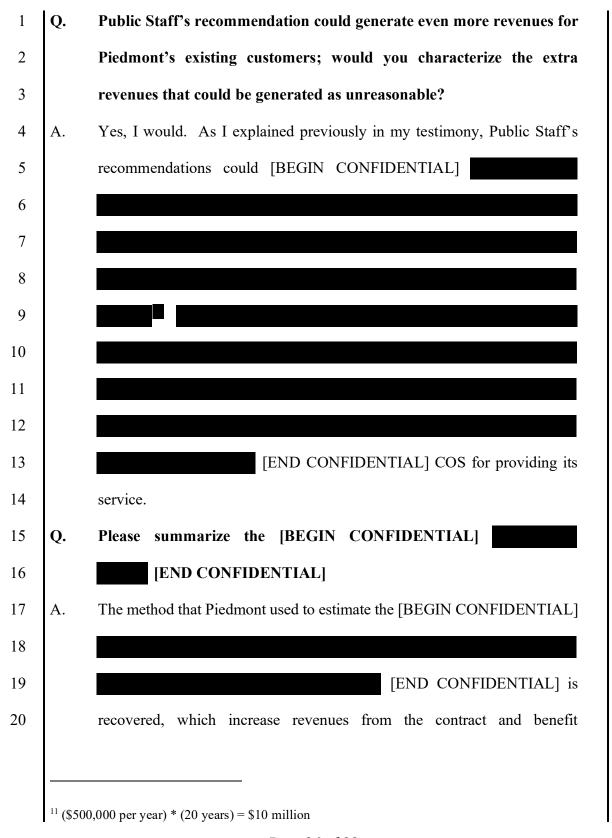






1		Commission without modification for several reasons. <i>First</i> , the fixed
2		charge included in the Lincoln Agreement provides for recovery of
3		Piedmont's COS in a way that aligns costs and revenues, is transparent, and
4		reduces the risk of large over- or under-recoveries. Second, the amount of
5		revenue generated [BEGIN CONFIDENTIAL]
6		
7		
8		
9		
10		[END CONFIDENTIAL] go to Piedmont's
11		other customers, who also realize additional benefits that I explain in the
12		next section of my testimony. In other words, the contract includes terms
13		that are acceptable to both buyer and seller, it creates no costs or risks to
14		other customers, and it will reduce costs for the Company's existing
15		customers, all of which support the Commission's approval.
16	IV.	The Lincoln Agreement as Currently Formulated Provides
17		Significant Benefits.
18	Q.	Please summarize this section of your testimony.
19	A.	In this section of my testimony, I explain that the Lincoln Agreement, as
20		currently formulated, reduces distribution costs for Piedmont's other
21		ratepayers because the [BEGIN CONFIDENTIAL]
22		





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1		Piedm	nont's other customers. This issue is discussed in detail in Mr.
2		Barkle	ey's testimony. 12
3	v.	Sumn	nary of Conclusions and Recommendations
4	Q.	Please	e summarize your conclusions.
5	A.	My te	stimony supports the following conclusions:
6		1.	The Lincoln Agreement comports with best industry practices
7			regarding the alignment of cost causation with cost recovery.
8		2.	The Lincoln Agreement comports with best industry practices
9			regarding rate design.
10		3.	Public Staff's recommended [BEGIN CONFIDENTIAL]
11			[END
12			CONFIDENTIAL] is without basis.
13		4.	Public Staff's recommended [BEGIN CONFIDENTIAL]
14			[END
15			CONFIDENTIAL] would create rates that are inconsistent with
16			industry best practices.
17		5.	Public Staff's recommended [BEGIN CONFIDENTIAL]
18			
19			[END CONFIDENTIAL] among Piedmont's customer
20			classes.
	¹² Barl	kley testim	nony at p. 14.

1		6.	Public Staff's [BEGIN CONFIDENTIAL]
2			[END
3			CONFIDENTIAL] would unreasonably increase costs to electric
4			ratepayers.
5		7.	The Lincoln Agreement, as it is currently formulated, creates
6			significant benefits for Piedmont's customers.
7	Q.	What is your recommendation?	
8	A.	Based on these conclusions, I recommend that the Commission accept the	
9		Lincol	n Agreement without modification.
10	Q.	Does t	this conclude your testimony?
11	A.	Yes, it	does.

Exhibit KAS-1

Exhibit KAS-1 Docket Nos. G-9, Sub 781 G-9, Sub 722



200 State Street 9th Floor Boston, MA 02109 Tel: +1 724 422 3564

Professional Affiliations

Energy Bar Association
FERC Practice Committee
FERC Liquids Committee
FERC Natural Gas Pipeline
Committee

Education

B.S., Accounting, Indiana University of Pennsylvania Mr. Sosnick has over 18 years of experience with electric utility, natural gas pipeline and crude/product pipeline industry matters before the Federal Energy Regulatory Commission ("FERC"), state regulators, as well civil litigation proceedings and management consulting engagements.

Prior to joining FTI, Mr. Sosnick spent over 8 years as a consultant extensively engaged in the natural gas, crude/product and electricity markets. His work has included analysis of onshore and offshore natural gas pipeline and crude/product pipeline cost of service rates, levelized rates, market-based rates, discounted and negotiated rates, incremental vs. rolled-in project costs, Certificate Proceedings, allocation of corporate overhead costs, master-limited partnership income taxes, throughput/system rate design quantities, fuel recovery mechanisms, NGA Section 5 rate complaints, Return on Equity calculations under the DCF/Risk Premium/CAPM/Expected Earnings methods, depreciation rate and negative salvage rate calculations, Asset Retirement Obligations, FERC Form 1 and 2 filing requirements as well as being proficient in the application of FERC's Uniform System of Accounts.

Mr. Sosnick has prepared expert testimony and provided expert advisory services for clients in proceedings at FERC, state commissions as well as expert reports assessing and quantifying damages in civil litigation, conducted strategic analysis for a large energy company considering alternatives for its existing pipeline and storage portfolio, written a whitepaper on the impacts of the Tax Cuts and Jobs Act on FERC regulated assets as well as a whitepaper on the impacts of FERC Orders in SFPP, LP Docket No. ISO8-390 related to Master Limited Partnerships and other pass-through entities income tax allowance. In addition, he conducted confidential buy-side valuations and assessments of regulated electric and natural gas utilities in the U.S.

Mr. Sosnick spent 10 years at FERC in which he spent two years as an auditor in the Office of Enforcement, and eight years as an expert witness and one of the lead technical staff negotiators on major electric utility proceedings, interstate natural gas pipeline and crude/product pipeline in the Office of Administrative Litigation. Mr. Sosnick's insights were incorporated into the revision of the FERC Form 2 in Docket No. RM07-9-000, which lead to the FERC-initiated Section 5 natural gas pipeline proceedings.

Mr. Sosnick currently teaches multiple courses in coordination with EUCI, and previously taught at the New Mexico State University Center for Public Utilities Practical and Regulatory Training for the Natural Gas Interstate Pipeline Industry specifically addressing FERC requirements for determining "Just and Reasonable" rates.

PROFESSIONAL EXPERIENCE

- FTI Consulting, Managing Director, Boston, MA, 2019 Present
- Concentric Energy Advisors, Senior Project Manager, Marlborough MA, 2015 2019
- MRW & Associates, LLC, Energy Consultants, Senior Project Manager, Oakland, CA, 2013 2015
- Federal Energy Regulatory Commission, Energy Industry Analyst, Office of Administrative Litigation, Washington, D.C., 2005 2013
- Federal Energy Regulatory Commission, Auditor, Office of Enforcement, Washington, D.C., 2003
 2005



Exhibit KAS-1 Docket Nos. G-9, Sub 781 G-9, Sub 722

SELECTED PROJECTS

Cost of Service.

Mr. Sosnick assists clients, state regulatory agencies, and other experts developing and refining cost of service models regarding rate base calculations, appropriate levels of operations and maintenance expenses, appropriate levels of directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.

Natural Gas Experience

- Paiute Pipeline Company, Docket Nos. RP05-163-000 and RP09-406-000
- El Paso Natural Gas Company, Docket No. RP06-369-000
- Transcontinental Pipeline Company, Docket Nos. RP06-569-000 and RP12-993-000
- Black Marlin Pipeline Company, Docket No. RP07-39-000
- Sea Robin Pipeline Company (Section 4 Rate Case & Hurricane Surcharge), Docket Nos. RP07-513-000 and RP09-995-000
- Portland Natural Gas Transmission System, Inc., Docket No. RP08-306-000: Filed testimony on behalf of FERC Trial Staff on Cost-of-Service Issues
- UTOS, Docket No. RP10-1393
- Florida Gas Transmission Company, LLC, Docket No. RP10-21-000: Filed testimony on behalf of FERC Trial Staff on Cost-of-Service Issues
- Northern Natural Gas Company, Docket No. RP10-148-000: Filed testimony on behalf of FERC
 Trial Staff on Cost-of-Service Issues under Section 5 of the NGA
- Kinder Morgan Interstate Gas Transmission, Docket No. RP11-1494-000
- Tuscarora Gas Transmission Company, Docket No. RP11-1823-000: Filed testimony on behalf of FERC Trial Staff
- Tennessee Gas Pipeline Company, Docket No. RP11-1566-000
- Trailblazer Pipeline Company, Docket No. RP11-2168-000
- Stingray Pipeline Company, Docket No. RP11-1957-000
- Northern Natural, Docket No. RP11-1781-000
- National Fuel Supply Corporation, Docket No. RP12-88-000
- MIGC, Docket No. RP12-122-000
- Wyoming Interstate Company, Docket No. RP13-184-000
- Southern Star Central Pipeline Company, Docket No. RP13-941-000
- Saltville Gas Storage, Docket No. RP14-251-000
- Sea Robin Pipeline Company, Docket No. RP14-247-000
- Williston Basin Pipeline Company, Docket No. RP14-118-000
- HIOS Pipeline Company, Docket No. RP14-218-000
- Mojave Pipeline Company, Docket No. RP14-1275-000
- Saltville Gas Storage, Docket No. RP14-251-000
- Florida Gas Transmission, Docket No. RP15-101-000
- Alliance Pipeline Company, Docket No RP15-1022-000
- Gulf South Pipeline Company, Docket No. RP15-65-000: Filed testimony on the behalf of Atmos Energy Corporation on Cost-of-Service Issues



Exhibit KAS-1 Docket Nos. G-9, Sub 781 G-9, Sub 722

Natural Gas Experience-Continued

- Columbia Gas Pipeline, Docket No. RP16-314-000
- KO Transmission Company, Docket No. RP16-1097-000: Filed testimony on behalf of KO Transmission and served as the Rate Case Filing/Settlement Coordinator
- ANR Pipeline Company, Docket No. RP16-440-000
- Columbia Gas Transmission, Docket No. RP16-302-000
- ECA/Greylock Pipeline, Docket No. CP16-35-000: Initial rates for intrastate pipeline becoming a FERC regulated interstate pipeline
- Natural Gas Pipeline Company of America, Docket No. RP17-303-000
- Great Lakes Gas Transmission, Docket No. RP17-598-000
- Eastern Shore Pipeline Company, Docket No. RP17-363-000
- Mississippi River Transmission, Docket No. RP18-923-000; Filed testimony on the behalf of Spire Missouri, Inc. on Cost of Service, Cost Allocation, Affiliate Issues
- Empire Pipeline Company, Docket No. RP18-940-000
- Transcontinental Gas Pipeline, Docket No. RP18-1126-000
- Texas Eastern Transmission Company, Docket No. RP19-343-000
- Saltville Gas Storage, Docket No. RP18-1115-000
- East Tennessee Natural Gas Company, Docket Nos. RP19-63-000 and RP19-64-000; RP20-980-000
- Northern Natural Gas Company, Docket Nos. RP19-59-000 and RP19-1353-000; Filed testimony
 on the behalf of CenterPoint Energy, Inc. on Cost of Service, Cost Allocation, Affiliate Issues
- Panhandle Eastern Pipeline Company, Docket No. RP19-78-000
- National Fuel Gas Supply, Docket No. RP19-1426-000
- Kinetica Deepwater Express, Docket Nos. RP19-53-000 and RP19-1634-000
- Dominion Energy Cove Point, Docket No. RP20-467-000; Filed testimony on the behalf of the FPS Customer Group on Cost of Service, Cost Allocation and Rate Design
- Transcontinental Gas Pipeline, Docket Nos. RP20-614-000 and RP20-618-000; Filed testimony on behalf of Transco's Zone 4/5 Shipper Group relating to Transco's Cash-out Mechanism
- Bridge-Line-LIGG Section 311 Filing, Docket No. PR20-48-000
- Columbia Gas Transmission, Docket No. RP20-1060-000
- Florida Gas transmission, Docket No. RP21-441-000
- Energy North, Docket No. DG 20-105; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
- Midwestern Gas Transmission Company, Docket No. RP21-525-000
- Southern Star Central Gas Pipeline, Inc., Docket. No. RP21-778-000
- Developed Section 7 Initial Rates for facilities to support LNG exporting for a confidential client.
- Confidential Client, FERC Form 501-G Filing Assistance

Electric Experience

- AEP, Docket No. ER05-751-000: Reviewed costs for AEP's Voltage Control from Generation Source Service on behalf of FERC Trial Staff
- Michigan Electric Transmission Company, Docket Nos. ER06-56-000 and ER06-56-002: Filed testimony on behalf of FERC Trial Staff and participated in the development of initial Formula Rates



Exhibit KAS-1 Docket Nos. G-9, Sub 781 G-9, Sub 722

Electric Experience-Continued

- Duke Energy Vermillion, LLC, Docket No. ER05-123-000: Reviewed the cost-of-service study for Duke Vermillion's Reactive Power Voltage Control from Generation Source Service on behalf of FERC Trial Staff
- GenOn Power Midwest, LP (Now NRG), Docket No. ER12-1901-000: Led FERC team that reviewed
 the cost-of-service study underlying the Reliability Must Run (RMR) contract as well as ensuring
 FERC precedent was followed in the determining the RMR rate for the GenOn generating
 facilities.
- SDG&E, Docket No. ER05-853-000: Reviewed the cost of service and balancing authority to ensure
 compliance with FERC precedent as well as ensuring that SDG&E and CASIO agreed with the
 commitments in the filing.
- Southern California Edison Company, Docket No. ER05-763-000: Reviewed the cost of service and balancing authority to ensure compliance with FERC precedent as well as ensuring that SCE and CASIO agreed with the commitments in the filing.
- Berkshire Power Company, LLC, Docket No. ER05-1179-000: Reviewed the cost-of-service study
 underlying the RMR contract as well as ensuring FERC precedent was followed in the determining
 the RMR rate for the Berkshire generating facility.
- Milford Power Company, LLC, Docket No. ER05-163-000: Reviewed the cost-of-service study
 underlying the RMR contract as well as ensuring FERC precedent was followed in the determining
 the RMR rate for the Milford generating facility.
- City of Anaheim, Docket No. ER11-3594-000: Led FERC Trial Staff review of the inputs of the Anaheim cost of service filing for accuracy as well as being in accordance with FERC precedent.
- City of Banning, Docket No. ER11-3962-000: Led FERC Trial Staff review of the inputs of the Anaheim cost of service filing for accuracy as well as being in accordance with FERC precedent.
- Delmarva Power and Light Company, Docket No. ER18-903-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Potomac Electric Power Company, Docket No. ER18-905-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Baltimore Gas & Electric Company, Docket No. ER17-528-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Nebraska Public Power District, Docket No. EL18-194-000; Filed an Affidavit supporting NPPD's complaint against Tri-State Generation and Transmission Association, Inc. and SPP's 2018 ATRR filing for Tri-State.
- Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent.
- Delmarva Power and Light Company, Potomac Electric Power Company, Baltimore Gas & Electric Company, Docket No. ER19-5-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Tri-State Generation and Transmission Association, Inc. Docket Nos. ER20-686-000, ER20-688-001, ER20-726-000 and EL20-25-000, Tri-State Initial FERC Rates, Terms and Tariff

Liquids Experience

- SFPP L.P., Docket No. OR03-5-000: Filed testimony on behalf of FERC Trial Staff addressing directly
 assigned or allocated affiliated or parent company overhead costs, the application of cost
 allocation procedures in the allocation of costs between jurisdictional activities, between nonjurisdictional and jurisdictional activities or amongst separate jurisdictional systems.
- SFPP L.P., Docket No. OR03-5-001: Filed testimony on behalf of FERC Trial Staff addressing the appropriate income tax allowance after the Exxon Circuit Court review as well as the levels of



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Liquids Experience-Continued

directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional

- activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.
- SFPP L.P., Docket No. ISO8-390-002: Filed testimony on behalf of FERC Trial Staff addressing the
 appropriate levels of directly assigned or allocated affiliated or parent company overhead costs,
 the application of cost allocation procedures in the allocation of costs between jurisdictional
 activities, between non-jurisdictional and jurisdictional activities or amongst separate
 jurisdictional systems.
- SFPP L.P., Docket No. IS09-437-000: Filed testimony on behalf of FERC Trial Staff addressing the
 appropriate levels of directly assigned or allocated affiliated or parent company overhead costs,
 the application of cost allocation procedures in the allocation of costs between jurisdictional
 activities, between non-jurisdictional and jurisdictional activities or amongst separate
 jurisdictional systems.

Cost Allocation and Rate Design.

Mr. Sosnick assists clients, regulatory agencies, and other experts developing and refining cost allocation and rate design models.

Natural Gas Experience

- ANR Pipeline Company, Docket No. RP07-439-000: Filed testimony on behalf of FERC Trial Staff reviewing the appropriateness of ANR's 2.6 Bcf of storage gas sale
- El Paso Natural Gas Company, Docket No. RP08-426-000: Filed testimony on behalf of FERC Trial Staff on El Paso's Cost Allocation and Rate Design
- Sea Robin Pipeline Company, LLC, Docket Nos. RP10-422-000 & RP09-995-000: Filed testimony on behalf of FERC Trial Staff
- Wyoming Interstate Company, Docket No. RP13-184-000
- Southern Star Central Pipeline Company, Docket No. RP13-941-000
- Sea Robin Pipeline Company, Docket No. RP14-247-000
- HIOS Pipeline Company, Docket No. RP14-218-000
- Saltville Gas Storage, Docket No. RP14-251-000
- Mojave Pipeline Company, Docket No. RP14-1275-000
- Florida Gas Transmission, Docket No. RP15-101-000
- Gulf South Pipeline Company, Docket No. RP15-65-000: Filed testimony on the behalf of Atmos Energy Corporation on Cost Allocation and Rate Design Issues
- Columbia Gas Pipeline, Docket No. RP16-314-000
- KO Transmission Company, Docket No. RP16-1097-000: Filed testimony on behalf of KO Transmission and served as the Rate Case Filing/Settlement Coordinator
- ANR Pipeline Company, Docket No. RP16-440-000
- Columbia Gas Transmission, Docket No. RP16-302-000
- ECA/Greylock Pipeline; Docket No. CP16-35-000: Initial rates for intrastate pipeline becoming FERC regulated interstate pipeline
- Natural Gas Pipeline Company of America, Docket No. RP17-303-000
- Great Lakes Gas Transmission, Docket No. RP17-598-000
- Eastern Shore Pipeline Company, Docket No. RP17-363-000



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Natural Gas Experience-Continued

- Mississippi River Transmission, Docket No. RP18-923-000; Filed testimony on the behalf of Spire Missouri on Cost Allocation and Rate Design Issues
- Empire Pipeline Company, Docket No. RP18-940-000
- Transcontinental Gas Pipeline, Docket No. RP18-1126-000
- Saltville Gas Storage, Docket No. RP18-1115-000
- East Tennessee Natural Gas Company, Docket Nos. RP19-63-000 and RP19-64-000
- Northern Natural Gas Company, Docket Nos. RP19-59-000 and RP19-1353-000; Filed testimony
 on the behalf of CenterPoint Energy Resources Corp. on Cost Allocation and Rate Design Issues
- National Fuel Gas Supply, Docket No. RP19-1426-000
- Kinetica Deepwater Express, Docket Nos. RP19-53-000 and RP19-1634-000
- Dominion Energy Cove Point, Docket No. RP20-467-000; Filed testimony on the behalf of the FPS Customer Group on Cost of Service, Cost Allocation and Rate Design
- Transcontinental Gas Pipeline, Docket Nos. RP20-614-000 and RP20-618-000; Filed testimony on behalf of Transco's Zone 4/5 Shipper Group relating to Transco's Cash-out Mechanism
- Bridge-Line-LIGG Section 311 Filing, Docket No. PR20-48-000
- Columbia Gas Transmission, Docket No. RP20-1060-000
- Florida Gas transmission, Docket No. RP21-441-000
- Midwestern Gas Transmission Company, Docket No. RP21-525-000
- Southern Star Central Gas Pipeline, Inc., Docket. No. RP21-778-000
- Confidential Client, FERC Form 501-G Filing Assistance
- Developed Section 7 Initial Rates for facilities to support LNG exporting for a confidential client
- Pacific Gas & Electric, Docket No. A.13-12-012: Participated in PG&E's 2015 Gas Accord, reviewing cost allocation and tariff issues related to Core Transport Aggregators

Electric Experience

- Pacific Gas & Electric, Docket No. ER05-116: Reviewed the rate design for wholesale distribution service to ensure compliance with FERC precedent as well as ensuring that PG&E and Western agreed with the commitments in the filing
- Michigan Electric Transmission Company, Docket Nos. ER06-56-000 and ER06-56-002: Filed testimony on behalf of FERC Trial Staff and participated in the development of initial Formula Rates
- City of Anaheim, Docket No. ER11-3594: Led FERC Trial Staff review of the inputs of the Anaheim gross load calculation filing for accuracy as well as being in accordance with FERC precedent
- City of Banning, Docket No. ER11-3962-000: Led FERC Trial Staff review of the inputs of the Anaheim gross load calculation filing for accuracy as well as being in accordance with FERC precedent
- Entergy Arkansas, Inc., Entergy Gulf States, Inc., Entergy Louisiana, Inc., Entergy Mississippi, Inc., and Entergy New Orleans, Inc. (collectively, the "Entergy Operating Companies"), Docket Nos.
- ER95-112-012, ER95-112-013, ER96-586-007, and ER96-586-008: Reviewed the inputs of the Entergy filing for accuracy as well as being in accordance with FERC formula rate precedent
- Oklahoma Gas and Electric Company, Docket No. ER08-281-000: Led FERC Trial Staff review of the filing for accuracy as well as being in accordance with FERC formula rate precedent



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Electric Experience-Continued

- Midwest Independent Transmission System Operator, Inc., Docket No. ER12-715-003: Filed testimony on behalf of FERC Trial Staff addressing the appropriate Exit Fees to be paid by DEO/DEK and ATSI leaving MISO and joining PJM
- Nebraska Public Power District, Docket No. El18-194-000; Filed an Affidavit supporting NPPD's complaint against Tri-State Generation and Transmission Association, Inc. and SPP's 2018 ATRR filing for Tri-State.
- Confidential Client: Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent
- Delmarva Power and Light Company, Potomac Electric Power Company, Baltimore Gas & Electric Company, Docket No. ER19-5-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Tri-State Generation and Transmission Association, Inc. Docket Nos. ER20-686-000, ER20-688-001, ER20-726-000 and EL20-25-000, Tri-State Initial FERC Rates, Terms and Tariff

Regulatory Policy and Strategic Analysis.

Utilizing his background in accounting, regulatory affairs, and the nuances of the energy sector Mr. Sosnick has helped clients ensure they are charging or paying appropriate rates, under terms and conditions that are just, reasonable and not unduly discriminatory or preferential. In addition, Mr. Sosnick helps clients develop safe, reliable and efficient energy infrastructure that serves the public interest.

Natural Gas Experience

- Strategic analysis for a large energy company considering alternatives for its existing pipeline and storage portfolio
- PG&E, Docket No. A.13-06-011: Participated in their Interstate Pipeline Capacity proceeding, for Core Transport Aggregators
- Confidential buy-side valuation and assessment of a regulated combination electric and natural gas utility in the U.S.
- Prepared expert report assessing and quantifying damages in litigation regarding the revenue sharing provisions of an Asset Management Agreement
- Strategic analysis of FERC's Form 501-G Final Order for a FERC regulated asset

Electric Experience

- Assisted in the formation of the Small Utility Distribution Company tariff language and operating agreement formed by the California Independent System Operator
- Developed GAAP to FERC accounting mapping for a new electric transmission provider
- Wisconsin Public Service Corporation, Led FERC Trial Staff review of the Wind-Up plan, costs, amortization and customers affected by the underlying the sale of the Kewaunee Nuclear Power Plant owned by Wisconsin Public Service Corp. Additionally, he ensured FERC precedent was followed in the determining the accounting for the costs included in the final settlement Written a whitepaper on the impacts of the Tax Cuts and Jobs Act on FERC regulated assets
- Assessed impacts of FERC Formula Rate challenge for a Transmission Owner in SPP
- Delmarva Power and Light Company, Docket No. ER18-903-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs
- Potomac Electric Power Company, Docket No. ER18-905-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs
- Baltimore Gas & Electric Company, Docket No. ER17-528-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs



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Electric Experience-Continued

- Nebraska Public Power District, Docket No. El18-194-000; Filed an Affidavit supporting NPPD's complaint against Tri-State Generation and Transmission Association, Inc. and SPP's 2018 ATRR filing for Tri-State.
- Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent
- Delmarva Power and Light Company, Potomac Electric Power Company, Baltimore Gas & Electric Company, Docket No. ER19-5-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Tri-State Generation and Transmission Association, Inc. Docket Nos. ER20-686-000, ER20-688-001, ER20-726-000 and EL20-25-000, Tri-State Initial FERC Rates, Terms and Tariff

Liquids Experience

- Liquids Shippers Group, Airlines for America and the National Propane Gas Association, Docket
 No. RM15-19-000: Filed an affidavit in the Petition for a Rulemaking
- Colonial Pipeline Company, Docket No. OR16-17-000: Filed an Affidavit regarding Colonial Pipeline's Pro-Rationing Policy
- SFPP, L.P., Opinion No. 511 & 511A: Examined Corporate Overhead Allocation methodologies of. for its compliance with Federal Energy Regulatory Commission policy
- Constructed a whitepaper on the impacts of FERC Orders in SFPP, LP Docket No. ISO8-390 related to Master Limited Partnership and other pass-through entities income tax allowance

Tariffs

- Analyzed Open Access Transmission Tariff formula rates to verify conformity to FERC's Uniform System of Accounts and the structure of their formula had FERC's approval
- Participated in the review and refunding of Southern Company's RTO Development Costs that were collected erroneously through their Open Access Transmission Tariff, Unit Power Sales Agreements, and Transmission Service Agreements
- Confidential Client; Review of a SPP Member's ATRR to provide an opinion on the appropriateness of the inclusion of certain costs
- Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent
- Served the role of advisor to clients to internal FERC Trial Staff on settlements on FERC wholesale electric, liquid pipeline and natural gas pipelines Tariff matters

Negotiations

- Coordinated Pre-filing Settlement negotiations on behalf of a firm storage customer in a state rate proceeding in the western US
- Facilitated the settlement of the refund amounts associated with the sale and related costs of the portion of the Kewaunee Nuclear Power Plant owned by Wisconsin Public Service Corp.
- California Independent System Operator Corporation, ER05-150: Reviewed the Utility
 Distribution Company Operating Agreement to ensure compliance with FERC precedent and
 coordinated with all parties to confirm understanding of commitments being filed
- PG&E, ER05-130: Reviewed the CASIO requirements and Western Interconnection Agreement as well as the FERC precedent to assist TPUD and PG&E to reach a settlement resolving the interconnection issue
- KO Transmission Company, Docket No. RP16-1097-000: Filed testimony on behalf of KO Transmission and served as the Rate Case Filing/Settlement Coordinator



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Negotiations-Continued

 Served the role of lead FERC Trial Staff Technical Witness on settlements on FERC wholesale electric, liquid pipeline and natural gas pipelines related to cost of service and cost allocation and rate design

Presentations

- Panelist—EBA Energizer—FERC Pass-Through Taxation and Income Tax Allowance Recovery Policy Discussion
- Panelist EBA-Section 5 Perspectives, January 2018
- FC Intelligence-Natural Gas Impact, Transportation Options and Regulatory Oversight, May 2016
- Western States Association of Tax Administrators, four presentations between 2015 to 2017
- Panelist, "Will Fracking Change the Gas Pipeline Flows in Ways that Affect Rate Design and Cost Allocation?" EBA Mid-Year Meeting, November 2014

Courses Taught

- FERC Natural Gas 101, FERC Natural Gas Pipeline Cost of Service, Cost Allocation and rate Design,
 FERC Natural Gas Pipeline Rate Case Process—Presenter--EUCI, Inc., 2013 to present
- New Mexico State University Center for Public Utilities Practical and Regulatory Training for the Natural Gas Interstate Pipeline Industry at the Sheraton Uptown in Albuquerque, NM specifically addressing FERC requirements for determining "Just and Reasonable" rates (Cost of Service Ratemaking), five presentations between 2007 to 2011
- Centra Gas/Manitoba Hydro-On-site in Winnipeg, Canada--Two-day course on FERC Electric and Natural Gas Rates and Regulatory Oversight

