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**MARCO RUBIO**  
*Speaker of the House of Representatives*



May 5, 2008

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COMMISSION  
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Ms. Ann Cole  
Commission Clerk and Administrative Services  
Room 100, Easley Building  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Re: Docket No. 080001-EI

Dear Ms. Cole:

Enclosed for filing, on behalf of the Citizens of the State of Florida, are the original and 15 copies of the Testimony of Hugh Larkin, Jr.

Please indicate the time and date of receipt on the enclosed duplicate of this letter and return it to our office.

Sincerely,

Stephen C. Burgess  
Associate Public Counsel

CMP \_\_\_\_\_  
COM \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR 8  
GCL 1  
OPC \_\_\_\_\_  
RCA \_\_\_\_\_  
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Enclosures

SCB:kk

DOCUMENT NUMBER-DATE

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**CERTIFICATE OF SERVICE**

I **HEREBY CERTIFY** that a true and correct copy of the Office of Public Counsel's Testimony of Hugh Larkin, Jr. has been furnished by electronic mail and U.S. Mail on this 5<sup>th</sup> day of May, 2008, to the following:

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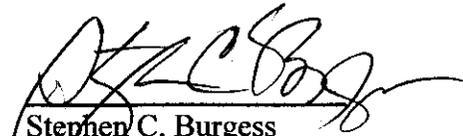
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Stephen C. Burgess  
Associate Public Counsel

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**In re: Levelized Fuel Cost Recovery  
and Capacity Cost Recovery**

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**DOCKET NO. 05001-EL**

**Date Filed: May 5, 2008**

**TESTIMONY**

**OF**

**HUGH LARKIN, JR.**

**ON BEHALF OF**

**OFFICE OF PUBLIC COUNSEL**

**Respectfully Submitted,**

**J. H. Kelly  
Public Counsel**

**Office of Public Counsel  
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**Attorney for the Interest  
of the State of Florida**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Levelized Fuel Cost Recovery  
And Capacity Cost Recovery  
\_\_\_\_\_ /

DOCKET NO. 080001-EI

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**OF**  
  
**HUGH LARKIN, JR.**  
  
**ON BEHALF OF**  
**OFFICE OF PUBLIC COUNSEL**

Respectfully Submitted,

J. R. Kelly  
Public Counsel

Office of Public Counsel  
c/o the Florida Legislature  
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Attorney for the Citizens  
of the State of Florida

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1 DIRECT TESTIMONY OF HUGH LARKIN, JR.  
2 ON BEHALF OF THE CITIZENS OF FLORIDA  
3 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION  
4 FLORIDA POWER & LIGHT COMPANY  
5 DOCKET NO. 080001-EI

6  
7 I. INTRODUCTION

8 Q. WHAT IS YOUR NAME, OCCUPATION AND BUSINESS ADDRESS?

9 A. My name is Hugh Larkin, Jr. I am a Certified Public Accountant licensed in the  
10 States of Michigan and Florida and the senior partner of the firm of Larkin &  
11 Associates, PLLC, Certified Public Accountants, with offices at 15728  
12 Farmington Road, Livonia, Michigan 48154.

13  
14 Q. PLEASE DESCRIBE THE FIRM LARKIN & ASSOCIATES, PLLC.

15 A. Larkin & Associates, PLLC, is a Certified Public Accounting and Regulatory  
16 Consulting Firm. The firm performs independent regulatory consulting primarily  
17 for public service/utility commission staffs and consumer interest groups (public  
18 counsels, public advocates, consumer counsels, attorneys general, etc.). Larkin &  
19 Associates, PLLC, has extensive experience in the utility regulatory field as  
20 expert witnesses in over 800 regulatory proceedings including numerous electric,  
21 water and sewer, gas and telephone utilities.

1 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE FLORIDA PUBLIC  
2 SERVICE COMMISSION?

3 A. Yes. Over the last 32 years, I have testified before the Florida Public Service  
4 Commission in numerous rate cases involving public utilities, including electric  
5 utilities.

6  
7 Q. HAVE YOU PREPARED AN EXHIBIT DESCRIBING YOUR  
8 QUALIFICATIONS AND EXPERIENCE?

9 A. Yes. I have attached Appendix I, which is a summary of my regulatory  
10 experience and qualifications.

11

12 Q. BY WHOM WERE YOU RETAINED?

13 A. Larkin & Associates, PLLC, was retained by the Florida Office of Public Counsel  
14 ("OPC"). Accordingly, I am appearing on behalf of the Citizens of Florida  
15 ("Citizens").

16

17 II. PURPOSE OF TESTIMONY

18 Q. WHAT IS THE PURPOSE OF THE TESTIMONY YOU ARE SUBMITTING  
19 IN THIS CASE?

20 A. I have been asked by the Public Counsel to set forth the underlying ratemaking  
21 principles, which the Public Counsel and I submit are the basis on which the  
22 Commission should not allow the recovery of approximately \$6.2 million of  
23 replacement power costs associated with an act of vandalism at Turkey Point Unit

1 3. It is the position of the Public Counsel and myself that the purchase power  
2 costs resulting from the vandalism is not a normal fuel and purchase power cost  
3 which should be recovered through the Fuel Adjustment Clause.  
4

5 III. COSTS SHOULD BE PROPERLY CHARACTERIZED

6 Q. IN YOUR OPINION, HAS THE COST ASSOCIATED WITH THE ACT OF  
7 VANDALISM AT TURKEY POINT UNIT 3 BEEN PROPERLY  
8 CHARACTERIZED?

9 A. No. The Company has attempted to characterize this as a "fair, just and  
10 reasonable" (Sec 366.06 (1), F.5.) cost incurred as an ordinary and necessary cost  
11 of serving customers, and such costs would be incurred in the normal course of  
12 business. Thus, the Company would label these costs as ordinary and necessary  
13 fuel costs which should be recovered through the Fuel Adjustment Clause. I  
14 disagree with that characterization. The \$6.2 million of replacement power costs  
15 is clearly associated with an act of vandalism.

16  
17 The additional purchase power cost was caused by the vandalism, not the  
18 ratepayers' demand for power. FPL is the party who had control of, and was  
19 responsible for, the refueling of Turkey Point Unit 3. FPL owned and controlled  
20 the property on which the vandalism occurred. FPL hired the contractor and was  
21 responsible for security of the property. FPL is paid a return on equity (ROE) by  
22 its customers to absorb a certain amount of risk.  
23

1 Q. DOES THIS MEAN THAT FPL WAS AT FAULT, OR WAS IMPRUDENT IN  
2 THE OPERATION OF THE PLANT?

3 A. It is difficult to assess specific responsibility or fault since no one has been  
4 charged to date for this act of vandalism. FPL, to my knowledge, has chosen not  
5 to sue either the responsible person or the contractor who engaged the person  
6 responsible for the vandalism. In my mind, this raises serious questions as to why  
7 not? FPL has not explained why ratepayers should be held more responsible than  
8 the person who has been identified as the perpetrator of the vandalism or the  
9 contractor who engaged that person. Instead, FPL seeks to shift the financial  
10 responsibility to the ratepayers, who had no ability for oversight at the time of the  
11 vandalism, and who already pay FPL an ROE to absorb risk.

12  
13 FPL and its contractor are the only parties (beside the actual perpetrator) who had  
14 an opportunity to impact the situation. The fact is that an FPL system, designed  
15 and controlled by FPL, failed. That system was the system which was designed to  
16 identify individuals who posed a risk to the Company's facilities. FPL had control  
17 of that system, its design and operation. Ratepayers had no opportunity to avoid,  
18 or to even understand that such a risk existed. How could they now be held  
19 responsible for the fact that an individual under the direct or indirect control of  
20 FPL employees intentionally caused a cost? Under FPL's approach, a party who  
21 had at least some opportunity to influence the outcome (that is, prevent the  
22 vandalism) and who has been paid an ROE to absorb risk would be indemnified

1 for this risk by the very party who is paying FPL an ROE to absorb the risk and  
2 who had absolutely no opportunity to influence the outcome.

3 IV. INCENTIVE TO INVEST IN LOW FUEL COST RESOURCE

4 Q. SOME OF THE COMPANY'S WITNESSES ARGUE THAT IF THE  
5 COMMISSION WERE TO DISALLOW THE RECOVERY OF THIS  
6 VANDALISM COST, IT WOULD BE A DISINCENTIVE FOR UTILITIES TO  
7 INVEST IN LOW COST FUEL GENERATING RESOURCES. DO YOU  
8 AGREE WITH THAT VIEW?

9 A. No, I do not. First, FPL has the legal obligation to provide cost-effective power in  
10 exchange for receiving a State sanctioned monopoly that protects it from any  
11 direct competition within its service territory. FPL's argument seems to be a  
12 threat that it will not meet its legal obligation unless the Commission forces  
13 customers to pay these costs even if the Commission finds them to be unfair,  
14 unjust and unreasonable. But even setting FPL's legal obligation aside, I still do  
15 not agree with FPL's premise that the disallowance of the replacement fuel costs  
16 would create a disincentive for utilities to invest in low cost fuel generating  
17 resources. In my opinion, if utilities fail to invest in low cost fuel generating  
18 resources, the risk is that they will lose load. Fuel prices would increase to the  
19 point that they would trigger extreme conservation on the part of consumers and  
20 customers switching to other energy sources. Fuel costs represent approximately  
21 40% to 60% of energy costs in most utilities. If the utilities were to decide that  
22 they would not invest in resources with low fuel cost because the Florida Public  
23 Service Commission disallowed \$6.2 million in vandalism cost, in my opinion, it

1 would be self defeating. Higher fuel costs would obviously increase customers'  
2 bills significantly. This increase in fuel cost would have the effect of decreasing  
3 consumption and reducing revenues to utilities. I do not think that utilities, given  
4 the choice, would choose a business plan which ultimately would reduce total  
5 revenues and profits.

6  
7 Q. FPL WITNESSES IMPLY THAT IF THE COMMISSION FOUND THAT THIS  
8 ACT OF VANDALISM WAS NOT RECOVERABLE FROM RATEPAYERS,  
9 STOCKHOLDERS WOULD ASSUME THAT ANY PURCHASE POWER  
10 COST ASSOCIATED WITH AN UNSCHEDULED SHUT DOWN WOULD  
11 RESULT IN A DISALLOWANCE AND DEMAND A HIGHER RATE OF  
12 RETURN. WOULD YOU RESPOND TO THAT IMPLICATION?

13 A. It is my position, and I believe the Commission's position, that each purchase  
14 power cost associated with an unscheduled outage has to be examined in light of  
15 the specific facts surrounding that particular case. The cause of this outage was an  
16 act of vandalism which is a risk that more reasonable to be borne by the  
17 shareholders than by the ratepayers. The Commission's history has been to  
18 examine each case individually for reasonableness. That history would not  
19 suddenly vanish simply because the Commission decides to disallow  
20 unreasonable costs under one specific set of facts. If the Commission requires  
21 stockholders to bear the risk under this specific set of circumstances, that finding  
22 would not send a signal that Commission now intends to embark on a blanket  
23 disallowance of replacement fuel costs in every unscheduled shutdown.

1 V. NOT A CHANGE IN COMMISSION POLICY

2 Q. ARE YOU, OR THE PUBLIC COUNSEL, RECOMMENDING A CHANGE IN  
3 COMMISSION POLICY?

4 A. No. Florida Statutes require that the Commission allow charges that are fair, just  
5 and reasonable. It has always been Commission policy to apply this statutory  
6 standard. The facts in this case are such that it is fairer, more just and more  
7 reasonable for this risk to be borne by the stockholders than by the ratepayers. We  
8 are recommending that cost associated with damage to the Company's property  
9 which resulted from an act of vandalism is a risk to be borne by stockholders.  
10 Therefore, these costs should be disallowed.

11  
12 Q. DOES THAT CONCLUDE YOUR TESTIMONY?

13 A. Yes, it does.

**APPENDIX I**

QUALIFICATIONS OF HUGH LARKIN, JR., CPA

## QUALIFICATIONS

Q. WHAT IS YOUR OCCUPATION?

A. I am a certified public accountant and a partner in the firm of Larkin & Associates, Certified Public Accountants, with offices at 15728 Farmington Road, Livonia, Michigan.

Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.

A. I graduated from Michigan State University in 1960. During 1961 and 1962, I fulfilled my military obligations as an officer in the United States Army.

In 1963 I was employed by the certified public accounting firm of Peat, Marwick, Mitchell & Co., as a junior accountant. I became a certified public accountant in 1966.

In 1968 I was promoted to the supervisory level at Peat, Marwick, Mitchell & Co. As such, my duties included the direction and review of audits of various types of business organizations, including manufacturing, service, sales and regulated companies.

Through my education and auditing experience of manufacturing operations, I obtained an extensive background of theoretical and practical cost accounting.

I have audited companies having job cost systems and those having process cost systems, utilizing both historical and standard costs.

I have a working knowledge of cost control, budgets and reports, the accumulation of overheads and the application of same to products on the various recognized methods.

Additionally, I designed and installed a job cost system for an automotive parts manufacturer.

I gained experience in the audit of regulated companies as the supervisor in charge of all railroad audits for the Detroit office of Peat, Marwick, including audits of the Detroit, Toledo and Ironton Railroad, the Ann Arbor Railroad, and portions of the Penn Central Railroad Company. In 1967, I was the supervisory senior accountant in charge of the audit of the Michigan State Highway Department, for which Peat, Marwick was employed by the State Auditor General and the Attorney General.

In October of 1969, I left Peat, Marwick to become a partner in the public

accounting firm of Tischler & Lipson of Detroit. In April of 1970, I left the latter firm to form the certified public accounting firm of Larkin, Chapski & Company. In September 1982 I re-organized the firm into Larkin & Associates, a certified public accounting firm. The firm of Larkin & Associates performs a wide variety of auditing and accounting services, but concentrates in the area of utility regulation and ratemaking. I am a member of the Michigan Association of Certified Public Accountants and the American Institute of Certified Public Accountants. I testified before the Michigan Public Service Commission and in other states in the following cases:

U-3749	Consumers Power Company - Electric Michigan Public Service Commission
U-391	Detroit Edison Company Michigan Public Service Commission
U-4331	Consumers Power Company - Gas Michigan Public Service Commission
U-4332	Consumers Power Company - Electric Michigan Public Service Commission
U-4293	Michigan Bell Telephone Company Michigan Public Service Commission
U-4498	Michigan Consolidated Gas sale to Consumers Power Company Michigan Public Service Commission
U-4576	Consumers Power Company - Electric Michigan Public Service Commission
U-4575	Michigan Bell Telephone Company Michigan Public Service Commission
U-4331R	Consumers Power Company - Gas - Rehearing Michigan Public Service Commission
6813	Chesapeake and Potomac Telephone Company of Maryland, Public Service Commission, State of Maryland
Formal Case No. 2090	New England Telephone and Telegraph Co. State of Maine Public Utilities Commission
Dockets 574, 575, 576	Sierra Pacific Power Company, Public Service Commission, State of Nevada

U-5131	Michigan Power Company Michigan Public Service Commission
U-5125	Michigan Bell Telephone Company Michigan Public Service Commission
R-4840 & U-4621	Consumers Power Company Michigan Public Service Commission
U-4835	Hickory Telephone Company Michigan Public Service Commission
36626	Sierra Pacific Power Company v. Public Service Commission, et al, First Judicial District Court of the State of Nevada
American Arbitration Association	City of Wyoming v. General Electric Cable TV
760842-TP	Southern Bell Telephone and Telegraph Company, Florida Public Service Commission
U-5331	Consumers Power Company Michigan Public Service Commission
U-5125R	Michigan Bell Telephone Company Michigan Public Service Commission
770491-TP	Winter Park Telephone Company, Florida Public Service Commission
77-554-EL-AIR	Ohio Edison Co., Public Utility Commission of Ohio
78-284-EL-AEM	Dayton Power and Light Co., Public Utility Commission of Ohio
OR78-1	Trans Alaska Pipeline, Federal Energy Regulatory Commission (FERC)
78-622-EL-FAC	Ohio Edison Co., Public Utility Commission of Ohio
U-5732	Consumers Power Company - Gas, Michigan Public Service Commission

77-1249-EL-AIR, et al	Ohio Edison Co., Public Utility Commission of Ohio
78-677-EL-AIR	Cleveland Electric Illuminating Co., Public Utility Commission of Ohio
U-5979	Consumers Power Company, Michigan Public Service Commission
790084-TP	General Telephone Company of Florida, Florida Public Service Commission
79-11-EL-AIR	Cincinnati Gas and Electric Co., Public Utilities Commission of Ohio
790316-WS	Jacksonville Suburban Utilities Corp., Florida Public Service Commission
790317-WS	Southern Utility Company, Florida Public Service Commission
U-1345	Arizona Public Service Company, Arizona Corporation Commission
79-537-EL-AIR	Cleveland Electric Illuminating Co., Public Utilities Commission of Ohio
800011-EU	Tampa Electric Company, Florida Public Service Commission
800001-EU	Gulf Power Company, Florida Public Service Commission
U-5979-R	Consumers Power Company, Michigan Public Service Commission
800119-EU	Florida Power Corporation, Florida Public Service Commission
810035-TP	Southern Bell Telephone and Telegraph Company, Florida Public Service Commission
800367-WS	General Development Utilities, Inc., Port Malabar, Florida Public Service Commission

TR-81-208**	Southwestern Bell Telephone Company, Missouri Public Service Commission
810095-TP	General Telephone Company of Florida, Florida Public Service Commission
U-6794	Michigan Consolidated Gas Company, 16 refunds Michigan Public Service Commission
U-6798	Cogeneration and Small Power Production -PURPA, Michigan Public Service Commission
0136-EU	Gulf Power Company, Florida Public Service Commission
E-002/GR-81-342	Northern State Power Company Minnesota Public Utilities Commission
820001-EU	General Investigation of Fuel Cost Recovery Clauses, Florida Public Service Commission
810210-TP	Florida Telephone Corporation, Florida Public Service Commission
810211-TP	United Telephone Co. of Florida, Florida Public Service Commission
810251-TP	Quincy Telephone Company, Florida Public Service Commission
810252-TP	Orange City Telephone Company, Florida Public Service Commission
8400	East Kentucky Power Cooperative, Inc., Kentucky Public Service Commission
U-6949	Detroit Edison Company - Partial and Immediate Rate Increase Michigan Public Service Commission
18328	Alabama Gas Corporation, Alabama Public Service Commission
U-6949	Detroit Edison Company - Final Rate Recommendation Michigan Public Service Commission

820007-EU	Tampa Electric Company, Florida Public Service Commission
820097-EU	Florida Power & Light Company, Florida Public Service Commission
820150-EU	Gulf Power Company, Florida Public Service Commission
18416	Alabama Power Company, Public Service Commission of Alabama
820100-EU	Florida Power Corporation, Florida Public Service Commission
U-7236	Detroit Edison-Burlington Northern Refund Michigan Public Service Commission
U-6633-R	Detroit Edison - MRCS Program, Michigan Public Service Commission
U-6797-R	Consumers Power Company - MRCS Program, Michigan Public Service Commission
82-267-EFC	Dayton Power & Light Company, Public Utility Commission of Ohio
U-5510-R	Consumers Power Company - Energy Conservation Finance Program, Michigan Public Service Commission
82-240-E	South Carolina Electric & Gas Company, South Carolina Public Service Commission
8624 8625	Kentucky Utilities, Kentucky Public Service Commission
8648	East Kentucky Power Cooperative, Inc., Kentucky Public Service Commission
U-7065	The Detroit Edison Company (Fermi II) Michigan Public Service Commission
U-7350	Generic Working Capital Requirements, Michigan Public Service Commission

820294-TP	Southern Bell Telephone Company, Florida Public Service Commission
Order RH-1-83	Westcoast Gas Transmission Company,Ltd., Canadian National Energy Board
8738	Columbia Gas of Kentucky, Inc., Kentucky Public Service Commission
82-168-EL-EFC	Cleveland Electric Illuminating Company, Public Utility Commission of Ohio
6714	Michigan Consolidated Gas Company Phase II, Michigan Public Service Commission
82-165-EL-EFC	Toledo Edison Company, Public Utility Commission of Ohio
830012-EU	Tampa Electric Company, Florida Public Service Commission
ER-83-206**	Arkansas Power & Light Company, Missouri Public Service Commission
U-4758	The Detroit Edison Company (Refunds), Michigan Public Service Commission
8836	Kentucky American Water Company, Kentucky Public Service Commission
8839	Western Kentucky Gas Company, Kentucky Public Service Commission
83-07-15	Connecticut Light & Power Company, Department of Utility Control State of Connecticut
81-0485-WS	Palm Coast Utility Corporation, Florida Public Service Commission
U-7650	Consumers Power Company - (Partial and Immediate), Michigan Public Service Commission
83-662**	Continental Telephone Company, Nevada Public Service Commission

U-7650	Consumers Power Company – Final Michigan Public Service Commission
U-6488-R	Detroit Edison Co. (FAC & PIPAC Reconciliation), Michigan Public Service Commission
Docket No. 15684	Louisiana Power & Light Company, Public Service Commission of the State of Louisiana
U-7650	Consumers Power Company (Reopened Reopened Hearings) Michigan Public Service Commission
38-1039**	CP National Telephone Corporation Nevada Public Service Commission
83-1226	Sierra Pacific Power Company (Re application to form holding company) Nevada Public Service Commission
U-7395 & U-7397	Campaign Ballot Proposals Michigan Public Service Commission
820013-WS	Seacoast Utilities Florida Public Service Commission
U-7660	Detroit Edison Company Michigan Public Service Commission
U-7802	Michigan Gas Utilities Company Michigan Public Service Commission
830465-EI	Florida Power & Light Company Florida Public Service Commission
U-7777	Michigan Consolidated Gas Company Michigan Public Service Commission
U-7779	Consumers Power Company Michigan Public Service Commission
U-7480-R	Michigan Consolidated Gas Company Michigan Public Service Commission
U-7488-R	Consumers Power Company – Gas Michigan Public Service Commission

U-7484-R	Michigan Gas Utilities Company Michigan Public Service Commission
U-7550-R	Detroit Edison Company Michigan Public Service Commission
U-7477-R	Indiana & Michigan Electric Company Michigan Public Service Commission
U-7512-R	Consumers Power Company – Electric Michigan Public Service Commission
18978	Continental Telephone Company of the South - Alabama, Alabama Public Service Commission
9003	Columbia Gas of Kentucky, Inc. Kentucky Public Service Commission
R-842583	Duquesne Light Company Pennsylvania Public Utility Commission
9006*	Big Rivers Electric Corporation Kentucky Public Service Commission *Company withdrew filing
U-7830	Consumers Power Company - Electric (Partial and Immediate) Michigan Public Service Commission
7675	Consumers Power Company - Customer Refunds Michigan Public Service Commission
5779	Houston Lighting & Power Company Texas Public Utility Commission
U-7830	Consumers Power Company - Electric – "Financial Stabilization" Michigan Public Service Commission
U-4620	Mississippi Power & Light Company (Interim) Mississippi Public Service Commission
U-16091	Louisiana Power & Light Company Louisiana Public Service Commission

9163	Big Rivers Electric Corporation Kentucky Public Service Commission
U-7830	Consumers Power Company - Electric - (Final) Michigan Public Service Commission
U-4620	Mississippi Power & Light Company - (Final) Mississippi Public Service Commission
76-18788AA & 76-18788AA	Detroit Edison (Refund - Appeal of U-4807) Ingham County Circuit Court Michigan Public Service Commission
U-6633-R	Detroit Edison (MRCS Program Reconciliation) Michigan Public Service Commission
19297	Continental Telephone Company of the South - Alabama, Alabama Public Service Commission
9283	Kentucky American Water Company Kentucky Public Service Commission
850050-EI	Tampa Electric Company Florida Public Service Commission
R-850021	Duquesne Light Company Pennsylvania Public Service Commission
TR-85-179**	United Telephone Company of Missouri Missouri Public Service Commission
6350	El Paso Electric Company The Public Utility Board of the City of El Paso
6350	El Paso Electric Company Public Utility Commission of Texas
85-53476AA & 85-534855AA	Detroit Edison-refund-Appeal of U-4758 Ingham County Circuit Court Michigan Public Service Commission
U-8091/ U-8239	Consumers Power Company-Gas Michigan Public Service Commission
9230	Leslie County Telephone Company, Inc. Kentucky Public Service Commission

85-212	Central Maine Power Company Maine Public Service Commission
850782-EI & 850783-EI	Florida Power & Light Company Florida Public Service Commission
ER-85646001 & ER-85647001	New England Power Company Federal Energy Regulatory Commission
Civil Action * No. 2:85-0652	Allegheny & Western Energy Corporation, Plaintiff, - against – The Columbia Gas System, Inc. Defendant
Docket No. 850031-WS	Orange Osceola Utilities, Inc. Before the Florida Public Service Commission
Docket No. 840419-SU	Florida Cities Water Company South Ft. Myers Sewer Operations Before the Florida Public Service Commission
R-860378	Duquesne Light Company Pennsylvania Public Service Commission
R-850267	Pennsylvania Power Company Pennsylvania Public Service Commission
R-860378	Duquesne Light Company - Surrebuttal Testimony - OCA Statement No. 2D Pennsylvania Public Service Commission
Docket No. 850151	Marco Island Utility Company Before the Florida Public Service Commission
Docket No. 7195 (Interim)	Gulf States Utilities Company Public Utility Commission of Texas
R-850267 Reopened	Pennsylvania Power Company Pennsylvania Public Service Commission
Docket No. 87-01-03	Connecticut Natural Gas Corporation Connecticut Department of Public Utility Control
Docket No. 5740	Hawaiian Electric Company Hawaii Public Utilities Commission

1345-85-367	Arizona Public Service Company Arizona Corporation Commission
Docket 011	Tax Reform Act of 1986 - California No. 86-11-019 California Public Utilities Commission
Case No. 29484	Long Island Lighting Company New York Department of Public Service
Docket No. 7460	El Paso Electric Company Public Utility Commission of Texas
Docket No. 870092-WS*	Citrus Springs Utilities Before the Florida Public Service Commission
Case No. 9892	Dickerson Lumber EP Company - Complainant vs. Farmers Rural Electric Cooperative and East Kentucky Power Cooperative – Defendants Before the Kentucky Public Service Commission
Docket No. 3673-U	Georgia Power Company Before the Georgia Public Service Commission
Docket No. U-8747	Anchorage Water and Wastewater Utility Report on Management Audit
Docket No. 861564-WS	Century Utilities Before the Florida Public Service Commission
Docket No. FA86-19-001	Systems Energy Resources, Inc. Federal Energy Regulatory Commission
Docket No. 870347-TI	AT&T Communications of the Southern States, Inc. Florida Public Service Commission
Docket No. 870980-WS	St. Augustine Shores Utilities Inc. Florida Public Service Commission
Docket No. 870654-WS*	North Naples Utilities, Inc. Florida Public Service Commission
Docket No. 870853	Pennsylvania Gas & Water Company Pennsylvania Public Utility Commission

Civil Action* No. 87-0446-R	Reynolds Metals Company, Plaintiff, v. The Columbia Gas System, Inc., Commonwealth Gas Services, Inc., Commonwealth Gas Pipeline Corporation, Columbia Gas Transmission Corporation, Columbia Gulf Transmission Company, Defendants - In the United States District Court for the Eastern District of Virginia - Richmond Division
Docket No. E-2, Sub 537	Carolina Power & Light Company North Carolina Utilities Commission
Case No. U-7830	Consumers Power Company - Step 2 Reopened Michigan Public Service Commission
Docket No. 880069-TL	Southern Bell Telephone & Telegraph Florida Public Service Commission
Case No. U-7830	Consumers Power Company - Step 3B Michigan Public Service Commission
Docket No. 880355-EI	Florida Power & Light Company Florida Public Service Commission
Docket No. 880360-EI	Gulf Power Company Florida Public Service Commission
Docket No. FA86-19-002	System Energy Resources, Inc. Federal Energy Regulatory Commission
Docket Nos. 83-0537-Remand & 84-0555-Remand	Commonwealth Edison Company Illinois Commerce Commission
Docket Nos. 83-0537 Remand & 84-0555 Remand	Commonwealth Edison Company Surrebuttal Illinois Commerce Commission
Docket No. 880537-SU	Key Haven Utility Corporation Florida Public Service Commission
Docket No. 881167-EI***	Gulf Power Company Florida Public Service Commission
Docket No. 881503-WS	Poinciana Utilities, Inc. Florida Public Service Commission

Cause No. U-89-2688-T	Puget Sound Power & Light Company Washington Utilities & Transportation Committee
Docket No. 89-68	Central Maine Power Company Maine Public Utilities Commission
Docket No. 861190-PU	Proposal to Amend Rule 25-14.003, F.A.C. Florida Public Service Commission
Docket No. 89-08-11	The United Illuminating Company State of Connecticut, Department of Public Utility Control
Docket No. R-891364	The Philadelphia Electric Company Pennsylvania Public Utility Commission
Formal Case No. 889	Potomac Electric Power Company Public Service Company of the District of Columbia
Case No. 88/546*	Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (In the Supreme Court County of Onondaga, State of New York)
Case No. 87-11628*	Duquesne Light Company, et al, plaintiffs, against Gulf + Western, Inc. et al, defendants (In the Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division)
Case No. 89-640-G-42T*	Mountaineer Gas Company West Virginia Public Service Commission
Docket No. 890319-EI	Florida Power & Light Company Florida Public Service Commission
Docket No. EM-89110888	Jersey Central Power & Light Company Board of Public Utilities Commissioners
Docket No. 891345-EI	Gulf Power Company Florida Public Service Commission
BPU Docket No. ER 8811 0912J	Jersey Central Power & Light Company Board of Public Utilities Commissioners
Docket No. 6531	Hawaiian Electric Company Hawaii Public Utilities Commissioners

Docket No. 890509-WU	Florida Cities Water Company, Golden Gate Division Florida Public Service Commission
Docket No. 880069-TL	Southern Bell Telephone Company Florida Public Service Commission
Docket Nos. F-3848, F-3849, and F-3850	Northwestern Bell Telephone Company South Dakota Public Utilities Commission
Docket Nos. ER89-* 678-000 & EL90-16-000	System Energy Resources, Inc. Federal Energy Regulatory Commission
Docket No. 5428	Green Mountain Power Corporation Vermont Department of Public Service
Docket No. 90-10	Artesian Water Company, Inc. Delaware Public Service Commission
Case No. 90-243-E-42T*	Wheeling Power Company West Virginia Public Service Commission
Docket No. 900329-WS	Southern States Utilities, Inc. Florida Public Service Commission
Docket Nos. ER89-* 678-000 & EL90-16-000	System Energy Resources, Inc. (Surrebuttal) Federal Energy Regulatory Commission
Application No. 90-12-018	Southern California Edison Company California Public Utilities Commission
Docket No. 90-0127	Central Illinois Lighting Company Illinois Commerce Commission
Docket No. FA-89-28-000	System Energy Resources, Inc. Federal Energy Regulatory Commission
Docket No. U-1551-90-322	Southwest Gas Corporation Before the Arizona Corporation Commission
Docket No. R-911966	Pennsylvania Gas & Water Company The Pennsylvania Public Utility Commission
Docket No. 176-717-U	United Cities Gas Company Kansas Corporation Commission

Docket No. 860001-EI-G	Florida Power Corporation Florida Public Service Commission
Docket No. 6720-TI-102	Wisconsin Bell, Inc. Wisconsin Citizens' Utility Board
(No Docket No.)	Southern Union Gas Company Before the Public Utility Regulation Board of the City of El Paso
Docket No. 6998	Hawaiian Electric Company, Inc. Before the Public Utilities Commission of the State of Hawaii
Docket No. TC91-040A	In the Matter of the Investigation into the Adoption of a Uniform Access Methodology Before the Public Utilities Commission of the State of South Dakota
Docket Nos. 911030-WS & 911067-WS	General Development Utilities, Inc. Before the Florida Public Service Commission
Docket No. 910890-EI	Florida Power Corporation Before the Florida Public Service Commission
Docket No. 910890-EI	Florida Power Corporation, Supplemental Before the Florida Public Service Commission
Case No. 3L-74159	Idaho Power Company, an Idaho corporation In the District Court of the Fourth Judicial District of the State of Idaho, In and For the County of Ada - Magistrate Division
Cause No. 39353*	Indiana Gas Company Before the Indiana Utility Regulatory Commission
Docket No. 90-0169 (Remand)	Commonwealth Edison Company Before the Illinois Commerce Commission
Docket No. 92-06-05	The United Illuminating Company State of Connecticut, Department of Public Utility Control
Cause No. 39498	PSI Energy, Inc. Before the State of Indiana - Indiana Utility Regulatory Commission

Cause No. 39498	PSI Energy, Inc. - Surrebuttal testimony Before the State of Indiana - Indiana Utility Regulatory Commission
Docket No. 7287	Public Utilities Commission - Instituting a Proceeding to Examine the Gross-up of CIAC Before the Public Utilities Commission of the State of Hawaii
Docket No. 92-227-TC	US West Communications, Inc. Before the State Corporation Commission of the State of New Mexico
Docket No. 92-47	Diamond State Telephone Company Before the Public Service Commission of the State of Delaware
Docket Nos. 920733-WS & 920734-WS	General Development Utilities, Inc. Before the Florida Public Service Commission
Docket No. 92-11-11	Connecticut Light & Power Company State of Connecticut, Department of Public Utility Control
Docket Nos. EC92-21-000 & ER92-806-000	Entergy Corporation Before the Federal Energy Regulatory Commission
Docket No. 930405-EI	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. UE-92-1262	Puget Sound Power & Light Company Before the Washington Utilities & Transportation Commission
Docket No. 93-02-04	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 93-02-04	Connecticut Natural Gas Corporation, Supplemental State of Connecticut, Department of Public Utility Control
Docket No. 93-057-01	Mountain Fuel Supply Company Before the Utah Public Service Commission

Cause No. 39353 (Phase II)	Indiana Gas Company Before the Indiana Utility Regulatory Commission
PU-314-92-1060	US West Communications, Inc. Before the North Dakota Public Service Commission
Cause No. 39713	Indianapolis Water Company Before the Indiana Utility Regulatory Commission
93-UA-0301*	Mississippi Power & Light Company Before the Mississippi Public Service Commission
Docket No. 93-08-06	SNET America, Inc. State of Connecticut, Department of Public Utility Control
Docket No. 93-057-01	Mountain Fuel Supply Company - Rehearing on Unbilled Revenues - Before the Utah Public Service Commission
Case No. 78-T119-0013-94	Guam Power Authority vs. U.S. Navy Public Works Center, Guam - Assisting the Department of Defense in the investigation of a billing dispute. Before the American Arbitration Association
Application No. 93-12-025 - Phase I	Southern California Edison Company Before the California Public Utilities Commission
Case No. 94-0027-E-42T	Potomac Edison Company Before the Public Service Commission of West Virginia
Case No. 94-0035-E-42T	Monongahela Power Company Before the Public Service Commission of West Virginia
Docket No. 930204-WS**	Jacksonville Suburban Utilities Corporation Before the Florida Public Service Commission
Docket No. 5258-U	Southern Bell Telephone and Telegraph Company Before the Georgia Public Service Commission
Case No. 95-0011-G-42T*	Mountaineer Gas Company Before the West Virginia Public Service Commission
Case No. 95-0003-G-42T*	Hope Gas, Inc. Before the West Virginia Public Service Commission

Docket No. 95-02-07	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 95-057-02*	Mountain Fuel Supply Before the Utah Public Service Commission
Docket No. 95-03-01	Southern New England Telephone Company State of Connecticut, Department of Public Utility Control
BRC Docket No. EX93060255 OAL Docket 94	Generic Proceeding Regarding Recovery of Capacity Costs Associated with Electric Utility Power Purchases from Cogenerators and Small Power PUC96734- Producers Before the New Jersey Board of Public Utilities
Docket No. U-1933-95-317	Tucson Electric Power Before the Arizona Corporation Commission
Docket No. 950495-WS	Southern States Utilities Before the Florida Public Service Commission
Docket No. 960409-EI	Prudence Review to Determine Regulatory Treatment of Tampa Electric Company's Polk Unit 1
Docket No. 960451-WS	United Water Florida Before the Florida Public Service Commission
Docket No. 94-10-05	Southern New England Telephone Company State of Connecticut Department of Public Utility Control
Docket No. 96-UA-389	Generic Docket to Consider Competition in the Provision of Retail Electric Service Before the Public Service Commission of the State of Mississippi
Docket No. 970171-EU	Determination of appropriate cost allocation and regulatory treatment of total revenues associated with wholesale sales to Florida Municipal Power Agency and City of Lakeland by Tampa Electric Company Before the Florida Public Service Commission

Case No. PUE960296 *	Virginia Electric and Power Company Before the Commonwealth of Virginia State Corporation Commission
Docket No. 97-035-01	PacifiCorp, dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. G-03493A-98-0705*	Black Mountain Gas Division of Northern States Power Company, Page Operations Before the Arizona Corporation Commission
Docket No. 98-10-07	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. 98-10-07	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket NO. 99-02-05	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 99-03-36	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 99-03-35	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. 99-03-04	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. 99-08-02	Yankee Energy System, Inc. State of Connecticut Department of Public Utility Control
Docket No. 99-08-09	CTG Resources, Inc. State of Connecticut Department of Public Utility Control
Docket No. 99-07-20	Connecticut Energy Corporation / Energy East State of Connecticut Department of Public Utility Control

Docket No. 99-09-03 Phase II	Connecticut Natural Gas State of Connecticut Department of Public Utility Control
Docket No. 99-09-03 Phase III	Connecticut Natural Gas State of Connecticut Department of Public Utility Control
Docket No. 99-04-18 Phase II	Southern Connecticut Gas Company State of Connecticut Department of Public Utility Control
Docket No. 99-057-20*	Questar Gas Company Public Service Commission of Utah
Docket No. 99-035-10	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. T-1051B-99-105	U.S. West Communications, Inc. Arizona Corporation Commission
Docket No. 01-035-10*	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. 991437-WU	Wedgefield Utilities, Inc. Before the Florida Public Service Commission
Docket No. 991643-SU	Seven Springs Before the Florida Public Service Commission
Docket No. 98P55045	General Telephone and Electronics of California California Public Utilities Commission
Docket No. 00-01-11	Consolidated Edison, Inc. and Northeast Utilities Merger State of Connecticut Before the Department of Public Utility Control
Docket No. 00-12-01	Connecticut Light & Power Company State of Connecticut Before the Department of Public Utility Control
Docket No. 000737-WS	Aloha Utilities/Seven Springs Utilities Before the Florida Public Service Commission

Consolidated Docket Nos. EL00-66-000 ER00-2854-000 EL95-33-000	Entergy Services, Inc. Before the Federal Energy Regulatory Commission
Docket No. 950379-EI	Tampa Electric Company Before the Florida Public Service Commission
Docket No. 010503-WU	Aloha Utilities, Inc. – Seven Springs Water Division Before the Florida Public Service Commission
Docket No. 01-07-06*	The Towns of Durham and Middlefield State of Connecticut Before the Department of Public Utility Control
Docket No. 99-09-12-RE-02	Connecticut Light & Power/Millstone State of Connecticut Before the Department of Public Utility Control
Civil Action No. C2-99-1181	The United States et al v. Ohio Edison et al U.S. District Court, S.D. Ohio
Docket No. 001148-ET****	Florida Power & Light Company Before the Florida Public Service Commission
Civil Action No. 99-833-Per *	The United States et al v. Illinois Power Company U.S. District Court, S.D. Illinois
Civil Action No. IP99-1692-C-M/s *	The United States et al v. Southern Indiana Gas and Electric Company U.S. District Court, S.D. Indiana
Docket No. 02-057-02*	Questar Gas Company Public Service Commission of Utah
Docket No. EL01-88-000	Entergy Services, Inc. et. al. Mississippi Public Service Commission
Docket No. 9355-U	Georgia Power Company Before the Georgia Public Service Commission
Case No. 1016	Washington Gas Light Company Before the Public Service Commission of the District of Columbia

Civil Action Nos. C2 99-1182 C2 99-1250 (Consolidated)	The United States et al v. American Electric Power Company, ET, AL
Docket No. 030438-EI *	Florida Public Utilities Company Before the Florida Public Service Commission
Docket No. EL01-88-000	Entergy Services, Inc., et al Before the Federal Energy Regulatory Commission
Application No. 02-12-028	San Diego Gas & Electric Company Before the California Public Utilities Commission
Civil Action No. 1:00 CV1262	The United States et al v. Duke Energy Company
Docket No. 050045-EI *	Florida Power & Light Corporation Before the Florida Public Service Commission
Docket No. 050078-EI *	Progress Energy Florida, Inc. Before the Florida Public Service Commission
Civil Action No. 1P99-1693 C-M/S	The United States et al. v. Cinergy Corporation, ET AL.
Civil Action No. 04-34-KSF	The United States et al. v. East Kentucky Power Cooperative, Inc. ET AL.
Case No. 05-0304-G-42T *	Hope Gas, Inc. d/b/a Dominion Hope Consumer Advocate Division of the Public Service Commission of West Virginia
Case No. 05-E-1222	New York State Electric & Gas Corporation Before the New York Public Service Commission
Case Nos. 05-E-0934 05-G-0935	Central Hudson Gas & Electric Corporation Before the New York Public Service Commission
Case No. 05-G-1494	Orange and Rockland Utilities, Inc. Before the New York Public Service Commission
Docket No. 060038-EI	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 060154-EI*	Gulf Power Company Before the Florida Public Service Commission

Docket No. 060300-TL	GTC, Inc. d/b/a GT Com Before the Florida Public Service Commission
Case Nos. 06-G-1185 06-G-1186	KeySpan Gas East Corporation Before the New York Public Service Commission
Docket No. U-29203 (Phase II)	Gulf States, Inc. and Entergy Louisiana, Inc. Before the Louisiana Public Service Commission
Formal Case No. 1053	Potomac Electric Power Company Before the Public Service Commission of the District of Columbia
Application No. 06-12-009	San Diego Gas & Electric Company Before the California Public Utilities Commission
Formal Case No. 1054	Washington Gas Light Company Before the Public Service Commission of the District of Columbia
Civil Action No. 2:05cv0885	Commonwealth of Pennsylvania et al vs Allegheny Energy Inc. et al
Docket Nos. 070304-EI & 070300-EI	Florida Public Utilities Company Before the Florida Public Service Commission
Docket No. ER07-956-001	Mississippi Public Service Commission Before the Federal Energy Regulatory Commission

\*Case Settled

\*\*Issues Stipulated

\*\*\*Testimony Withdrawn

\*\*\*\*Case Settled, Testimony Not Filed