

BOEHM, KURTZ & LOWRY
ATTORNEYS AT LAW
36 EAST SEVENTH STREET, SUITE 1510
CINCINNATI, OHIO 45202

TELEPHONE (513) 421-2255
TELECOPIER (513) 421-2764

VIA eFILING

September 8, 2020

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105-3265

*Re: Pennsylvania Public Utility Commission v. Pennsylvania-American Water Company
Docket Nos. R-2020-3019369 and R-2020-3019371*

Dear Secretary Chiavetta:

Please find enclosed DIRECT TESTIMONY AND EXHIBITS OF RICHARD A. BAUDINO ON BEHALF OF AK STEEL CORPORATION (AK STEEL STATEMENT 1) for filing in the above-captioned proceeding.

By copy of this letter, all parties listed on the Certificate of Service have been served.

Respectfully submitted,

/s/ Michael L. Kurtz
Michael L. Kurtz, Esq. (PA Attorney I.D. #71687)
Kurt J. Boehm, Esq.
Jody Kyler Cohn, Esq.
BOEHM, KURTZ & LOWRY
COUNSEL FOR AK STEEL CORPORATION

MLKkew

cc: The Honorable Charles E. Rainey, Jr. (email only crainey@pa.gov)
The Honorable Conrad A. Johnson (email only cjohnson@pa.gov)
Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that on this 8th day of September, 2020 I served a true copy of DIRECT TESTIMONY AND EXHIBITS OF RICHARD A. BAUDINO ON BEHALF OF AK STEEL CORPORATION (AK STEEL STATEMENT 1) via email only upon the parties of record in this proceeding in accordance with the requirements of 52 Pa. Code §1.54:

/s/ Michael L. Kurtz

Michael L. Kurtz, Esq. (PA Attorney I.D. # 71687)

Kurt J. Boehm, Esq.

Jody Kyler Cohn, Esq.

COUNSEL FOR AK STEEL CORPORATION

Carrie B. Wright
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
Commonwealth Keystone Building, 400 North Street
Harrisburg, PA 17120
carwright@pa.gov

Christine M. Hoover
Lauren E. Guerra
Erin L. Gannon
Harrison W. Breitman
Pennsylvania Office of Consumer
Advocate 5th Floor, Forum Place
555 Walnut Street
Harrisburg, PA 17101
choover@paoca.org
lguerra@paoca.org
egannon@paoca.org
hbreitman@paoca.org

Erin K. Fure
Daniel G. Asmus
Small Business Advocate
Pennsylvania Office of Small Business Advocate
1st Floor, Forum Place, 555 Walnut Street
Harrisburg, PA 17101
efure@pa.gov
dasmus@pa.gov

Ria M. Pereira
John W. Sweet
Elizabeth R. Marx
Pennsylvania Utility Law Project
118 Locust Street
Harrisburg, PA 17101
pulp@palegalaid.net
Counsel for CAUSE-PA

Mr. and Mrs. Gerald S. Lepre, Jr.,
4015 Fairfield Avenue
Munhall, PA 15120

leprejlaw@gmail.com

Jessica and Jeffrey LaBarge

123 Fairmount Avenue

Reading, PA 19606

jessi@russolawllc.com

Kenneth M. Kulak

Anthony C. DeCusatis

Brooke E. McGlinn

Mark A. Lazaroff

Morgan, Lewis & Bockius LLP

1701 Market Street

Philadelphia, PA 19103-2921

ken.kulak@morganlewis.com

anthony.decusatis@morganlewis.com

brooke.mcglinn@morganlewis.com

mark.lazaroff@morganlewis.com

Counsel for Pa. American Water Co.

Susan Simms Marsh, Deputy General Counsel

Elizabeth Rose Triscari, Esq.

Pennsylvania-American Water Company

852 Wesley Drive

Mechanicsburg, PA 17055

susan.marsh@amwater.com

elizabeth.triscari@amwater.com

David P. Zambito

Cozen O'Connor

Suite 1410, 17 North Second Street

Harrisburg, PA 17101

dzambito@cozen.com

Adeolu A. Bakare, Esq.

McNees Wallace & Nurick

100 Pine Street

Harrisburg, PA 17101

abakare@mcneeslaw.com

Counsel for Pennsylvania-American Large User Group

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PENNSYLVANIA PUBLIC UTILITY COMMISSION :
V. : **Docket No. R-2020-3019369**
PENNSYLVANIA-AMERICAN WATER COMPANY :

**DIRECT TESTIMONY
AND EXHIBITS
OF
RICHARD A. BAUDINO**

ON BEHALF OF

AK STEEL

J. KENNEDY AND ASSOCIATES, INC.

SEPTEMBER 8, 2020

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PENNSYLVANIA PUBLIC UTILITY COMMISSION :
V. : **Docket No. R-2020-3019369**
PENNSYLVANIA-AMERICAN WATER COMPANY :

DIRECT TESTIMONY OF RICHARD A. BAUDINO

1 **Q. Please state your name and business address.**

2 A. My name is Richard A. Baudino. My business address is J. Kennedy and Associates,
3 Inc. ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell,
4 Georgia 30075.

5

6 **Q. What is your occupation and by whom are you employed?**

7 A. I am a consultant to Kennedy and Associates.

8

9 **Q. Please describe your education and professional experience.**

10 A. I received my Master of Arts degree with a major in Economics and a minor in
11 Statistics from New Mexico State University in 1982. I also received my Bachelor of
12 Arts Degree with majors in Economics and English from New Mexico State in 1979.
13 In October 1989, I joined the utility consulting firm of Kennedy and Associates as a
14 Senior Consultant where my duties and responsibilities covered substantially the same
15 areas as those during my tenure with the New Mexico Public Service Commission
16 Staff. I became Manager in July 1992 and was named Director of Consulting in
17 January 1995. Currently, I am a consultant with Kennedy and Associates. Exhibit
18 ____ (RAB-1) summarizes my expert testimony experience.

1 **Q. On whose behalf are you testifying?**

2 A. I am testifying on behalf of AK Steel.

3

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

5 A. The purpose of my testimony is to address revenue allocation and rate design issues
6 for Pennsylvania-American Water Company ("PAWC" or "Company"). Specifically,
7 I will address PAWC witness Constance Heppenstall's recommended revenue
8 allocation and rate design for the Industrial class.

9

10 **Q. Please summarize Ms. Heppenstall's approach to the Company's proposed class**
11 **cost of service study ("CCOSS").**

12 A. Ms. Heppenstall described her approach to the Company's CCOSS beginning on page
13 6, line 24 of her Direct Testimony. Ms. Heppenstall utilized the base-extra capacity
14 method as described in the 2017 and prior editions of the Water Rates Manual
15 published by the American Water Work Association ("AWWA"). This approach to
16 cost allocation has been accepted by the Pennsylvania Public Utilities Commission
17 ("PPUC" or "Commission") in past PAWC cases. Ms. Heppenstall provided CCOSSs
18 for Water Operations Excluding Steelton and Water Steelton Operations. The results
19 of these two CCOSSs are included in her Exhibit Nos. 12-A and 12-B, respectively.

20

21 In this case, Ms. Heppenstall performed CCOSS for 2021 ("Rate Year 1") and 2022
22 ("Rate Year 2") for Water Operations Excluding Steelton and its Water Steelton
23 Operations.

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The extra capacity factors in the CCOSS were developed from the results of customer demand study that the Company submitted in its 2017 base rate case (R-2017-2595853). Ms. Heppenstall also described several adjustments to her CCOSSs beginning on page 13 of her Direct Testimony. These changes include:

- Exclusion of contract sales under Riders DIS (Demand Industrial Sales) and DRS (Demand Resale Sales) in developing the allocation factors for the Industrial class and sales for resale – Group A class.
- Exclusion of interruptible curtailment volumes from the extra capacity portion of allocation factors 2, 3, and 4.
- Reallocation of the unrecovered portion of public fire protection costs from the residential, commercial, industrial, and public classes. Ms. Heppenstall explained that this adjustment was performed in order to comply with Section 1328 of the Public Utility Code, which provides that public fire hydrant rates may only recover 25% of the cost of public fire protection service. The unrecovered balance is then recovered in the fixed charges of other customer classes.
- Inclusion of a portion of the wastewater revenue requirement and Water Steelton Operations to the water operations revenue requirement of its Water Operations Excluding Steelton.

In this proceeding AK Steel takes no position on the inclusion of wastewater revenue requirement or the Water Steelton Operations to the water operations revenue

1 requirement for its Water Operations Excluding Steelton.

2

3 **Q. What is your recommended class revenue allocation in this proceeding?**

4 A. I recommend that the Commission adopt Ms. Heppenstall's recommended revenue
5 allocation in this proceeding. Table 1 presents the Company's proposed revenue
6 increases for each of the largest customer classes in Column (1). Columns (2) and (3)
7 present each class' current return on rate base and its relative rate of return ("RROR")
8 before the proposed increases. The RROR indicates how close or how far each class
9 is from the system average rate of return. For example, a customer class that has a
10 RROR of 1.0 is earning a return equal to the system average return. A customer class
11 with a 0.95 RROR is earning a return that is 95% of the system average return, which
12 indicates that its return is less than the system average. A RROR greater than 1.0
13 indicates a class return that is greater than the system average. Columns (4) and (5)
14 present each class' return and RROR under proposed revenues.

TABLE 1
Class Rates of Return
At Current and Proposed Class Revenues

	(1) Proposed % Increase	(2) <u>Current Revenues</u> % Return	(3) <u>RROR</u>	(4) <u>Proposed Revenues</u> % Return	(5) <u>RROR</u>
Residential	13.3%	7.00	0.99	7.98	0.99
Commercial	13.0%	6.95	0.98	7.98	0.99
Industrial	9.4%	7.52	1.06	7.92	0.99
Public (Municipal)	4.5%	9.82	1.39	9.66	1.20
Private Fire	15.3%	6.36	0.90	8.05	1.00
Public Fire	7.0%	6.84	0.97	8.01	1.00
Total	12.7%	7.07	1.00	8.02	1.00

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12 **Q. Do you agree with the Company's proposed rate design for the Industrial class?**

13 A. No, not completely. In PAWC's 2017 rate case, Company witness Herbert proposed

14 a lower percentage increase to the tail block rate of the Industrial class. This was

1 appropriate given that Mr. Herbert excluded curtailable consumption from the
2 maximum hour allocations in the Company's CCOSS. Ms. Heppenstall also took this
3 approach in her 2021 CCOS. It is also appropriate to assign a lower percentage
4 increase to the tail block rate given the lower quality and reliability of service that
5 PAWC's curtailable customer has accepted as part of its water service. Finally,
6 PAWC's other customers benefit from the Company being able to curtail a high-
7 volume user during periods when system capacity may be constrained, thus increasing
8 system reliability and potentially avoiding higher costs of adding capacity.

9
10 **Q. What is your recommendation regarding rate design for the Industrial class in**
11 **this proceeding?**

12 A. I recommend increasing the Industrial tail block rate at 50% of the increase to the first
13 three rate blocks. This approach approximates the lower rate of increase applied to
14 the tail block rate by Mr. Herbert in Case No. R-2017-2595853. In that case, the tail
15 block rate was increased by 17.3%, compared to the increases for the second and third
16 blocks of 31.3% and 31.4%, respectively. The tail block increase was reduced by
17 about 45% in that case. My recommendation of a 50% reduction to the tail block
18 increase in this case is slightly higher than Mr. Herbert's recommendation, but is
19 reasonably close and accounts for the lower level of service associated with
20 interruptible volumes. Exhibit ___(RAB-2) provides supporting information from Mr.
21 Herbert's Schedule H, page 2 of 5, from Exhibit 12-A in Case No. R-2017-2595853
22 and the development of the rate block increases.

1 In this case, Ms. Heppenstall increased each of the four rate blocks by 8.04% - 8.06%.
2 A reduction of 50% to the third block increase of 8.04% results in a 4.02% increase
3 for the tail block. The lower percentage increase results in a reduction to the tail block
4 revenue increase of \$55,472 compared to Ms. Heppenstall's proposed increase. In
5 order to recover this very small revenue shortfall, I recommend that it be spread evenly
6 across the proposed increases to the customer charges. Total current Industrial
7 customer charge revenues are \$4,823,405. Adding \$55,472 to current customer charge
8 revenues represents an increase of only 1.15%. My proposed across the board increase
9 to customer charges will serve to mitigate the increases in the volumetric charges for
10 Industrial customers. This proposal would not impact the rates of customers outside
11 of the Industrial class and is revenue neutral to PAWC. Please refer to Exhibit
12 ___(RAB-2) for supporting calculations.

13
14 **Q. Mr. Baudino, do you support PAWC's requested total revenue increase in this**
15 **proceeding?**

16 A. No. AK Steel takes no position with respect to the Company's requested rate increase.
17 If the Commission reduces PAWC's rate increase request, then the percentage class
18 increases recommended by Ms. Heppenstall should be adjusted downward in
19 proportion to the Commission's reduction in total revenue requirement. For example,
20 if the Commission reduces PAWC's requested increase of 12.7% by 50%, the resulting
21 overall increase would be 6.35%. The reduction to the Industrial class increase of 50%
22 would result in a revised increase of 4.70%. This proportionate reduction should also

1 be applied to the increases to the Industrial rate blocks, preserving the lower increase
2 to the tail block in proportion to the first three blocks.

3
4 **Q. Do you have any recommendation regarding PAWC's proposal for Rate Year 1**
5 **and Rate Year 2 increases?**

6 A. AK Steel takes no position regarding PAWC's request for Rate Year 1 and Rate Year
7 2 increases. However, if the Commission adopts a Rate Year 2 increase, I recommend
8 that it apply any such increase using an equal across the board increase for all PAWC
9 customer classes. I make this recommendation based on PAWC's Rate Year 1 revenue
10 allocation, which brings customer classes reasonably close to a RROR of 1.0. The
11 Rate Year 2 CCOSS presented by Ms. Heppenstall is based on forecasts through the
12 twelve months ended December 31, 2022. Rather than try to forecast a Rate Year 2
13 revenue allocation, which may be speculative at best, it makes more sense to simply
14 apply an across the board increase for Rate Year 2, given that the resulting class
15 RRORs for Rate Year 1 are so close to 1.0.

16
17 **Q. Does this conclude your Direct Testimony?**

18 A. Yes.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PENNSYLVANIA PUBLIC UTILITY COMMISSION :
V. : **Docket No. R-2020-3019369**
PENNSYLVANIA-AMERICAN WATER COMPANY :

**EXHIBITS
OF
RICHARD A. BAUDINO**

**ON BEHALF OF
AK STEEL**

J. KENNEDY AND ASSOCIATES, INC.

SEPTEMBER 8, 2020

RESUME OF RICHARD A. BAUDINO

EDUCATION

New Mexico State University, M.A.

Major in Economics

Minor in Statistics

New Mexico State University, B.A.

Economics

English

Thirty-seven years of experience in utility ratemaking and the application of principles of economics to the regulation of electric, gas, and water utilities. Broad based experience in revenue requirement analysis, cost of capital, rate of return, cost and revenue allocation, and rate design.

REGULATORY TESTIMONY

Preparation and presentation of expert testimony in the areas of:

Cost of Capital for Electric, Gas and Water Companies

Electric, Gas, and Water Utility Cost Allocation and Rate Design

Revenue Requirements

Gas and Electric industry restructuring and competition

Fuel cost auditing

Ratemaking Treatment of Generating Plant Sale/Leasebacks

RESUME OF RICHARD A. BAUDINO

EXPERIENCE

1989 to

Present: Kennedy and Associates: **Director of Consulting, Consultant** - Responsible for consulting assignments in revenue requirements, rate design, cost of capital, economic analysis of generation alternatives, electric and gas industry restructuring/competition and water utility issues.

1982 to

1989: New Mexico Public Service Commission Staff: **Utility Economist** - Responsible for preparation of analysis and expert testimony in the areas of rate of return, cost allocation, rate design, finance, phase-in of electric generating plants, and sale/leaseback transactions.

CLIENTS SERVED

Regulatory Commissions

Louisiana Public Service Commission
Georgia Public Service Commission
New Mexico Public Service Commission

Other Clients and Client Groups

Ad Hoc Committee for a Competitive Electric Supply System	Northwest Arkansas Gas Consumers
Air Products and Chemicals, Inc.	Maryland Energy Group
Arkansas Electric Energy Consumers	Occidental Chemical
Arkansas Gas Consumers	PSI Industrial Group
AK Steel	Large Power Intervenors (Minnesota)
Armco Steel Company, L.P.	Tyson Foods
Aqua Large Users Group	West Virginia Energy Users Group
Assn. of Business Advocating Tariff Equity	The Commercial Group
Atmos Cities Steering Committee	Wisconsin Industrial Energy Group
Canadian Federation of Independent Businesses	South Florida Hospital and Health Care Assn.
CF&I Steel, L.P.	PP&L Industrial Customer Alliance
Cities of Midland, McAllen, and Colorado City	Philadelphia Area Industrial Energy Users Gp.
Cities Served by Texas-New Mexico Power Co.	Philadelphia Large Users Group
Cities Served by AEP Texas	West Penn Power Intervenors
City of New York	Duquesne Industrial Intervenors
Climax Molybdenum Company	Met-Ed Industrial Users Gp.
Connecticut Industrial Energy Consumers	Penelec Industrial Customer Alliance
Crescent City Power Users Group	Penn Power Users Group
Cripple Creek & Victor Gold Mining Co.	Columbia Industrial Intervenors
General Electric Company	U.S. Steel & Univ. of Pittsburg Medical Ctr.
Holcim (U.S.) Inc.	Multiple Intervenors
IBM Corporation	Maine Office of Public Advocate
Industrial Energy Consumers	Missouri Office of Public Counsel
Kentucky Industrial Utility Consumers	University of Massachusetts - Amherst
Kentucky Office of the Attorney General	WCF Hospital Utility Alliance
Lexington-Fayette Urban County Government	West Travis County Public Utility Agency
Large Electric Consumers Organization	Steering Committee of Cities Served by Oncor
Newport Steel	Utah Office of Consumer Services
North Carolina Attorney General's Office	Healthcare Council of the National Capital Area
	Vermont Department of Public Service
	Texas Industrial Energy Consumers

**Expert Testimony Appearances
of
Richard A. Baudino
As of September 2020**

Date	Case	Jurisdict.	Party	Utility	Subject
10/83	1803, 1817	NM	New Mexico Public Service Commission	Southwestern Electric Coop.	Rate design.
11/84	1833	NM	New Mexico Public Service Commission Palo Verde	El Paso Electric Co.	Service contract approval, rate design, performance standards for nuclear generating system
1983	1835	NM	New Mexico Public Service Commission	Public Service Co. of NM	Rate design.
1984	1848	NM	New Mexico Public Service Commission	Sangre de Cristo Water Co.	Rate design.
02/85	1906	NM	New Mexico Public Service Commission	Southwestern Public Service Co.	Rate of return.
09/85	1907	NM	New Mexico Public Service Commission	Jomada Water Co.	Rate of return.
11/85	1957	NM	New Mexico Public Service Commission	Southwestern Public Service Co.	Rate of return.
04/86	2009	NM	New Mexico Public Service Commission	El Paso Electric Co.	Phase-in plan, treatment of sale/leaseback expense.
06/86	2032	NM	New Mexico Public Service Commission	El Paso Electric Co.	Sale/leaseback approval.
09/86	2033	NM	New Mexico Public Service Commission	El Paso Electric Co.	Order to show cause, PVNGS audit.
02/87	2074	NM	New Mexico Public Service Commission	El Paso Electric Co.	Diversification.
05/87	2089	NM	New Mexico Public Service Commission	El Paso Electric Co.	Fuel factor adjustment.
08/87	2092	NM	New Mexico Public Service Commission	El Paso Electric Co.	Rate design.
10/87	2146	NM	New Mexico Public Service Commission	Public Service Co. of New Mexico	Financial effects of restructuring, reorganization.
07/88	2162	NM	New Mexico Public Service Commission	El Paso Electric Co.	Revenue requirements, rate design, rate of return.

**Expert Testimony Appearances
of
Richard A. Baudino
As of September 2020**

Date	Case	Jurisdiction	Party	Utility	Subject
01/89	2194	NM	New Mexico Public Service Commission	Plains Electric G&T Cooperative	Economic development.
1/89	2253	NM	New Mexico Public Service Commission	Plains Electric G&T Cooperative	Financing.
08/89	2259	NM	New Mexico Public Service Commission	Homestead Water Co.	Rate of return, rate design.
10/89	2262	NM	New Mexico Public Service Commission	Public Service Co. of New Mexico	Rate of return.
09/89	2269	NM	New Mexico Public Service Commission	Ruidoso Natural Gas Co.	Rate of return, expense from affiliated interest.
12/89	89-208-TF	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Rider M-33.
01/90	U-17282	LA	Louisiana Public Service Commission	Gulf States Utilities	Cost of equity.
09/90	90-158	KY	Kentucky Industrial Utility Consumers	Louisville Gas & Electric Co.	Cost of equity.
09/90	90-004-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co.	Cost of equity, transportation rate.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission	Gulf States Utilities	Cost of equity.
04/91	91-037-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co.	Transportation rates.
12/91	91-410-EL-AIR	OH	Air Products & Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Cost of equity.
05/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Cost of equity, rate of return.
09/92	92-032-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Cost of equity, rate of return, cost-of-service.
09/92	39314	ID	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Cost of equity, rate of return.

**Expert Testimony Appearances
of
Richard A. Baudino
As of September 2020**

Date	Case	Jurisdict.	Party	Utility	Subject
09/92	92-009-U	AR	Tyson Foods	General Waterworks	Cost allocation, rate design.
01/93	92-346	KY	Newport Steel Co.	Union Light, Heat & Power Co.	Cost allocation.
01/93	39498	IN	PSI Industrial Group	PSI Energy	Refund allocation.
01/93	U-10105	MI	Association of Businesses Advocating Tariff Equality (ABATE)	Michigan Consolidated Gas Co.	Return on equity.
04/93	92-1464-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Return on equity.
09/93	93-189-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Transportation service terms and conditions.
09/93	93-081-U	AR	Arkansas Gas Consumers	Arkansas Louisiana Gas Co.	Cost-of-service, transportation rates, rate supplements; return on equity; revenue requirements.
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Historical reviews; evaluation of economic studies.
03/94	10320	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Trimble County CWIP revenue refund.
4/94	E-015/GR-94-001	MN	Large Power Intervenors	Minnesota Power Co.	Evaluation of the cost of equity, capital structure, and rate of return.
5/94	R-00942993	PA	PG&W Industrial Intervenors	Pennsylvania Gas & Water Co.	Analysis of recovery of transition costs.
5/94	R-00943001	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania charge proposals.	Evaluation of cost allocation, rate design, rate plan, and carrying
7/94	R-00942986	PA	Armco, Inc., West Penn Power Industrial Intervenors	West Penn Power Co.	Return on equity and rate of return.
7/94	94-0035-E-42T	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Return on equity and rate of return.

**Expert Testimony Appearances
of
Richard A. Baudino
As of September 2020**

Date	Case	Jurisdict.	Party	Utility	Subject
8/94	8652	MD	Westvaco Corp. Co.	Potomac Edison	Return on equity and rate of return.
9/94	930357-C	AR	West Central Arkansas Gas Consumers	Arkansas Oklahoma Gas Corp.	Evaluation of transportation service.
9/94	U-19904	LA	Louisiana Public Service Commission	Gulf States Utilities	Return on equity.
9/94	8629	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Transition costs.
11/94	94-175-U	AR	Arkansas Gas Consumers	Arkla, Inc.	Cost-of-service, rate design, rate of return.
3/95	RP94-343-000	FERC	Arkansas Gas Consumers	NorAm Gas Transmission	Rate of return.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Return on equity.
6/95	U-10755	MI	Association of Businesses Advocating Tariff Equity	Consumers Power Co.	Revenue requirements.
7/95	8697	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Cost allocation and rate design.
8/95	95-254-TF U-2811	AR	Tyson Foods, Inc.	Southwest Arkansas Electric Cooperative	Refund allocation.
10/95	ER95-1042-000	FERC	Louisiana Public Service Commission	Systems Energy Resources, Inc.	Return on Equity.
11/95	I-940032	PA	Industrial Energy Consumers of Pennsylvania	State-wide - all utilities	Investigation into Electric Power Competition.
5/96	96-030-U	AR	Northwest Arkansas Gas Consumers	Arkansas Western Gas Co.	Revenue requirements, rate of return and cost of service.
7/96	8725	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Potomac Electric Power Co. and Constellation Energy Corp.	Return on Equity.
7/96	U-21496	LA	Louisiana Public Service Commission	Central Louisiana Electric Co.	Return on equity, rate of return.
9/96	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.

**Expert Testimony Appearances
of
Richard A. Baudino
As of September 2020**

Date	Case	Jurisdict.	Party	Utility	Subject
1/97	RP96-199-000	FERC	The Industrial Gas Users Conference	Mississippi River Transmission Corp.	Revenue requirements, rate of return and cost of service.
3/97	96-420-U	AR	West Central Arkansas Gas Corp.	Arkansas Oklahoma Gas Corp.	Revenue requirements, rate of return, cost of service and rate design.
7/97	U-11220	MI	Association of Business Advocating Tariff Equity	Michigan Gas Co. and Southeastern Michigan Gas Co.	Transportation Balancing Provisions.
7/97	R-00973944	PA	Pennsylvania American Water Large Users Group	Pennsylvania-American Water Co.	Rate of return, cost of service, revenue requirements.
3/98	8390-U	GA	Georgia Natural Gas Group and the Georgia Textile Manufacturers Assoc.	Atlanta Gas Light	Rate of return, restructuring issues, unbundling, rate design issues.
7/98	R-00984280	PA	PG Energy, Inc. Intervenors	PGE Industrial	Cost allocation.
8/98	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Revenue requirements.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric Co.	Return on equity, rate of return.
10/98	U-23327	LA	Louisiana Public Service Commission	SWEPSCO, CSW and AEP	Analysis of proposed merger.
12/98	98-577	ME	Maine Office of the Public Advocate	Maine Public Service Co.	Return on equity, rate of return.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity, rate of return.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co	Return on equity.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Return on equity.
4/99	R-984554	PA	T. W. Phillips Users Group	T. W. Phillips Gas and Oil Co.	Allocation of purchased gas costs.
6/99	R-0099462	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Balancing charges.
10/99	U-24182	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Cost of debt.

**Expert Testimony Appearances
of
Richard A. Baudino
As of September 2020**

Date	Case	Jurisdict.	Party	Utility	Subject
10/99	R-00994782	PA	Peoples Industrial Intervenor	Peoples Natural Gas Co.	Restructuring issues.
10/99	R-00994781	PA	Columbia Industrial Intervenor	Columbia Gas of Pennsylvania	Restructuring, balancing charges, rate flexing, alternate fuel.
01/00	R-00994786	PA	UGI Industrial Intervenor	UGI Utilities, Inc.	Universal service costs, balancing, penalty charges, capacity Assignment.
01/00	8829	MD	Maryland Industrial Gr.	Baltimore Gas & Electric Co.	Revenue requirements, cost allocation, rate design.
02/00	R-00994788	PA	Penn Fuel Transportation	PFG Gas, Inc., and	Tariff charges, balancing provisions.
05/00	U-17735	LA	Louisiana Public Service Comm.	Louisiana Electric Cooperative	Rate restructuring.
07/00	2000-080	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric Co.	Cost allocation.
07/00	U-21453 U-20925 (SC), U-22092 (SC) (Subdocket E)	LA	Louisiana Public Service Commission	Southwestern Electric Power Co.	Stranded cost analysis.
09/00	R-00005654	PA	Philadelphia Industrial And Commercial Gas Users Group.	Philadelphia Gas Works	Interim relief analysis.
10/00	U-21453 U-20925 (SC), U-22092 (SC) (Subdocket B)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Restructuring, Business Separation Plan.
11/00	R-00005277 (Rebuttal)	PA	Penn Fuel Transportation Customers	PFG Gas, Inc. and North Penn Gas Co.	Cost allocation issues.
12/00	U-24993	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
03/01	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Stranded cost analysis.
04/01	U-21453 U-20925 (SC), U-22092 (SC) (Subdocket B) (Addressing Contested Issues)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Restructuring issues.
04/01	R-00006042	PA	Philadelphia Industrial and Commercial Gas Users Group	Philadelphia Gas Works	Revenue requirements, cost allocation and tariff issues.

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Date	Case	Jurisdiction	Party	Utility	Subject
11/01	U-25687	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
03/02	14311-U	GA	Georgia Public Service Commission	Atlanta Gas Light	Capital structure.
08/02	2002-00145	KY	Kentucky Industrial Utility Customers	Columbia Gas of Kentucky	Revenue requirements.
09/02	M-00021612	PA	Philadelphia Industrial And Commercial Gas Users Group	Philadelphia Gas Works	Transportation rates, terms, and conditions.
01/03	2002-00169	KY	Kentucky Industrial Utility Customers	Kentucky Power	Return on equity.
02/03	02S-594E	CO	Cripple Creek & Victor Gold Mining Company	Aquila Networks – WPC	Return on equity.
04/03	U-26527	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Return on equity.
10/03	CV020495AB	GA	The Landings Assn., Inc.	Utilities Inc. of GA	Revenue requirement & overcharge refund
03/04	2003-00433	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric	Return on equity, Cost allocation & rate design
03/04	2003-00434	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Return on equity
4/04	04S-035E	CO	Cripple Creek & Victor Gold Mining Company, Goodrich Corp., Holcim (U.S.) Inc., and The Trane Co.	Aquila Networks – WPC	Return on equity.
9/04	U-23327, Subdocket B	LA	Louisiana Public Service Commission	Southwestern Electric Power Company	Fuel cost review
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission	Southwestern Electric Power Company	Return on Equity
06/05	050045-EI	FL	South Florida Hospital and HealthCare Assoc.	Florida Power & Light Co.	Return on equity
08/05	9036	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Revenue requirement, cost allocation, rate design, Tariff issues.
01/06	2005-0034	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Return on equity.

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Date	Case	Jurisdict.	Party	Utility	Subject
03/06	05-1278-E-PC-PW-42T	WV	West Virginia Energy Users Group	Appalachian Power Company	Return on equity.
04/06	U-25116 Commission	LA	Louisiana Public Service	Entergy Louisiana, LLC	Transmission Issues
07/06	U-23327 Commission	LA	Louisiana Public Service	Southwestern Electric Power Company	Return on equity, Service quality
08/06	ER-2006-0314	MO	Missouri Office of the Public Counsel	Kansas City Power & Light Co.	Return on equity, Weighted cost of capital
08/06	06S-234EG	CO	CF&I Steel, L.P. & Climax Molybdenum	Public Service Company of Colorado	Return on equity, Weighted cost of capital
01/07	06-0960-E-42T Users Group	WV	West Virginia Energy	Monongahela Power & Potomac Edison	Return on Equity
01/07	43112	AK	AK Steel, Inc.	Vectren South, Inc.	Cost allocation, rate design
05/07	2006-661	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric	Return on equity, weighted cost of capital.
09/07	07-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power	Return on equity, weighted cost of capital
10/07	05-UR-103	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Return on equity
11/07	29797	LA	Louisiana Public Service Commission	Cleco Power :LLC & Southwestern Electric Power	Lignite Pricing, support of settlement
01/08	07-551-EL-AIR	OH	Ohio Energy Group	Ohio Edison, Cleveland Electric, Toledo Edison	Return on equity
03/08	07-0585, 07-0585, 07-0587, 07-0588, 07-0589, 07-0590, (consol.)	IL	The Commercial Group	Ameren	Cost allocation, rate design
04/08	07-0566	IL	The Commercial Group	Commonwealth Edison	Cost allocation, rate design
06/08	R-2008-2011621	PA	Columbia Industrial Intervenors	Columbia Gas of PA	Cost and revenue allocation, Tariff issues
07/08	R-2008-2028394	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Cost and revenue allocation, Tariff issues

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Date	Case	Jurisdict.	Party	Utility	Subject
07/08	R-2008-2039634	PA	PPL Gas Large Users Group	PPL Gas	Retainage, LUFG Pct.
08/08	6680-UR-116	WI	Wisconsin Industrial Energy Group	Wisconsin P&L	Cost of Equity
08/08	6690-UR-119	WI	Wisconsin Industrial Energy Group	Wisconsin PS	Cost of Equity
09/08	ER-2008-0318	MO	The Commercial Group	AmerenUE	Cost and revenue allocation
10/08	R-2008-2029325	PA	U.S. Steel & Univ. of Pittsburgh Med. Ctr.	Equitable Gas Co.	Cost and revenue allocation
10/08	08-G-0609	NY	Multiple Intervenors	Niagara Mohawk Power	Cost and Revenue allocation
12/08	27800-U	GA	Georgia Public Service Commission	Georgia Power Company	CWIP/AFUDC issues, Review financial projections
03/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Capital Structure
04/09	E002/GR-08-1065	MN	The Commercial Group	Northern States Power	Cost and revenue allocation and rate design
05/09	08-0532	IL	The Commercial Group	Commonwealth Edison	Cost and revenue allocation
07/09	080677-EI	FL	South Florida Hospital and Health Care Association	Florida Power & Light	Cost of equity, capital structure, Cost of short-term debt
07/09	U-30975	LA	Louisiana Public Service Commission	Cleco LLC, Southwestern Public Service Co.	Lignite mine purchase
10/09	4220-UR-116	WI	Wisconsin Industrial Energy Group	Northern States Power	Class cost of service, rate design
10/09	M-2009-2123945	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities	Smart Meter Plan cost allocation
10/09	M-2009-2123944	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Company	Smart Meter Plan cost allocation
10/09	M-2009-2123951	PA	West Penn Power Industrial Intervenors	West Penn Power	Smart Meter Plan cost allocation
11/09	M-2009-2123948	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Smart Meter Plan cost allocation
11/09	M-2009-2123950	PA	Met-Ed Industrial Users Group Penelec Industrial Customer Alliance, Penn Power Users Group	Metropolitan Edison, Pennsylvania Electric Co., Pennsylvania Power Co.	Smart Meter Plan cost allocation

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Date	Case	Jurisdict.	Party	Utility	Subject
03/10	09-1352-E-42T	WV	West Virginia Energy Users Group	Monongahela Power	Return on equity, rate of return Potomac Edison
03/10	E015/GR-09-1151	MN	Large Power Intervenors	Minnesota Power	Return on equity, rate of return
04/10	2009-00459	KY	Kentucky Industrial Utility Consumers	Kentucky Power	Return on equity
04/10	2009-00548 2009-00549	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric, Kentucky Utilities	Return on equity.
05/10	10-0261-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Co./ Wheeling Power Co.	EE/DR Cost Recovery, Allocation, & Rate Design
05/10	R-2009-2149262	PA	Columbia Industrial Intervenors	Columbia Gas of PA	Class cost of service & cost allocation
06/10	2010-00036	KY	Lexington-Fayette Urban County Government	Kentucky American Water Company	Return on equity, rate of return, revenue requirements
06/10	R-2010-2161694	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities	Rate design, cost allocation
07/10	R-2010-2161575	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Return on equity
07/10	R-2010-2161592	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Cost and revenue allocation
07/10	9230	MD	Maryland Energy Group	Baltimore Gas and Electric	Electric and gas cost and revenue allocation; return on equity
09/10	10-70	MA	University of Massachusetts-Amherst	Western Massachusetts Electric Co.	Cost allocation and rate design
10/10	R-2010-2179522	PA	Duquesne Industrial Intervenors	Duquesne Light Company	Cost and revenue allocation, rate design
11/10	P-2010-2158084	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Transmission rate design
11/10	10-0699-E-42T	WV	West Virginia Energy Users Group	Appalachian Power Co. & Wheeling Power Co.	Return on equity, rate of Return
11/10	10-0467	IL	The Commercial Group	Commonwealth Edison	Cost and revenue allocation and rate design
04/11	R-2010-2214415	PA	Central Pen Gas Large Users Group	UGI Central Penn Gas, Inc.	Tariff issues, revenue allocation
07/11	R-2011-2239263	PA	Philadelphia Area Energy Users Group	PECO Energy	Retainage rate

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Date	Case	Jurisdct.	Party	Utility	Subject
08/11	R-2011-2232243	PA	AK Steel	Pennsylvania-American Water Company	Rate Design
08/11	11AL-151G	CO	Climax Molybdenum	PS of Colorado	Cost allocation
09/11	11-G-0280	NY	Multiple Intervenors	Corning Natural Gas Co.	Cost and revenue allocation
10/11	4220-UR-117	WI	Wisconsin Industrial Energy Group	Northern States Power	Cost and revenue allocation, rate design
02/12	11AL-947E	CO	Climax Molybdenum, CF&I Steel	Public Service Company of Colorado	Return on equity, weighted cost of capital
07/12	120015-EI	FL	South Florida Hospitals and Health Care Association	Florida Power and Light Co,	Return on equity, weighted cost of capital
07/12	12-0613-E-PC	WV	West Virginia Energy Users Group	American Electric Power/APCo	Special rate proposal for Century Aluminum
07/12	R-2012-2290597	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities Corp.	Cost allocation
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Co.	Class cost of service, cost and revenue allocation, rate design
09/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Consumers	Louisville Gas and Electric, Kentucky Utilities	Return on equity.
10/12	9299	MD	Maryland Energy Group	Baltimore Gas & Electric	Cost and revenue allocation, rate design Cost of equity, weighted cost of capital
10/12	4220-UR-118	WI	Wisconsin Industrial Energy Group	Northern States Power Company	Class cost of service, cost and revenue allocation, rate design
10/12	473-13-0199	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Return on equity, capital structure
01/13	R-2012-2321748 et al.	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Cost and revenue allocation
02/13	12AL-1052E	CO	Cripple Creek & Victor Gold Mining, Holcim (US) Inc.	Black Hills/Colorado Electric Utility Company	Cost and revenue allocations
06/13	8009	VT	IBM Corporation	Vermont Gas Systems	Cost and revenue allocation, rate design
07/13	130040-EI	FL	WCF Hospital Utility Alliance	Tampa Electric Co.	Return on equity, rate of return
08/13	9326	MD	Maryland Energy Group	Baltimore Gas and Electric	Cost and revenue allocation, rate design, special rider

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Date	Case	Jurisdict.	Party	Utility	Subject
08/13	P-2012-2325034	PA	PP&L Industrial Customer Alliance	PPL Electric Utilities, Corp.	Distribution System Improvement Charge
09/13	4220-UR-119	WI	Wisconsin Industrial Energy Group	Northern States Power Co.	Class cost of service, cost and revenue allocation, rate design
11/13	13-1325-E-PC	WV	West Virginia Energy Users Group	American Electric Power/APCo	Special rate proposal, Felman Production
06/14	R-2014-2406274	PA	Columbia Industrial Intervenors	Columbia Gas of Pennsylvania	Cost and revenue allocation, rate design
08/14	05-UR-107	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Co.	Cost and revenue allocation, rate design
10/14	ER13-1508 et al.	FERC	Louisiana Public Service Comm.	Entergy Services, Inc.	Return on equity
11/14	14AL-0660E	CO	Climax Molybdenum Co. and CFI Steel, LP	Public Service Co. of Colorado	Return on equity, weighted cost of capital
11/14	R-2014-2428742	PA	AK Steel	West Penn Power Company	Cost and revenue allocation
12/14	42866	TX	West Travis Co. Public Utility Agency	Travis County Municipal Utility District No. 12	Response to complain of monopoly power
3/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric, Kentucky Utilities	Return on equity, cost of debt, weighted cost of capital
3/15	2014-00396	KY	Kentucky Industrial Utility Customers	Kentucky Power Co.	Return on equity, weighted cost of capital
6/15	15-0003-G-42T	WV	West Virginia Energy Users Gp.	Mountaineer Gas Co.	Cost and revenue allocation, Infrastructure Replacement Program
9/15	15-0676-W-42T	WV	West Virginia Energy Users Gp.	West Virginia-American Water Company	Appropriate test year, Historical vs. Future
9/15	15-1256-G-390P	WV	West Virginia Energy Users Gp.	Mountaineer Gas Co.	Rate design for Infrastructure Replacement and Expansion Program
10/15	4220-UR-121	WI	Wisconsin Industrial Energy Gp.	Northern States Power Co.	Class cost of service, cost and revenue allocation, rate design
12/15	15-1600-G-390P	WV	West Virginia Energy Users Gp.	Dominion Hope	Rate design and allocation for Pipeline Replacement & Expansion Prog.
12/15	45188	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Co.	Ring-fence protections for cost of capital

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Date	Case	Jurisdct.	Party	Utility	Subject
2/16	9406	MD	Maryland Energy Group	Baltimore Gas & Electric	Cost and revenue allocation, rate design, proposed Rider 5
3/16	39971	GA	GA Public Service Comm. Staff	Southern Company / AGL Resources	Credit quality and service quality issues
04/16	2015-00343	KY	Kentucky Office of the Attorney General	Atmos Energy	Cost of equity, cost of short-term debt, capital structure
05/16	16-G-0058 16-G-0059	NY	City of New York	Brooklyn Union Gas Co., KeySpan Gas East Corp.	Cost and revenue allocation, rate design, service quality issues
06/16	16-0073-E-C	WV	Constellium Rolled Products Ravenswood, LLC	Appalachian Power Co.	Complaint; security deposit
07/16	9418	MD	Healthcare Council of the National Capital Area	Potomac Electric Power Co.	Cost of equity, cost of service, Cost and revenue allocation
07/16	160021-EI	FL	South Florida Hospital and Health Care Association	Florida Power and Light Co.	Return on equity, cost of debt, capital structure
07/16	16-057-01	UT	Utah Office of Consumer Svcs.	Dominion Resources, Questar Gas Co.	Credit quality and service quality issues
08/16	8710	VT	Vermont Dept. of Public Service	Vermont Gas Systems	Return on equity, cost of debt, cost of capital
08/16	R-2016-2537359	PA	AK Steel Corp.	West Penn Power Co.	Cost and revenue allocation
09/16	2016-00162	KY	Kentucky Office of the Attorney General	Columbia Gas of Ky.	Return on equity, cost of short-term debt
09/16	16-0550-W-P	WV	West Va. Energy Users Gp.	West Va. American Water Co.	Infrastructure Replacement Program Surcharge
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Co.	Ring fencing and other conditions for acquisition, service quality and reliability
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP and Sharyland Dist. and Transmission Services, LLC	Return on equity
02/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric, Kentucky Utilities	Return on equity, cost of debt, weighted cost of capital
03/17	10580	TX	Atmos Cities Steering Committee	Atmos Pipeline Texas	Return on equity, capital structure, weighted cost of capital
03/17	R-3867-2013	Quebec, Canada	Canadian Federation of Independent Businesses	Gaz Metro	Marginal Cost of Service Study

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Date	Case	Jurisdict.	Party	Utility	Subject
05/17	R-2017-2586783	PA	Philadelphia Industrial and Commercial Gas Users Gp.	Philadelphia Gas Works	Cost and revenue allocation, rate design, Interruptible tariffs
08/17	R-2017-2595853	PA	AK Steel	Pennsylvania American Water Co.	Cost and revenue allocation, rate design
8/17	17-3112-INV	VT	Vt. Dept. of Pubic Service	Green Mountain Power	Return on equity, cost of debt, weighted cost of capital
9/17	4220-UR-123	WI	Wisconsin Industrial Energy Group	Northern States Power	Cost and revenue allocation, rate design
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Return on equity, cost of short-term debt
12/17	2017-00321	KY	Office of the Attorney General	Duke Energy Kentucky, Inc.	Return on equity
1/18	2017-00349	KY	Office of the Attorney General	Atmos Energy	Return on equity, cost of debt, weighted cost of capital
5/18	Fiscal Years 2019-2021 Rates	PA	Philadelphia Large Users Group	Philadelphia Water Department	Cost and revenue allocation
8/18	18-0974-TF	VT	Vt. Dept. of Public Service	Green Mountain Power	Return on equity, cost of debt, weighted cost of capital
8/18	48401	TX	Cities Served by Texas-New Mexico Power Company	Texas-New Mexico Power Co.	Return on equity, capital structure
8/18	18-05-16	CT	Connecticut Industrial Energy Consumers	Connecticut Natural Gas Co.	Cost and revenue allocation
9/18	9484	MD	Maryland Energy Group	Baltimore Gas & Electric	Cost and revenue allocation, rate design
9/18	2017-370-E	SC	South Carolina Office of Regulatory Staff	South Carolina Electric & Gas, Dominion Resources, SCANA	Return on equity, service quality standards, credit quality conditions
10/18	18-1115-G-390P	WV	West Va. Energy Users Group	Mountaineer Gas Company	Customer protections for Infrastructure Replacement and Expansion Program
12/18	R-2018-3003558, R-2018-3003561	PA	Aqua Large Users Group	Aqua Pennsylvania, Inc.	Cost and revenue allocation
02/19	UD-18-07	CCNO	Crescent City Power Users' Gp.	Entergy New Orleans, LLC	Return on equity, Reliability Incentive Mechanism, other proposed riders
03/19	2018-00358	KY	Office of the Attorney General	Kentucky American Water Co.	Return on equity, Qualified Infrastructure Program rider
05/19	19-E-0065 19-G-0066	NY	City of New York	Consolidated Edison Co.	Cost and revenue allocation, rate design, tariff issues, fast-charging station incentives

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Date	Case	Jurisdict.	Party	Utility	Subject
05/2019	19-0513-TF	VT	Vt. Dept. of Public Service	Vermont Gas Systems	Return on equity, capital structure
06/2019	5-TG-100	WI	Wisconsin Industrial Energy Group	WEPCO, Wisconsin Gas, Wisconsin PS	Transportation and balancing issues
07/2019	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Return on equity, capital structure
08/2019	19-G-0309 19-G-0310	NY	City of New York	Brooklyn Union Gas Co., KeySpan Gas East Corp.	Cost and revenue allocation, rate design, tariff issues and modifications
08/2019	19-0316-G-42T	WV	West Virginia Energy Users Gp.	Mountaineer Gas Company	Cost and revenue allocation
8/2019	5-UR-109	WI	Wisconsin Industrial Energy Gp.	Wisconsin Electric Power Co., Wisconsin Gas, LLC	Cost Allocation, Class cost of service study
8/2019	6690-UR-126	WI	Wisconsin Industrial Energy Gp.	Wisconsin Public Service Corp.	Cost Allocation, Class cost of service study
9/2019	9610	MD	Maryland Energy Group	Baltimore Gas and Electric Co.	Cost and revenue allocation, rate design
12/2019	2019-00271	KY	Office of the Attorney General	Duke Energy Kentucky, Inc.	Return on equity
2/2020	49831	TX	Texas Industrial Energy Consumers	Southwestern Public Service Co.	Return on equity, capital structure, rate of return
2/2020	E-7. Sub 1214	NC	NC Attorney General's Office	Duke Energy Carolinas	Return on equity, capital structure, rate of return, economic conditions
2/2020	E-2. Sub 1219	NC	NC Attorney General's Office	Duke Energy Progress	Return on equity, capital structure, rate of return, economic conditions
5/2020	R-2019- 3015162	PA	Industrial Energy Consumers of Pennsylvania	UGI Utilities, Inc.	Return on equity, cost of debt, revenue allocation, rate design
6/2020	20-G-0101	NY	Multiple Intervenors	Corning Natural Gas Corp.	Cost and revenue allocation
9/2020	R-2020- 2019369	PA	AK Steel	Pennsylvania-American Water Company	Cost and revenue allocation, rate design

Calculations for AK Steel Industrial Rate Block Increases

Herbert Proposed Industrial rates, R-2017-2595853

	<u>Current Rates</u>	<u>Proposed Rates</u>	<u>Pct Increase</u>	<u>Fourth Block Reduction</u>
First Block	0.9898	1.2844	29.8%	
Second Block	0.7398	0.9717	31.3%	
Third Block	0.5866	0.7707	31.4%	
Fourth Block	0.3962	0.4648	17.3%	-44.8%

Source: Current and proposed rates from Schedule H, page 2, of Exhibit 12-A, Case No. R-2017-2595853

Witness Heppentall Proposed Industrial Rates

	<u>Current Rates</u>	<u>Proposed Rates</u>	<u>Pct Increase</u>	<u>AK Fourth Block Incr.</u>	<u>AK Fourth Block Rate</u>
First Block	1.1843	1.2796	8.05%		
Second Block	0.9010	0.9736	8.06%		
Third Block	0.7088	0.7658	8.04%		
Fourth Block	0.4328	0.4676	8.04%	4.02%	0.4502

Fourth Block Consumption		3,188,030
Heppenstall Proposed Rate		0.4676
Heppenstall Proposed Revenues	\$	1,490,723

AK Steel Proposed Rate		0.4502
AK Steel Proposed Revenues	\$	1,435,251

Difference in 4th Block Revenues To Be Reallocated to Customer Charge	\$	55,472
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