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AZ CORP
DOCKET CO.

2013 JAN 11 PM 12 08

Via Overnight Mail

January 10, 2013

Arizona Corporation Commission
Attn: Docket Filing Window
1200 West Washington Street
Phoenix, AZ 85007

Re: Docket No. E-01933A-12-0291

Dear Sir or Madam:

Attached please find the original and 13 copies of the DIRECT TESTIMONY AND EXHIBITS OF STEPHEN J. BARON (COST OF SERVICE AND RATE DESIGN) on behalf of THE KROGER CO. to be filed in the above-referenced matter.

All parties of record have been served. Please place this document of file.

Very Truly Yours,

Kurt J. Boehm, Esq.
Jody Kyler Cohn, Esq.

BOEHM, KURTZ & LOWRY

John William Moore, Jr., (Az. Bar No. 021942)

COUNSEL FOR THE KROGER CO.

Arizona Corporation Commission
DOCKETED

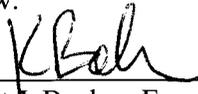
JAN 11 2013

DOCKETED BY

KJB/kew
Attachments

CERTIFICATE OF SERVICE

I hereby certify that true copy of the foregoing was served by electronic mail (when available) or regular U.S. mail 10th day of January, 2013 on the parties listed below.



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Jody Kyler Cohn, Esq.
John William Moore., Jr., (Az Bar No. 021942)

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**BEFORE THE
ARIZONA CORPORATION COMMISSION**

COMMISSIONERS

GARY PIERCE – CHAIRMAN

BOB STUMP

SANDRA D. KENNEDY

PAUL NEWMAN

BRENDA BURNS

**In the Matter of the Application of Tucson Electric)
Power Company for the Establishment of Just and)
Reasonable Rates and Charges Designed to Realize) Docket No. E-01933A-12-0291
A Reasonable Rate of Return on the Fair Value of)
Its Operations Throughout the State of Arizona)**

**DIRECT TESTIMONY
AND EXHIBITS
OF
STEPHEN J. BARON
(COST OF SERVICE AND RATE DESIGN)**

**ON BEHALF OF THE
KROGER CO.**

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

January 2013

**BEFORE THE
ARIZONA CORPORATION COMMISSION**

**In the Matter of the Application of Tucson Electric)
Power Company for the Establishment of Just and)
Reasonable Rates and Charges Designed to Realize) Docket No. E-01933A-12-0291
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BEFORE THE
ARIZONA CORPORATION COMMISSION

In the Matter of the Application of Tucson Electric)
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Its Operations Throughout the State of Arizona)

DIRECT TESTIMONY OF STEPHEN J. BARON

I. INTRODUCTION

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Q. Please state your name and business address.
A. My name is Stephen J. Baron. My business address is J. Kennedy and Associates,
Inc. ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell,
Georgia 30075.
Q. What is your occupation and by who are you employed?

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

3

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

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

12

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

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

1 have advanced study and coursework in time series analysis and dynamic model
2 building.

3

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

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

7

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

13

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

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I joined the public accounting firm of Coopers & Lybrand in 1982 as a Manager of the Atlanta Office of the Utility Regulatory and Advisory Services Group. In this capacity I was responsible for the operation and management of the Atlanta office. My duties included the technical and administrative supervision of the staff, budgeting, recruiting, and marketing as well as project management on client engagements. At Coopers & Lybrand, I specialized in utility cost analysis, forecasting, load analysis, economic analysis, and planning.

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

During the course of my career, I have provided consulting services to numerous industrial, commercial, Public Service Commission and utility clients, including international utility clients.

I have presented numerous papers and published an article entitled "How to Rate Load Management Programs" in the March 1979 edition of "Electrical World." My article on "Standby Electric Rates" was published in the November 8, 1984 issue of "Public Utilities Fortnightly." In February of 1984, I completed a detailed analysis

1 entitled "Load Data Transfer Techniques" on behalf of the Electric Power Research
2 Institute, which published the study.

3
4 I have presented testimony as an expert witness in Arizona, Arkansas, Colorado,
5 Connecticut, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Michigan,
6 Minnesota, Maryland, Missouri, New Jersey, New Mexico, New York, North
7 Carolina, Ohio, Pennsylvania, Texas, Utah, Virginia, West Virginia, Wisconsin,
8 Wyoming, before the Federal Energy Regulatory Commission ("FERC"), and in
9 United States Bankruptcy Court. A list of my specific regulatory appearances can be
10 found in Baron Exhibit ____ (SJB-1).

11
12 **Q. Have you previously presented testimony before the Arizona Corporation**
13 **Commission?**

14 A. Yes. I presented testimony in a Tucson Electric Power Company proceeding in 1981
15 on behalf of the Commission (Docket No. U-1933I) and in 2008 on behalf of Kroger
16 Co. (Docket No. E-01933A-07-0402). I also presented testimony in three Arizona
17 Public Service Company rate cases on behalf of Kroger Co. (Docket Nos. E-01345-
18 03-0437, E-01345A-05-0816 and E-01345A-11-0224). Finally, I presented Direct
19 Testimony on the Company's proposed Lost Fixed Cost Recovery Mechanism in this
20 docket in December 2012.

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

A. I am testifying on behalf of the Kroger Co. Kroger has approximately 22 stores and other facilities in the TEP service territory. These stores consume in excess of 48 million kWhs per year on the TEP system.

Q. What is the purpose of your testimony?

A. I will be presenting testimony on a number of cost of service and class revenue apportionment issues that affect Kroger's service on TEP's General Service rate schedules, primarily rate LGS-85N. As I will discuss, I do not support the Company's proposed 4CP Average and Peaks class cost of service methodology in this case. A 100% demand 4CP methodology is more appropriate for retail cost allocation and is consistent with the Company's proposed jurisdictional allocation methodology.

Q. Would you please summarize your recommendations?

- A. Yes.
- **TEP's "average and peaks" class cost of service methodology is not reasonable and should be rejected. The Company uses a 4 CP methodology for jurisdictional allocation of generation and transmission-related costs. For the same reasons cited by TEP witness Jones to support the use of the 4 CP method for jurisdictional cost allocation, the 4 CP method is also appropriate for retail class cost of service allocation.**

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- **Even if the Commission approves the use of the average and peaks methodology to allocate generation-related costs to retail rate classes, the Commission should reject the Company's proposed rate schedule increases, which do not adequately reflect the results of the TEP cost of service study. In particular, the Company's proposed increase for Large General Service rates is excessive and results in an LGS rate of return at proposed rates that is unreasonable, compared to the system average ROR. The LGS rate class should receive an increase no greater than the average TEP percent revenue increase approved by the Commission in this case.**

1 **II. REVENUE ALLOCATION AND COST OF SERVICE**
2

3 **Q. Have you reviewed the Company's 12 month ending December 2011 test year**
4 **cost of service study filed in this proceeding?**

5 A. Yes. The Company is utilizing a 4 coincident peak and average demand ("Average &
6 Peaks") cost of service study in this proceeding to allocate production demand costs
7 to retail rate classes. This cost of service method allocates 45% of the production
8 demand related fixed costs on the basis of rate class energy use regardless of the time-
9 of-day or season of the year in which the usage occurs. The remaining 55% of fixed
10 production demand costs are allocated on the basis of 4 CP demands. This is in sharp
11 contrast to the methodology used by TEP to allocate these identical costs for
12 jurisdictional cost allocation. For jurisdictional allocation, the Company allocates
13 production demand related fixed costs using a 100% demand 4 CP methodology, not
14 the average and peaks method. In support of its jurisdictional cost allocation method,
15 TEP witness Craig Jones states as follows:

16 **Of the coincident peak demand approaches, the 4 CP approach is**
17 **appropriate for a system most likely to peak in the months of June**
18 **through September.** (Direct testimony at page 12, line 25).
19

20 Mr. Jones goes on to say, in support of the 100% demand 4 CP method:

21 **Therefore, the system is designed to meet the peak demands in any given**
22 **timeframe in the months of June, July, August and September where the**
23 **peak may reasonably occur.** (Direct testimony at page 13, line 8).
24

1 There is no reasonable basis to support the allocation of production demand costs
2 using a 45% energy/55% demand basis for rate class cost allocation, in light of the
3 Company's continued use and support of a 100% demand 4 CP methodology to
4 allocate these same cost on a jurisdictional basis. For the same reasons cited by Mr.
5 Jones to support the use of the 4 CP method for jurisdictional cost allocation, the 4
6 CP method is also appropriate for retail class cost of service allocation.

7
8 **Q, How does TEP reconcile the use of a 4 CP allocation method for jurisdictional**
9 **cost allocation and an "average and peaks" methodology for retail class cost**
10 **allocation?**

11 A. I don't believe that the Company has adequately reconciled these two very different
12 cost causation theories. Beginning on page 19 of his testimony, Mr. Jones states that
13 the average and peaks method is the methodology previously adopted by the
14 Commission and also argues that the average and peaks method recognizes that base
15 load units produce fuel savings, relative to less efficient gas fired peaking units. This
16 argument, which is commonly referred to as the "capital substitution" theory, relies
17 on the economic tradeoffs in resource planning between base load, intermediate and
18 peaking capacity. However, there is no foundation presented by TEP in this case for
19 the specific use of an allocation factor based on a weighting of average demand and
20 peak demand. The energy/demand weighting, which in the TEP analysis, is based on

1 the system load factor, is not supported by any cost analysis that attempts to measure
2 the economic tradeoffs between the costs of a base load unit, versus a peaking or
3 intermediate unit. The so-called “weight” used by the Company is arbitrary.
4

5 **Q. Has the Commission previously affirmatively adopted the 4 CP Average and**
6 **Peaks method for class cost of service allocation in the prior TEP rate case?**

7 A. According to the Company’s response to AEEC 2.02, the “Company is not aware of
8 any passage that specifically approved the Company’s proposed CCOSS, but the
9 Company is also unaware of any specific passage that disapproved the Company’s
10 CCOSS or specifically approved an alternative CCOSS.” Given TEP’s own
11 admission, it would appear that any assertion that the Commission previously
12 approved the 4 CP Average and Peaks method is weak, at best.
13

14 A review of previous Commission Orders shows at least one occasion in which the
15 Average and Peaks method was discussed. In APS’s 2007 Rate Case (Docket No. E-
16 01345A-05-0816), the Commission expressed some support for an energy weighting
17 method for allocating production plant, but declined to approve the Average and
18 Peaks method because of concerns that the Average and Peaks method double-counts
19 average demand.¹
20

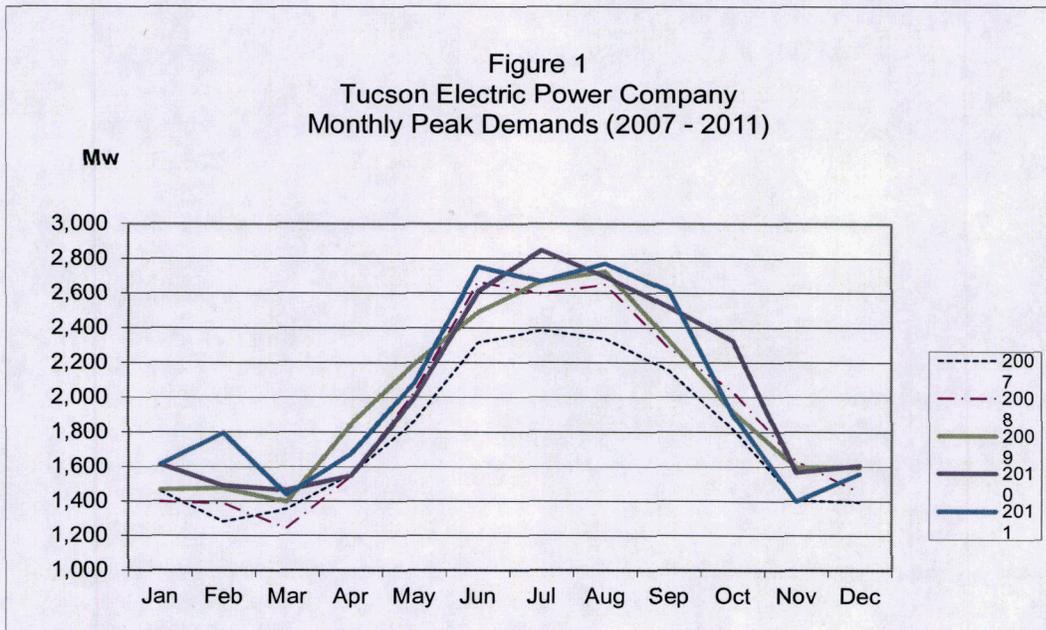
¹ Docket No. E-01345A-05-0816, Order of June 28, 2007; pp. 70-71.

1 **Q. Do you believe that the Company's average and peaks cost of service study**
2 **provides a reasonable basis to evaluate the relationship between the rates being**
3 **charged each rate class and the underlying cost of providing service to these**
4 **customers?**

5 A. No. For the same reasons cited by the Company in support of a 4 CP method for
6 jurisdiction cost allocation, I believe that the 4 CP method should be used for retail
7 class cost of service purposes. I will present an alternative 4 CP class cost of service
8 study in this case. I believe that the Commission should adopt such a methodology
9 for purposes of assessing the reasonableness of TEP's retail rates, in relation to the
10 underlying cost of providing service to the customers on each rate class.

11
12 **Q. Does the historical evidence regarding monthly peak loads on the TEP system**
13 **support the use of a 100% demand 4 CP method?**

14 A. Yes. Figure 1 below shows a chart of monthly TEP peaks for each of the years 2007
15 through 2011. The chart clearly demonstrates that the TEP system is a consistently
16 summer peaking system and confirms the Company's use of a 4 CP for jurisdictional
17 cost allocation and also supports its use for class cost allocation.



1

2 **Q. Has the Company prepared a 100% demand 4 CP class cost of service study in**
3 **this case?**

4 A. Yes. While TEP has not filed such a study in its testimony and exhibits in this case,
5 the Company has prepared a 4 CP cost study in response to AEEC 2.04. Table 1
6 below presents the rate of return results using the Company's 4 CP study (provided in
7 AEEC 2.04) and the TEP supported 4 CP Average and Peaks study. Also shown in
8 Table 1 is an alternative version of TEP's 4 CP cost study (AEEC 2.04) in which the
9 class loads have been adjusted for losses and load research errors, consistent with the
10 load data used in its own 4 CP Average and Peaks cost study. While the results of
11 this adjusted 4 CP cost study ("Kroger 4 CP") are nearly identical to the cost study
12 provided in response to AEEC 2.04, it represents a more appropriate analysis that

1 uses consistent load data. Baron Exhibit __ (SJB-2) presents a summary of the Kroger
2 100% demand 4 CP class cost of service study.

3

	TEP AVG & PEAKS AS FILED	TEP Response AECC 2.04	Kroger 4 CP Study
TOTAL TEP	1.90%	1.90%	1.90%
TOTAL RESIDENTIAL	-0.40%	-3.53%	-3.55%
TOTAL SMALL GENERAL SERVICE	20.43%	24.92%	25.02%
TOTAL LARGE GENERAL SERVICE	0.52%	2.10%	2.12%
TOTAL LARGE LIGHT & POWER	-9.02%	-4.92%	-4.91%
TOTAL MINING	-12.98%	-3.98%	-4.03%
TOTAL LIGHTING	-11.43%	-12.71%	-12.70%

4

5

6 As can be seen from Table 1, the LGS rate class is shown to have a rate of return in
7 excess of the system average (“Total TEP”) using a 4 CP methodology. Even under
8 the Company’s filed cost of service study, the LGS rate class is only one of two
9 classes earning a positive rate of return at present rates; all other rate classes are
10 earning negative rates of return. This means that these other rate classes are not even
11 covering their expense obligations, let alone earning any return on invested capital.

12

13 **Q. In response to these significant rate of return disparities, how is TEP proposing**
14 **to apportion its requested 127.8 million overall increase among rate classes?**

15 **A.** Table 2 below summarizes the proposed revenue increase for each rate class.

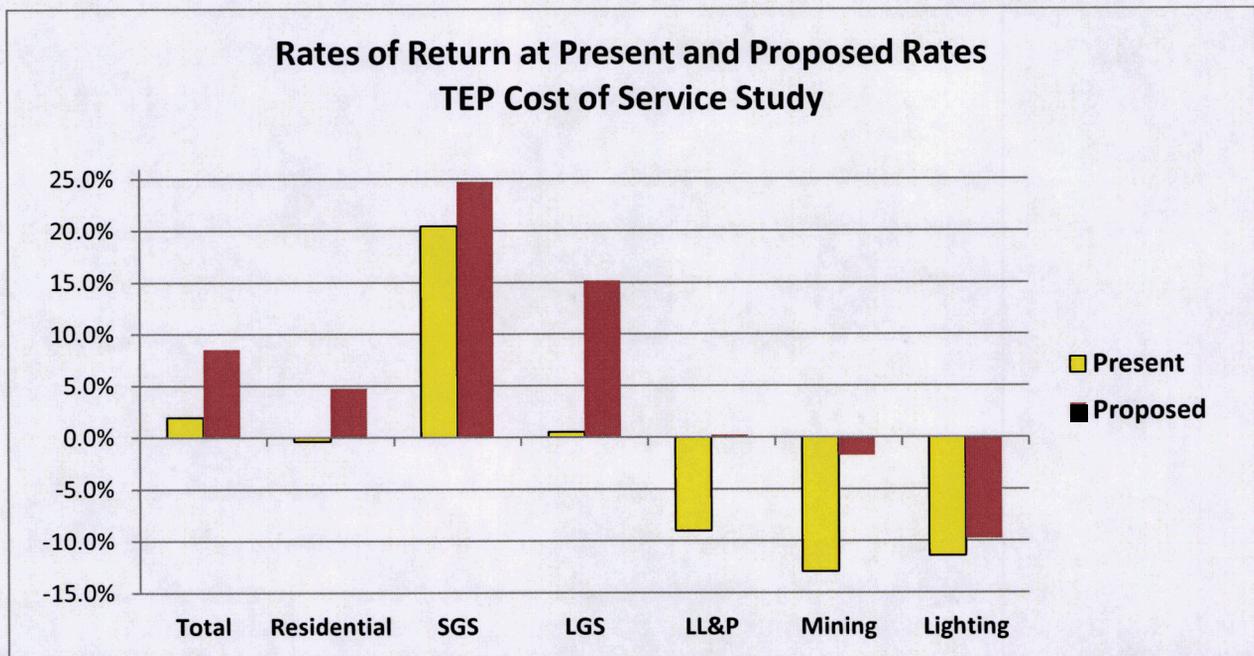
<u>Rate Schedules</u>	<u>Proposed Increase to Adjusted Revenue</u>	
	<u>\$</u>	<u>%</u>
Residential Service	\$52,660,469	14.2%
Small General Service	19,595,652	8.2%
Large General Service	30,723,125	29.6%
Large Light & Power Service	11,810,699	20.8%
Mining Service	11,902,708	19.1%
Traffic Signals & Lighting Service	<u>1,067,376</u>	<u>25.4%</u>
TOTAL	\$127,760,029	15.3%

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2 As shown in the table, TEP is proposing to increase the LGS rate class by 29.6%,
3 compared to an average retail increase of 15.3%. This is not a reasonable proposal, in
4 light of the Company's own cost of service study results. The LGS class and the SGS
5 class are the only two rate classes earning positive rates of return at present rates; yet
6 the Company is proposing to impose twice the average increase on rate LGS. This is
7 the largest percentage increase being proposed by TEP for any rate class and it is
8 unreasonable in light of the Company's own recommended cost of service results. At
9 proposed rates, the LGS rate class will now provide substantial dollar subsidies to
10 other classes.

11 **Q. Has the Company attempted to move rate schedule rates of return toward**
12 **equality in its proposed rates for each schedule?**

13 A. Only minimally. More importantly, for rate LGS, the Company is proposing
14 increases that raise the relative rate of return for this class substantially above the

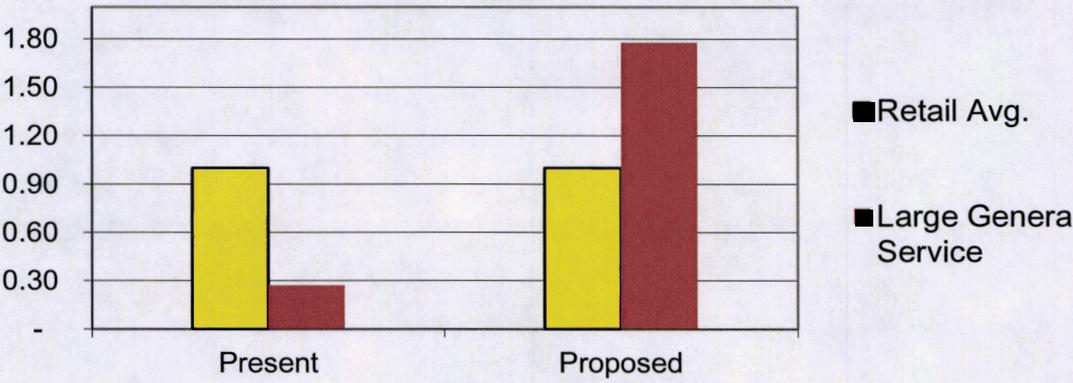
1 system average. As shown in Figure 2 below, the LGS and SGS rate classes are the
2 only two TEP retail rate classes that have positive rates of return at present rates.
3 While the Company is proposing to reduce the relative rate of return for SGS at
4 proposed rates (and therefore the subsidies paid by this class), TEP is proposing to
5 substantially increase the relative rate of return for rate LGS so that it would now
6 produce a rate of return on rate base at proposed rates of 15.2%, nearly twice the
7 system average rate of return. This is not a reasonable proposal.



9
10
11 Figure 3 below isolates these relative rate of return index values for rate LGS. This clearly
12 demonstrates that the Company's proposal does not reflect a balanced

1 approach.

Figure 3
Relative Rate of Return at Present and Proposed Rates
Large General Service



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Q. Have you calculated the dollar subsidies paid and received by each rate class at present and proposed rates?

A. Yes. Table 3 below shows the dollar subsidies based on the Company's filed cost of service study. Consistent with the relative rate of return index results, TEP's proposed rates result in substantial subsidies being paid by rates SGS and LGS. In the case of LGS, the dollar subsidies at TEP's proposed rates are \$12 million (in the table, negative values indicate subsidies that are being paid, positive values indicate subsidies being received). Except for rates SGS and LGS, all TEP retail rate classes will receive millions of dollars of subsidies based on the Company's rate increase proposal. Again, these results are based on the Company's 4 CP Average and Peaks

1 cost of service study. TEP's proposed subsidies are substantially worse under
2 Kroger's recommended 100% demand 4 CP methodology.

3

	Subsidy Present Rates	Subsidy Proposed Rates
RESIDENTIAL	\$ 17,023,982	\$ 27,851,516
SMALL GENERAL SERVICE	\$ (56,956,870)	\$ (49,869,247)
LARGE GENERAL SERVICE	\$ 2,536,685	\$ (12,132,439)
LARGE LIGHT & POWER	\$ 12,401,122	\$ 9,418,848
MINING	\$ 14,000,216	\$ 9,660,640
LIGHTING	\$ 10,994,866	\$ 15,070,681
TOTAL TEP	0	0

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5
6 **Q. In light of the cost of service evidence that you have presented, which includes**
7 **both the Company's 4 CP Average and Peaks study and the Kroger 100%**
8 **demand 4 CP study, what revenue apportionment do you recommend in this**
9 **case?**

10 **A.** Given the substantial subsidies that would be imposed on the LGS rate if the TEP
11 recommendation is approved, I recommend that the Commission reject the TEP
12 revenue apportionment and adopt a rate class revenue increase apportionment that
13 more reasonably moves rates towards cost of service and reduces subsidies by a
14 reasonable amount. This can be accomplished by limiting the percentage increase to

1 the LGS rate class to the system average increase. For example, if the Company's
2 overall revenue increase is hypothetically approved, which would result in an overall
3 retail rate schedule increase of 15.3%, then the LGS rate class should receive an
4 increase no greater than 15.3%. The resulting revenue reduction from the LGS class
5 can be spread uniformly (on a percentage basis) to all other rate classes, except SGS.
6 Table 4 below shows the increases for each rate class, again based on the Company's
7 overall revenue increase request.

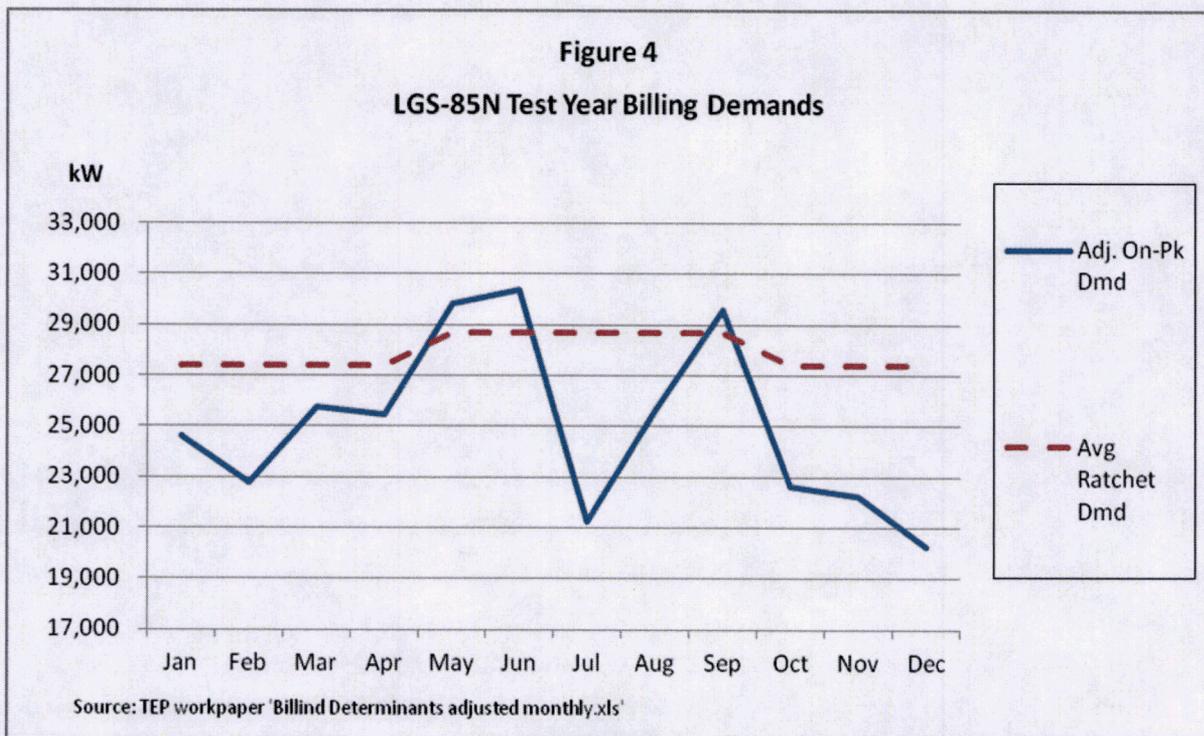
<u>Rate Schedules</u>	<u>Proposed Increase to Adjusted Revenue</u>	
	<u>\$</u>	<u>%</u>
Residential Service	\$62,761,205	16.9%
Small General Service	\$19,595,652	8.2%
Large General Service	\$15,869,220	15.3%
Large Light & Power Service	\$14,076,093	24.8%
Mining Service	\$14,185,751	22.8%
Traffic Signals & Lighting Service	<u>\$1,272,109</u>	<u>30.3%</u>
TOTAL	\$127,760,029	15.3%

8
9
10 **Q. The Company is proposing a smaller percentage increase to the LGS TOU rate**
11 **schedules than to the LGS non-TOU rates. How should the Company's**
12 **proposed individual LGS rate schedule increases be adjusted to achieve your**
13 **recommended LGS class increase?**

1 A. To maintain the Company's LGS rate design, the reduction in the overall LGS rate
2 class revenue increase that is necessary to achieve a system average increase for all
3 LGS rate schedules on a combined basis (15.3% based on the TEP filing), should be
4 spread proportionately to the LGS TOU and other LGS rate schedules using the
5 Company's proposed LGS increases as a baseline. Schedule H2-2 shows that TEP is
6 proposing to increase the LGS TOU rates by 11.8% and LGS non-TOU rates by an
7 average of 32.7%; the combined LGS rate class increase is 29.6% as shown on my
8 Table 2. These increases should be scaled back to the system average increase
9 (15.3% based on the Company's filing) on a proportionate dollar basis.

10

1 chart shows ratcheted billing demands below that level for the May through
2 September period of the test year. Also, as shown in the chart, there is a substantial
3 drop in maximum demands (solid line) in the month of July, which is not typical for
4 customers on this type of rate schedule. I am concerned about this data and
5 recommend that the Company review its LGS-85N rate design calculations to insure
6 that it is correct and present its findings in its rebuttal testimony in this case.



7
8
9 **Q. Does that complete your testimony?**

10 **A. Yes.**

AFFIDAVIT

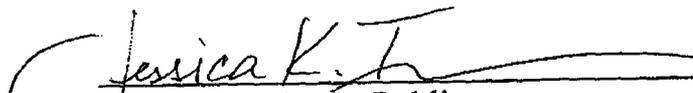
STATE OF GEORGIA)

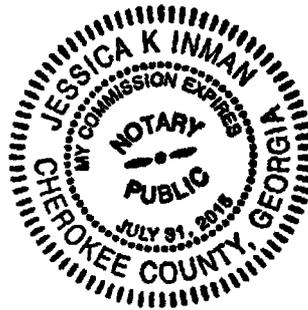
COUNTY OF FULTON)

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


Stephen J. Baron

Sworn to and subscribed before me on this
8th day of January 2013.


Notary Public



**BEFORE THE
ARIZONA CORPORATION COMMISSION**

**In the Matter of the Application of Tucson Electric)
Power Company for the Establishment of Just and)
Reasonable Rates and Charges Designed to Realize) Docket No. E-01933A-12-0291
A Reasonable Rate of Return on the Fair Value of)
Its Operations Throughout the State of Arizona)**

**EXHIBITS
OF
STEPHEN J. BARON
(COST OF SERVICE AND RATE DESIGN)**

**ON BEHALF OF THE
KROGER CO.**

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

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

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

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

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

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Date	Case	Jurisdiction	Party	Utility	Subject
10/87	I-860025	PA	Pennsylvania Industrial Intervenor		Proposed rules for cogeneration, avoided cost, rate recovery.
10/87	E-015/ GR-87-223	MN	Taconite Intervenor	Minnesota Power & Light Co.	Excess capacity, power and cost-of-service, rate design.
10/87	8702-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue forecasting, weather normalization.
12/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light Power Co.	Excess capacity, nuclear plant phase-in.
3/88	10064	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Revenue forecast, weather normalization rate treatment of cancelled plant.
3/88	87-183-TF	AR	Arkansas Electric Consumers	Arkansas Power & Light Co.	Standby/backup electric rates.
5/88	870171C001	PA	GPU Industrial Intervenor	Metropolitan Edison Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
6/88	870172C005	PA	GPU Industrial Intervenor	Pennsylvania Electric Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
7/88	88-171-EL-AIR 88-170-EL-AIR Interim Rate Case	OH	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison	Financial analysis/need for interim rate relief.
7/88	Appeal of PSC	19th Judicial Docket U-17282	Louisiana Public Service Commission Circuit Court of Louisiana	Gulf States Utilities	Load forecasting, imprudence damages.
11/88	R-880989	PA	United States Steel	Carnegie Gas	Gas cost-of-service, rate design.
11/88	88-171-EL-AIR 88-170-EL-AIR	OH	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison. General Rate Case.	Weather normalization of peak loads, excess capacity, regulatory policy.
3/89	870216/283 284/286	PA	Armco Advanced Materials Corp.,	West Penn Power Co.	Calculated avoided capacity, recovery of capacity payments.

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

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Date	Case	Jurisdct.	Party	Utility	Subject
1/91	90-12-03 Interim	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Interim rate relief, financial analysis, class revenue allocation.
5/91	90-12-03 Phase II	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Revenue requirements, cost-of- service, rate design, demand-side management.
8/91	E-7, SUB SUB 487	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Revenue requirements, cost allocation, rate design, demand- side management.
8/91	8341 Phase I	MD	Westvaco Corp.	Potomac Edison Co.	Cost allocation, rate design, 1990 Clean Air Act Amendments.
8/91	91-372 EL-UNC	OH	Armco Steel Co., L.P.	Cincinnati Gas & Electric Co.	Economic analysis of cogeneration, avoid cost rate.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
9/91	91-231 -E-NC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	8341 - Phase II	MD	Westvaco Corp.	Potomac Edison Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Results of comprehensive management audit.
Note: No testimony was prefiled on this.					
11/91	U-17949 Subdocket A	LA	Louisiana Public Service Commission Staff	South Central Bell Telephone Co. and proposed merger with Southern Bell Telephone Co.	Analysis of South Central Bell's restructuring and
12/91	91-410- EL-AIR	OH	Armco Steel Co., Air Products & Chemicals, Inc.	Cincinnati Gas & Electric Co.	Rate design, interruptible rates.

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Date	Case	Jurisdiction	Party	Utility	Subject
12/91	P-880286	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Evaluation of appropriate avoided capacity costs - QF projects.
1/92	C-913424	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Industrial interruptible rate.
6/92	92-02-19	CT	Connecticut Industrial Energy Consumers	Yankee Gas Co.	Rate design.
8/92	2437	NM	New Mexico Industrial Intervenors	Public Service Co. of New Mexico	Cost-of-service.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cost-of-service, rate design, energy cost rate.
9/92	39314	ID	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
10/92	M-00920312 C-007	PA	The GPU Industrial Intervenors	Pennsylvania Electric Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
12/92	U-17949	LA	Louisiana Public Service Commission Staff	South Central Bell Co.	Management audit.
12/92	R-00922378	PA	Armco Advanced Materials Co. The WPP Industrial Intervenors	West Penn Power Co.	Cost-of-service, rate design, energy cost rate, SO ₂ allowance rate treatment.
1/93	8487	MD	The Maryland Industrial Group	Baltimore Gas & Electric Co.	Electric cost-of-service and rate design, gas rate design (flexible rates).
2/93	E002/GR-92-1185	MN	North Star Steel Co. Praxair, Inc.	Northern States Power Co.	Interruptible rates.
4/93	EC92 21000 ER92-806-000 (Rebuttal)	Federal Energy Regulatory Commission	Louisiana Public Service Commission Staff	Gulf States Utilities/Entergy agreement.	Merger of GSU into Entergy System; impact on system
7/93	93-0114-E-C	WV	Airco Gases	Monongahela Power Co.	Interruptible rates.

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Date	Case	Jurisdct.	Party	Utility	Subject
8/93	930759-EG	FL	Florida Industrial Power Users' Group	Generic - Electric Utilities	Cost recovery and allocation of DSM costs.
9/93	M-009 30406	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Ratemaking treatment of off-system sales revenues.
11/93	346	KY	Kentucky Industrial Utility Customers	Generic - Gas Utilities	Allocation of gas pipeline transition costs - FERC Order 636.
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Nuclear plant prudence, forecasting, excess capacity.
4/94	E-015/ GR-94-001	MN	Large Power Intervenors	Minnesota Power Co.	Cost allocation, rate design, rate phase-in plan.
5/94	U-20178	LA	Louisiana Public Service Commission	Louisiana Power & Light Co.	Analysis of least cost integrated resource plan and demand-side management program.
7/94	R-00942986	PA	Armco, Inc.; West Penn Power Industrial Intervenors	West Penn Power Co.	Cost-of-service, allocation of rate increase, rate design, emission allowance sales, and operations and maintenance expense.
7/94	94-0035- E-42T	WV	West Virginia Energy Users Group	Monongahela Power Co.	Cost-of-service, allocation of rate increase, and rate design.
8/94	EC94 13-000	Federal Energy Regulatory Commission	Louisiana Public Service Commission	Gulf States Utilities/Entergy	Analysis of extended reserve shutdown units and violation of system agreement by Entergy.
9/94	R-00943 081 R-00943 081C0001	PA	Lehigh Valley Power Committee	Pennsylvania Public Utility Commission	Analysis of interruptible rate terms and conditions, availability.
9/94	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Evaluation of appropriate avoided cost rate.
9/94	U-19904	LA	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements.
10/94	5258-U	GA	Georgia Public Service Commission	Southern Bell Telephone & Telegraph Co.	Proposals to address competition in telecommunication markets.

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Date	Case	Jurisdct.	Party	Utility	Subject
11/94	EC94-7-000 ER94-898-000	FERC	Louisiana Public Service Commission	El Paso Electric and Central and Southwest	Merger economics, transmission equalization hold harmless proposals.
2/95	941-430EG	CO	CF&I Steel, L.P.	Public Service Company of Colorado	Interruptible rates, cost-of-service.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Cost-of-service, allocation of rate increase, rate design, interruptible rates.
6/95	C-00913424 C-00946104	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Interruptible rates.
8/95	ER95-112 -000	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Open Access Transmission Tariffs - Wholesale.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Company	Nuclear decommissioning, revenue requirements, capital structure.
10/95	ER95-1042 -000	FERC	Louisiana Public Service Commission	System Energy Resources, Inc.	Nuclear decommissioning, revenue requirements.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Nuclear decommissioning and cost of debt capital, capital structure.
11/95	I-940032	PA	Industrial Energy Consumers of Pennsylvania	State-wide - all utilities	Retail competition issues.
7/96	U-21496	LA	Louisiana Public Service Commission	Central Louisiana Electric Co.	Revenue requirement analysis.
7/96	8725	MD	Maryland Industrial Group	Baltimore Gas & Elec. Co., Potomac Elec. Power Co., Constellation Energy Co.	Ratemaking issues associated with a Merger.
8/96	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Revenue requirements.
9/96	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.

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Date	Case	Jurisdic.	Party	Utility	Subject
2/97	R-973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Competitive restructuring policy issues, stranded cost, transition charges.
6/97	Civil Action No. 94-11474	US Bankruptcy Court Middle District of Louisiana	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Confirmation of reorganization plan; analysis of rate paths produced by competing plans.
6/97	R-973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Retail competition issues, rate unbundling, stranded cost analysis.
6/97	8738	MD	Maryland Industrial Group	Generic	Retail competition issues
7/97	R-973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big River Electric Corp.	Analysis of cost of service issues - Big Rivers Restructuring Plan
10/97	R-974008	PA	Metropolitan Edison Industrial Users	Metropolitan Edison Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	R-974009	PA	Pennsylvania Electric Industrial Customer	Pennsylvania Electric Co.	Retail competition issues, rate unbundling, stranded cost analysis.
11/97	U-22491	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.
11/97	P-971265	PA	Philadelphia Area Industrial Energy Users Group	Enron Energy Services Power, Inc./ PECO Energy	Analysis of Retail Restructuring Proposal.
12/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Retail competition issues, rate unbundling, stranded cost analysis.
12/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
3/98 (Allocated Stranded Cost Issues)	U-22092	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Retail competition, stranded cost quantification.

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Date	Case	Jurisdct.	Party	Utility	Subject
3/98	U-22092		Louisiana Public Service Commission	Gulf States Utilities, Inc.	Stranded cost quantification, restructuring issues.
9/98	U-17735		Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Revenue requirements analysis, weather normalization.
12/98	8794	MD	Maryland Industrial Group and Millennium Inorganic Chemicals Inc.	Baltimore Gas and Electric Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
5/99 (Cross- 40-000 Answering Testimony)	EC-98-	FERC	Louisiana Public Service Commission	American Electric Power Co. & Central South West Corp.	Merger issues related to market power mitigation proposals.
5/99 (Response Testimony)	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Performance based regulation, settlement proposal issues, cross-subsidies between electric. gas services.
6/99	98-0452	WV	West Virginia Energy Users Group	Appalachian Power, Monongahela Power, & Potomac Edison Companies	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Company	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	Adversary Proceeding No. 98-1065	U.S. Bankruptcy Court	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Motion to dissolve preliminary injunction.
7/99	99-03-06	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
10/99	U-24182	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
12/99	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Ananlysi of Proposed Contract Rates, Market Rates.

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Date	Case	Jurisdct.	Party	Utility	Subject
03/00	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Evaluation of Cooperative Power Contract Elections
03/00	99-1658-EL-ETP	OH	AK Steel Corporation	Cincinnati Gas & Electric Co.	Electric utility restructuring, stranded cost recovery, rate Unbundling.
08/00	98-0452 E-GI	WVA	West Virginia Energy Users Group	Appalachian Power Co. American Electric Co.	Electric utility restructuring rate unbundling.
08/00	00-1050 E-T 00-1051-E-T	WVA	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Electric utility restructuring rate unbundling.
10/00	SOAH 473-00-1020 PUC 2234	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges And Universities	TXU, Inc.	Electric utility restructuring rate unbundling.
12/00	U-24993	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, revenue requirements.
12/00	EL00-66-000 & ER00-2854 EL95-33-002	LA	Louisiana Public Service Commission	Entergy Services Inc.	Inter-Company System Agreement: Modifications for retail competition, interruptible load.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Addressing Contested Issues	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Jurisdictional Business Separation - Texas Restructuring Plan
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Test year revenue forecast.
11/01	U-25687	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning requirements transmission revenues.
11/01	U-25965	LA	Louisiana Public Service Commission	Generic	Independent Transmission Company ("Transco"). RTO rate design.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design, resource planning and demand side management.

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Date	Case	Jurisdct.	Party	Utility	Subject
06/02	U-25965	LA	Louisiana Public Service Commission	Entergy Gulf States Entergy Louisiana	RTO Issues
07/02	U-21453	LA	Louisiana Public Service Commission	SWEPCO, AEP	Jurisdictional Business Sep. - Texas Restructuring Plan.
08/02	U-25888	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Modifications to the Inter-Company System Agreement, Production Cost Equalization.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services Inc. and the Entergy Operating Companies	Modifications to the Inter-Company System Agreement, Production Cost Equalization.
11/02	02S-315EG	CO	CF&I Steel & Climax Molybdenum Co.	Public Service Co. of Colorado	Fuel Adjustment Clause
01/03	U-17735	LA	Louisiana Public Service Commission	Louisiana Coops	Contract Issues
02/03	02S-594E	CO	Cripple Creek and Victor Gold Mining Co.	Aquila, Inc.	Revenue requirements, purchased power.
04/03	U-26527	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Weather normalization, power purchase expenses, System Agreement expenses.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Tariff MSS-4.
11/03	ER03-583-000 ER03-583-001 ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001 ER03-682-002	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Evaluation of Wholesale Purchased Power Contracts.
12/03	U-27136	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc.	Evaluation of Wholesale Purchased Power Contracts.
01/04	E-01345-03-0437	AZ	Kroger Company	Arizona Public Service Co.	Revenue allocation rate design.
02/04	00032071	PA	Duquesne Industrial Intervenor	Duquesne Light Company	Provider of last resort issues.

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Date	Case	Jurisdct.	Party	Utility	Subject
03/04	03A-436E	CO	CF&I Steel, LP and Climax Molybdenum	Public Service Company of Colorado	Purchased Power Adjustment Clause.
04/04	2003-00433 2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service Rate Design
0-6/04	03S-539E	CO	Cripple Creek, Victor Gold Mining Co., Goodrich Corp., Holcim (U.S.), Inc., and The Trane Co.	Aquila, Inc.	Cost of Service, Rate Design Interruptible Rates
06/04	R-00049255	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
10/04	04S-164E	CO	CF&I Steel Company, Climax Mines	Public Service Company of Colorado	Cost of service, rate design, Interruptible Rates.
03/05	Case No. 2004-00426 Case No. 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
07/05	U-28155	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Independent Coordinator of Transmission – Cost/Benefit
09/05	Case Nos. 05-0402-E-CN 05-0750-E-PC	WVA	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Environmental cost recovery, Securitization, Financing Order
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses. Congestion Cost Recovery Mechanism
03/06	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Transmission Prudence Investigation
06/06	R-00061346 C0001-0005	PA	Duquesne Industrial Intervenors & IECPA	Duquesne Light Co.	Cost of Service, Rate Design, Transmission Service Charge, Tariff Issues
06/06	R-00061366 R-00061367 P-00062213		Met-Ed Industrial Energy Users Group and Penelec Industrial Customer	Metropolitan Edison Co. Pennsylvania Electric Co.	Generation Rate Cap, Transmission Service Charge, Cost of Service, Rate Design, Tariff Issues

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As of December 2012

Date	Case	Jurisdct.	Party	Utility	Subject
	P-00062214		Alliance		
07/06	U-22092 Sub-J	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.
07/06	Case No. KY 2006-00130 Case No. 2006-00129		Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
08/06	Case No. VA PUE-2006-00065		Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Rev Incr, Off-System Sales margin rate treatment
09/06	E-01345A- 05-0816	AZ	Kroger Company	Arizona Public Service Co.	Revenue allocation, cost of service, rate design.
11/06	Doc. No. CT 97-01-15RE02		Connecticut Industrial Energy Consumers	Connecticut Light & Power United Illuminating	Rate unbundling issues.
01/07	Case No. WV 06-0960-E-42T		West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Retail Cost of Service Revenue apportionment
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Implementation of FERC Decision Jurisdictional & Rate Class Allocation
05/07	Case No. OH 07-63-EL-UNC		Ohio Energy Group	Ohio Power, Columbus Southern Power	Environmental Surcharge Rate Design
05/07	R-00049255 Remand	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
06/07	R-00072155	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues.
07/07	Doc. No. CO 07F-037E		Gateway Canyons LLC	Grand Valley Power Coop.	Distribution Line Cost Allocation
09/07	Doc. No. WI 05-UR-103		Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
11/07	ER07-682-000	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Schedule MSS-3. Cost functionalization issues.
1/08	Doc. No. WY 20000-277-ER-07		Cimarex Energy Company	Rocky Mountain Power (PacifiCorp)	Vintage Pricing, Marginal Cost Pricing Projected Test Year
1/08	Case No. OH 07-551		Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Class Cost of Service, Rate Restructuring, Apportionment of Revenue Increase to

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Date	Case	Jurisdic.	Party	Utility	Subject
2/08	ER07-956	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Rate Schedules Entergy's Compliance Filing System Agreement Bandwidth Calculations.
2/08	Doc No. P-00072342	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Default Service Plan issues.
3/08	Doc No. E-01933A-05-0650	AZ	Kroger Company	Tucson Electric Power Co.	Cost of Service, Rate Design
05/08	08-0278 E-GI	WV	West Virginia Energy Users Group	Appalachian Power Co. American Electric Power Co.	Expanded Net Energy Cost "ENEC" Analysis.
6/08	Case No. 08-124-EL-ATA	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Recovery of Deferred Fuel Cost
7/08	Docket No. 07-035-93	UT	Kroger Company	Rocky Mountain Power Co.	Cost of Service, Rate Design
08/08	Doc. No. 6680-UR-116	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Doc. No. 6690-UR-119	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Case No. 08-936-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Competitive Solicitation
09/08	Case No. 08-935-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Rate Plan
09/08	Case No. 08-917-EL-SSO 08-918-EL-SSO	OH	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Provider of Last Resort Rate Plan
10/08	2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
11/08	08-1511 E-GI	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
11/08	M-2008-2036188, M-2008-2036197	PA	Met-Ed Industrial Energy Users Group and Penelec Industrial Customer Alliance	Metropolitan Edison Co. Pennsylvania Electric Co.	Transmission Service Charge
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.

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

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

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Date	Case	Jurisdct.	Party	Utility	Subject
5/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Cost of Service, Rate Design
6/11	Docket No. 10-035-124	UT	Kroger Company	Rocky Mountain Power Co.	Class Cost of Service
6/11	PUE-2011-00045	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Fuel Cost Recovery Rider
07/11	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Entergy System Agreement - Successor Agreement, Revisions, RTO Day 2 Market Issues
07/11	Case Nos. 11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Electric Security Rate Plan, Provider of Last Resort Issues
08/11	PUE-2011-00034	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Rate Recovery of RPS Costs
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers	Louisville Gas & Electric Co. Kentucky Utilities Company	Environmental Cost Recovery
09/11	Case Nos. 11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Electric Security Rate Plan, Stipulation Support Testimony
10/11	11-0452 E-P-T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Energy Efficiency/Demand Reduction Cost Recovery
11/11	11-1274 E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
11/11	E-01345A-11-0224	AZ	Kroger Company	Arizona Public Service Co.	Decoupling
12/11	E-01345A-11-0224	AZ	Kroger Company	Arizona Public Service Co.	Cost of Service, Rate Design
3/12	Case No. 2011-00401	KY	Kentucky Industrial Utility Consumers	Kentucky Power Company	Environmental Cost Recovery
4/12	2011-00036 Rehearing Case	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Cost of Service, Rate Design
5/12	2011-346 2011-348	OH	Ohio Energy Group	Ohio Power Company	Electric Security Rate Plan Interruptible Rate Issues
6/12	PUE-2012-00051	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Fuel Cost Recovery Rider

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Date	Case	Jurisdct.	Party	Utility	Subject
6/12	12-00012 12-00026	TN	Eastman Chemical Co. Air Products and Chemicals, Inc.	Kingsport Power Company	Demand Response Programs
6/12	Docket No. 11-035-200	UT	Kroger Company	Rocky Mountain Power Co.	Class Cost of Service
6/12	12-0275- E-GI-EE	WV	West Virginia Energy Users Group	Appalachian Power Company	Energy Efficiency Rider
6/12	12-0399- E-P	WV	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost ("ENEC")
7/12	120015-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
7/12	2011-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Environmental Cost Recovery
8/12	Case No. 2012-00226	KY	Kentucky Industrial Utility Consumers	Kentucky Power Company	Real Time Pricing Tariff
9/12	ER12-1384	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement, Cancelled Plant Cost Treatment
9/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
11/12	12-1238 E-GI	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost Recovery Issues
11/12	12-1188- E-PC	WV	West Virginia Energy Users Group	Appalachian Power Company	Securitization of ENEC Costs
12/12	E-01933A- 12-0291	AZ	Kroger Company	Tucson Electric Power Company	Lost Fixed Cost Revenue Recovery Mechanism
12/12	EL09-61	FERC	Louisiana Public Service Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to off-system sales Damages Phase
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States. Louisiana	Purchased Power Agreement Contract Issues

**TUCSON ELECTRIC POWER COMPANY
KROGER 4 CP CLASS COST OF SERVICE STUDY
SUMMARY AT PRESENT RATES**

Baron Exhibit_(SJB-2)

LINE NO.	DESCRIPTION	TOTAL (A)	RESIDENTIAL SERVICE (B)	SMALL GENERAL SERVICE (C)	LARGE GENERAL SERVICE (E)	LARGE LIGHT & POWER (F)	MINING (G)	LIGHTING (H)
DEVELOPMENT OF RATE BASE								
1	Electric Plant in Service	\$3,199,453,192	\$1,660,172,217	\$623,260,434	\$370,007,904	\$214,132,317	\$161,075,437	\$170,804,883
2	Depreciation & Amort. Reserve	1,411,638,879	732,053,194	274,828,745	164,416,617	94,092,545	72,094,736	173,252,840
3	Net Plant in Service	\$1,767,814,513	\$928,119,023	\$348,431,690	\$205,591,287	\$119,139,772	\$88,980,699	\$97,552,042
4								
ADDITIONS & DEDUCTIONS								
5	Cash Working Capital	(\$10,358,886)	(\$10,784,246)	(\$3,543,368)	(\$2,220,894)	(\$1,267,188)	(\$1,225,200)	(\$317,990)
6	Fuel Inventory	25,307,037	13,764,398	4,665,364	3,069,857	1,751,136	1,737,374	288,909
7	Materials & Supplies	42,837,160	22,227,881	8,344,772	4,953,999	2,866,998	2,156,623	2,286,890
8	Prepayments	4,537,991	2,354,726	864,010	524,808	303,718	228,464	242,264
9	Customer Advances for Construction	(8,623,750)	(4,614,433)	(1,701,248)	(1,118,969)	(565,143)	(659,708)	(174,249)
10	Customer Deposits	(23,743,247)	(9,901,609)	(12,408,985)	(480,953)	0	(947,000)	(4,700)
11	Deferred Credits - Asset Retirement	(15,832,308)	(8,641,933)	(3,005,644)	(1,692,719)	(977,154)	(734,994)	(779,864)
12	Plant Held for Future Use	0	0	0	0	0	0	0
13	Regulatory Assets	11,088,732	4,763,362	2,420,754	1,372,201	814,320	333,752	1,384,343
14	Accum Deferred Income Taxes	(284,653,881)	(147,704,760)	(55,451,195)	(32,919,433)	(19,051,254)	(14,330,808)	(15,196,432)
15	Accum Deferred Income Taxes	(284,653,881)	(147,704,760)	(55,451,195)	(32,919,433)	(19,051,254)	(14,330,808)	(15,196,432)
16	Total Additions & Deductions	(\$269,741,162)	(\$136,536,611)	(\$59,855,640)	(\$28,512,105)	(\$16,124,699)	(\$13,441,497)	(\$12,270,830)
17	TOTAL RATE BASE	\$1,610,073,362	\$789,582,412	\$288,576,150	\$177,079,182	\$103,015,203	\$75,539,203	\$85,281,213
DEVELOPMENT OF RETURN								
REVENUES FROM ELECTRIC SALES								
18	Base Revenues Present Rates	\$821,323,518	\$368,827,852	\$231,044,953	\$96,394,498	\$57,537,143	\$61,583,072	\$3,936,000
19	Revenue Adjustments	(7,822,107)	(5,295,330)	(3,791)	2,293,308	(3,012,116)	(\$1,944,178)	(0)
20	TOTAL ELECTRIC REVENUE FROM SALES	\$813,401,411	\$363,532,522	\$227,253,842	\$98,687,806	\$54,525,027	\$59,638,894	\$3,936,000
OTHER OPERATING REVENUES								
21	Miscellaneous Service Revenue	\$5,806,044	\$5,066,835	\$590,820	\$51,703	\$27,999	\$30,825	\$8,082
22	OTHER REVENUE	23,375,025	10,497,315	6,575,837	2,800,434	1,637,581	1,752,734	112,024
23	TOTAL OTHER OPERATING REVENUE	\$29,181,069	\$15,564,150	\$7,166,657	\$2,852,137	\$1,665,580	\$1,783,559	\$120,086
24	TOTAL ELECTRIC OPERATING REVENUE	\$842,583,379	\$379,166,672	\$238,207,819	\$103,539,944	\$56,190,607	\$61,422,252	\$4,056,086
OPERATING EXPENSES								
25	Operation & Maintenance	\$674,132,594	\$333,349,062	\$139,185,260	\$83,904,451	\$52,107,591	\$57,222,886	\$8,362,744
26	Depreciation & Amortization	97,310,414	52,026,248	18,583,313	11,010,036	6,327,822	5,146,872	4,216,123
27	Interest on Customer Deposits	45,852	19,122	23,964	929	0	1,829	0
28	Taxes Other Than Income	35,141,489	16,199,045	6,859,206	4,055,733	2,348,622	1,742,382	1,937,501
29	Tax Expense	7,018,368	3,641,779	1,387,193	811,655	469,724	353,337	374,680
30	TOTAL OPERATING EXPENSES	\$813,648,717	\$407,234,856	\$166,018,936	\$99,782,804	\$61,253,759	\$64,467,306	\$14,891,057
31								
32	OPERATING INCOME	\$28,934,663	(\$28,068,184)	\$72,188,884	\$3,757,140	(\$5,063,151)	(\$3,045,053)	(\$10,834,072)
33	RATE OF RETURN ON RATE BASE	1.90%	-3.55%	25.02%	2.12%	-4.91%	-4.03%	-12.70%
34	(ORIGINAL COST RATE BASE)							
35	OPERATING INCOME EXCLUDES OTHER							
36	OPERATING REVENUE	(\$247,308)	(\$43,662,334)	\$65,022,229	\$905,002	(\$6,728,731)	(\$4,828,412)	(\$10,955,058)
37	RATE OF RETURN	-0.02%	-5.53%	22.53%	0.51%	-6.53%	-6.36%	-12.85%