

STATE OF NORTH CAROLINA
UTILITIES COMMISSION
RALEIGH

DOCKET NO. W-218 SUB 573

IN THE MATTER OF APPLICATION BY AQUA NORTH CAROLINA, INC., FOR AUTHORITY TO ADJUST AND INCREASE RATES FOR WATER AND SEWER UTILITY SERVICE IN ALL SERVICE AREAS IN NORTH CAROLINA	DIRECT TESTIMONY OF JOHN J. SPANOS ON BEHALF OF AQUA NORTH CAROLINA, INC.
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APPENDIX 3
SCHEDULE 5

STATE OF NORTH CAROLINA
UTILITIES COMMISSION
RALEIGH

DOCKET NO. W-218, SUB 573

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

IN THE MATTER OF
APPLICATION BY AQUA NORTH CAROLINA, INC.
FOR AUTHORITY TO ADJUST AND INCREASE RATES FOR WATER
AND SEWER UTILITY SERVICE IN ALL SERVICE AREAS IN
NORTH CAROLINA

PREFILED DIRECT TESTIMONY OF
JOHN J. SPANOS
PRESIDENT
GANNETT FLEMING VALUATION AND RATE
CONSULTANTS, LLC
ON BEHALF OF
AQUA NORTH CAROLINA, INC.

JUNE 30, 2022

1 **INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

3 A. My name is John J. Spanos. My business address is 207 Senate Avenue,
4 Camp Hill, Pennsylvania, 17011.

5 **Q. ARE YOU ASSOCIATED WITH ANY FIRM?**

6 A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate
7 Consultants, LLC (Gannett Fleming).

8 **Q. HOW LONG HAVE YOU BEEN ASSOCIATED WITH GANNETT**
9 **FLEMING?**

10 A. I have been associated with the firm since June 1986.

11 **Q. WHAT IS YOUR POSITION WITH THE FIRM?**

12 A. I am President.

13 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?**

14 A. I am testifying on behalf of Aqua North Carolina, Inc. (Aqua or the Company).

15 **Q. PLEASE STATE YOUR QUALIFICATIONS.**

16 A. I have 36 years of depreciation experience which includes giving expert
17 testimony in over 400 cases before 41 regulatory commissions, including this
18 Commission. These cases have included depreciation studies in the electric,
19 gas, water, wastewater and pipeline industries. In addition to cases where I
20 have submitted testimony, I have also supervised over 700 other
21 depreciation or valuation assignments. Please refer to Appendix A for my
22 qualifications statement, which includes further information with respect to my

1 work history, case experience, and leadership in the Society of Depreciation
2 Professionals.

3 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

4 A. My testimony will support and explain the most appropriate life and
5 depreciation rate for new software applications for Aqua.

6 **Q. PLEASE DEFINE THE CONCEPT OF DEPRECIATION.**

7 A. Depreciation refers to the loss in service value not restored by current
8 maintenance, incurred in connection with the consumption or prospective
9 retirement of utility plant in the course of service from causes which are
10 known to be in current operation, against which the Company is not protected
11 by insurance. Among the causes to be given consideration are wear and
12 tear, decay, action of the elements, obsolescence, changes in the art,
13 changes in demand and the requirements of public authorities.

14 **Q. HAVE YOU FILED ANY EXHIBITS WITH YOUR TESTIMONY?**

15 A. No.

16 **Q. DOES AQUA HAVE SOFTWARE APPLICATIONS ON THE BOOKS?**

17 A. Yes.

18 **Q. IS AQUA ADDING NEW SOFTWARE APPLICATIONS?**

19 A. Yes.

20 **Q. ARE THE NEW SOFTWARE APPLICATIONS THE SAME AS THOSE**
21 **THAT CURRENTLY ARE ON THE BOOKS?**

1 A. No. Aqua is adding new SAP software with multiple applications. The SAP
2 system is a much more versatile application than the current applications and
3 will allow for many more functions.

4 **Q. SHOULD THE NEW SAP APPLICATIONS HAVE THE SAME RECOVERY**
5 **PATTERN AS THE EXISTING APPLICATIONS?**

6 A. No. The SAP application should have a longer useful life. These types of
7 assets are consistently amortized over a 15-year period.

8 **Q. HOW IS THE 15 YEAR AMORTIZATION ESTABLISHED?**

9 A. The amortization period for these types of assets is established based on a
10 useful life. Large software applications will most likely have updates while
11 the application is in service which improves functionality; however, the
12 primary components will eventually need to be extensively replaced or
13 modified due to technological requirements. Given the SAP application, a
14 15-year period is considered the most appropriate. This period is most
15 commonly utilized in the industry for large software applications similar to
16 SAP and also comparable to the period utilized by other Aqua entities.

17 **Q. WILL THE 15 YEAR USEFUL LIFE BE UTILIZED FOR ALL**
18 **COMPONENTS?**

19 A. Yes. Each vintage of the software application should be depreciated or
20 amortized for 15-years at a 6.67% rate.

21 **Q. SHOULD THE 15 YEAR LIFE APPLY TO ALL NEW SOFTWARE**
22 **APPLICATIONS?**

1 A. No. The 15-year life and 6.67% rate should only apply to the larger SAP
2 software applications.

3 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

4 A. Yes.

JOHN J. SPANOS

DEPRECIATION EXPERIENCE

Q. PLEASE STATE YOUR NAME.

A. My name is John J. Spanos.

Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. DO YOU BELONG TO ANY PROFESSIONAL SOCIETIES?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. DO YOU HOLD ANY SPECIAL CERTIFICATION AS A DEPRECIATION EXPERT?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

Q. PLEASE OUTLINE YOUR EXPERIENCE IN THE FIELD OF DEPRECIATION.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June

1 1986 through December 1995, I helped prepare numerous depreciation
2 and original cost studies for utility companies in various industries. I helped
3 perform depreciation studies for the following telephone companies:
4 United Telephone of Pennsylvania, United Telephone of New Jersey, and
5 Anchorage Telephone Utility. I helped perform depreciation studies for the
6 following companies in the railroad industry: Union Pacific Railroad,
7 Burlington Northern Railroad, and Wisconsin Central Transportation
8 Corporation.

9 I helped perform depreciation studies for the following organizations in the
10 electric utility industry: Chugach Electric Association, The Cincinnati Gas
11 and Electric Company (CG&E), The Union Light, Heat and Power
12 Company (ULH&P), Northwest Territories Power Corporation, and the City
13 of Calgary - Electric System.

14 I helped perform depreciation studies for the following pipeline companies:
15 TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd.,
16 Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and
17 Lakehead Pipeline Company.

18 I helped perform depreciation studies for the following gas utility
19 companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland,
20 The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company,
21 CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

22 I helped perform depreciation studies for the following water utility
23 companies: Indiana-American Water Company, Consumers Pennsylvania

1 Water Company and The York Water Company; and depreciation and
2 original cost studies for Philadelphia Suburban Water Company and
3 Pennsylvania-American Water Company.

4 In each of the above studies, I assembled and analyzed historical and
5 simulated data, performed field reviews, developed preliminary estimates
6 of service life and net salvage, calculated annual depreciation, and
7 prepared reports for submission to state public utility commissions or
8 federal regulatory agencies. I performed these studies under the general
9 direction of William M. Stout, P.E.

10 In January 1996, I was assigned to the position of Supervisor of
11 Depreciation Studies. In July 1999, I was promoted to the position of
12 Manager, Depreciation and Valuation Studies. In December 2000, I was
13 promoted to the position as Vice-President of Gannett Fleming Valuation
14 and Rate Consultants, Inc., in April 2012, I was promoted to the position as
15 Senior Vice President of the Valuation and Rate Division of Gannett
16 Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate
17 Consultants, LLC) and in January of 2019, I was promoted to my present
18 position of President of Gannett Fleming Valuation and Rate Consultants,
19 LLC. In my current position I am responsible for conducting all
20 depreciation, valuation and original cost studies, including the preparation
21 of final exhibits and responses to data requests for submission to the
22 appropriate regulatory bodies.

23 Since January 1996, I have conducted depreciation studies similar to those

1 previously listed including assignments for Pennsylvania-American Water
2 Company; Aqua Pennsylvania; Kentucky-American Water Company;
3 Virginia-American Water Company; Indiana-American Water Company;
4 Iowa-American Water Company; New Jersey-American Water Company;
5 Hampton Water Works Company; Omaha Public Power District; Enbridge
6 Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural
7 Gas Company National Fuel Gas Distribution Corporation - New York and
8 Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City
9 of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples
10 Energy Corporation; The York Water Company; Public Service Company
11 of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant
12 Energy-HLP; Massachusetts-American Water Company; St. Louis County
13 Water Company; Missouri-American Water Company; Chugach Electric
14 Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada
15 Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies;
16 Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas
17 Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P;
18 Columbia Gas of Kentucky; South Carolina Electric & Gas Company;
19 Idaho Power Company; El Paso Electric Company; Aqua North Carolina;
20 Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central
21 Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint
22 Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy –
23 Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison

1 Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric
2 Utilities; PPL Gas Utilities; Wisconsin Power & Light Company;
3 TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas;
4 Allegheny Energy Supply, Inc.; Public Service Company of North Carolina;
5 South Jersey Gas Company; Duquesne Light Company; MidAmerican
6 Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S.
7 Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater
8 Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke
9 Energy South Carolina; Monongahela Power Company; Potomac Edison
10 Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy
11 Indiana; Duke Energy Progress; Northern Indiana Public Service
12 Company; Tennessee- American Water Company; Columbia Gas of
13 Maryland; Maryland-American Water Company; Bonneville Power
14 Administration; NSTAR Electric and Gas Company; EPCOR Distribution,
15 Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy
16 Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the
17 Borough of Hanover; Louisville Gas and Electric Company; Kentucky
18 Utilities Company; Madison Gas and Electric; Central Maine Power;
19 PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central
20 Power & Light Company; Cheyenne Light, Fuel and Power Company;
21 United Water Arkansas; Central Vermont Public Service Corporation;
22 Green Mountain Power; Portland General Electric Company; Atlantic City
23 Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas;

1 Black Hills Energy Arkansas, Inc.; Black Hills Kansas Gas; Black Hills Service
2 Company; Black Hills Utility Holdings; Public Service Company of
3 Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North
4 Shore Gas Company; Connecticut Light and Power; New York State
5 Electric and Gas Corporation; Rochester Gas and Electric Corporation;
6 Greater Missouri Operations; Tennessee Valley Authority; Omaha Public
7 Power District; Indianapolis Power & Light Company; Vermont Gas
8 Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn
9 Power; Pennsylvania Power; PHI Service Company - Delmarva Power and
10 Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G
11 Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-
12 Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group;
13 Rocky Mountain Natural Gas, LLC; Illinois-American Water Company;
14 Northern Illinois Gas Company; Public Service of New Hampshire and
15 Newtown Artesian Water Company.

16 My additional duties include determining final life and salvage estimates,
17 conducting field reviews, presenting recommended depreciation rates to
18 management for its consideration and supporting such rates before
19 regulatory bodies.

20 **Q. HAVE YOU SUBMITTED TESTIMONY TO ANY STATE UTILITY**
21 **COMMISSION ON THE SUBJECT OF UTILITY PLANT**
22 **DEPRECIATION?**

23 **A.** Yes. I have submitted testimony to the Pennsylvania Public Utility

Commission; the Commonwealth of Kentucky Public Service
Commission; the Public Utilities Commission of Ohio; the Nevada Public
Utility Commission; the Public Utilities Board of New Jersey; the Missouri
Public Service Commission; the Massachusetts Department of
Telecommunications and Energy; the Alberta Energy & Utility Board; the
Idaho Public Utility Commission; the Louisiana Public Service
Commission; the State Corporation Commission of Kansas; the
Oklahoma Corporate Commission; the Public Service Commission of
South Carolina; Railroad Commission of Texas – Gas Services Division;
the New York Public Service Commission; Illinois Commerce
Commission; the Indiana Utility Regulatory Commission; the California
Public Utilities Commission; the Federal Energy Regulatory Commission
("FERC"); the Arkansas Public Service Commission; the Public Utility
Commission of Texas; Maryland Public Service Commission; Washington
Utilities and Transportation Commission; The Tennessee Regulatory
Commission; the Regulatory Commission of Alaska; Minnesota Public
Utility Commission; Utah Public Service Commission; District of Columbia
Public Service Commission; the Mississippi Public Service Commission;
Delaware Public Service Commission; Virginia State Corporation
Commission; Colorado Public Utility Commission; Oregon Public Utility
Commission; South Dakota Public Utilities Commission; Wisconsin Public
Service Commission; Wyoming Public Service Commission; the Public
Service Commission of West Virginia; Maine Public Utility Commission;

Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. HAVE YOU HAD ANY ADDITIONAL EDUCATION RELATING TO UTILITY PLANT DEPRECIATION?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. DOES THIS CONCLUDE YOUR QUALIFICATION STATEMENT?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

Year	Jurisdiction	Docket No.	Client/Utility	Subject
1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
1999	PA PUC	R-00994605	The York Water Company	Depreciation
2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
2001	PA PUC	R-00017236	The York Water Company	Depreciation
2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Electric Company	Depreciation
2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
2003	PA PUC	R-0027975	The York Water Company	Depreciation
2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
2003	NV PUC	03-10001	Nevada Power Company	Depreciation
2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
2004	AB En/Util Bd	1308821	EPCOR Distribution, Inc.	Depreciation
2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
2004	PA PUC	R-00049165	The York Water Company	Depreciation
2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
2004	OH PUC	04-680-EL-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
2004	RR Com of TX	GUD#	National Fuel Gas Distribution Gas (NY)	Depreciation
2004	NY PUC	04-G-1047	CenterPoint Energy – Arkla	Depreciation
2004	AR PSC	04-121-U	North Shore Gas Company	Depreciation
2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
2005	IL CC	05-ICC-06	Union Light Heat & Power	Depreciation
2005	KY PSC	2005-00042	MidAmerican Energy Company	Depreciation
2005	IL CC	05-0308	Laclede Gas Company	Depreciation
2005	MO PSC	GF-2005	Westar Energy	Depreciation
2005	KS CC	05-WSEE-981-RTS	CenterPoint Energy – Entex Gas Services Div.	Depreciation
2005	RR Com of TX	GUD #	Cinergy Corporation	Depreciation
2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Oklahoma Gas and Electric Company	Depreciation
2005	OK CC	PUD 200500151	NSTAR	Depreciation
2005	MA Dept Tele-Com & Energy	DTE 05-85		

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

Year	Jurisdiction	Docket No.	Client Utility	Subject
42	2005	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43	2005	U-04-102	Chugach Electric Association	Depreciation
44	2005	A05-12-002	Pacific Gas & Electric	Depreciation
45	2006	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46	2006	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47	2006	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48	2006	R-00051167	City of Lancaster	Depreciation
49	2006	R00061346	Duquesne Light Company	Depreciation
50	2006	R-00061322	The York Water Company	Depreciation
51	2006	R-00051298	PPL GAS Utilities	Depreciation
52	2006	PUC of TX	CenterPoint Energy – Houston Electric	Depreciation
53	2006	KY PSC	Duke Energy Kentucky	Depreciation
54	2006	SC PSC	SCANA	Depreciation
55	2006	AK Reg Com	Municipal Light and Power	Depreciation
56	2006	DE PSC	Delmarva Power and Light	Depreciation
57	2006	IN URC	Indiana American Water Company	Depreciation
58	2006	AK Reg Com	Chugach Electric Association	Depreciation
59	2006	MO PSC	Missouri American Water Company	Depreciation
60	2006	FERC	TransAlaska Pipeline	Depreciation
61	2006	PA PUC	National Fuel Gas Distribution Corp. (PA)	Depreciation
62	2007	NC Util Com.	Duke Energy Carolinas, LLC	Depreciation
63	2007	OH PSC	Duke Energy Ohio Gas	Depreciation
64	2007	PA PUC	PPL Electric Utilities Corporation	Depreciation
65	2007	KY PSC	Kentucky American Water Company	Depreciation
66	2007	PA PUC	Pennsylvania American Water Company	Depreciation
67	2007	KY PSC	NiSource – Columbia Gas of Kentucky	Depreciation
68	2007	NY PSC	National Fuel Gas Distribution Corp (NY)	Depreciation
69	2008	AK PSC	Anchorage Water & Wastewater Utility	Depreciation
70	2008	TN Reg Auth	Tennessee-American Water Company	Depreciation
71	2008	DE PSC	Artesian Water Company	Depreciation
72	2008	PA PUC	The York Water Company	Depreciation
73	2008	KS CC	Westar Energy	Depreciation
74	2008	IN URC	Northern Indiana Public Service Company	Depreciation
75	2008	IN URC	Duke Energy Indiana	Depreciation
76	2008	MD PSC	NiSource – Columbia Gas of Maryland	Depreciation
77	2008	KY PSC	Kentucky Utilities	Depreciation
78	2008	KY PSC	Louisville Gas & Electric	Depreciation
79	2008	PA PUC	Pennsylvania American Water Co. - Wastewater	Depreciation
80	2008	NY PSC	Central Hudson	Depreciation
81	2008	WV TC	Avista Corporation	Depreciation
82	2008	IL CC	Peoples Gas, Light and Coke Company	Depreciation
83	2009	IL CC	North Shore Gas Company	Depreciation

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Year	Jurisdiction	Docket No.	Client Utility	Subject
84	2009	DC PSC	Potomac Electric Power Company	Depreciation
85	2009	KY PSC	NiSource – Columbia Gas of Kentucky	Depreciation
86	2009	FERC	Entergy Services	Depreciation
87	2009	PA PUC	Pennsylvania American Water Company	Depreciation
88	2009	NC Util Cm	Duke Energy Carolinas, LLC	Depreciation
89	2009	KY PSC	Duke Energy Kentucky	Depreciation
90	2009	VA St. CC	Aqua Virginia, Inc.	Depreciation
91	2009	PA PUC	Aqua Pennsylvania, Inc.	Depreciation
92	2009	MS PSC	Entergy Mississippi	Depreciation
93	2009	AK PSC	Entergy Arkansas	Depreciation
94	2009	TX PUC	Entergy Texas	Depreciation
95	2009	TX PUC	El Paso Electric Company	Depreciation
96	2009	PA PUC	The Borough of Hanover	Depreciation
97	2009	KS CC	Kansas City Power & Light	Depreciation
98	2009	PA PUC	United Water Pennsylvania	Depreciation
99	2009	OH PUC	Aqua Ohio Water Company	Depreciation
100	2009	WI PSC	Madison Gas & Electric Company	Depreciation
101	2009	MO PSC	Missouri American Water Company	Depreciation
102	2009	AK Reg Cm	Chugach Electric Association	Depreciation
103	2010	IN URC	Northern Indiana Public Service Company	Depreciation
104	2010	WI PSC	Wisconsin Public Service Corp.	Depreciation
105	2010	PA PUC	PPL Electric Utilities Corp.	Depreciation
106	2010	KY PSC	Kentucky American Water Company	Depreciation
107	2010	PA PUC	Columbia Gas of Pennsylvania	Depreciation
108	2010	MO PSC	Laclede Gas Company	Depreciation
109	2010	SC PSC	South Carolina Electric & Gas Company	Depreciation
110	2010	NJ BD OF PU	Atlantic City Electric	Depreciation
111	2010	VA St. CC	Virginia American Water Company	Depreciation
112	2010	PA PUC	The York Water Company	Depreciation
113	2010	MO PSC	Greater Missouri Operations Company	Depreciation
114	2010	MO PSC	Kansas City Power and Light	Depreciation
115	2010	PA PUC	T.W. Phillips Gas and Oil Company	Depreciation
116	2010	PSC SC	SCANIA – Electric	Depreciation
117	2010	PA PUC	Peoples Natural Gas, LLC	Depreciation
118	2010	AK PSC	Oklahoma Gas and Electric Company	Depreciation
119	2010	IN URC	Northern Indiana Public Serv. Company - NIFL	Depreciation
120	2010	IN URC	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121	2010	PA PUC	Pennsylvania American Water Co. - WW	Depreciation
122	2010	NC Util Cn.	Aqua North Carolina, Inc.	Depreciation
123	2011	OH PUC	Ohio American Water Company	Depreciation
124	2011	MS PSC	Entergy Mississippi	Depreciation
125	2011	CO PUC	Black Hills Colorado	Depreciation

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<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
126	2011	PA PUC	Columbia Gas of Pennsylvania	Depreciation
127	2011	PA PUC	City of Lancaster – Bureau of Water	Depreciation
128	2011	IN URC	Duke Energy Indiana	Depreciation
129	2011	FERC	Enbridge Pipelines (Southern Lights)	Depreciation
130	2011	IL CC	MidAmerican Energy Corporation	Depreciation
131	2011	OK CC	Oklahoma Gas & Electric Company	Depreciation
132	2011	PA PUC	Pennsylvania American Water Company	Depreciation
133	2011	FERC	Carolina Gas Transmission	Depreciation
134	2012	WA UTC	Avista Corporation	Depreciation
135	2012	AK Reg Cm	Chugach Electric Association	Depreciation
136	2012	MA PUC	Columbia Gas of Massachusetts	Depreciation
137	2012	TX PUC	El Paso Electric Company	Depreciation
138	2012	ID PUC	PPL Electric Utilities	Depreciation
139	2012	PA PUC	Borough of Hanover – Bureau of Water	Depreciation
140	2012	PA PUC	Louisville Gas and Electric Company	Depreciation
141	2012	KY PSC	Kentucky Utilities Company	Depreciation
142	2012	KY PSC	Peoples Natural Gas Company	Depreciation
143	2012	PA PUC	Potomac Electric Power Company	Depreciation
144	2012	DC PSC	Duke Energy Ohio (Electric)	Depreciation
145	2012	OH PSC	Duke Energy Ohio (Gas)	Depreciation
146	2012	OH PSC	City of Lancaster – Sewer Fund	Depreciation
147	2012	PA PUC	Columbia Gas of Pennsylvania	Depreciation
148	2012	PA PUC	ITC Holdings	Depreciation
149	2012	FERC	Kansas City Power and Light	Depreciation
150	2012	MO PSC	KCP&L Greater Missouri Operations Company	Depreciation
151	2012	MO PSC	Laclede Gas Company	Depreciation
152	2012	MO PSC	Integrus – MN Energy Resource Group	Depreciation
153	2012	MN PUC	Aqua Texas	Depreciation
154	2012	TX PUC	York Water Company	Depreciation
155	2012	PA PUC	PHI Service Company– Atlantic City Electric	Depreciation
156	2013	NJ BPU	Columbia Gas of Kentucky	Depreciation
157	2013	KY PSC	Virginia Electric and Power Company	Depreciation
158	2013	VA St CC	MidAmerican Energy Corporation	Depreciation
159	2013	IA Util Bd	Pennsylvania American Water Company	Depreciation
160	2013	PA PUC	Consolidated Edison of New York	Depreciation
161	2013	NY PSC	Peoples TWP LLC	Depreciation
162	2013	PA PUC	Tennessee American Water	Depreciation
163	2013	TN Reg Auth	Central Maine Power Company	Depreciation
164	2013	ME PUC	PHI Service Company – PEPCO	Depreciation
165	2013	DC PSC	Cheyenne Light, Fuel and Power Company	Depreciation
166	2013	WY PSC		

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

Year	Jurisdiction	Docket No.	Client Utility	Subject
167	2013	FERC	Kentucky Utilities	Depreciation
168	2013	FERC	MidAmerican Energy Company	Depreciation
169	2013	FERC	PPL Utilities	Depreciation
170	2013	PA PUC	Duquesne Light Company	Depreciation
171	2013	NJ BPU	Jersey Central Power and Light Company	Depreciation
172	2013	PA PUC	Bethlehem, City of – Bureau of Water	Depreciation
173	2013	OK CC	Oklahoma, Public Service Company of	Depreciation
174	2013	IL CC	Nicor Gas Company	Depreciation
175	2013	WY PSC	PacifiCorp	Depreciation
176	2013	UT PSC	PacifiCorp	Depreciation
177	2013	OR PUC	PacifiCorp	Depreciation
178	2013	PA PUC	Dubois, City of	Depreciation
179	2014	IL CC	North Shore Gas Company	Depreciation
180	2014	FERC	Duquesne Light Company	Depreciation
181	2014	SD PUC	Black Hills Power Company	Depreciation
182	2014	WY PSC	Black Hills Power Company	Depreciation
183	2014	PA PUC	Borough of Hanover – Municipal Water Works	Depreciation
184	2014	PA PUC	Columbia Gas of Pennsylvania	Depreciation
185	2014	IL CC	Peoples Gas Light and Coke Company	Depreciation
186	2014	MO PSC	Ameren Missouri	Depreciation
187	2014	KS CC	Black Hills Service Company	Depreciation
188	2014	KS CC	Black Hills Utility Holdings	Depreciation
189	2014	KS CC	Black Hills Kansas Gas	Depreciation
190	2014	PA PUC	Lancaster, City of – Bureau of Water	Depreciation
191	2014	WV PSC	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	Aqua Virginia	Depreciation
193	2014	VA St CC	Virginia American Water Company	Depreciation
194	2014	OK CC	Oklahoma Gas and Electric Company	Depreciation
195	2014	OR PUC	Portland General Electric	Depreciation
196	2014	IN URC	Indianapolis Power & Light	Depreciation
197	2014	MA DPU	NSTAR Gas	Depreciation
198	2014	CT PURA	Connecticut Light and Power	Depreciation
199	2014	MO PSC	Kansas City Power & Light	Depreciation
200	2014	KY PSC	Kentucky Utilities Company	Depreciation
201	2014	KY PSC	Louisville Gas and Electric Company	Depreciation
202	2015	PA PUC	United Water Pennsylvania Inc.	Depreciation
203	2015	PA PUC	NISource - Columbia Gas of Pennsylvania	Depreciation
204	2015	NY PSC	New York State Electric and Gas Corporation	Depreciation
205	2015	NY PSC	Rochester Gas and Electric Corporation	Depreciation
206	2015	MO PSC	Missouri American Water Company	Depreciation
207	2015	OK CC	Oklahoma, Public Service Company of	Depreciation
208	2015	WV PSC	West Virginia American Water Company	Depreciation

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Year	Jurisdiction	Docket No.	Client Utility	Subject
209	2015 PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210	2015 IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211	2015 OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/Toledo Edison	Depreciation
212	2015 NM PRC	15-00127-UT	El Paso Electric	Depreciation
213	2015 TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214	2015 WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215	2015 OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216	2015 KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217	2015 NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218	2016 WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219	2016 NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220	2016 MO PSC	ER-2016-0156	KCP&L – Greater Missouri	Depreciation
221	2016 WI PSC		Wisconsin Public Service Corporation	Depreciation
222	2016 KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223	2016 KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224	2016 OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225	2016 MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226	2016 KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227	2016 DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228	2016 DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229	2016 NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230	2016 PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231	2016 PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232	2016 PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233	2016 PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234	2016 PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235	2016 KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236	2016 MO PSC	ER-2016-0285	KCP&L Missouri	Depreciation
237	2016 AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238	2016 PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239	2016 ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240	2016 OR PUC	UM1801	Idaho Power Company	Depreciation
241	2016 ILL CC	16-	MidAmerican Energy Company	Depreciation
242	2016 KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243	2016 KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244	2016 IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245	2016 AL RC	U-16-081	Chugach Electric Association	Depreciation
			NSTAR Electric Company and Western, Massachusetts Electric Company	Depreciation
246	2017 MA DPU	D.P.U. 17-05	El Paso Electric Company	Depreciation
247	2017 TX PUC	PUC-26831, SOAH 973-17-2686	Puget Sound Energy	Depreciation
248	2017 WA UTC	UE-17033 and UG-170034	Duke Energy Ohio	Depreciation
249	2017 OH PUC	Case No. 17-0032-EL-AIR		Depreciation

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Year	Jurisdiction	Docket No.	Client Utility	Subject
250	2017	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251	2017	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252	2017	Case No. 9447	Columbia Gas of Maryland	Depreciation
253	2017	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254	2017	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255	2017	ER17-1162	MidAmerican Energy Company	Depreciation
256	2017	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257	2017	UM1809	Portland General Electric	Depreciation
258	2017	ER17-217-000	Jersey Central Power & Light	Depreciation
259	2017	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260	2017	Docket No. G007ID-17-442	Minnesota Energy Resources Corporation	Depreciation
261	2017	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262	2017	UM1808	Northwest Natural Gas Company	Depreciation
263	2017	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264	2017	GR-2017-0215	Laclede Gas Company	Depreciation
265	2017	GR-2017-0216	Missouri Gas Energy	Depreciation
266	2017	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267	2017	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268	2017	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269	2017	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270	2017	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271	2017	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272	2017	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273	2017	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274	2017	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275	2017	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276	2018	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277	2018	Cause No. 45029	Indianapolis Power and Light	Depreciation
278	2018	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279	2018	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280	2018	Docket UM 1933	Avista Corporation	Depreciation
281	2018	Docket No. UE-108167	Avista Corporation	Depreciation
282	2018	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283	2018	Cause No. 45039	Citizens Energy Group	Depreciation
284	2018	Docket No. ER18-	Duke Energy Progress	Depreciation
285	2018	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286	2018	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287	2018	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288	2018	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289	2018	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290	2018	Case No. 9847	Maryland-American Water Company	Depreciation
291	2018	Docket No. R-2018-3000019	The York Water Company	Depreciation

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Year	Jurisdiction	Docket No.	Client/Utility	Subject
292	2018	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293	2018	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294	2018	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295	2018	Docket No. UE-180778	PacifiCorp	Depreciation
296	2018	Docket No. 18-035-36	PacifiCorp	Depreciation
297	2018	Docket No. UM-1968	PacifiCorp	Depreciation
298	2018	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299	2018	20000-539-EA-18	PacifiCorp	Depreciation
300	2018	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation
301	2018	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302	2018	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303	2018	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304	2018	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305	2018	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306	2019	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307	2019	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308	2019	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309	2019	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310	2019	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311	2019	DE 19-057	Public Service of New Hampshire	Depreciation
312	2019	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313	2019	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314	2019	ER-2019-0335	Ameren Missouri	Depreciation
315	2019	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316	2019	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317	2019	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318	2019	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319	2019	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320	2019	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321	2019	Cause No. 45253	Duke Energy Indiana	Depreciation
322	2019	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323	2019	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324	2019	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325	2019	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326	2019	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327	2019	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328	2019	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329	2019	Case No. 9609	NISource Columbia Gas of Maryland, Inc.	Depreciation
330	2020	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331	2020	Docket No. R-2020-3018835	NISource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332	2020	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333	2020	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation

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Year	Jurisdiction	Docket No.	Client Utility	Subject
334	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338	VA ST CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
339	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341	VA ST CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345	FERC	ER20-598	Duke Energy Indiana	Depreciation
346	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347	OR PSC	UE 374	Pacificorp	Depreciation
348	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.	Depreciation
351	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
356	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
357	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369	KY PSC	Case No. 2021-00183	NISource Columbia Gas of Kentucky	Depreciation
370	MD PSC	Case No. 9664	NISource Columbia Gas of Maryland	Depreciation
371	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373	OR PSC	UM-2180	Idaho Power Company	Depreciation

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Year	Jurisdiction	Docket No.	Client Utility	Subject
374	2021 ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375	2021 WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
376	2021 PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377	2021 OH PUC	Case No. 21-637-GA-AIR;	NiSource Columbia Gas of Ohio	Depreciation
		Case No. 21-638-GA-ALT;		Depreciation
		Case No. 21-639-GA-UNC;		Depreciation
		Case No. 21-640-GA-AAM		Depreciation
		Texas PUC Docket No. 52195; SOHA		
378	2021 TX PUC	Docket No. 473-21-2606	El Paso Electric	Depreciation
379	2021 MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380	2021 WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381	2021 FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382	2021 FERC	ER21-2737	Duke Energy Progress	Depreciation
383	2021 IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384	2021 PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385	2021 OH PUC	Case No. 21-887-EL-AIR;	Duke Energy Ohio	Depreciation
		Case No. 21-888-EL-ATA;		Depreciation
		Case No. 889-EL-AAM		Depreciation
386	2021 AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
387	2021 OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
388	2021 FERC	Case ER-22-392-001	El Paso Electric	Depreciation
389	2021 FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
390	2021 PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc.	Depreciation
391	2022 FERC	Case ER-22-282-000	Aqua Pennsylvania Wastewater, Inc.	Depreciation
392	2022 ILL CC	Docket No. 22-0154	El Paso Electric	Depreciation
393	2022 MO PSC	Case No. ER-2022-0129	MidAmerican Gas	Depreciation
394	2022 MO PSC	Case No. ER-2022-0130	Evergy Metro	Depreciation
395	2022 PA PUC	Docket No. R-2022-3031211	Evergy Missouri West	Depreciation
396	2022 MA DPU	D.P.U. 22-20	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
		R-2022-3031672; R-2022-3031673	The Berkshire Gas Company	Depreciation
397	2022 PA PUC	Docket No. NG22-	Pennsylvania-American Water Company	Depreciation
398	2022 SD PUC	Case No. 9680	MidAmerican Gas	Depreciation
399	2022 MD PSC	Docket No. 20003-214-ER-22	NiSource Columbia Gas of Maryland	Depreciation
400	2022 WY PSC	D.P.U. 22.22	Black Hills Energy – Cheyenne Light, Fuel and Power Company	Depreciation
401	2022 MA DPU		NSTAR Electric Company d/b/a Eversource Energy	Depreciation