June 17, 2016

Ms. Carlotta Stauffer, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket Nos. 160021, 160061-EI, 160062-EI and 160088-EI

Dear Ms. Stauffer:

Please find enclosed for filing in the above referenced docket the Direct Testimony and Exhibits of Helmuth W. Schultz, III. This filing is being made via the Florida Public Service Commission’s Web Based Electronic Filing portal.

If you have any questions or concerns; please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Charles J. Rehwinkel
Deputy Public Counsel
BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power Company


In re: 2016 depreciation and dismantlement study by Florida Power & Light Company.

In re: Petition for limited proceeding to modify and continue incentive mechanism, by Florida Power & Light Company.

Docket No. 160021-EI

Docket No. 160061-EI

Docket No. 160062-EI

Docket No. 160088-EI

Filed: June 17, 2016

DIRECT TESTIMONY

OF

HELMUTH W. SCHULTZ, III

ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA
DIRECT TESTIMONY

OF

Helmuth Schultz III

On Behalf of the Office of Public Counsel

Before the

Florida Public Service Commission

Docket Nos. 160021-EI, 160061-EI, 160062-EI & 160088-EI

I. STATEMENT OF QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
A. My name is Helmuth W. Schultz III. My business address is 15728 Farmington Road, Livonia, Michigan 48154.

Q. BY WHOM ARE YOU EMPLOYED?
A. I am a Senior Regulatory Analyst with Larkin & Associates, P.L.L.C.

Q. PLEASE DESCRIBE THE FIRM LARKIN & ASSOCIATES, P.L.L.C.
A. Larkin & Associates, P.L.L.C., performs independent regulatory consulting primarily for public service/utility commission staffs and consumer interest groups (public counsels, public advocates, consumer counsels, attorney generals, etc.). Larkin & Associates, P.L.L.C., has extensive experience in the utility regulatory field as expert witnesses in over 600 regulatory proceedings, including water and sewer, gas, electric and telephone utilities.
Q. HAVE YOU PREPARED AN EXHIBIT WHICH DESCRIBES YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE?
A. Yes. Attached as Exhibit No.__(HWS-1), is a summary of my background, experience and qualifications.

Q. BY WHOM WERE YOU RETAINED, AND WHAT IS THE PURPOSE OF YOUR TESTIMONY?
A. Larkin & Associates, P.L.L.C., was retained by the Florida Office of Public Counsel ("OPC") to review the rate increase requested by Florida Power & Light Company (the "Company" or "FPL"), including interrelated dockets. In electric utility rate cases, one of the areas that I have focused on in Florida and elsewhere has been a holistic analysis of utility storm hardening and vegetation management activities, as well as the methods and prudence of cost incurrence and recovery for these activities. This was one of the areas of focus the OPC specifically asked me to look at when I was retained. Accordingly, I am appearing on behalf of the Citizens of Florida ("Citizens") who are customers of FPL.

II. BACKGROUND

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?
A. The Company is requesting approval of its 2016-2018 Storm Hardening Plan ("Plan"), which was initially filed in Docket No. 160061-EI, but has since been consolidated with the general rate case in Docket No. 160021-EI. Given the limited time to do so, my testimony is addressing the Company’s request for approval of the Plan, and the interrelationship of the Plan and the base rate costs associated with that Plan.
III. STORM HARDENING PLAN

Q. WOULD YOU ORDINARILY LOOK AT THE STORM HARDENING PLAN AND THE ASSOCIATED BASE RATE COSTS ON A SEPARATE BASIS?

A. No. I believe that the storm hardening activities should be analyzed along with the base rate costs that they generate. The Commission should make determinations about the efficiency of the proposed activities and evaluate the results they expect to achieve: (1) to ensure that customers are receiving the appropriate value; and (2) to further ensure that costs are being incurred in a prudent way and appropriately spread over the correct timeframes.

Q: WHY IS IT NECESSARY TO HIGHLIGHT THE INTERRELATEDNESS OF THE COMPANY’S REQUEST FOR APPROVAL OF A PLAN AND THE BASE RATE COSTS ASSOCIATED WITH THE PLAN?

A. This docket has been consolidated with FPL’s base rate increase docket because FPL is requesting base rate increases in certain costs to implement its storm hardening plans. For example, in Docket No. 160021-EI, FPL witness Robert Barrett Jr. refers to the filing in this storm hardening docket, Docket No. 160061-EI, as being having been contemporaneously filed. That strongly suggests that FPL anticipated the issues related to the Plan and its costs would be considered simultaneously. Since FPL filed testimony in both dockets and there are strong links between the Plan issues and the related Plan rate case cost issues, this necessitates that responsive intervenor testimony be filed in both dockets and should be considered in an integrated fashion. This is especially so because I believe that the Company testimony in this docket (Docket No. 160061-EI) does not fully address all of the related storm hardening issues. This deficiency dictates integration of the issues rather than bifurcation. Further, because the Plan and its base
rate costs are so interrelated, it is hard to prepare separate testimony addressing only
the Plan without necessarily analyzing the Plan’s costs. Because Plan issues and Plan
cost issues in the rate case are so interrelated, I may need to address the Plan again in
my testimony on Plan related costs in the rate case.

Q. WHAT RELATED STORM HARDENING ISSUES ARE NOT DIRECTLY
ADDRESSED IN THIS STORM HARDENING DOCKET BY COMPANY
TESTIMONY?

A. The testimony for the Storm Hardening Plan, Docket No. 160061-EI, does not address
vegetation management or pole inspections. However, if you refer to FPL witness
Manuel Miranda’s testimony in the rate case, Docket No. 160021-EI, his discussion
covers the Plan in more depth and the directly related areas of hardening that includes
vegetation management and pole inspections.¹ This presentation of evidence by FPL
makes it very difficult to tease out only storm hardening issues from the rate case issues
and address them in an isolated way in this docket.

Q. ARE YOU CONCERNED THAT A DECISION TO APPROVE THE PLAN IN
DOCKET NO. 160061-EI COULD RESULT IN AUTOMATIC ASSUMPTION
THAT THE COSTS ASSOCIATED WITH THE PLAN WILL BE ALLOWED AS
PART OF DOCKET NO. 160021-EI?

A. Yes. My concern will decrease some, so long as the Storm Hardening Plan issues
remain open to revision based on the votes on the related rate base cost issues since the
voting on all the consolidated issues will be done on the same day. However, I am

¹Testimony of Manuel Miranda at pages 9-23 in Docket No. 160021-EI.
concerned that by treating the dockets as if they are not deeply interrelated, the
sequence of consideration on the date of voting alone could create an unreasonable
presumption that the costs that follow the Plan must be approved without consideration
of the prudence of the levels of the activities or the way those costs are incurred. The
Company filed its testimony contemporaneously because the two requests are
essentially directly related. In Docket No. 160061-EI, FPL witness Miranda does not
address costs at all in his testimony on storm hardening. In the rate case, Docket No.
160021-EI, witness Miranda testifies about “storm hardening the infrastructure.” In
Docket No. 160021-EI, Company witness Barrett testified that the “storm hardening
investment program represents about $175 million of the revenue requirement increase
in 2017.” However, witness Barrett’s testimony is not filed in the Storm Hardening
docket. Thus, absent the simultaneous consideration of all Storm Hardening related
issues, it is unclear how witness Barrett’s testimony can be addressed alongside the
consideration of the activities that it purports to quantify. Notably, witness Miranda’s
testimony in Docket No. 160061-EI is very similar and in some cases exactly the same
as the rate case testimony in Docket No. 160021-EI which the Company is relying on
as support for the Company’s rate request dollars.

Q. WHAT DOLLARS ARE REFLECTED IN THE COMPANY’S BASE RATE
REQUEST?

A. In the rate case, Docket No. 160021-EI, the Company asserts that it will invest $1.7
billion for storm hardening from 2014 to 2017 and they are seeking approval of the
recovery of these costs from customers. In my overall comprehensive look at the storm

2 Testimony of Manuel Miranda at pages 8-16 in Docket No. 160021-EI.
3 Testimony of Robert Barret Jr. at pages 30-31 in Docket No. 160021-EI.
hardening plan, the associated costs, methods of cost incurrence, and the prudence of these activities, I have identified (and am continuing to identify through discovery and analysis) issues with the request with respect to consistency, the level of spending over the previous plan period, and the current plan period.

Q. HAVE YOU IDENTIFIED SOME ISSUES RELATED TO THE STORM HARDENING PLAN AND THE RELATED BASE RATE COSTS?
A. Yes. First and foremost, I am concerned about the significant increase in storm hardening costs in the year when new base rates are to go into effect. As part of the investment in storm hardening, the Company is proposing to spend $604 million in 2017, the first year of its rate request. This is important because the currently approved Plan is for 2013-2015 and the requested Plan is for 2016-2018. The $1.7 billion investment referenced by FPL witness Barrett is an overlap of these two plan periods. Based on the Company response to OPC's Fourth Set of Interrogatories, Interrogatory No. 111, the 2017 requested spending is $604 million, an increase of $133 million over the 2016 projected spending of $471 million, and $307 million more than what was actually expended in 2015. The projected level of spending causes concern because of the Company's confident, self-assessment of the system today and given FPL's historic level of spending. The significant increase in a year when rates are to go into effect should concern the Commission and all parties affected by the rate request.

Q. WHAT DID YOU MEAN WHEN YOU STATED THERE IS CONCERN GIVEN THE COMPANY'S CONFIDENT, SELF-ASSESSMENT OF THE SYSTEM TODAY?
A. Company witness Miranda states in his testimony that FPL is one of the most storm-resilient and reliable systems in the nation. He further states how FPL was recognized by U.S. Energy Secretary Ernest Moniz for its system hardening. This suggests that FPL does not actually need all of its $604 million request, and that the lower historic level of spending has already made FPL's one of the most storm-resilient and reliable systems in the nation.

Q. ARE YOU CONCERNED THAT THE COMPANY PLAN IS EXCESSIVE AND NOT NECESSARY?

A. Yes. While a storm hardening plan is necessary, I am concerned with the excessive level of spending and the timing of when the spending occurs. Additionally, as stated earlier, I am concerned that by separately addressing the Plan in this docket and the base rate costs in Docket No. 160021-EI at different times, that any possible approval of the Storm Hardening Plan could be construed as approval of the proposed spending that is reflected in the base rate request in Docket No. 160021-EI. The Company's achievement to date is commendable and the continued effort to harden the system is encouraged. However, hardening should not be accomplished with a blank-check approach where the costs are automatically allowed because the Plan was considered wholly apart from the base rate costs issues that are being addressed in the rate case.

Q. OTHER THAN THE SIGNIFICANT INCREASE IN SPENDING IN THE RATE EFFECTIVE YEAR, HAVE YOU IDENTIFIED ANY OTHER CONCERNS?

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4Testimony of Manuel Miranda at pages 3, lines 3-4 in Docket No. 160061-EI.
5Testimony of Manuel Miranda at pages 4, lines 5-13 in Docket No. 160061-EI.
A. Yes. There are some inconsistencies between the proposed Plan, FPL’s testimony, and FPL’s discovery responses that need clarification. For example, the response to OPC’s Fourth Set of Interrogatories, Interrogatory No. 111 indicates a total storm hardening cost of $604 million for 2017. Exhibit MBM-1 in Docket No. 160061-EI, at page 6, indicates lateral hardening costs of $490 million for 2017. Also, FPL’s response to OPC Fourth Set of Interrogatories, Interrogatory No. 113 indicates that distribution feeder hardening costs will also be $487 million in 2017. There is clearly a disconnect in the 2017 total amount, because $490 million for lateral hardening plus $487 million for feeder hardening exceeds the total storm hardening costs that FPL projects for 2017.

Given how the Company has distinguished between laterals and feeders⁶ in witness Miranda’s rate case testimony and the fact that there are other 2017 hardening costs, it must be rectified how the 2017 storm hardening costs can total $604 million as identified in response to OPC Interrogatory No. 111 in Docket No. 160021-EI.

Another example of inconsistency is the 2018 end results of feeder hardening. FPL’s response to OPC’s Interrogatory No. 113 in Docket No. 160021-EI indicates that the cumulative feeders hardened by the end of 2018 will be at 46%. FPL Exhibit MBM-1 in Docket No. 160061-EI, at page 5, states that after 2018, 40% of the feeder system will need to be addressed. This is an inconsistency that needs to be addressed between the information provided in these dockets. According to the response to Interrogatory No. 113, since 46% of feeders will be completed, 54% will need to be completed after 2018, however, this is different from the 40% to be completed as stated in Exhibit MBM-1.

⁶Testimony of Manuel Miranda at pages 14 (Feeders) and page 15 (laterals) in Docket No. 160021-EI.
Further, there are base rate cost impacts of the Storm Hardening Plan related to vegetation management and pole inspections that are not addressed in FPL's testimony in this docket, Docket No. 160061-EI. This lack of testimony appears to be inconsistent with FPL's response to OPC's Eleventh Set of Interrogatories, Interrogatory No. 259 which references how vegetation management was realigned with on-going hardening activities.

Another concern is that the Company's filing has indicated a reduction in pole inspection costs due, in part, to an expected reduction in failures, yet the cost for hardening is more than doubling. Materials and supply inventory is another cost category in the rate case filing impacted by storm hardening. In response to OPC's Eleventh Set of Interrogatories, Interrogatory No. 264, the Company has indicated the increase in materials and supplies was due, in part, to the acceleration of the transmission and distribution storm hardening activities. This raises a concern regarding what the cost impact of the acceleration will be in the test year.

Again, the relationship between the Plan and base rate costs related to storm hardening amplifies why there is a concern with addressing the Company's requested approval of the Plan in one set of testimony and the costs of the Plan in another set of testimony in the rate case. Any decision with regard to the approval of the Plan should be deferred or remain open until decisions are made on related Plan cost issues in Docket No. 160021-EI so that all the impacts of the requested Plan can be evaluated together at one time.
Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes, it does at this time. However, given the separate testimony filing dates for this
docket, Docket No. 160061-EI, and the rate case docket, Docket No. 160021-EI, I
reserve the right to supplement my testimony. I am still in the process of reviewing
additional information and discovery responses recently received, and there are still
outstanding discovery requests that specifically address differences identified between
testimony, the Plan, and responses.
CERTIFICATE OF SERVICE

Docket Nos. 160021-EL, 160061-EL, 160062-EL & 160088-EL

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony of Helmuth Schultz, III has been furnished by electronic mail to the following parties on this 17th day of June, 2016:

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QUALIFICATIONS OF HELMUTH W. SCHULTZ, III

Mr. Schultz received a Bachelor of Science in Accounting from Ferris State College in 1975. He maintains extensive continuing professional education in accounting, auditing, and taxation. Mr. Schultz is a member of the Michigan Association of Certified Public Accountants.

Mr. Schultz was employed with the firm of Larkin, Chapski & Co., C.P.A.s, as a Junior Accountant, in 1975. He was promoted to Senior Accountant in 1976. As such, he assisted in the supervision and performance of audits and accounting duties of various types of businesses. He has assisted in the implementation and revision of accounting systems for various businesses, including manufacturing, service and sales companies, credit unions and railroads.

In 1978, Mr. Schultz became the audit manager for Larkin, Chapski & Co. His duties included supervision of all audit work done by the firm. Mr. Schultz also represents clients before various state and IRS auditors. He has advised clients on the sale of their businesses and has analyzed the profitability of product lines and made recommendations based upon his analysis. Mr. Schultz has supervised the audit procedures performed in connection with a wide variety of inventories, including railroads, a publications distributor and warehouser for Ford and GM, and various retail establishments.

Mr. Schultz has performed work in the field of utility regulation on behalf of public service commission staffs, state attorney generals and consumer groups concerning regulatory matters before regulatory agencies in Alaska, Arizona, California, Connecticut, Delaware, District of Columbia, Florida, Georgia, Kentucky, Kansas, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, New Jersey, New York, Nevada, North Dakota, Ohio, Pennsylvania, Rhode Island, Texas, Utah, Vermont and Virginia. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on numerous occasions.

Partial list of utility cases participated in:

U-5331 Consumers Power Co.
   Michigan Public Service Commission

Docket No. 770491-TP Winter Park Telephone Co.
| Case Nos. U-5125 and U-5125(R) | Michigan Bell Telephone Co.  
Michigan Public Service Commission |
|-------------------------------|---------------------------------|
| Case No. 77-554-EL-AIR        | Ohio Edison Company             
Public Utility Commission of Ohio |
| Case No. 79-231-EL-FAC        | Cleveland Electric Illuminating  
Public Utility Commission of Ohio |
| Case No. U-6794               | Michigan Consolidated Gas Refunds  
Michigan Public Service Commission |
| Docket No. 820294-TP          | Southern Bell Telephone and Telegraph Co.  
Florida Public Service Commission |
| Case No. 8738                 | Columbia Gas of Kentucky, Inc.  
Kentucky Public Service Commission |
| 82-165-EL-EFC                | Toledo Edison Company           
Public Utility Commission of Ohio |
| Case No. 82-168-EL-EFC        | Cleveland Electric Illuminating Company,  
Public Utility Commission of Ohio |
| Case No. U-6794               | Michigan Consolidated Gas Company Phase II,  
Michigan Public Service Commission |
| Docket No. 830012-EU          | Tampa Electric Company,         
Florida Public Service Commission |
| Case No. ER-83-206            | Arkansas Power & Light Company,  
Missouri Public Service Commission |
| Case No. U-4758               | The Detroit Edison Company - (Refunds),  
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<p>| Case No. 8836                | Kentucky American Water Company, |</p>
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<td>El Paso Electric Company The Public Utility Commission of Texas</td>
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Resume of Helmuth W. Schultz, III

Exhibit (HWS-1)

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Docket No. 881167-EI  Gulf Power Company
Florida Public Service Commission

Docket No. R-891364  Philadelphia Electric Company
Pennsylvania Office of the Consumer Advocate

Docket No. 89-08-11  The United Illuminating Company
The Office of Consumer Counsel and
the Attorney General of the State of Connecticut

Docket No. 9165  El Paso Electric Company
The Public Utility Commission of Texas

Case No. U-9372  Consumers Power Company
Before the Michigan Public Service Commission

Docket No. 891345-EI  Gulf Power Company
Florida Public Service Commission

ER89110912J  Jersey Central Power & Light Company
Board of Public Utilities Commissioners

Docket No. 890509-WU  Florida Cities Water Company, Golden Gate
Division
Florida Public Service Commission

Case No. 90-041  Union Light, Heat and Power Company
Kentucky Public Service Commission

Docket No. R-901595  Equitable Gas Company
Pennsylvania Consumer Counsel

Docket No. 5428  Green Mountain Power Corporation
Vermont Department of Public Service

Docket No. 90-10  Artesian Water Company
Delaware Public Service Commission

Docket No. 900329-WS  Southern States Utilities, Inc.
Florida Public Service Commission

Case No. PUE900034  Commonwealth Gas Services, Inc.
Virginia Public Service Commission

Docket No. 90-1037*  Nevada Power Company - Fuel
(DEAA Phase)  Public Service Commission of Nevada

Docket No. 5491**  Central Vermont Public Service Corporation
Vermont Department of Public Service

Docket No. U-1551-89-102  Southwest Gas Corporation - Fuel
Before the Arizona Corporation Commission

Southwest Gas Corporation - Audit of Gas
Procurement Practices and Purchased Gas Costs

Docket No. U-1551-90-322  Southwest Gas Corporation
Before the Arizona Corporation Commission

Docket No. 176-717-U  United Cities Gas Company
Kansas Corporation Commission

Docket No. 5532  Green Mountain Power Corporation
Vermont Department of Public Service

Docket No. 910890-EI  Florida Power Corporation
Florida Public Service Commission

Docket No. 920324-EI  Tampa Electric Company
Florida Public Service Commission

Docket No. 92-06-05  United Illuminating Company
The Office of Consumer Counsel and the Attorney
General of the State of Connecticut

Before the Pennsylvania Public Utility Commission
Docket No. 92-47  The Diamond State Telephone Company
Before the Public Service Commission
of the State of Delaware

Docket No. 92-11-11  Connecticut Light & Power Company
State of Connecticut
Department of Public Utility Control

Docket No. 93-02-04  Connecticut Natural Gas Corporation
State of Connecticut
Department of Public Utility Control

Docket No. 93-02-04  Connecticut Natural Gas Corporation
(Supplemental)
State of Connecticut
Department of Public Utility Control

Docket No. 93-08-06  SNET America, Inc.
State of Connecticut
Department of Public Utility Control

Docket No. 93-057-01**  Mountain Fuel Supply Company
Before the Public Service Commission of Utah

Docket No. 94-105-EL-EFC  Dayton Power & Light Company
Before the Public Utilities Commission of Ohio

Case No. 399-94-297**  Montana-Dakota Utilities
Before the North Dakota Public Service Commission

Docket No.  G008/C-91-942  Minnegasco
Minnesota Department of Public Service

Docket No.  R-00932670  Pennsylvania American Water Company
Before the Pennsylvania Public Utility Commission

Docket No. 12700  El Paso Electric Company
Public Utility Commission of Texas
Case No. 94-E-0334  Consolidated Edison Company
Before the New York Department of Public
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Docket No. 2216  Narragansett Bay Commission
On Behalf of the Division of Public Utilities and
Carriers,
Before the Rhode Island Public Utilities
Commission

Case No. PU-314-94-688  U.S. West Application for Transfer of Local
Exchanges
Before the North Dakota Public Service
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Docket No. 95-02-07  Connecticut Natural Gas Corporation
State of Connecticut
Department of Public Utility Control

Docket No. 95-03-01  Southern New England Telephone Company
State of Connecticut
Department of Public Utility Control

Docket No. U-1933-95-317  Tucson Electric Power
Before the Arizona Corporation Commission

Docket No. 5863*  Central Vermont Public Service Corporation
Before the Vermont Public Service Board

Docket No. 96-01-26**  Bridgeport Hydraulic Company
State of Connecticut
Department of Public Utility Control

Docket Nos. 5841/5859  Citizens Utilities Company
Before Vermont Public Service Board
Resume of Helmuth W. Schultz, Ill
Exhibit (HWS-1)

Green Mountain Power Corporation
Before Vermont Public Service Board

Virginia Electric and Power Company
Before the Commonwealth of Virginia
State Corporation Commission

Southern Connecticut Gas Company
State of Connecticut
Department of Public Utility Control

PacifiCorp, dba Utah Power & Light Company
Before the Public Service Commission of Utah

Black Mountain Gas Division of Northern States
Power Company, Page Operations
Before the Arizona Corporation Commission

United Illuminating Company
State of Connecticut
Department of Public Utility Control

Connecticut Light & Power Company
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Department of Public Utility Control

Southern Connecticut Gas Company
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Department of Public Utility Control

Connecticut Natural Gas Corporation
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Department of Public Utility Control

Intercoastal Utilities, Inc.
St. John County - Florida

PacifiCorp dba Utah Power & Light Company
Before the Public Service Commission of Utah
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Before Vermont Public Service Board

Docket No. 6120/6460  Central Vermont Public Service Corporation  
Before the Vermont Public Service Board

Docket No. 020384-GU  Tampa Electric Company d/b/a Peoples Gas System  
Before the Florida Public Service Commission

Docket No. 03-07-02  Connecticut Light & Power Company  
State of Connecticut  
Department of Public Utility Control

Docket No. 6914  Shoreham Telephone Company  
Before the Vermont Public Service Board

Docket No. 04-06-01  Yankee Gas Services Company  
State of Connecticut  
Department of Public Utility Control

Docket Nos. 6946/6988  Central Vermont Public Service Corporation  
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Docket No. 04-035-42**  PacifiCorp dba Utah Power & Light Company  
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* Certain issues stipulated, portion of testimony withdrawn.
** Case settled.
*** Assisted in case and hearings, no testimony presented
**** Annual filings reviewed and reports filed with Board.