

Control Number: 29801



Item Number: 396

Addendum StartPage: 0

PUC DOCKET NO. 29801

**APPLICATION OF SOUTHWESTERN
PUBLIC SERVICE COMPANY FOR
RECONCILIATION OF ITS FUEL COSTS
FOR 2002 AND 2003, A FINDING OF
SPECIAL CIRCUMSTANCES AND
RELATED RELIEF**

§
§
§
§
§
§

**BEFORE THE
PUBLIC UTILITY COMMISSION
OF TEXAS**

June 9, 2005

TABLE OF CONTENTS

DESCRIPTION

BATES NO.

Direct Testimony
of James W. Daniel(JWD Test.doc)..... 2-17

Exhibits:

JWD-1(Exh JWD-1_Previous Testimony.xls)..... 18-22

00001

396

PUC DOCKET NO. 29801

**APPLICATION OF SOUTHWESTERN
PUBLIC SERVICE COMPANY FOR
RECONCILIATION OF ITS FUEL COSTS
FOR 2002 AND 2003, A FINDING OF
SPECIAL CIRCUMSTANCES AND
RELATED RELIEF**

§
§
§
§
§
§

**BEFORE THE
PUBLIC UTILITY COMMISSION
OF TEXAS**

DIRECT TESTIMONY AND EXHIBITS

OF

JAMES W. DANIEL

ON BEHALF OF

THE CITY OF AMARILLO, TEXAS

JUNE 9, 2005

PUC DOCKET NO. 29801

**DIRECT TESTIMONY AND EXHIBITS OF
JAMES W. DANIEL**

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
I. PROFESSIONAL TRAINING AND EXPERIENCE.....	1
II. INTRODUCTION	4
III. NUS FUEL EXPENSE OVER-RECOVERY	6
IV. AGREEMENT TO FILE RATE CASE	8
V. WHOLESALE CUSTOMER SALES	9
VI. COMMODITY TRADING MARGINS	11
VII. ECONOMY ENERGY SALES AND PURCHASES WITH AFFILIATES	12
VIII. SUMMARY AND CONCLUSIONS	13

EXHIBITS:

JWD-1 List of Testimony, Affidavits, and Expert Reports Presented in Regulatory and Court Proceedings

DIRECT TESTIMONY OF JAMES W. DANIEL

ON BEHALF OF

THE CITY OF AMARILLO, TEXAS

I. PROFESSIONAL TRAINING AND EXPERIENCE

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is James W. Daniel. My business address is 919 Congress Avenue, Suite 800,
Austin, Texas 78701.

Q. PLEASE OUTLINE YOUR FORMAL EDUCATION.

A. I received the degree of Bachelor of Science from the Georgia Institute of Technology in
1973 with a major in economics. Subsequent to graduation from the Georgia Institute of
Technology, I completed courses in accounting at Georgia State University.

Q. WHAT IS YOUR PRESENT POSITION?

A. I am a Vice President of the firm GDS Associates, Inc. ("GDS") and Manager of GDS'
office in Austin, Texas.

Q. PLEASE STATE YOUR PROFESSIONAL EXPERIENCE.

A. From July 1974 through September 1979 and from August 1983 through February 1986,
I was employed by Southern Engineering Company. During that time, I participated in
the preparation of economic analyses regarding alternative power supply sources and

1 generation and transmission feasibility studies for rural electric cooperatives. I
2 participated in wholesale and retail rate and contract negotiations with investor-owned
3 and publicly-owned utilities, prepared cost of service studies on investor-owned and
4 publicly-owned utilities and prepared and submitted testimony and exhibits in utility rate
5 and other regulatory proceedings on behalf of publicly-owned utilities, industrial
6 customers, associations and government agencies. From October 1979 through July 1983,
7 I was employed as a public utility consultant by R. W. Beck and Associates. During that
8 time, I participated in rate studies for publicly-owned electric, gas, water and wastewater
9 utilities. My primary responsibility was the development of revenue requirements, cost of
10 service, and rate design studies as well as the preparation and submittal of testimony and
11 exhibits in utility rate proceedings on behalf of publicly-owned utilities, industrial
12 customers and other customer groups. Since February 1986, I have held the position of
13 Manager of GDS' office in Austin, Texas. In April 2000, I was elected as a Vice
14 President of GDS.

15
16 **Q. HAVE YOU TESTIFIED BEFORE ANY REGULATORY COMMISSIONS?**

17 A. I have testified many times before regulatory commissions. I have submitted testimony
18 before the following state regulatory authorities: the Public Utility Commission of Texas
19 ("PUC"), the Texas Commission on Environmental Quality, the Texas Railroad
20 Commission, the South Dakota Public Utilities Commission, the New Mexico Public
21 Service Commission, the Arizona Corporation Commission, the Louisiana Public Service
22 Commission, the State Corporation Commission of Kansas, the Arkansas Public Service
23 Commission, and the Illinois Commerce Commission. I have also testified before the

1 Federal Energy Regulatory Commission ("FERC"), and two Condemnation Courts
2 appointed by the Supreme Court of Nebraska, and I have submitted an expert opinion
3 report before the United States Tax Court on utility issues. A list of regulatory
4 proceedings in which I have presented expert testimony is provided as Exhibit JWD-1.
5

6 **Q. WOULD YOU PLEASE DESCRIBE GDS?**

7 A. GDS is an engineering and consulting firm with offices in Marietta, Georgia; Austin,
8 Texas; Auburn, Alabama; Manchester, New Hampshire; and Madison, Wisconsin. GDS
9 has approximately 100 employees with backgrounds in engineering, accounting,
10 management, economics, finance, and statistics. GDS provides rate and regulatory
11 consulting services in the electric, natural gas, water, and telephone utility industries.
12 GDS also provides a variety of other services in the electric utility industry including
13 power supply planning, generation support services, financial analysis, load forecasting,
14 and statistical services. Our clients are primarily publicly-owned utilities, municipalities,
15 customers of privately-owned utilities, groups or associations of customers, and
16 government agencies.

1
2
3 **II. INTRODUCTION**

4 **Q. BY WHOM ARE YOU RETAINED IN THIS PROCEEDING?**

5 A. I have been retained by the City of Amarillo, Texas ("City").

6 **Q. WHAT WAS YOUR ASSIGNMENT IN THIS PROCEEDING?**

7 A. My assignment was to review whether the reasonableness of the Non-unanimous
8 Stipulation ("NUS") entered into by Staff ("Staff") of the Public Utility Commission of
9 Texas ("Commission"), Southwestern Public Service Company ("SPS"), the City of
10 Amarillo ("City"), Canadian River Municipal Water Authority ("CRMWA"), and West
11 Texas Municipal Power Agency ("WTMPA") dated April 25, 2005 is in the public
12 interest. The fuel reconciliation period being considered in this proceeding is from
13 January 1, 2002 through December 31, 2003.

14
15 **Q. HAVE YOU PREVIOUSLY TESTIFIED IN THIS PROCEEDING?**

16 A. No. Therefore, my review of the NUS will not be prejudiced by any positions already
17 taken in this case.

18
19 **Q. WOULD YOU PLEASE SUMMARIZE YOUR FINDINGS AND CONCLUSIONS**
20 **THAT RESULTED FROM YOUR REVIEW AND ANALYSIS?**

21 A. Yes. I have reviewed the major components of the NUS. Based on this analysis, I
22 determined the following findings and conclusions:

- 1 1. The \$18 million reduction in eligible fuel expense for the reconciliation period in
2 the NUS represents a compromise among the signatories and is in the public
3 interest. I would also note that this is substantially more beneficial to ratepayers
4 than the \$43.3 million under-recovery claimed by SPS in its initial application and
5 is more beneficial to the ratepayers than the Administrative Law Judge's ("ALJs")
6 recommendation.
- 7 2. The NUS requires SPS to file a base rate case, which will include SPS's next fuel
8 reconciliation no later than May 31, 2006. Filing a base rate case together with a
9 fuel reconciliation case facilitates review of the utility's overall cost of service
10 and determination of the proper treatment of reconcilable and non-reconcilable
11 fuel costs. This overall cost review is in the public interest.
- 12 3. SPS has been providing sales to new wholesale customers at system average fuel
13 costs rather than at incremental fuel costs. The NUS reasonably settles this issue,
14 and the economic impact is included as part of the black box settlement amount.
15 The NUS further provides for a fuel expense reduction of \$6.9 for 2004 and for
16 further fuel expense reductions from January 1, 2005 through the end of the next
17 fuel reconciliation period. The NUS also caps the amount of system average fuel
18 cost that can be allocated to wholesale customers, provides that SPS will not enter
19 into any new market-based wholesale sales using a system average wholesale fuel
20 clause, and defers the treatment of the assignment of wholesale fuel costs on a
21 going forward basis until the upcoming SPS rate case
- 22 4. The NUS's black box settlement of an \$18 million reduction in eligible fuel
23 expense includes a sharing of profits earned by SPS and its affiliates from electric

1 commodity trading activities in the same manner as these profits are treated in
2 Colorado. This sharing of profits represents a reasonable compromise and is in
3 the public interest.

- 4 5. As part of the NUS, SPS agrees not to purchase economy energy from its
5 affiliates at a price above SPS's avoided costs during the transaction period.
6 Similarly, the NUS will prevent SPS from selling economy energy to its affiliates
7 at a price lower than SPS's incremental cost. SPS's fuel and purchased power
8 expenses meeting these criteria will be considered in determining reconcilable
9 fuel expenses. This is a reasonable resolution of this issue for this proceeding and
10 is in the public interest.

11 Based on the resolution of these major issues, I believe that the NUS is in the
12 public interest and should be approved by the PUC.

13
14 **III. NUS FUEL EXPENSE OVER-RECOVERY**
15

16 **Q. PLEASE SUMMARIZE SPS's INITIAL REQUEST IN THIS FUEL**
17 **RECONCILIATION PROCEEDING.**

- 18 A. For the reconciliation period of January 1, 2002 through December 31, 2003, SPS
19 claimed that it incurred total eligible reconcilable fuel expenses of \$579.7 million and
20 that it collected \$503.7 million in revenues through its fuel factors. Additionally, SPS
21 sought recovery for approximately \$200,000 in wheeling expenses associated with
22 economy-energy purchases. The result was a claimed under-recovery of \$43.3 million,
23 as of December 1, 2003 before interest.

1
2 **Q. DID VARIOUS PARTIES CHALLENGE DIFFERENT COMPONENTS OF SPS'S**
3 **CLAIMED RECONCILABLE FUEL EXPENSES?**

4 A. Yes. In addition to the intervenor signatories, OPC and TIEC filed testimony to exclude
5 certain expenses from reconcilable fuel.
6

7 **Q. DOES THE NUS ADDRESS EACH ISSUE OR ADJUSTMENT RAISED BY ALL**
8 **INTERVENORS AND STAFF?**

9 A. Yes. Based upon my review, it appears that the NUS includes a resolution of all issues.
10 However, the NUS does not quantify a specific disallowance for each issue. Instead, the
11 black box settlement results in a compromise on all issues raised. In addition, the NUS
12 addresses other non-monetary issues that should be adopted by the Commission.
13

14 **Q. WHAT IS THE AMOUNT OF THE NUS BLACK BOX FUEL EXPENSE**
15 **DISALLOWANCE?**

16 A. The NUS provides for a black box settlement dollar amount of an \$18 million reduction
17 in eligible fuel expense for the reconciliation period. This compares to SPS's original
18 request for a \$43.3 million under-recovery.
19

20 **Q. IS THE BLACK BOX DISALLOWANCE AMOUNT IN THE NUS**
21 **REASONABLE?**

22 A. Yes. Given the positions of the parties, the NUS provides for a reasonable reduction to
23 SPS's eligible fuel expense for the reconciliation period and is in the public interest.

1
2 **IV. AGREEMENT TO FILE RATE CASE**
3

4 **Q. PLEASE DESCRIBE THE PORTIONS OF THE NUS RELATED TO FUTURE**
5 **RATE PROCEEDINGS.**

6 A. As part of the NUS, SPS has agreed to file its next fuel reconciliation as part of its base
7 rate case on or before May 31, 2006, using a test year ending September 30, 2005.
8

9 **Q. WHAT IS THE SIGNIFICANCE OF THIS ASPECT OF THE NUS?**

10 A. In past fuel reconciliations, there have been disputes about what costs should be treated in
11 a base rate proceeding and what costs should be determined in a fuel reconciliation
12 proceeding. By including the next fuel reconciliation in the base rate case scheduled for
13 May 31, 2006 by way of the NUS, the costs, whether they are eligible fuel costs or base
14 rate costs, will be dealt with or without having to wait for a future proceeding. This
15 means that the appropriate allocation of base rate and fuel costs to retail ratepayers can be
16 made with dispatch and at a much lower costs than would be the case with two separate
17 proceedings. Moreover, SPS has not had a base rate case since 1992. Given this length
18 of time since its last rate case, it is important that inter-class rate levels and cost
19 allocation ratios be reviewed in the context of a joint base rate and fuel reconciliation
20 case.

1 **V. WHOLESALE CUSTOMER SALES**

2

3 **Q. PLEASE DESCRIBE THE ISSUE REGARDING FUEL COSTS ASSOCIATED**
4 **WITH SPS's SALES TO WHOLESALE CUSTOMERS.**

5 A. SPS historically has provided firm and interruptible wholesale sales to wholesale
6 customers within SPS's service area, and to wholesale customers located in nearby
7 regions. In the last few years, SPS also has been making wholesale sales to wholesale
8 customers remote from the SPS system.

9 SPS has been making these new sales to wholesale customers remote from the
10 SPS system at its average system fuel costs. Since these new wholesale sales cause SPS
11 to generate from more expensive gas-fired generating plants, some parties to this
12 proceeding alleged that the result is to increase the average fuel costs charged to SPS's
13 retail and pre-existing wholesale customers. Several parties presented testimony that
14 SPS's retail and pre-existing wholesale customers should not be harmed by the new
15 wholesale sales and that these new wholesale customers should be charged incremental
16 fuel costs, not system average fuel costs.

17

18 **Q. HOW DOES THE NUS ADDRESS THIS ISSUE?**

19 A. As stated in Section 6 of the NUS, SPS will continue making wholesale firm and
20 interruptible sales to the pre-existing wholesale customers listed in the first paragraph of
21 Section 6 of the NUS and allocating system average fuel costs to those wholesale
22 customers. When the contracts with these customers expire, SPS may replace the
23 contracts serving them with new cost-based contracts, with fuel priced at system average

1 fuel costs. Wholesale sales to any other wholesale customers will be priced based on
2 SPS's incremental fuel costs for purposes of determining reconcilable fuel costs. For
3 calendar year 2004, the NUS provides that SPS's Texas retail fuel expenses shall be
4 reduced by \$6.9 million. In addition, for the period of January 1, 2005 until the end of
5 the next fuel reconciliation period, SPS will assign incremental fuel costs to sales for
6 these other wholesale customers and will use the methodology proposed by City witness
7 Mr. Norwood to determine such incremental fuel costs. Under the NUS, SPS is also
8 prevented from entering into new contracts for sales to other wholesale customers not
9 included in the NUS provision using system average fuel costs until the Commission
10 addresses this issue in SPS's next rate case.

11
12 **Q. DOES THE NUS PRECLUDE THE PARTIES FROM RAISING ISSUES**
13 **REGARDING WHOLESALE SERVICE COST ALLOCATION AND COST**
14 **ASSIGNMENT IN SPS's NEXT BASE RATE CASE?**

15 A. No. In the next base rate case, the parties have the right to raise issues regarding
16 wholesale service cost allocation and cost assignment for prospective application
17 beginning with the effective date of new retail base rates.

18
19 **Q. IN YOUR OPINION, DOES THE NUS PROVIDE FOR A REASONABLE**
20 **RESOLUTION OF THIS ISSUE?**

21 A. Yes. I believe that this resolution is reasonable and in the public interest.
22

1 **VI. COMMODITY TRADING MARGINS**

2

3 **Q. PLEASE EXPLAIN THE ISSUE RELATED TO MARGINS SPS RECEIVES**
4 **FROM COMMODITY TRADING ACTIVITIES OF THE XCEL ENERGY**
5 **OPERATING COMPANIES.**

6 A. SPS, Public Service Company of Colorado (“PSCo”), and Northern States Power
7 Company (“NSP”) buy and sell energy in the wholesale electric market. Margins
8 received from this commodity trading activity are allocated among the three Xcel Energy
9 operating companies. Several parties advocated that SPS should share its portion of the
10 net margins with ratepayers.

11

12 **Q. HOW DOES THE NUS TREAT SPS’S MARGINS FROM COMMODITY**
13 **TRADING?**

14 A. This issue was addressed by the Colorado Public Utilities Commission (“CPUC”) in a
15 case involving the treatment of PSCo’s margins from commodity trading. In Colorado,
16 the CPUC held that the first \$400,000 in margins are retained by PSCo for administrative
17 costs with all additional margins split 40% to ratepayers and 60% to PSCo. The NUS
18 adopts this same sharing formula. The \$18 million black box disallowance includes an
19 amount for sharing the commodity trading margins.

1 **Q. IS IT YOUR OPINION THAT THE NUS's TREATMENT OF SPS's MARGINS**
2 **FROM COMMODITY TRADING IS IN THE PUBLIC INTEREST?**

3 A. Yes. This treatment represents a fair compromise and is consistent with the treatment of
4 these margins in Colorado.
5

6 **VII. ECONOMY ENERGY SALES AND**
7 **PURCHASES WITH AFFILIATES**
8

9 **Q. HOW ARE ENERGY SALES AND PURCHASES AMONG SPS AND ITS**
10 **AFFILIATES TREATED IN THE NUS?**

11 A. There are several pricing conditions set forth in the NUS that determine the treatment of
12 economy energy sales and purchases among SPS, PSCo, and NSP. First, if the cost of
13 SPS energy purchases from PSCo or NSP is below SPS's avoided cost, then the amount
14 paid will be treated as reconcilable fuel expense. Second, sales by SPS to either PSCo or
15 NSP must be priced equal to or greater than SPS's incremental cost of fuel. All revenues
16 received from such sales, including any margins above SPS's incremental cost, will be
17 credited to reconcilable fuel. Other NUS conditions regarding these affiliate energy sales
18 and purchases are:

- 19 1. SPS will not purchase from its affiliates if it can make a similar purchase from a
20 non-affiliate at a lower cost,
- 21 2. SPS will not sell to its affiliate if it can make a similar sale to a non-affiliate at a
22 higher price, and

1 3. If either PSCo or NSP are planning on selling to others in SPS's region at prices
2 lower than they are willing to sell to SPS, then SPS will not purchase from its
3 affiliate.

4
5 **Q. IS THIS A REASONABLE RESOLUTION OF THE ISSUE?**

6 A. Yes. It is also consistent with how this issue was resolved in a prior SPS docket, Docket
7 No. 14980, and is in the public interest.

8
9 **VIII. SUMMARY AND CONCLUSIONS**

10
11 **Q. DO YOU BELIEVE THAT THE NUS, AS A WHOLE, IS IN THE PUBLIC**
12 **INTEREST?**

13 A. Yes. This NUS is the result of negotiation, compromise, settlement, and accommodation.
14 Although each issue may not be optimally beneficial to the City, on the balance, the
15 NUS, when viewed in its entirety, is in the public interest. The NUS provides for a
16 reasonable resolution of the issues in this proceeding, it benefits ratepayers, it is in the
17 public interest and it should be approved by the Commission.

18
19 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

20 A. Yes.
21

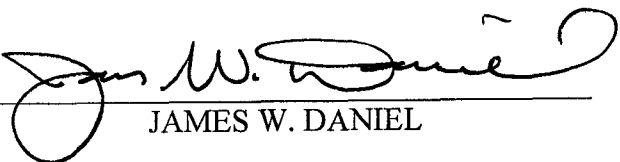
AFFIDAVIT

THE STATE OF TEXAS §

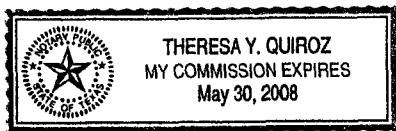
COUNTY OF TRAVIS §

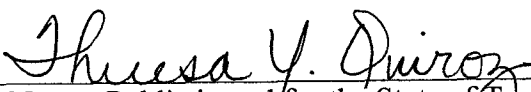
BEFORE ME, the undersigned notary public, this day personally appeared JAMES W. DANIEL, to me known, who being duly sworn according to law, deposes and says:

“My name is JAMES W. DANIEL. I am of legal age and a resident of the State of Texas. I certify that the foregoing testimony and exhibits, offered by me on behalf of the City of Amarillo, Texas are true and correct based upon my personal knowledge and professional experience.”


JAMES W. DANIEL

SUBSCRIBED AND SWORN TO BEFORE ME, notary public, on this the 9th day of June 2005.




Notary Public in and for the State of Texas

My Commission expires: 5/30/2008

EXHIBIT JWD-1

List of Testimony, Affidavits, and Expert Reports
Presented in Regulatory and Court Proceedings
by James W. Daniel

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
1/76	Federal Power Commission	ER76-530	Arizona Public Service Company
2/76	South Dakota Public Utility Commission	F-3055	Northwestern Public Service Company
5/79	Federal Energy Regulatory Commission	ER78-379,ER78-380 ER78-381,ER78-382 ER78-383	Indiana & Michigan Electric Company
11/80	New Mexico Public Service Commission	1627	Kit Carson Electric Cooperative
6/81	Arizona Corporation Commission	9962-E-1032	Citizens Utilities Company
9/81	Federal Energy Regulatory Commission	ER81-179	Arizona Public Service Commission
3/84	Texas Public Utility Commission	5640	Texas Utilities Electric Company
7/3/84	Texas Public Utility Commission	5640	Texas Utilities Electric Company
1/85	Federal Energy Regulatory Commission	ER84-568-000	Gulf States Utilities Company
11/85	Federal Energy Regulatory Commission	ER85-538-001	Gulf States Utilities Company
1/7/86	Louisiana Public Service Commission	U-16510	Central Louisiana Electric Company
3/10/86	Texas Public Utility Commission	6677	Texas Utilities Electric Company
3/14/86	Federal Energy Regulatory Commission	ER85-538-001	Gulf States Utilities Company
6/20/88	Texas Public Utility Commission	8032	Lower Colorado River Authority
7/15/88	Texas Public Utility Commission	8032	Lower Colorado River Authority
3/7/90	Texas Public Utility Commission	9165	El Paso Electric Company
4/12/90	Texas Public Utility Commission	9300	Texas Utilities Electric Company Revenue Requirements Phase (Direct)
5/90	Texas Public Utility Commission	9300	Texas Utilities Electric Company Phase II - Rate Design
7/6/90	Texas Public Utility Commission	9300	Texas Utilities Electric Company
7/10/90	Texas Public Utility Commission	9427	Lower Colorado River Authority
7/30/90	Texas Public Utility Commission	9427	Lower Colorado River Authority
8/23/90	Texas Public Utility Commission	9561	Central Power & Light Company
1/11/91	Texas Public Utility Commission	9427	Lower Colorado River Authority
9/24/91	Texas Public Utility Commission	10404	Guadalupe Valley Electric Cooperative
12/91	Rate Area 2&3 Nebraska Municipalities	N/A	Peoples Natural Gas Company
7/31/92	Texas Public Utility Commission	11266	Guadalupe-Blanco River Authority

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
8/7/92	State Corporation Commission of Kansas	180,416-U	Peoples Natural Gas Company
9/8/92	Texas Public Utility Commission	11266	Guadalupe-Blanco River Authority
9/92	Texas Public Utility Commission	10894	Gulf States Utilities Company
5/93	Texas Public Utility Commission	11735	Texas Utilities Electric Company
6/93	Texas Public Utility Commission	11892	Generic Proceeding Regarding Purchased Power
09/08/93	State Corporation Commission of Kansas	186,363-U	KN Energy
09/94	State Corporation Commission of Kansas	190,362-U	Kansas Natural Pipeline and Kansas Natural Partnership
10/17/94	Texas Public Utility Commission	12820	Central Power and Light Company
11/10/94	Texas Public Utility Commission	12065	Houston Lighting and Power Company
5/23/95	Federal Energy Regulatory Commission	TX94-4-000	Texas Utilities Electric Company and Southwestern Electric Service
8/7/95	Texas Public Utility Commission	13369	West Texas Utilities Company
10/31/95	Texas Public Utility Commission	14435	Southwestern Electric Power Company
11/95	Rate Area 3 Nebraska Municipalities	N/A	Peoples Natural Gas Company
02/07/96	Federal Energy Regulatory Commission	TX96-2-000	City of College Station, Texas
5/15/96	Texas Public Utility Commission	14965	Central Power & Light Company
07/19/96	Texas Public Utility Commission	15766	City of Bryan, Texas
08/96	Texas Public Utility Commission	15296	City of Bryan, Texas
08/07/96	State of Illinois Commerce Commission	96-0245 & 96-0248	Commonwealth Edison Company
09/06/96	Texas Public Utility Commission	15643	Central Power & Light Company and West Texas Utilities Company
09/18/96	Texas Public Utility Commission	15638	Texas Utilities Electric Company
10/22/96	Texas Natural Resource Conservation Commission	96-0652-UCR	Longbranch Associates, L.P.
08/05/97	Arkansas Public Service Commission	97-019-U	Arkansas Western Gas Company (Direct)
08/06/97	Texas Public Utility Commission	16705	Entergy Texas
08/25/97	Texas Public Utility Commission	16705	Entergy Texas (Rate Design Phase Rebuttal)
09/23/97	Arkansas Public Service Commission	97-019-U	Arkansas Western Gas Company (Surrebuttal)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
09/30/97	Texas Public Utility Commission	16705	Entergy Texas (Competitive Issues Phase)
12/97	United States Tax Court	7685-96 and 4979-97	Lykes Energy, Inc.
12/97	Condemnation Court Appointed by the Supreme Court of Nebraska	13880	Peoples Natural Gas
08/98	Condemnation Court Appointed by the Supreme Court of Nebraska	101	Peoples Natural Gas
10/98	Federal Energy Regulatory Commission	EL-99-6-000	Entergy Gulf States, Inc.
12/31/1998	Texas Public Utility Commission	20292	Sharyland Utilities, L.P.
3/11/1999	Texas Public Utility Commission	20292	Sharyland Utilities, L.P. (Supplemental Testimony)
4/30/1999	Texas Public Utility Commission	20292	Sharyland Utilities, L.P. (Rebuttal Testimony)
7/16/1999	Texas Public Utility Commission	19265	Central and South West Corporation and American Electric Power Company, Inc.
11/24/1999	Texas Public Utility Commission	21528	Central Power and Light Company
11/1/1999	Texas Public Utility Commission	21591	Sharyland Utilities, L.P.
1/27/2000	Texas Railroad Commission	8976	Texas Utilities Company Lone Star Pipeline
3/31/2000	Texas Public Utility Commission	22348	Sharyland Utilities, L.P.
08/2000	Texas Public Utility Commission	20624	Reliant Energy HL&P
10/16/2000	Texas Public Utility Commission	22344	Generic Issues Associated with Unbundled Cost of Service Rate
10/23/2000	Texas Public Utility Commission	21956	Reliant Energy, Inc.
11/14/2000	Texas Public Utility Commission	22350	TXU Electric Company
11/17/2000	Texas Public Utility Commission	22352	Central Power and Light Company
12/12/2000	Texas Public Utility Commission	22355	Reliant Energy HL&P (Direct - Final Phase)
12/21/2000	Texas Public Utility Commission	22355	Reliant Energy HL&P (Direct - Rate Case Expense Phase)
12/29/2000	Texas Public Utility Commission	22355	Reliant Energy HL&P (Supplemental & Rebuttal)
7/5/2001	Texas Public Utility Commission	23950	Reliant Energy

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
9/6/2001	Texas Public Utility Commission	24239	Mutual Energy CPL, LP
4/22/2002	State Corporation Commission of Kansas	02-WSRE-301-RTS	Western Resources, Inc. and Kansas Gas and Electric Company
6/19/2002	Federal Energy Regulatory Commission	TX96-2-000	City of College Station, Texas
8/5/2002	Corporation Commission of the State of Oklahoma	200100455	Oklahoma Corporation Commission
12/31/2002	Texas Public Utility Commission	26195	CenterPoint Energy Houston Electric, LLC
4/24/2003	Texas Public Utility Commission	25089	Market Protocols for the Portions of Texas Within the Southeastern Reliability Council (Rebuttal Testimony)
6/9/2003	Texas Public Utility Commission	25089	Market Protocols for the Portions of Texas Within the Southeastern Reliability Council (Supplemental Direct Testimony)
7/11/2003	State Corporation Commission of Kansas	03-KGSG-602-RTS	Kansas Gas Service, a Division of ONEOK, Inc. (Direct Testimony)
8/11/2003	Texas Public Utility Commission	25089	Market Protocols for the Portions of Texas Within the Southeastern Reliability Council (Second Supplemental Direct Testimony)
8/18/2003	State Corporation Commission of Kansas	03-KGSG-602-RTS	Kansas Gas Service, a Division of ONEOK, Inc. (Supplemental Testimony)
11/5/2003	Texas Public Utility Commission	26195	CenterPoint Energy Houston Electric, LLC
1/16/2004	Texas Public Utility Commission	28980	CenterPoint Energy Houston Electric, LLC
2/9/2004	Texas Public Utility Commission	28840	AEP Texas Central
6/1/2004	Texas Public Utility Commission	29526	CenterPoint Energy Houston Electric, LLC Reliant Energy Retail Services, LLC Texas Genco, LP
7/8/2004	Texas Public Utility Commission	28466	Cap Rock Energy Corporation
8/30/2004	Texas Public Utility Commission	28813	Cap Rock Energy Corporation
1/7/2005	Texas Public Utility Commission	30485	CenterPoint Energy Houston Electric, LLC
3/16/2005	Texas Public Utility Commission	30706	CenterPoint Energy Houston Electric, LLC

P:\44332\005\DN 29801\Testimony\As Filed 06-09-05\Exh JWD-1 Previous Testimony.xls\List