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APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE,
ELECTRIC POWER COMPANY FOR §
CERTIFICATE OF CONVENIENCE §
AND NECESSITY AUTHORIZATION § OF
AND RELATED RELIEF FOR THE §
ACQUISITION OF WIND §
GENERATION FACILITIES § ADMINISTRATIVE HEARINGS

DIRECT TESTIMONY

AND EXHIBITS

OF

JAMES W. DANIEL

ON BEHALF OF

EAST TEXAS ELECTRIC COOPERATIVE, INC.

AND

NORTHEAST TEXAS ELECTRIC COOPERATIVE, INC.

JANUARY 14, 2020

JWD_00001

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DIRECT TESTIMONY AND EXHIBITS OF JAMES W. DANIEL

I. EXPERIENCE AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is James W. Daniel. My business address is 919 Congress Avenue, Suite 1110, 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.

Q. WHAT IS YOUR PRESENT POSITION?

A. I am a Vice President of the firm GDS Associates, Inc. ("GDS") and Manager of GDS's 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 generation and transmission feasibility studies for rural cooperatives. I participated in wholesale and retail rate and contract negotiations with investor-owned and publicly owned utilities, prepared cost of service studies on investor-owned and publicly owned utilities, and prepared and submitted testimony and exhibits in utility rate and other regulatory proceedings on behalf of publicly owned utilities, industrial customers, associations, and government agencies. From October 1979 through July 1983, I was employed as a public utility consultant by R.W. Beck and Associates. During that time, I participated in rate

1 studies for publicly owned electric, gas, water and wastewater utilities. My primary
2 responsibility was the development of revenue requirements, cost of service, and rate
3 design studies as well as the preparation and submittal of testimony and exhibits in utility
4 rate proceedings on behalf of publicly owned utilities, industrial customers and other
5 customer groups. Since February 1986, I have held the position of Manager of GDS's
6 office in Austin, Texas. In April 2000, I was elected as a Vice President of GDS. While
7 at GDS, I have provided testimony in numerous regulatory proceedings involving electric,
8 natural gas, and water utilities, and I have participated in generic rulemaking proceedings.
9 I have prepared retail rate studies on behalf of publicly owned utilities, and I have prepared
10 utility valuation analyses. I have also prepared economic feasibility studies, and I have
11 procured and contracted for wholesale and retail energy supplies.

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

13 A. GDS is an engineering and consulting firm with offices in Marietta, Georgia; Austin,
14 Texas; Auburn, Alabama; Manchester, New Hampshire; Madison, Wisconsin; and
15 Orlando, Florida. GDS has over 160 employees with backgrounds in engineering,
16 accounting, management, economics, finance, and statistics. GDS provides rate and
17 regulatory consulting services in the electric, natural gas, water, storm, and telephone
18 utility industries. GDS also provides a variety of other services in the electric utility
19 industry including power supply planning, generation support services, energy
20 procurement and contracting, energy efficiency program development, financial analysis,
21 load forecasting, and statistical services. Our clients are primarily privately-owned
22 utilities, publicly owned utilities, municipalities, customers of investor-owned utilities,
23 groups or associations of customers, and government agencies.

1 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE ANY REGULATORY**
2 **COMMISSIONS?**

3 A. I have testified many times before regulatory commissions. I have submitted testimony
4 before the following state regulatory authorities: the Public Utility Commission of Texas
5 (“PUC” or the “Commission”), the Texas Commission on Environmental Quality, the
6 Texas Railroad Commission, the Regulatory Commission of Alaska, the Arkansas Public
7 Service Commission, the Arizona Corporation Commission, the Delaware Public Service
8 Commission, the Florida Public Service Commission, the Georgia Public Service
9 Commission, the Illinois Commerce Commission, the State Corporation Commission of
10 Kansas, the Louisiana Public Service Commission, the New Mexico Public Service
11 Commission, the Oklahoma Corporation Commission, the Oregon Public Utility
12 Commission, the Pennsylvania Public Utility Commission, the South Dakota Public
13 Utilities Commission, the Public Service Commission of Utah, the Virginia State
14 Corporation Commission, and the Public Service Commission of West Virginia. I have
15 also testified before the Federal Energy Regulatory Commission (“FERC”), two
16 Condemnation Courts appointed by the Supreme Court of Nebraska, and I have submitted
17 an expert opinion report before the United States Tax Court on utility issues. A list of
18 regulatory proceedings in which I have presented expert testimony is provided as Exhibit
19 JWD-1.

1 **Q. PLEASE SUMMARIZE THE RESULTS OF YOUR REVIEW AND ANALYSIS.**

2 A. Based on my review and analysis, I have reached the following conclusions and
3 recommendations to the Commission:

4 (1) Contrary to SWEPCO's belief, the Commission must make a public interest
5 finding in this case per the Public Utility Regulatory Act ("PURA")
6 § 14.101.

7 (2) SWEPCO has failed to present a meaningful cost/benefit analysis of the
8 impact of the proposed acquisition of wind generation facilities on Texas
9 retail customers.

10 (3) After adjusting SWEPCO's cost/benefit analysis for more reasonable
11 assumptions, the proposed acquisition of the Selected Wind Facilities will
12 not provide any immediate rate benefits to most Texas retail customers.

13 (4) Since the proposed acquisition of the Selected Wind Facilities will result in
14 increased costs for most Texas retail customers, SWEPCO's application is
15 not in the public interest and should be rejected by the Commission.

16 **III. PUBLIC INTEREST FINDING**

17 **Q. PLEASE DESCRIBE SWEPCO'S APPLICATION AND PROPOSAL**

18 A. SWEPCO is requesting Commission approval to acquire an ownership interest in three
19 wind generation facilities located in Oklahoma. The three wind generation facilities are:
20 (1) the Traverse Wind Facilities with a capacity of 999 megawatts ("MW"), (2) the
21 Maverick Wind Facilities with a capacity of 287 MW, and (3) the Sundance Wind Facilities
22 with a capacity of 199 MW (together the three wind facilities are referred to as "the

1 Selected Wind Facilities”). The Selected Wind Facilities will be jointly owned by
2 SWEPCO and its affiliate, Public Service Company of Oklahoma (“PSO”). If approved,
3 SWEPCO will own 54.5% of each wind facility for a total capacity of 810 MW. The total
4 cost of the Selected Wind Facilities, including the owner’s costs, are estimated to be \$1.996
5 billion. SWEPCO’s share of this estimated cost is \$1.088 billion.

6 **Q. IS THERE A SIGNIFICANT DIFFERENCE BETWEEN THIS APPLICATION**
7 **AND SWEPCO’S DOCKET NO. 47461 TO ACQUIRE THE WIND CATCHER**
8 **GENERATING FACILITY?**

9 A. Yes. In Docket No. 47461, SWEPCO was also proposing to build a \$1.6 billion
10 transmission line to deliver the energy from the Wind Catcher facility to SWEPCO’s
11 service territory. In the new application, SWEPCO is not proposing to build any significant
12 new transmission facilities. Instead, SWEPCO has included some estimated initial
13 congestion costs as part of the cost of delivering the wind generation to SWEPCO’s service
14 territory, but acknowledges that significant new gen-tie transmission facilities may be
15 necessary in the future. The Cooperatives’ witness John Chiles will address these
16 transmission issues.

17 **Q. DID SWEPCO SUBMIT ITS APPLICATION AS AN APPLICATION FOR SALE,**
18 **TRANSFER, OR MERGER?**

19 A. Yes. SWEPCO is seeking authorization to acquire the Selected Wind Facilities and to
20 amend its certificate of convenience and necessity (“CCN”). Attachment A to the
21 Company’s application is SWEPCO’s completed “Application for Sale, Transfer, or
22 Merger” (“STM”) form required by the Commission.

1 **Q. DOES SWEPCO BELIEVE THAT THE COMMISSION MUST DETERMINE**
2 **THAT THE PROPOSED ACQUISITION OF THE SELECTED WIND FACILITIES**
3 **IS IN THE PUBLIC INTEREST?**

4 A. No. The footnote on page 1 of its STM application states that “it is SWEPCO’s position
5 that PURA § 14.101 does not apply to this Petition.” However, the footnote also states that
6 SWEPCO claims its proposal is in the public interest.

7 **Q. DO YOU AGREE WITH SWEPCO’S CLAIM THAT A PUBLIC INTEREST**
8 **FINDING IS NOT REQUIRED?**

9 A. No. I believe that the Commission should determine whether or not SWEPCO’s proposal
10 is in the public interest. I also believe that SWEPCO has failed to demonstrate that its
11 proposal is in the public interest or that its proposal lowers the cost to serve all Texas retail
12 customers, particularly under more reasonable assumptions regarding the cost of
13 transmission congestion caused by the Selected Wind Facilities, as discussed in the direct
14 testimony of Cooperatives’ witness John Chiles.

15 **Q. WHAT IS THE BASIS FOR SWEPCO’S CLAIM THAT A PUBLIC INTEREST**
16 **FINDING BY THE COMMISSION IS NOT REQUIRED IN ORDER TO APPROVE**
17 **ITS PROPOSAL?**

18 A. Since the Selected Wind Facilities are not located in Texas, SWEPCO does not believe
19 PURA § 14.101 applies to its proposal and, therefore, a public interest finding is not
20 necessary.

1 **Q. WHY DO YOU DISAGREE WITH SWEPCO'S CLAIM THAT A PUBLIC**
2 **INTEREST FINDING IS NOT REQUIRED?**

3 A. I disagree for several reasons. First, in similar certification applications for out of state
4 generation facilities, the Commission has determined that the proposed facility must meet
5 the public interest standard. For example, in a prior generation certification proceeding for
6 a combined cycle unit located in Arkansas in Docket No. 43958, the Commission
7 determined that the application should be reviewed under the public interest standard of
8 PURA § 14.101. *See* Preliminary Order (Mar. 10, 2015), Issue No. 15. Similarly, the
9 Commission found that PURA § 14.101 applies to transmission facilities located outside
10 of Texas if those facilities are part of a system that is used to serve Texas customers, as
11 well as part of the integrated system of the Southwest Power Pool ("SPP"). *See* Docket
12 No. 45291, *Application of Southwestern Public Service Company for Approval of*
13 *Transaction with Xcel Energy Southwest Transmission Company, LLC and Related*
14 *Approvals*, Preliminary Order (Mar. 25, 2016). Second, Southwestern Public Service
15 Company ("SPS") previously submitted a CCN application for a wind generation facility
16 located in New Mexico in PUCT Docket No. 46936 and did not make a similar claim that
17 a public interest finding is not required. Third, from a practical perspective, it is
18 unreasonable for SWEPCO to expect that the Commission would approve the Company's
19 proposed \$1.088 billion (SWEPCO only) project without finding that it is in the public
20 interest.

1 **IV. CUSTOMER COST IMPACTS**

2 **Q. IS SWEPCO CLAIMING THAT THE PROPOSED WIND FACILITY**
3 **ACQUISITION WILL RESULT IN NET SAVINGS TO CUSTOMERS?**

4 A. Yes. Based upon SWEPCO's assumptions and analysis, the proposed project will provide
5 an estimated \$567 million in net present value ("NPV") savings to SWEPCO's Texas retail
6 customers. The net savings is mostly the difference between the cost or revenue
7 requirement of the Selected Wind Facilities and the sum of the fuel savings and Production
8 Tax Credit ("PTCs") resulting from owning and operating those facilities. The claimed net
9 savings are not consistent from year-to-year over the service life of the wind generators
10 and can fluctuate significantly.

11 **Q. ARE THE PROJECTED COST INCREASES MOSTLY KNOWN WHILE THE**
12 **PROJECTED SAVINGS ARE MOSTLY ESTIMATES AND SOMEWHAT**
13 **SPECULATIVE?**

14 A. Yes. The acquisition costs of the Selected Wind Facilities are mostly known and the
15 revenue requirement for these facilities can be reasonably determined. That revenue
16 requirement will initially be recovered through the GIRR and then in base rates. The
17 projected fuel savings are much more speculative. Any actual fuel savings will be passed
18 through to customers as lower fixed fuel factors.

19 **Q. HOW IS SWEPCO PROPOSING TO RECOVER THE COST OR REVENUE**
20 **REQUIREMENT OF THE SELECTED WIND GENERATION FACILITIES?**

21 A. As explained on page 8, line 8, through page 9, line 13, of the direct testimony of SWEPCO
22 witness John Aaron, SWEPCO is planning to initially recover the costs, net of the PTCs,

1 of the Selected Wind Facilities through a GIRR. SWEPCO plans to seek approval of the
2 GIRR in a future filing with the Commission. In 2019, the Legislature passed legislation
3 (HB 1397) that amended PURA by adding § 36.213. Under this new § 36.213, non-
4 ERCOT utilities may seek approval of a rider to recover the investment-related costs in
5 new generation facilities. Per SWEPCO's plan, the initial cost recovery factor determined
6 under GIRR would not become effective until the in-service date of the Selected Wind
7 Facilities.

8 **Q. WILL THE GIRR COST RECOVERY FACTORS VARY BY CUSTOMER**
9 **CLASS?**

10 A. Based on the information provided in SWEPCO's Application, it is not clear. In Mr.
11 Aaron's direct testimony Section IV on Cost Recovery, which includes his description of
12 the GIRR, no mention is made as to how the costs of the Selected Wind Facilities will be
13 allocated to customer classes. When calculating his estimated impacts on Texas retail
14 customers, as discussed in Section III of this direct testimony, Mr. Aaron uses "an
15 estimated energy allocator" for allocating the costs to the Texas jurisdiction and Texas
16 retail customer classes.¹

17 **Q. PLEASE DESCRIBE SWEPCO'S ANALYSIS OF THE IMPACTS ON**
18 **CUSTOMERS.**

19 A. SWEPCO witness John Aaron only provides the estimated revenue and average rate (cents
20 per kwh) reduction in total charges for three general customer groups (residential,

¹ Page 4, lines 18 through 23, of the direct testimony of SWEPCO witness John Aaron.

1 commercial, and industrial) and the estimated monthly bill impacts for a residential
2 customer using 1,000 kwh per month for the first four years of operation of the proposed
3 project. However, the use of an energy allocator is inconsistent with Mr. Aaron's
4 recommended use of a production demand allocation for allocating the costs in his PSO
5 testimony before the Oklahoma Corporation Commission ("OCC"). In his PSO testimony,
6 Mr. Aaron testifies as follows:

7 Q. HOW ARE THE SELECTED WIND FACILITIES' REVENUE
8 REQUIREMENT AND THE SAVINGS DESCRIBED ABOVE
9 ALLOCATED TO PSO'S CUSTOMERS?

10 A. The revenue requirement including the return on the DTA in this
11 impact analysis is allocated to the Oklahoma jurisdiction and retail
12 classes using production demand allocators from PSO's last base
13 rate proceeding, Cause No. PUD 201800097. A demand allocation
14 is consistent with the allocation of production investments filed by
15 PSO in past base rate proceedings in Oklahoma and in Cause No.
16 PUD 200900031, where the Commission found that the costs of
17 assets used to produce wind power should be allocated by the use of
18 a production demand cost allocator. The associated capacity costs
19 or savings are also allocated to the Oklahoma jurisdiction and retail
20 classes using a production demand allocation consistent with the
21 allocation of production investments filed by PSO in past base rate
22 proceedings. The expected production energy savings and PTCs are
23 allocated to the Oklahoma jurisdiction and retail classes using an

1 energy allocation since these costs (savings) vary with the energy
2 generated.

3 In addition, in his PSO testimony, Mr. Aaron proposes a specific Wind Facility
4 Asset (“WFA”) Rider for recovering the costs of the Selected Wind Facilities in
5 Oklahoma. The formula for calculating the WFA charges in the WFA Rider
6 requires the use of the production demand allocation factor approved in PSO’s most
7 recent base rate case.

8 **Q. HOW WOULD YOU EXPECT THE COSTS OF THE SELECTED WIND**
9 **FACILITIES TO BE ALLOCATED IN SWEPCO’S FUTURE GIRR IN TEXAS?**

10 A. I would expect that Mr. Aaron would consistently propose the use of a production demand
11 allocation factor. Even if Mr. Aaron proposed an energy allocation factor, I would expect
12 the Commission to approve a production demand allocation method. I would also expect
13 the Commission to initiate a generic rulemaking project regarding the requirements for a
14 GIRR that are applicable to all non-ERCOT utilities. I would expect that the Commission
15 would adopt a GIRR rule that requires the allocation of the fixed costs of new generation
16 facilities on the basis of a production demand allocation methodology.

17 **Q. DOES MR. AARON’S CLASS IMPACT AND RESIDENTIAL BILL IMPACT**
18 **ANALYSIS PROVIDE AN ACCURATE INDICATION OF CUSTOMER**
19 **IMPACTS?**

20 A. No. As I just discussed, SWEPCO’s analysis inconsistently and incorrectly allocates the
21 costs of the Selected Wind Facilities to the customer classes.

1 Also, Mr. Aaron's residential bill impact analysis only indicates the total bill impact
2 for a residential customer that uses 1,000 kwh per month.² It does not show impacts on
3 customer bills for various sizes of residential customers. In addition, Mr. Aaron's analysis
4 only shows the impacts for SWEPCO's base case. SWEPCO has not presented customer
5 impacts for its low fuel price forecast case or other cases.

6 On a total system basis, SWEPCO's proposal will result in a known large base rate
7 increase that is estimated to be offset by reductions in fuel charges and by PTCs. Since it
8 is likely that the base rate increases are not proportionate to the estimated fuel charge
9 decreases for each customer class, the net impacts on different types and sizes of customers
10 will be different than that shown on SWEPCO's analysis. I believe this revised and
11 additional customer class impact and residential customer bill impact information is
12 important for the Commission to consider when deciding whether to approve SWEPCO's
13 Application.

14 **Q. HAS SWEPCO PROVIDED THE INFORMATION NEEDED TO DETERMINE**
15 **ESTIMATED CUSTOMER CLASS IMPACTS AND RESIDENTIAL CUSTOMER**
16 **BILL IMPACTS?**

17 **A.** No. In response to requests for information ("RFIs"), SWEPCO stated that it had not
18 prepared forecasted production demand allocation factors. However, using information in

² An average SWEPCO residential customer used approximately 1,200 kwh per month during 2018.

1 SWEPCO's workpapers and in SWEPCO's previous base rate case, reasonable estimates
2 of customer class impacts, and residential bill impacts can be developed.³

3 **Q. HAVE YOU PREPARED A MORE REASONABLE ANALYSIS OF THE**
4 **AVERAGE IMPACTS ON CUSTOMER CLASSES USING MORE REASONABLE**
5 **ALLOCATION ASSUMPTIONS?**

6 A. Yes. Using the forecasted demand and energy data provided by SWEPCO in the
7 workpapers of SWEPCO witness John Aaron, and the customer class demand and energy
8 allocation factors from SWEPCO's most recent base rate case, Docket No. 46449, I have
9 allocated costs and benefits to the customer classes for SWEPCO's base case and wind
10 facilities project case. For allocating costs and benefits of the Selected Wind Facilities to
11 jurisdictions, I used forecasted demand and energy allocation factors using data provided
12 in Mr. Aaron's workpaper.⁴ The Texas jurisdictional Selected Wind Facilities costs were
13 allocated to customer classes using the approved production demand allocation factor in
14 Docket No. 46449⁵ and fuel savings were allocated using the approved energy allocation
15 factor. The resulting customer class net benefit or net cost is provided in my Exhibit JWD-
16 2. As shown on that Exhibit, in 2022 the residential customer class will receive a net cost
17 increase of \$5,190,743 while the commercial and industrial ("C&I") customer classes will
18 receive a net benefit of \$9,112,646. The results shown on my Exhibit No. JWD-2 are a

³ I would note that the estimated jurisdictional demand allocation factor allocates less costs of the Selected Wind Facilities to the Texas retail jurisdiction.

⁴ The forecasted jurisdictional energy allocation factor that I use is the same allocation factor SWEPCO uses. SWEPCO did not use a demand allocation factor.

⁵ In response to ETEC/NTEC RFI No. 2-62, SWEPCO replied that it had not prepared forecasted demand allocation factors.

1 much more reasonable estimate of the impact of the proposed acquisition on customer
2 classes in comparison to the results shown on SWEPCO Exhibit JOA-2.

3 **Q. HAVE YOU ALSO PREPARED A MORE REASONABLE ANALYSIS OF THE**
4 **IMPACT OF THE PROPOSED ACQUISITION ON RESIDENTIAL**
5 **CUSTOMERS' MONTHLY BILLS USING MORE REASONABLE**
6 **ASSUMPTIONS?**

7 A. Yes. Based on the results of my Exhibit JWD-2, I developed estimated residential bill
8 impacts for a range of sizes of residential customers based on kwh usage. The results of
9 my estimated residential customer monthly bill impacts are provided on my Exhibit JWD-
10 3. As shown on this exhibit for 2022, residential customers' monthly bills will increase
11 from \$0.59 to \$11.83 per month, rather than decrease by \$0.53 as shown on SWEPCO
12 Exhibit JOA-2. The residential customer bill impacts shown on Exhibit JWD-3 are more
13 reasonable and more helpful than the one 1,000 kwh usage customer bill impact shown on
14 SWEPCO Exhibit JOA-2.

15 **Q. ARE MOST OF SWEPCO'S CUSTOMERS IN TEXAS RESIDENTIAL**
16 **CUSTOMERS?**

17 A. Yes. As stated on page 3 of SWEPCO's petition, SWEPCO has approximately 184,000
18 Texas retail customers. Of that total amount approximately 150,000, or 81.5%, are
19 residential customers.

1 **Q. DO YOUR REVISED ANALYSES OF THE REVENUE IMPACTS ON**
2 **CUSTOMER CLASSES AND ON RESIDENTIAL CUSTOMER BILLS INCLUDE**
3 **THE INCREASED CONGESTION AND TRANSMISSION COSTS TESTIFIED**
4 **TO BY COOPERATIVES' WITNESS JOHN CHILES?**

5 A. No. My revised analyses provided in my Exhibit Nos. JWD-2 and JWD-3 reflect
6 SWEPCO's projected costs and benefits.

7 **V. SUMMARY AND CONCLUSIONS**

8 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS**
9 **REGARDING SWEPCO'S APPLICATION.**

10 A. Based on my review and analysis, I have reached the following conclusions and
11 recommendations:

12 (1) Contrary to SWEPCO's belief, the Commission must make a public interest
13 finding in this case per the Public Utility Regulatory Act ("PURA") §
14 14.101.

15 (2) SWEPCO has failed to present a meaningful analysis of the impact of the
16 proposed acquisition of wind generation facilities on customers.

17 (3) After adjusting SWEPCO's cost/benefit analysis for more reasonable
18 assumptions, the proposed acquisition of the Selected Wind Facilities will
19 not provide any immediate rate benefits to most Texas retail customers.

1 (4) Since the proposed acquisition of the Selected Wind Facilities will result in
2 increased costs for most Texas retail customers, SWEPCO's application is
3 not in the public interest and should be rejected by the Commission.

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

5 **A. Yes, it does.**

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

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
1/1/1976	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	78-379, 380, 381, 382, 383	Indiana & Michigan Electric Company
11/80	New Mexico Public Service Commission	1627	Kit Carson Electric Cooperative (Direct Testimony)
6/81	Arizona Corporation Commission	9962-E-1032	Citizens Utilities Company
9/81	Federal Energy Regulatory Commission	ER81-179	Arizona Public Service Commission (Direct Testimony)
3/84	Texas Public Utility Commission	5640	Texas Utilities Electric Company
4/2/1984	Public Utility Commission of Texas	5560	Gulf States Utility Company (Direct Testimony)
7/3/84	Texas Public Utility Commission	5640	Texas Utilities Electric Company (Direct Testimony)
11/15/1984	Texas Public Utility Commission	5709	Texas Utilities Electric Company (Direct Testimony)
1/85	Federal Energy Regulatory Commission	ER84-568-000	Gulf States Utilities Company (Direct Testimony)
11/20/1985	Federal Energy Regulatory Commission	ER85-538-001	Gulf States Utilities Company (Direct Testimony)
1/7/86	Louisiana Public Service Commission	U-16510	Central Louisiana Electric Company (Direct Testimony)
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 Rebuttal and Surrebuttal Testimony)
6/20/88	Texas Public Utility Commission	8032	Lower Colorado River Authority (Direct Testimony)
7/15/88	Texas Public Utility Commission	8032	Lower Colorado River Authority (Supplemental Direct Testimony)

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

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
3/7/90	Texas Public Utility Commission	9165	El Paso Electric Company (Direct Testimony)
4/12/90	Texas Public Utility Commission	9300	Texas Utilities Electric Company (Direct Testimony - Revenue Requirements Phase)
5/1/90	Texas Public Utility Commission	9300	Texas Utilities Electric Company (Direct Testimony - Phase II - Rate Design)
7/6/90	Texas Public Utility Commission	9300	Texas Utilities Electric Company (Supplemental Testimony - Revenue Requirements)
7/10/90	Texas Public Utility Commission	9427	Lower Colorado River Authority (Direct Testimony - Rate Design)
7/30/90	Texas Public Utility Commission	9427	Lower Colorado River Authority (Rebuttal Testimony - Rate Design)
8/23/90	Texas Public Utility Commission	9561	Central Power & Light Company (Direct Testimony - Rate Design)
1/11/91	Texas Public Utility Commission	9427	Lower Colorado River Authority (Rebuttal Testimony)
9/24/91	Texas Public Utility Commission	10404	Guadalupe Valley Electric Cooperative (Direct Testimony)
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 (Direct Testimony)
8/7/92	State Corporation Commission of Kansas	180,416-U	Peoples Natural Gas Company (Direct Testimony)
9/8/92	Texas Public Utility Commission	11266	Guadalupe-Blanco River Authority (Direct Testimony)
9/92	Texas Public Utility Commission	10894	Gulf States Utilities Company (Direct Testimony)
5/93	Texas Public Utility Commission	11735	Texas Utilities Electric Company (Rebuttal Testimony)
6/93	Texas Public Utility Commission	11892	Generic Proceeding Regarding Purchased Power (Direct Testimony)

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

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
09/08/93	State Corporation Commission of Kansas	186,363-U	KN Energy (Direct Testimony)
09/94	State Corporation Commission of Kansas	190,362-U	Kansas Natural Pipeline and Kansas Natural Partnership (Direct Testimony)
10/17/94	Texas Public Utility Commission	12820	Central Power and Light Company (Direct Testimony)
11/15/1994	City of Houston	NA	Houston Lighting and Power Company (Direct Testimony)
11/15/1994	Texas Public Utility Commission	12065	Houston Lighting and Power Company (Direct Testimony - Revenue Requirements Phase)
12/12/1994	Texas Public Utility Commission	12820	Central Power & Light Company (Supplemental Testimony)
1/10/1995	Texas Public Utility Commission	12065	Houston Lighting & Power Company (Direct Testimony - Rate Design Phase)
5/23/95	Federal Energy Regulatory Commission	TX94-4-000	Texas Utilities Electric Company and Southwestern Electric Service (Affidavit)
8/7/95	Texas Public Utility Commission	13369	West Texas Utilities Company Rebuttal Testimony - Rate Design Phase)
10/31/95	Texas Public Utility Commission	14435	Southwestern Electric Power Company (Direct Testimony)
11/95	Rate Area 3 Nebraska Municipalities	N/A	Peoples Natural Gas Company (Municipal Report)
02/07/96	Federal Energy Regulatory Commission	TX96-2-000	City of College Station, Texas (Affidavit)
5/15/96	Texas Public Utility Commission	14965	Central Power & Light Company (Direct Testimony)
5/29/1996	Texas Public Utility Commission	14965	Central Power & Light Company (Rebuttal Testimony)
07/19/96	Texas Public Utility Commission	15766	City of Bryan, Texas (Direct Testimony)
8/29/1996	Texas Public Utility Commission	15296	City of Bryan, Texas (Direct Testimony)

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

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
08/07/96	State of Illinois Commerce Commission	96-0245 & 96-0248	Commonwealth Edison Company (Direct Testimony)
09/06/96	Texas Public Utility Commission	15643	Central Power & Light Company and West Texas Utilities Company (Direct Testimony)
9/17/1996	Texas Public Utility Commission	15296	City of Bryan, Texas (Rebuttal Testimony)
09/18/96	Texas Public Utility Commission	15638	Texas Utilities Electric Company (Direct Testimony)
10/22/96	Texas Natural Resource Conservation Commission	96-0652-UCR	Longbranch Associates, L P (Direct Testimony)
08/05/97	Arkansas Public Service Commission	97-019-U	Arkansas Western Gas Company (Direct Testimony)
08/06/97	Texas Public Utility Commission	16705	Entergy Texas (Direct Testimony)
08/25/97	Texas Public Utility Commission	16705	Entergy Texas (Rebuttal Testimony - Rate Design Phase)
09/23/97	Arkansas Public Service Commission	97-019-U	Arkansas Western Gas Company Surrebuttal Testimony
09/30/97	Texas Public Utility Commission	16705	Entergy Texas (Direct Testimony - Competitive Issues Phase)
12/97	United States Tax Court	7685-96 and 4979-97	Lykes Energy, Inc (Report)
12/97	Condemnation Court Appointed by the Supreme Court of Nebraska	13880	Peoples Natural Gas
12/1/1997	Condemnation Court Appointed by the Supreme Court of Nebraska	NA	Peoples Natural Gas Company (Report to City of Wahoo, Nebraska)
8/1/1998	Condemnation Court Appointed by the Supreme Court of Nebraska	101	Peoples Natural Gas (Report to City of Scribner, Nebraska)

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

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
10/98	Federal Energy Regulatory Commission	EL-99-6-000	Entergy Gulf States, Inc (Affidavit)
10/19/1998	Federal Energy Regulatory Commission	TX98-	Gulf States Utilities Company (Affidavit)
12/31/1998	Texas Public Utility Commission	20292	Sharyland Utilities, L P (Direct Testimony)
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 (Direct Testimony)
11/1/1999	Texas Public Utility Commission	21591	Sharyland Utilities, L P (Direct Testimony)
11/24/1999	Texas Public Utility Commission	21528	Central Power and Light Company (Direct Testimony)
1/27/2000	Texas Railroad Commission	8976	Texas Utilities Company Lone Star Pipeline (Direct Testimony)
3/31/2000	Texas Public Utility Commission	22348	Sharyland Utilities, L P (Direct Testimony)
08/2000	Texas Public Utility Commission	20624	Reliant Energy HL&P (Direct Testimony)
10/16/2000	Texas Public Utility Commission	22344	Generic Issues Associated with Unbundled Cost of Service Rate (Direct Testimony)
10/23/2000	Texas Public Utility Commission	21956	Reliant Energy, Inc (Direct Testimony)
11/14/2000	Texas Public Utility Commission	22350	TXU Electric Company (Direct Testimony)

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DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
11/17/2000	Texas Public Utility Commission	22352	Central Power and Light Company (Direct Testimony)
12/12/2000	Texas Public Utility Commission	22355	Reliant Energy HL&P (Direct - Final Phase) (Direct Testimony)
12/21/2000	Texas Public Utility Commission	22355	Reliant Energy HL&P (Direct Testimony - Rate Case Expense Phase)
12/29/2000	Texas Public Utility Commission	22355	Reliant Energy HL&P (Supplemental & Rebuttal Testimonies)
7/5/2001	Texas Public Utility Commission	23950	Reliant Energy (Direct Testimony)
9/6/2001	Texas Public Utility Commission	24239	Mutual Energy CPL, LP (Direct Testimony)
4/22/2002	State Corporation Commission of Kansas	02-WSRE-301-RTS	Western Resources, Inc and Kansas Gas and Electric Company (Direct Testimony)
6/19/2002	Federal Energy Regulatory Commission	TX96-2-000	City of College Station, Texas (Direct Testimony)
8/5/2002	Oklahoma Corporation Commission	200100455	Oklahoma Gas and Electric Company (Responsive Testimony)
12/31/2002	Texas Public Utility Commission	26195	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
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)

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DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
8/18/2003	State Corporation Commission of Kansas	03-KGSG-602-RTS	Kansas Gas Service, a Division of ONEOK, Inc (Supplemental Testimony)
10/29/2003	Federal Energy Regulatory Commission	ER04-35-000	Entergy Services, Inc (Affidavit)
11/5/2003	Texas Public Utility Commission	26195	CenterPoint Energy Houston Electric, LLC (Supplemental Direct Testimony)
2/9/2004	Texas Public Utility Commission	28840	AEP Texas Central Company (Direct Testimony)
6/1/2004	Texas Public Utility Commission	29526	CenterPoint Energy Houston Electric, LLC, Reliant Energy Retail Services, LLC, and Texas Genco, LP (Direct Testimony)
8/19/2004	Texas Public Utility Commission	28813	Cap Rock Energy Corporation (Affidavit)
8/30/2004	Texas Public Utility Commission	28813	Cap Rock Energy Corporation (Direct Testimony)
1/7/2005	Texas Public Utility Commission	30485	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
3/16/2005	Texas Public Utility Commission	30706	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
6/9/2005	Texas Public Utility Commission	29801	Southwestern Public Service Company (Direct Testimony)
9/2/2005	Texas Public Utility Commission	31056	AEP Texas Central Company and CPL Retail Energy, LP (Direct Testimony)
9/9/2005	State Corporation Commission of Kansas	05-WSEE-981-RTS	Westar Energy, Inc and Kansas Gas and Electric Company (Direct Testimony)
9/29/2005	Georgia Public Service Commission	20298-U	Atmos Energy Corporation (Direct Testimony)
4/24/2006	Texas Public Utility Commission	32475	AEP Texas Central Company (Cross Answering Testimony)

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DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
8/11/2006	Texas Public Utility Commission	32093	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
8/23/2006	Texas Public Utility Commission	32795	Reallocation of Stranded Costs Pursuant to PURA §139 253(f) (Direct Testimony)
8/24/2006	Texas Public Utility Commission	32758	AEP Texas Central Company (Direct Testimony)
12/22/2006	Texas Public Utility Commission	32766	Southwestern Public Service Company (Direct Testimony)
3/13/2007	Texas Public Utility Commission	33309	AEP Texas Central Company (Direct Testimony)
3/19/2007	State Corporation Commission of Kansas	07-AQLG-431-RTS	Aquila Networks-KGO (Direct Testimony)
4/27/2007	Texas Public Utility Commission	33687	Entergy Gulf States, Inc (Direct Testimony)
7/11/2007	Texas Public Utility Commission	33823	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
7/13/2007	Texas Public Utility Commission	33687	East Texas Cooperatives (Supplemental Testimony)
1/11/2008	Texas Public Utility Commission	35219	Guadalupe Valley Electric Cooperative, Inc (Direct Testimony)
1/29/2008	Texas Public Utility Commission	35287	Sharyland Utilities, L P (Direct Testimony)
7/1/2008	Georgia Public Service Commission	27163	Atmos Energy Corporation (Direct Testimony)
9/16/2008	Texas Public Utility Commission	34442	JD Wind (Direct Testimony)
9/29/2008	State Corporation Commission of the State of Kansas	08-WSEE-1041-RTS	Westar Energy, Inc and Kansas Gas and Electric Company (Direct Testimony)
10/13/2008	Texas Public Utility Commission	35763	Southwestern Public Services Company (Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
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DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
11/26/2008	Texas Public Utility Commission	35717	Oncor Electric Delivery Company (Direct Testimony)
6/26/2009	State Corporation Commission of the State of Kansas	09-WSEE-641-GIE	Westar Energy, Inc and Kansas Gas and Electric Company (Direct Testimony)
6/29/2009	Texas Public Utility Commission	36918	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
9/30/2009	State Corporation Commission of the State of Kansas	09-WSEE-925-RTS	Westar Energy, Inc and Kansas Gas and Electric Company (Direct Testimony)
7/10/2010	Pennsylvania Public Utility Commission	R-2010-2161575, et al	PECO Energy Company (Direct Testimony)
9/3/2010	Texas Public Utility Commission	38324	Oncor Electric Delivery Company, LLC (Direct Testimony)
9/10/2010	Texas Public Utility Commission	38339	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
9/24/2010	Texas Public Utility Commission	38339	CenterPoint Energy Houston Electric, LLC (Cross-Rebuttal Testimony)
9/27/2010	Texas Public Utility Commission	38324	Oncor Electric Delivery Company, LLC (Cross-Rebuttal Testimony)
11/5/2010	Texas Public Utility Commission	38577	Modification of CREZ Transmission Plan (Direct Testimony)
2/4/2011	Texas Railroad Commission	GUD 10038	CenterPoint Energy Texas Gas (Direct Testimony)
3/1/2011	Texas Public Utility Commission	39070	Sharyland Utilities, L P (Direct Testimony)
10/19/2011	Texas Public Utility Commission	39856	Guadalupe Valley Electric Cooperative (Direct Testimony)
5/1/2012	Texas Public Utility Commission	40364	Sharyland Utilities, L P (Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
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DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
5/15/2012	Delaware Public Service Commission	11-528	Delmarva Power & Light Company (Direct Testimony)
11/2/2012	Florida Public Service Commission	120015-EI	Florida Power & Light Company (Direct Testimony)
2/20/2013	Texas Public Utility Commission	40627	Westlake United Methodist Church (Cross-Rebuttal Testimony)
4/30/2013	Texas Public Utility Commission	41438	Sharyland Utilities, L P (Direct Testimony)
5/31/2013	Texas Public Utility Commission	41474	Sharyland Utilities, L P (Direct Testimony)
8/27/2013	Texas Public Utility Commission	41794	Sharyland Utilities, L P (Direct Testimony)
11/7/2013	Texas Public Utility Commission	41474	Sharyland Utilities, L P (Rebuttal Testimony)
1/2/2014	Texas Public Utility Commission	42133	Sharyland Utilities, L P (Direct Testimony)
1/9/2014	Michigan Public Service Commission	U-17437	DTE Electric Company (Direct Testimony)
5/19/2014	Public Service Commission of West Virginia	14-0344-E-GI	SWVA, Inc (Direct Testimony)
6/17/2014	Texas Public Utility Commission	42087	The Hillwood Group (Direct Testimony)
7/23/2014	Texas Public Utility Commission	42699	Sharyland Utilities, L P (Direct Testimony)
8/6/2014	Virginia State Corporation Commission	2014-00026	Steel Dynamics, Inc (Direct Testimony)
8/15/2014	Texas Public Utility Commission	42767	Sharyland Utilities, L P (Direct Testimony)
12/18/2014	Public Service Commission of West Virginia	14-1152-E-42T	SWVA, Inc (Direct Testimony)

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DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
1/23/2015	Texas Public Utility Commission	44361	Sharyland Utilities, L P (Direct Testimony)
2/10/2015	Texas Public Utility Commission	44438	Sharyland Utilities, L P (Direct Testimony)
4/8/2015	Texas Public Utility Commission	44620	Sharyland Utilities, L P (Direct Testimony)
5/13/2015	Regulatory Commission of Alaska	U-14-111	Municipal Light & Power, Municipality of Anchorage (Direct Testimony)
5/19/2015	West Virginia Public Service Commission	15-0301-E-GI	SWVA, Inc (Direct Testimony)
6/15/2015	Oregon Public Utility Commission	UE 294	Industrial Customers of Northwest Utilities (Direct Testimony)
9/8/2015	Texas Public Utility Commission	44620	Sharyland Utilities, L P (Rebuttal Testimony)
10/23/2015	Oklahoma Corporation Commission	201500208	Public Service Company of Oklahoma (Responsive Testimony)
12/11/2015	Texas Public Utility Commission	44941	The Rate 41 Group (Direct Testimony)
1/11/2016	Texas Public Utility Commission	44941	The Rate 41 Group (Supplemental Testimony)
3/21/2016	Oklahoma Corporation Commission	201500273	Oklahoma Attorney General (Responsive Testimony)
3/31/2016	Oklahoma Corporation Commission	201500273	Oklahoma Attorney General (Responsive Testimony)
4/20/2016	Texas Public Utility Commission	45875	Sharyland Utilities, L P (Direct Testimony)
4/29/2016	Texas Public Utility Commission	45414	Sharyland Utilities, L P (Direct Testimony)
6/29/2016	West Virginia Public Service Commission	15-1734-E-T-PC	SWVA, Inc (Direct Testimony)
8/4/2016	Texas Public Utility Commission	46236	Sharyland Utilities, L P (Direct Testimony)
12/6/2016	Texas Public Utility Commission	46042	City of Lubbock (Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
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DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
12/28/2016	Texas Public Utility Commission	46710	Guadalupe Valley Electric Cooperative, Inc (Direct Testimony)
12/30/2016	Texas Public Utility Commission	45414	Sharyland Utilities, L P & SDTS, LLC (Direct Testimony)
2/7/2017	Regulatory Commission of Alaska	U-16-066	ENSTAR Natural Gas Company (Responsive Testimony)
3/7/2017	Texas Public Utility Commission	45414	Sharyland Utilities, L P & SDTS, LLC (Rebuttal Testimony)
4/6/2017	Public Service Commission of Utah	16035-036	Office of Consumer Services (Direct Testimony)
4/27/2017	Public Service Commission of Utah	16035-036	Office of Consumer Services (Rebuttal Testimony)
6/23/2017	Texas Public Utility Commission	46831	Rate 41 Group (Direct Testimony)
7/21/2017	Texas Public Utility Commission	46831	Rate 41 Group (Cross Rebuttal Testimony)
10/2/2017	Texas Public Utility Commission	46936	Golden Spread Electric Cooperative, Inc (Direct Testimony)
10/7/2017	Texas Public Utility Commission	47576	City of Lubbock (Direct Testimony)
12/4/2017	Texas Public Utility Commission	47461	ETEC/NTEC (Direct Testimony)
1/4/2018	Texas Public Utility Commission	47576	City of Lubbock (Rebuttal Testimony)
6/29/2018	Pennsylvania Public Utility Commission	R-2018-3000124	Peoples (Rebuttal Testimony)
8/6/2018	Pennsylvania Public Utility Commission	R-2018-3000124	Peoples (Surrebuttal Testimony)
1/14/2019	Railroad Commission of Texas	10779	Atmos Appeal of Rate Case (Direct Testimony)
11/4/2019	Texas Public Utility Commission	49849	El Paso Sale Transfer Merger (Direct Testimony)
11/14/2019	Utah Public Utility Commission	19-057-02	Dominion Energy Rate Case (Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
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JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
12/13/2019	Utah Public Utility Commission	19-057-02	Dominion Energy Rate Case (Rebuttal Testimony)
1/6/2020	Utah Public Utility Commission	19-057-02	Dominion Energy Rate Case (Surrebuttal Rebuttal Testimony)
1/8/2020			

SWEPCO'S PROPOSED WIND GENERATION FACILITIES

Customer Class Rate Impacts SWEPCO Cost and Benefit Projections

Line No.	Description	2018	2021	2022	2023	2024
	(a)	(b)	(c)	(d)	(e)	(f)
1	Residential Class					
2	Proforma Revenue	\$ 242,007,350	\$ 239,884,115	\$ 244,495,547	\$ 248,150,660	\$ 248,420,286
3	Project Costs	-	3,483,897	22,467,295	22,540,470	22,999,336
4	Project Benefits	-	(2,607,574)	(17,196,329)	(17,857,910)	(18,271,598)
5	Total Revenue with Project	\$ 242,007,350	\$ 240,760,437	\$ 249,766,512	\$ 252,833,220	\$ 253,148,024
6	Net Project Related Dollar Incr./(Decr.)	\$ -	\$ 876,323	\$ 5,270,966	\$ 4,682,560	\$ 4,727,738
7	Net Project Related Percentage Change	0.00%	0.37%	2.16%	1.89%	1.90%
8	\$ per kWh Impact	\$ -	\$ 0.000401	\$ 0.002403	\$ 0.002130	\$ 0.002146
9	Commercial and Industrial Classes					
10	Proforma Revenue	\$ 387,559,428	\$ 387,594,202	\$ 398,265,873	\$ 404,888,167	\$ 403,889,970
11	Project Costs	-	4,952,154	31,935,938	32,039,952	32,692,204
12	Project Benefits	-	(6,195,520)	(40,857,979)	(42,429,877)	(43,412,787)
13	Total Revenue with Project	\$ 387,559,428	\$ 386,350,836	\$ 389,343,832	\$ 394,498,242	\$ 393,169,386
14	Net Project Related Dollar Incr./(Decr.)	\$ -	\$ (1,243,366)	\$ (8,922,041)	\$ (10,389,925)	\$ (10,720,584)
15	Net Project Related Percentage Change	0.00%	-0.32%	-2.24%	-2.57%	-2.65%
16	\$ per kWh Impact	\$ -	\$ (0.000239)	\$ (0.001707)	\$ (0.001989)	\$ (0.002053)
17	Total SWEPCO Texas Retail					
18	Proforma Revenue	\$ 629,566,778	\$ 627,478,317	\$ 642,761,420	\$ 653,038,827	\$ 652,310,255
19	Project Costs	-	8,436,051	54,403,233	54,580,422	55,691,540
20	Project Benefits	-	(8,803,095)	(58,054,308)	(60,287,787)	(61,684,385)
21	Total Revenue with Project	\$ 629,566,778	\$ 627,111,274	\$ 639,110,345	\$ 647,331,461	\$ 646,317,410
22	Net Project Related Dollar Incr./(Decr.)	\$ -	\$ (367,043)	\$ (3,651,075)	\$ (5,707,365)	\$ (5,992,845)
23	Net Project Related Percentage Change	0.00%	-0.06%	-0.57%	-0.87%	-0.92%
24	\$ per kWh Impact	\$ -	\$ (0.000050)	\$ (0.000492)	\$ (0.000769)	\$ (0.000807)

SWEPCO'S PROPOSED WIND GENERATION FACILITIES
Summary of Residential Customer Monthly Bill Impacts by Usage Level - 2022
SWEPCO Cost and Benefit Projections

Line No.	Monthly Usage Level (kWh)	Proforma Bill	Project Cost	Project Benefit	Proforma Bill with Project	Net Impact \$	Net Impact %
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	250	\$ 27.86	\$ 2.56	\$ (1.96)	\$ 28.46	\$ 0.60	2.16%
2	500	55.72	5.12	(3.92)	56.93	1.20	2.16%
3	750	83.59	7.68	(5.88)	85.39	1.80	2.16%
4	1,000	111.45	10.24	(7.84)	113.85	2.40	2.16%
5	1,250	139.31	12.80	(9.80)	142.32	3.00	2.16%
6	1,750	195.04	17.92	(13.72)	199.24	4.20	2.16%
7	2,000	222.90	20.48	(15.68)	227.71	4.81	2.16%
8	2,500	278.62	25.60	(19.60)	284.63	6.01	2.16%
9	3,000	334.35	30.72	(23.52)	341.56	7.21	2.16%
10	3,500	390.07	35.84	(27.44)	398.48	8.41	2.16%
11	4,000	445.80	40.97	(31.35)	455.41	9.61	2.16%
12	4,500	501.52	46.09	(35.27)	512.34	10.81	2.16%
13	5,000	557.25	51.21	(39.19)	569.26	12.01	2.16%

*Average SWEPCO residential customer uses approximately 1,200 kWh per month


AFFIDAVIT

THE STATE OF TEXAS §

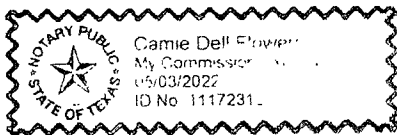
COUNTY OF TRAVIS §


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 East Texas Electric Cooperative, Inc. and Northeast Texas Electric Cooperative, Inc. 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 13th day of January 2020.





Notary Public in and for the State of Texas