NED W. ALLIS

LIST OF QUALIFICATIONS

Q. Please state your name.

A. My name is Ned W. Allis.

Q. What is your educational background?

A. I have a Bachelor of Science degree in Mathematics from Lafayette College in Easton, PA.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals ("Society") and an associate member of the American Gas Association/Edison Electric Institute Industry Accounting Committee. I also serve on the faculty for training offered by the Society and am an instructor for the Society's "Introduction to Depreciation," "Life and Net Salvage Analysis," "Analyzing the Life of Real-World Property," "Analyzing Net Salvage in the Real World" and "Depreciation and Ratemaking Issues" courses.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 2011 and was recertified in March 2017 and January 2022.

Q. Please outline your experience in the field of depreciation.

A. I joined Gannett Fleming in October 2006 as an analyst. My responsibilities included assembling data required for depreciation studies, conducting statistical analyses of service life and net salvage data, calculating annual and accrued depreciation, and assisting in preparing reports and testimony setting forth and defending the results of the studies. I

also developed and maintained Gannett Fleming's proprietary depreciation software. In March 2013, I was promoted to the position of Supervisor of Depreciation Studies. In March 2017, I was promoted to Project Manager, Depreciation and Technical Development. In January 2019, I was promoted to the position of Vice President. In November, 2025 I was promoted to my current position of Sr. Vice President.

In my current position, I am responsible for conducting depreciation, valuation and original cost studies, determining service life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to clients, and supporting such rates before state and federal regulatory agencies. I am also responsible for Gannett Fleming's proprietary depreciation software, training of depreciation staff, and the development of solutions for technical issues related to depreciation. Since joining Gannett Fleming, I have worked on more than one hundred depreciation assignments.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony on depreciation related topics to the California Public Utilities Commission, Connecticut Public Utilities Regulatory Authority, District of Columbia Public Service Commission, Delaware Public Service Commission, Florida Public Service Commission, the Illinois Commerce Commission, Kansas Corporation Commission, Maryland Public Service Commission, Massachusetts Department of Public Utilities, Maine Public Utilities Commission, Missouri Public Service Commission, Nevada Public Utilities Commission, New Hampshire Public Utilities Commission, New Jersey Board of Public Utilities, New York Public Service Commission, Rhode Island Public Utilities Commission, Tennessee Public Utility Commission, Virginia State Corporation Commission, the Washington Utilities and Transportation Commission, and

the Alberta Utilities Commission. I have also testified before the Federal Energy Regulatory Commission ("FERC").

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by the Society: "Depreciation Basics," "Life and Net Salvage Analysis" and "Preparing and Defending a Depreciation Study."

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH NED W. ALLIS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
01.	2013	NV	13-06004	Sierra Pacific Power Company	Depreciation
02.	2013	NY	13-E-0030, 13-G-0031 & 13-S-0032	Consolidated Edison Company of New York	Depreciation
03.	2013	DC	Case No. 1103	Pepco	Depreciation
04.	2014	NY	14-G-0494	Orange and Rockland - Gas	Depreciation
05.	2014	NY	14-E-0493	Orange and Rockland - Electric	Depreciation
06.	2014	NY	15-E-0050	Consolidated Edison Company of New York - Electric	Depreciation
07.	2015	FERC	ER15-2294-000	Pacific Gas & Electric Company TO17	Depreciation
08.	2015	NY	16-E-0060	Consolidated Edison Company of New York - Electric	Depreciation
09.	2015	NY	16-G-0061	Consolidated Edison Company of New York - Gas	Depreciation
10.	2016	FL	160021-EI	Florida Power & Light Company	Depreciation
11.	2016	NV	16-06008	Sierra Pacific Power Company - Electric	Depreciation
12.	2016	NV	16-06009	Sierra Pacific Power Company - Gas	Depreciation
13.	2016	NJ	ER 16050428	Rockland Electric Company	Depreciation
14.	2016	FERC	ER16-2320-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
15.	2016	DC	Case No. 1139	Pepco	Depreciation
16.	2017	NV	17-06004	Nevada Power Company	Depreciation
17.	2017	FERC	ER17-2154-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
18.	2017	CT	17-10-46	Connecticut Light & Power	Depreciation
19.	2017	CA	A.17-11-009	Pacific Gas & Electric – Gas Transmission and Storage	Depreciation
20.	2017	RI	4770	Narragansett Electric Company	Depreciation
21.	2017	DC	Case No. 1150	Pepco	Depreciation
22.	2018	CT	18-05-10	Yankee Gas Services Company	Depreciation
23.	2018	NY	18-E-0067	Orange and Rockland – Electric	Depreciation
24.	2018	NY	18-G-0068	Orange and Rockland – Gas	Depreciation
25.	2018	NJ	ER18080925	Atlantic City Electric Company	Depreciation
26.	2018	FERC	ER19-13-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
27.	2018	FERC	ER19-284-000	Florida Power & Light Company	Depreciation
28.	2018	CA	A. 18-12-009	Pacific Gas & Electric Company	Depreciation

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29.	2018	NY	19-E-0065	Consolidated Edison Company of New York - Electric	Depreciation
30.	2018	NY	19-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
31.	2019	MA	D.P.U. 18-150	Massachusetts Electric Company	PBR / Depreciation
32.	2019	MD	9610	Baltimore Gas & Electric Company	Depreciation
33.	2019	KS	19-ATMG-525-RTS	Atmos Energy	Depreciation
34.	2019	MA	D.P.U. 19-130	Fitchburg Gas and Electric Light Company d/b/a Unitil (Electric Division)	Depreciation
35.	2019	MA	D.P.U. 19-131	Fitchburg Gas and Electric Light Company d/b/a Unitil (Gas Division)	Depreciation
36.	2020	FERC	ER21-83-000	Pepco	Depreciation
37.	2020	MA	D.P.U. 20-120	Boston Gas Company	Depreciation
38.	2020	FERC	ER20-2878-00	PG&E – Wholesale Distribution	Depreciation
39.	2020	NH	DW 20-184	Aquarion Water Company	Depreciation
40.	2021	FERC	RP21-100-000	National Grid Liquified Natural Gas	Depreciation
41.	2021	FL	20210016-EI	Duke Energy Florida	Depreciation
42.	2021	NY	21-E-0074	Orange and Rockland – Electric	Depreciation
43.	2021	NY	21-G-0073	Orange and Rockland – Gas	Depreciation
44.	2021	NH	DE 21-030	Until Energy Systems, Inc.	Depreciation
45.	2021	FL	20210015-EI	Florida Power & Light Company	Depreciation
46.	2021	FERC	ER21-1822-000	GridLiance High Plains	Depreciation
47.	2021	NH	DG 21-104	Northern Utilities, Inc.	Depreciation
48.	2021	NJ	ER2105823	Rockland Electric Company	Depreciation
49.	2021	MD	9670	Delmarva Power and Light	Depreciation
50.	2021	CA	A. 21-06-021	Pacific Gas & Electric Company	Depreciation
51.	2021	FERC	ER22-306	Duke Energy Florida	Depreciation
52.	2021	FERC	ER22-2-000	ITC Transmission	Depreciation
53.	2021	FERC	ER22-3-000	ITC Midwest	Depreciation
54.	2021	FERC	ER22-4-000	Michigan Electric Transmission Company	Depreciation
55.	2022	NY	22-E-0064	Consolidated Edison Company of New York - Electric	Depreciation
56.	2022	NY	22-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
57.	2022	WA	UE-220066 / UG-22067	Puget Sound Energy	Depreciation

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58.	2022	MD	9680	Columbia Gas of Maryland	Depreciation
59.	2022	FERC	ER-22-1195-000	Alabama Power Company	Depreciation
60.	2022	FERC	ER-22-1196-000	Southern Electric Generating Company	Depreciation
61.	2022	FERC	ER-20-2411-002, et al	Tri-State Generation and Transmission Association	Depreciation
62.	2022	CT	22-07-01	Aquarion Water Company of Connecticut	Depreciation
63.	2022	FL	20220069-GU	Florida City Gas	Depreciation
64.	2022	NV	22-06015, 22-06016	Sierra Pacific Power Company	Depreciation
65.	2022	FERC	ER22-2200	Atlantic City Electric Company	Depreciation
66.	2022	FERC	ER22-2201	Delmarva Power & Light	Depreciation
67.	2022	MO	WR-2023-0006	CSWR, LLC	Depreciation
68.	2022	MD	Case No. 9680	Columbia Gas of Maryland, Inc.	Depreciation
69.	2023	IL	23-0055	Commonwealth Edison	Depreciation
70.	2023	NY	22-S-0659	Consolidated Edison Company of New York – Steam	Depreciation
71.	2023	MD	9692	Baltimore Gas & Electric Company	Depreciation
72.	2023	DC	Case No. 1176	Pepco	Depreciation
73.	2023	NY	23-G-0225	National Grid – Brooklyn Union Gas	Depreciation
74.	2023	NY	23-G-0226	National Grid – KeySpan Gas East Corp.	Depreciation
75.	2023	ME	2023-00051	Northern Utilities	Depreciation
76.	2023	VA	PUR-2023-00008	Atmos Energy Corporation	Depreciation
77.	2023	TN	23-00050	Atmos Energy Corporation	Depreciation
78.	2023	MA	D.P.U. 23-80	Fitchburg Gas and Electric Light Company d/b/a Unitil (Electric Division)	Depreciation
79.	2023	MA	D.P.U. 23-81	Fitchburg Gas and Electric Light Company d/b/a Unitil (Gas Division)	Depreciation
80.	2023	MD	Case No. 9701	Columbia Gas of Maryland, Inc.	Depreciation
81.	2023	MD	Case No. 9702	Pepco	Depreciation
82.	2023	NV	23-06008	Nevada Power Company	Depreciation
83.	2023	FERC	ER23-___-000	ITC Great Plains LLC	Depreciation
84.	2023	CT	23-11-02	Connecticut Natural Gas Corporation	Depreciation
85.	2023	CT	23-11-02	The Southern Connecticut Gas Company	Depreciation
86.	2023	MA	D.P.U. 23-150	National Grid – Massachusetts Electric	Depreciation
87.	2023	FERC	ER24-96	Pacific Gas and Electric Company – TO21	Depreciation

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88.	2023	FERC	ER24-754	Baltimore Gas & Electric Company	Depreciation
89.	2023	CA	A. 23-05-010	Southern California Edison	Depreciation
90.	2024	WA	UG-240005	Puget Sound Energy	Depreciation
91.	2024	NY	24-E-0060	Orange and Rockland – Electric	Depreciation
92.	2024	NY	24-G-0061	Orange and Rockland – Gas	Depreciation
93.	2024	NY	24-G-0323	Niagara Mohawk - Electric	Depreciation
94.	2024	NY	24-E-0322	Niagara Mohawk – Gas	Depreciation
95.	2024	FL	20240025-EI	Duke Energy Florida	Depreciation
96.	2024	FL	20240026-EI	Tampa Electric Company	Depreciation
97.	2024	HI	2024-0158	The Gas Company	Depreciation
98.	2024	HI	2024-0199	Hawaiian Electric Company	Depreciation
99.	2024	FERC	24-04-10	Honeoye Storage Corporation	Depreciation
100.	2024	MS	2024-UN-___	Mississippi Power Company	Depreciation
101.	2024	DE	24-1044	Delmarva Power & Light – Gas	Depreciation
102.	2024	CT	24-12-01	Eversource Energy – Yankee Gas	Depreciation
103.	2024	KY	2024-00276	Atmos Energy	Depreciation
104.	2024	NY	24-G-0668	Liberty Utilities (St. Lawrence Gas) Corp.	Depreciation
105	2025	FERC	RP25-473-000	National Grid Liquified Natural Gas	Depreciation
106.	2025	NY	25-E-0072	Consolidated Edison Company of New York - Electric	Depreciation
107.	2025	NY	25-G-0073	Consolidated Edison Company of New York - Gas	Depreciation
108.	2025	FL	20250011-EI	Florida Power & Light Company	Depreciation/ Decommissioning
109.	2025	NH	DE 25-025	Unitil Energy Services	Depreciation
110.	2025	AB	29879	AltaLink	Depreciation
111.	2025	MA	D.P.U. 25-85	Liberty Utilities – New England Natural Gas	Depreciation
112.	2025	CA	A.25-05-009	Pacific Gas & Electric Company	Depreciation
113.	2025	NJ	ER25060374	Rockland Electric Company	Depreciation
114.	2025	NY	25-S-0741	Consolidated Edison Company of New York - Steam	Depreciation
115.	2026	CT	25-12-12	Aquarion Water Company	Depreciation
116.	2026	WA	UE-260005/ UG-260006	Puget Sound Energy	Depreciation
117.	2026	DE	25-1555	Delmarva Power & Light – Electric	Depreciation
118.	2026	MA	DPU 26-50	Boston Gas Company	Depreciation