CURRICULUM VITAE

NAME

Gary A. Grasso

BUSINESS ADDRESS

Brown, Williams, Moorhead & Quinn, Inc.
P.O. Box 10
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PRESENT POSITION

Associate

EDUCATION

Bachelor of Science Degree in Economics
George Mason University, Fairfax, Virginia

NATURE OF WORK PERFORMED WITH FIRM

As a Vice President and now an Associate with Brown, Williams, Moorhead and Quinn, Inc. (BWMQ), Mr. Grasso has over 49 years of experience in providing technical and policy assistance to various segments of the energy industry on project evaluation and rate and regulatory matters. The major focus of his expertise is in the oil, natural gas, and electric power industries. Mr. Grasso has a strong quantitative and analytical background and has focused on cost-of-service issues, market-power analysis, depreciation studies, and due diligence projects, among other areas. He also has provided extensive litigation support for clients before state and federal regulatory commissions and courts.

Regarding his work in the Oil Pipeline Ratemaking area, he has presented expert cost of service testimony and constructed cost of service models under FERC Opinion No. 154-B ratemaking principles for exhibits related to both the Trended Original Cost and Depreciated Original Cost methodologies at the federal and state levels. Mr. Grasso can adapt these models to reflect the specifics of any individual case and use them in analyzing existing rate scenarios and in due diligence projects. His oil pipeline and natural gas rate experience is presented below.

PREVIOUS EMPLOYMENT

1/07–10/12 Principal, Benjamin Schlesinger and Associates, LLC. (BSA)

5/00-12/06 SENIOR CONSULTANT, Benjamin Schlesinger and Associates, Inc. (BSA), Bethesda, Maryland.

Mr. Grasso's expertise extended to BSA's practice in the areas of natural gas, LNG, storage, and oil pipeline and electric industry rate and regulatory issues, as well as in cost-of-service, market-power, and related economic studies. He also participated in a major project in which the firm updated the inputs for the State Energy Commission's North American Regional Gas (NARG) model.

Mr. Grasso also managed due diligence studies for various clients on fuel and transportation arrangements, power plant purchases, and construction of new pipelines. He had led BSA's due diligence efforts in the assessment of a potential power plant acquisition on behalf of a major international energy producer.

Mr. Grasso directed the firm's litigation and cost-of-service support for oil and products pipeline rate cases that are heard before federal and state commissions. He remains involved in oil and products pipeline rate proceedings at the Federal Energy Regulatory Commission (FERC), and the Regulatory Commission of Alaska (RCA). In addition, he was also involved in the Trans Alaska Pipeline System (TAPS) ad valorem TAPS tax assessment hearings in the Alaska Superior Court.

1986-2000 SENIOR CONSULTANT, Brown, Williams, Scarbrough & Quinn, Inc., Washington, D.C.

Performed technical analysis and prepared testimony to support clients in pipeline rate cases and producer litigation.

Developed an oil pipeline cost-of-service rate program, utilizing Trended Original Cost and Depreciated Original Cost methodologies, to analyze existing rate cases in litigation and/or file rate cases on behalf of our clients.

Provided technical expertise in developing actuarial and simulated plant method depreciation studies in recent natural-gas and oil-pipeline rate cases using sophisticated depreciation software.

Provided litigation support for clients in court and regulatory proceedings as needed.

Performed on-site auditing of cost and rate-base information for clients to aid in developing cost-of-service data.

Monitored regulatory activities at the FERC of the major pipeline companies on behalf of clients and provided quantitative and policy analysis as needed.

CONTROLLER, Brown, Williams, Scarbrough & Quinn, Inc., Washington, D.C.

Principle liaison with bankers, pension fund portfolio manager, attorney, and outside CPA/tax advisor.

Supervised staff in the preparation of monthly financial statements and prepared all financial and workload forecasts.

Managed all short-term borrowing needs.

1979-1986 TRANSPORTATION AND REGULATORY AFFAIRS SPECIALIST, United Gas Pipe Line Company, Washington, D.C.

Designed, developed, and implemented an automated market auditing and reporting system used to define potential natural gas markets and monitor competitors' activities.

Acted as an "in-house" consultant for the company on regulatory affairs and emerging various reports on transportation, rate, and sales proposals of company's competitors.

Reported to senior management on actions taken by the FERC that affected the firm and industry.

Provided top-level management with comprehensive sellers and brokers report outlining competitive pricing and transportation strategy.

Identified competitive cost structure of competitors through their market activity.

Developed and maintained on a weekly basis a comprehensive cumulative database incorporating the above reports, which highlighted industry-pricing trends and identified emerging markets.

1975-1979 PARALEGAL, Shannon & Morley, Washington, D.C.

Responsible for determining the applicability of various energy cases to particular client interests.

Reported directly to clients with regard to decisions rendered at FERC deliberative meetings.

A list of the cases in which Mr. Grasso provided testimony and/or testified is attached as Attachment A.

Attachment A

Oil Pipeline Caseload

FERC Proceedings and Work Involving Oil Pipeline Cost of Service and Policy Analysis:

Gaviota Terminal Corp. - Docket No. IS94-23, et al. - Initial rate filing and rate increase filings. Provided all analytical support and developed all models for indicated shippers' cost-of-service witnesses, provided policy analysis, lead discovery efforts, assisted counsel in preparation of cross-examination issues and questions, assisted counsel during cross-examination of Gaviota and FERC Staff witnesses, assisted on relevant briefing issues and filed cost-of-service testimony in Docket No. IS95-35.

Chevron Pipe Line Company - Docket No. IS94-32 - Rate increase on its 1,950-mile LPGS pipeline extending from points in New Mexico and Texas to Mont Belvieu, Texas. Represented two major shippers by providing all quantitative support and developing all models for the shippers' cost-of-service witnesses, provided policy analysis, and led discovery efforts.

Express Pipeline Partnership - Docket No. OR96-11 - Petition for Declaratory Order on rates prior to the construction of the pipeline. On behalf of certain interveners, addressed oil pipeline policy issues and cost-of-service issues raised in the petition.

Rio Grande Pipeline Company - Docket No. OR97-1 - Petition for Declaratory Order on conversion of a natural gas pipeline to oil to provide transportation of oil from Texas to Mexico. Provided oil pipeline policy analysis and cost-of-service work for MAPCO, one of Rio Grande's partners.

MAPCO - Undocketed Rate filings - Assisted MAPCO in developing and reviewing its Opinion No. 154-B rate models used for filing rates at the FERC. Provided policy analysis on cost-of-service issues as needed.

MAPCO - Oklahoma Corporation Commission complaint. Provided policy analysis and an extensive cost-of-service model for MAPCO in defending against a complaint filed by Farmland Industries.

Kaneb Partnership - Undocketed Rate filings - Assisted Kaneb in developing and reviewing its Opinion No. 154-B rate models used for filing rates at the FERC. Provided policy analysis on cost-of-service issues as needed.

Texaco, Inc. - Provided extensive cost-of-service and rate analyses in assisting Texaco in its decision to purchase and convert a natural gas pipeline, located in the south, to oil use.

Olympic Pipe Line Company - Docket No. IS01-441. Provided cost-of-service testimony and litigation support for a refiner in the FERC proceeding as well as the proceeding held at the WUTC.

Olympic Pipe Line Company - Docket No. IS03-218. Provided refiners with a preliminary cost-of-service analysis and issues arising from Olympic Pipe Line Company's recent rate increase filing before the FERC and was extensively involved in settlement proceedings. Principal auditor of the rate filings made under the first and second five-year settlements.

TAPS - Docket Nos. IS05-82, et al. Testified on cost- of-service issues in the 2005-06 TAPS carriers' rate increase filings that resulted in Opinion No. 502.

TAPS – Docket Nos. IS07-75-001 and IS08-78-001, et al. Participated in the compliance filing dockets and reviewed cost-of-service information. Was also involved in the successful settlement process that set rates for 2007-08 at FERC.

TAPS – Docket Nos. IS09-348-000, et al. Participated in the non-strategic reconfiguration proceedings at the FERC involving pooling and rate of return issues.

TAPS – Docket Nos. IS09-348-004, et al. Participated in the strategic reconfiguration proceedings at the FERC involving all other issues in the TAPS Carriers' rate filings. Similar proceedings were held at the RCA. Also testified in the non-strategic reconfiguration hearing on pooling issues. Presented the shipper and producer clients during settlement negotiations that continue through 2017 for past rates. Assisted in the development of models designed to provide a mechanism for on-going rate filings for TAPS that would be subject to yearly review by the clients in lieu of allowing for yearly rate case filings.

TAPS – Docket Nos. IS09-348-004, et al. Actively participated in the settlement negotiations and modeling regarding depreciation and the life of line of the Trans Alaska Pipeline System. The issue was settled as a result of the negotiations, with an outcome that extended the life of line of TAPS for ratemaking purposes.

TAPS – Docket Nos. IS09-348-004, et al. Actively participated in global settlement negotiations that resulted in the Settlement of all open cases before the FERC and the Regulatory Commission of Alaska and established a new Variable Tariff Methodology to develop Interstate Rates. Monitors and audits the settlement on behalf of a producer and refiner.

Kuparuk Transportation Company – Docket No IS10-209-000. Involved in cost-of-service issues, as well as settlement discussions, before the FERC and RCA. Continues to provide auditing work on the company's yearly settlement rate filings.

Anadarko NGL Pipeline Project – Provided cost of service work and assisted with the FERC filing for a new natural gas liquids pipeline.

Bakkenlink Pipeline, LLC – Provided assistance in developing the company's initial FERC Form 6 filing and continues to provide support for subsequent quarterly and annual filings.

American Midstream Bakken, LLC – Developed the company's initial FERC Cost of Service revenue requirement, rate filing, and provided support during Shipper negations. Continues to provide support to the company as needed.

PBH Corp. – Prepares Cost of Service Data and rate models for the PBH's subsidiaries Collins Pipeline and MOEM Pipeline LLC., which are used to develop the companies' annual FERC Form 6 Cost of Service Page 700 filings. Provides assistance in calculating Annual Index Rate Filing for Collins, MOEM and Delaware Pipeline.

SCM Crude, LLC. – Assists the company in its Annual FERC Form 6 Oil Pipeline reports and develops the Opinion No. 154-B rate model for use in preparing Page 700 for Annual Report.

San Mateo Black River Pipeline - Assists the company in its Annual FERC Form 6 Oil Pipeline reports and develops the Opinion No. 154-B rate model for use in preparing Page 700 for Annual Report.

American Panther LLC. - Assists the company in its Annual FERC Form 6 Oil Pipeline reports and develops the Opinion No. 154-B rate model for use in preparing Page 700 for Annual Report.

Oasis Midstream - Assists the company in developing Big Horn DevCo.'s Annual FERC Form 6 Oil Pipeline reports and develops the Opinion No. 154-B rate model for use in preparing Page 700 for Annual Report.

Marathon Petroleum Company, L.P. – Provided modelling support for BWMQ witness in the BP Products North America vs. Sunoco Pipeline L.P. FERC oil pipeline complaint.

Alaskan Proceedings:

Cook Inlet Pipeline Company and Kenai Pipeline Company - Represented a major refiner in Alaska by providing quantitative and modeling support for cost-of-service issues raised in various rate increase proceedings before the Alaska utilities commission throughout the 1990s that involved these two companies. Supported cost-of-service and policy witnesses by providing Depreciated Original Cost and Trended Original Cost models.

Trans Alaska Pipeline System (TAPS) - Docket P-97-4, et al. - Provided all quantitative and modeling support for the cost-of-service witness, provided extensive discovery leadership, and extensively assisted all attorneys and witnesses on most major issues where needed.

TAPS - Docket P-03-4 - Provided all quantitative and modeling support as the cost-of-service witness for the same major refiner in the current rate case covering rates to be effective from 2001 forward.

TAPS – Various 2008/09/10/11/12/13/14/15 dockets involving new transportation rate filings made by the TAPS carriers. Includes both non-strategic reconfiguration and strategic re configuration issues, as well as ad valorem tax and other cost of service issues. Provided services in relation to settlement proceedings for past, current and future rate making mechanisms on behalf of independent shipper and producer.

TAPS – Docket Nos. IS09-348-004, et al. Actively participated in global settlement negotiations that resulted in the Settlement of all open cases before the FERC and the Regulatory Commission of Alaska and established a new Variable Tariff Methodology to develop Interstate Rates. Monitors and audits the settlement on behalf of a producer and refiner.

BP Pipelines (Alaska), Inc. v. State of Alaska Dep't of Revenue, No. 3AN-06-8446 CI (Alaska Superior Court). – Involved in the 2009 court proceeding concerning the 2006 ad valorem tax assessment of TAPS rendered by the Alaska State Assessment Review Board (SARB).

BP Pipelines (Alaska), Inc. v. State of Alaska Dep't of Revenue, No. 3AN-06-8446 CI (Alaska Superior Court). – Involved in the 2011 court proceeding concerning the consolidated 2007 - 2009 ad valorem tax assessments of TAPS rendered by SARB.

AGIA – Worked with others in the firm in providing advice to the State Legislature on the cost-of-service models presented by Trans Canada in support of its proposed Alaska Natural Gas Pipeline Project.

Alaska Department of Revenue (DOR) – Worked on behalf of an independent oil producer in reviewing the DOR's proposal for setting tax policy concerning pipeline transportation.

Tesoro Alaska Company, Plaintiff, v. Unocal Oil Company of California, et al., Defendants, Case No. 3AN 08-5877 Civ. – Provided affidavit on refunds and assisted on other matters within the case.

Kuparuk Transportation Company – Docket No. P-10-6. Involved in cost-of-service issues, as well as settlement discussions, before the FERC and RCA. Continues to provide auditing work on the company's yearly settlement rate filings.

Cook Inlet Pipe Line Company – Docket No. P-10-1. Reviewed rate filing at RCA, involved in cost-of-service issues for an intervener and participated in successful settlement discussions.

Fairbanks Natural Gas Company – Docket U-12-093. Filed written testimony regarding unregulated natural gas rates charged by FNG and the resulting need to regulate the company due to its market power.

Fairbanks Natural Gas Company – Docket TA35-514. Participating in the rate case filed in compliance with the 2012 settlement requiring the regulation of natural gas rates on FNG's system.

Fairbanks North Star Borough – Interior Gas Utility Project – Provided cost of service advice and review, as well as general regulatory consulting services in conjunction with the Borough's application to provide natural gas distribution services.

North Slope Borough – Provided assistance in developing transportation rates for the Borough for use by its Reserves Estimates team in developing a North Slope production profile for the 2013 and 2014 SARB Proceedings.

Kenai Beluga Pipeline Company – Involved in mediation proceedings wherein KBPC sought to combine four Cook Inlet natural gas pipeline companies into one entity.

Tesoro Alaska Pipeline Company, Kenai Pipeline Company and Trans Foreland Pipeline Company – Involved in developing and analyzing various business scenarios for the companies.

Golden Valley Electric Association – Assisted the company in the review and preparation of cost of service data for use in settlement negotiations with its oil pipeline shipper. Participated in settlement negotiations and advised GVEA on rate matters and positions.

Kenai Pipeline Company and Hilcorp – Assisted Kenai in developing the proper pipeline data associated with a sale of assets to Hilcorp, so that Hilcorp had the proper accounting data for assets that were originally acquired by Kenai in 1997 and sold to Hilcorp in 2015.

Anadarko Petroleum Corp. – Providing assistance in auditing the State of Alaska's Tax Audits of the company's netback transportation rates used in assessing taxes for the 2011 and 2012 Tax Years. Developed models based on the State's methodology to assist in future ongoing Tax Audits to assess the potential Tax exposure of the company to the years 2013 through 2017.

Chugach Electric Association, Inc. – Provided expert testimony for an intervenor regarding the company's 2024 rate increase filed before the Regulatory Commission of Alaska. Filed testimony on Cost of Service Issues, Times Interest Earned Rate and proposed changes to the company's rate design and rate increase mitigation measures. Assisted in settlement negotiations and trial work.

Alaska Power Company - Provided expert testimony for an intervenor regarding the company's 2024 rate increase filed before the Regulatory Commission of Alaska. Filed testimony on Cost of Service Issues, Rate of Return on Equity and proposed changes to the company's rate design and rate increase mitigation measures. Assisted in settlement negotiations and trial work.

Golden Heart Utilities and College Utilities Corporation - Provided expert testimony for an intervenor regarding the company's 2024 rate increase filed before the Regulatory Commission of Alaska. Filed testimony on Cost of Service Issues in the combined Water and Wastewater Rate Cases in Dockets U-24-30 and U-24-31, respectively.

ENSTAR Natural Gas Company, LLC – Provided expert testimony for an intervenor regarding the company's 2025 rate increase and FRM dockets filed before the Regulatory Commission of Alaska. Filed testimony on Cost of Service Issues, Rate of Return on Equity, Weather Normalization Proposal and Rate Case Expense in TA354-4 and on the company's Formula Rate Mechanism (FRM) proposal in Docket TA354-3.

California Public Utilities Commission Proceedings:

Chevron Pipe Line Company – Application 12-11-027 – Provided assistance to Tesoro Refining & Marketing Company regarding Chevron's California Pipelines rate increase filing.

San Pablo Bay Pipeline Company – Tariff Advice Letter 2 - Providing cost of service assistance to Tesoro Refining & Marketing Company regarding SPBPLC's rate increase filing.

Pacific Pipeline System LLC – Application 13-10 - Provided cost of service assistance to Tesoro Refining & Marketing Company regarding Pacific Pipeline's rate increase filing.

Crimson California Pipeline Co. – Application 16-03-009 – Provide cost of service testimony and litigation services to Tesoro Refining & Marketing Company regarding three rate filings within one docket. Provide expert testimony for the company at the trial held before the CPUC.

Torrance Basin Pipeline Company, LLC – Filed an Affidavit and cost of service studies on behalf of the company's crude oil and products pipelines in support of a requested ten (10) percent rate increase on each pipeline.

Crimson California Pipeline Co. – Application A-22-07-25, et al. – Provided Cost of Service analysis covering Operating Expenses, Depreciation, Throughput and Rate of Return for a Shipper in three consolidated proceedings.

SFPP, L.P – Application A-21-01-015, et al – Provided Cost of Service Analysis covering Operating Expenses, Rate of Return, Throughput, and other issues for a shipper in five consolidated proceedings.

Wyoming Public Service Commission Proceeding:

Sinclair Oil Corporation vs. Phillips 66 – Wyoming Commission Intrastate Rate Increase filing. Assisted Sinclair in its protest filed regarding Phillips Pipeline's intrastate rate increase proposal.

Depreciation Studies:

Colonial Pipe Line Company - Provided quantitative modeling and Iowa-curve analysis to support Colonial's depreciation study filed with the FERC.

Portland Pipeline Company - Provided quantitative modeling and Iowa-curve analysis to support Portland's depreciation study filed with the FERC.

Marathon Pipeline Company - Provided quantitative modeling and Iowa-curve analysis to support ten depreciation studies covering five different MPC pipeline companies' depreciation studies filed with the FERC. These companies included Andeavor Gathering

I, LLC.; Tesoro High Plains Pipeline, LLC. Tesoro Logistics Northwest Pipeline, LLC., Western Refining Pipeline, LLC, and Western Refining Conan Gathering, LLC.

SCM Crude, LLC. – Provided quantitative modeling and Iowa-curve analysis to support SCM Crude's initial depreciation rates.

Gas Transmission Northwest, LLC – Assist in preparation of depreciation studies for its natural gas rate case.

Kinder Morgan – Assist in development of depreciation model for use by BWMQ.

Dominion Overthrust Pipeline, LLC – Assist in preparation of depreciation study for natural gas rate case.

American Panther Pipeline, LLC. – Assist in preparation of updated Depreciation Study.

Electric Matters:

Kingsburg – Assist BWMQ in reviewing electric rate tariff and formula rate model.

Chugach Electric Association, Inc. – Provided expert testimony for an intervenor regarding the company's 2024 rate increase filed before the Regulatory Commission of Alaska. Filed testimony on Cost of Service Issues, Times Interest Earned Rate and proposed changes to the company's rate design and rate increase mitigation measures. Assisted in settlement negotiations and trial work.

Alaska Power Company - Provided expert testimony for an intervenor regarding the company's 2024 rate increase filed before the Regulatory Commission of Alaska. Filed testimony on Cost of Service Issues, Rate of Return on Equity and proposed changes to the company's rate design and rate increase mitigation measures. Assisted in settlement negotiations and trial work.

Goat Lake Hydro, Inc. - Provided expert testimony for an intervenor regarding the company's 2025 rate increase filed before the Regulatory Commission of Alaska. Filed testimony on Cost of Service Issues, Rate of Return on Equity, Capital Structure and Rate Base issues.