

## CURRICULUM VITAE

### NAME HOME ADDRESS

Alan R. Lovinger  
8167 Valhalla Drive  
Delray Beach, FL 33446

### EDUCATION

B. S. in Business Administration, majoring in management (1965)  
Bryant University, Providence, Rhode Island  
Graduate work in Accounting (1966)  
Texas Tech University, Lubbock, Texas

### PRESENT POSITION

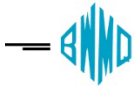
Vice President  
Brown, Williams, Moorhead & Quinn, Inc.  
P.O. Box 10  
Sunderland, MD 20689-0010

### NATURE OF WORK PERFORMED WITH FIRM

Mr. Lovinger has been with the firm since March 1, 1998. His area of expertise is pipeline cost of service. He has provided assistance to clients on policy and technical matters as a regulatory expert on the interpretation of Federal Energy Regulatory Commission (FERC) policies.

### PREVIOUS EMPLOYMENT

Prior to joining Brown, Williams, Moorhead & Quinn, Mr. Lovinger was employed by the FERC as a senior accountant. He was employed by FERC for twenty-five years, from 1966 through 1969 and from 1976 through February, 1998. Mr. Lovinger's work at the Commission was primarily related to cost of service matters, related to both oil and gas pipelines with an emphasis on income tax matters. Mr. Lovinger provided expert testimony on accounting and accounting-related policy matters before the Commission. He also provided expert testimony on cost of service and provided accounting and tax advice and assistance on projects involving construction of facilities to service new or expanded markets. Mr. Lovinger has prepared expert testimony in support of FERC's original cost basis in developing rate base and has provided testimony in support of a management fee in situations where a return on rate base does not provide a utility sufficient incentive to operate. Mr. Lovinger audited and provided expert testimony on the assignment and allocation of corporate overhead to utility affiliates to assure that FERC accounting and rate precedent was followed. Mr. Lovinger represented the Commission in dealings with the Internal Revenue Service on income tax issues that arose in various rate proceedings. He also assisted the Commission on rulemakings for such cost of service matters as tax normalization, cash working capital and Post Retirement Benefits Other than Retirement.



As an employee of BWMQ, Mr. Lovinger has worked with utility clients to help them formulate their corporate overhead assignment and allocation policies. Mr. Lovinger has also prepared expert testimony supporting corporate overhead allocation policies before both FERC and state commissions. Mr. Lovinger has worked extensively with electric generators performing cost of service studies supporting both reactive power rates and Reliability Must Run (“RMR”) rate filings at FERC. Mr. Lovinger has extensive experience in analysis operating costs and revenue earned by electric generators.

Between 1970 and 1976, Mr. Lovinger was employed as an Internal Revenue Agent. As an agent, he was involved in the auditing of individuals, partnerships and publicly-held corporations.

**SUMMARY OF TESTIMONY EXPERIENCE**  
**ALAN R. LOVINGER**

#	JURISDICTION	CASE OR DOCKET NO.	UTILITY/ORGANIZATION INITIATING PROCEEDING	SUBJECT MATTER
Presented before the FERC While Employed by FERC				
1	FERC	CP76-492	National Gas Storage Corporation	Overall COS Including Corporate Overhead
2	FERC	RP77-98 & RP78-78	Natural Gas Pipeline Company of America	South Georgia
3	FERC	RP77-59 & RP78-58	South Texas Natural Gas Gathering Company	Overall COS Including Corporate Overhead
4	FERC	RP77-62	Tennessee Gas Pipeline Company	Overall COS Including Corporate Overhead
5	FERC	RP77-7 & RP78-88	Consolidated Gas Supply Corporation	Overall COS Including Corporate Overhead
6	FERC	CP74-142	Florida Gas Transmission Company	Acquisition Adjustment
7	FERC	RP79-76	Cities Service Gas Company	South Georgia
8	FERC	CP80-346	Consolidated Gas Supply Corporation	Overall COS Including Corporate Overhead
9	FERC	RP75-105, et al.	Columbia Gulf Transmission Company	Consolidated Tax Savings
10	FERC	RP82-57 & RP83-52	United Gas Pipe Line Company	Overall COS Including Corporate Overhead
11	FERC	CP80-274	Mountain Fuel Resources	Issues on Merger
12	FERC	RP84-53	Ozark Gas Transmission System	Developed Ozark Method
13	FERC	RP83-93	Trunkline Gas Company	Overall COS Including Corporate Overhead
14	FERC	RP85-37	High Island Offshore System	Overall COS Including Corporate Overhead
15	FERC	RP85-34	Pacific Offshore Pipeline Company	Overall COS Including Corporate Overhead
16	FERC	RP85-60	Overthrust Pipeline Company	Ozark Method

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17	FERC	RP85-66	Trailblazer Pipeline Company	Ozark Method
18	FERC	RP86-10	Williston Basin Interstate Pipeline	Overall COS
19	FERC	RP86-68	Southern Natural Gas Company	Reverse South Georgia
20	FERC	RP87-07-000	Transcontinental Gas Pipe Line Corporation	Profit from Pension
21	FERC	RP89-161-000	ANR Pipeline Company	Overall COS Including Corporate Overhead
22	FERC	RP88-131-000	Carnegie Natural Gas Company	Storage Working Capital
23	FERC	RP89-34-000	Williston Basin Interstate Pipeline	Overall COS Including Corporate Overhead
24	FERC	RP92-134-000	Southern Natural Gas Company	At Risk
25	FERC	RP93-62 & RP93-187	Equitrans, Inc.	Overall COS Including Corporate Overhead
26	FERC	IS94-23-000	Gaviota Terminal Company	Overall COS / Comm. 154B Method
27	FERC	RP95-189	Northern Natural Gas Company	Cost of Service
28	FERC	RP96-45	Northern Border	Lakehead Tax Issue
29	FERC	RP96-173, et al.	Williams Natural Gas Company	Advance Payments
30	FERC	ER03-563, et al.	Devon Power LLC, et al.	Overall COS
Testimony Presented before the FERC While Employed by BWMQ				
31	FERC	RP98-203	Northern Natural Gas Company	Deferred Income Taxes
32	FERC	ER98-210, et al.	California Power Exchange Corporation	Rate Issues
33	FERC	RP99-485-000	Kansas Pipeline Company	Overall COS, Capitalization and Debt Costs

#	JURISDICTION	CASE OR DOCKET No.	UTILITY/ORGANIZATION INITIATING PROCEEDING	SUBJECT MATTER
34	FERC	RP00-632-000	Dominion Transmission, Inc.	Purchase Gas Account
35	FERC	RP02-132	Viking Gas Transmission Company	<b>Overall COS Including Corporate Overhead</b>
36	<b>FERC</b>	<b>RP02-013</b>	<b>Portland Natural Gas Transmission</b>	<b>Overall COS &amp; Levelized</b>
37	<b>FERC</b>	<b>EL02-111</b>	<b>Detroit Edison</b>	<b>Cost of Service</b>
38	FERC	RP03-625-000	Chandeleur Pipe Line Company	Cost of Service
39	FERC	IS02-464-000	Suburban Propane L.P.	Section 154 Rate Model
40	<b>FERC</b>	<b>EL02-111-000</b>	<b>Midwest Independent Transmission System Operator, Inc.</b>	<b>Revenue Requirement / Lost Revenue</b>
41	FERC	ER03-563-000	Devon Power LLC, et al.	RMR including Support for Corporate Overhead
42	FERC	RP98-52	Williams Gas Pipelines Central	Deferred Income Taxes
43	FERC	ER05-231-000	PSEG Connecticut Power LLC	RMR including Support for Corporate Overhead
44	FERC	RP04-274-000	Kern River Gas Transmission	COS Levelization
45	FERC	RP06-417	Dominion Cove Point, LLC	Capital Structure
46	FERC	RP04-276	Southern Star	Deferred Income Taxes
47	FERC	RP06-217	Trans Union Interstate Pipeline	Cost of Service
48	FERC	RP05-317	Texas Gas Transmission LLC	Deferred Income Taxes
49	FERC	ER06-993	Orion Power MidWest LP	RMR including Support for Corporate Overhead
50	FERC	ER05-644-000	PSEG Energy Resources & Trade LLC	RMR including Support for Corporate Overhead
51	FERC	RP06-407	Gas Transmission Northwest Corp.	Deferred Income Taxes
52	FERC	ER06-56-000	Michigan Electric Transmission Co., LLC	Cost of Service

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53	FERC	ER07-219	ISO New England, Inc.	RMR including Support for Corporate Overhead
54	FERC	ER07-799-000	Norwalk Power, LLC	RMR including Support for Corporate Overhead
55	FERC	RP07-439	ANR Pipeline Company	Pricing of Storage Gas
56	FERC	ER08-374	Atlantic Path 15, LLC	Cost of Service
57	FERC	RP09-791	MoGas Pipeline LLC	Cost of Service
58	<b>FERC</b>	<b>RP08-426</b>	<b>El Paso Natural Gas Co.</b>	<b>Capital Structure and Acquisition Adjustment</b>
59	<b>FERC</b>	<b>RP10-1398</b>	<b>El Paso Natural Gas Co.</b>	<b>Capital Structure and Cost of Debt</b>
60	FERC	<b>RP10-729</b>	<b>Portland Natural Gas Pipeline</b>	<b>Levelized Cost of Service</b>
61	FERC	<b>CP06-407</b>	<b>MoGas Pipeline, LLC</b>	<b>Acquisition Adjustment</b>
62	FERC	ER11-2909	Atlantic Path 15, LLC	Cost of Service
<b>63</b>	FERC	RP13-1031	Trailblazer Pipeline Co.	MLP Computation of Income Taxes
64	FERC	ER14-1619	Cottonwood Energy Co. LP	Reactive Power Cases
65	FERC	ER14-2080	Louisiana Generating LLC	Reactive Power Cases
66	FERC	RP15-65	Gulf South Pipeline Co. LLC	MLP Computation of Income Taxes
67	FERC	ER15-502	Bayou Cove Peaking Power, LLC	Reactive Power Case
68	FERC	ER15-1136	Big Cajun I Peaking Power, LLC	Reactive Power Case
69	FERC	ER15-2571	GenOn Energy Management	Reactive Power Case
70	FERC	ER15-2572	GenOn Energy Management	Reactive Power Case
71	FERC	ER15-2573	GenOn Energy Management	Reactive Power Case

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72	FERC	RP15-1322	Sabine Pipe Line LLC	Gas Pipeline Case
73	FERC	ER16-81	Huntley Power LLC	Reactive Power Case
74	FERC	ER16-2095	Midwest Generation LLC	Reactive Power Case
75	FERC	ER16-2665	NRG Power Midwest LLC	Reactive Power Case
76	FERC	ER17-723	NRG Power Marketing LLC	Reactive Power Case
77	FERC	RP17-197	Dominion Energy Cove Point LP	Gas Cost of Service
78	FERC	RP18-877	MoGas Pipeline, LLC	Gas Cost of Service
79	FERC	RP18-922	Trailblazer Pipeline Company LLC	Gas Cost of Service/Income Tax Issues
80	FERC	RP19-343	Texas Eastern Transmission, LP	Gas Cost of Service/Income Tax Issues
81	FERC	RP20-467	Dominion Energy Cove Point	Gas Cost of Service/Income Tax Issues
82	FERC	RP20-921	Maritimes & Northwest, LLC	Gas Cost of Service/Income Tax Issues
83	FERC	RP20-908	Alliance Pipeline, LP	Gas Cost of Service/Income Tax Issues
84	FERC	ER21-998	Midway Sunset Cogeneration Company	RMR-CAISO
85	FERC	ER21-1816	KES Kingsburg, LP	RMR-CAISO
86	FERC	RP21-1001	Texas Eastern Transmission, LP	Gas Cost of Service/Income Tax Issues
87	FERC	RP19-64	East Tennessee Natural Gas, LLC	Gas Cost of Service/Income Tax Issues
88	FERC	ER22-1539	Indian River Energy	RMR-PJM
Testimony Presented Before Other Agencies While Employed by BWMQ				
89	PSC of DC	Formal Case No. 945	Public Service Commission of DC	Refund of Excess ADIT

#	JURISDICTION	CASE OR DOCKET No.	UTILITY/ORGANIZATION INITIATING PROCEEDING	SUBJECT MATTER
90	APSC	02-024-U	Arkansas Public Service Commission	Cost of Service Including Corporate Overhead
91	APSC	02-227-U	Arkansas Public Service Commission	Cost of Service Including Corporate Overhead
92	<b>Texas Railroad Commission</b>	<b>GUD No. 9796</b>	<b>Atmos Energy Incorporated</b>	<b>MASS Formula Allocation</b>
93	Colorado Regulatory Commission	08S_G	SourceGas Distribution LLC	Deferred Income Taxes and Corporate Overhead Assignment
94	<b>Nebraska Regulatory Commission</b>	<b>NG-__</b>	<b>SourceGas Distribution LLC</b>	<b>Deferred Income Taxes and Corporate Overhead Assignment</b>
95	<b>Texas Railroad Commission</b>	<b>Doc. No. 10190</b>	<b>Hughes Natural Gas</b>	<b>FERC Uniform System of Accounts</b>

**Bold indicates testified at Hearing.**