



CURRICULUM VITAE

NAME

Alan R. Lovinger

BUSINESS ADDRESS

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

PRESENT POSITION

Vice President
6775 Rothschild Circle
Lake Worth, FL 33467

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

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

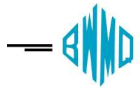
Prior to joining Brown, Williams, Moorhead & Quinn, Mr. Lovinger was employed by the FERC as a senior accountant. He was employed by FERC for twenty-five years, from 1966 through 1969 and from 1976 through February 1998. Mr. Lovinger's work at the Commission was primarily related to cost of service matters, 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, while working at FERC, 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. 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 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.

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.



#	JURISDICTION	CASE OR DOCKET NO.	UTILITY/ORGANIZATION INITIATING PROCEEDING	POSITION	SUBJECT MATTER
Testimony Presented before the FERC While Employed by BWMQ					
1	FERC	RP98-203	Northern Natural Gas Company	Witness	Deferred Income Taxes
2	FERC	ER98-210, et al.	California Power Exchange Corporation	Witness	Rate Issues
3	FERC	RP99-485-000	Kansas Pipeline Company	Witness	Overall COS, Capitalization and Debt Costs
4	FERC	RP00-632-000	Dominion Transmission, Inc.	Witness	Purchase Gas Account
5	FERC	RP020-132	Viking Gas Transmission Company	Witness	Overall COS Including Corporate Overhead
6	FERC	RP02-013	Portland Natural Gas Transmission	Witness	Overall COS & Levelized
7	FERC	EL02-111	Detroit Edison	Witness	Cost of Service
8	FERC	RP03-625-000	Chandeleur Pipe Line Company	Witness	Cost of Service
9	FERC	IS02-464-000	Suburban Propane LP	Witness	Cost of Service
10	FERC	EL02-111-000	Midwest Independent Transmission System Operator, Inc.	Witness	Revenue Requirement / Lost Revenue
11	FERC	ER03-563-000	Devon Power LLC, et al.	Witness	RMR including Support for Corporate Overhead
12	FERC	RP98-52	Williams Gas Pipeline Central	Witness	Deferred Income Taxes
13	FERC	ER05-231-000	PSEG Connecticut Power LLC	Witness	RMR including Support for Corporate Overhead
14	FERC	RP04-274-000	Kern River Gas Transmission	Witness	COS Levelization
15	FERC	RP06-417	Dominion Cove Point LLC	Witness	Capital Structure
16	FERC	RP04-276	Southern Star	Witness	Deferred Income Taxes



#	JURISDICTION	CASE OR DOCKET NO.	UTILITY/ORGANIZATION INITIATING PROCEEDING	POSITION	SUBJECT MATTER
17	FERC	RP06-217	Trans Union Interstate Pipeline	Witness	Cost of Service
18	FERC	RP05-317	Texas Gas Transmission LLC	Witness	Deferred Income Taxes
19	FERC	ER06-993	Orion Power MidWest LP	Witness	RMR including Support for Corporate Overhead
20	FERC	ER05-644-000	PSEG Energy Resources & Trade LLC	Witness	RMR including Support for Corporate Overhead
21	FERC	RP06-407	Gas Transmission Northwest Corp.	Witness	Deferred Income Taxes
22	FERC	ER06-56-000	Michigan Electric Transmission Co. LLC	Witness	Cost of Service
23	FERC	ER07-219	ISO New England, Inc.	Witness	RMR including Support for Corporate Overhead
24	FERC	ER07-799-000	Norwalk Power, LLC	Witness	RMR including Support for Corporate Overhead
25	FERC	RP07-439	ANR Pipeline Company	Witness	Pricing of Storage Gas
26	FERC	ER08-374	Atlantic Path 15, LLC	Witness	Cost of Service
27	FERC	RP09-791	MoGas Pipeline LLC	Witness	Cost of Service
28	FERC	RP08-426	El Paso Natural Gas Co.	Witness	Capital Structure and Acquisition Adjustment
29	FERC	RP10-1398	El Paso Natural Gas Co.	Witness	Capital Structure and Cost of Debt
30	FERC	RP10-729	Portland Natural Gas Pipeline	Witness	Levelized Cost of Service
31	FERC	CP06-407	MoGas Pipeline, LLC	Witness	Acquisition Adjustment
32	FERC	ER11-2909	Atlantic Path 15, LLC	Witness	Cost of Service
33	FERC	RP13-1031	Trailblazer Pipeline Company	Witness	MLP Computation of Income Taxes
34	FERC	ER14-1619	Cottonwood Energy Company LP	Witness	Reactive Power Cases



#	JURISDICTION	CASE OR DOCKET NO.	UTILITY/ORGANIZATION INITIATING PROCEEDING	POSITION	SUBJECT MATTER
35	FERC	ER14-2080	Louisiana Generating LLC	Witness	Reactive Power Cases
36	FERC	RP15-65	Gulf South Pipeline Co. LLC	Witness	MLP Computation of Income Taxes
37	FERC	ER15-502	Bayou Cove Peaking Power, LLC	Witness	Reactive Power Cases
38	FERC	ER15-1136	Big Cajun I Peaking Power, LLC	Witness	Reactive Power Cases
39	FERC	ER15-2571 ER15-2572 ER15-2573	GenOn Energy Management	Witness	Reactive Power Cases
40	FERC	RP15-1322	Sabine Pipe Line LLC	Witness	MLP Computation of Income Taxes
41	FERC	ER16-81	Huntley Power LLC	Witness	Reactive Power Cases
42	FERC	ER16-2095	Midwest Generation LLC	Witness	Reactive Power Cases
43	FERC	ER16-2665	NRG Power Midwest LLC	Witness	Reactive Power Cases
44	FERC	ER17-723	NRG Power Marketing LLC	Witness	Reactive Power Cases
45	FERC	RP18-922	Trailblazer Pipeline Co. LLC	Witness	Tax Cuts & Job Act of 2017/MLP Tax Allowance
46	FERC	RP18-877	MoGas Pipe Line Co. LLC	Witness	Tax Cuts and Job Act of 2017
47	FERC	RP19-343	Texas Eastern Transmission LP	Witness	Commission's Revised Policy as it Applies to Computation of an Income Tax Allowance
48	FERC	RP20-467	Dominion Energy Cove Point	Witness	Commission's Revised Policy as it Applies to Computation of an Income Tax Allowance
49	FERC	RP20-980	East Tennessee Natural Gas, LLC	Witness	Commission's Revised Policy as it Applies to Computation of an Income Tax Allowance

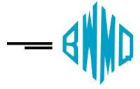


#	JURISDICTION	CASE OR DOCKET NO.	UTILITY/ORGANIZATION INITIATING PROCEEDING	SUBJECT MATTER
Testimony Presented Before Other Agencies While Employed by BWMQ				
1	PSC of DC	Formal Case No. 945	Public Service Commission of DC	Refund of Excess ADIT
2	APSC	02-024-U	Arkansas Public Service Commission	Cost of Service Including Corporate Overhead
3	APSC	02-227-U	Arkansas Public Service Commission	Cost of Service including Corporate Overhead
4		GUD No. 9796	Atmos Energy Incorporated	MASS Formula Allocation
5		08S_G	SourceGas Distribution LLC	Deferred Income Taxes and Corporate Overhead Assignment
6		NG-___	SourceGas Distribution LLC	FERC Uniform System of Accounts

#	JURISDICTION	CASE OR DOCKET NO.	UTILITY/ORGANIZATION INITIATING PROCEEDING	SUBJECT MATTER
Testimony Presented 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 Methodology
3	FERC	RP77-59 & RP78-58	South Texas Natural Gas Gathering Company	Overall COS Including Corporate Overhead



#	JURISDICTION	CASE OR DOCKET NO.	UTILITY/ORGANIZATION INITIATING PROCEEDING	SUBJECT MATTER
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 Methodology
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
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



#	JURISDICTION	CASE OR DOCKET NO.	UTILITY/ORGANIZATION INITIATING PROCEEDING	SUBJECT MATTER
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