

**BEFORE THE  
GEORGIA PUBLIC SERVICE COMMISSION**

**In Re:**

**GEORGIA POWER COMPANY'S 2023 )  
INTEGRATED RESOURCE PLAN UPDATE )**

**DOCKET NO. 55378**

**DIRECT TESTIMONY  
AND EXHIBITS  
OF  
RALPH C. SMITH  
AND  
BENJAMIN H. DEITCHMAN**

**On Behalf of the  
Georgia Public Service Commission  
Public Interest Advocacy Staff**

**Public Disclosure Version**

**February 15, 2024**

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<u>Exhibit</u>	<u>Description</u>
RCS-1	Ralph C. Smith Background and Qualifications
BHD-1	Benjamin H. Deitchman Background and Qualifications
RS/BD-2	Georgia Power's responses to STF-LA-1-5, STF-LA-1-6, STF-LA-1-8, STF-LA-1-9 (Trade Secret), STF-LA-1-23, Supplemental STF-DEA-3-6 (Trade Secret) and Supplemental STF-JKA-2-19 (Trade Secret) concerning Georgia Power's proposal that new regulatory deferrals be granted in this proceeding
RS/BD-3	Georgia Power's responses to STF-LA-2-20, STF-LA-3-4, STF-LA-3-5, and STF-LA-3-8 from Georgia Power's 2022 IRP, which relate to the Additional Sum on new Capacity and Energy Purchased Power Agreements ("PPAs")
RS/BD-4	Georgia Power's responses to STF-LA-1-4, STF-PIA-10-2, STF-PIA-10-3 (Trade Secret), STF-JKA-2-14 (Trade Secret), STF-JKA-2-20 (Trade Secret), STF-JKA-4-19 (Trade Secret), and STF-JKA-6-5 (Trade Secret) which relate to Georgia Power's requested approval of two new PPAs, one for a 230 MW capacity purchase from Santa Rosa and another for a 750 MW capacity purchase from Georgia Power's regulated affiliate, Mississippi Power Company ("MPCo")
RS/BD-5	Georgia Power's responses to STF-LA-1-20, STF-PIA-4-9 (Trade Secret), STF-PIA-4-10 and STF-PIA-4-11, concerning benefits associated with the Inflation Reduction Act ("IRA") and how they have been considered by the Company in the 2023 IRP Update

1     **I. INTRODUCTION**

2

3     **Q. MR. SMITH, PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

4     A. Ralph C. Smith, 15728 Farmington Road, Livonia, Michigan 48154.

5

6     **Q. WHAT IS YOUR OCCUPATION?**

7     A. I am a certified public accountant and a senior regulatory utility consultant with the firm  
8     Larkin & Associates, PLLC, certified public accountants and regulatory consultants.

9

10    **Q. HAVE YOU PROVIDED AN EXHIBIT SUMMARIZING YOUR EDUCATIONAL**  
11    **BACKGROUND AND PROFESSIONAL EXPERIENCE?**

12    A. Yes. It is presented in Exhibit RCS-1. This exhibit summarizes my regulatory experience  
13    and qualifications.

14

15    **Q. DR. DEITCHMAN, PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

16    A. Benjamin H. Deitchman, 244 Washington St. SW, Atlanta, Georgia 30334.

17

18    **Q. WHAT IS YOUR OCCUPATION?**

19    A. I am a Utilities Analyst in the Electric Unit at the Georgia Public Service Commission  
20    ("Commission").

21

22    **Q. HAVE YOU PROVIDED AN EXHIBIT SUMMARIZING YOUR EDUCATIONAL**  
23    **BACKGROUND AND PROFESSIONAL EXPERIENCE?**

24    A. Yes. It is presented in Exhibit BHD-1. This exhibit summarizes my regulatory experience  
25    and qualifications.

26

1 **Q. ON WHOSE BEHALF ARE YOU APPEARING?**

2 A. We are testifying on behalf of the Georgia Public Service Commission Public Interest  
3 Advocacy Staff (“Staff”).  
4

5 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

6 A. The purpose of our testimony is to address certain accounting/ratemaking issues proposed  
7 by Georgia Power Company (“Georgia Power” or “Company”) in the Company’s 2023  
8 Integrated Resource Plan Update (“2023 IRP Update”) proceeding.  
9

10 We address the statements by the Company in this 2023 IRP Update regarding their  
11 assertion that if implemented, would put “downward pressure on customer rates” as well  
12 as the requests of Georgia Power for approval of new regulatory cost deferrals, Additional  
13 Sums and other items that could defeat the objective of putting downward pressure on  
14 customer rates.  
15

16 In Section II of our testimony, we discuss the statements made by the Company that its  
17 projected additions of large amounts of new commercial and industrial load are expected  
18 to put downward pressure on rates. We discuss ratemaking concerns associated with risks  
19 that the Company’s forecasts of new large customer load additions do not materialize as  
20 projected by the Company. The Kelly-Pol-Trokey panel is addressing the Company’s load  
21 projections in additional detail. Our testimony focuses on addressing concerns to alleviate  
22 upward pressure on existing customer rates.  
23

24 In Section III of our testimony, we address the new and additional cost deferrals that the  
25 Company has requested. In this 2023 IRP Update proceeding, the Company is requesting  
26 approval for several new cost deferrals, but not yet for the recovery of such costs. Staff

1 believes that an IRP proceeding is not the appropriate forum for addressing ratemaking  
2 issues. Ratemaking issues should be addressed in a rate case that considers all the  
3 Company's revenues, expenses, earnings, and risk. Requesting deferrals in this proceeding  
4 is single issue ratemaking where only expenses that are increasing would be considered  
5 and expense decreases or revenue increases occurring during the same period are not taken  
6 into account. Moreover, the Company's earnings for 2023, 2024 and 2025 are subject to  
7 sharing if they exceed the top end of a return on equity earnings band range, from 9.5% to  
8 11.9%, and are the Company's responsibility within that earnings band. If new or  
9 additional regulatory deferrals were to be authorized, that would shift costs incurred in  
10 2023, 2024 and 2025 into the Company's next rate case, putting upward pressure on  
11 existing customers' bills starting in 2026.

12  
13 Also, the Company has stated repeatedly that it expects that adding the new large customer  
14 loads projected in its 2023 IRP Update will "put downward pressure on rates." The  
15 expectation that adding several new large customers, including customers within and  
16 outside of the Company's service territory would put downward pressure on rates is  
17 apparently based on the Company having a high degree of confidence in its load projections  
18 and in the Company's expectation that the revenues received from the new customers will  
19 exceed the additional costs and revenue requirements that would be incurred to serve those  
20 new large customers. Staff is concerned that the new regulatory deferrals requested by the  
21 Company that would put upward pressure rates for existing residential and small business  
22 customers by deferring costs from 2023, 2024 and 2025 into subsequent years.  
23 Accordingly, Staff recommends that the Commission not approve the new regulatory  
24 deferrals that have been requested by the Company in this proceeding.

25

1           Moreover, if any of those new regulatory deferrals were to be allowed at all, which Staff  
2           does not recommend, Staff recommends that the Commission require that recovery of any  
3           new regulatory deferrals in the Company’s next rate case should be only from the customer  
4           classes into which the new large load customers that caused the Company to file its 2023  
5           IRP Update have been added.

6  
7           In Section IV, we discuss the Additional Sum for new and energy capacity Power Purchase  
8           Agreements (PPAs) that have been requested by the Company. The Company has  
9           requested approval of Additional Sum amounts for two new PPAs, one for a 230 MW  
10          capacity purchase from Santa Rosa and another for a 750 MW capacity purchase from  
11          Mississippi Power Company (“MPCo”), which is a regulated utility affiliate of Georgia  
12          Power. The Newsome-Hayet-Wellborn panel is addressing the cost-benefit analysis of  
13          those new capacity PPAs. We present Staff’s recommendation concerning the related new  
14          Additional Sums. Staff recommends that no new Additional Sums be allowed for the years  
15          2024 and 2025 for those new PPAs. Additionally, Staff recommends that no authorization  
16          for Additional Sums on those new capacity PPAs beyond 2025 be authorized in the current  
17          2023 IRP update proceeding; but rather, whether or not to allow Additional Sums beyond  
18          2025 for new capacity PPAs, should be addressed in the Company’s next IRP and in the  
19          Company’s next rate case, both of which are scheduled to be filed with the Commission in  
20          2025.

21  
22   **Q.   HAVE YOU ATTACHED ANY EXHIBITS TO YOUR TESTIMONY?**

23   A.   Yes. In addition to our qualifications, which are in Exhibit RCS-1 and BHD-1, respectively,  
24   Staff has attached Exhibits RS/BD-2 through RS/BD-5 which contain Company responses  
25   to discovery and other materials referenced in our testimony.

26

1 **Q. WHAT IS SHOWN IN EXHIBIT RS/BD-2?**

2 A. Exhibit RS/BD-2 contains responses to STF-LA-1-5, STF-LA-1-6, STF-LA-1-8, STF-LA-  
3 1-9 (Trade Secret), STF-LA-1-23, Supplemental STF-DEA-3-6 (Trade Secret) and  
4 Supplemental STF-JKA-2-19 (Trade Secret) concerning Georgia Power’s proposal that  
5 new regulatory deferrals be granted in this proceeding.  
6

7 **Q. WHAT IS SHOWN IN EXHIBIT RS/BD-3?**

8 A. Exhibit RS/BD-3 contains responses to STF-LA-2-20, STF-LA-3-4, STF-LA-3-5, and  
9 STF-LA-3-8 from Georgia Power’s 2022 IRP, which relate to the Additional Sum on  
10 Capacity and Energy Purchased Power Agreements (“PPAs”).  
11

12 **Q. WHAT IS SHOWN IN EXHIBIT RS/BD-4?**

13 A. Exhibit RS/BD-4 contains responses to STF-LA-1-4, STF-PIA-10-2, STF-PIA-10-3  
14 (Trade Secret), STF-JKA-2-14 (Trade Secret), STF-JKA-2-20 (Trade Secret), STF-JKA-  
15 4-19 (Trade Secret) and STF-JKA-6-5 (Trade Secret), which relate to Georgia Power’s  
16 requested approval of two new PPAs, one for a 230 MW capacity purchase from Santa  
17 Rosa and another for a 750 MW capacity purchase from Georgia Power’s regulated  
18 affiliate, Mississippi Power Company (“MPCo”).  
19

20 **Q. WHAT IS SHOWN IN EXHIBIT RS/BD-5?**

21 A. Exhibit RS/BD-5 contains the response to STF-LA-1-20, STF-PIA-4-9 (Trade Secret),  
22 STF-PIA-4-10 and STF-PIA-4-11, concerning the Company incorporating any benefits  
23 associated with the IRA in the 2023 IRP Update.  
24

25 **Q. WHAT ARE YOUR CONCLUSIONS AND RECOMMENDATIONS ON THESE**  
26 **ISSUES?**

1 A. Staff's conclusions and recommendations are as follows:

2

3 **1. Downward Pressure on Rates**

4 The Company has stated that it is their expectation that the addition of several new large  
5 load customers would put "downward pressure on rates." For various reasons, the  
6 Company's statements that it expects that there would be "downward pressure on rates"  
7 does not provide assurance that rates for all customer classes, such as for residential and  
8 small business customers, would not be subject to increased rates if the Company's  
9 requests in this IRP Update proceeding were to be granted. As described below, several of  
10 the Company's requests, such as but not limited to, the Company's requests for new  
11 regulatory accounting deferrals and for new Additional Sums proposed in the Company's  
12 2023 IRP Update would put upward pressure, not downward pressure, on rates in the  
13 Company's next rate case. Staff recommends that new cost deferral and new Additional  
14 Sums requests being made by the Company that would contribute to upward pressure on  
15 rates be denied.

16

17 **2. New Regulatory Accounting Deferrals**

18 The new regulatory accounting deferrals proposed in the Company's 2023 IRP Update  
19 would put upward pressure, not downward pressure, on rates in the Company's next rate  
20 case. Staff recommends that no approval for new regulatory deferrals be granted in the  
21 current proceeding. Staff notes that the Company has ample bandwidth within the return  
22 on equity ("ROE") range of 9.5 percent to 11.9 percent that was established in the  
23 Company's most recent (2022) rate case, Docket 44280 to absorb the expenses the

1 Company is requesting to defer.<sup>1</sup> To the extent that cost fluctuations fall within that  
2 earnings band, there is not a need to defer such costs into the Company's next (2025) rate  
3 case, where such new cost deferrals would only put upward pressure on the rates being  
4 established in that case.

5  
6 As discussed in the Newsome Hayet Wellborn testimony, because the requests being  
7 made by the Company in this 2023 IRP Update proceeding are all being driven by the  
8 addition of several new large load customers, all incremental costs being incurred due to  
9 that large customer growth should be absorbed by those customers. Consequently, one  
10 possible alternative to not approving the Company's requests for new deferrals of cost  
11 would be to require that the impact of all incremental deferrals must be absorbed by the  
12 rate classes into which such large load customers are being added when such new  
13 regulatory assets would commence amortization starting in 2026. That could potentially  
14 be another way of avoiding upward pressure on the rates of existing smaller customers  
15 from the new regulatory deferrals that the Company has requested.

### 16 17 **3. Additional Sums for New Purchased Power Agreements**

18 Staff recommends that the Company's request for Additional Sum amounts for two new  
19 Capacity and Energy Purchased Power Agreements ("PPAs") be rejected for 2024 and  
20 2025 for the new capacity PPAs. Additional Sum amounts can be allowable pursuant to  
21 the guidance provided in O.C.G.A. § 46-3A-8. The Additional Sum amounts, once  
22 approved by the Commission, effectively function as additional revenue to the Company  
23 which produces pre-tax profits to shareholders. Additional Sum amounts for PPAs

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<sup>1</sup> Staff estimates the impact of expensing the deferrals in 2024 and 2025 would be an approximate ROE reduction of 0.25 percent to 0.40 percent in isolation. Of course, there are many factors that could occur in 2024 and 2025 which could increase ROE.

1 approved in the Company's 2022 IRP were set at \$3.00/kW-year for new PPAs that were  
2 not put to an RFP and competitive bidding process. The revenues related to those  
3 Additional Sums have been excluded from consideration in the reviews of the Company's  
4 earnings and earnings sharing that occur in conjunction with the reviews by Staff of the  
5 Company's Annual Surveillance Reports. Staff finds that additional capacity provided for  
6 in the new PPAs with Santa Rosa and with an affiliate, Mississippi Power Company  
7 ("MPCo") is not needed in 2024 or 2025. Moreover, those two new PPAs were not  
8 obtained through an RFP and competitive bidding process. Therefore, existing ratepayers  
9 should not be saddled with additional costs related to new Additional Sums for those two  
10 new capacity PPAs. Staff recommends that the Company's proposals for Additional Sums  
11 on the Santa Rosa and MPCo capacity PPAs for 2024 and 2025 in the current IRP Update  
12 proceeding be rejected. Alternatively, if the Commission were to determine that Additional  
13 Sums are required for those PPAs, Staff recommends that only di minimis amounts be  
14 provided, such as once cent per kW-year.

#### 15 16 **4. Federal Income Tax Incentives**

17 Our testimony briefly discusses some of the new federal income tax incentives provided  
18 by the Inflation Reduction Act ("IRA") and how those incentives could affect resource  
19 selection. While the Company was aware of and considered many of the tax incentives  
20 that have been made available by the IRA, it appears that impacts of new incentives for  
21 additional behind-the-meter resources and energy efficiency were not specifically  
22 considered. Therefore, there may be an opportunity for further development of energy  
23 efficiency measures and distributed energy resources that could provide resources beyond  
24 what the Company has presented in its 2023 IRP Update to help address growth in load  
25 and peak demand that the Company is projecting related to adding several new large  
26 customers within and outside of its service territory.

1    **II. COMPANY STATEMENTS CONCERNING “DOWNWARD PRESSURE ON**  
2    **CUSTOMER RATES”**

3

4    **Q. HAS THE COMPANY MADE STATEMENTS ABOUT EXPECTING TO HAVE**  
5    **“DOWNWARD PRESSURE ON CUSTOMER RATES” IN ITS DIRECT**  
6    **TESTIMONY, APPLICATION AND DURING THE HEARINGS?**

7    A. Yes. As examples, in the Company’s Direct Testimony at page 10, it states that:

8           *All else being equal, we expect* that the projected revenues associated with incremental  
9           load from these new customer projects will offset the costs of the resources requested  
10          in this filing, and put downward pressure on our *overall* retail rates as we continue to  
11          provide clean, safe, reliable, and affordable power for *all* of Georgia Power’s  
12          customers in the coming years.

13          A similar statement is made on page 56 of the Company’s Direct Testimony.

14

15   **Q. WERE ADDITIONAL STATEMENTS ABOUT “DOWNWARD PRESSURE ON**  
16   **RATES” MADE DURING THE HEARING?**

17   A. Yes. During the hearing on Georgia Power Company’s direct testimony, a number of  
18   statements were made by the Company about having “downward pressure on rates”  
19   including the following:

20           “...the IRP update identifies the effect of recent economic growth on the company's  
21           load forecast and capacity needs and proposes a well-balanced portfolio and resource  
22           plan that is expected to put downward pressure on rates for all customers and enable  
23           Georgia Power to continue to provide clean, safe, reliable and affordable energy for  
24           Georgia as it continues to grow and thrive.” (Tr. 0116.)

25           “To be clear, the economic growth we are seeing benefits our state. As I'll discuss, it  
26           also benefits all Georgia Power customers by putting downward pressure on rates.”  
27           (Tr. 0118.)

28           “Although there are costs associated with implementing the proposed resource plan,  
29           Georgia Power is not requesting a rate adjustment in this IRP update. In fact, all else  
30           being equal, the company does not expect customer rates to increase as a result of the  
31           company's requests in this case. In addition to proposing a cost-effective means of  
32           addressing the energy needs of our customers in this period of extraordinary economic

1 growth, the company's plan in this IRP update is expected to provide economic  
2 benefits for all customers by placing downward pressure on rates.” (Tr. 0122.)  
3

4 **Q. HAS THE COMPANY MADE ANY FIRM COMMITMENT THAT ITS RATES**  
5 **FOR ELECTRIC SERVICE WOULD NOT BE INCREASING IN ITS NEXT RATE**  
6 **CASE, SCHEDULED TO BE FILED IN 2025, AS A RESULT OF THE REQUESTS**  
7 **BEING MADE IN ITS 2023 IRP UPDATE?**

8 A. No. The Company has avoided making a firm commitment that rates for electric service  
9 would not be increasing as a result of its 2023 IRP Update requests. While the Company  
10 has stated that, as noted above, with “all else being equal” it does not expect that rates  
11 would increase and that it expects “downward pressure on rates,” when these Company  
12 statements are examined, there is no firm commitment from the Company that its rates,  
13 such as for residential and small business customers, will not be increasing as a result of  
14 the Company’s requests that are being made in this 2023 IRP Update. As examples, the  
15 Company’s Direct Testimony panel was asked about this by the Chairman and responded  
16 as follows:

17 “CHAIRMAN SHAW: So I heard you say that the IRP update won't change rates, but  
18 could it cause revenue requirements to go up and higher rates being necessary in the -  
19 - in the 2025 rate case?

20 “MR. GRUBB: So from the -- the request in this filing, we do not expect upward  
21 pressure on rates. We expect downward pressure on rates. And we say that based on  
22 the analysis that we did and then provided in the data request where we looked at  
23 exactly what you're asking. So we looked at the revenue requirements for all the  
24 resources that we've requested in this IRP update compared to the revenues from the  
25 incremental load that's driving the need for those resources. And that shows a -- a  
26 higher level of revenues than it does revenue requirements for these resources;  
27 thereby, putting downward pressure on all rates.” (Tr. 0135-0136.)  
28

29 Commissioner Pridemore also expressed concern that the Company’s 2023 IRP Update  
30 requests could in fact cause upward pressure on rates:

1 “COMMISSIONER PRIDEMORE: ... I'm very concerned about customer rates  
2 related to this docket especially because what's being requested is a -- is a lot of  
3 increased infrastructure.

4 “Mr. Grubb, you said that -- that rates are not likely to increase because of the result  
5 of this docket. Determine to me what "likely" means and how can we move your  
6 "likely" to a "will not increase"?

7 “MR. GRUBB: So I would say based on this filing, they will not put upward pressure  
8 on rates. Mr. Evans can speak to the costing side on how we're doing. We mentioned  
9 the rate impact measure test, but what we've done is what we've looked at and provided  
10 in the DR was the revenue requirements for '26, '27, and '28 for these resources that  
11 are coming online to serve customers and the revenues. And we actually did the  
12 revenues at a lower load level than the resource plan. So we -- we have some -- a  
13 little bit of headroom in there.

14 “So it's a -- a few hundred million dollars of downward pressure on rates from that  
15 analysis. And that's why we say we're -- from this filing, we -- we expect downward  
16 pressure for rates.”

17 ‘’

18 “MR. EVANS: Yes. And I agree with everything Mr. Grubb said. I would also add  
19 that the declining revenue requirement nature of the infrastructure invested, those  
20 revenue requirements will go down over time. But that revenue will at least stay there  
21 or increase over time. So all things being equal, the downward pressure on rates will  
22 increase from what we filed.” (Tr. 0159-0160.)

23 Notably, the Company's responses explained to some extent what “likely” meant but fell  
24 short of saying that rates “will not increase” or to committing that rates would not increase  
25 due to the additional costs of serving the unprecedented levels of new load being added to  
26 the system from the new large load customers, or from other aspects of the Company's  
27 requests, such as for new cost deferrals and for new Additional Sums. Also, it appears  
28 from Mr. Evans' statement that the Company has assumed that there would be a declining  
29 revenue requirement for serving the new large load customers, i.e., that the Company's  
30 cost to serve them would go down over time. If that does not occur, i.e., if the revenue  
31 requirement for the added customers remains stable or increases, the “downward pressure  
32 on rates” that the Company has indicated it expects might not pan out as expected, which

1 presents risks to existing customers of having higher rates due to the Company's 2023 IRP  
2 Update requests.

3  
4 **Q. HAS THE COMPANY PROVIDED SOME INFORMATION CONCERNING**  
5 **ESTIMATED IMPACTS IN 2026, 2027 AND 2028 ON OVERALL CUSTOMER**  
6 **REVENUE REQUIREMENTS?**

7 A. Yes. The Company's supplemental response to STF-DEA-3-6 stated in part that:

8 All else being equal, the Company expects that the projected revenues associated with  
9 incremental load from known new customer projects, which necessitate the additional  
10 capacity requested in the 2023 IRP Update, will fully offset the costs of those  
11 resources requested in the 2023 IRP Update and put downward pressure on overall  
12 retail rates. Please note, the projected revenues provided are preliminary estimates at  
13 this point in time and may differ from future revenues. See TS STF-DEA-3-6  
14 Attachments A-I for additional information.

15 One of the attachments to the Company's supplemental response to STF-DEA-3-6,  
16 Attachment A, which is reproduced in the following Table 1, provides the following  
17 information concerning the Company's preliminary estimates on projected revenue  
18 requirement impacts for each year, 2026, 2027 and 2028:<sup>2</sup>

---

<sup>2</sup> The supplemental response to STF-DEA-3-6, Attachment A shows the Company's preliminary estimates on projected revenue requirement impacts as public information. The Company had originally designated such information as Trade Secret, but in a supplemental response received on February 9, 2024, the Company removed the Trade Secret designation from some of that information.

1 **Table 1 – Estimated Net Impacts to Customers****Cumulative View**

	<b>2026</b>	<b>2027</b>	<b>2028</b>
Estimated Incremental Revenue Requirement due to Load Growth*	\$190	\$580	\$620
Estimated Incremental Revenue due to Load Growth**	\$340	\$680	\$860
<b>Net Estimated Cumulative Impact to Customers</b>	<b>-\$150</b>	<b>-\$100</b>	<b>-\$240</b>

**Incremental View**

	<b>2026</b>	<b>2027</b>	<b>2028</b>
Total Revenues	\$10,970	\$10,660	\$10,760
Estimated Incremental Revenue Requirement due to Load Growth*	\$190	\$390	\$40
Estimated Incremental Revenue due to Load Growth**	\$340	\$340	\$190
<b>Net Estimated Incremental Impact to Customers</b>	<b>-\$150</b>	<b>\$50</b>	<b>-\$150</b>
Estimated Rate Impact (%)	-1.4%	0.5%	-1.4%
Cumulative (compounded) %	-1.4%	-0.9%	-2.3%
Estimated Typical Residential \$/month Impact	-\$2.58	\$0.86	-\$2.58
<b>Cumulative Typical Residential \$/month Impact</b>	<b>-\$2.58</b>	<b>-\$1.72</b>	<b>-\$4.30</b>

2  
3 *\*Reflects projected transmission capital associated with Plant Yates 8-10. Does not*  
4 *include revenue requirements for transmission projects that may be identified and placed*  
5 *in service in 2026-2028 due to load growth.*

6  
7 **Q. WHAT COSTS ARE INCLUDED IN THE COMPANY'S ESTIMATE OF THE**  
8 **INCREMENTAL REVENUE REQUIREMENT DUE TO LOAD GROWTH?**

9 A. The Company's supplemental Trade Secret response to STF-DEA-3-6, Attachment A,  
10 provided the following information concerning the Company's estimates of costs that  
11 would be included in an incremental revenue requirement related to load growth  
12 preliminary estimates on projected revenue requirement impacts for each year, 2026, 2027  
13 and 2028:

**Table 2 – Estimated Incremental Revenue Requirements**

**[BEGIN CONFIDENTIAL]**

<b>Proposed Resource</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Mississippi Power PPA			
Santa Rosa PPA			
Moody BESS			
Robins BESS			
Co-located BESS			
Co-located Solar			
Other BESS			
Plant Yates Units 8-10			
Transmission Capex*			
Amortization of Reg Asset			
<b>Total Estimated Incremental Revenue Requirement</b>	<b>\$190</b>	<b>\$581</b>	<b>\$618</b>

*\*Reflects projected transmission capital associated with Plant Yates 8-10. Does not include revenue requirements for transmission projects that may be identified and placed in service in 2026-2028 due to load growth.*

**[END CONFIDENTIAL]**

**Q. ARE OTHER STAFF PANELS ADDRESSING THE COMPANY’S LOAD FORECAST AND THE COSTS OF SOME OF THE ADDITIONAL RESOURCES THAT THE COMPANY PROJECTS WILL BE NEEDED?**

**A.** Yes. The Daymark Energy Advisors (“DEA”) panel is addressing the Company’s load forecast. The Kennedy Associates panel and a DEA panel are addressing the costs of some of the projected additional resources.

**Q. WHAT ARE SOME OF THE COMPANY’S ASSUMPTIONS THAT COULD BE INCORRECT AND CAUSE CUSTOMER RATES TO INCREASE?**

**A.** A number of assumptions could turn out to vary from the Company’s projections. The costs

1 of serving the additional load could come in higher than projected. The anticipated  
2 revenues from adding the new large customers could come in lower or later than the  
3 Company has projected. Additionally, there could be additional costs incurred that have  
4 not yet been considered in the Company's preliminary estimates. The Company's  
5 calculation above only covers 2026 – 2028 and not future years so the long-term financial  
6 impact of serving new large load customers is not known at this time and could turn out to  
7 vary significantly from the Company's current expectations.  
8

9 **Q. HOW CAN THE COMMISSION MOVE WHAT THE COMPANY HAS**  
10 **PRESENTED CLOSER TO AN ASSURANCE THAT RATES “WILL NOT**  
11 **INCREASE” AS A RESULT OF DECISIONS MADE IN THIS 2023 IRP UPDATE**  
12 **PROCEEDING?**

13 A. One thing that the Commission can do to help assure that rates to currently existing  
14 customers, such as residential and small business customers, would not increase in the  
15 Company's 2025 rate case as a result of decisions made in this 2023 IRP Update proceeding  
16 is to reject the Company requests that, other things being equal, would contribute to the  
17 Company's increased revenue requirements in 2026. As we will discuss in additional detail  
18 in the following sections of our testimony, creating additional cost deferrals, which would  
19 push cost recognition from 2023-2025 and into 2026, and subsequent years, is one aspect  
20 of the Company's requests that, in itself, would put upward pressure on rates for the 2025  
21 rate case. The Company has also requested new Additional Sum amounts on the Santa  
22 Rosa and Mississippi Power Company purchase power agreements. Those Additional Sum  
23 amounts, if allowed would represent an additional revenue requirement to ratepayers that  
24 would put upward pressure on rates in the Company's next rate case.  
25  
26

1 **Q. IS THERE A CONCERN THAT THE REQUESTS BEING MADE IN THE**  
2 **COMPANY'S 2023 IRP UPDATE COULD CONTRIBUTE TO HIGHER RATES**  
3 **FOR RESIDENTIAL CUSTOMERS AND SMALL GENERAL SERVICE**  
4 **CUSTOMERS IN THE COMPANY'S NEXT BASE RATE CASE THAT IS**  
5 **SCHEDULED TO BE FILED IN 2025?**

6 A. Yes. Georgia Power is proposing to add several new large customers, including data  
7 centers and other customers. The Company has provided a Ratepayer Impact Measure  
8 (“RIM” test) which purports to show that there would be overall downward pressure on  
9 rates over the life of the respective resources that would need to be added to serve the large  
10 amount of additional load.<sup>3</sup> While some of the information provided by the Company as a  
11 preliminary estimate shows the Company’s calculations of a potential decrease for the  
12 typical residential customer in 2026 and 2028,<sup>4</sup> Staff has not seen analysis from the  
13 Company that projects out impacts in Class Cost of Service Study (“COSS”) detail, such  
14 as showing expected impacts on residential customers, from the cost of additional resources  
15 that would be added by the Company to serve the additional amounts of new large  
16 commercial and industrial customer load over the long term.

17  
18 **Q. WHY ARE THERE CONCERNS WITH HOW THE SUBSTANTIALLY**  
19 **INCREASED COSTS THAT WOULD BE INCURRED BY THE COMPANY TO**  
20 **SERVE NUMEROUS NEW LARGE LOAD CUSTOMERS COULD AFFECT**  
21 **RATES FOR OTHER CUSTOMERS?**

22 A. One problem with Georgia Power’s analysis is that it is looking at the impact on customers

---

<sup>3</sup> The RIM test calculates whether an individual customer will generate enough revenue to cover their cost to serve. A RIM test does not measure the specific impact on other customers.

<sup>4</sup> See, Trade Secret Attachment A to the Company’s supplemental response to STF-DEA-3-6, which is reproduced in Table 1 above.

1 as a whole, rather than showing impacts on existing individual customer classes, such as  
2 on residential and small business customers. Moreover, there are several assumptions  
3 being made by the Company that could vary significantly from what actually happens over  
4 the life of new assets. When the Company's new base rates are set in a rate case, rates are  
5 set for each customer class. With reference to the prior COSS from the 2022 base rate case,  
6 the projected substantial increase in kWh sales from the new data centers and other large  
7 load customers and the related amounts of increased revenue would presumably be  
8 accruing only to the large customer rate classes in an updated COSS that would be filed  
9 with the Company's next rate case. The analysis presented by the in the 2023 IRP Update  
10 appears to assume that an overall increase in the number of large customers and the  
11 substantial increases in revenues projected to result from adding those large customers  
12 would produce in downward pressure on all customer base rates. But the increased  
13 revenues from those new large load customers would presumably be credited only to the  
14 rate classes under which those new customers are taking service in an updated COSS and  
15 not to other customer classes. In a COSS, the assignment of cost is done using a variety of  
16 factors, not just kWh sales to each customer class. Based on the Company's most recent  
17 cost of service study from the Company's 2022 rate case, Staff estimates the majority of  
18 new large load customer cost would be assigned to customers a large commercial customer  
19 class. The large commercial customer class with the data center customers would  
20 presumably see a large increase in revenues and kilowatt-hours and could see a decrease  
21 in rates, if, as the Company projects, the additional revenues from serving those new large  
22 load customers exceed the allocated cost to serve those customers.

23  
24 **Q. HOW COULD THE ALLOCATION OF NEW LARGE LOAD CUSTOMER COST**  
25 **LEAD TO UPWARD PRESSURE ON RATES FOR CUSTOMER CLASSES THAT**  
26 **ARE NOT RESPONSIBLE FOR THE DEMAND GROWTH?**

1 A. Some of the increased costs that are being incurred by the Company to serve the new large  
2 load customers could be allocated to residential and small business customers which would  
3 put upward pressure on their rates. Looking at the projected net revenue requirement  
4 impacts on an overall basis, rather than considering how an updated COSS would allocate  
5 the increased costs to individual customer classes, such as to residential customers, could  
6 produce downward pressure on rates to certain classes, such as the large commercial and  
7 industrial class, while producing upward pressure on rates to other classes, such as to  
8 residential and small business customers. The problem for other rate classes, such as the  
9 residential class, is that in an update of the Company's 2022 COSS in the Company's next  
10 rate case (currently scheduled to be filed in 2025), is that they could be assigned much of  
11 the new significantly increased costs, but do not have the corresponding additional  
12 (kilowatt) sales or revenue to offset the increased allocated costs and, consequently, their  
13 rates could increase. Staff thus has concerns that the Company's 2023 IRP Update  
14 proposals could result in upward pressure on residential and other customer rates in the  
15 2025 rate case.

16

17 **Q. ARE THERE ALSO CONCERNS ABOUT POTENTIAL DELAYS IN THE**  
18 **COMPANY'S RECEIPT OF REVENUES FROM ADDING THE NEW LARGE**  
19 **LOAD CUSTOMERS?**

20 A. Yes. Staff has concerns that the increased revenues from the new large load customers may  
21 materialize at lower levels or at a slower pace or both than has been projected by the  
22 Company. Once costs to add additional generating and transmission resources to serve  
23 the projected new large load customers are incurred, those costs, if allowed, would become  
24 part of the Company's overall revenue requirement. If revenues from the new large load  
25 customers materialize at lower levels or at a slower pace than has been projected by the  
26 Company, Staff is concerned that would put upward pressure on the rates of existing

1 Georgia Power ratepayers<sup>5</sup>.

2  
3 **Q. IS IT GUARANTEED THAT ADDING THE LARGE AMOUNTS OF NEW**  
4 **COMMERCIAL AND INDUSTRIAL CUSTOMER LOAD WOULD IN FACT PUT**  
5 **DOWNWARD PRESSURE ON CUSTOMER RATES?**

6 A. No. While the Company projects that the additional revenues it expects from the large  
7 amounts of new load would cover additional costs of serving that additional load, there is  
8 no assurance that adding the large amounts of new commercial and industrial customer  
9 load would result in the Company's filing in its next rate case, currently scheduled to be  
10 filed in 2025, would contain rate reductions or would otherwise reflect downward pressure  
11 on rates. Nor is there assurance that costs incurred relating to adding such large amounts  
12 of new load and serving the new customers that are forecast by the Company would not  
13 result in increased costs of providing electric utility service to current customers, thus  
14 resulting in rate increases to the Company's current customers in the Company's next rate  
15 case.

16  
17 **Q. ARE THERE A NUMBER OF ELEMENTS IN THE COMPANY'S REQUESTS**  
18 **THAT WOULD INCREASE COSTS AND/OR DEFER COSTS INTO 2026?**

19 A. Yes. There are a number of Company requests being made in the current proceeding that,  
20 if approved, would have the opposite impact of putting downward pressure on customer  
21 rates. Items such as Company requests for new additional regulatory cost deferrals and for  
22 Additional Sums, if allowed, would put upward pressure on rates for the Company's next  
23 rate case.

---

<sup>5</sup> If all of the cost to serve large load customer is assigned to their customer class then the upward pressure on rates would only impact those large load customer rate classes and not other customer classes such as residential and small business.

1 **Q. WHAT ELSE COULD CAUSE UPWARD PRESSURE ON RATES?**

2 A. The cost to serve the additional load could exceed the additional revenue that the new load  
3 is projected by the Company to produce.

4  
5 **III. REQUEST FOR NEW REGULATORY DEFERRALS**

6  
7 **Q. WHAT IS A REGULATORY COST DEFERRAL?**

8 A. A regulatory cost deferral basically involves deferring the recognition of costs from the  
9 period in which such costs are incurred into a future period so the costs can be addressed  
10 in a future rate case. Otherwise, costs must be recognized in the period incurred and this  
11 would lower Company profits all else equal. Deferring cost to a future time period would  
12 provide the Company the opportunity to increase rates to recover the cost from ratepayers  
13 in a subsequent rate case.

14  
15 **Q. UNDER THE COMMISSION'S ORDER IN GEORGIA POWER COMPANY'S**  
16 **2022 RATE CASE, DOCKET NO. 44280, HOW ARE THE COMPANY'S**  
17 **EARNINGS IN THE YEARS 2023, 2024 AND 2025 BEING REVIEWED?**

18 A. The Company's earnings in each year 2023, 2024 and 2025 are being reviewed in an  
19 Annual Surveillance Report ("ASR") process that calculates the earned return on equity  
20 ("ROE") and compares that to an ROE band of 9.5 percent to 11.9 percent that was  
21 established in the Commission's order. The Company's current three-year rate plan also  
22 provides that if the Company's earnings in a year exceeds the top end of the ROE band,  
23 there are established provisions for the sharing of the excess earnings. If the Company  
24 projects that its earnings would fall below the low end of the ROE band, it can petition for  
25 rate relief. If earnings are within the established ROE band, i.e., within the "dead band,"  
26 there is no sharing between Company investors and ratepayers. One of the expectations of

1           having the Company on a three-year rate case filing cycle, is that fluctuations of revenue  
2           and expenses resulting in changes to net income to shareholders that is within the earnings  
3           band would typically not require base rate modifications or entail the creation of new  
4           regulatory assets. One goal of utility regulation is to simulate a competitive market  
5           environment for the utility. In competitive markets businesses have the responsibility to  
6           manage changes in revenues and costs resulting from changing market conditions. The  
7           earnings band also provides the Company incentives to control costs and to maximize  
8           profits.

9  
10   **Q.    WHAT IS THE EARNINGS BAND FROM THE COMPANY’S 2022 RATE CASE?**

11   A.    The Company has earnings bandwidth within the ROE range of 9.5 percent to 11.9 percent  
12           that was established in the Company’s most recent (2022) rate case, Docket 44280. On a  
13           retail jurisdictional rate base of approximately \$26.9 billion for 2024, and with a common  
14           equity proportion of capital of 56 percent, a 9.5 percent ROE equates to equity earnings of  
15           approximately \$1.429 billion. An 11.90 percent ROE equates to equity earnings of  
16           approximately \$1.790 billion. The difference between those two amounts for that earnings  
17           band range is the equivalent of approximately \$361 million in net income to shareholders.  
18           The \$361 million in earnings bandwidth is approximately \$484 million in revenue  
19           requirement equivalent.<sup>6</sup> A revenue requirement equivalent band of approximately \$484  
20           million should be more than sufficient to cover the additional costs that the Company wants  
21           to defer. Moreover, even at a 9.5 percent ROE, as noted above, that is approximately  
22           \$1.429 billion of annual earnings. Thus, new deferrals of costs from 2023, 2024 and 2025,  
23           for recovery in the Company’s next rate case are not necessary.

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<sup>6</sup> After multiplication by a Gross Revenue Conversion Factor of 1.34056.

1 **Q. WHAT HAPPENS TO EARNINGS THAT ARE WITHIN THE BAND?**

2 A. To the extent that earnings are within the band, there is no sharing between investors and  
3 ratepayers. Consequently, to the extent that there are revenue or cost fluctuations that occur  
4 in each year, 2023, 2024 or 2025, that result in earnings that are within that earnings band,  
5 there is not a need to defer such costs into the Company's next (2025) rate case, where such  
6 new cost deferrals would only put upward pressure on the rates being established in that  
7 case for the 2026-2028 period.

8

9 **Q. HAS THE COMPANY PROVIDED PRELIMINARY ESTIMATES OF THE**  
10 **REVENUE REQUIREMENT IMPACTS IT EXPECTS FOR 2026-2028?**

11 A. Yes. As noted above, TS Attachment A to the Company's supplemental response to STF-  
12 DEA-3-6 projects the following incremental impacts: a \$150 million overall revenue  
13 requirement reduction in 2026, a \$50 million revenue increase in 2027 and a \$150 million  
14 revenue requirement reduction in 2028.<sup>7</sup>

15

16 **Q. WHAT NEW REGULATORY DEFERRALS HAS THE COMPANY**  
17 **REQUESTED?**

18 A. As stated on pages 54-56 of the Company's Direct Testimony, Georgia Power has  
19 requested authorization the following new regulatory cost deferrals:

20 • Regulatory asset to defer capacity and non-fuel energy payments under the  
21 Mississippi Power PPA (page 54, lines 24-29)

22 • Regulatory asset to defer capacity and non-fuel energy payments under the Santa  
23 Rosa Power PPA (page 55, lines 4-8)

---

<sup>7</sup> The supplemental response to STF-DEA-3-6, Attachment A shows the incremental revenue requirement impacts as public information.

- 1           • Regulatory asset for development costs not useful or transferrable for 1000 MW of  
2           BESS (page 55, lines 11-13)
- 3           • Regulatory asset for development costs not useful or transferrable for 1400 MW  
4           from three CTs (page 55, lines 17-19)
- 5           • Regulatory asset for development costs for Flex Capacity (page 55, lines 28-30)

6 **Q. DID THE COMPANY CONFIRM THAT THE ABOVE LIST CONSTITUTES THE**  
7 **ENTIRETY OF THE NEW REGULATORY ASSETS FOR WHICH IT IS**  
8 **REQUESTING APPROVAL IN THIS 2023 IRP UPDATE PROCEEDING?**

9 A. Yes. The Company’s response to STF-LA-1-23(f) confirmed that “there are no other  
10 regulatory assets or cost deferrals that would result from the Company’s proposals  
11 contained in the 2023 IRP Update.”

12

13 **Q. WAS THE COMPANY ASKED TO QUANTIFY THE AMOUNTS OF**  
14 **DEFERRALS THAT COULD OCCUR UNDER EACH OF ITS NEW**  
15 **REGULATORY ASSET APPROVAL REQUESTS?**

16 A. Yes. STF-LA-1-23(a) through (e) requested that the Company “identify, quantify and  
17 explain the amounts of regulatory asset build-up in each year, 2024 and 2025, that the  
18 Company projects for each of the following requested regulatory asset permission items”  
19 followed by a listing of the Company’s requested new regulatory assets.

20

21 **Q. DID THE COMPANY PROVIDE A CLEAR IDENTIFICATION OF THE**  
22 **DEFERRAL AMOUNTS, I.E., THE RATEPAYER EXPOSURE, FOR EACH NEW**  
23 **COMPANY-REQUESTED REGULATORY ASSET?**

24 A. No. Thus, neither the Staff, nor the Commission has a clear indication of the total dollar  
25 amounts of ratepayer exposure to these Company requests for new regulatory assets.  
26 Moreover, without reliable estimates of the likely and maximum potential amounts of cost

1           deferral build-up that could occur for each of these regulatory assets, the magnitude of such  
2           potential cost deferrals cannot be determined.

3

4       **Q.    IF THE COMMISSION DOES NOT APPROVE THE MPCO AND SANTA ROSA**  
5       **CAPACITY PPAS, DOES IT LOOK LIKE GEORGIA POWER COMPANY**  
6       **WOULD NEVERTHELESS PROCEED WITH THOSE PPAS?**

7       A.    Yes. It appears from those capacity PPA agreements that GPC would proceed with the  
8           purchases even if the Commission do not approve those PPAs. If that happened, it appears  
9           that the Company would use the energy/capacity to serve wholesale customers.

10

11       **Q.    HOW MUCH COST DOES THE COMPANY PROJECT COULD BE DEFERRED**  
12       **INTO FUTURE PERIODS RELATED TO ITS PROPOSED NEW REGULATORY**  
13       **ASSETS FOR THE MPCO AND SANTA ROSA CAPACITY PPAS?**

14       A.    The Company’s response to STF-LA-1-5(d) refers to a “Deferral Calculation” that was  
15           presented in the Company’s supplemental Trade Secret response to TS STF-DEA-3-6 and  
16           states that: “The maximum expected regulatory asset amounts for 2024 and 2025 are the  
17           net difference of the capacity expenses on rows 7 and 9 and the wholesale revenues on row  
18           8.”

19

20           Based on those responses, the Company’s maximum expected regulatory asset amounts  
21           for 2024 and 2025 for both the MPCo PPA and the Santa Rosa PPA are summarized in  
22           the following table:

23       **Table 3 – Georgia Power’s Maximum Expected Regulatory Assets for New PPAs**

24

25           [BEGIN CONFIDENTIAL]

	2024	2025	2026	2027	2028
Mississippi Power PPA					
Regional Sale PPA					
Net Mississippi Power PPA					
Santa Rosa PPA					
<u>Total Amount Deferred</u>					
Reg Asset Beginning Balance					
Amortization					
Reg Asset Ending Balance					
Deferred Tax Liability					
Average					
Pre-Tax Weighted Average Cost of Capital					
Financing Cost on Reg Asset					

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17

[END CONFIDENTIAL]

As shown in the above table, for 2024 and 2025, the Company’s expected regulatory asset for the MPCo and Santa Rosa PPAs are approximately [BEGIN CONFIDENTIAL] [END CONFIDENTIAL]

**Q. HOW MUCH COST DOES THE COMPANY PROJECT COULD BE DEFERRED INTO FUTURE PERIODS RELATED TO ITS PROPOSED NEW REGULATORY ASSET FOR THE SANTA ROSA CAPACITY PPA?**

A. The Company’s response to STF-LA-1-23(b), which had asked for that information, refers to the Company’s response to STF-LA-1-6(b), which in turn contains the following statement: “Please refer to the Santa Rosa SAM file provided to Commission Staff on October 27, 2023. Also, please note that the Santa Rosa PPA is not in effect in years 2029-2031.”

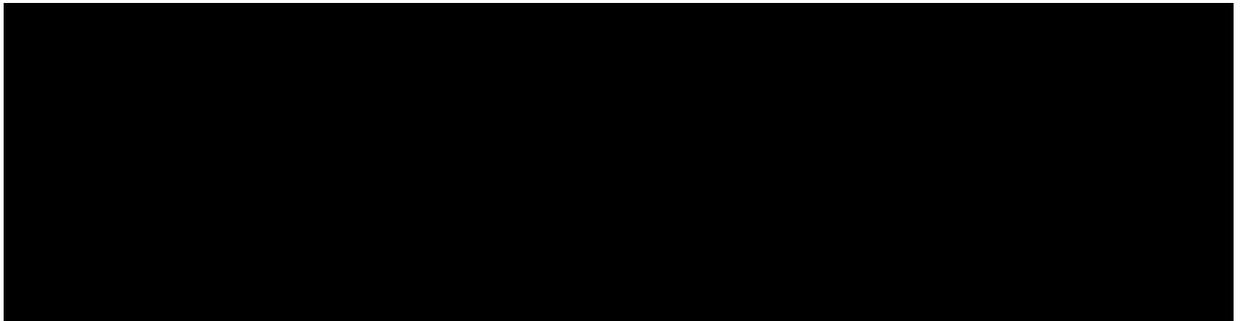
1 **Q. DOES THE “SANTA ROSA SAM FILE” THAT THE COMPANY’S RESPONSE**  
2 **REFERENCES IDENTIFY THE SPECIFIC DOLLAR AMOUNTS THAT COULD**  
3 **BE INCURRED?**

4 A. The “Santa Rosa SAM File” that was referred to in the Company’s response to STF-LA-  
5 1-6(b) identified specific dollar amounts that the Company expects to incur in the years  
6 2024 through 2028 which are summarized in the table below:

7 **Table 4 – Georgia Power’s Estimated Costs for the Santa Rosa PPA**

8

9 [BEGIN CONFIDENTIAL]



10

11 [END CONFIDENTIAL]

12 The amounts for 2024 and 2025 are close to the Santa Rosa regulatory asset amounts that  
13 were identified in Trade Secret Attachment A to the Company’s supplemental response to  
14 STF-DEA-3-6, which was discussed above.

15

16 **Q. HOW MUCH COST DOES THE COMPANY PROJECT COULD BE DEFERRED**  
17 **INTO FUTURE PERIODS RELATED TO ITS PROPOSED COST DEFERRAL**  
18 **FOR THE 100MW OF BESS?**

19 A. The Company’s response to STF-LA-1-23(c), which had asked for that information, refers  
20 to the Company’s response to STF-LA-1-8(a) and (b) and states that:

21 In the event that the Commission denies approval of the project, the development costs  
22 for 2023 and any costs to be spent through March 2024 identified in that response are

1           the costs requested to be deferred in the regulatory asset.

2

3   **Q.    CAN YOU TELL FROM THOSE RESPONSES THE LIKELY OR MAXIMUM**  
4   **DOLLAR AMOUNTS OF COSTS THAT THE COMPANY EXPECTS TO OCCUR**  
5   **FOR BESS DEVELOPMENT AND/OR WHICH COULD BE DEFERRED BY THE**  
6   **COMPANY INTO PERIODS BEYOND 2025?**

7   A.    No, not specifically, other than a \$4 million amount for costs incurred in 2023 that was  
8    identified in the Company’s response to STF-LA-1-8(a).<sup>8</sup> As it relates to the likely or  
9    maximum dollar amounts of costs that could be deferred into periods beyond 2025 for the  
10   BESS regulatory asset, in its response to STF-LA-1-8(b), the Company does not identify  
11   specific amounts but states that:

12           The specific amounts per year between 2024 and 2031 will depend on the commercial  
13           operation date (“COD”) for each project and variable lead times of equipment and  
14           associated commitments to reserve the equipment, which are not known at this time.  
15           Each project is unique, and these costs can include items such as engineering, design,  
16           environmental studies, geotechnical, land options, and equipment purchase  
17           agreements.

18

19   **Q.    HOW MUCH COST DOES THE COMPANY PROJECT COULD BE DEFERRED**  
20   **INTO FUTURE PERIODS RELATED TO ITS PROPOSED COST DEFERRAL**  
21   **FOR THE 1400 MW FROM THREE NEW COMBUSTION TURBINE**  
22   **GENERATING UNITS AT PLANT YATES?**

23   A.    The Company’s response to STF-LA-1-23(d), which had asked for that information, refers  
24    to the Company’s response to STF-LA-1-9(a) and states that:

25           In the event that the Commission denies approval of the project, the development costs

---

<sup>8</sup> The response to STF-LA-1-8(a) states that the BESS development costs incurred in 2023 are estimated at approximately \$4 million, and include costs related to engineering, design, geotechnical investigations, environmental studies, project management, land acquisition and interconnection studies.

1 for 2023 and any costs to be spent through March 2024 identified in that response are  
2 the costs requested to be deferred in the regulatory asset.

3 The Company’s response to STF-LA-1-9(a) in turn contains the following statement:

4 Please refer to the Company’s response to TS STF-JKA-2-19 Attachment A. The costs  
5 associated with the reservation fee are required to ensure all needed equipment and  
6 services would be available to achieve the “Guaranteed Substantial Completion Dates”  
7 in the proposed agreement. There are no reservation fees beyond what was paid in  
8 2023.”

9 The amount of the reservation fee in 2023 per the Company’s response to TS STF-JKA-  
10 2-19 Attachment A is [BEGIN CONFIDENTIAL] [REDACTED] [END  
11 CONFIDENTIAL].

12

13 **Q. THE PASSAGE ABOVE FROM THE RESPONSE TO STF-LA-1-9(A) STATES**  
14 **THAT THERE ARE NO RESERVATION FEES BEYOND WHAT WAS PAID IN**  
15 **2023. HOW MUCH WAS PAID IN 2023 FOR RESERVATION FEES?**

16 A. As noted in the above passage, the response to STF-LA-1-9(a) references the Company’s  
17 response to STF-JKA-2-19, Attachment A. This Trade Secret attachment is a contract and  
18 is titled “Agreement for Preliminary Engineering and Development Services and Option to  
19 Purchase Equipment.” This agreement was executed between Southern Company  
20 Services, Inc. (“SCS”), Mitsubishi Power Americas, Inc. and Black and Veatch  
21 Construction, Inc. and is dated October 2, 2023. In Section 2 – Price and Payment Terms  
22 (subsections 2.1 and 2.2) it states the following:

23

24 [BEGIN CONFIDENTIAL]

25 [REDACTED]

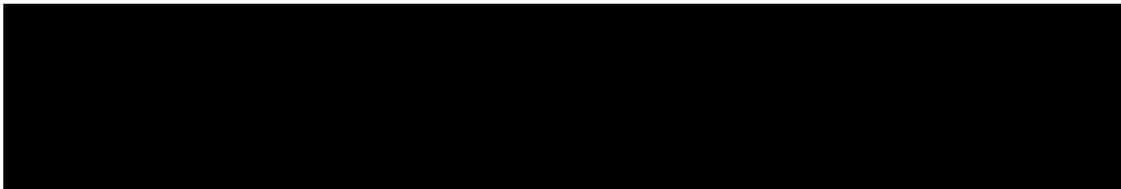
26 [REDACTED]

27 [REDACTED]

28 [REDACTED]

29 [REDACTED]

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[END CONFIDENTIAL]

**Q. CAN YOU TELL FROM THOSE RESPONSES WHAT IS THE LIKELY OR  
MAXIMUM DOLLAR AMOUNTS OF COST THAT COULD BE DEFERRED IF  
THE COMPANY’S REQUEST FOR A NEW ACCOUNTING DEFERRAL  
RELATED TO PLANT YATES WERE TO BE GRANTED?**

A. Other than the [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL]  
reservation fee from 2023 noted above, the Company had not until recently identified other  
amounts that could be included in this regulatory asset; however, the Company’s  
supplemental response to STF-LA-1-23, provided on February 13, 2024, states as follows:

The Company is requesting regulatory asset treatment for development costs not  
useful or transferable to other projects in the event the Company’s request to develop  
three simple cycle combustion turbines (“CTs”) at Plant Yates is denied. Based on the  
2023 IRP Update Procedural and Scheduling Order, the Commission will render a  
decision on the 2023 IRP Update on April 16, 2024. Therefore, the estimated  
maximum regulatory asset amount, if the project is denied, would equal the total  
development costs incurred through April 2024, plus cancellation costs to be incurred  
following the April 16, 2024 decision. This value is estimated to be [BEGIN  
CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] which consists of  
[BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] of projected  
development costs and a [BEGIN CONFIDENTIAL] [REDACTED] [END  
CONFIDENTIAL] cancellation cost.

Should the project not receive approval, the Company will assess whether these costs  
are transferable or applicable to future projects. Any costs that can be reallocated to  
other projects will be excluded from the regulatory asset to be recovered from  
customers in the Company’s next base rate case. If the project is denied on April 16,  
2024, no development costs will be incurred beyond the date of the Commission  
decision. Furthermore, the Company is not requesting regulatory asset treatment for

1           any development costs in the event the project is approved.

2

3 **Q.   HOW MUCH COST DOES THE COMPANY PROJECT COULD BE DEFERRED**  
4 **INTO FUTURE PERIODS RELATED TO ITS PROPOSED COST DEFERRAL**  
5 **FOR THE FLEX CAPACITY?**

6 A.   No estimate for that deferral has been provided. The Company’s response to STF-LA-1-  
7 23(e) states that: “The Company cannot estimate any development costs for Flex Capacity  
8 as it has not met the proposed criteria which would trigger development of the Flex  
9 Capacity.”

10

11 **Q.   IS ANOTHER STAFF PANEL ADDRESSING WHETHER THE COMPANY’S**  
12 **“FLEX CAPACITY” PROPOSAL SHOULD BE APPROVED?**

13 A.   Yes. The Newsome-Hayet-Wellborn panel recommends that the Company’s “Flex  
14 Capacity” proposal should not be approved.

15

16 **Q.   IF THE COMPANY’S “FLEX CAPACITY” PROPOSAL IS NOT APPROVED,**  
17 **WOULD THERE BE ANY NEED FOR APPROVAL OF A NEW OPEN-ENDED**  
18 **REGULATORY ASSET RELATED TO THAT?**

19 A.   No.

20

21 **Q.   EVEN IF THE COMPANY’S “FLEX CAPACITY” WERE TO BE APPROVED AS**  
22 **REQUESTED BY THE COMPANY OR IN SOME MODIFIED FORMAT, WOULD**  
23 **THAT CHANGE STAFF’S RECOMMENDATION TO DENY APPROVAL OF A**  
24 **NEW REGULATORY ASSET RELATED TO THE “FLEX CAPACITY”?**

25 A.   No. Staff’s recommendation is to deny approval of a new regulatory asset related to the  
26 Company’s Flex Capacity program even if some modified version of that program were to

1 receive Commission approval.

2

3 **Q. DOES STAFF HAVE A RECOMMENDATION CONCERNING THE COSS**  
4 **ASSIGNMENT OF ANY “FLEX CAPACITY” DEFERRAL COSTS THAT MIGHT**  
5 **BE AUTHORIZED?**

6 A. Yes. If the Commission were to approve deferral of Flex Capacity costs contrary to Staff’s  
7 recommendation, then Staff recommends that all of the deferred cost should be allocated  
8 to the rate classes under which the new large load customers take electric service.

9

10 **Q. WOULD APPROVAL OF NEW REGULATORY DEFERRALS OF THE**  
11 **AMOUNTS IDENTIFIED ABOVE, OR OF OTHER AS-YET UNDETERMINED**  
12 **AMOUNTS PUT ADDITIONAL UPWARD PRESSURE ON RATES?**

13 A. Yes. Approval of new regulatory assets of positive or undetermined amounts would put  
14 upward pressure on rates. It would not put downward pressure on rates. The approval of  
15 new regulatory deferrals, such as the ones requested by the Company, would create  
16 additional cost build-ups that would need to be addressed and which would put upward  
17 pressure on rates in the Company’s next base rate case, which is scheduled to be filed in  
18 2025. The amounts recorded in the new regulatory deferrals, if authorized, would become  
19 an additional cost that would presumably be requested for recovery from ratepayers when  
20 the Company’s rates are being reset in the Company’s next rate case.

21

22 **Q. WHAT IS STAFF’S RECOMMENDATION CONCERNING THE NEW**  
23 **REGULATORY DEFERRALS THAT HAVE BEEN REQUESTED BY THE**  
24 **COMPANY IN THIS 2023 IRP UPDATE PROCEEDING?**

25 A. Given that the creation of new regulatory assets would only put upward pressure on rates  
26 to be determined in the Company’s next rate case to be filed in 2025, Staff recommends

1 that these requests for new regulatory asset approvals be rejected, particularly in view of  
2 the numerous statements made in the proceeding about the desire to have downward  
3 pressure on rates, rather than upward pressure on rates. Accordingly, Staff recommends  
4 the Commission not approve the Company's new regulatory deferral requests.  
5

6 **Q. DOES STAFF HAVE A RECOMMENDATION CONCERNING NEW**  
7 **REGULATORY DEFERRALS IF COMMISSION APPROVES THESE**  
8 **DEFERRALS?**

9 A. Yes. If the Commission were to approve the deferrals including Mississippi Power and  
10 Santa Rosa PPAs, BESS and Yates CTs development costs contrary to Staff's  
11 recommendation, then Staff recommends that all of the deferred cost should be allocated  
12 to the rate classes under which the new large load customers take electric service.  
13

14 **Q. DOES STAFF HAVE A COSS ASSIGNMENT RECOMMENDATION THAT**  
15 **WOULD ONLY APPLY IF SOME NEW REGULATORY DEFERRALS WERE**  
16 **AUTHORIZED?**

17 A. Yes. If, contrary to Staff's recommendation, some new regulatory deferrals were to be  
18 authorized in this 2023 IRP Update, Staff recommends that such costs should only be  
19 recoverable from the rate classes under which the additional large load customers would  
20 be taking electric service.  
21  
22

#### 23 **IV. ADDITIONAL SUM AMOUNTS FOR TWO NEW CAPACITY PPAS**

24

25 **Q. WHAT ARE "ADDITIONAL SUM" AMOUNTS?**

26 A. Additional Sum amounts represent incremental revenue to Georgia Power tied to PPA

1 agreements. There is no capital investment made by the Company or incurred cost so the  
2 Additional Sum revenue drops straight to the bottom line. Under traditional ratemaking the  
3 Company makes capital investments in utility plant in order to provide reliable electric  
4 utility service. The Commission allows the Company to earn a return on capital investment  
5 that is included in utility rate base in order to compensate Company investors. In contrast,  
6 the Company makes no capital investment when procuring capacity through capacity PPAs  
7 but can be allowed by the Commission a profit through the provision of an Additional Sum.  
8 The Additional Sum amounts, once approved by the Commission, effectively function as  
9 additional revenue to the Company which produces profits to shareholders. The revenues  
10 related to those Additional Sums have historically been excluded from consideration in the  
11 reviews of the Company's earnings and earnings sharing that have occurred in conjunction  
12 with the reviews by Staff of the Company's Annual Surveillance Reports.

13  
14 **Q. WHAT HAS THE COMPANY PROPOSED FOR ADDITIONAL SUM AMOUNTS**  
15 **FOR TWO NEW CAPACITY PPAS?**

16 A. The Company requests Commission authorization for Additional Sum amounts for new  
17 capacity PPAs with Santa Rosa and MPCo.

18  
19 **Q. HOW DOES THE GEORGIA CODE PROVIDE FOR AN ADDITIONAL SUM?**

20 A. O.C.G.A. §46-3A-8, states that the Company is entitled to an Additional Sum, *as*  
21 *determined by the Commission*, for purchased power resources based on the consideration  
22 of certain factors which shall be considered by the Commission, such as lost revenues,  
23 changed risks and equitable sharing of benefits between the Company and ratepayers in  
24 determining the appropriate Additional Sum required to encourage long-term power  
25 purchases. While the Georgia Code sets forth certain factors that the Commission must  
26 consider in setting the Additional Sum, neither the Act nor Commission Orders set forth

1 any specific methodology or formula to calculate that additional sum.

2  
3 **Q. WHAT FACTORS DOES O.C.G.A. §46-3A-8 INDICATE NEED TO BE**  
4 **CONSIDERED?**

5 A. O.C.G.A. §46-3A-8 states as follows:

6 The approved or actual cost, whichever is less, of purchase of any certificated long-  
7 term power purchase shall be recovered in rates by the utility, along with an additional  
8 sum as determined by the commission to encourage such purchases. The commission  
9 shall consider lost revenues, if any, changed risks, and an equitable sharing of benefits  
10 between the utility and its retail customers.

11  
12 **Q. IS IT STAFF'S UNDERSTANDING THAT THE COMMISSION MUST GRANT**  
13 **GEORGIA POWER COMPANY AN ADDITIONAL SUM PROFIT AMOUNT ON**  
14 **ALL PPAS?**

15 A. No. An Additional Sum is supposed to "encourage" behavior. It is Staff's position that the  
16 Commission should not be encouraging non-competitively bid PPAs with affiliates,  
17 especially for years when the Company does not even need the capacity.

18  
19 **Q. IF THE WORD "SHALL" IN O.C.G.A. §46-3A-8 WERE TO BE INTERPRETED**  
20 **TO REQUIRE AN ADDITIONAL SUM, HOW WOULD THAT AFFECT STAFF'S**  
21 **RECOMMENDATION?**

22 A. The Company has argued in the past that §46-3A-8 requires the Commission to include an  
23 Additional Sum, noting that O.C.G.A. §46-3A-8 uses the word "shall." As noted above,  
24 while Staff disagrees that an additional sum is required on all PPAs, even under the  
25 Company's interpretation, the Commission could set a de minimus Additional Sum, such  
26 as one cent per kW-year instead of the \$3.00 /kW-year that the Company is requesting.

27  
28 **Q. WHAT ADDITIONAL SUM HAS THE COMPANY TYPICALLY RECEIVED**

**FOR RESOURCES PROCURED IN CAPACITY RFPS?**

1  
2 A. The Company had historically received \$2.30/kW-year as an additional sum for capacity  
3 resources procured through competitively bid capacity RFPS. In the 2022 IRP, Docket No.  
4 44160, it was agreed in a stipulation that was approved by the Commission that the new  
5 capacity PPAs approved in that docket which resulted from an RFP/competitive  
6 procurement process, would have an additional sum of \$3.00/kW-year. Notably, in Docket  
7 No. 44160 each of the new capacity PPAs approved in that case were the result of a  
8 competitively bid capacity RFP process.  
9

10 **Q. ARE THE NEW SANTA ROSA OR MISSISSIPPI POWER COMPANY**  
11 **CAPACITY PPAS FOR WHICH GEORGIA POWER IS REQUESTING**  
12 **ADDITIONAL SUM AMOUNTS IN THE CURRENT 2023 IRP UPDATE CASE**  
13 **THE RESULT OF PROCUREMENTS THAT UTILIZED AN RFP PROCESS?**

14 A. No. On September 26, 2023, the Company issued a Request for Information (“RFI”) in  
15 order to gather information regarding the availability of existing and planned capacity  
16 resources and Georgia Power has identified a need for the period 2026 through 2028. In  
17 the Company’s 2023 Request for Information For Capacity Resources – Summary of  
18 Results dated December 4, 2023, at Section 2.3, the Company stated:  
19

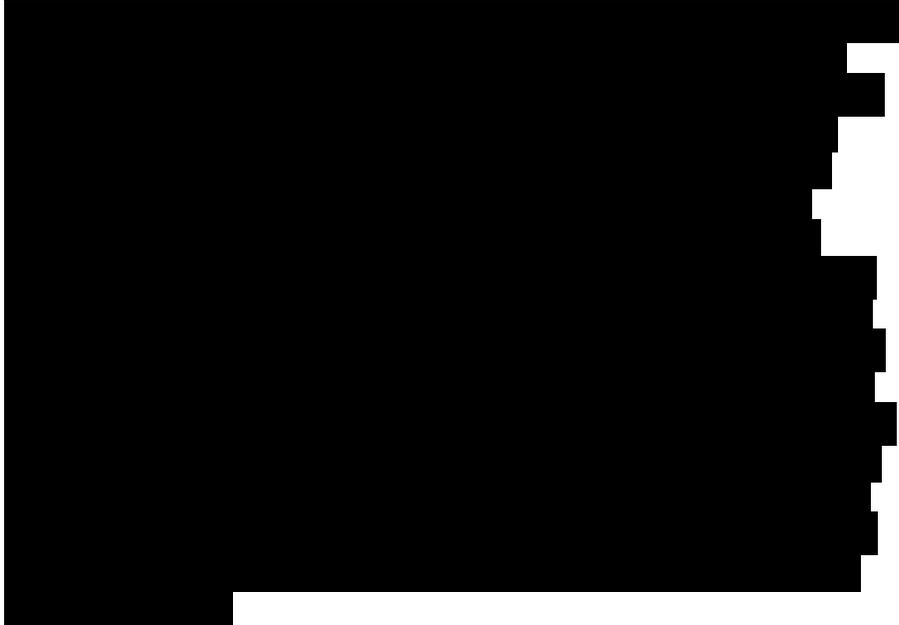
20                   There is not enough time for an RFP to be conducted, resources  
21                   to be constructed following certification, and transmission  
22                   projects to be identified and completed to allow delivery by the  
23                   end of calendar years 2025, 2026 or 2027.  
24

25 **Q. HAS THE COMPANY EXPLAINED HOW IT WAS ABLE TO NEGOTIATE THE**  
26 **SANTA ROSA PPA OUTSIDE OF AN RFP?**

27 A. Yes. The Company explained how it was able to negotiate the Santa Rosa PPA outside of  
28 an RFP. Specifically, in its Trade Secret response to STF-JKA-6-5(b), the Company stated:

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18

[BEGIN CONFIDENTIAL]



[END CONFIDENTIAL]

19  
20 The Trade Secret response to STF-JKA-6-5(c) provided an identical explanation as it  
21 relates to the MPCo PPA being negotiated without an RFP.

22  
23

24 **Q. “TO ENCOURAGE SUCH PURCHASES” IS MENTIONED AS A FACTOR FOR**  
25 **CONSIDERATION IN O.C.G.A. §46-3A-8. DID THE COMMISSION HAVE TO**  
26 **“ENCOURAGE” GEORGIA POWER TO UNDERTAKE THE NEW SANTA**  
27 **ROSA OR MPCO CAPACITY PURCHASES?**

28 A. No. It appears that Georgia Power undertook these new capacity PPA purchases on its  
29 own, without any encouragement from the Commission and without authorization from the  
30 Commission in the Company’s 2022 IRP case. As noted above, O.C.G.A. §46-3A-8  
31 specifies that “an additional sum as determined by the commission to encourage such  
32 purchases” can be authorized for recovery. Since the new capacity PPAs with Santa Rosa

1 and Mississippi Power were undertaken by the Company on its own, without Commission  
2 encouragement, those do not appear to qualify for an Additional Sum. As mentioned above,  
3 these PPAs are also not the result of the Commission’s competitive procurement process.  
4 From a policy standpoint, Staff also would not recommend that the Commission encourage  
5 that by awarding extra profits that go beyond what it approved in the rate case.  
6

7 **Q. DURING THE PERIOD 2020 THROUGH 2023 DID GEORGIA POWER OBTAIN**  
8 **PURCHASED POWER OR PURCHASE ANY CAPACITY FROM MPCO?**

9 A. No. According to the Company’s response to STF-LA-1-4, there were no purchased power  
10 or capacity transactions between Georgia Power and MPCo. Rather, the response states  
11 that Southern Company Services (“SCS”) acts as an agent on behalf of the retail operating  
12 companies for both energy and capacity transactions in accordance with the Intercompany  
13 Interchange Contract (“IIC”) whereby all payments are settled between SCS and each  
14 operating company.  
15

16 **Q. WHEN DID GEORGIA POWER ENTER INTO THE MPCO PPA?**

17 A. The 2023 IRP Update Main Document at page 17 states that on October 11, 2023, Georgia  
18 Power and MPCo executed the PPA for the sale of the 750 MW of capacity and energy.  
19

20 **Q. HAS GEORGIA POWER EXPLAINED WHY THEY ACQUIRED THE 750 MW**  
21 **FROM MPCO THROUGH THE PPA IN OCTOBER 2023 WHEN THAT**  
22 **CAPACITY IS NOT CURRENTLY NEEDED?**

23 A. Yes. In its response to STF-JKA-2-20(a), the Company stated:  
24

25 The term of the Mississippi Power Company (“Mississippi  
26 Power”) power purchase agreement (“PPA”) begins January 1,  
27 2024, because Mississippi Power was ordered to retire

1 approximately 950 MW of capacity by the end of 2027 or show  
2 with detailed evidence why continued operation of the  
3 resources is in the best interests of its customers. Therefore,  
4 Mississippi Power planned to retire some of that capacity by the  
5 end of 2023 and was actively remarketing the remaining  
6 capacity to be sold outside of the Southern Company system.  
7 Had Georgia Power not executed the PPA for the full five years,  
8 the proposed resource very likely would not have been available  
9 for the last three years when the Company has a capacity need.  
10 By purchasing 750 MW from Mississippi Power through the  
11 PPA, Georgia Power ensures that this resource not only remains  
12 in the Southern Company pool but also provides dedicated,  
13 reliable, market-priced capacity and energy to Georgia Power's  
14 customers to meet its burgeoning short-term demand.

15  
16 **Q. HAS THE COMPANY DEMONSTRATED THAT IT HAS “LOST REVENUES” IN**  
17 **THE CONTEXT OF O.C.G.A. §46-3A-8?**

18 A. No. The Company has undertaken the Santa Rosa and MPCo PPAs to enable it to serve  
19 additional load from large customers. The Company has not lost any revenues based on  
20 the Company's own assertions that the large load customers to be added will be paying  
21 more than the costs to serve those customers.

22  
23 **Q. WOULD CHARGING RATEPAYERS FOR AN ADDITIONAL SUM FOR THE**  
24 **MPCO AND SANTA ROSA IN 2024 AND 2025 PPAS RESULT IN AN EQUITABLE**  
25 **SHARING OF BENEFITS BETWEEN THE UTILITY AND ITS RETAIL**  
26 **CUSTOMERS?**

27 A. No. Those new PPAs are not needed to serve load in 2024 or 2025, so charging ratepayers  
28 for such costs in 2024 and 2025, including Additional Sum amounts in those years would  
29 not be equitable. Moreover, the benefits that the Company projects from the capacity PPAs  
30 appear to be for periods in 2026 and beyond. Because those capacity PPAs are not needed  
31 in 2024 or 2025, there is a lack of benefits, and indeed an anticipated net additional cost in

1 those years. Thus, those PPAs also appear to fail the “equitable sharing of benefits between  
2 the utility and its retail customers” criteria for 2024 and 2025. Therefore no Additional  
3 Sum amounts should be authorized for either 2024 or 2025 on those new capacity PPAs.  
4

5 **Q. HOW HAVE ADDITIONAL SUM AMOUNTS THAT HAVE BEEN APPROVED**  
6 **BY THE COMMISSION BEEN TREATED FOR RATEMAKING AND ANNUAL**  
7 **SURVEILLANCE REPORT (“ASR”) PURPOSES?**

8 A. For both rate case and ASR purposes, the Additional Sum amounts provide revenue to the  
9 Company but there is no related expense recorded in the Company’s general ledger.<sup>9</sup> In  
10 Staff’s view, the Additional Sum amounts essentially provide additional revenue and profit  
11 to the Company. Moreover, the Additional Sum amounts are removed in the ASRs so the  
12 profits related to that additional pre-tax income has not been subject to sharing or with  
13 keeping the Company’s earnings above the minimum threshold approved in the 2022 rate  
14 case, Docket No. 44280. In the ASRs, the Additional Sum amounts are reflected in a  
15 column adjustment and are thus effectively removed from the consideration of whether the  
16 Company’s earned ROE is within or above the band.  
17

18 **Q. IF NEW ADDITIONAL SUM AMOUNTS WERE TO BE APPROVED FOR THE**  
19 **SANTA ROSA AND MPCO CAPACITY PPAS, WOULD THAT PUT**  
20 **ADDITIONAL UPWARD PRESSURE ON RATES?**

21 A. Yes. The additional sum amounts for those new capacity PPAs would provide additional  
22 pre-tax profits to the Company and would become an additional cost to the Company’s  
23 ratepayers when rates are being reset in the next rate case.  
24

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<sup>9</sup> See, e.g., the Company’s responses to STF-LA-2-20 and STF-LA-3-4 in the Company’s 2022 IRP, which provide the Company’s explanation. Both of those responses are included in Exhibit RS/BD-3.

1 **Q. DOES THE COMPANY INCLUDE THE ADDITIONAL SUMS IN ITS**  
2 **ECONOMIC EVALUATION OF THE CAPACITY PPAS?**

3 A. No, as indicated in the response to STF-LA-3-5 in the Company’s 2022 IRP.<sup>10</sup>  
4

5 **Q. IN THE 2022 IRP CASE, DID THE COMPANY PROVIDE AN EXPLANATION**  
6 **OF THE \$2.30 /KW-YEAR THAT HAD HISTORICALLY BEEN USED FOR THE**  
7 **ADDITIONAL SUMS FOR THEN-EXISTING CAPACITY PPAS?**

8 A. Yes. The Company’s response to STF-LA-3-8 in the 2022 IRP provided an explanation.<sup>11</sup>  
9

10 **Q. HAS THE COMPANY INDICATED THAT IT WILL RE-SELL CAPACITY**  
11 **ASSOCIATED WITH THE MPCO PPA?**

12 A. Yes. The Company has indicated that it will re-sell capacity associated with the MPCo  
13 PPA. Specifically, on page 17 of the 2023 IRP Update, it states:  
14

15 For the benefit of customers, Southern Wholesale Energy (“SWE”), on  
16 behalf of Georgia Power, will attempt to remarket capacity for the years  
17 prior to the winter of 2025/2026. The Company has already contracted  
18 for the sale of 500 MW to a regional electrical service provider for  
19 January 1, 2024, through September 30, 2025, thereby recovering costs  
20 from a third party in a period before the capacity is needed to serve  
21 Georgia Power retail customers.  
22

23 The Company’s response to STF-PIA-10-2 states that the Company anticipates that it will  
24 be able to remarket the remaining 250 MW of capacity to a regional electrical service  
25 provider at price comparable to that 500 MW. The Company’s response to STF-JKA-4-

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<sup>10</sup> A copy of that response is included in Exhibit RS/BD-3.

<sup>11</sup> A copy of that response is included in Exhibit RS/BD-3.

1 19(c) states that the same counterparty to the 500 MW subsequently requested the  
2 additional 250 MW of capacity and that negotiations are currently underway.

3  
4 **Q. HAVE THE COMPANY'S REALES SO FAR OF THAT PPA CAPACITY THAT**  
5 **IS NOT NEEDED FOR 2024 OR 2025 BEEN SUFFICIENT TO FULLY COVER**  
6 **THE INCREASED COST THAT THE COMPANY HAS PROJECTED FOR**  
7 **THOSE YEARS?**

8 A. No. The re-sales to date do not cover the cost that the Company has identified for MPCo  
9 and Santa Rosa PPAs in 2024 and 2025.

10  
11 **Q. HAS THE COMPANY INDICATED THAT IT WILL ATTEMPT TO RE-SELL**  
12 **CAPACITY ASSOCIATED WITH THE SANTA ROSA PPA?**

13 A. Yes. The Company has indicated that it will re-sell capacity associated with the Santa Rosa  
14 PPA. Specifically, on page 17 of the 2023 IRP Update, it states:

15 For the benefit of customers, SWE, on behalf of Georgia Power, will  
16 attempt to remarket capacity for years prior to the winter of  
17 2025/2026.

18  
19 In its Trade Secret response to STF-PIA-10-3, the Company stated that it anticipates that  
20 SWE will successfully remarket the Santa Rosa capacity to a regional electrical service  
21 provider at a capacity price [BEGIN CONFIDENTIAL] [REDACTED]  
22 [REDACTED] [END CONFIDENTIAL]

23  
24 **Q. SHOULD THE COMPANY BE ALLOWED TO CHARGE RATEPAYERS FOR**  
25 **ANY ADDITIONAL SUM AMOUNTS FOR EITHER THE MPCO PPA OR THE**  
26 **SANTA ROSA PPA FOR THE PERIODS IN WHICH THE POWER HAS BEEN**  
27 **REMARKETED, OR IN WHICH GEORGIA POWER IS ATTEMPTING TO**

1           **REMARKET THAT POWER?**

2    A.    No.

3

4    **Q.    WHAT DOES STAFF RECOMMEND FOR THE ADDITIONAL SUM FOR THE**  
5    **NEW SANTA ROSA AND MPCO CAPACITY PPAS FOR 2024 AND 2025?**

6    A.    Staff recommends that the Company’s request for Additional Sum amounts on the Santa  
7    Rosa and MPCo capacity PPAs be rejected for 2024 and 2025.

8

9    **Q.    WHAT DOES STAFF RECOMMEND FOR THE ADDITIONAL SUM FOR THE**  
10   **NEW SANTA ROSA AND MPCO CAPACITY PPAS FOR YEARS BEYOND 2025?**

11   A.    Staff recommends that the Additional Sum amounts for years beyond 2025 for the Santa  
12   Rosa and MPCo capacity PPAs not be authorized at this time. Rather than approve or deny  
13   Additional Sum amounts for periods beyond 2025 for those new PPAs in the current 2023  
14   IRP Update proceeding, Additional Sum amounts related to those new PPAs for periods  
15   beyond 2025 should be reviewed in the Company’s next IRP, which is scheduled to be  
16   filed in 2025.

17

18   **V.    INFLATION REDUCTION ACT**

19

20   **Q.    WHEN WAS THE INFLATION REDUCTION ACT (“IRA”) SIGNED INTO LAW?**

21   A.    The IRA was signed into law on August 16, 2022. Notably, that was after the Company’s  
22   2022 IRP case was completed.

23

24   **Q.    DOES THE IRA INCLUDE TAX INCENTIVES RELATED TO CLEAN ENERGY?**

25   A.    Yes. The IRA includes various tax incentives for electric vehicles, energy efficiency, and  
26   related to clean energy and sustainable infrastructure.

1 **Q. HAS THE COMPANY INCORPORATED ANY BENEFITS FROM THE IRA**  
2 **WITH ITS RESOURCE REQUESTS (INCLUDING RENEWABLES) IN ITS 2023**  
3 **IRP UPDATE?**

4 A. Yes. In its response to STF-LA-1-20, the Company stated that it incorporated expected  
5 benefits from the IRA with its battery and solar requests in the 2023 IRP Update and that  
6 it will continue to assess opportunities to leverage funding from the IRA and from other  
7 similar incentives, if any, for the benefit of customers. The response to STF-LA-1-20 also  
8 referenced other related data request responses as well as the Trade Secret Economic  
9 Analysis of Capacity Resources file in the Technical Appendix to the Company's 2023 IRP  
10 Update.

11

12 **Q. WHAT DOES THE COMPANY'S ECONOMIC ANALYSIS OF CAPACITY**  
13 **RESOURCES FILING STATE WITH REGARD TO THE IRA?**

14 A. On page 3 of the Company's Economic Analysis of Capacity Resources, it states the  
15 following with regard to the IRA:

16 The Inflation Reduction Act ("IRA") provides opportunities for Investment Tax  
17 Credits ("ITC") and Production Tax Credits ("PTC") that directly benefit  
18 customers. The Company included the assumed benefits of the ITC for battery  
19 storage systems ("BESS") and PTC for solar resources. The impact of the ITC on  
20 BESS is reflected in the in-service capital costs. The PTC benefits for solar  
21 resources are reflected in the additional benefits.

22

23 **Q. DID THE COMPANY ELABORATE ON ITS STATEMENT THAT THE IRA**  
24 **PROVIDES OPPORTUNITIES FOR INVESTMENT TAX CREDITS AND**  
25 **PRODUCTION TAX CREDITS AS IT RELATES TO BESS AND SOLAR**  
26 **RESOURCES?**

27 A. Yes. The Company elaborated on its statement that the IRA provides opportunities for  
28 ITC's and PTC's as it relates to BESS and solar resources. Specifically, in its Trade Secret

1 response to STF-PIA-4-9, the Company stated that it included ITC benefits for BESS, PTC  
2 benefits for solar and wind, as well as a 10-year clean electricity PTC for nuclear as part of  
3 Company's Resource Mix Study.  
4

5 **Q. DID THE COMPANY DESCRIBE HOW THE IRA'S DOMESTIC CONTENT**  
6 **BONUS CREDIT AND ENERGY COMMUNITY BONUS CREDIT WERE**  
7 **CONSIDERED IN THE SELECTION OF RESOURCES?**

8 A. Yes. The Company describes how the IRA's Domestic Content Bonus Credit and Energy  
9 Community Bonus Credit were considered in the selection of resources. Specifically, in  
10 its Trade Secret response to STF-PIA-4-9, Georgia Power stated that for BESS, the  
11 Resource Mix Study assumes a 40 percent ITC assuming BESS will qualify for the base  
12 tax credit with bonuses for labor as well as either the Domestic Content Bonus Credit or  
13 Energy Community Bonus Credit.  
14

15 **Q. DID THE COMPANY IDENTIFY SPECIFIC PROJECTS THAT INCORPORATE**  
16 **THE BENEFITS OF THE IRA?**

17 A. Yes. In its Trade Secret response to STF-PIA-4-9, the Company identified projects at  
18 Robins BESS, Moody BESS and [BEGIN CONFIDENTIAL] [REDACTED] [END  
19 CONFIDENTIAL] Solar plus BESS project that incorporates the benefits of the IRA.  
20 Specifically, the Company stated:  
21

22 The BESS projects all assume utilization of the ITC. The BESS projects also  
23 assumed that augmentations performed in later project years will qualify for the  
24 domestic content bonus credit. The solar component of the [BEGIN  
25 CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] Solar plus BESS project  
26 is assumed to generate PTCs. For the BESS and solar projects, the Company  
27 assumes the ability to earn the base credit plus the labor bonus credit. The  
28 Company will continue to look for opportunities to also leverage the domestic

1 content or energy community bonus credits to bring further IRA benefits to  
2 customers where sensible.

3  
4 **Q. DID GEORGIA POWER CONSIDER POTENTIAL FUNDING OPPORTUNITIES**  
5 **FROM THE IRA THAT WOULD INCREASE CUSTOMER SPENDING ON**  
6 **ELECTRIC TRANSPORTATION READINESS AND INFRASTRUCTURE IN ITS**  
7 **2023 IRP UPDATE?**

8 A. Yes. In its response to STF-PIA-4-11, the Company stated:

9  
10 The Electric Power Research Institute (“EPRI”) produces High, Medium, and  
11 Low electric vehicle (“EV”) Market share scenarios each year. These scenarios  
12 are guided in part by external studies produced by outside researchers. The July  
13 2023 Revision to the EPRI forecast includes at least one external study that  
14 considers EV incentives provided by the Inflation Reduction Act (“IRA”) as part  
15 of the impact of a “supportive policy environment.”

16 Georgia Power’s forecast of electric vehicles utilizes EPRI’s Medium scenario for  
17 the state of Georgia. To the extent the impacts of the IRA are incorporated into  
18 EPRI’s Medium scenario, then it is implicitly considered in the 2023 IRP Update.  
19 However, the Company did not make any explicit adjustments based on the  
20 expected impacts of the IRA on electric transportation readiness and  
21 infrastructure.

22  
23 **Q. DID GEORGIA POWER CONSIDER POTENTIAL FUNDING OPPORTUNITIES**  
24 **FROM THE IRA THAT WOULD INCREASE CUSTOMER SPENDING ON**  
25 **BEHIND-THE-METER GENERATION ASSETS AND BATTERY STORAGE IN**  
26 **ITS 2023 IRP UPDATE?**

27 A. No. According to the response to STF-PIA-4-10, Georgia Power did not explicitly consider  
28 potential funding opportunities from the IRA that would increase customer spending on  
29 behind-the-meter generation assets and battery storage in its 2023 IRP update.

1

2 **Q. COULD ADDITIONAL OPPORTUNITIES FOR CUSTOMER ENERGY**  
3 **EFFICIENCY (“EE”) AND INCREASED DEVELOPMENT OF DISTRIBUTED**  
4 **ENERGY RESOURCES (“DER”) PROVIDE ADDITIONAL RESOURCES TO**  
5 **ADDRESS LOAD GROWTH AND PEAK DEMAND?**

6 A. Yes. There may be additional opportunities for EE and DER for which the economics have  
7 been enhanced by the IRA that deserve further exploration, which apparently have not been  
8 considered by the Company in its 2023 IRP Update. As addressed in Staff witness Kaduk’s  
9 testimony, EE changes must be done through an amended certificate, and the Company is  
10 requesting as an amendment to the Thermostat Demand Response (“TSTAT DR” or “Temp  
11 Check”) Program. The details of how the IRA funding will affect EE has yet to be  
12 determined as the Georgia Environmental Finance Authority (GEFA) is working on an  
13 implementation plan.

14

15 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

16 A. Yes, it does.

EXHIBIT\_\_(RCS-1)

**Exhibit\_(RCS-1)**  
**QUALIFICATIONS OF RALPH C. SMITH**

**Accomplishments**

Mr. Smith's professional credentials include being a Certified Financial Planner™ professional, a Certified Rate of Return Analyst, a licensed Certified Public Accountant and attorney. He functions as project manager on consulting projects involving utility regulation, regulatory policy and ratemaking and utility management. His involvement in public utility regulation has included project management and in-depth analyses of numerous issues involving telephone, electric, gas, and water and sewer utilities.

Mr. Smith has performed work in the field of utility regulation on behalf of industry, public service commission staffs, state attorney generals, municipalities, and consumer groups concerning regulatory matters before regulatory agencies in Alabama, Alaska, Arizona, Arkansas, Barbados, California, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, New Jersey, New Mexico, New York, Nevada, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Washington DC, West Virginia, Canada, Federal Energy Regulatory Commission and various state and federal courts of law. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on several occasions.

Project manager in Larkin & Associates' review, on behalf of the Georgia Commission Staff, of the budget and planning activities of Georgia Power Company; supervised 13 professionals; coordinated over 200 interviews with Company budget center managers and executives; organized and edited voluminous audit report; presented testimony before the Commission. Functional areas covered included fossil plant O&M, headquarters and district operations, internal audit, legal, affiliated transactions, and responsibility reporting. All of our findings and recommendations were accepted by the Commission.

Key team member in the firm's management audit of the Anchorage Water and Wastewater Utility on behalf of the Alaska Commission Staff, which assessed the effectiveness of the Utility's operations in several areas; responsible for in-depth investigation and report writing in areas involving information systems, finance and accounting, affiliated relationships and transactions, and use of outside contractors. Testified before the Alaska Commission concerning certain areas of the audit report. AWWU concurred with each of Mr. Smith's 40 plus recommendations for improvement.

Co-consultant in the analysis of the issues surrounding gas transportation performed for the law firm of Cravath, Swaine & Moore in conjunction with the case of Reynolds Metals Co. vs. the Columbia Gas System, Inc.; drafted in-depth report concerning the regulatory treatment at both state and federal levels of issues such as flexible pricing and mandatory gas transportation.

Lead consultant and expert witness in the analysis of the rate increase request of the City of Austin - Electric Utility on behalf of the residential consumers. Among the numerous ratemaking issues addressed were the economies of the Utility's employment of outside services; provided both written and oral testimony outlining recommendations and their bases. Most of Mr. Smith's recommendations were adopted by the City Council and Utility in a settlement.

Key team member performing an analysis of the rate stabilization plan submitted by the Southern Bell Telephone & Telegraph Company to the Florida PSC; performed comprehensive analysis of the Company's projections and budgets which were used as the basis for establishing rates.

Lead consultant in analyzing Southwestern Bell Telephone separations in Missouri; sponsored the complex technical analysis and calculations upon which the firm's testimony in that case was based. He has also assisted in analyzing changes in depreciation methodology for setting telephone rates.

Lead consultant in the review of gas cost recovery reconciliation applications of Michigan Gas Utilities Company, Michigan Consolidated Gas Company, and Consumers Power Company. Drafted recommendations regarding the appropriate rate of interest to be applied to any over or under collections and the proper procedures and allocation methodology to be used to distribute any refunds to customer classes.

Lead consultant in the review of Consumers Power Company's gas cost recovery refund plan. Addressed appropriate interest rate and compounding procedures and proper allocation methodology.

Project manager in the review of the request by Central Maine Power Company for an increase in rates. The major area addressed was the propriety of the Company's ratemaking attrition adjustment in relation to its corporate budgets and projections.

Project manager in an engagement designed to address the impacts of the Tax Reform Act of 1986 on gas distribution utility operations of the Northern States Power Company. Analyzed the reduction in the corporate tax rate, uncollectibles reserve, ACRS, unbilled revenues, customer advances, CIAC, and timing of TRA-related impacts associated with the Company's tax liability.

Project manager and expert witness in the determination of the impacts of the Tax Reform Act of 1986 on the operations of Connecticut Natural Gas Company on behalf of the Connecticut Department of Public Utility Control - Prosecutorial Division, Connecticut Attorney General, and Connecticut Department of Consumer Counsel.

Lead Consultant for The Minnesota Department of Public Service ("DPS") to review the Minnesota Incentive Plan ("Incentive Plan") proposal presented by Northwestern Bell Telephone Company ("NWB") doing business as U S West Communications ("USWC"). Objective was to express an opinion as to whether current rates addressed by the plan were appropriate from a Minnesota intrastate revenue requirements and accounting perspective, and to assist in developing recommended modifications to NWB's proposed Plan.

Performed a variety of analytical and review tasks related to our work effort on this project. Obtained and reviewed data and performed other procedures as necessary (1) to obtain an understanding of the Company's Incentive Plan filing package as it relates to rate base, operating income, revenue requirements, and plan operation, and (2) to formulate an opinion concerning the reasonableness of current rates and of amounts included within the Company's Incentive Plan filing. These procedures included requesting and reviewing extensive discovery, visiting the Company's offices to review data, issuing follow-up information requests in many instances, telephone and on-site discussions with Company representatives, and frequent discussions with counsel and DPS Staff assigned to the project.

Lead Consultant in the regulatory analysis of Jersey Central Power & Light Company for the Department of the Public Advocate, Division of Rate Counsel. Tasks performed included on-site review and audit of Company, identification and analysis of specific issues, preparation of data requests, testimony, and cross examination questions. Testified in Hearings.

Assisted the NARUC Committee on Management Analysis with drafting the Consultant Standards for Management Audits.

Presented training seminars covering public utility accounting, tax reform, ratemaking, affiliated transaction auditing, rate case management, and regulatory policy in Maine, Georgia, Kentucky, and Pennsylvania. Seminars were presented to commission staffs and consumer interest groups.

### Previous Positions

With Larkin, Chapski and Co., the predecessor firm to Larkin & Associates, was involved primarily in utility regulatory consulting, and also in tax planning and tax research for businesses and individuals, tax return preparation and review, and independent audit, review and preparation of financial statements.

Installed computerized accounting system for a realty management firm.

### Education

Bachelor of Science in Administration in Accounting, with distinction, University of Michigan, Dearborn, 1979.

Master of Science in Taxation, Walsh College, Michigan, 1981. Master's thesis dealt with investment tax credit and property tax on various assets.

Juris Doctor, cum laude, Wayne State University Law School, Detroit, Michigan, 1986. Recipient of American Jurisprudence Award for academic excellence.

Continuing education required to maintain CPA license and CFP® certificate.

Passed all parts of CPA examination in first sitting, 1979. Received CPA certificate in 1981 and Certified Financial Planning certificate in 1983. Admitted to Michigan and Federal bars in 1986.

Michigan Bar Association.

American Bar Association, sections on public utility law and taxation.

Partial list of utility cases participated in:

79-228-EL-FAC	Cincinnati Gas & Electric Company (Ohio PUC)
79-231-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
79-535-EL-AIR	East Ohio Gas Company (Ohio PUC)
80-235-EL-FAC	Ohio Edison Company (Ohio PUC)
80-240-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
U-1933	Tucson Electric Power Company (Arizona Corp. Commission)
U-6794	Michigan Consolidated Gas Co. --16 Refunds (Michigan PSC)
81-0035TP	Southern Bell Telephone Company (Florida PSC)
81-0095TP	General Telephone Company of Florida (Florida PSC)
81-308-EL-EFC	Dayton Power & Light Co.- Fuel Adjustment Clause (Ohio PUC)
810136-EU	Gulf Power Company (Florida PSC)
GR-81-342	Northern States Power Co. -- E-002/Minnesota (Minnesota PUC)
Tr-81-208	Southwestern Bell Telephone Company (Missouri PSC))
U-6949	Detroit Edison Company (Michigan PSC)
8400	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
18328	Alabama Gas Corporation (Alabama PSC)
18416	Alabama Power Company (Alabama PSC)
820100-EU	Florida Power Corporation (Florida PSC)
8624	Kentucky Utilities (Kentucky PSC)
8648	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
U-7236	Detroit Edison - Burlington Northern Refund (Michigan PSC)
U6633-R	Detroit Edison - MRCS Program (Michigan PSC)
U-6797-R	Consumers Power Company -MRCS Program (Michigan PSC)
U-5510-R	Consumers Power Company - Energy conservation Finance Program (Michigan PSC)
82-240E	South Carolina Electric & Gas Company (South Carolina PSC)
7350	Generic Working Capital Hearing (Michigan PSC)
RH-1-83	Westcoast Transmission Co., (National Energy Board of Canada)
820294-TP	Southern Bell Telephone & Telegraph Co. (Florida PSC)
82-165-EL-EFC (Subfile A)	Toledo Edison Company (Ohio PUC)
82-168-EL-EFC	Cleveland Electric Illuminating Company (Ohio PUC)
830012-EU	Tampa Electric Company (Florida PSC)
U-7065	The Detroit Edison Company - Fermi II (Michigan PSC)
8738	Columbia Gas of Kentucky, Inc. (Kentucky PSC)
ER-83-206	Arkansas Power & Light Company (Missouri PSC)
U-4758	The Detroit Edison Company – Refunds (Michigan PSC)
8836	Kentucky American Water Company (Kentucky PSC)
8839	Western Kentucky Gas Company (Kentucky PSC)
83-07-15	Connecticut Light & Power Co. (Connecticut DPU)
81-0485-WS	Palm Coast Utility Corporation (Florida PSC)
U-7650	Consumers Power Co. (Michigan PSC)
83-662	Continental Telephone Company of California, (Nevada PSC)
U-6488-R	Detroit Edison Co., FAC & PIPAC Reconciliation (Michigan PSC)
U-15684	Louisiana Power & Light Company (Louisiana PSC)
7395 & U-7397	Campaign Ballot Proposals (Michigan PSC)
820013-WS	Seacoast Utilities (Florida PSC)
U-7660	Detroit Edison Company (Michigan PSC)
83-1039	CP National Corporation (Nevada PSC)
U-7802	Michigan Gas Utilities Company (Michigan PSC)
83-1226	Sierra Pacific Power Company (Nevada PSC)
830465-EI	Florida Power & Light Company (Florida PSC)
U-7777	Michigan Consolidated Gas Company (Michigan PSC)
U-7779	Consumers Power Company (Michigan PSC)

U-7480-R	Michigan Consolidated Gas Company (Michigan PSC)
U-7488-R	Consumers Power Company – Gas (Michigan PSC)
U-7484-R	Michigan Gas Utilities Company (Michigan PSC)
U-7550-R	Detroit Edison Company (Michigan PSC)
U-7477-R	Indiana & Michigan Electric Company (Michigan PSC)
18978	Continental Telephone Co. of the South Alabama (Alabama PSC)
R-842583	Duquesne Light Company (Pennsylvania PUC)
R-842740	Pennsylvania Power Company (Pennsylvania PUC)
850050-EI	Tampa Electric Company (Florida PSC)
16091	Louisiana Power & Light Company (Louisiana PSC)
19297	Continental Telephone Co. of the South Alabama (Alabama PSC)
76-18788AA	
&76-18793AA	Detroit Edison - Refund - Appeal of U-4807 (Ingham County, Michigan Circuit Court)
85-53476AA	
& 85-534785AA	Detroit Edison Refund - Appeal of U-4758 (Ingham County, Michigan Circuit Court)
U-8091/U-8239	Consumers Power Company - Gas Refunds (Michigan PSC)
TR-85-179	United Telephone Company of Missouri (Missouri PSC)
85-212	Central Maine Power Company (Maine PSC)
ER-85646001	
& ER-85647001	New England Power Company (FERC)
850782-EI &	
850783-EI	Florida Power & Light Company (Florida PSC)
R-860378	Duquesne Light Company (Pennsylvania PUC)
R-850267	Pennsylvania Power Company (Pennsylvania PUC)
851007-WU	
& 840419-SU	Florida Cities Water Company (Florida PSC)
G-002/GR-86-160	Northern States Power Company (Minnesota PSC)
7195 (Interim)	Gulf States Utilities Company (Texas PUC)
87-01-03	Connecticut Natural Gas Company (Connecticut PUC))
87-01-02	Southern New England Telephone Company (Connecticut Department of Public Utility Control)
3673-	Georgia Power Company (Georgia PSC)
29484	Long Island Lighting Co. (New York Dept. of Public Service)
U-8924	Consumers Power Company – Gas (Michigan PSC)
Docket No. 1	Austin Electric Utility (City of Austin, Texas)
Docket E-2, Sub 527	Carolina Power & Light Company (North Carolina PUC)
U-87-47	Anchorage Water and Wastewater Utility (Alaska PUC)
870853	Pennsylvania Gas and Water Company (Pennsylvania PUC)
880069	Southern Bell Telephone Company (Florida PSC)
U-1954-88-102	Citizens Utilities Rural Company, Inc. & Citizens Utilities
T E-1032-88-102	Company, Kingman Telephone Division (Arizona CC)
89-0033	Illinois Bell Telephone Company (Illinois CC)
U-89-2688-T	Puget Sound Power & Light Company (Washington UTC))
R-891364	Philadelphia Electric Company (Pennsylvania PUC)
F.C. 889	Potomac Electric Power Company (District of Columbia PSC)
Case No. 88/546	Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (Supreme Court County of Onondaga, State of New York)
87-11628	Duquesne Light Company, et al, plaintiffs, against Gulf+Western, Inc. et al, defendants (Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division)
890319-EI	Florida Power & Light Company (Florida PSC)
891345-EI	Gulf Power Company (Florida PSC)
ER 8811 0912J	Jersey Central Power & Light Company (BPU)

6531	Hawaiian Electric Company (Hawaii PUCs)
R-901595	Equitable Gas Company (Pennsylvania Consumer Counsel)
90-10	Artesian Water Company (Delaware PSC)
89-12-05	Southern New England Telephone Company (Connecticut PUC)
900329-WS	Southern States Utilities, Inc. (Florida PSC)
90-12-018	Southern California Edison Company (California PUC)
90-E-1185	Long Island Lighting Company (New York DPS)
R-911966	Pennsylvania Gas & Water Company (Pennsylvania PUC)
I.90-07-037, Phase II	(Investigation of OPEBs) Department of the Navy and all Other Federal Executive Agencies (California PUC)
U-1551-90-322	Southwest Gas Corporation (Arizona CC)
U-1656-91-134	Sun City Water Company (Arizona RUCO)
U-2013-91-133	Havasu Water Company (Arizona RUCO)
91-174	Central Maine Power Company (Department of the Navy and all Other Federal Executive Agencies)
U-1551-89-102	Southwest Gas Corporation - Rebuttal and PGA Audit (Arizona & U-1551-89-103 Corporation Commission)
Docket No. 6998	Hawaiian Electric Company (Hawaii PUC)
TC-91-040A and	Intrastate Access Charge Methodology, Pool and Rates
TC-91-040B	Local Exchange Carriers Association and South Dakota Independent Telephone Coalition
9911030-WS &	General Development Utilities - Port Malabar and
911-67-WS	West Coast Divisions (Florida PSC)
U-91-091	Anchorage Telephone Utility (Alaska PUC)
922180	The Peoples Natural Gas Company (Pennsylvania PUC)
7233 and 7243	Hawaiian Nonpension Postretirement Benefits (Hawaiian PUC)
R-00922314	
& M-920313C006	Metropolitan Edison Company (Pennsylvania PUC)
R00922428	Pennsylvania American Water Company (Pennsylvania PUC)
E-1032-92-083 &	
U-1656-92-183	Citizens Utilities Company, Agua Fria Water Division (Arizona Corporation Commission)
92-09-19	Southern New England Telephone Company (Connecticut PUC)
E-1032-92-073	Citizens Utilities Company (Electric Division), (Arizona CC)
UE-92-1262	Puget Sound Power and Light Company (Washington UTC))
92-345	Central Maine Power Company (Maine PUC)
R-932667	Pennsylvania Gas & Water Company (Pennsylvania PUC)
U-93-60	Matanuska Telephone Association, Inc. (Alaska PUC)
U-93-50	Anchorage Telephone Utility (Alaska PUC)
U-93-64	PTI Communications (Alaska PUC)
7700	Hawaiian Electric Company, Inc. (Hawaii PUC)
E-1032-93-111 &	Citizens Utilities Company - Gas Division
U-1032-93-193	(Arizona Corporation Commission)
R-00932670	Pennsylvania American Water Company (Pennsylvania PUC)
U-1514-93-169/	Sale of Assets CC&N from Contel of the West, Inc. to
E-1032-93-169	Citizens Utilities Company (Arizona Corporation Commission)
7766	Hawaiian Electric Company, Inc. (Hawaii PUC)
93-2006- GA-AIR	The East Ohio Gas Company (Ohio PUC)
94-E-0334	Consolidated Edison Company (New York DPS)
94-0270	Inter-State Water Company (Illinois Commerce Commission)
94-0097	Citizens Utilities Company, Kauai Electric Division (Hawaii PUC)
PU-314-94-688	Application for Transfer of Local Exchanges (North Dakota PSC)
94-12-005-Phase I	Pacific Gas & Electric Company (California PUC)
R-953297	UGI Utilities, Inc. - Gas Division (Pennsylvania PUC)
95-03-01	Southern New England Telephone Company (Connecticut PUC)
95-0342	Consumer Illinois Water, Kankakee Water District (Illinois CC)

94-996-EL-AIR	Ohio Power Company (Ohio PUC)
95-1000-E	South Carolina Electric & Gas Company (South Carolina PSC)
Non-Docketed	Citizens Utility Company - Arizona Telephone Operations Staff Investigation (Arizona Corporation Commission)
E-1032-95-473	Citizens Utility Co. - Northern Arizona Gas Division (Arizona CC)
E-1032-95-433	Citizens Utility Co. - Arizona Electric Division (Arizona CC)
	Collaborative Ratemaking Process Columbia Gas of Pennsylvania (Pennsylvania PUC)
GR-96-285	Missouri Gas Energy (Missouri PSC)
94-10-45	Southern New England Telephone Company (Connecticut PUC)
A.96-08-001 et al.	California Utilities' Applications to Identify Sunk Costs of Non-Nuclear Generation Assets, & Transition Costs for Electric Utility Restructuring, & Consolidated Proceedings (California PUC)
96-324	Bell Atlantic - Delaware, Inc. (Delaware PSC)
96-08-070, et al.	Pacific Gas & Electric Co., Southern California Edison Co. and San Diego Gas & Electric Company (California PUC)
97-05-12	Connecticut Light & Power (Connecticut PUC)
R-00973953	Application of PECO Energy Company for Approval of its Restructuring Plan Under Section 2806 of the Public Utility Code (Pennsylvania PUC)
97-65	Application of Delmarva Power & Light Co. for Application of a Cost Accounting Manual and a Code of Conduct (Delaware PSC)
16705	Entergy Gulf States, Inc. (Cities Steering Committee)
E-1072-97-067	Southwestern Telephone Co. (Arizona Corporation Commission)
Non-Docketed	Delaware - Estimate Impact of Universal Services Issues Staff Investigation (Delaware PSC)
PU-314-97-12	US West Communications, Inc. Cost Studies (North Dakota PSC)
97-0351	Consumer Illinois Water Company (Illinois CC)
97-8001	Investigation of Issues to be Considered as a Result of Restructuring of Electric Industry (Nevada PSC)
U-0000-94-165	Generic Docket to Consider Competition in the Provision of Retail Electric Service (Arizona Corporation Commission)
98-05-006-Phase I	San Diego Gas & Electric Co., Section 386 costs (California PUC)
9355-U	Georgia Power Company Rate Case (Georgia PUC)
97-12-020 - Phase I	Pacific Gas & Electric Company (California PUC)
U-98-56, U-98-60,	
U-98-65, U-98-67	Investigation of 1998 Intrastate Access charge filings (Alaska PUC)
(U-99-66, U-99-65,	
U-99-56, U-99-52)	Investigation of 1999 Intrastate Access Charge filing (Alaska PUC)
Phase II of	
97-SCCC-149-GIT	Southwestern Bell Telephone Company Cost Studies (Kansas CC)
PU-314-97-465	US West Universal Service Cost Model (North Dakota PSC)
Non-docketed	Bell Atlantic - Delaware, Inc., Review of New Telecomm. Assistance and Tariff Filings (Delaware PSC)
Contract Dispute	City of Zeeland, MI - Water Contract with the City of Holland, MI (Before an arbitration panel)
Non-docketed Project	City of Danville, IL - Valuation of Water System (Danville, IL)
Non-docketed Project	Village of University Park, IL - Valuation of Water and Sewer System (Village of University Park, Illinois)
E-1032-95-417	Citizens Utility Co., Maricopa Water/Wastewater Companies et al. (Arizona Corporation Commission)
T-1051B-99-0497	Proposed Merger of the Parent Corporation of Qwest Communications Corporation, LCI International Telecom Corp., and US West Communications, Inc. (Arizona CC)
T-01051B-99-0105	US West Communications, Inc. Rate Case (Arizona CC)
A00-07-043	Pacific Gas & Electric - 2001 Attrition (California PUC)

T-01051B-99-0499	US West/Quest Broadband Asset Transfer (Arizona CC)
99-419/420	US West, Inc. Toll and Access Rebalancing (North Dakota PSC)
PU314-99-119	US West, Inc. Residential Rate Increase and Cost Study Review (North Dakota PSC)
98-0252	Ameritech - Illinois, Review of Alternative Regulation Plan (Illinois CUB)
00-108	Delmarva Billing System Investigation (Delaware PSC)
U-00-28	Matanuska Telephone Association (Alaska PUC)
Non-Docketed	Management Audit and Market Power Mitigation Analysis of the Merged Gas System Operation of Pacific Enterprises and Enova Corporation (California PUC)
00-11-038	Southern California Edison (California PUC)
00-11-056	Pacific Gas & Electric (California PUC)
00-10-028	The Utility Reform Network for Modification of Resolution E-3527 (California PUC)
98-479	Delmarva Power & Light Application for Approval of its Electric and Fuel Adjustments Costs (Delaware PSC)
99-457	Delaware Electric Cooperative Restructuring Filing (Delaware PSC)
99-582	Delmarva Power & Light dba Conectiv Power Delivery Analysis of Code of Conduct and Cost Accounting Manual (Delaware PSC)
99-03-04	United Illuminating Company Recovery of Stranded Costs (Connecticut OCC)
99-03-36	Connecticut Light & Power (Connecticut OCC)
Civil Action No.	
98-1117	West Penn Power Company vs. PA PUC (Pennsylvania PSC)
Case No. 12604	Upper Peninsula Power Company (Michigan AG)
Case No. 12613	Wisconsin Public Service Commission (Michigan AG)
41651	Northern Indiana Public Service Co Overearnings investigation (Indiana UCC)
13605-U	Savannah Electric & Power Company – FCR (Georgia PSC)
14000-U	Georgia Power Company Rate Case/M&S Review (Georgia PSC)
13196-U	Savannah Electric & Power Company Natural Gas Procurement and Risk Management/Hedging Proposal, Docket No. 13196-U (Georgia PSC)
Non-Docketed	Georgia Power Company & Savannah Electric & Power FPR Company Fuel Procurement Audit (Georgia PSC)
Non-Docketed	Transition Costs of Nevada Vertically Integrated Utilities (US Department of Navy)
Application No.	
99-01-016, Phase I	Post-Transition Ratemaking Mechanisms for the Electric Industry Restructuring (US Department of Navy)
99-02-05	Connecticut Light & Power (Connecticut OCC)
01-05-19-RE03	Yankee Gas Service Application for a Rate Increase, Phase I-2002-IERM (Connecticut OCC)
G-01551A-00-0309	Southwest Gas Corporation, Application to amend its rate Schedules (Arizona CC)
00-07-043	Pacific Gas & Electric Company Attrition & Application for a rate increase (California PUC)
97-12-020	
Phase II	Pacific Gas & Electric Company Rate Case (California PUC)
01-10-10	United Illuminating Company (Connecticut OCC)
13711-U	Georgia Power FCR (Georgia PSC)
02-001	Verizon Delaware § 271(Delaware DPA)
02-BLVT-377-AUD	Blue Valley Telephone Company Audit/General Rate Investigation (Kansas CC)

02-S&TT-390-AUD	S&T Telephone Cooperative Audit/General Rate Investigation (Kansas CC)
01-SFLT-879-AUD	Sunflower Telephone Company Inc., Audit/General Rate Investigation (Kansas CC)
01-BSTT-878-AUD	Bluestem Telephone Company, Inc. Audit/General Rate Investigation (Kansas CC)
P404, 407, 520, 413 426, 427, 430, 421/ CI-00-712	Sherburne County Rural Telephone Company, dba as Connections, Etc. (Minnesota DOC)
U-01-85	ACS of Alaska, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-34	ACS of Anchorage, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-83	ACS of Fairbanks, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-87	ACS of the Northland, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-84	ACS of Fairbanks dba Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-82	ACS of Anchorage dba Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-86	ACS of Alaska dba Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
96-324, Phase II	Verizon Delaware, Inc. UNE Rate Filing (Delaware PSC)
03-WHST-503-AUD	Wheat State Telephone Company (Kansas CC)
04-GNBT-130-AUD	Golden Belt Telephone Association (Kansas CC)
Docket 6914	Shoreham Telephone Company, Inc. (Vermont BPU)
E-01345A-06-009	Arizona Public Service Company (Arizona Corporation Commission)
05-1278-E-PC-PW-42T	Appalachian Power Company and Wheeling Power Company both d/b/a American Electric Power (West Virginia PSC)
04-0113	Hawaiian Electric Company (Hawaii PUC)
U-14347	Consumers Energy Company (Michigan PSC)
05-725-EL-UNC	Cincinnati Gas & Electric Company (PUC of Ohio)
21229-U	Savannah Electric & Power Company (Georgia PSC)
19142-U	Georgia Power Company (Georgia PSC)
03-07-01RE01	Connecticut Light & Power Company (CT DPUC)
19042-U	Savannah Electric & Power Company (Georgia PSC)
2004-178-E	South Carolina Electric & Gas Company (South Carolina PSC)
03-07-02	Connecticut Light & Power Company (CT DPUC)
EX02060363, Phases I&II	Rockland Electric Company (NJ BPU)
U-00-88	ENSTAR Natural Gas Company and Alaska Pipeline Company (Regulatory Commission of Alaska)
Phase 1-2002 IERM, Docket No. U-02-075	Interior Telephone Company, Inc. (Regulatory Commission of Alaska)
05-SCNT-1048-AUD	South Central Telephone Company (Kansas CC)
05-TRCT-607-KSF	Tri-County Telephone Company (Kansas CC)
05-KOKT-060-AUD	Kan Okla Telephone Company (Kansas CC)
Docket No. 2002-747	Northland Telephone Company of Maine (Maine PUC)
Docket No. 2003-34	Sidney Telephone Company (Maine PUC)
Docket No. 2003-35	Maine Telephone Company (Maine PUC)
Docket No. 2003-36	China Telephone Company (Maine PUC)
Docket No. 2003-37	Standish Telephone Company (Maine PUC)
Docket Nos. U-04-022,	

U-04-023	Anchorage Water and Wastewater Utility (Regulatory Commission of Alaska)
U-04-81	Protest by Aurora Gas, LLC against Beluga Pipe Line Company (Regulatory Commission of Alaska)
05-116-U/06-055-U	Entergy Arkansas, Inc. EFC (Arkansas Public Service Commission)
Case 04-137-U	Southwest Power Pool RTO (Arkansas Public Service Commission)
Case No. 7109/7160	Vermont Gas Systems (Department of Public Service)
ER-2006-0315	Empire District Electric Company (Missouri PSC)
ER-2006-0314	Kansas City Power & Light Company (Missouri PSC)
U-05-043,44	Golden Heart Utilities/College Park Utilities (Regulatory Commission of Alaska)
A-122250F5000	Equitable Resources, Inc. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
E-01345A-05-0816	Arizona Public Service Company (Arizona CC)
Docket No. 05-304	Delmarva Power & Light Company (Delaware PSC)
05-806-EL-UNC	Cincinnati Gas & Electric Company (Ohio PUC)
U-06-45	Anchorage Water Utility (Regulatory Commission of Alaska)
03-93-EL-ATA,	
06-1068-EL-UNC	Duke Energy Ohio (Ohio PUC)
PUE-2006-00065	Appalachian Power Company (Virginia Corporation Commission)
G-04204A-06-0463	
et. al	UNS Gas, Inc. (Arizona CC)
U-06-134	Chugach Electric Association, Inc. (Regulatory Commission of Alaska)
2006-0386	Hawaiian Electric Company, Inc (Hawaii PUC)
E-01933A-07-0402	Tucson Electric Power Company (Arizona CC)
G-01551A-07-0504	Southwest Gas Corporation (Arizona CC)
Docket No. 07-186	Chesapeake Utilities Corporation (Delaware PSC)
UE-072300	Puget Sound Energy, Inc. (Washington UTC)
PUE-2008-00009	Virginia-American Water Company (Virginia SCC)
PUE-2008-00046	Appalachian Power Company (Virginia SCC)
E-01345A-08-0172	Arizona Public Service Company (Arizona CC)
A-2008-2063737	Babcock & Brown Infrastructure Fund North America, LP. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
08-1783-G-42T	Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
08-1761-G-PC	Hope Gas, Inc., dba Dominion Hope, Dominion Resources, Inc., and Peoples Hope Gas Companies (West Virginia PSC)
2008-0083	Hawaiian Electric Company, Inc. (Hawaii PUC)
2008-0266	Young Brothers, Limited (Hawaii PUC)
G-04024A-08-0571	UNS Gas, Inc. (Arizona CC)
Docket No. 09-29	Tidewater Utilities, Inc. (Delaware PSC)
UE-090704	Puget Sound Energy, Inc. (Washington UTC)
09-0878-G-42T	Mountaineer Gas Company (West Virginia PSC)
2009-UA-0014	Mississippi Power Company (Mississippi PSC)
09-0319	Illinois-American Water Company (Illinois CC)
09-414	Delmarva Power & Light Company (Delaware PSC)
R-2009-2132019	Aqua Pennsylvania, Inc. (Pennsylvania PUC)
U-09-069,	
U-09-070	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
U-04-023,	
U-04-024	Anchorage Water and Wastewater Utility - Remand (Regulatory Commission of Alaska)
W-01303A-09-0343 & SW-01303A-09-0343 09-872-EL-FAC &	Arizona-American Water Company (Arizona CC)

09-873-EL-FAC	Financial Audits of the FAC of the Columbus Southern Power Company and the Ohio Power Company - Audit I (Ohio PUC)
2010-00036	Kentucky-American Water Company (Kentucky PSC)
E-04100A-09-0496	Southwest Transmission Cooperative, IHnc. (Arizona CC)
E-01773A-09-0472	Arizona Electric Power Cooperative, Inc. (Arizona CC)
R-2010-2166208,	
R-2010-2166210,	
R-2010-2166212, &	
R-2010-2166214	
09-0602	Pennsylvania-American Water Company (Pennsylvania PUC)
	Central Illinois Light Company D/B/A AmerenCILCO; Central Illinois Public Service Company D/B/A AmerenCIPS; Illinois Power Company D/B/A AmerenIP (Illinois CC)
10-0713-E-PC	Allegheny Power and FirstEnergy Corp. (West Virginia PSC)
Docket No. 31958	Georgia Power Company (Georgia PSC)
10-0467	Commonwealth Edison Company (Illinois CC)
PSC Docket No. 10-237	Delmarva Power & Light Company (Delaware PSC)
U-10-51	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
10-0699-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
10-0920-W-42T	West Virginia-American Water Company (West Virginia PSC)
A.10-07-007	California-American Water Company (California PUC)
A-2010-2210326	TWP Acquisition (Pennsylvania PUC)
09-1012-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 1 (Ohio PUC)
10-268-EL FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit II (Ohio PUC)
Docket No. 2010-0080	Hawaiian Electric Company, Inc. (Hawaii PUC)
G-01551A-10-0458	Southwest Gas Corporation (Arizona CC)
10-KCPE-415-RTS	Kansas City Power & Light Company – Remand (Kansas CC)
PUE-2011-00037	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
R-2011-2232243	Pennsylvania-American Water (Pennsylvania PUC)
U-11-100	Power Purchase Agreement between Chugach Association, Inc. and Fire Island Wind, LLC (Regulatory Commission of Alaska)
A.10-12-005	San Diego Gas & Electric Company (California PUC)
PSC Docket No. 11-207	Artesian Water Company, Inc. (Delaware PSC)
Cause No. 44022	Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission)
PSC Docket No. 10-247	Management Audit of Tidewater Utilities, Inc. Affiliate Transactions (Delaware Public Service Commission)
G-04204A-11-0158	UNS Gas, Inc. (Arizona Corporation Commission)
E-01345A-11-0224	Arizona Public Service Company (Arizona CC)
UE-111048 &	
UE-111049	Puget Sound Energy, Inc. (Washington Utilities and Transportation Commission)
Docket No. 11-0721	Commonwealth Edison Company (Illinois CC)
11AL-947E	Public Service Company of Colorado (Colorado PSC)
U-11-77 & U-11-78	Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
Docket No. 11-0767	Illinois-American Water Company (Illinois CC)
PSC Docket No. 11-397	Tidewater Utilities, Inc. (Delaware PSC)
Cause No. 44075	Indiana Michigan Power Company (Indiana Utility Regulatory Commission)
Docket No. 12-0001	Ameren Illinois Company (Illinois CC)

11-5730-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 2 (Ohio PUC)
PSC Docket No. 11-528	Delmarva Power & Light Company (Delaware PSC)
11-281-EL-FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit III (Ohio PUC)
43114-IGCC-4S1	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
Docket No. 12-0293	Ameren Illinois Company (Illinois CC)
Docket No. 12-0321	Commonwealth Edison Company (Illinois CC)
12-02019 & 12-04005	Southwest Gas Corporation (Public Utilities Commission of Nevada)
2012-218-E	South Carolina Electric & Gas (South Carolina PSC)
E-72, Sub 479	Dominion North Carolina Power (North Carolina Utilities Commission)
12-0511 & 12-0512	North Shore Gas Company and The Peoples Gas Light and Coke Company (Illinois CC)
E-01933A-12-0291	Tucson Electric Power Company (Arizona CC)
Case No. 9311	Potomac Electric Power Company (Maryland PSC)
43114-IGCC-10	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
Docket No. 36498	Georgia Power Company (Georgia PSC)
Case No. 9316	Columbia Gas of Maryland, Inc. (Maryland PSC)
Docket No. 13-0192	Ameren Illinois Company (Illinois CC)
12-1649-W-42T	West Virginia-American Water Company (West Virginia PSC)
E-04204A-12-0504	UNS Electric, Inc. (Arizona CC)
PUE-2013-00020	Virginia and Electric Power Company (Virginia SCC)
R-2013-2355276	Pennsylvania-American Water Company (Pennsylvania PUC)
FC No. 1103	Potomac Electric Power Company (District of Columbia PSC)
U-13-007	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
12-2881-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 3 (Ohio PUC)
Docket No. 36989	Georgia Power Company (Georgia PSC)
43114-IGCC-11	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
UM 1633	Investigation into Treatment of Pension Costs in Utility Rates (Oregon PUC)
13-1892-EL FAC	Financial Audit of the FAC and AER of the Ohio Power Company – Audit I (Ohio PUC)
E-04230A-14-0011 & E-01933A-14-0011	Reorganization of UNS Energy Corporation with Fortis, Inc. (Arizona CC)
14-255-EL RDR	Regulatory Compliance Audit of the 2013 DIR of Ohio Power Company (Ohio PUC)
U-14-001	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
U-14-002	Alaska Power Company (The Regulatory Commission of Alaska)
PUE-2014-00026	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
14-0117-EL-FAC	Financial, Management, and Performance Audit of the FAC and Purchased Power Rider for Dayton Power and Light – Audit 1 (Ohio PUC)
14-0702-E-42T	Monongahela Power Company and The Potomac Edison Company (West Virginia PSC)
FC No. 1119	Merger of Exelon Corporation, Pepco Holdings, Inc., Potomac Electric Power Company, Exelon Energy Delivery Company, LLC, and New Special Purpose Entity, LLC (District of Columbia PSC)
R-2014-2428742	West Penn Power Company (Pennsylvania PUC)
R-2014-2428743	Pennsylvania Electric Company (Pennsylvania PUC)
R-2014-2428744	Pennsylvania Power Company (Pennsylvania PUC)
R-2014-2428745	Metropolitan Edison Company (Pennsylvania PUC)

43114-IGCC-12/13 14-1152-E-42T	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission) Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
WS-01303A-14-0010 2014-000396 15-03-45	EPCOR Water Arizona, Inc. (Arizona CC) Kentucky Power Company (Kentucky PSC) Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
A.14-11-003 U-14-111 2015-UN-049 15-0003-G-42T PUE-2015-00027 2015-0022	San Diego Gas & Electric Company (California PUC) ENSTAR Natural Gas Company (Regulatory Commission of Alaska) Atmos Energy Corporation (Mississippi PSC) Mountaineer Gas Company (West Virginia PSC) Virginia Electric and Power Company (Commonwealth of Virginia SCC) Hawaiian Electric Company, Inc., Hawaii Electric Light Company, Inc., Maui Electric Company Limited, and NextEra Energy, Inc. (Hawaii PUC)
15-0676-W-42T 15-07-38	West Virginia-American Water Company (West Virginia PSC) Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
15-26	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Massachusetts DPU)
15-042-EL-FAC	Management/Performance and Financial Audit of the FAC and Purchased Power Rider for Dayton Power and Light (Ohio PUC)
U-15-016	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
2015-UN-0080 Docket No. 15-00042 WR-2015-0301/ SR-2015-0302 U-15-089, U-15-091, & U-15-092	Mississippi Power Company (Mississippi PSC) B&W Pipeline, LLC (Tennessee Regulatory Authority)  Missouri American Water Company (Missouri PSC)
16-00001	Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska) Kingsport Power Company d/b/a AEP Appalachian Power (Tennessee Regulatory Authority)
PUE-2015-00097 15-1854-EL-RDR	Virginia-American Water Company (Commonwealth of Virginia SCC) Management/Performance and Financial Audit of the Alternative Energy Recovery Rider of Duke Energy Ohio, Inc. (Ohio PUC)
P-15-014 P-15-020 U-15-127 through U-15-138	PTE Pipeline LLC (Regulatory Commission of Alaska) Swanson River Oil Pipeline, LLC (Regulatory Commission of Alaska)
Docket No. 40161 Formal Case No. 1137 160021-EI, et al. R-2016-2537349 R-2016-2537352 R-2016-2537355 R-2016-2537359 16-0717-G-390P 15-1256-G-390P (Reopening)/16-0922-G-390P	Doyon Utilities, LLC (Regulatory Commission of Alaska) Georgia Power Company – Integrated Resource Plan (Georgia PSC) Washington Gas Light Company (District of Columbia PSC) Florida Power Company (Florida PSC) Metropolitan Edison Company (Pennsylvania PUC) Pennsylvania Electric Company (Pennsylvania PUC) Pennsylvania Power Company (Pennsylvania PUC) West Penn Power Company (Pennsylvania PUC) Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
16-0550-W-P CEPR-AP-2015-0001 E-01345A-16-0036 Docket No. 4618	Mountaineer Gas Company (West Virginia PSC) West Virginia-American Water Company (West Virginia PSC) Puerto Rico Electric Power Authority (Puerto Rico Energy Commission) Arizona Public Service Company (Arizona CC) Providence Water Supply Board (Rhode Island PUC)

Docket No. 46238	Joint Report and Application of Oncor Electric Delivery Company LLC and NextEra Energy Inc. (Texas State Office of Administrative Hearings; Texas PUC)
U-16-066	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
2016-00370	Kentucky Utilities Company (Kentucky PSC)
2016-00371	Louisville Gas and Electric Company (Kentucky PSC)
P-2015-2508942	Metropolitan Edison Company (Pennsylvania PUC)
P-2015-2508936	Pennsylvania Electric Company (Pennsylvania PUC)
P-2015-2508931	Pennsylvania Power Company (Pennsylvania PUC)
P-2015-2508948	West Penn Power Company (Pennsylvania PUC)
E-04204A-15-0142	UNS Electric, Inc. (Arizona CC)
E-01933A-15-0322	Tucson Electric Power Company (Arizona CC)
UE-170033 &	
UG-170034	Puget Sound Energy, Inc. (Washington UTC)
Case No. U-18239	Consumers Energy Company (Michigan PSC)
Case No. U-18248	DTE Electric Company (Michigan PSC)
Case No. 9449	Merger of AltaGas Ltd. and WGL Holdings (Maryland PSC)
FC No. 1142	Merger of AltaGas Ltd. and WGL Holdings (District of Columbia PSC)
2017-00179	Kentucky Power Company (Kentucky PSC)
Docket No. 29849	Georgia Power Plant Vogtle Units 3 and 4, VCM 17 (Georgia PSC)
2017-AD-112	Mississippi Power Company (Mississippi PSC)
D2017.9.79	Montana-Dakota Utilities Co. (Montana PSC)
SW-01428A-17-0058	
et al	Liberty Utilities (Litchfield Park Water & Sewer) Corp. (Arizona CC)
U-18-021 &	
U-18-033	Chugach Electric Association, Inc. (Regulatory Commission of Alaska)
Docket No. 4800	Suez Water Rhode Island Inc. (Rhode Island PUC)
GO No. 236.1	In the Matter of the Effects on Utilities of the 2017 Tax Cuts and Jobs Act (West Virginia PSC)
20180047-EI	Duke Energy Florida, LLC. (Florida PSC)
20180046-EI	Florida Power & Light Company (Florida PSC)
20180048-EI	Florida Public Utilities Company – Electric (Florida PSC)
20180052-GU	Florida Public Utilities Company – Indiantown (Florida PSC)
20180054-GU	Florida Division of Chesapeake Utilities Corporation (Florida PSC)
20180051-GU	Florida Public Utilities Company – Gas Division (Florida PSC)
20180053-GU	Florida Public Utilities Company - Fort Meade (Florida PSC)
45032 S4	Indiana American Water Company, Inc. Phase 2 (Indiana Utility Regulatory Commission)
D2018.1.6	Montana-Dakota Utilities Co. (Montana PSC)
D2018.4.24	NorthWestern Energy (Montana PSC)
D2018.4.22	Montana-Dakota Utilities Co. (Montana PSC)
18-0573-W-42T &	
18-0576-S-42T	West Virginia-American Water Company (West Virginia PSC)
18-0646-E-42T &	
18-0645-E-D	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
18-0049-GA-ALT,	
18-0298-GA-AIR, &	
18-0299-GA-ALT	Vectren Energy Delivery of Ohio, Inc. (Ohio PUC)
R-2018-3003558,	
R-2018-3003561	Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (Pennsylvania PUC)
Cause No. 45142	Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission)
U-18-043	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)

T-03214-17-0305	Citizens Telecommunications Company of The White Mountains, Inc. d/b/a Frontier Communications of The White Mountains (Arizona CC)
D2018.9.60	Montana-Dakota Utilities Co. (Montana PSC)
Docket No. 4890	Narragansett Bay Commission (Rhode Island PUC)
PUR-2018-00131	Columbia Gas of Virginia (Virginia SCC)
EL18-152-000	Louisiana PSC v. System Energy Resources, Inc. and Entergy Services, Inc. (FERC)
PUR-2018-00175	Virginia-American Water Company (Virginia SCC)
A-2018-3006061, A-2018-3006062 and A-2018-3006063	Aqua America, Inc., Aqua Pennsylvania, Inc., Aqua Pennsylvania Wastewater, Inc., Peoples Natural Gas Company LLC, Peoples Gas Company LLC (Pennsylvania PUC)
D2018.2.12	NorthWestern Energy (Montana PSC)
Docket No. 42310	Georgia Power Company – Integrated Resource Plan (Georgia PSC)
U-18-102	Municipality of Anchorage d/b/a Municipal Light & Power Department (Regulatory Commission of Alaska)
49494	AEP Texas, Inc. (Texas PUC)
Application 18-12-009	Pacific Gas and Electric Company (California PUC)
19-0316-G-42T	Mountaineer Gas Company (West Virginia PSC)
U-19-020	Chugach Electric Association, Inc. and Municipality of Anchorage d/b/a Municipal Light & Power Department (Regulatory Commission of Alaska)
19-0051-EL-RDR	Management/Performance and Financial Audit of the Alternative Energy Recovery Rider of Duke Energy Ohio, Inc. (Ohio PUC)
A-2018-3006061, A-2018-3006062, and A-2018-3006063	Joint Application of Aqua America, Inc., Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc., Peoples Natural Gas Company LLC, and Peoples Gas Company LLC (Pennsylvania PUC)
ER-18-1182-001	System Energy Resources, Inc. (FERC)
E-01933A-19-0028	Tuscon Electric Power Company (Arizona CC)
G-01551A-19-0055	Southwest Gas Corporation (Arizona CC)
2018-UN-205	Entergy Mississippi, LLC (Mississippi PSC)
W-03039A-17-0295, W-03039A-19-0092, and WS-01303A-19-0092	Brooke Water, LLC and EPCOR Water Arizona (Arizona CC)
Docket No. 4975	Block Island Utility District d/b/a Block Island Power Company (Rhode Island PUC)
A-2019-3014248	Pennsylvania-American Water Company and Wastewater System Assets of Kane Borough (Pennsylvania PUC)
Docket No. 4994	Providence Water Supply Board (Rhode Island PUC)
19-0791-GA-ALT	Plant in Service and Capital Spending Prudence Audit of Duke Energy Ohio (Ohio PUC)
U-19-070/U-19-071/ U-19-087/U-19-088	Golden Heart Utilities, Inc. and College Utilities Corporation (Regulatory Commission of Alaska)
Docket No. 42516	Georgia Power Company (Georgia PSC)
20200070-EI	Gulf Power Company (Florida PSC)
20200071-EI	Florida Power & Light Company (Florida PSC)
20200092-EI	Florida Power & Light Company and Gulf Power Company (Florida PSC)
20-GREC-01	Fitchburg Gas and Electric Light Company d/b/a Unitil (Massachusetts DPU)

20-GREC-03	Boston Gas Company and Colonial Gas Company d/b/a National Grid (Massachusetts DPU)
20-GREC-04	Liberty Utilities (New England Natural Gas Company) Corp d/b/a Liberty Utilities (Massachusetts DPU)
PUR-2020-00015 20-0414-G-390P	Appalachian Power Company (Virginia SCC) Hope Gas, Inc. dba Dominion Energy West Virginia (West Virginia PSC)
Cause No. 45032-S16 2019.1.101 A-2019-3015173	Hamilton Southeastern Utilities, Inc. (Indiana URC) NorthWestern Energy (Montana PSC) Aqua Pennsylvania Wastewater Inc. and Wastewater System Assets of the Delaware County Regional Water Quality Control Authority (Pennsylvania PUC)
R-2020-3019369 and R-2020-3019371 2020.06.076 P-20-005 2020.05.055 2020.05.066 PUR-2020-00169 20-0746-G-42T	Pennsylvania American Water Company (Pennsylvania PUC) Montana-Dakota Utilities Co. (Montana PSC) Cook Inlet Pipeline LLC (Regulatory Commission of Alaska) Montana-Dakota Utilities Co. (Montana PSC) NorthWestern Energy (Montana PSC) Virginia Electric and Power Company (Virginia SCC) Hope Gas, Inc., d/b/a Dominion Energy West Virginia (West Virginia PSC)
20-553-EL-RDR	Management/Performance and Financial Audit of the Alternative Energy Rider of the Dayton Power and Light Company (Ohio PUC)
E-01345A-19-0236 U-20-012	Arizona Public Service Company (Arizona CC) Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
Docket No. 20-01-31	The Southern New England Telephone Company d/b/a Frontier Communications of Connecticut (SNET) (Connecticut PURA) Peoples Natural Gas Company LLC (Pennsylvania PUC)
P-2020-3021191 A-2021-3026523, A-2021-3026515, and A-2021-3026522	Joint Application of Veolia Environnement S.A., Veolia North America, Inc., SUEZ S.A., SUEZ Water Pennsylvania Inc. and SUEZ Water Bethel Inc. (Pennsylvania PUC)
A-2021-3026794 and A-2021-3026796	Joint Application of Peoples Natural Gas Company LLC and Peoples Gas Company (Pennsylvania PUC)
A-2021-3026774 and A-2021-3026775	Joint Application of Aqua Pennsylvania Inc., and Aqua Pennsylvania Wastewater Inc. (Pennsylvania PUC)
A-2021-3024267 R-2021-3027385 and R-2021-3027386	Aqua Pennsylvania Wastewater Inc. (Pennsylvania PUC) Aqua Pennsylvania, Inc, and Aqua Pennsylvania Wastewater, Inc. (Pennsylvania PUC)
21-0595-WW-AIR 21-0596-ST-AIR 21-0369-W-42T U-21-058	Aqua Ohio, Inc. (Ohio PUC) Aqua Ohio Wastewater, Inc. (Ohio PUC) West Virginia-American Water Company (West Virginia PSC) Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
E-01345A-21-0056	Fuel and Purchased Power Audit of Arizona Public Service Company (Arizona CC)
SW-20445A-20-0214 et al PUR-2021-00058 U-21-070/U-21-071	Global Water Resources, Inc. (Arizona CC) Virginia Electric and Power Company (Virginia SCC) Golden Heart Utilities, Inc. and College Utilities Corporation (Regulatory Commission of Alaska)

U-22-001	Railbelt Reliability Council for Certification of an Electric Reliability Organization (Regulatory Commission of Alaska)
Docket No. 44160	Georgia Power Company Integrated Resource Plan (Georgia PSC)
22-620-GA-RDR	Plant in Service and Capital Spending Prudence Audit of Vectren Energy Delivery of Ohio, Inc. d/b/a CenterPoint Energy Ohio (Ohio PUC)
PUR-2021-00255	Virginia-American Water Company (Virginia SCC)
RP19-73-003	El Paso Natural Gas Company, LLC (FERC)
22-0304-E-P	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
R-2022-3031672 and	
R-2022-3031673	Pennsylvania-American Water Company (Pennsylvania PUC)
22-0294-G-PC	Hope Gas, Inc., dba Dominion Energy West Virginia and Hope Gas Holdings (West Virginia PSC)
G-01551A-21-0368	Southwest Gas Corporation (Arizona CC)
2022.06.064	NorthWestern Energy (Montana PSC)
U-21-088, U-21-089,	
U-22-006, U-2-007,	
U-22-008, U-22-009	Sand Point Generating, LLC, North Slope Generating, LLC, TDX Manley Generating, LLC, TDX North Slope Generating, LLC, Sand Point Generating, LLC, TDX ADAK Generating, LLC. (Regulatory Commission of Alaska)
20220067-GU	Florida Public Utilities Company, Florida Division of Chesapeake Utilities Corporation, Florida Public Utilities Company – Fort Meade, and Florida Public Utilities Company – Indiantown Division (Florida PSC)
PUR-2020-00015	Appalachian Power Company – Remand (Virginia SCC)
U-22-029	Golden Valley Electric Association, Inc. (Regulatory Commission of Alaska)
22-0393-E-ENEC	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
E-01773A-21-0298	Arizona Electric Power Cooperative, Inc. (Arizona CC)
44280	Georgia Power Company (Georgia PSC)
FTC-01/2021-BL&P- RRA-20211004	Barbados Light & Power Company Limited (Barbados Fair Trading Commission)
U-22-002 and U-22-003	Municipality of Anchorage d/b/a Anchorage Water and Wastewater Utility (Regulatory Commission of Alaska)
A-2019-3015173	Aqua Pennsylvania Wastewater Inc. and Wastewater System Assets of the Delaware County Regional Water Quality Control Authority - Remand (Pennsylvania PUC)
2022.07.078	NorthWestern Energy (Montana PSC)
A.22-05-016	San Diego Gas & Electric Company (California PUC)
2022-UN-86/ 2022-UN-087	
E-01933A-22-0107	Great River Utility Operating Company, LLC (Mississippi PSC)
A-2022-3035298,	Tucson Electric Power Company (Arizona CC)
A-2022-3035299,	
A-2022-3035490,	
A-2022-3035492	Manwalamink Water Company, Manwalamink Sewer Company, NextEra Water Pennsylvania, LLC (Pennsylvania PUC)
PUR-2022-00052	Virginia Natural Gas, Inc. (Virginia SCC)
U-22-078	Alaska Electric Light & Power Company (Regulatory Commission of Alaska)
U-22-081	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
22-47-WW	Narragansett Bay Commission (Rhode Island PUC)
E-01345A-22-0144	Arizona Public Service Company (Arizona CC)

E-04204A-22-0251	UNS Electric, Inc. (Arizona CC)
PUR-2023-00002	Appalachian Power Company (Virginia SCC)
22-1094-WW-AIR	Aqua Ohio, Inc. (Ohio PUC)
22-1096-ST-AIR	Aqua Ohio Wastewater, Inc. (Ohio PUC)
A-2022-3037047, et al.	Pennsylvania-American Water Company, Butler Area Sewer Authority (Pennsylvania PUC)
PUR-2023-00067 and PUR-2023-00112	Virginia Electric and Power Company d/b/a Dominion Energy Virginia (Virginia SCC)
Docket No. 54634	Southwestern Public Service Company (Texas PUC)
23-0089-EL-RDR	Duke Energy Ohio, Inc. (Ohio PUC)
23-0280-G-42T	Mountaineer Gas Company (West Virginia PSC)
2022-0208	Kauai Island Utility Cooperative (Hawaii PUC)
PUR-2023-00101	Virginia Electric and Power Company d/b/a Dominion Energy Virginia (Virginia SCC)
23-0383-W-42T and 23-0384-S-42T 23-0460-E-42T	West Virginia-American Water Company (West Virginia PSC) Monongahela Power Company and The Potomac Edison Company (West Virginia PSC)

Exhibit\_(BHD-1)

**Benjamin H. Deitchman, Ph.D.**

Utilities Analyst, Electric Unit  
 Georgia Public Service Commission  
 244 Washington Street, SW, Atlanta, GA 30334  
 bdeitchman@psc.ga.gov

**Work Experience****Georgia Public Service Commission, Atlanta, GA**

Utilities Analyst, Electric Unit (2016-Present)

- Responsibilities across various areas of electricity policy and regulation, with particular attention to utility rates, energy economics, and demand side management programs. Contribute to national initiatives on topics including nuclear waste disposal, electricity transmission, and energy reliability.
- Provided expert Public Interest Advocacy Staff testimony in Georgia Power rate cases (Georgia Public Service Commission Dockets 42516 and 42850) and supported the development of testimony in dockets regulating integrated resource plans, energy efficiency policies, and clean energy valuations.

**Rochester Institute of Technology, Rochester, NY**

Visiting Assistant Professor of Public Policy in the College of Liberal Arts (2013-2014) and Saunders College of Business (2014-2016)

- Courses Taught: Graduate: Business Ethics & Corporate Social Responsibility and Policy Evaluation & Research Design. Undergraduate: Organizational Behavior, Foundations of Public Policy, and Values & Public Policy.

**Georgia Tech School of Public Policy, Atlanta, GA**

Evaluation Fellow (2012-2013), Graduate Research Assistant in the Climate and Energy Policy Laboratory (2009-2013)

**National Association of State Energy Officials, Alexandria, VA**

Regional Program Coordinator (2007-2009)

**Select Additional Employment**

Cultural Relations Intern (Science) at the British Council USA (2007)

Intern in the US Senate (2005), US House of Representatives Page (2000)

Head of Field Sports and Wilderness Trip Leader at Camp Lincoln (2001-2006)

**Education**

2009 – 2014

Georgia Institute of Technology, Atlanta, GA

**Ph.D. in Public Policy**

- Dissertation: “Why U.S. States Became Leaders in Climate and Energy Policy: Innovation Through Competition in Federalism.”
- Concentration in Energy and Environmental Policy, Minor in International Affairs.
- Founding President of the Public Policy Graduate Students Association.

2005 – 2007

George Washington University, Washington, DC

**Master of Public Administration**

- Environmental Policy and Planning Concentration.
- Earned membership into the *Pi Alpha Alpha* Honor Society.

2001 – 2005

Johns Hopkins University, *Baltimore, MD*

**B.A. in History**

- Minor in Writing Seminar. Study abroad at the University of St. Andrews.
- Graduated *Phi Beta Kappa* with General and Departmental Honors.

**Publications**

Peer Reviewed Book

- Deitchman, B. (2017). *Climate and Clean Energy Policy: State Institutions and Economic Implications*. New York: Routledge.

Select Peer Reviewed Articles, Chapters, and Proceedings

- Deitchman, B. (2018). Clean Energy and Growth through State and Local Implementation. In *Intergovernmental Relations in Transition: Reflections and Directions*. Stenberg, C.W. & Hamilton, D., eds. New York: Routledge.
- Deitchman, B. (2014). Changing the State of State-Level Energy Programs: Policy Diffusion, Economic Stimulus and New Federalism Paradigms. *Strategic Planning for Energy and the Environment* 33(4).
- Deitchman, R., Pfeckl, C., & Deitchman, B. (2012). Environmental Ethics at Amtrak: From Compliance to Sustainability. *Environmental Practice*, 14(3).
- Deitchman, B., Brown, M., & Baer, P. (2011). Green Jobs from Industrial Energy Efficiency. *Energy Productivity in Industry: Partners and Opportunities*, 2011 American Council for an Energy Efficient Economy (ACEEE) Summer Study on Energy Efficiency in Industry. Washington, DC: ACEEE.
- Deitchman, B. (2006). A March of Nickels and Dimes for Recycling. *The Current: The Public Policy Journal of the Cornell Institute of Public Affairs*, 10(1).

Columnist Position (2014-Present)

- *The PA Times*, the American Society for Public Administration.

**Honors and Awards**

- New Professional Scholarship, Association of Energy Services Professionals (2017).
- Selected Participant, American Society for Public Administration International Young Scholars Workshop (2015).
- William H. Read Award for academic excellence and service from the Georgia Tech School of Public Policy (2011).
- TVA Scholarship, American Council for an Energy Efficient Economy Summer Study on Energy Efficiency in Industry (2011).

**Current Volunteer Activities**

- Trees Atlanta: planting, tree care, and forest restoration.
- American Youth Soccer Organization and Grant Park Baseball: coach.
- Virginia-Highland Elementary School: room parent.

EXHIBIT\_\_(RS/BD-2)

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
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**STF-LA-1-5**

**Question:**

Mississippi Power Company PPA. As it relates to the 750 MW of capacity purchased from MPC through the PPA, on page 33 of the panel's testimony, the Company states that if it is unable to remarket this capacity during the period January 1, 2024 through September 30, 2025 (and recover all incremental costs), the Company will request regulatory asset treatment to defer the capacity and non-fuel energy payments made under the PPA (including the additional sum) net of the wholesale capacity and non-fuel revenues from any remarketed capacity sales.

- a. For each year, 2024 through 2031, how much capacity does Georgia Power expect to purchase from MPC in each year?
- b. For each year, 2024 through 2031, how much capacity that Georgia Power proposes to purchase from MPC is expected to be used by Georgia Power to serve Georgia Power's load?
- c. For each year, 2024 through 2031, how much capacity that Georgia Power proposes to purchase from MPC is expected to be remarketed and sold off-system?
- d. Please explain fully and in detail the Company's rationale for requesting regulatory asset treatment and identify the anticipated amounts of regulatory asset build-up that the Company expects could occur in each year.
- e. Identify, quantify and explain the maximum amounts of regulatory asset build-up that the Company expects could occur in each year if the Company's proposed accounting treatment were to be approved.
- f. Explain fully and in detail why the Annual Surveillance Reporting and earnings sharing provisions that were established in Georgia Power Company's most recent general rate case, Docket 44280, are not sufficiently robust to handle changes in utility revenues and costs that Georgia Power Company could incur in 2024, 2025 and 2026?
- g. What amounts of "additional sum" does Georgia Power Company expect would occur in each year, 2024 through 2031, related to the capacity purchase from its affiliate, Mississippi Power Company? Show each "additional sum" amount in each year, and show in detail how each of those "additional sum" amounts would be calculated.

**Response:**

- a. Through the Mississippi Power power purchase agreement ("PPA"), Georgia Power will purchase 750 MW of capacity and energy from Mississippi Power from January 1, 2024, through December 31, 2028. The Mississippi Power PPA proposed in this 2023 IRP Update does not include calendar years 2029-2031.

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- b. Southern Wholesale Energy (“SWE”), on behalf of Georgia Power, will attempt to remarket the full 750 MW of capacity for years prior to the winter of 2025/2026, when Georgia Power currently has a capacity need. The Company has already sold 500 MW to a regional electrical service provider for January 1, 2024, through September 30, 2025. Therefore, depending on additional remarketing efforts, 250 MW or less from the Mississippi Power PPA are expected to be available to serve Georgia Power load from January 1, 2024, through September 30, 2025, and 750 MW or less from October 1, 2025, through December 31, 2025. The full 750 MW of capacity will be available to serve Georgia Power load from January 1, 2026, through December 31, 2028. The Mississippi Power PPA proposed in this 2023 IRP Update does not include calendar years 2029-2031.
- c. See response to subpart (b).
- d. Please see the response to subpart (f) below. The net costs that will be deferred to the regulatory asset are the capacity expenses identified in subpart (a) above for 2024 and 2025 net of the wholesale revenues identified in subpart (c) above for 2024 and 2025. Please note, subpart (c) only includes the wholesale revenues currently contracted for sale related to a portion of the PPA capacity. Any additional wholesale revenues from the sale of remaining capacity will further offset the costs in the regulatory asset. There will be no costs deferred to the regulatory asset after 2025. Please see the “Deferral Calculation” tab in TS STF-DEA-3-6 Attachment A in the Company’s response to STF-DEA-3-6 for the projected capacity expenses and wholesale revenues. The maximum expected regulatory asset amounts for 2024 and 2025 are the net difference of the capacity expenses on rows 7 and 9 and the wholesale revenues on row 8.
- e. Please see the response to subpart (d) above.
- f. The 2023 IRP Update is the result of an extraordinary and unprecedented circumstance not contemplated or considered in the 2022 base rate case, similar to the impacts of Tax Cuts and Jobs Act and the COVID pandemic within the prior 3-year Alternate Rate Plan periods, which resulted in regulatory deferral treatment approved by the Commission. The costs projected to be incurred in 2024 and 2025 associated with the incremental capacity requested in the 2023 IRP Update to meet capacity needs starting in Winter 2025/2026 are expected to be significant and necessary to meet the extraordinary future load growth and the Company’s obligation of providing reliable electric service to all of its retail customers. Therefore, the regulatory deferral requested in this 2023 IRP Update is appropriate and consistent with past practice. As stated in the Company’s filing, the Company has already secured a sale of a majority of this PPA capacity to a third party and will attempt to remarket the remaining capacity to wholesale in 2024 and 2025 to reduce any costs that need to be deferred to the regulatory asset.
- g. For the Mississippi Power PPA, the Company requests an additional sum of \$3/kW-yr, consistent with the Commission-approved additional sum amounts applied to the six capacity PPAs certified in the 2022 IRP. Please see the “TS Economic Analysis of Capacity Resources.xlsx” file in the “9 TS Economic Analysis” folder of the “TS Technical Appendix,”

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which was previously provided to the Commission Staff on October 27, 2023, in the 2023 IRP Update filing. The formulas associated with additional sum are on the “Cost Inputs” worksheet.

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**STF-LA-1-6**

**Question:**

Certification of the Santa Rosa Energy Center PPA. Refer to page 34 (lines 8-12) of the Company's Direct Testimony.

- a. Please describe in detail how the Santa Rosa PPA offers several benefits for Georgia Power and its customers.
- b. What additional costs does the Company expect to occur in each year, 2024 through 2031, related to the Santa Rosa PPA?
- c. What are the existing grandfather rights which result in no additional transmission improvements or transmission service being needed for power to be delivered from the Santa Rosa Energy Center to the Southern Company system? Explain fully.

**Response:**

- a) The Santa Rosa PPA will provide reliable energy and capacity to Georgia Power customers. This resource is already interconnected and online today. Therefore, it does not require new construction and is available to meet near-term capacity and energy needs identified in the 2023 IRP Update. Additionally, the Santa Rosa Energy Center has access to cost-effective firm gas transportation without the need for additional pipeline expansion. For additional information and quantification of many of these factors, please see the Technical Appendix Economic Analysis.
- b) Please refer to the Santa Rosa SAM file provided to Commission Staff on October 27, 2023. Also please note the Santa Rosa PPA is not in effect in years 2029-2031.
- c) Per Attachment V of the Florida Power & Light Company ("FP&L") Open Access Transmission Tariff ("OATT"), the Santa Rosa Energy Center has grandfathered rights to FP&L transmission service at no cost to deliver output from the facility (minus FP&L transmission losses) to the FP&L / Southern Transmission interface. Santa Rosa Energy Center has no grandfathered rights to transmission service on the Southern Company Transmission system. The Company completed the transmission screening analysis, as described in Technical Appendix Transmission Screening Analyses, which did not identify any required transmission project or improvements necessary to deliver the purchased energy and capacity to load.

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**STF-LA-1-8**

**Question:**

BESS regulatory asset.

- a. What BESS related development costs are being incurred by the Company in 2023?
- b. What BESS related development costs are expected to be incurred by the Company in each year, 2024 through 2031?
- c. Explain how and why the Company would be incurring BESS development costs that would not be useful.
- d. Identify the maximum potential amounts of BESS-related development costs from the response to part b that are at risk of not being useful. Explain in detail how the Company quantified the amounts of projected BESS development costs that could end up not being useful.
- e. Explain fully and in detail why Company management and investors (as opposed to ratepayers) should not be held responsible for BESS development costs that end up not being useful.
- f. On what Commission authority is the Company relying for proposing to defer any BESS-related development costs that are not useful or transferable to other projects into a regulatory asset? Explain fully and cite by relevant docket number(s) and date(s) of the Commission's Orders.

**Response:**

- a. The battery energy storage system ("BESS") development costs that the Company incurred in 2023 include engineering, design, geotechnical investigations, environmental studies, project management, land acquisition, and interconnection studies. Collectively, for 2023 these costs are estimated at approximately \$4 million.
- b. The specific amounts per year between 2024 and 2031 will depend on the commercial operation date ("COD") for each project and variable lead times of equipment and associated commitments to reserve the equipment, which are not known at this time. Each project is unique, and these costs can include items such as engineering, design, environmental studies, geotechnical, land options, and equipment purchase agreements.
- c. Many project development costs are specific to a project. For example, engineering, design, environmental studies, geotechnical, interconnection upgrades, and land options will not

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be transferable to another project. Additionally, certain equipment may not be transferable to other projects depending on the timing and specific design requirements. Also, this is only applicable if the BESS projects are not approved by the Commission.

- d. The maximum potential amount of BESS-related development costs at risk of not being useful is unknown at this time but is expected to be in the range of approximately 15% of the project cost if the resources are not approved by the Commission. By approving a portfolio of 1,000 MW, it is less likely that there will be significant non-transferable BESS-related development costs because there will be more projects to which equipment may be allocated.
- e. The Company initiated the development of these assets to meet the reliability needs of its retail electric service customers. As such, the costs of developing these projects should be borne by the customers benefitting from these projects. Had the customer demand not existed, the Company would not have initiated these development activities.
- f. In previous Integrated Resource Plans (“IRPs”) in Docket Nos. 34218 (2011 IRP Update), 36498 (2013 IRP), 40161 (2016 IRP), 42310 (2019 IRP), and 44160 (2022 IRP), the Commission approved deferral of unusable inventory of decertified plants to a regulatory asset. In addition, pursuant to the Commission’s Orders in Docket Nos. 31958 (2010 base rate case) and 36989 (2013 base rate case), certain environmental construction work in progress no longer useful at Plants Branch, Yates, Bowen, and Mitchell were deferred to a regulatory asset as discussed in Docket Nos. 34218 (2011 IRP Update) and 36498 (2013 IRP). As such, the Company requests similar treatment of any not useful or transferable development costs in this case.

**BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION**

**GEORGIA POWER COMPANY  
DOCKET NO. 55378**

**Data Request No. STF-LA-1-9**

**BASIS FOR THE ASSERTION THAT THE  
INFORMATION SUBMITTED IS A TRADE SECRET**

As part of Georgia Power Company's 2023 Integrated Resource Plan Update filed in Docket No. 55378 ("2023 IRP Update"), Georgia Power Company ("Georgia Power" or the "Company") submits to the Georgia Public Service Commission its response to STF-LA-1-9 ("Response"). In the Response, the Company has provided external consulting and internal labor cost estimates related to the proposed resources in the 2023 IRP Update. All of such information (the "Information") constitutes trade secret information of Southern Company, Georgia Power, and its affiliates and is therefore protected from public disclosure under Commission Rule 515-3-1-.11.

The Information derives economic value from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use. Specifically, the Information contained herein include competitively sensitive pricing and project development timelines activities, specific to the resources under contract within each power purchase agreement or proposed to be acquired or developed. If the Information were made public, competitors, bidders, and suppliers could use the Information to unfairly manipulate the request for proposals process and competitive market to structure future bids and set an artificial price floor to arbitrarily increase prices to the detriment of the Company and its customers. Public dissemination of the Information would undermine Georgia Power's ability to negotiate the best price and contract terms and could harm the Company's ability to secure the best cost bids and resources for the benefit of customers. Lastly, the Company's competitors are not required to reveal or publish similar information and to require the Company to do so would place it at an economic disadvantage.

The Information is subject to substantial procedures to maintain its secrecy. Only select Georgia Power and Southern Company Services personnel are granted access to the Information. Those personnel receive access only on a "need to know" basis. Parties outside the Company who have been granted access to the Information, if any, have been required to sign confidentiality agreements with respect to the Information.

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**PUBLIC DISCLOSURE**

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**STF-LA-1-9**

**Question:**

Combined Turbine (“CT”) Resources. Refer to the Company’s Direct Testimony that was filed on December 4, 2023. On page 40 (lines 12-17) of the Company’s panel testimony, it states: “To support the timely development of these units, the Company has advanced a reservation fee to the consortium to provide for the procurement of long lead time equipment and required services. These steps help ensure the proposed CT units can be developed in the timeframe needed to support the Company’s capacity needs identified in the 2023 IRP Update.”

- a. Please quantify and explain fully and in detail the reservation fee for the procurement of long lead time equipment and required services, including how it was developed. Show detailed calculations for the estimated reservation fees for each year, 2024 through 2031.
- b. What amounts of reservation fees does the Company expect would be advanced to the consortium for the procurement of long lead time equipment and required services to help ensure the proposed CT units can be developed in the timeframe needed to support the Company’s capacity needs? Explain fully and identify the amounts of reservation fees expected for each year, 2024 through 2031.
- c. Through December 31, 2023, has the Company incurred any reservation fees? If so, identify the amounts by account, and explain to whom those amounts were paid.
- d. Referring to page 40 (lines 21-24) of the Company’s testimony. Explain fully and in detail how CT-related development costs that the Company proposes to incur could become not useful or transferable to other projects?
- e. Identify by year, the amounts of CT-related development costs that the Company proposes to incur that the Company believes could become not useful or transferable to other projects.
- f. Explain fully and in detail why Company management and investors (as opposed to ratepayers) should not be held responsible for CT-related development costs that end up not being useful.
- g. Identify, quantify and explain all projected amounts of regulatory assets that could occur for CT-related development costs that end up not being useful. Show the Company’s estimated regulatory asset amounts for each year, 2023 through 2031.



**BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION**

**GEORGIA POWER COMPANY  
DOCKET NO. 55378**

**Supplemental Data Request No. STF-LA-1-23**

**BASIS FOR THE ASSERTION THAT THE  
INFORMATION SUBMITTED IS A TRADE SECRET**

As part of Georgia Power Company's 2023 Integrated Resource Plan Update filed in Docket No. 55378 ("2023 IRP Update"), Georgia Power Company ("Georgia Power" or the "Company") submits to the Georgia Public Service Commission its response to STF-LA-1-23 ("Response"). In the Response, the Company has provided data supporting the economic analysis of projects proposed in the 2023 IRP Update including an acquisition with sensitive pricing and confidential details (the "Information"). All of such information constitutes trade secret information of Southern Company, Georgia Power, and its affiliates and is therefore protected from public disclosure under Commission Rule 515-3-1-.11.

The Information derives economic value from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use. Specifically, the Information includes competitively sensitive details specific to the resources under contract, proposed to be acquired or developed. If the Information were made public, competitors, bidders, and suppliers could use the Information to unfairly manipulate the request for proposals process and competitive market to structure future bids and set an artificial price floor to arbitrarily increase prices to the detriment of the Company and its customers. Public dissemination of the Information would undermine Georgia Power's ability to negotiate the best price and contract terms and could harm the Company's ability to secure the best cost bids and resources for the benefit of customers. In addition, the terms of the agreements themselves provides for the confidentiality and protection of the Information. Compromising the confidentiality of such Information could harm Georgia Power in current or future negotiations, as counterparties may use the Information as a bargaining tool in negotiations or fear compelled disclosure of key contractual terms. Lastly, the Company's competitors are not required to reveal or publish similar information.

The Information is subject to substantial procedures to maintain its secrecy. Only select Georgia Power and Southern Company Services personnel are granted access to the Information. Those personnel receive access only on a "need to know" basis. Parties outside the Company who have been granted access to the Information, if any, have been required to sign confidentiality agreements with respect to the Information.

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**PUBLIC DISCLOSURE**

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**Supplemental STF-LA-1-23**

**Question:**

New regulatory assets requested by the Company. Refer to pages 54-56 of the Company's direct testimony. To the extent not already provided, please identify, quantify and explain the amounts of regulatory asset build-up in each year, 2024 and 2025, that the Company projects for each of the following requested regulatory asset permission items:

- a. Regulatory asset to defer capacity and non-fuel energy payments under the Mississippi Power PPA (page 54, lines 24-29)
- b. Regulatory asset to defer capacity and non-fuel energy payments under the Santa Rosa Mississippi Power PPA (page 55, lines 4-8)
- c. Regulatory asset for development costs not useful or transferrable for 1000 MW of BESS (page 55, lines 11-13)
- d. Regulatory asset for development costs not useful or transferrable for 1400 MW from three CTs (page 55, lines 17-19)
- e. Regulatory asset for development costs for Flex Capacity (page 55, lines 28-30)
- f. Are there any other regulatory assets (besides those listed in parts a through e above,) or cost deferrals that would result from the Company's proposals contained in the 2023 IRP Update? If so, explain fully and provide amounts of expected regulatory asset build-up in each year 2024 and 2025 related to each such additional regulatory asset.

**Response:**

- a. Please see the Company's response to STF-LA-1-5 parts (d) and (e).
- b. Please see the Company's response to STF-LA-1-6 part (b). The capacity and non-fuel expenses for 2024 and 2025 identified in that response are the costs requested to be deferred to the regulatory asset.
- c. Please see the Company's response to STF-LA-1-8 parts (a) and (b). In the event the Commission denies approval of the project, the development costs for 2023 and any costs to be spent through March 2024 identified in that response are the costs requested to be deferred to the regulatory asset.
- d. Please see the Company's response to STF-LA-1-9 part (a). In the event the Commission denies approval of the project, the development costs for 2023 and any costs to be spent

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through March 2024 identified in that response are the costs requested to be deferred to the regulatory asset.

- e. The Company currently cannot estimate any development costs for Flex Capacity as it has not met the proposed criteria which would trigger development of the Flex Capacity.
- f. No, there are no other regulatory assets or cost deferrals that would result from the Company's proposals contained in the 2023 IRP Update.

**February 14, 2024 Supplemental Filing Update:**

- d. The Company is requesting regulatory asset treatment for development costs not useful or transferable to other projects in the event the Company's request to develop three simple cycle combustion turbines ("CTs") at Plant Yates is denied. Based on the 2023 IRP Update Procedural and Scheduling Order, the Commission will render a decision on the 2023 IRP Update on April 16, 2024. Therefore, the estimated maximum regulatory asset amount, if the project is denied, would equal the total development costs incurred through April 2024, plus cancellation costs to be incurred following the April 16, 2024 decision. This value is estimated to be **REDACTED**, which consists of **REDACTED** of projected development costs and a **REDACTED** cancellation cost.

Should the project not receive approval, the Company will assess whether these costs are transferable or applicable to future projects. Any costs that can be reallocated to other projects will be excluded from the regulatory asset to be recovered from customers in the Company's next base rate case. If the project is denied on April 16, 2024, no development costs will be incurred beyond the date of the Commission decision. Furthermore, the Company is not requesting regulatory asset treatment for any development costs in the event the project is approved.

Note that the development cost above reflects projected cash flows for the project and is found in cell Y49 in the "Yates Proj Master Estimate" worksheet within the "TS Yates Expansion - Master Estimate - Estimate for Project Scopes.xlsx" workpaper that was provided to Commission Staff on January 31, 2024. The cancellation cost above is calculated by subtracting the EPC payments in the final column of Exhibit L in "TS Attachment A - Plant Yates Units 8-10 EPC Agreement.zip" of the Plant Yates Units 8-10 Certification Application from the cancellation amounts in the final column of Exhibit J in "TS Attachment A - Plant Yates Units 8-10 EPC Agreement.zip" of the Plant Yates Units 8-10 Certification Application, which was filed on January 31, 2024.

**BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION**

**GEORGIA POWER COMPANY  
DOCKET NO. 55378**

**Data Request No. STF-DEA-3-6**

**BASIS FOR THE ASSERTION THAT THE  
INFORMATION SUBMITTED IS A TRADE SECRET**

As part of Georgia Power Company's 2023 Integrated Resource Plan Update filed in Docket No. 55378 ("2023 IRP Update"), Georgia Power Company ("Georgia Power" or the "Company") submits to the Georgia Public Service Commission its response to STF-DEA-3-6 ("Response"). In the Response, the Company has provided forward-looking estimates of revenues, loads, and costs for specific capacity projects. All of such information (the "Information") constitutes trade secret information of Southern Company, Georgia Power, and its affiliates and is therefore protected from public disclosure under Commission Rule 515-3-1-.11.

The Information derives economic value from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use. Specifically, the Information contains detailed data related to the Company's load and revenue forecast in addition to the estimated costs for capacity, financing, capital costs, unit, and operation assumptions. Disclosure of the Information would provide extensive insight into the Company's projected unit operations. If revealed to the public, a generation wholesaler, power marketer, or original equipment manufacturer could use the Information to arbitrarily tailor proposals with the intention of pricing products and services according to the Company's expected costs, which could undermine the Company's ability to procure the best cost products and services for customers. Such disclosure could unfairly allow competitors to artificially manipulate the wholesale market and ultimately harm the Company. Lastly, the Company's competitors are generally not required to file similar forecast information and to require the Company to do so would put it at an economic disadvantage.

The Information is subject to substantial procedures to maintain its secrecy. Only select Georgia Power and Southern Company Services personnel are granted access to the Information. Those personnel receive access only on a "need to know" basis. Parties outside the Company who have been granted access to the Information, if any, have been required to sign confidentiality agreements with respect to the Information.

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**STF-DEA Data Request Set Number 3**

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**STF-DEA-3-6**

**Question:**

Provide a forecast of upcoming price increases as a result of the inclusion of Plant Vogtle Units 3 and 4 into rate base as well as the new load acquisitions necessary to serve major new load growth.

**Response:**

Per Commission approval of the Stipulation in Georgia Power's Application to Adjust Rates to Include Reasonable and Prudent Plant Vogtle Units 3 and 4 Costs in Docket No. 29849, the base rate change will result in an increase of approximately 5% for the average retail customer, which translates to \$8.95 per month for a typical residential customer using an average of 1,000 kWh/month. This base rate change will occur the month following the commercial operation date ("COD") of Plant Vogtle Unit 4. Based on the current schedule, rates would change April 1, 2024.

All else being equal, the Company expects that the projected revenues associated with incremental load from known new customer projects, which necessitate the additional capacity requested in the 2023 IRP Update, will fully offset the costs of those resources requested in the 2023 IRP Update and put downward pressure on overall retail rates. Please note, the projected revenues provided are preliminary estimates at this point in time and may differ from future revenues. See TS STF-DEA-3-6 Attachments A-I for additional information.

**January 12, 2024 Supplemental Filing Update:** In accordance with the Agreement for Engineering, Procurement, and Construction between Georgia Power Company and a consortium of Mitsubishi Power Americas, Inc. and Black & Veatch Construction, Inc., with an effective date of January 12, 2024, and provided as TS STF-JKA-2-19 Supplemental Attachment P, Georgia Power reflects the latest cost and construction schedule for the proposed Plant Yates combustion turbines ("CTs"). Details are provided in TS STF-DEA-3-6 Supplemental Attachment G and are incorporated in row 16 for Plant Yates Units 8-10 on the "Estimated Inc Rev Req" worksheet in TS STF-DEA-3-6 Supplemental Attachment A.

**February 9, 2024 Supplemental Filing Update:** The Company is providing all values on the "Estimated Net Impact" worksheet for public disclosure in PD STF-DEA-3-6 Supplemental 2-9-24 Attachment A.

### 2023 IRP Update - Estimated Net Impacts to Customers

These are preliminary estimates isolated to only the 2023 IRP Update proposed resources and external adjustments for won and potential large load projects. Values stated in millions of dollars and rounded to nearest ten million. Estimates are subject to change. Fuel costs and revenues not included in estimated incremental revenue requirements and estimated incremental revenue. \*Reflects projected transmission capital associated with Plant Yates Units 9-10. Does not include revenue requirements for transmission projects that may be identified and placed in service in 2026-2028 due to load growth. \*\* Estimated revenues based on 2023 IRP Update external adjustments for won and potential large load projects.

#### Cumulative View

	2026	2027	2028
Estimated Incremental Revenue Requirement due to Load Growth*	\$190	\$580	\$620
Estimated Incremental Revenue due to Load Growth**	\$340	\$680	\$860
Net Estimated Cumulative Impact to Customers	-\$150	-\$100	-\$240

#### Incremental View

Total Revenues	2026	2027	2028
	\$10,970	\$10,660	\$10,760
Estimated Incremental Revenue Requirement due to Load Growth*	\$190	\$390	\$40
Estimated Incremental Revenue due to Load Growth**	\$340	\$340	\$190
Net Estimated Incremental Impact to Customers	-\$150	\$50	-\$150
Estimated Rate Impact (%)	-1.4%	0.5%	-1.4%
Cumulative (compounded) %	-1.4%	-0.9%	-2.3%
Estimated Typical Residential \$/month impact	-\$2.58	\$0.86	-\$2.58
Cumulative Typical Residential \$/month Impact	-\$2.58	-\$1.72	-\$4.30

### 2023 IRP Update - Estimated Incremental Revenue Requirements

These are preliminary estimates isolated to only the 2023 IRP Update proposed resources and external adjustments for won and potential large load projects. Values stated in millions of dollars. Estimates are subject to change. Fuel costs not included in estimated incremental revenue requirements.

\*Reflects projected transmission capital associated with Plant Yates Units 8-10. Does not include revenue requirements for transmission projects that may be identified and placed in service in 2026-2028 due to load growth

Proposed Resource	2026	2027	2028	Source
Mississippi Power PPA	REDACTED	REDACTED	REDACTED	In line - reflects PPA capacity pricing plus requested additional sum
Santa Rosa PPA	REDACTED	REDACTED	REDACTED	TS STF-DEA-3-6 Attachment B - "Santa Rosa" tab - row 39
Moody BESS	REDACTED	REDACTED	REDACTED	TS STF-DEA-3-6 Attachment C - "Financial Engine" tab - row 18
Robins BESS	REDACTED	REDACTED	REDACTED	TS STF-DEA-3-6 Attachment D - "Financial Engine" tab - row 18
Co-located BESS	REDACTED	REDACTED	REDACTED	TS STF-DEA-3-6 Attachment E - "Financial Engine" tab - row 18
Co-located Solar	REDACTED	REDACTED	REDACTED	TS STF-DEA-3-6 Attachment F - "Financial Engine" tab - row 18
Other BESS	REDACTED	REDACTED	REDACTED	In line - assumed to be in proportion to Robins BESS
Plant Yates Units 8-10	REDACTED	REDACTED	REDACTED	TS STF-DEA-3-6 Supplemental Attachment G - "Financial Engine" tab - row 18
Transmission Capex*	REDACTED	REDACTED	REDACTED	TS STF-DEA-3-6 Attachment H - "Transmission" tab - row 32
Amortization of Reg Asset	REDACTED	REDACTED	REDACTED	"Deferral Calculation" tab
Total Estimated Incremental Revenue Requirement	\$190	\$581	\$618	Sum

### 2023 IRP Update - Estimated Incremental Revenue Requirements for Net Deferred Costs of PPAs

Values stated in millions of dollars. Estimates are subject to change. Fuel costs not included in estimated incremental revenue requirements. Estimates do not include revenues from any future remarketing of remaining PPA capacity which will further offset the net deferred costs.

	2024	2025	2026	2027	2028
Mississippi Power PPA	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Regional Sale PPA	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Santa Rosa PPA	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
<b>Total Amount Deferred</b>	<b>REDACTED</b>	<b>REDACTED</b>	<b>REDACTED</b>	<b>REDACTED</b>	<b>REDACTED</b>
Reg Asset Beginning Balance	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Amortization	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Reg Asset Ending Balance	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Deferred Tax Liability	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Average	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Pre-Tax Weighted Average Cost of Capital	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Financing Cost on Reg Asset	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED

**2023 IRP Update - Estimated Incremental Revenue**

*These are preliminary estimates isolated to only the 2023 IRP Update proposed resources and external adjustments for won and potential large load pro. Values stated in millions of dollars. Estimates are subject to change. Fuel revenues not included in estimated incremental revenue.  
\*Estimated revenues based on 2023 IRP Update external adjustments for won and potential large load projects.*

	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Source</b>
<b>Estimated Incremental Revenue due to Load Growth<sup>1</sup></b>	\$339	\$679	\$864	TS STF-DEA-3-6 Attachment I - "Summary" tab - cells N6:N8

**Total Revenues**

*Values stated in millions of dollars. Estimates are subject to change.*

	2026	2027	2028
Budget 2023 Total non-fuel Revenues	\$8,077	\$8,124	\$8,195
Fuel (FCR26 settlement budget)	\$2,889	\$2,540	\$2,562
<b>Total Revenues</b>	<b>\$10,966</b>	<b>\$10,664</b>	<b>\$10,757</b>
Net Incremental Revenue Requirement	-\$150	\$50	-\$150
Grossed up for MIFB impact	-\$154	\$51	-\$154

**BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION**

**GEORGIA POWER COMPANY  
DOCKET NO. 55378**

**Data Request No. STF-JKA-2-19**

**BASIS FOR THE ASSERTION THAT THE  
INFORMATION SUBMITTED IS A TRADE SECRET**

As part of Georgia Power Company's 2023 Integrated Resource Plan Update filed in Docket No. 55378 ("2023 IRP Update"), Georgia Power Company ("Georgia Power" or the "Company") submits to the Georgia Public Service Commission its response to STF-JKA-2-19 ("Response"). In the Response, the Company has provided data supporting the economic analysis of projects proposed in the 2023 IRP Update including an acquisition with sensitive pricing and confidential details (the "Information"). All of such information constitutes trade secret information of Southern Company, Georgia Power, and its affiliates and is therefore protected from public disclosure under Commission Rule 515-3-1-11.

The Information derives economic value from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use. Specifically, the Information includes competitively sensitive details specific to the resources under contract, proposed to be acquired or developed. If the Information were made public, competitors, bidders, and suppliers could use the Information to unfairly manipulate the request for proposals process and competitive market to structure future bids and set an artificial price floor to arbitrarily increase prices to the detriment of the Company and its customers. Public dissemination of the Information would undermine Georgia Power's ability to negotiate the best price and contract terms and could harm the Company's ability to secure the best cost bids and resources for the benefit of customers. In addition, the terms of the agreements themselves provides for the confidentiality and protection of the Information. Compromising the confidentiality of such Information could harm Georgia Power in current or future negotiations, as counterparties may use the Information as a bargaining tool in negotiations or fear compelled disclosure of key contractual terms. Lastly, the Company's competitors are not required to reveal or publish similar information.

The Information is subject to substantial procedures to maintain its secrecy. Only select Georgia Power and Southern Company Services personnel are granted access to the Information. Those personnel receive access only on a "need to know" basis. Parties outside the Company who have been granted access to the Information, if any, have been required to sign confidentiality agreements with respect to the Information.

**Docket No. 55378**  
**Georgia Power Company's 2023 IRP Update**  
**STF-JKA Data Request Set Number 2**  
**PUBLIC DISCLOSURE**

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**STF-JKA-2-19**

**Question:**

For each of the following, unit acquisitions, BESS resources, Mississippi PPA, Santa Rosa PPA, Yates CTs, REDACTED BESS + Solar,

- a. If not already provided, provide copies of all PPAs or other agreements/commitments/corporate board approvals for the resources the Company plans to acquire.
- b. Has the Mississippi Power PPA been approved by the Mississippi Public Service Commission?
- c. Separately for each resource above, provide justification for the \$3/kW additional sum charge that the Company included. Why does the Company consider \$3/kW the appropriate charge for each resource?
- d. Identify which resources received the accounting lease cost and provide an explanation and provide workpapers for how the lease cost was derived, electronically and with all formulae intact.
- e. Identify which resources received sales revenues and explain how the sales revenues were derived and provide workpapers for how the sales revenues were derived, electronically and with all formulae intact.
- f. Identify where the PTC and ITC calculations for resources may be found, and explain any differences in the PTC and ITC calculations for the Economic Analysis of Resources versus what was used in the Generation Resource Mix study. Also, explain why PTC was selected instead of ITC, or why the ITC was selected instead of PTC.
- g. **REDACTED REDACTED REDACTED**
- h. For each resource, provide a timeline when the Company first began consideration of the resource acquisitions, counterparty negotiations, discussions with site owners, important activities, etc.
- i. For each resource, provide documentation supporting the timeline activities, including agreements, PowerPoint presentations, memos, letters, term sheets, analyses, electronically with all formulae intact.

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**Response:**

- a. Please see TS Technical Appendix Mississippi Power PPA and TS Technical Appendix Santa Rosa PPA for a copy of the power purchase agreements (“PPAs”). This information was included in the 2023 IRP Update filing and provided to Commission Staff on October 27, 2023. Please see TS STF-JKA-2-19 Attachment A for an executed agreement for preliminary engineering and development services and option to purchase equipment (“PES”) for Plant Yates Units 8-10. Please see the Company’s response to STF-JKA-2-19 part (i) for additional information for the remaining resources.

**January 12, 2024 Supplemental Filing Update:** Please see TS STF-JKA-2-19 Supplemental Attachment P for the Agreement for Engineering, Procurement, and Construction between Georgia Power Company and a consortium of Mitsubishi Power Americas, Inc. and Black & Veatch Construction, Inc., with an effective date of January 12, 2024.

- b. Mississippi Public Service Commission (“MS Commission”) approval is not required for Mississippi Power to execute a PPA for the sale of capacity and energy with Georgia Power or any other off-taker; however, because Georgia Power is an affiliate of Mississippi Power, Mississippi Code § 77-3-10, requires filing the executed PPA with the MS Commission. Further, Mississippi Code § 77-3-42 requires a filing with the MS Commission as part of the MS Commission’s general oversight of capacity resources of public utilities in Mississippi. No formal review or approval procedure is prompted by this filing. The filing is for informational purposes. Mississippi Power Company has completed the required notice filing with the MS Commission with respect to the Georgia Power PPA recently executed.
- c. The Company included \$3/kW-year of additional sum consistent with the 2022 IRP Stipulated Agreement and the 2022 IRP Final Order. The Company considers this an appropriate amount given it was approved in the last IRP for capacity resources.
- d. The Company’s Economic Analysis of Capacity resources includes accounting lease costs for the Santa Rosa PPA. The Company did not impute these costs on the other options in the economic analysis. The Company’s derivation of lease costs was included in “TS SAM (’23) – 7.0.1 – Santa Rosa Final.xlsm” provided to Commission Staff on October 27<sup>th</sup>, 2023. Please see row 34 on the Santa Rosa tab in this workbook for the accounting lease costs.
- e. Please see the 2023 IRP Update Main Document for more information. The Company intends to remarket the capacity associated with the MPC PPA in the years prior to the winter of 2025/2026. The Company did not include wholesale sales revenues for other resources. The derivation of the revenue is based on the agreement the Company has for the remarketed capacity. Please see TS STF-JKA-2-19 Attachment B for a copy of this agreement. The revenues from remarketing that capacity in 2024-2025 were quantified in the Technical Appendix “TS Economic Analysis of Capacity Resources.xlsx” file. On the Annual Economics



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through September 2023, the Company began its due diligence on the assets, scope, risks, and applicable regulatory requirements for the potential acquisition. Between early October 2023 and end of November 2023, the parties engaged in active negotiations regarding the terms and conditions for the proposed asset purchase agreement. However, on November 30, 2023, the parties agreed to suspend negotiations and not move forward with the transaction at this time. As stated in the direct testimony filed on December 4, 2023, the Company is no longer pursuing the potential acquisition of additional ownership interests in an existing generation asset within the Southern Company footprint.

Santa Rosa PPA:

Initial conversations with Santa Rosa began in late July 2023. After working through confidentiality items, the Company and Santa Rosa worked together to draft a non-binding term sheet before discussing a more detailed and actionable PPA. This non-binding term sheet was finalized in early September 2023. A PPA was then negotiated and executed on October 23, 2023. A copy of the PPA was included in the 2023 IRP Update filing on October 27, 2023.

Mississippi Power PPA:

Initial conversations occurred in late July 2023. A non-binding term sheet was agreed upon before discussing more a detailed and actionable PPA. PPA negotiations began in late August. The PPA was subsequently executed on October 11, 2023. A copy of the PPA was included in the 2023 IRP Update filing on October 27, 2023.

BESS Resources

In July 2023, the Company began an initial screening to aid in selection of potential BESS resources that could achieve commercial operation by November 2026. The initial screen contained a constraint analysis, survey analysis, environmental analysis, and substation analysis. By August, a preliminary screening for Robins and Moody identified these were suitable sites for BESS development.

In addition to the site screening, a request for information (“RFI”) was sent out to battery vendors in June to develop an updated understanding of BESS pricing and equipment lead times. By August, the Company had evaluated the existing land leases at Moody and Robins Solar and made notifications to the landowner at Moody Solar. In late August, the Company held a call with the Central Georgia Joint Development Authority (“CGJDA”) regarding the planned addition of a BESS at Robins Solar. The Company is working with CGJDA to modify any existing agreements. In late September and early October, the Company received preliminary layouts and single-line diagrams for both BESS projects. The incremental interconnection application requests were submitted for Robins BESS and Moody BESS on October 26 and November 3, respectively. In November, the Company sent out a request for

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proposal (“RFP”) to battery suppliers to determine a vendor for the Robins BESS and Moody BESS and an Engineering, Procurement, and Construction (“EPC”) RFP to determine a contractor for the Robins BESS and Moody BESS.

**REDACTED BESS + Solar**

In April 2023, the Company executed a Non-Disclosure Agreement with the developer to pursue a renewable focused project to submit into an upcoming RFP. In July 2023, the Company began a due diligence exercise to evaluate the BESS + Solar opportunity. The Company is currently negotiating an Asset Purchase Agreement with the developer. In August 2023, a project team was pulled together consisting of subject matter experts from departments such as land, environmental, engineering, legal, tax, generation development, and finance. In early October, transmission completed the screening analysis described in the Technical Appendix to the 2023 IRP Update. Also, in early October, the developer provided indicative pricing, which was included in the SAM files and economic analysis. A site visit with the developer occurred on November 8 in support of developing an EPC agreement. On October 13, the developer executed an amendment with SCS Transmission to extend the commercial operation date into 2027, and on November 20, the developer executed a subsequent amendment to identify specific phases including this 200 MW BESS / 200 MW solar opportunity achieving commercial operation on November 1, 2026.

**Yates Resources**

In July 2023, the Company began the process of developing simple cycle combustion turbine (“CT”) plans for Plant Yates. The Company previously developed a Company-owned combined cycle (“CC”) proposal at Plant Yates, and this served as the basis for simple cycle due diligence.

In August 2023, the Company formally established a project team to begin development and negotiation of the project. Negotiations with the Consortium of Mitsubishi Power Americas and Black & Veatch also began in August and will continue until the anticipated fully negotiated turnkey EPC and companion long-term service agreement (“LTSA”) are complete (anticipated in mid-January 2024). In addition, the Company submitted interconnection applications for each of the units. On October 2, 2023, the Company executed an agreement for preliminary engineering and development services and option to purchase equipment.

**January 12, 2024 Supplemental Filing Update:** Please see TS STF-JKA-2-19 Supplemental Attachment P for the Agreement for Engineering, Procurement, and Construction between Georgia Power Company and a consortium of Mitsubishi Power Americas, Inc. and Black & Veatch Construction, Inc., with an effective date of January 12, 2024.

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i. Below is a list of additional documents that support the timeline of activities.

Attachment Name	Facility	Description
TS STF-JKA-2-19 Attachment A	Yates CTs	PES Agreement
TS STF-JKA-2-19 Attachment B	Wholesale	Wholesale sales revenues agreement
TS STF-JKA-2-19 Attachment C	Santa Rosa	Non-binding term sheet
TS STF-JKA-2-19 Attachment D	MPC PPA	Non-binding term sheet
TS STF-JKA-2-19 Attachment E	BESS Resource	Initial Site Screening Kick-Off
TS STF-JKA-2-19 Attachment F	BESS Resource	Notification to Moody Air Force Base Solar Landowner
TS STF-JKA-2-19 Attachment G	BESS Resource	Layouts and Single-Line Diagrams for Moody BESS and Robins BESS
TS STF-JKA-2-19 Attachment H	BESS Resource	Incremental Interconnection Application for Robins BESS
TS STF-JKA-2-19 Attachment I	BESS Resource	Incremental Interconnection Application for Moody BESS
TS STF-JKA-2-19 Attachment J	REDACTED BESS + Solar	Non-Disclosure Agreement
TS STF-JKA-2-19 Attachment K	REDACTED BESS + Solar	LGIA Amendment executed 10/13
TS STF-JKA-2-19 Attachment L	REDACTED BESS + Solar	LGIA Amendment executed 11/20
TS STF-JKA-2-19 Attachment M	Yates CT #1	LGIP-Application
TS STF-JKA-2-19 Attachment N	Yates CT #2	LGIP-Application
TS STF-JKA-2-19 Attachment O	Yates CT #3	LGIP-Application
<b>TS STF-JKA-2-19 Supplemental Attachment P</b>	<b>Yates CTs</b>	<b>EPC Agreement with an effective date of January 12, 2024</b>

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**AGREEMENT FOR PRELIMINARY ENGINEERING AND  
DEVELOPMENT SERVICES AND OPTION TO PURCHASE  
EQUIPMENT**

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**by**  
**SOUTHERN COMPANY SERVICES, INC.**  
**and**  
REDACTED REDACTED REDACTED  
**&**  
REDACTED REDACTED REDACTED

## **AGREEMENT FOR PRELIMINARY ENGINEERING AND DEVELOPMENT SERVICES AND OPTION TO PURCHASE EQUIPMENT**

This Agreement is for the reservation of manufacturing capacity for long lead equipment and performance of preliminary engineering and development services (“**Agreement**”) by and between Southern Company Services, Inc., for itself and acting in behalf of its affiliate Georgia Power Company (“**Purchaser**”) with a place of business located at 600 North 18th Street, Birmingham, Alabama 35203 and REDACTED REDACTED REDACTED REDACTED REDACTED REDACTED REDACTED, (collectively “**Contractor**”). Contractor and Purchaser are hereinafter referred to individually as a “**Party**” and collectively as the “**Parties.**”

### **RECITALS**

- A. Contractor and Purchaser plan to finalize the terms of an Engineering, Procurement, and Construction Agreement inclusive of the Long Lead Services & Equipment as defined below (the “**EPC Agreement**”) pursuant to which Purchaser will purchase from Contractor three (3) REDACTED simple cycle combustion turbines (individually “**Unit**” or collectively “**Units**”) for the engineering, procurement, and construction of a dual fuel power plant on a turnkey basis (the “**Project**”).
- B. The Purchaser desires the Units achieve substantial completion by no later than (i) December 1, 2026, for the First Unit; (ii) December 1, 2026, for the Second Unit; and (iii) April 1, 2027, for the Third Unit (collectively the “**Guaranteed Substantial Completion Dates**”).
- C. Purchaser desires Contractor to maintain an equipment delivery schedule to support the desired Guaranteed Substantial Completion Dates. As such, Contractor needs to procure certain services and long lead equipment and materials (those services and materials, as more particularly described in Exhibit A, are hereafter referred to as the “**Long Lead Services & Equipment**”) while the Parties negotiate in good faith the terms of the EPC Agreement.
- D. The Parties agree to negotiate in good faith and execute the EPC Agreement on or before December 1, 2023.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the sufficiency and adequacy of which are hereby acknowledged, the Parties, intending to be legally bound, agree to the following:

### **1 EPC AGREEMENT**

It is the intent of the Parties to sign and execute an EPC Agreement (inclusive of the Long Lead Services & Equipment) for the Project that will supersede the terms and conditions of this Agreement upon the effective date of such EPC Agreement. Notwithstanding the foregoing, Purchaser shall have the option to purchase the Long Lead Equipment through an equipment purchase agreement in lieu of the EPC Agreement.

## **2 PRICE AND PAYMENT TERMS**

- 2.1 Purchaser has agreed to advance payment to Contractor in a lump sum amount of REDACTED the “Reservation Fee”, by no later than October 30, 2023, to secure engineering services and reserve manufacturing capacity of such Long Lead Services & Equipment as set forth in Exhibit A of this Agreement.
- 2.2 Purchaser will make separate payments to each of the Contractors as set forth in this Article 2. One payment will be made by Purchaser to REDACTED in the amount of REDACTED REDACTED REDACTED REDACTED REDACTED REDACTED and a separate payment will be made by Purchaser to REDACTED in the amount of REDACTED REDACTED REDACTED REDACTED REDACTED REDACTED in accordance with the following wiring instructions.

*WIRING INSTRUCTIONS for REDACTED  
Will be provided on its invoice*

*WIRING INSTRUCTIONS for REDACTED  
Will be provided on its invoice*

## **3 TERMINATION**

- 3.1 In the event (i) Purchaser and Contractor cannot, having negotiated in good faith, reach mutual agreement by December 1, 2023, to either (a) the EPC Agreement; (b) an equipment purchase agreement; (c) amend this Agreement; or (d) apply the Long Lead Equipment to another Purchaser project; or (ii) Purchaser terminates this Agreement in accordance with Section 3.2, then Purchaser agrees to waive in full the reimbursement of the Reservation Fee paid to Contractor. Notwithstanding anything to the contrary, if Purchaser terminates this Agreement, REDACTED agrees to use commercially reasonable efforts to secure another customer’s contractual commitment to use the REDACTED Long Lead Equipment by no later than March 31, 2024, and in such event the Party repurposing the REDACTED Long Lead Equipment shall negotiate in good faith with Purchaser a credit equal to the value of the portion of the repurposed REDACTED Long Lead Equipment amount paid by another customer for such Long Lead Equipment (excluding Long Lead Services and REDACTED Long Lead Equipment). In no event shall any Long Lead Services performed under this Agreement be applied to another project or be credited to Purchaser.
- 3.2 Purchaser has right to terminate this Agreement, with or without cause, at any time upon written notice to the Contractor. The Parties acknowledge and agree that the Reservation Fee (less any credit, if any, as described in Section 3.1) constitutes a liquidated damage, and that such amount is a reasonable and appropriate measure of the damage that may be incurred by Contractor in connection with any termination hereunder and is not a penalty.

## **4 NOT USED**

## 5 **CONFIDENTIALITY**

- 5.1 Protected Information.** "Protected Information" means tangible and intangible non-public and/or proprietary information and data that is owned by, controlled by, or in the possession of a Party or any of its affiliates that is treated as confidential, proprietary, or otherwise not subject to public disclosure, whether or not so marked, including, without limitation, technical, business, financial, economic, marketing, operational, and strategic information. Protected Information includes: (i) information and data furnished or disclosed by or on behalf of a disclosing Party ("**Discloser**") to another Party ("**Recipient**") in connection with or pursuant to this Agreement; (ii) the existence and terms of this Agreement and the negotiation of the Agreement or EPC Agreement; (iii) trade secrets as defined by applicable law; and (iv) any document, note, or other tangible or intangible material that contains, reflects, or is generated from any Protected Information. Protected Information does not include information that: (a) is or becomes publicly available other than through fault or negligence of Recipient; (b) was, at the time of the disclosure, already in the Recipient's possession; (c) is disclosed to Recipient by a third party who, to the Recipient's knowledge, is not prohibited from disclosing the information under any agreement with Discloser; and (d) Recipient develops or derives without the aid, application, or use of the Discloser's Protected Information. Discloser shall use reasonable efforts to mark all materials containing Protected Information, but Discloser's failure to mark information does not by itself disqualify information from being Protected Information if other factors or circumstances, or a Party's course of performance, clearly indicate to Recipient at the time of disclosure or the Recipient acknowledges that the information should be treated as Protected Information. Recipient shall not remove markings and shall include markings on permitted copies.
- 5.2 Treatment of Protected Information.** Protected Information is made available by the Parties solely for use in carrying out the Agreement. Recipient agrees to hold confidential, refrain from unauthorized storage and disclosure of, and exercise reasonable efforts (including implementing and maintaining reasonable administrative and organizational measures to protect, through both physical and technical safeguards, against unauthorized access or unlawful use of data), consistent with the efforts Recipient exercises to protect information of its own that it regards as confidential (but in no case less than a reasonable standard of care), to keep in confidence and not disclose to unauthorized persons any Protected Information. The Recipient shall not use any Protected Information for any purpose other than as necessary to fulfill its obligations under this Agreement or as otherwise authorized by this Agreement. The confidentiality requirements in this Agreement will supersede any prior confidentiality agreement between the Parties. This Agreement will govern the treatment of Protected Information related to the Project.
- 5.3 Authorized Disclosure of Protected Information.** Each Party agrees that it will not, without the written consent of the other Party (unless expressly allowed by this Agreement), disclose a Discloser's Protected Information to any third party, except that Recipient may disclose Protected Information: (i) to its affiliates, employees, subcontractors, consultants, agents, and advisors (collectively, "**Representatives**") who (a) need to know the information in connection with Recipient's performance of its obligations under this Agreement; and (b) are subject to a contractual obligation to maintain confidentiality of Protected Information with terms no less restrictive than this Agreement; and (ii) to the extent required by applicable law and in accordance with Section 5.5 below. Recipient shall be responsible for any unauthorized disclosure of Protected Information, including but not limited to any Representative's unauthorized disclosure or misuse of Protected Information.

- 5.4 **Disclosure of Confidential Information to the Commission.** Contractor understands and agrees that, despite any other Agreement provision, Purchaser shall have a right to disclose Protected Information to the Georgia Public Service Commission ("**Commission**") in connection with Purchaser's regulatory obligations before the Commission. Purchaser will mark Protected Information as "trade secret" and will request confidential treatment of Protected Information in accordance with the Commission's trade secrets rule, but Purchaser gives no assurance or guarantee regarding the Commission's treatment of Protected Information.
- 5.5 **Disclosure Required by Applicable Law.** If applicable law requires disclosure of Protected Information, then, unless prohibited by applicable law, Recipient shall: (i) promptly notify Discloser in writing of any legal request or requirement that Recipient or any of its Representatives disclose Protected Information; and (ii) to the extent possible without violating such legal requirement, permit Discloser adequate time and control to exercise its legal options to prohibit or limit disclosure. If any disclosure is required, Recipient or Representatives must furnish only that portion of Protected Information that is reasonably required to comply with such request or requirement and must exercise commercially reasonable efforts to obtain a reasonable assurance that confidential treatment will be afforded Protected Information that is disclosed. Despite the forgoing, Purchaser shall have no obligation to notify Contractor of legal process served on Purchaser by, and any resulting disclosure to, a governmental or regulatory having authority over Purchaser.
- 5.6 **Notice of Unauthorized Disclosure.** Recipient shall immediately notify Discloser, and no other, of any actual or anticipated unauthorized disclosure of Protected Information in accordance with the Agreement's notice provisions and shall include the following information in the notice: (i) a specific identification of the Protected Information that was the subject of the unauthorized disclosure; (ii) the identity of the unauthorized recipient; and (iii) the remedial measures, if any, to recover Protected Information and to prevent future unauthorized disclosure.
- 5.7 **Enforcement.** Recipient recognizes that unauthorized use or disclosure of Protected Information may give rise to irreparable injury to Discloser for which monetary damages may be inadequate and that Discloser may seek and obtain injunctive relief against the breach or threatened breach of Recipient's obligations under this Agreement, in addition to any other legal remedies that may be available to Discloser.
- 5.8 **Warranties.** Discloser warrants that it has all necessary ownership rights, third party permissions, licenses, and assignments regarding Protected Information that it discloses and that it is in full governmental compliance regarding Protected Information. Discloser warrants that Protected Information disclosed will neither infringe on any copyright nor constitute misappropriation of trade secrets, unauthorized access under the Computer Fraud and Abuse Act, 18 U.S.C. § 1030, conversion or theft of the property of another, or otherwise violate any applicable law.
- 5.9 **Duration of Confidentiality Obligations.** The terms of this Article 5 (*Confidentiality*) shall survive for a period of five years after Agreement termination or expiration, except that, to the extent any Protected Information constitutes a trade secret under applicable law, Recipient's obligations under this Article 5 (*Confidentiality*) shall apply for the life of such trade secret. Despite the forgoing sentence, if the Parties execute an EPC Agreement, the Agreement's confidentiality terms shall be deemed subsumed and replaced by the EPC Agreement.

5.10 **No Rights Conferred.** Discloser does not confer upon Recipient any right, title, or interest in or to Protected Information absent a specific separate written license to that effect. No license or other right (express or implied) is granted to Recipient, including any license by implication, estoppel or otherwise, under any patent, Trade Secret, trademark, or copyright held or obtained by Discloser, whether or not licensable. Recipient will not sell, lease, license, or in any manner (directly or indirectly) assign, transfer, or dispose of any portion of Protected Information.

## **6 LIMITATION OF LIABILITY**

For the avoidance of doubt, other than as described in Section 3.1, Purchaser shall not be liable to Contractor under this Agreement for any additional amounts. Except in the event of fraud or willful misconduct intending to cause harm, neither Party shall be liable to the other in contract, tort, or otherwise for any claims, liabilities, or losses for special, consequential, incidental, indirect, punitive, or exemplary damages of any nature, including, without limitation, lost income or profits, arising out of this Agreement (other than with respect to a breach of Article 5) or alleged to result from the failure to proceed with (i) an equipment purchase agreement or (ii) the EPC Agreement. The Parties hereby waive, in advance, any claims (whether such claims are based on breach of contract, tort, equity, or any other theory) based on any of the circumstances stated in the preceding sentence (and its exceptions); unless and until the (i) equipment purchase agreement or (ii) EPC Agreement is executed by the Parties.

## **7 GENERAL**

### **7.1 Governing Law**

This Agreement shall be governed in all respects by the laws of the State of Georgia, without regard to its conflict of laws principles.

### **7.2 Amendments**

No modification, amendment, or waiver of any of the provisions of this Agreement will be effective without the written consent of the Parties hereto.

### **7.3 No Third-Party Beneficiaries; Assignment**

This Agreement will inure to the benefit of and be binding upon each of the Parties hereto and their respective successors and permitted assigns, but otherwise shall not give rise to any third-party beneficiary rights or claims. Neither Party may assign any of its rights, interests, or obligations hereunder without the prior written consent of the other Party, except that either Party may assign this Agreement to one of its affiliates upon written notice to the other Party.

### **7.4 Waivers**

No failure or delay in exercising any right, power or privilege hereunder will operate as a waiver thereof, nor will any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any other right, power, or privilege hereunder.

### **7.5 Counterparts; Facsimile and Electronic Copies**

This Agreement may be executed by facsimile or sent in the form of a pdf electronic copy via email and in counterparts, all of which for all purposes shall be deemed to be an original and all of which shall, taken together, constitute one and the same instrument.

**7.6 Relationship of Parties**

Nothing in this Agreement shall be deemed to constitute, create, give effect to or otherwise recognize a joint venture, partnership, or formal business entity of any kind.

**7.7 Other Business Activities**

Except as set forth in future definitive agreements that may be executed by the Parties, this Agreement and the related discussions between the Parties shall in no way prohibit or restrain the Parties from engaging in any other present or future business activities or discussions with other persons or entities unrelated to this Project.

**7.8 Effective Date**

The Agreement will become effective when all Parties have fully signed it (the “Effective Date”). For the avoidance of doubt, the Effective Date of this Agreement will be the date it is signed by the last authorized signatory to sign it (as indicated by the date associated with that individual’s signature).

**7.9 Notices**

Any notice from one Party to the other Party hereunder shall be made in writing, by first class mail, by overnight courier, by email or by facsimile with original copy to follow by first class mail or overnight courier to the following:

If to PURCHASER:

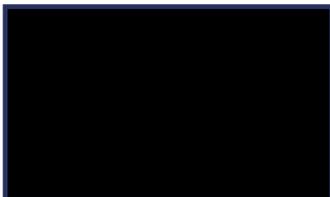
REDACTED

Manager, Generation Development & Technology Application  
600 North 18th Street  
BIN 16N-8294  
Birmingham, AL 35203  
PH: 205-257-7060

If to CONTRACTOR:



and to:



PD-JKA-2-19

PUBLIC DISCLOSURE

**7.10 Survival**

Notwithstanding anything to the contrary in this Agreement, the provisions of this Agreement set forth in Article 3, Article 5, Article 6, and Article 7 shall survive termination of this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

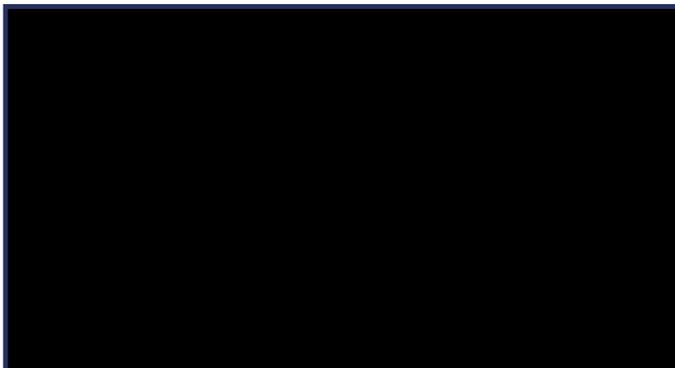
**SOUTHERN COMPANY SERVICES,  
INC., "Purchaser"**

By: 

Name: Rick Anderson

Title: SVP & SPO - East

Date: 10/03/2023



**Exhibit A**

**Long Lead Services & Equipment**

<b>Long Lead Equipment</b>	
1	REDACTED Combustion Turbines (Longitudinal)
2	REDACTED Combustion Turbine Auxiliaries (ECA Cooler, TCA Cooler, Modular Enclosure, Control System)
3	REDACTED Generators
4	REDACTED Generator Auxiliaries (Control cabinets & packages including SFC/ EXC, SFC & excitation transformers, enclosures including neutral terminal enclosure)
5	Generator Step-up transformers (GSUs) (Purchaser Furnished)
6	REDACTED Generator Circuit Breakers (GCBs)
7	REDACTED Station Service Transformers
8	REDACTED Power Distribution Center complete with MV & LV Switchgear, MCC's, DC and UPS equipment, Relay Panels, Panel Boards.
9	REDACTED Diesel Generator
<b>Long Lead Services</b>	
10	Geotech / Subsurface Investigation
11	General Subcontractor (Undergrounds)
12	Engineering

EXHIBIT\_\_(RS/BD-3)

**Docket Nos. 44160 & 44161**  
**Georgia Power Company's 2022 IRP and 2022 DSM Application**  
**STF-LA Data Request Set Number 2**

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**STF-LA-2-20**

**Question:**

How are the Additional Sum amounts for Renewable Energy PPAs treated in the Company's base rate case and Annual Surveillance Reports (ASRs)?

**Response:**

For both the base rate case revenue requirement and the ASRs, additional sum amounts for Renewable Energy PPAs are treated as a regulatory expense and are not recorded in the Company's general ledger, but are included in the Company's retail cost of service through a column adjustment.

**Docket Nos. 44160 & 44161**  
**Georgia Power Company's 2022 IRP and 2022 DSM Application**  
**STF-LA Data Request Set Number 3**

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**STF-LA-3-4**

**Question:**

How does the Company propose to treat the Additional Sum amounts for the new Capacity and Energy PPAs in the Company's base rate case and Annual Surveillance Reports (ASRs)?

**Response:**

Similar to the current regulatory treatment of approved PPA additional sums, for both the base rate case revenue requirement and the ASRs, additional sum amounts for the new Capacity and Energy PPAs will be treated as a regulatory expense that is not recorded in the Company's general ledger but is included in the Company's retail cost of service through a column adjustment.

**Docket Nos. 44160 & 44161**  
**Georgia Power Company's 2022 IRP and 2022 DSM Application**  
**STF-LA Data Request Set Number 3**

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**STF-LA-3-5**

**Question:**

How are the Additional Sum amounts for Capacity and Energy PPAs considered in the Company's economic valuation of Capacity and Energy purchases?

**Response:**

Additional sum was not a factor in the economic valuation of Capacity and Energy purchases. Any additional sum is applied to each PPA after it is selected and therefore does not change the relative position of the PPA in an RFP selection process.

**Docket Nos. 44160 & 44161**  
**Georgia Power Company's 2022 IRP and 2022 DSM Application**  
**STF-LA Data Request Set Number 3**

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**STF-LA-3-8**

**Question:**

Show in detail how the existing \$2.30 / kW annual Additional Sum amount was derived and explain in detail whether and how that Additional Sum amount was related to the quantified economic benefits from each of those PPAs.

**Response:**

The \$2.30 per kilowatt-year additional sum is a fixed, stipulated amount adopted by the Commission in its Order Adopting Stipulation in Docket No. 11086, which was filed on March 30, 2000. In Georgia Power Company's Application for the Certification of the West Georgia Generating Company Power Purchase Agreement ("West Georgia PPA") and the Proposal to Construct Two Combined Cycle Units at Plant Wansley, which was filed on September 22, 1999, the Company requested an additional sum for the West Georgia PPA based on twenty percent of the projected savings provided by the PPA, which represented approximately \$1.12 million per year, or \$2.65 per kilowatt-year. The Company cited the additional sum authorized by the Commission in Docket Numbers 4900-U (Mid-Georgia Cogen - 1996) and 8837-U (Entergy PPA - 1998) for Georgia Power and Savannah Electric, respectively, as the basis for its request.

The settlement reached between the Advocate Staff, Georgia Power Company, and the Consumers' Utility Counsel Division of the Governor's Office of Consumer Affairs on February 24, 2000 ("the Stipulation") stated, "[w]hile basing the additional sum on projected savings may be appropriate, determination of the projected savings is problematic." The parties to the Stipulation agreed that the additional sum should be fixed at \$2.30 per kilowatt-year of annual contracted capacity per the West Georgia Power PPA, and the Commission approved the stipulated additional sum for that proceeding.

Except for the Mid-Georgia Cogen PPA, the Company receives an additional sum of \$2.30 per kilowatt-year for all its existing capacity PPAs, which were procured during the Company's 2009, 2010, and 2015 Requests for Proposals ("RFPs"). This additional sum is based on the previously stipulated amount and not on any quantified economic benefits provided by each PPA.

EXHIBIT\_\_(RS/BD-4)

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-LA Data Request Set Number 1**

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**STF-LA-1-4**

**Question:**

Certification of the Mississippi Power's PPA. Refer to the Company's Direct Testimony that was filed on December 4, 2023. As it relates to the 950 MW of capacity that Mississippi Power Company ("MPC") must retire by 2027 (per the Commission's Order in Docket No. 2018-AD-145), on page 32 of the panel's testimony, the Company states that MPC plans to retire some of this capacity (which is available to GPC customers per the reserve sharing agreement with Southern Company) by the end of 2023 and that MPC is actively marketing the other capacity to be sold off-system.

- a. Identify and provide all documentation that relates to MPC's plan to retire some of the 950 MW of capacity by the end of 2023.
- b. Identify each generating unit that MPC plans to retire at the end of 2023?
- c. What is the estimated remaining net book value at 12/31/2023 of each generating plant that MPC plans to retire at the end of 2023?
- d. When MPC retires a generating unit that has not been fully depreciated, is the remaining net book value recorded as a regulatory asset by MPC? If not, explain fully and identify and provide the anticipated journal entries that would be made by MPC for the retirement of MPC's electric generating units by 12/31/2023.
- e. For each year, 2020 through 2023, how much purchased power has Georgia Power obtained from MPC?
- f. For each year, 2020 through 2023, were all purchases of power by Georgia Power from MPC at cost? If not, explain how those energy purchases were priced.
- g. For each year, 2020 through 2023, has Georgia Power purchased any capacity from MPC? If so, how much in each year?
- h. For each year, 2020 through 2023, were all purchases of capacity by Georgia Power from MPC at cost? If not, explain how those capacity purchases were priced.

**Response:**

- a. Please refer to the Mississippi Power Company ("MPC") 2021 Integrated Resource Plan filed in Docket No. 2019-UA-231, provided in STF-LA-1-4 Attachment, for more information on MPC's generating unit retirement plans.
- b. Please refer to the MPC 2021 Integrated Resource Plan, provided in STF-LA-1-4 Attachment, for a list of generating unit retirement plans.

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-LA Data Request Set Number 1**

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- c. The Company does not have information on other retail operating company financial information.
  - d. The Company does not have information on other retail operating company financial information and accounting processes.
  - e. - h. There are no capacity and energy transactions between Georgia Power and Mississippi Power. Instead, Southern Company Services acts as agent on behalf of the retail operating companies for the monthly settlement of the Intercompany Interchange Contract ("IIC"), for both capacity and energy transactions among participants in the Southern Company pool. All payments are settled between Southern Company Services and each operating company.

**BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION**

**GEORGIA POWER COMPANY  
DOCKET NO. 55378**

**Data Request No. STF-JKA-2-14**

**BASIS FOR THE ASSERTION THAT THE  
INFORMATION SUBMITTED IS A TRADE SECRET**

As part of Georgia Power Company's 2023 Integrated Resource Plan Update filed in Docket No. 55378 ("2023 IRP Update"), Georgia Power Company ("Georgia Power" or the "Company") submits to the Georgia Public Service Commission its response to STF-JKA-2-14 ("Response"). In the Response, the Company has provided cost and performance criteria for a variety of resource planning technologies. All of such information (the "Information") constitutes trade secret information of Southern Company, Georgia Power, and its affiliates and is therefore protected from public disclosure under Commission Rule 515-3-1-.11.

The Information derives economic value from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use. Specifically, the Information contains competitively sensitive details on the costs of carbon capture equipment as well as cost and performance criteria for generic generating resources included in the resource plan. Publicly disclosing these costs would allow bidders in future solicitations to tailor their proposals and potentially set an artificial floor on bidding, which would harm customers by not allowing the Company to conduct a proper solicitation and obtain the best cost estimates for future consulting work.

The Information is subject to substantial procedures to maintain its secrecy. Only select Georgia Power and Southern Company Services personnel are granted access to the Information. Those personnel receive access only on a "need to know" basis. Parties outside the Company who have been granted access to the Information, if any, have been required to sign confidentiality agreements with respect to the Information.

**Docket No. 55378**  
**Georgia Power Company's 2023 IRP Update**  
**STF-JKA Data Request Set Number 2**

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**STF-JKA-2-14**

**Question:**

See Candidate Expansion Unit Section 2.6.1

- a. Please provide all reports, analysis, studies, etc., that supports the fact that Georgia Power could capture 90% of CO2 emissions.
- b. Provide all reports showing where Georgia Power could possibly store 90% of the CO2 emissions from CC resources.
- c. Explain why Georgia Power did not assume that CC units would operate on hydrogen instead of assuming that those CC resources would store 90% of the CO2 emissions.
- d. Please provide a copy of any comments that Southern Company or Georgia Power filed on August 8th or later in response to the EPA's request for comments in review of the EPA Section 111 proposed rule.
- e. Please explain why the Company chose to use the assumption that CTs "are assumed to operate with oil as a primary fuel source." Why not natural gas and what assumption was used for the secondary fuel source given that the CTs were assumed to be Dual-fuel CTs?
- f. Explain what assumptions have changed associated with the following resources between the 2022 IRP and the 2023 IRP. This should include capacity, costs, modeling limits, etc.
  - i. Solar
  - ii. Battery Storage
  - iii. Wind
  - iv. CTs
  - v. CCs
  - vi. Nuclear
- g. Explain why the Mississippi Power PPA was included as a resource option, and none of the other PPAs such as Santa Rosa, etc. were included as resource options.

**Response:**

- a. Please see TS STF-JKA-2-14 Attachment A for details on the generic carbon capture equipment assumption included in the Resource Mix Study.
- b. Please see STF-JKA-2-14 Attachment B for details on storage viability in the United States. STF-JKA-2-14 Attachment B is a Department of Energy/National Energy Technology Laboratory report on sequestration viability in the United States that details a large amount of storage capacity available in the southeast as well as ongoing projects in the region to characterize that storage.
- c. Production and transport of low greenhouse gas hydrogen is currently not demonstrated to the scale required to qualitatively satisfy the requirements of multiple retrofit or expansion

**Docket No. 55378**  
**Georgia Power Company's 2023 IRP Update**  
**STF-JKA Data Request Set Number 2**

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resources operating at an 85% capacity factor assumption used for the generic combined cycle expansion units.

- d. See STF-JKA-2-14 Attachment C for the Company's comments on the EPA section 111 proposed rule for Electric Generating Units.
- e. The Company assumed oil dispatch for new generic combustion turbines ("CTs") because the pipelines serving the Company region have become increasingly constrained and less flexible in recent years. These constraints limit the amount of swing and daily imbalance through frequent issuance of daily Operational Flow Orders (i.e., curtailment of gas supply). These constraints bind the Southern Company retail operating companies' ability to operate any of its natural gas units on the same pipeline system, including new CTs. The Company can successfully manage this through the usage of fuel oil. Additionally, the ability to construct new pipeline infrastructure to alleviate pipeline constraints has been very challenging (e.g., Mountain Valley Pipeline). Therefore, assuming new pipeline infrastructure will be available for all future natural gas units is unrealistic. Given the current operational realities and the challenges facing the pipeline infrastructure industry, the Company assumes the most reliable operational plan for new generic expansion CTs is for them to be dual-fueled with the ability to burn fuel oil year-round and plan to be augmented with natural gas when it is available. The availability of firm natural gas supply is highly location dependent. Therefore, the Company will evaluate the applicability of firm transportation on a case-by-case basis as specific resource decisions are identified.
- f. See TS STF-JKA-2-14 Attachment D for details on year-to-year changes in the requested technologies.
- g. The Mississippi Power Company power purchase agreement ("MPC PPA") was the only proposed resource allowed to be selected in the Resource Mix Study. The MPC PPA negotiations were near final when the modeling was being conducted, and the Mississippi Power Company resources are already included in the model, making it easy to implement this assumption. The other proposed resources will be included in future modeling if approved in this docket.

**BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION**

**GEORGIA POWER COMPANY  
DOCKET NO. 55378**

**Data Request No. STF-JKA-2-20**

**BASIS FOR THE ASSERTION THAT THE  
INFORMATION SUBMITTED IS A TRADE SECRET**

As part of Georgia Power Company's 2023 Integrated Resource Plan Update filed in Docket No. 55378 ("2023 IRP Update"), Georgia Power Company ("Georgia Power" or the "Company") submits to the Georgia Public Service Commission its response to STF-JKA-2-20 ("Response"). In the Response, the Company has provided information related to the strategy, provisions, and evaluation of the Mississippi Power power purchase agreement ("PPA"). All of such information (the "Information") constitutes trade secret information of Southern Company, Georgia Power, and its affiliates and is therefore protected from public disclosure under Commission Rule 515-3-1-.11.

The Information derives economic value from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use. Specifically, the Information contains competitively sensitive pricing and operational capability data, specific to the resources under contract within the PPA. If the Information were made public, competitors, bidders, and suppliers could use the Information to unfairly manipulate the request for proposals process and competitive market to structure future bids and set an artificial price floor to arbitrarily increase prices to the detriment of the Company and its customers. Public dissemination of the Information would undermine Georgia Power's ability to negotiate the best price and contract terms and could harm the Company's ability to secure the best cost bids and resources for the benefit of customers. In addition, the terms of the PPA provide for the confidentiality and protection of the Information. Compromising the confidentiality of such Information could harm Georgia Power in current or future PPA negotiations, as counterparties may fear compelled disclosure of key contractual terms. Lastly, the Company's competitors are not required to reveal or publish similar information.

The Information is subject to substantial procedures to maintain its secrecy. Only select Georgia Power and Southern Company Services personnel are granted access to the Information. Those personnel receive access only on a "need to know" basis. Parties outside the Company who have been granted access to the Information, if any, have been required to sign confidentiality agreements with respect to the Information.



**Docket No. 55378**  
**Georgia Power Company's 2023 IRP Update**  
**STF-JKA Data Request Set Number 2**  
**PUBLIC DISCLOSURE**

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**Response:**

- a. The term of the Mississippi Power Company (“Mississippi Power”) power purchase agreement (“PPA”) begins January 1, 2024, because Mississippi Power was ordered to retire approximately 950 MW of capacity by the end of 2027 or show with detailed evidence why continued operation of the resources is in the best interests of its customers. Therefore, Mississippi Power planned to retire some of that capacity by the end of 2023 and was actively remarketing the remaining capacity to be sold outside of the Southern Company system. Had Georgia Power not executed the PPA for the full five years, the proposed resource very likely would not have been available for the last three years when the Company has a capacity need. By purchasing 750 MW from Mississippi Power through this PPA, Georgia Power ensures that this resource not only remains in the Southern Company pool but also provides dedicated, reliable, market-priced capacity and energy to Georgia Power’s customers to meet its burgeoning short-term demand.

For the benefit of customers, Southern Wholesale Energy (“SWE”), on behalf of Georgia Power, will attempt to remarket capacity for the years prior to the winter of 2025/2026. The Company has already contracted for the sale of 500 MW to a regional electrical service provider for January 1, 2024, through September 30, 2025, thereby recovering costs from a third party in a period before the capacity is needed to serve Georgia Power retail customers.

- b. Please see STF-JKA-2-20 Attachment for the applicable order from Mississippi Public Service Commission in Docket No. 2018-AD-145.
- c. Since both Georgia Power and Mississippi Power are members of the Southern Company Pool, which adheres to Southern Dispatch practices and the Intercompany Interchange Contract (“IIC”), “day-to-day operating procedures” will not be necessary. If the affiliate or pool relationship were to change during the term of the PPA, the Operating Committee would have responsibility for developing any subsequently needed operating procedures.
- d. This PPA is executed under Southern Operating Companies’ Market Based Rate Tariff (“MBR”) with Mississippi Power as an electric utility operating company engaged in the sale of electric power at wholesale that has received authorization from the Federal Energy Regulatory Commission (“FERC”) to provide wholesale power supply services at market-based rates. Transactions made under MBR do not require separate filings at FERC for approval. Further, Georgia Power is an electric utility operating company which provides retail electric service to end-use customers in its franchise service territory in the state of Georgia that is authorized to purchase wholesale power supply services.
- e. As discussed in the response to subparts (a) and (b) above, purchasing 750 MW that can be met by any resources available to Mississippi Power prevented this capacity from being

**Docket No. 55378**  
**Georgia Power Company's 2023 IRP Update**  
**STF-JKA Data Request Set Number 2**  
**PUBLIC DISCLOSURE**

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removed from the Southern Company pool where it would no longer be available through system reserve sharing to serve Georgia Power customers. The Mississippi Power PPA was set up to be similar to system reserve sharing as allowed under the IIC, which is based on total capacity available from each Operating Company. Mississippi Power will continue to evaluate any necessary actions associated with the Mississippi Public Service Commission order in Docket No. 2018-AD-145.

- f. As defined in the Power Supply Service Schedule, “seller generating resources” are, at any given time, the electric generating units owned or controlled by Mississippi Power that are in commercial operation and are submitted to Southern Dispatch. The PPA obligations can be met by any resources available to Mississippi Power.
- g. Georgia Power and Mississippi Power both operate as part of the Southern Company system pool, and the expectation is that the conditions in Section 4.2 of the Power Supply Service Schedule would potentially occur under emergency situations, such as winter weather events, where the Southern Company system is impacted. Mississippi Power has every incentive for high levels of unit performance under the Southern Company system and its obligation to provide reliable service to its customers through the Southern Company system pool. No other data was acquired from Mississippi Power or Southern Company to evaluate the inclusion of this provision in the Mississippi Power PPA.
- h. Please see the “9 TS Economic Analysis” folder in the Technical Appendix to the 2023 IRP Update for an economic assessment of the Mississippi Power PPA. This resource is available to meet near-term capacity needs. The results of the economic analysis demonstrate this PPA is competitive with other options. Furthermore, the capacity prices listed in Table 1 reflect the market price of capacity and are consistent with other recently executed contracts, such as TS STF-JKA-2-19 Attachment B. Finally, the 2024 reserve sharing rate as prescribed in the IIC and filed with FERC as part of the informational filing is \$73.20/kw-year which is within REDACTED of the annualized rate in Table 1.
- i. Please see the “TS Economic Analysis of Capacity Resources.xlsx” file in the “9 TS Technical Appendix Economic Analysis” folder of the “TS Technical Appendix,” which was previously provided to the Commission Staff on October 27, 2023, in the 2023 IRP Update filing. The formulas associated with the contract capacity price and computed costs are on the “Cost Inputs” worksheet.

**BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION**

**GEORGIA POWER COMPANY  
DOCKET NO. 55378**

**Data Request No. STF-JKA-4-19**

**BASIS FOR THE ASSERTION THAT THE  
INFORMATION SUBMITTED IS A TRADE SECRET**

As part of Georgia Power Company's 2023 Integrated Resource Plan Update filed in Docket No. 55378 ("2023 IRP Update"), Georgia Power Company ("Georgia Power" or the "Company") submits to the Georgia Public Service Commission its response to STF-JKA-4-19 ("Response"). In the Response, the Company has provided monthly forecasted load information. All of such information (the "Information") constitutes trade secret information of Southern Company, Georgia Power, and its affiliates and is therefore protected from public disclosure under Commission Rule 515-3-1-.11.

The Information derives economic value from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use. Specifically, the Information contains specifics around negotiating parties involved in potential energy sales for defined periods of time. Publicly disclosing this information would allow others to potentially come in and undercut the Company in negotiations resulting in no sale or less revenue which would hurt customers who will see the benefits of the additional revenues.

The Information is subject to substantial procedures to maintain its secrecy. Only select Georgia Power and Southern Company Services personnel are granted access to the Information. Those personnel receive access only on a "need to know" basis. Parties outside the Company who have been granted access to the Information, if any, have been required to sign confidentiality agreements with respect to the Information.

**Docket Nos. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-JKA Data Request Set Number 4**

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**STF-JKA-4-19**

**Question:**

Regarding the Mississippi Power and Santa Rosa capacity:

- a. See page 32, at line 20 of the testimony. Please compare all of the costs (fixed, variable, fuel by cost component) of the Mississippi Power capacity that would have been “available for Georgia Power customers in times of need due to reserve sharing within the Southern Company pool” versus all of the costs of the Mississippi Power capacity that is being acquired via the PPA contract.
- b. See page 33, at line 13, which discusses the plan for SWE to remarket the Mississippi Power capacity for years prior to the winter of 2025/2026. Please provide the contract for the sale of the 500 MW and summarize the main terms of the contract, including identifying who the contract was sold to.
- c. Given that the Mississippi Power capacity amounts to 750 MW, why wasn't the counterparty that acquired the capacity for 2 years interested in the full 750 MW?
- d. Please explain what steps SWE has taken to remarket the Mississippi capacity and identify the entities that SWE has already spoken with about the remaining capacity.
- e. See page 35 at line 3, which discusses the plan for SWE to remarket the Santa Rosa capacity for years prior to the winter of 2025/2026. Please explain what steps SWE has taken to remarket the Santa Rosa capacity and identify the entities that SWE has already spoken with about the sale.

**Response:**

- a. There is no difference between the energy cost of the Mississippi Power Company (“MPC”) PPA and the cost of receiving energy from the Southern Company pool. The capacity price of the MPC PPA is reflective of the market and similar to the reserve sharing rate for 2024. This contract guarantees that the capacity is available to serve Georgia Power customers throughout the term.
- b. Please see TS STF-JKA-4-19 Attachment.
- c. The counterparty has since requested additional capacity of 250 MW and negotiations are currently underway for the remainder of the 750 MW.
- d. SWE is currently in negotiations to sell the additional 250 MW for 2024 and 2025. Due to ongoing negotiations, the parties involved cannot be identified.

**Docket Nos. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-JKA Data Request Set Number 4**

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- e. Once approved, SWE is prepared to include the Santa Rosa capacity during the period prior to winter of 2025/2026 in response to active Requests for Proposals. Due to potential negotiations, potential parties cannot be identified.

This file has been redacted in its entirety.

**BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION**

**GEORGIA POWER COMPANY  
DOCKET NO. 55378**

**Data Request No. STF-JKA-6-5**

**BASIS FOR THE ASSERTION THAT THE  
INFORMATION SUBMITTED IS A TRADE SECRET**

As part of Georgia Power Company's 2023 Integrated Resource Plan Update filed in Docket No. 55378 ("2023 IRP Update"), Georgia Power Company ("Georgia Power" or the "Company") submits to the Georgia Public Service Commission its response to STF-JKA-6-5 ("Response"). In the Response, the Company has provided assumptions and information about proposed expansion projects used in the economic analysis of the resources proposed as part of the 2023 IRP Update. All of such information (the "Information") constitutes trade secret information of Southern Company, Georgia Power, and its affiliates and is therefore protected from public disclosure under Commission Rule 515-3-1-.11.

The Information derives economic value from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use. Specifically, the Information contains competitively sensitive details regarding sites that are being proposed for new BESS projects. If revealed to the public, a generation wholesaler, power marketer, or original equipment manufacturer could use the Information to arbitrarily tailor proposals with the intention of pricing products and services according to the Company's expected costs, which could undermine the Company's ability to procure the best cost products and services for customers. Such disclosure could unfairly allow competitors to artificially manipulate the wholesale market and ultimately harm the Company. Lastly, the Company's competitors are generally not required to file similar forecast information and to require the Company to do so would put it at an economic disadvantage.

The Information is subject to substantial procedures to maintain its secrecy. Only select Georgia Power and Southern Company Services personnel are granted access to the Information. Those personnel receive access only on a "need to know" basis. Parties outside the Company who have been granted access to the Information, if any, have been required to sign confidentiality agreements with respect to the Information.

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-JKA Data Request Set Number 6**  
**PUBLIC DISCLOSURE**

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**STF-JKA-6-5**

**Question:**

Regarding the Company's Request for Information Summary, Section 2.3, the Company states, "There is not enough time for an RFP to be conducted, resources to be constructed following certification, and transmission projects to be identified and completed to allow delivery by the end of calendar years 2025, 2026 or 2027."

- a. Please explain if the Company could have considered an agreement outside of an RFP process, such as an unsolicited offer.
- b. Please explain how the Company was able to negotiate the Santa Rosa PPA outside of an RFP, but did not consider negotiating an agreement for any of the RFI identified projects the same way.
- c. Please explain how the Company was able to negotiate the Mississippi Power agreement outside of an RFP, but did not consider negotiating an agreement for any of the RFI identified projects the same way.
- d. Please explain what transmission constraints are a barrier to the ESS projects identified in the RFI, but are not a barrier to the **REDACTED** Solar + BESS projects.

**Response:**

- a. Yes, the Company could consider an agreement outside of a Request for Proposal ("RFP") process for the potential new or planned projects that responded to Georgia Power's Request for Information ("RFI"). However, the Company would need to solicit additional information, including pricing, from such projects and evaluate the generation and transmission costs and benefits for each response to determine which projects are viable, which projects are most cost-effective, and when the Company could receive delivery from each potential project. Any transmission upgrades required by new generation resources must be identified and constructed, which can take substantial time given the current long lead times on the procurement and supply of transmission equipment. Instead, as described in the Company's response to STF-PIA-4-16(d), the Company is currently focusing its efforts on identifying existing sites where battery energy storage systems ("BESS") can be deployed and deliver energy to the transmission system prior to November 2027.
- b. The Santa Rosa Energy Center was a known, existing generation asset that was identified in July 2023 as a potential resource to meet the Company's 2023 IRP Update capacity needs. Given identification in July 2023 and the fact that it is an existing asset that can meet the Company's generation needs in the 2023 IRP Update without the construction of transmission projects, the Company was able to negotiate a power purchase agreement ("PPA") with Santa Rosa Energy Center, LLC, prior to filing the 2023 IRP Update on October 27, 2023. The Company issued its RFI in September 2023 to gather market

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-JKA Data Request Set Number 6**  
**PUBLIC DISCLOSURE**

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information regarding the availability of existing and planned capacity resources for years 2026-2031. The RFI closed on October 24, 2023 and confirmed that no existing capacity resources could help meet the Company's capacity needs being addressed in the 2023 IRP Update. For potential new or planned projects, the Company would need additional information, including pricing, from the respondents to determine viability, cost-effectiveness, and deliverability of each potential project. See the Company's response to part (a) for transmission considerations for potential new or planned projects.

- c. The Mississippi Power PPA consists of known, existing generation assets and was identified in July 2023 as a potential resource to meet the Company's 2023 IRP Update capacity needs. Given identification in July 2023 and the fact that it contains existing assets that can meet the Company's generation needs in the 2023 IRP Update without the construction of transmission projects, the Company was able to negotiate a PPA with Mississippi Power prior to filing the 2023 IRP Update on October 27, 2023. The Company issued its RFI in September 2023 to gather market information regarding the availability of existing and planned capacity resources for years 2026-2031. The RFI closed on October 24, 2023 and confirmed that no existing capacity resources could help meet the Company's capacity needs being addressed in the 2023 IRP Update. For potential new or planned projects, the Company would need additional information, including pricing, from the respondents to determine viability, cost-effectiveness, and deliverability of each potential project. See the Company's response to part (a) for transmission considerations for potential new or planned projects.
- d. The **REDACTED** BESS plus solar project utilizes existing transmission interconnection infrastructure, and the Company's transmission screening analyses indicate that the project can deliver up to 200 MW of energy to the transmission system through the summer of 2029. Once prior planned transmission projects are completed by the summer of 2029, the project could deliver up to 415 MW to the grid. For potential new or planned projects in the RFI, the Company would need additional information, including pricing, from the respondents to determine viability, cost-effectiveness, and deliverability of each potential project. See the Company's response to part (a) for transmission considerations for potential new or planned projects.

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-PIA Data Request Set Number 10**

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**STF-PIA-10-2**

**Question:**

Please refer to the 2023 IRP Update at page 17, which describes the PPA with Mississippi Power: “The Company has already contracted for the sale of 500 MW to a regional electrical service provider for January 1, 2024, through September 30, 2025.”

- a. At what price has the Company contracted to re-sell the 500 MW of capacity?
- b. Does the Company anticipate being able to re-sell the remaining 250 MW of capacity from the PPA? If so, to whom does it expect to sell the capacity, and what price does it expect to receive? If not, please explain why not.

**Response:**

- a. See page 2 of TS STF-JKA-4-19 Attachment for the requested Contract Capacity Price.
- b. Yes, the Company anticipates that it will be able to remarket the remaining 250 MW of capacity to a regional electrical service provider at a comparable price to the 500 MW.

**BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION**

**GEORGIA POWER COMPANY  
DOCKET NO. 55378**

**Data Request No. STF-PIA-10-3**

**BASIS FOR THE ASSERTION THAT THE  
INFORMATION SUBMITTED IS A TRADE SECRET**

As part of Georgia Power Company's 2023 Integrated Resource Plan Update filed in Docket No. 55378 ("2023 IRP Update"), Georgia Power Company ("Georgia Power" or the "Company") submits to the Georgia Public Service Commission its response to STF-PIA-10-3 ("Response"). In the Response, the Company has provided information related to a potential wholesale power purchase agreement. All of such information (the "Information") constitutes trade secret information of Southern Company, Georgia Power, and its affiliates and is therefore protected from public disclosure under Commission Rule 515-3-1-.11.

The Information derives economic value from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use. Specifically, the Information contains specifics around capacity pricing involved in potential capacity and energy sales for defined periods of time. Publicly disclosing this information would allow competitors, other public utilities, and market participants to potentially disrupt and undercut the Company in negotiations resulting in no sale or otherwise artificially distort the pricing for the proposed sale, which would hurt customers who will benefit from the sale of the remarketed capacity. Further, the Company's competitors are not required to disclose this type of information and to require the Company to do so would place it at an economic disadvantage.

The Information is subject to substantial procedures to maintain its secrecy. Only select Georgia Power and Southern Company Services personnel are granted access to the Information. Those personnel receive access only on a "need to know" basis. Parties outside the Company who have been granted access to the Information, if any, have been required to sign confidentiality agreements with respect to the Information.

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-PIA Data Request Set Number 10**  
**PUBLIC DISCLOSURE**

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**STF-PIA-10-3**

**Question:**

Please refer to the 2023 IRP Update at page 17, which describes the PPA with the Santa Rosa Energy Center: “For the benefit of customers, SWE, on behalf of Georgia Power, will attempt to remarket capacity for years prior to the winter of 2025/2026.”

- a. Does the Company anticipate that SWE will be successful in re-selling this capacity?
- b. If so, to whom does it expect to sell the capacity, and what price does it expect to receive? If not, please explain why not.

**Response:**

- a. Yes, the Company anticipates that Southern Wholesale Energy (“SWE”) will be successful in remarketing this capacity.
- b. The Company expects to remarket the capacity to a regional electrical service provider at a capacity price **REDACTED REDACTED REDACTED REDACTED REDACTED REDACTED REDACTED**.

EXHIBIT\_\_(RS/BD-5)

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-LA Data Request Set Number 1**

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**STF-LA-1-20**

**Question:**

Inflation Reduction Act. On page 28 (lines 14-16) of the Company's Direct Testimony, the panel states: "The Company remains optimistic about the future of renewable resources, as well as the prospects of the Inflation Reduction Act "IRA") and its potential to reduce the cost of new renewables for customers."

- a) Has the Company incorporated any benefits from the IRA with its resource requests (including renewables) in its 2023 IRP Update? If not, explain fully why not.
- b) If so, please quantify and explain fully and in detail, all benefits from the IRA that were incorporated by Georgia Power and indicate which resource(s) to which such benefits were applied.

**Response:**

- a) Yes, the Company incorporated expected benefits from the Inflation Reduction Act ("IRA") with its battery and solar requests in the 2023 IRP Update. Please refer to the Company's responses to STF-JKA-2-19, STF-PIA-4-9, STF-PIA-4-10, STF-PIA-4- 11, STF-PIA-4-12, STF-PIA-7-2, and STF-PIA-7-3 for further detail on how the Company considered funding opportunities available from the IRA for this filing. Please see the "TS Economic Analysis of Capacity Resources.xlsx" file in the "9 TS Economic Analysis" folder of the Technical Appendix to the 2023 IRP Update filed on October 27, 2023, for the Company's analysis of cost-effective solutions to meet projected capacity shortfalls, which includes benefits associated with the IRA for applicable technologies. The Company will continue to assess opportunities to leverage funding opportunities from the IRA and from other similar incentives, if any, for the benefit of customers.
- b) The Company included assumptions that solar deployments will qualify to earn PTC benefits while BESS deployments will receive ITC benefits. The quantification of these benefits can be seen in the SAM files provided to the Commission Staff on October 27, 2023. Please refer to the response in part (a) for further references.

**BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION**

**GEORGIA POWER COMPANY  
DOCKET NO. 55378**

**Data Request No. STF-PIA-4-9**

**BASIS FOR THE ASSERTION THAT THE  
INFORMATION SUBMITTED IS A TRADE SECRET**

As part of Georgia Power Company's 2023 Integrated Resource Plan Update filed in Docket No. 55378 ("2023 IRP Update"), Georgia Power Company ("Georgia Power" or the "Company") submits to the Georgia Public Service Commission its response to STF-PIA-4-9 ("Response"). In the Response, the Company has provided data supporting the economic analysis of projects proposed in the 2023 IRP Update including an acquisition with sensitive pricing and confidential details (the "Information"). All of such information constitutes trade secret information of Southern Company, Georgia Power, and its affiliates and is therefore protected from public disclosure under Commission Rule 515-3-1-.11.

The Information derives economic value from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use. Specifically, the Information includes competitively sensitive details specific to the resources under contract, proposed to be acquired, or proposed to be developed. If the Information were made public, competitors, bidders, and suppliers could use the Information to unfairly manipulate the request for proposals process and competitive market to structure future bids and set an artificial price floor to arbitrarily increase prices to the detriment of the Company and its customers. Public dissemination of the Information would undermine Georgia Power's ability to negotiate the best price and contract terms and could harm the Company's ability to secure the best cost bids and resources for the benefit of customers. Lastly, the Company's competitors are not required to reveal or publish similar information.

The Information is subject to substantial procedures to maintain its secrecy. Only select Georgia Power and Southern Company Services personnel are granted access to the Information. Those personnel receive access only on a "need to know" basis. Parties outside the Company who have been granted access to the Information, if any, have been required to sign confidentiality agreements with respect to the Information.

**Docket No. 55378**  
**Georgia Power Company's 2023 IRP Update**  
**STF-PIA Data Request Set Number 4**  
**PUBLIC DISCLOSURE**

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**STF-PIA-4-9**

**Question:**

How did Georgia Power consider potential funding opportunities from the Inflation Reduction Act (“IRA”) that would increase Company spending on infrastructure and/or generation assets for the IRP Update filing? Please describe how the IRA’s Domestic Content Bonus Credit and Energy Community Bonus Credit were considered in resource selection.

**Response:**

The Company considered Inflation Reduction Act (“IRA”) benefits in the 2023 IRP Update filing such as the Investment Tax Credits (“ITC”) and Production Tax Credits (“PTC”) for the applicable technologies. The Company included ITC benefits for battery energy storage systems (“BESS”), PTC benefits for solar and, wind, and the 10-year clean electricity PTC for nuclear as part of the Company’s Resource Study Mix. Please see TS Technical Appendix 8 TS Resource Mix Study for more information on the modeling of these benefits in the Resource Mix Study. For BESS, the Resource Mix Study assumes a 40% ITC assuming BESS will qualify for the base tax credit with bonuses for labor and either the domestic content or energy community bonus credit.

The Company identified projects at Robins BESS, Moody BESS, and REDACTED Solar plus BESS that incorporate the benefits of the IRA. These benefits are reflected in the Company’s Economic Analysis. Please see TS Technical Appendix 9 TS Economic Analysis for more information. The BESS projects all assume utilization of the ITC. The BESS projects also assumed that augmentations performed in later project years will qualify for the domestic content bonus credit. The solar component of the REDACTED Solar plus BESS project is assumed to generate PTCs. For the BESS and solar projects, the Company assumes the ability to earn the base credit plus the labor bonus credit. The Company will continue to look for opportunities to also leverage the domestic content or energy community bonus credits to bring further IRA benefits to customers where sensible. Please reference the Company’s response to STF-JKA-2-19 part (f) for further detail and the SAM files provided to the Commission Staff on October 27, 2023 to see the application of the tax benefits of the IRA mentioned above in the asset worksheets.

The Company will continue to evaluate and optimize opportunities related to the IRA that provide benefits to customers.

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-PIA Data Request Set Number 4**

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**STF-PIA-4-10**

**Question:**

How did Georgia Power consider potential funding opportunities from the IRA that would increase customer spending on behind the meter generation assets and battery storage in the IRP Update filing?

**Response:**

Georgia Power did not explicitly consider the potential funding opportunities from the Inflation Reduction Act (“IRA”) on behind the meter generating assets such as solar or battery storage in the 2023 IRP Update filing.

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-PIA Data Request Set Number 4**

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**STF-PIA-4-11**

**Question:**

How did Georgia Power consider potential funding opportunities from the IRA that would increase customer spending on electric transportation readiness and infrastructure in the IRP Update filing?

**Response:**

The Electric Power Research Institute (“EPRI”) produces High, Medium, and Low electric vehicle (“EV”) Market share scenarios each year. These scenarios are guided in part by external studies produced by outside researchers. The July 2023 Revision to the EPRI forecast includes at least one external study that considers EV incentives provided by the Inflation Reduction Act (“IRA”) as part of the impact of a “supportive policy environment.”

Georgia Power’s forecast of electric vehicles utilizes EPRI’s Medium scenario for the state of Georgia. To the extent that the impacts of the IRA are incorporated into EPRI’s Medium scenario, then it is implicitly considered in the 2023 IRP Update. However, the Company did not make any explicit adjustments based on the expected impacts of the IRA on electric transportation readiness and infrastructure.

**Docket No. 55378**  
**Georgia Power Company's 2023 IRP Update**  
**STF-PIA Data Request Set Number 4**

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**STF-PIA-4-12**

**Question:**

How did Georgia Power attempt to maximize funding opportunities available from the IRA in the 2023 IRP Update? How were the different funding sources used to determine where spending would result in the most cost-effective solution for Georgia Power's projected capacity shortfall?

**Response:**

Please refer to the Company's responses to STF-PIA-4-9, 10, and 11, for further detail on how the Company considered funding opportunities available from the Inflation Reduction Act ("IRA") for this filing. Please see Technical Appendix 9 Economic Analysis of Capacity Resources for the Company's analysis of cost-effective solutions to meet projected capacity shortfalls, which includes benefits associated with the IRA for applicable technologies. The Company will continue to assess opportunities to leverage the funding opportunities from the IRA and from other similar incentives, if any, for the benefit of customers.

**Docket No. 55378**  
**Georgia Power Company's 2023 Integrated Resource Plan Update**  
**STF-PIA Data Request Set Number 7**

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**STF-PIA-7-3**

**Question:**

Describe Georgia Power's efforts to maximize benefits to customers from the opportunities in the IJJA and IRA. How would these benefits be reflected in the Company's ASR filings?

**Response:**

The Company incorporates the assessment of potential benefits to customers from opportunities provided through federal incentives including both the recently created IJJA and IRA statutes. Note, that as federal agencies continue to update guidance related to these statutes, the Company will continue to assess the impact to any applicable projects and provide customers with these benefits.

The Company included assumptions for both production tax credits ("PTC") and investment tax credits ("ITC") for eligible facilities in its 2023 IRP Update. Please see STF-JKA-2-19 subpart (f) for more information on these assumptions. The Company did not directly incorporate IJJA benefit assumptions into its economic analysis of capacity resources or the Resource Mix Study. The Company will continue pursue opportunities to provide IRA and IJJA benefits to customers as those opportunities are identified and vetted. Any realized PTCs will be reflected as credit to federal income taxes payable and ITCs will be reflected as credit to amortization of ITCs in Sections 2 and 3 in the Company's Annual Surveillance Review ("ASR") filings.