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April 17, 2026

VIA ELECTRONIC DELIVERY

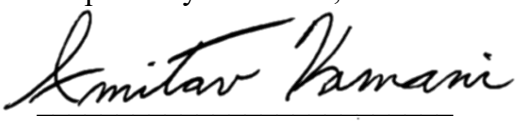
Ms. Sallie Tanner
Executive Secretary
Georgia Public Service Commission
244 Washington Street, SW
Atlanta, Georgia 30334

Re: Direct Testimony of Justin R. Barnes on Behalf of Georgia Interfaith Power & Light and Southface Institute; Docket No. 44280

Dear Ms. Tanner:

Please find enclosed an electronic version of the following Direct Testimony of Justin R. Barnes to be filed in Docket No. 44280 regarding Georgia Power's Storm Damage Recovery Application on behalf of Georgia Interfaith Power & Light and Southface Institute.

Respectfully submitted,



Amitav Kamani
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Counsel for GIPL and Southface

STATE OF GEORGIA
BEFORE THE
PUBLIC SERVICE COMMISSION

In Re:	)	
Georgia Power Company's Storm Damage Recovery Application	)	**Docket No. 44280**

DIRECT TESTIMONY OF JUSTIN R. BARNES

ON BEHALF OF

GEORGIA INTERFAITH POWER & LIGHT

AND SOUTHFACE INSTITUTE

April 17, 2026

Q: PLEASE STATE YOUR NAME, TITLE, AND BUSINESS ADDRESS.

A: Justin R. Barnes. My business address is 1155 Kildare Farm Road, Suite 203, Cary, North Carolina 27511. My current position is President of EQ Research LLC.

Q: MR. BARNES, PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL EXPERIENCE.

A: I obtained a Bachelor of Science in Geography from the University of Oklahoma in Norman in 2003 and a Master of Science in Environmental Policy from Michigan Technological University in 2006. I was employed at the North Carolina Solar Center (now known as the North Carolina Clean Energy Technology Center) at N.C. State University for more than five years as a Policy Analyst and Senior Policy Analyst. During that time I worked on the Database of State Incentives for Renewables and Efficiency project, and several other projects related to state renewable energy and energy efficiency policy. I joined EQ Research in 2013 as a Senior Analyst, became the Director of Research in 2015, and President in 2023. In my current position, I oversee, coordinate, and contribute to EQ Research's various state clean energy policy subscription products and oversee and perform customized research and analysis to fulfill client requests.

Q: PLEASE DESCRIBE SOME OF YOUR EXPERTISE IN ISSUES RELEVANT TO THIS PROCEEDING.

A: My professional career has been spent researching and analyzing numerous aspects of federal and state energy policy, spanning more than a decade. Throughout that time, I have reviewed and evaluated trends in electric regulatory policy and ratemaking, covering topics that include cost of service evaluation, resource planning, cost-effectiveness analysis, and rate design, among others. For example, I oversaw the design and development of EQ

Research's integrated resource planning ("IRP") and data center developments subscription products, and I have reviewed dozens of general rate cases as part of my oversight of EQ Research's general rate case tracking service.

Outside of Georgia, I have submitted testimony before utility regulatory commissions in California, Colorado, Hawaii, Indiana, Kentucky, Michigan, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Oklahoma, Pennsylvania, South Carolina, Texas, Utah, Virginia, West Virginia, and Wisconsin, as well as to the City Council of New Orleans. These individual regulatory proceedings have involved a mix of general rate cases and other types of contested cases. My curriculum vitae is attached as Exhibit JRB-1. It contains summaries of the subject matter I have addressed in each of these proceedings.

Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION ("COMMISSION" OR "PSC")?

A: Yes. I testified in the 2019 Georgia Power Company ("Georgia Power" or "the Company") Rate Case (Docket No. 42516) and in the 2022 Georgia Power Rate Case (Docket No. 44280).

Q: ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?

A: Georgia Interfaith Power and Light ("GIPL") and Southface Institute.

Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A: My testimony addresses Georgia Power's storm damage recovery application filed February 17, 2026, most specifically the Company's proposal to: (i) amortize the balance of storm damage costs over a four-year period starting June 1, 2026, and (ii) earn a return

on the under-recovered balance of the storm damage costs during the amortization period at its weighted average cost of capital ("WACC").

Q: WHAT ARE YOUR RECOMMENDATIONS TO THE COMMISSION REGARDING THE COMPANY'S STORM DAMAGE RECOVERY APPLICATION.

A: I recommend that, if the Commission approves an amortization recovery mechanism for the under-recovered storm damage costs, the Commission should eliminate the Company's return on the under-recovered balance from the revenue requirement, such that Georgia Power would recover its storm damage expenses but not earn a return on the under-recovered balance. In reference to storm damage expenses, I am referring to the Company's storm restoration revenue deficiency request in aggregate, inclusive of actual expenses for past storms and the Company's proposal to adjust the storm damage accrual amounts. Both expense components would become part of the amortized regulatory asset under the Company's proposal. My recommendation for excluding financing costs is based on the premise that ratemaking should reflect a balance of ratepayer and utility interests. In other words, a "share the pain" framework in the face of extraordinary events that neither ratepayers nor Georgia Power can control.

Q: ARE YOU PROVIDING TESTIMONY ON ASPECTS OF THE COMPANY'S STORM DAMAGE RECOVERY APPLICATION OTHER THAN THE

QUESTION OF THE APPROPRIATE UTILITY RETURN DURING ANY AMORTIZATION PERIOD?

A. No. I am not providing testimony on other elements of Georgia Power's Application, such as the reasonableness of the Company's reported storm damage costs or the appropriate recovery period for storm damage expenses.

Q. PLEASE DESCRIBE THE MAIN FEATURES OF THE COMPANY'S STORM DAMAGE RECOVERY PROPOSAL.

A: Georgia Power's storm damage recovery application includes the following components:

- Recovery of "$912 million in under-recovered storm damage costs as of December 31, 2025, over a four-year period ending May 31, 2030."[1]
- Applying a portion of the production tax credit ("PTC") benefits, which are being utilized to facilitate the extension of the Stipulation to Extend the Alternate Rate Plan ("ARP") in Docket No. 44280, "to lower the revenue requirement necessary to recover the under-recovered storm cost regulatory asset."[2]
- Increasing the amount of the annual storm accrual in base rates for projected storm costs based upon historical storm expense, including applying a reduction in the value of storm damages associated with Hurricane Helene in the calculation of the annual storm accrual.[3]

With respect to the first bullet point, the starting point for the revenue requirement calculation (i.e., revenue deficiency) for the initial June 2026 to May 2027 period is an

[1] Direct Testimony of Cleve L. Fann, Josh J. Stallings, and Matthew S. Berrigan on behalf of Georgia Power Company (Feb. 17, 2026), Docket No. 44280 at 5:12-13 [hereinafter "Company Direct"].
[2] *Id.* at 5:24-26.
[3] *Id.* at 27:11-14.

average retail rate base for the test year ending May 2027 of $620.9 million, which includes an adjustment to the regulatory asset balance for deferred income taxes.[4] The Company applies a requested rate of return to this amount, resulting in a utility return component being included within the calculated revenue deficiency.[5] The requested rate of return is based on the Company's WACC.[6] The utility return component is a financing charge, sometimes referred to as the carrying cost. Further calculations adjust for: (i) income taxes (the income expansion factor), (ii) revenue currently in rates, and (iii) the proposed PTC offset, leading to a total revenue deficiency of approximately $270 million for the test year.[7]

Q. YOU RECOMMEND THE COMMISSION DENY THE COMPANY'S REQUEST TO EARN ITS FULL RATE OF RETURN DURING THE AMORTIZATION PERIOD. ARE THE STORM EXPENSES INCLUDED IN THE PROPOSED AMORTIZATION PERIOD TYPICALLY SUBJECT TO A RATE OF RETURN?

A. No, the storm expenses included in the proposed amortization period are not typically subject to a rate of return. Expenses for storm damage that are included in the proposed amortization period are the same type of expenses that the Company would normally "expense[] to O&M accounts"[8] that are not subject to a rate of return. The storm expenses in the proposed amortization period are overtime for Georgia Power employees, regular and overtime payroll expenses for affiliates' employees who assisted in the storm

[4] Exhibits of Cleve L. Fann, Josh J. Stallings, and Matthew S. Berrigan on behalf of Georgia Power Company (Feb. 17, 2026), Docket No. 44280 at 5 [hereinafter "Company Direct Exhibits"].
[5] *Id.* at 1.
[6] The WACC calculation is shown in the Company's Minimum Filing Requirement ("MFR") 8 – a rate of 7.82%.
[7] Company Direct Exhibits at 1.
[8] *See* Company Direct at 24:1-4.

recovery efforts, and other O&M-type expenses that were attributable to the storms that are not normally subject to a rate of return.[9] The storm damage costs associated with capital assets, such as meters and transformers, are the type of costs to which the Company's full rate of return would typically apply, and those capital investments are not included in the storm expenses the Company proposes to amortize here. Instead, those costs are recorded in the "appropriate capital plant asset accounts" as described in the Company's testimony.[10]

Q. BUT HERE, THE COMPANY HAS REQUESTED THAT ITS LARGE UNDERRECOVERY IS AMORTIZED OVER A FOUR-YEAR PERIOD. DO YOU AGREE THAT EXPENSES AMORTIZED FOR EXTENDED RECOVERY ARE BEING FINANCED BY THE COMPANY AT ITS WACC?

A. Yes. However, as I have previously observed, sound ratemaking should reflect a balance of ratepayer and utility interests.

Q: PLEASE FURTHER EXPLAIN YOUR POSITION THAT EXCLUDING FINANCING COSTS FOR AN AMORTIZED REGULATORY ASSET APPROPRIATELY BALANCES RATEPAYER AND UTILITY INTERESTS.

A: Ratemaking should consider an equitable sharing of risks and consequences of extreme circumstances, such as those represented by relatively infrequent, though sometimes highly impactful, events such as storms. In the context of such equitable risk sharing, it is important to first appreciate the fact that ratepayers directly bear significant costs associated with storms, including but by no means limited to, electricity service

[9] *See id.* at 24:14-16; *see also* MFR 3, lines 1-4.
[10] Company Direct at 24:5-10.

disruptions. The ratepayers that will pay for storm restoration expenses are the same ratepayers that went without power for days or even more than a week in the case of Hurricane Helene, which for some likely resulted in direct monetary costs for things like spoiled food and lost wages. This is to say nothing of those that experienced significant property damage, injuries, or even lost loved ones. To be clear, I am not saying that the Company is at fault for those service disruptions or other impacts. That said, ratepayers bear immediate, direct, and sometimes severe impacts from storms in a way that the Company's shareholders do not, so ratepayers bear a disproportionate risk in the immediate period following a storm event.

Amortizing the recovery of expenses associated with storm recovery efforts over an extended period moderates the rate impacts of storm costs, spreading the "secondary" effects of storm damage over time and mitigating the magnitude of rate increases that would be associated with a shorter recovery period. However, including a return on the unrecovered balance of an amortized expense undeniably increases total ratepayer costs in the interest of generating additional income for the benefit of shareholders. There is no equitable sharing of risks under these circumstances. Shareholders are made whole and ratepayers foot the bill for doing so, despite the fact that those same ratepayers disproportionately shoulder the risks of storm-caused service disruptions themselves.

Q. WOULD DENYING GEORGIA POWER ITS FULL RATE OF RETURN ON THE UNRECOVERED BALANCE OF AMORTIZED COSTS RESULT IN THE

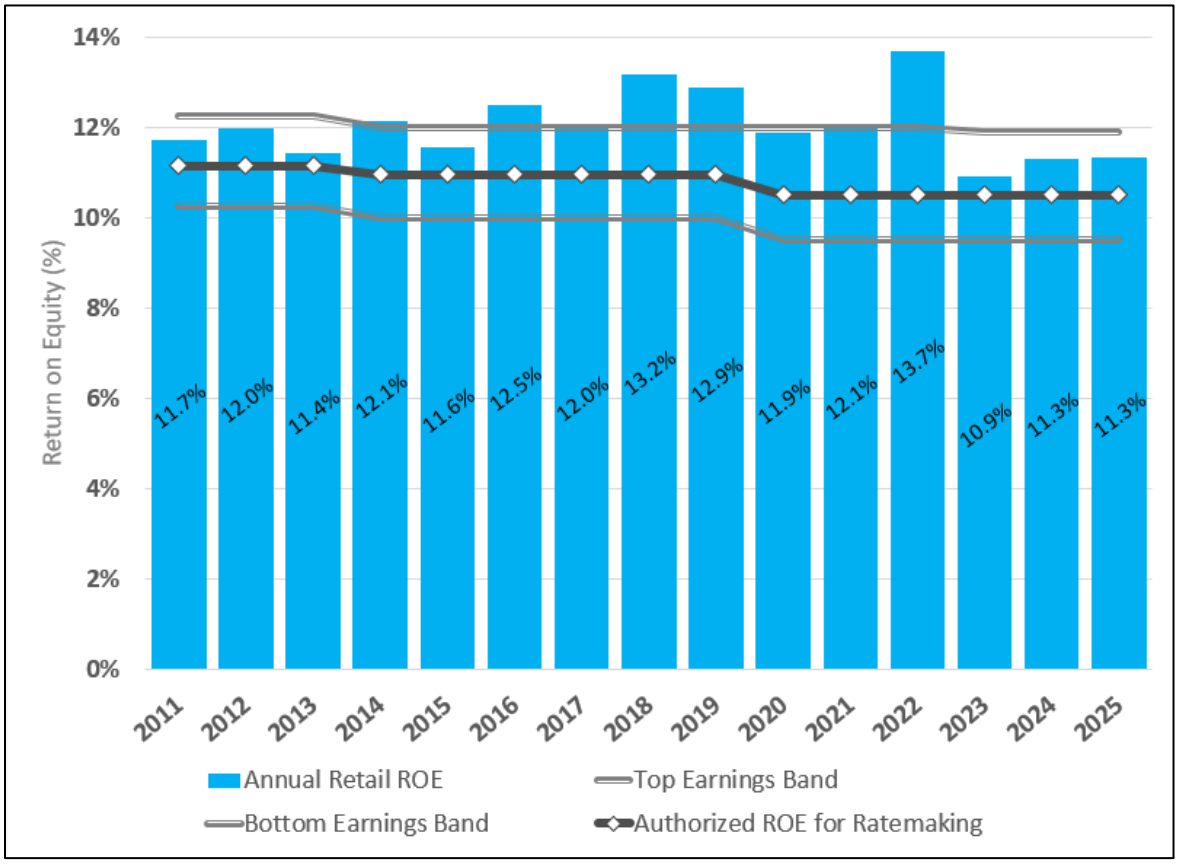
COMPANY NOT HAVING A REASONABLE OPPORTUNITY TO EARN ITS AUTHORIZED RETURN?

A. No. The Company's overall realized return on a system-wide basis, and how that compares to its authorized return, is a product of numerous factors that may affect individual components of the Company's costs and revenues in different ways and directions. For instance, if one were to unbundle base rates into functional components, it is likely that the returns for individual functional components would differ. The distribution component might show a return 1% above the authorized return while the transmission component shows a return 1% below the authorized return. But neither result by itself means that the Company is under- or over-earning since excesses for one portion can offset deficiencies in another. A reasonable opportunity to earn the authorized return does not mean that the Company is entitled to a guaranteed return on every individual cost component.

Focusing on individual cost components misses the forest for the trees, and as a consequence shifts the ratemaking construct in the direction of a largely guaranteed return for the Company, rather than a reasonable opportunity to earn its overall authorized return.[11] As relevant to this issue, Figure 1 below illustrates that the Company has not historically realized overall returns below the return on equity ("ROE") set point used for ratemaking, let alone the lower boundary of its authorized earnings band.

[11] I understand the Company typically refers to the earnings band of 9.5% to 11.9% as the authorized ROE, while a 10.5% return on equity is the "set point," used for setting rates, including in the Company's proposal in this case.

Figure 1: Georgia Power's Retail ROE (2011-2025)



Georgia Power's Annual Surveillance Reports

Furthermore, the ARP extension terms contain several flexibility mechanisms that contemplate varying degrees of diminished Company earnings relative to the ROE benchmarks represented by the ratemaking ROE and the lower bound of the earnings band (i.e., defer certain designated costs, invoke the interim cost recovery mechanism, or file a rate case). The Company may avail itself of these options if it believes that collective circumstances in aggregate will not provide it with a reasonable opportunity to earn its expected return.

Q: DO YOU HAVE ANY FURTHER COMMENTS FOR THE COMMISSION ON GEORGIA POWER'S STORM DAMAGE RECOVERY APPLICATION?

A: Yes. If the Commission were to adopt an amortization mechanism for recovery of storm damage costs but find a full elimination of a Company return on the under-recovered balance is unreasonable, it could instead set the return rate at the Company's cost of long-term debt as opposed to the Company's WACC. This approach would reduce total ratepayer costs relative to the Company's proposal, but would still ignore the broader landscape of actual Company earnings and the options at Georgia Power's disposal to address earnings lower than what it believes to be reasonable.[12] This does not achieve an appropriate balance of risk in my view, so I view a debt-only return framework as a secondary and less preferrable option.

Q: DOES THIS CONCLUDE YOUR TESTIMONY?

A: Yes, it does.

[12] A debt-only return could produce ratepayer costs savings similar to what might be achieved through a securitization mechanism, as has been used in some other jurisdictions to address large expenses such as major storm costs and unrecovered fuel cost balances.

STATE OF GEORGIA
BEFORE THE
PUBLIC SERVICE COMMISSION

In Re:	)	
Georgia Power Company's Storm Damage Recovery Application	)	**Docket No. 44280**

EXHIBIT JRB-1

JUSTIN R. BARNES

(919) 825-3342, jbarnes@eq-research.com

EDUCATION

Michigan Technological University Houghton, Michigan
Master of Science, Environmental Policy, August 2006
Graduate-level work in Energy Policy.

University of Oklahoma Norman, Oklahoma
Bachelor of Science, Geography, December 2003
Area of concentration in Physical Geography.

RELEVANT EXPERIENCE

President, May 2023 – present
Director of Research, July 2015 – April 2023
Senior Analyst & Research Manager, March 2013 – July 2015
EQ Research, LLC Cary, North Carolina

- Oversee state legislative, regulatory policy, utility IRP and general rate case tracking services that covers policies such as net metering, interconnection standards, rate design, renewables portfolio standards, state energy planning, state and utility incentives, tax incentives, and permitting. Responsible for service design, formulating improvements based on client needs, and ultimate delivery of reports to clients. Expanded service to cover energy storage.
- Oversee and perform policy research and analysis to fulfill client requests, and for internal and published reports, focused primarily on drivers of distributed energy resource (DER) markets and policies.
- Provide expert witness testimony on topics including cost of service and cost allocation, general rate design, low-income issues. DER value, and DER policy including incentive program design, community solar program design, and DER-specific rate design issues.
- Managed the development of a solar power purchase agreement (PPA) toolkit for local governments, a comprehensive legal and policy resource for local governments interested in purchasing solar energy, and the planning and delivery of associated outreach efforts.

Senior Policy Analyst, January 2012 – May 2013;
Policy Analyst, September 2007 – December 2011
North Carolina Solar Center, N.C. State University Raleigh, North Carolina

- Responsible for researching and maintaining information for the Database of State Incentives for Renewables and Efficiency (DSIRE), the most comprehensive public source of renewables and energy efficiency incentives and policy data in the United States.
- Managed state-level regulatory tracking for private wind and solar companies.
- Coordinated the organization's participation in the SunShot Solar Outreach Partnership, a U.S. Department of Energy project to provide outreach and technical assistance for local governments to develop and transform local solar markets.
- Developed and presented educational workshops, reports, administered grant contracts and associated deliverables, provided support for the SunShot Initiative, and worked with diverse group of project partners on this effort.
- Responsible for maintaining the renewable portfolio standard dataset for the National Renewable Energy Laboratory for use in its electricity modeling and forecasting analysis.
- Authored the *DSIRE RPS Data Updates*, a monthly newsletter providing up-to-date data and historic compliance information on state RPS policies.

- Responded to information requests and provided technical assistance to the general public, government officials, media, and the energy industry on a wide range of subjects, including federal tax incentives, state property taxes, net metering, state renewable portfolios standard policies, and renewable energy credits.
- Extensive experience researching, understanding, and disseminating information on complex issues associated with utility regulation, policy best practices, and emerging issues.

SELECTED ARTICLES and PUBLICATIONS

- EQ Research and Synapse Energy Economics for Delaware Riverkeeper Network. *Envisioning Pennsylvania's Energy Future*. 2016.
- Barnes, J., R. Haynes. *The Great Guessing Game: How Much Net Metering Capacity is Left?*. September 2015. Published by EQ Research, LLC.
- Barnes, J., Kapla, K. *Solar Power Purchase Agreements (PPAs): A Toolkit for Local Governments*. July 2015. For the Interstate Renewable Energy Council, Inc. under the U.S. DOE SunShot Solar Outreach Partnership.
- Barnes, J., C. Barnes. *2013 RPS Legislation: Gauging the Impacts*. December 2013. Article in Solar Today.
- Barnes, J., C. Laurent, J. Uppal, C. Barnes, A. Heinemann. *Property Taxes and Solar PV: Policy, Practices, and Issues*. July 2013. For the U.S. DOE SunShot Solar Outreach Partnership.
- Kooles, K, J. Barnes. *Austin, Texas: What is the Value of Solar; Solar in Small Communities: Gaston County, North Carolina*; and *Solar in Small Communities: Columbia, Missouri*. 2013. Case Studies for the U.S. DOE SunShot Solar Outreach Partnership.
- Barnes, J., C. Barnes. *The Report of My Death Was An Exaggeration: Renewables Portfolio Standards Live On*. 2013. For Keyes, Fox & Wiedman.
- Barnes, J. *Why Tradable SRECs are Ruining Distributed Solar*. 2012. Guest Post in Greentech Media Solar.
- Barnes, J., multiple co-authors. *State Solar Incentives and Policy Trends*. Annually for five years, 2008-2012. For the Interstate Renewable Energy Council, Inc.
- Barnes, J. *Solar for Everyone?* 2012. Article in Solar Power World On-line.
- Barnes, J., L. Varnado. *Why Bother? Capturing the Value of Net Metering in Competitive Choice Markets*. 2011. American Solar Energy Society Conference Proceedings.
- Barnes, J. *SREC Markets: The Murky Side of Solar*. 2011. Article in State and Local Energy Report.
- Barnes, J., L. Varnado. *The Intersection of Net Metering and Retail Choice: an overview of policy, practice, and issues*. 2010. For the Interstate Renewable Energy Council, Inc.

TESTIMONY & OTHER REGULATORY ASSISTANCE

California Public Utilities Commission. Docket No. A.25-05-009. February 2026. On behalf of the California Solar and Storage Association. Pacific Gas and Electric general rate case. Addressed PG&E's proposal to establish a program under which it would own and operate fully subsidized behind-the-meter battery storage on the premises of low-income customers vulnerable to wildfire-related outages, and dispatch those batteries as a virtual power plant. Provided testimony opposing the program on the grounds of negative competitive impacts on privately-owned VPPs, erroneous and incomplete cost-effectiveness analysis, failure to detail of critical program parameters, and failure to consider less costly non-utility-owned options.

Pennsylvania Public Utilities Commission. Docket No. R-2025-3057164. December 2025. On behalf of the Solar Energy Industries Association and the Coalition for Community Access. PPL Electric Company general rate case. Addressed a PPL proposal to change the default supply service rate classification of certain large net metering customers from the small commercial rate to the large commercial and industrial rate due to purported subsidization issues. Presented analysis of how net

metering customers reduce PPL's default service costs and presented a proposal for mitigating subsidization concerns, establishing a legacy rights system for existing and under development projects, and aligning excess generation compensation under the large commercial and industrial default service rate with the value of that excess generation.

Kentucky Public Service Commission. Docket No. 2025-00257. November 2025. On behalf of the Kentucky Solar Industries Association. Kentucky Power general rate case. Addressed proposed changes to Kentucky Power's COGEN/SPP tariffs governing the terms of service for PURPA QFs focused on aspects relating to new proposed language regarding the establishment of a PURPA legally enforceable obligation and the existence of discriminatory charges placed on QF customers.

Indiana Utility Regulatory Commission. Cause No. 46258. September 2025. On behalf of the Citizen's Action Coalition of Indiana. AES Indiana general rate case. Addressed: (a) the proper calculation of a residential customer charge based on customer-related costs, (b) the Company's evaluation of cost of services differences between multi-family and non-multi-family customers and the justification for a lower customer charge for multi-family customers, and (c) the reasonableness of the Company's declining block rate design from a cost of service standpoint, with a particular focus on customers that rely on electric heating. Developed a consolidated residential rate design proposal encompassing these collective issues.

Georgia Public Service Commission. Docket No. 44280. June 2025. On behalf of Georgia Interfaith Power and Light. Georgia Power Company general rate case, in regard to a Stipulation to extend the Company's alternative rate plan. Recommended that Georgia Power be directed to track and disclose a variety information regarding the cost of service implications of new and expanding large load customers beyond the parameters defined in the Stipulation in order to ensure that such customers are not subsidized by existing residential and small commercial customers.

West Virginia Public Service Commission. Case No. 24-0854-E-42T. April 2025. On behalf of the West Virginia Citizen Action Group, Solar United Neighbors, and Energy Efficient West Virginia. Appalachian Power Company and Wheeling Power Company general rate case. Addressed issues that included the utilities' proposed elimination of net metering and related issues of subsidization, calculation of the value of DER exports, the Companies' collective ratemaking and cost tracker proposals, the need for enhanced low-income financial support mechanisms and other means of reducing energy burdens on low-income customers, the cost basis for reconnection charges, demand limits within the small commercial rate schedules, deficiencies in the Companies' residential TOU rate, and the cost basis of the Companies' LED lighting rate proposals.

New Mexico Public Regulation Commission. Case No. 24-00089-UT. January 2025. On behalf of the Coalition for Community Solar Access. Public Service Company of New Mexico general rate case. Testimony in support of a Stipulation regarding the appropriate functionalization of rate impact banding adjustments as related to the calculation of the community solar subscriber credit.

Michigan Public Service Commission. Case No. U-21534. July 2024. On behalf of the Michigan Energy Innovation Business Council and The Institute for Energy Innovation. DTE Electric Company general rate case. Sponsored testimony recommending revisions to the utility's proposed time-varying rate options for non-residential customers addressing issues including revenue-neutral rate schedule mapping, appropriate pricing windows, enrollment caps, implementation timeline, and customer outreach and tools.

Indiana Utility Regulatory Commission. Cause No. 45990. March 2024. On behalf of the Citizen's Action Coalition of Indiana. Centerpoint Indiana South general rate case. Addressed: (a) numerous cost of service and cost allocation issues associated with production plant, transmission plant, coal ash disposal, MISO expenses, and service advertisement expenses; (b) cost-shifting caused by special contract

customers and customers served under an industrial back-up service rate; and (c) the proper calculation of a residential customer charge based on customer-related costs.

West Virginia Public Service Commission. Case No. 23-0460-E-42T. November 2023. On behalf of the West Virginia Citizen Action Group, Solar United Neighbors, and Energy Efficient West Virginia. Monongahela Power and Potomac Edison general rate case. Addressed issues that included the utilities' proposed elimination of net metering and related issues of subsidization, the methodology for setting monthly customer charges, demand limits within the small commercial rate schedules, piloting non-residential TOU rates, distribution cost allocation, the utilities' proposed distribution infrastructure investment program and long-term distribution planning, and support mechanisms for reducing energy burdens on low-income customers.

New Mexico Public Regulation Commission. Case No. 23-00071-UT. November 2023. On behalf of the Coalition for Community Solar Access. New Mexico community solar tariffs implementation proceeding. Addressed the methodology for quantifying any subsidy provided to community solar participants, the calculation of the community solar subsidy cap associated with the New Mexico's community solar law, the utilities' proposed administrative cost riders, and the utilities' proposed community solar eligibility restrictions.

Michigan Public Service Commission. Case No. U-21297. June 2023. On behalf of the Michigan Energy Innovation Business Council and The Institute for Energy Innovation. DTE Electric Company general rate case. Sponsored a proposal for the establishment of time-varying rate options for non-residential customers.

North Carolina Utilities Commission. Docket Nos. E-34 Sub 54 and Sub 55. June 2023. On behalf of Appalachian Voices. New River Light and Power general rate case. Analyzed the utility's proposal to establish NEM with a supplemental standby charge based on an evaluation of customer-sited solar costs and benefits and the utility's proposal for an increase in the residential fixed charge. Recommended the elimination of the DG standby charge based on corrections to NRLP's solar value analysis and a decrease in the residential fixed charge based on revised calculations of customer-related costs.

Georgia Public Service Commission. Docket No. 44280. Direct Testimony in October 2022 and Supplemental Testimony in November 2022. On behalf of Georgia Interfaith Power and Light. Georgia Power Company general rate case. In Direct Testimony, provided a review and analysis of the cost allocation regime for coal combustion residual costs and provided recommended changes thereto; and evaluated the Company's proposals designed to shift residential customers to service under demand rate designs, including general analysis of the cost causation basis for demand rates and specific attributes and Company experience with its residential demand rate. In Supplemental Testimony, evaluated the Company's proposal to end its monthly netting DG tariff (i.e., NEM) and require mandatory demand rate service for future DG customers and recommended that NEM be retained without a mandatory demand rate requirement based on analysis demonstrating that doing so would not adversely affect non-DG customers.

Wisconsin Public Service Commission. Docket No. 5-UR-110. September 2022. On behalf of RENEW Wisconsin. Wisconsin Electric Power Company general rate case. Provided an exhibit showing residential fixed charges among all major IOUs in the nation and testimony explaining the methodology used to develop the exhibit.

Wisconsin Public Service Commission. Docket No. 6690-UR-127. September 2022. On behalf of RENEW Wisconsin. Wisconsin Public Service Corporation general rate case. Provided an exhibit showing residential fixed charges among all major IOUs in the nation and testimony explaining the methodology used to develop the exhibit.

Wisconsin Public Service Commission. 3270-UR-124. September 2022. On behalf of RENEW Wisconsin. Madison Gas and Electric general rate case. Provided an exhibit showing residential fixed charges among all major IOUs in the nation and testimony explaining the methodology used to develop the exhibit. (*Note: Exhibit was introduced at the hearing and testimony on the methodology provided orally at the hearing; written testimony was not filed).*

Michigan Public Service Commission. Case No. U-20836. May 2022. On behalf of the Michigan Energy Innovation Business Council and The Institute for Energy Innovation. DTE Electric Company general rate case. Addressed the utility's proposal for changes to its DG Tariff, including excluding generation capacity value from the export rate and requiring DG customers to take service under a newly proposed residential demand rate. Also evaluated the cost causation and other rate attributes of the proposed residential demand rate.

Virginia State Corporation Commission. Docket No. PUR-2021-00171. January 2022. On behalf of Appalachian Voices. Old Dominion Power Company general rate case. Evaluation of the cost basis for the residential customer charge, AMI deployment and the timeline for deployment of TOU rates, class allocation of distribution and production demand costs, and the Company's proposal for a DSM/EE pilot program and cost recovery rider.

Michigan Public Service Commission. Case No. U-20963. June 2021. On behalf of the Michigan Energy Innovation Business Council and the Institute for Energy Innovation. Consumers Energy Company general rate case. Provided an evaluation of the utility's proposed home battery program and offered recommendations for modifications to the program to improve its cost-effectiveness and delivery of benefits to participants and non-participants through changes to battery operational plans, elimination of restrictions on consumer use of the batteries, battery sizing modifications to fit actual customer needs, and use of solar-paired storage to provide greater resiliency.

Colorado Public Utilities Commission. Proceeding No. 20AL-0432E. March 2021. On behalf of the Colorado Solar and Storage Association and the Solar Energy Industries Association. Public Service Company of Colorado (Xcel Energy Colorado) general rate case. Provided analysis and recommendations on several non-residential rate design issues, including the utility's practice of switching small commercial customers to demand rates, relaxing the demand threshold at which commercial customers are subject to demand rates, the utility's proposal for modifying time-varying pricing windows, and the establishment of a pilot time-of-use rate for Secondary General (SG) commercial customers intended to remedy the misalignment between the SG non-coincident demand rate design and cost causation and set a foundation for a default time-varying rate option for SG class customers.

Kentucky Public Service Commission. Docket Nos. 2020-00349 and 2020-00350. March 2021 (Phase 1) and July/August 2021 (Phase 2). On behalf of the Kentucky Solar Energy Industries Association. Kentucky Utilities and Louisville Gas and Electric general rate cases. Provided an analysis of the utilities' current tariffs governing purchases from qualifying facilities and recommended changes to align them with state regulations, recent precedent, and accepted methodologies of energy and capacity pricing.

South Carolina Public Service Commission. Docket Nos. 2020-264-E and 2020-265-E. February 2021. On behalf of the Solar Energy Industries Association and the North Carolina Sustainable Energy Association. Docket for establishing a Solar Choice tariff for customers of Duke Energy Carolinas and Duke Energy Progress. Provided testimony in support of a stipulated settlement discussing the critical role that a proposed smart thermostat rebate and enabling technologies more generally play in the successfully meeting the legislative objectives for Solar Choice tariffs.

South Carolina Public Service Commission. Docket No. 2020-229-E. January 2021. On behalf of the Solar Energy Industries Association and the North Carolina Sustainable Energy Association. Docket for establishing a Solar Choice tariff for customers of Dominion Energy South Carolina. Provided an analysis of the proposed Solar Choice tariff from the standpoint of NEM successor best practices, alignment with the enabling statute, and cost of service basis. Offered an alternative Solar Choice tariff proposal based on this analysis. Surrebuttal testimony provided an evaluation of solar customer cost of service correcting erroneous assumptions used by the Office of Regulatory Staff in its direct testimony.

Virginia State Corporation Commission. Docket No. PUR-2020-00134. January 2021. On behalf of the Behind the Meter Solar Alliance. Docket for Dominion Virginia's 2020 RPS Plan. Offered testimony supporting the designation of small-scale resource carve-out eligibility being limited to behind the meter resources, based on the underlying Virginia statute and other public policy reasons.

South Carolina Public Service Commission. Docket No. 2019-182-E. October 2020. On behalf of the Solar Energy Industries Association and the North Carolina Sustainable Energy Association. Docket for establishing a cost-benefit analysis methodology and protocols for net metering and DERs. Provided discussion of historic regulatory use of DG cost-benefit and cost of service studies, how results should be viewed, and a discussion of the role of economic benefits and resiliency in DER cost-benefit analyses.

Kentucky Public Service Commission. Docket No. 2020-00174. October 2020. On behalf of the Kentucky Solar Industries Association. Kentucky Power general rate case. Provided an evaluation and critique of the cost of service support for, and design of, Kentucky Power's proposed net metering successor tariff and offered recommendations for developing cost-based DER rate designs. Also recommended changes to the utility's QF tariff and calculation of capacity costs.

New Jersey Board of Public Utilities. Docket No. EO18101111. September 2020. On behalf of Sunrun, Inc. Public Service Gas and Electric energy storage deployment plan proposal. Offered alternative proposal for a program utilizing non-utility owned energy storage assets under an aggregator model with elements for benefits sharing and ratepayer risk reduction.

Virginia State Corporation Commission. Docket No. PUR-2020-00015. July 2020. On behalf of Appalachian Voices. Appalachian Power Company general rate case. Analysis of the cost basis for the residential customer charge, the Company's winter declining block rate proposal, and a proposed Coal Asset Retirement Rider (Rider CAR) providing for advance collection of anticipated accelerated depreciation of coal generation assets. Provided an alternative residential customer charge recommendation and an alternative rates proposal for addressing winter bill volatility for electric heating customers.

North Carolina Utilities Commission. Docket No. E-2 Sub 1219. April 2020. On behalf of the North Carolina Sustainable Energy Association. Duke Energy Progress general rate case. Provided analysis of available rate options for electric vehicle charging and recommended the adoption of residential and non-residential EV-specific rate options and appropriate design characteristics for those rate options.

North Carolina Utilities Commission. Docket No. E-7 Sub 1214. January 2020. On behalf of the North Carolina Sustainable Energy Association. Duke Energy Carolinas general rate case. Provided analysis of available rate options for electric vehicle charging and recommended the adoption of residential and non-residential EV-specific rate options and appropriate design characteristics for those rate options.

Virginia State Corporation Commission. Docket No. PUR-2019-00060. November 2019. On behalf of Appalachian Voices. Old Dominion Power Company general rate case. Analysis of the cost basis for the residential customer charge, proposal to change the residential customer charge from a monthly charge to a daily charge, and design of proposed customer green power program and utility owned commercial

behind the meter solar proposal. Proposed modified optional rate structure for mid- to large-size non-residential customers with on-site solar and/or low load factors.

Georgia Public Service Commission. Docket No. 42516. October 2019. On behalf of Georgia Interfaith Power and Light, Southface Energy Institute, and Vote Solar. Georgia Power Company general rate case. Analysis of the cost basis for the residential customer charge, the validity of the utility's minimum-intercept study, and a proposal to change the residential customer charge from a monthly charge to a daily charge.

Hawaii Public Utilities Commission. Docket No. 2018-0368. July 2019. On behalf of the Hawaii PV Coalition. Hawaii Electric Light Company (HELCO) general rate case. Provided analysis of HELCO's proposed changes to its decoupling rider to make the decoupling charge non-bypassable and the alignment of the proposed modifications with state policy goals and the policy rationale for decoupling.

Virginia State Corporation Commission. Docket No. PUR-2019-00067. July 2019.* On behalf of the Southern Environmental Law Center. Appalachian Power Company residential electric vehicle (EV) rate proposal. Provided review and analysis of the proposal and developed comments discussing principles of time-of-use (TOU) rate design and proposing modifications to the Company's proposal to support greater equity among rural ratepayers and greater rate enrollment. ***This work involved comment preparation rather than testimony.**

New York Public Service Commission. Case No. 19-E-0065. May 2019. On behalf of The Alliance for Solar Choice. Consolidated Edison (ConEd) general rate case. Provided review and analysis of the competitive impacts and alignment with state policy of ConEd's energy storage, distributed energy resource management system, and earnings adjustment mechanism (EAM) proposals. Proposed model for improving the utilization of customer-sited storage in existing demand response programs and an alternative EAM supportive of utilization of third party-owned battery storage.

South Carolina Public Service Commission. Docket No. 2018-318-E. March 2019. On behalf of Vote Solar. Duke Energy Progress general rate case. Analysis of the cost basis for the residential customer charge and validity of the utility's minimum system study, AMI-enabled rate design plans, excess deferred income tax rider rate design, and grid modernization rider proposal, including the reasonableness of the program, class distribution of costs and benefits, and cost allocation.

South Carolina Public Service Commission. Docket No. 2018-319-E. February 2019. On behalf of Vote Solar. Duke Energy Carolinas general rate case. Analysis of the cost basis for the residential customer charge and validity of the utility's minimum system study, AMI-enabled rate design plans, excess deferred income tax rider rate design, and grid modernization rider proposal, including the reasonableness of the program, class distribution of costs and benefits, and cost allocation.

New Orleans City Council. Docket No. UD-18-07. February 2019. On behalf of the Alliance for Affordable Energy. Entergy New Orleans general rate case. Analysis of the cost basis for the residential customer charge, rate design for AMI, DSM and Grid Modernization Riders, and DSM program performance incentive proposal. Developed recommendations for the residential customer charge, rider rate design, and a revised DSM performance incentive mechanism.

New Hampshire Public Utilities Commission. Docket No. DE 17-189. May 2018. On behalf of Sunrun Inc. Review of Liberty Utilities application for approval of customer-sited battery storage program, analysis of time-of-use rate design, program cost-benefit analysis, cost-effectiveness of utility-owned vs. non-utility owned storage assets. Developed a proposal for an alternative program utilizing non-utility owned assets under an aggregator model with elements for benefits sharing and ratepayer risk reduction.

North Carolina Utilities Commission. Docket No. E-7 Sub 1146. January 2018. On behalf of the North Carolina Sustainable Energy Association. Duke Energy Carolinas general rate case. Analysis of the cost basis for the residential customer charge and validity of the utility's minimum system study, allocation of coal ash remediation costs, and grid modernization rider proposal, including the reasonableness of the program, class distribution of costs and benefits, and cost allocation.

Ohio Public Utilities Commission. Docket No. 17-1263-EL-SSO. November 2017*. On behalf of the Ohio Environmental Council. ***Testimony prepared but not filed due to settlement in related case.** Duke Energy Ohio proposal to reduce compensation to net metering customers. Provided analysis of capacity value of solar net metering resources in the PJM market and distribution of that value to customers. Also analyzed the cost basis of the utility proposal for recovery of net metering credit costs, focused on PJM settlement protocols and how the value of DG customer exports is distributed among ratepayers, load-serving entities, and distribution utilities based on load settlement practices.

North Carolina Utilities Commission, Docket No. E-2 Sub 1142. October 2017. On behalf of the North Carolina Sustainable Energy Association. Duke Energy Progress general rate case. Analysis of the cost basis for the residential customer charge and validity of the utility's minimum system study, allocation of coal ash remediation costs, and advanced metering infrastructure deployment plans and cost-benefit analysis.

Public Utility Commission of Texas, Control No. 46831. June 2017. On behalf of the Energy Freedom Coalition of America. El Paso Electric general rate case, including separate DG customer class. Analysis of separate DG rate class and rate design proposal, cost basis, DG load research study, and analysis of DG costs and benefits, and alignment of demand ratchets with cost causation principles and state policy goals, focused on impacts on customer-sited storage.

Utah Public Service Commission, Docket No. 14-035-114. June 2017. On behalf of Utah Clean Energy. Rocky Mountain Power application for separate distributed generation (DG) rate class. Provided analysis of grandfathering of existing DG customers and best practices for review of DG customer rates and DG value. Developed proposal for addressing revisions to DG customer rates in the future.

Colorado Public Utilities Commission, Proceeding No. 16A-0055E. May 2016. On behalf of the Energy Freedom Coalition of America. Public Service Company of Colorado application for solar energy purchase program. Analysis of program design from the perspective of customer demand and needs, and potential competitive impacts. Proposed alternative program design.

Public Utility Commission of Texas, Control No. 44941. December 2015. On behalf of Sunrun, Inc. El Paso Electric general rate case, including separate DG customer class. Analysis of separate rate class and rate design proposal, cost basis, DG load research study, and analysis of DG costs and benefits.

Oklahoma Corporation Commission, Cause No. PUD 201500274. November 2015. On behalf of the Alliance for Solar Choice. Analysis of Oklahoma Gas & Electric proposal to place distributed generation customers on separate rates, rate impacts, cost basis of proposal, and alignment with rate design principles.

South Carolina Public Service Commission, Docket No. 2015-54-E. May 2015. On behalf of The Alliance for Solar Choice. South Carolina Electric & Gas application for distributed energy programs. Alignment of proposed programs with distributed energy best practices throughout the U.S., including incentive rate design and community solar program design.

South Carolina Public Service Commission, Docket No. 2015-53-E. April 2015. On behalf of The Alliance for Solar Choice. Duke Energy Carolinas application for distributed energy programs. Alignment

of proposed programs with distributed energy best practices throughout the U.S., including incentive rate design and community solar program design.

South Carolina Public Service Commission, Docket No. 2015-55-E. April 2015. On behalf of The Alliance for Solar Choice. Duke Energy Progress application for distributed energy programs. Alignment of proposed programs with distributed energy best practices throughout the U.S., including incentive rate design and community solar program design.

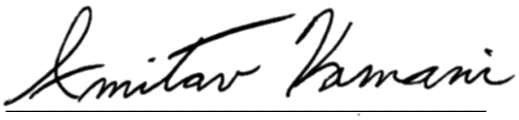
South Carolina Public Service Commission, Docket No. 2014-246-E. December 2014. On behalf of The Alliance for Solar Choice. Generic investigation of distributed energy policy. Distributed energy best practices, including net metering and rate design for distributed energy customers.

AWARDS, HONORS & AFFILIATIONS

- Solar Power World Magazine, Editorial Advisory Board Member (October 2011 – March 2013)
- Michigan Tech Finalist for the Midwest Association of Graduate Schools Distinguished Masters Thesis Awards (2007)
- Sustainable Futures Institute Graduate Scholar Michigan Tech University (2005-2006)

CERTIFICATE OF SERVICE

I certify that the foregoing **Direct Testimony of Justin R. Barnes on behalf of Georgia Interfaith Power & Light and Southface Institute** was filed with the Public Service Commission in Docket No. 44280 by electronic delivery on the 17th of April, 2026. An electronic copy of same was served upon all parties listed below by electronic mail as follows:



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