

Boston Gas Company  
d/b/a National Grid  
D.P.U. 20-120  
Exhibit NG-NWA-2  
November 13, 2020  
H.O. Tassone

**Exhibit NG-NWA-2**  
**Qualifications of Ned W. Allis**

1 **NED W. ALLIS**

2 **DEPRECIATION EXPERIENCE**

3 **Q. Please state your name.**

4 A. My name is Ned W. Allis.

5 **Q. What is your educational background?**

6 A. I have a Bachelor of Science degree in Mathematics from Lafayette College in Easton, PA.

7 **Q. Do you belong to any professional societies?**

8 A. Yes. I am a member and past President of the Society of Depreciation Professionals  
9 (“Society”) and an associate member of the American Gas Association/Edison Electric  
10 Institute Industry Accounting Committee. I also serve on the faculty for training offered by  
11 the Society and am an instructor for the Society’s “Introduction to Depreciation,” “Life  
12 and Net Salvage Analysis,” “Analyzing the Life of Real-World Property,” “Analyzing Net  
13 Salvage in the Real World” and “Depreciation and Ratemaking Issues” courses.

14 **Q. Do you hold any special certification as a depreciation expert?**

15 A. Yes. The Society of Depreciation Professionals has established national standards for  
16 depreciation professionals. The Society administers an examination to become certified in  
17 this field. I passed the certification exam in September 2011 and was recertified in March  
18 2017.

19 **Q. Please outline your experience in the field of depreciation.**

20 A. I joined Gannett Fleming in October 2006 as an analyst. My responsibilities included  
21 assembling data required for depreciation studies, conducting statistical analyses of service

1 life and net salvage data, calculating annual and accrued depreciation, and assisting in  
2 preparing reports and testimony setting forth and defending the results of the studies. I  
3 also developed and maintained Gannett Fleming's proprietary depreciation software. In  
4 March 2013, I was promoted to the position of Supervisor of Depreciation Studies. In  
5 March 2017, I was promoted to Project Manager, Depreciation and Technical  
6 Development. In January 2019, I was promoted to my current position of Vice President.  
7 In my current position, I am responsible for conducting depreciation, valuation and original  
8 cost studies, determining service life and salvage estimates, conducting field reviews,  
9 presenting recommended depreciation rates to clients, and supporting such rates before  
10 state and federal regulatory agencies. I am also responsible for Gannett Fleming's  
11 proprietary depreciation software, training of depreciation staff, and the development of  
12 solutions for technical issues related to depreciation. Since joining Gannett Fleming, I have  
13 worked on more than one hundred depreciation assignments.

14 **Q. Have you submitted testimony to any state utility commission on the subject of utility**  
15 **plant depreciation?**

16 A. Yes. I have submitted testimony on depreciation related topics to the Connecticut Public  
17 Utilities Regulatory Authority, the New York Department of Public Service, the New  
18 Jersey Board of Public Utilities, the Nevada Public Utilities Commission, the Florida  
19 Public Service Commission, the District of Columbia Public Service Commission, the  
20 California Public Utilities Commission, the Rhode Island Public Utilities Commission, the  
21 Massachusetts Department of Public Utilities and the Maryland Public Service

1 Commission. I have also testified before the Federal Energy Regulatory Commission  
2 (“FERC”).

3 **Q. Have you had any additional education relating to utility plant depreciation?**

4 A. Yes. I have completed the following courses conducted by the Society: “Depreciation  
5 Basics,” “Life and Net Salvage Analysis” and “Preparing and Defending a Depreciation  
6 Study.”

7 **Q. Does this conclude your qualification statement?**

8 A. Yes.

LIST OF CASES IN WHICH NED W. ALLIS SUBMITTED TESTIMONY

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
01.	NV	13-06004	Sierra Pacific Power Company	Depreciation
02.	NY	13-E-0030, 13-G-0031 & 13-S-0032	Consolidated Edison Company of New York	Depreciation
03.	DC	Case No. 1103	Pepco	Depreciation
04.	NY	14-G-0494	Orange and Rockland - Gas	Depreciation
05.	NY	14-E-0493	Orange and Rockland - Electric	Depreciation
06.	NY	15-E-0050	Consolidated Edison Company of New York - Electric	Depreciation
07.	FERC	ER15-2294-000	Pacific Gas & Electric Company TO17	Depreciation
08.	NY	16-E-0060	Consolidated Edison Company of New York - Electric	Depreciation
09.	NY	16-G-0061	Consolidated Edison Company of New York - Gas	Depreciation
10.	FL	160021-EI	Florida Power & Light Company	Depreciation
11.	NV	16-06008	Sierra Pacific Power Company - Electric	Depreciation
12.	NV	16-06009	Sierra Pacific Power Company - Gas	Depreciation
13.	NJ	ER 16050428	Rockland Electric Company	Depreciation
14.	FERC	ER16-2320-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
15.	DC	Case No. 1139	Pepco	Depreciation
16.	NV	17-06004	Nevada Power Company	Depreciation
17.	FERC	ER17-2154-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
18.	CT	17-10-46	Connecticut Light & Power	Depreciation
19.	CA	A.17-11-009	Pacific Gas & Electric – Gas Transmission and Storage	Depreciation
20.	RI	4770	Narragansett Electric Company	Depreciation
21.	DC	Case No. 1150	Pepco	Depreciation
22.	CT	18-05-10	Yankee Gas Services Company	Depreciation
23.	NY	18-E-0067	Orange and Rockland – Electric	Depreciation
24.	NY	18-G-0068	Orange and Rockland – Gas	Depreciation

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
25.	2018 NJ	ER18080925	Atlantic City Electric Company	Depreciation
26.	2018 FERC	ER19-13-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
27.	2018 FERC	ER19-284-000	Florida Power & Light Company	Depreciation
28.	2018 CA	A. 18-12-009	Pacific Gas & Electric Company	Depreciation
29.	2018 NY	19-E-0065	Consolidated Edison Company of New York - Electric	Depreciation
30.	2018 NY	19-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
31.	2019 MA	18-150	Massachusetts Electric Company	PBR / Depreciation
32.	2019 MD	9610	Baltimore Gas & Electric Company	Depreciation
33.	2019 KS	19-ATMG-525-RTS	Atmos Energy	Depreciation
34.	2020 FERC	ER21-83-000	Pepco	Depreciation