

COMMONWEALTH OF KENTUCKY  
BEFORE THE KENTUCKY STATE BOARD ON ELECTRIC GENERATION  
AND TRANSMISSION SITING

In the Matter of:

<i>Electronic</i> Application of Golden Solar, LLC	)	
for Certificate of Construction for an	)	Case No.
approximately 100 Megawatt Merchant	)	2020-00243
Electric Solar Generating Facility in Caldwell	)	
County, Kentucky	)	

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**Witness List**

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Golden Solar LLC (“Golden”), by counsel, pursuant to 807 KAR 5:110, Section 6 and other applicable law, and does hereby give notice of its intent to make the following witnesses available for examination at the hearing for this matter which is scheduled for 9:00 a.m. on Tuesday, January 10, 2023.

Courtney Pelissero of National Grid Renewables will be available as Golden’s primary witness to provide testimony regarding a broad area of issues, including general matters relating to Project planning, design, operation and management.

Ben Adamich of National Grid Renewables will be available to provide testimony regarding Project transmission and development issues.

Bruce Moreira of Stantec (formerly Cardno) will be available to provide testimony on environmental surveys for the Project and other site-specific features, including the information in the Site Assessment Report, as well as coordination with other agencies, such as the U.S. Army Corp of Engineers, U.S. Fish and Wildlife Service, and the Kentucky Heritage Council. Cardno reports are attached to the Application as Exhibits G and H (the SAR). His CV will be supplemented.

David Hessler of Hessler Associates will be available to provide testimony regarding the Project's noise analysis studies, including noise generation from construction and operation. His report is attached to the Application as Exhibit H, Attachment B. His CV will be supplemented.

Yosef Shirazi of Stantec (formerly Cardno) will be available to provide testimony regarding on the economic impact that the Project will have both in the local and regional areas. The relevant Cardno report is attached to the Application as Exhibit F. His CV will be supplemented.

Andrew Lines of Cohn Reznick will be available to provide testimony regarding his appraisal of property values relative to residential properties surrounding the Project site. His report is attached to the Application as Exhibit H, Attachment D. His CV is attached hereto.

Brian Zoeller of Frost Brown Todd LLP will be available to provide testimony regarding tax issues related to the Project. He did not prepare a report for the Application, but the relevant Cardno report in Application Exhibit F contains information relevant to his testimony. His CV will be supplemented.

Ben Taylor of Terracon will be available to provide testimony regarding geology and karst issues related to the Project. His report is attached to the Application as Exhibit H, Attachment I. His CV will be supplemented.

Respectfully submitted,

/s/ Kathryn A. Eckert

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## Andrew R. Lines, MAI

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Andrew R. Lines is a principal in CohnReznick's Valuation Advisory Services group where he specializes in Real Estate, Affordable Housing, Cannabis and Renewable Energy. Andrew leads a group of appraisers across the country performing valuations on a wide variety of real estate property types including residential, commercial, industrial, hospitality and special purpose properties: landfills, waste transfer stations, marinas, hospitals, universities, self-storage facilities, race tracks, Senior Housing, CCRCs, and railroad corridors. Affordable Housing experience includes Market Studies, Rent Compatibility Studies and Feasibility Analysis for LIHTC and mixed-income developments. Cannabis assignments have covered cultivation, processing and dispensaries in 15 states, including due diligence for mergers and acquisitions of multi-state operational and early stage companies. Renewable Energy assignments have included preparation of impact studies and testimony at local zoning hearings in 10 states.

He is experienced in the valuation of leasehold, leased fee and partial interest and performs appraisals for all purposes including financial reporting (GAAP, IFRS, IRC), litigation (including Eminent Domain), and gift/estate planning. Andrew has held State Certified General Real Estate Appraiser licensure in the states of Illinois, Indiana, Maryland, Georgia, Florida, Ohio, New York, New Jersey, Arizona, Kentucky, Pennsylvania, California and the District of Columbia.

Before joining CohnReznick, Andrew was with Integra Realty Resources-Chicago Metro, starting as analyst support in 2002 and leaving the firm as a director in late 2011. His real estate experience also includes administration for the residential multifamily REIT Equity Residential Properties Trust (ERP), in the transaction department, where he performed due diligences associated with the sale and acquisition of multi-family properties and manufactured home communities.

### Education

- Syracuse University: Bachelor of Fine Arts
- MAI Designation (Member of the Appraisal Institute)

### Professional Affiliations

- Chicago Chapter of the Appraisal Institute
  - Alternate Regional Representative (2016 - 2018)
  - MAI Candidate Advisor (2014 - 2019)
- International Real Estate Management (IREM)
- National Council of Real Estate Investment Fiduciaries (NCREIF)
- National Council of Housing Market Analysts (NCHMA)

### Community Involvement

- Syracuse University Regional Council - Active Member
- Syracuse University Alumni Association of Chicago, Past Board member
- Chicago Friends School - Former Treasurer & Former Board Member

### Court Cases – Expert Witness Testimony

- IDOT vs. Wegeilnik, Elk Grove Village, Cook County, IL Circuit Court Trial Date: July 2013
- IDOT vs. BMO Harris Bank, Homer Glen, Will County, IL Circuit Court Trial Date: July 2014
- IDOT vs. Itasca Bank & Trust #10237, Itasca, DuPage County, IL Circuit Court Trial Date: November 2017
- Multi-Housing Tax Credit Partners XXX v. Alexander Dairy Associates, LLC, Federal Court - Richmond, VA Trial Date: April 2021

### Court Cases – Depositions/Mediation Meetings/Filings

- IDOT vs. BMO Harris Bank, Machesny Park, Winnebago County, IL - October 2015
- IRS vs. Phoenix Bond & Indemnity, Cook County, IL - December 2016
- SDOT vs. Garrison Forest Plaza (Utility Pipeline Case), Owings Mills, MD - July 2016
- CTA vs. Thomas Investors, Chicago, Cook County, IL - May 2017
- IDOT vs. Itasca Bank & Trust #10237, DuPage County, IL - July 2017
- IRS vs. the Estate of Tamir Sapir, New York, NY - July 2018
- District of Columbia vs. VEDEM, LLC, District of Columbia - January 2020
- Multi-Housing Tax Credit Partners XXX v. Alexander Dairy Associates, LLC, Federal Court - Richmond, VA Deposition Date: February 2021

### Zoning Hearings – List of Counties Accepted as Expert

- Illinois - Cook, City of Chicago, Grundy, McHenry, Ogle, Lee, Champaign, Kankakee, Livingston, Peoria, DeKalb, Boone
- Indiana - Jasper, Clinton
- Michigan - Menominee, Cheboygan, Eaton
- Ohio - Ohio Power Siting Board (Columbus) - Multiple Projects
- New York - Onondaga
- Colorado - Logan
- Pennsylvania - Adams, Franklin, Montour
- Hawaii - Maui
- Kentucky - Fleming
- Wisconsin - Sheboygan

### Presentations/Panels

- “Planning for Year 15” NCHMA Fall 2020 Virtual Summit - December 2020
- “Public vs. Private Cannabis REIT Opportunities” NCIA Cannabis Business Cyber Summit - November 2020
- “Valuation and Forecasting Strategies During a COVID Crises” CRE Finance Council- July 2020
- “Cannabis and Its Impact on Associated Real Estate” Sacramento-Sierra Chapter 2019 Conference; Lake Tahoe, CA - October 2019
- “Cannabis & Real Estate - The Ripple Effects of Legalization & Regulation” National Appraisal Institute Conference; Denver, CO - July 2019
- “How Deals Are Getting Done: Capital Markets and Multifamily Finance” Bisnow Multifamily Annual Conference Midwest; Chicago, IL - October 2018
- “Valuations/Financial Reporting” IMN - CFO (west) Private Equity Conference; Carlsbad, CA - May 2015
- “Fair Value and ASC 805”, Masters of Accounting Seminar, Georgetown University - October 2013
- “Fair Value and ASC 805”, Internal CohnReznick Audit Training, Los Angeles, CA - November 2014

- “Fair Value and ASC 805”, Internal CohnReznick Audit Training, Bethesda, MD - September 2014

#### Valuation Impact Studies

- Landfills
- Big Box Retail Developments
- Truck Terminals
- Electric Power Transmission Lines
- Solar Farms
- Wind Farms
- Environmental Stigma
- View Amenities

#### Appraisal Institute Classes Completed

- 15-Hour National USPAP (2005); 7-Hour National USPAP (2009; 2011; 2013; 2014; 2016; 2018; 2020; 2022)
- Basic Appraisal Principles (2005)
- Basic Appraisal Procedures (2005)
- Basic Income Capitalization (2006)
- Eminent Domain and Condemnation (2006)
- General Applications (2007)
- Residential Sales Comparison and Income Approaches (2007)
- Advanced Income Capitalization (2008)
- Capital Market Conditions and its Impact on Real Estate (2008)
- General Appraisal Market Analysis and Highest and Best Use (2008)
- Associated Guidance Leadership Program (2008)
- Online Supervising Appraisal Trainees (2008)
- Report Writing and Valuation Analysis (2009)
- Advanced Sales Comparison & Cost Approaches (2009)
- Advanced Applications (2009)
- Business Practices & Ethics (2009)
- Appraisal Curriculum Overview (2-day general) (2011)
- Analyzing Distressed Real Estate (2011)
- General Demonstration Report - Capstone Program (2012)
- General Demonstration Report Writing (2012)
- Candidate for Designation Program (2013)
- Appraising the Appraisal: Appraisal Review - General (2013)
- Advanced Internet Search Strategies (2013)
- FHA and The Appraisal Process (2013)
- Legislative Session (2013)
- Candidate for Designation Program- Advisor (2013)
- 2014 Illinois Supervisor/Trainee Seminar (2014)
- Illinois Appraisers Seminar (2014)
- Data Verification Methods (2015)
- The Discounted Cash Flow Model: Concepts, Issues and Apps. (2015)
- Appraisal Convenience Stores (2016)
- Rates and Ratios: Making Sense of GIMs, OARs, and DCF (2016)
- Uniform Appraisal Standards for Federal Land Acquisitions: Practical Applications (2017)
- Review Case Studies - General (2017)
- Residential & Commercial Valuation of Solar (2018)
- Supervisory Appraiser/Trainee Appraiser Course (2018)
- Review Theory - General (2020)

Clientele Served

- FDIC
- Amtrak, Metra
- Churchill Downs
- BMO Harris
- Commonwealth Edison/Exelon
- Water Reclamation District of Greater Chicago
- DePaul University
- Hartz Mountain, Inc.
- Paramount Properties
- American Healthcare Investors, Inc.
- Ventas/Lillibridge
- Advocate Healthcare
- CBS Radio/Outfront Media
- Ross & Hardies
- Mayfair Development Group
- First Washington Realty
- DuPage County Forest Preserve
- NIPSCO
- Related Companies
- Preferred Apartment Communities
- Lowe Enterprises
- Carl M. Freeman Companies
- Cortland Partners
- Tierpoint
- 365 Data Centers
- PNC Bank
- Innovative Industrial Properties REIT
- Washington Metropolitan Area Transit Authority
- The John Buck Company
- ADP
- Foulger-Pratt
- Chevy Chase Land Company
- BF Saul & Co.
- Quadrum Global
- Walton Development USA
- Skanska USA
- Magnetar Capital
- USAA
- Burroughs and Chapin
- GTIS Partners
- Toll Brothers
- The Pal Group (Palumbo)
- Urban Development Group
- Neal and Leroy
- The Village of LaGrange
- The Village of Lake Zurich
- The City of Des Plaines
- The City of Barrington
- The City of Chicago
- Pathway Senior Living
- The Gencom Group
- SL Industries
- Moduslink Global
- Empire Petroleum
- Other developers, attorneys, banks, individuals, et al.

Notable Assignments Completed

- Willis Tower
- The Aman Hotel & Residences, NYC
- McCormick Place Expansion Projects
- The Arlington Park Race Track Complex
- Carson Pirie Scott - State Street Chicago
- United Technologies (RTX) Corporation Headquarters (Farmington, CT)
- United Technologies (RTX) - Windsor Locks Manufacturing Campus (Windsor Locks, CT)
- The Chicago Board of Options Exchange
- Hartz Mountain Portfolio (Hotels and Distribution Centers)
- DePaul University's Lincoln Park Campus
- Ritz-Carlton Hotels in Florida and California
- Morris Airport Expansion Project
- The Sedgebrook CCRC (Erickson)
- Drake Hotel, Chicago
- Estrella Mountain Ranch Master Planned Community
- Westphalia Master Planned Community

- 11 Madison Avenue
- Trump Tower (NYC) Penthouse Condominium
- Icon Tower - Las Olas
- Former Kraft Corporate Headquarters (Northbrook, IL)
- ComEd/Exelon Corporate Headquarters (Oakbrook, IL)
- Rochelle Community Hospital
- Bayonne Community Hospital
- Hoboken Community Hospital
- Watsonville Community Hospital
- Idaho Waste Systems Landfill
- DeWitt County - Clinton Landfill
- Rochelle Landfill
- Silver Spring Metro Center
- Rockville Metro Center
- Park Potomac Buildings D, E & G
- Mid-Town Athletic Club (Chicago)
- Wilmette Harbor Marina
- Racine County Marina
- Potomac Yards and Waterfront Station
- Port Covington - Sangamore Development Land