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# EXETER

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REF: 190301

March 7, 2019

Kim Trosclair  
Louisiana Public Service Commission  
Office of General Counsel  
Galvez Building, 70802  
602 North Fifth Street  
P.O. Box 91154  
Baton Rouge, LA 70821-9154

Re: LPSC RFP 19-02  
Atmos Energy Corporation, *ex parte*  
In re: Application Requesting Consolidation of Atmos Energy Corporation's  
Louisiana Rate Divisions, Trans Louisiana Gas, and Louisiana Gas Service and  
Related Amendments to Rate Schedules and Tariffs  
Docket No. U-35122

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Dear Ms. Trosclair:

Exeter Associates, Inc. ("Exeter") is pleased to submit this proposal to assist the Louisiana Public Service Commission ("Commission" or "Staff") with the review of the Application filed by Atmos Energy Corporation ("Atmos Energy" or "the Company") to consolidate the rates and tariffs of its two Louisiana Rate Divisions: Trans Louisiana Gas Company ("Trans La") and Louisiana Gas Service ("LGS").

## **Proposed Services and Purpose**

Atmos Energy is requesting to consolidate the tariffs of its two rate divisions, which include separate rate stabilization clause rate schedules ("RSCs") for each division, and charge uniform rates across both divisions in order to recognize that Atmos Energy's infrastructure is operated as one system. In order to ensure that rates reflect the cost of service of each customer class, Atmos Energy claims it is necessary to consolidate its customer classes into two classes: Residential and Commercial. The customer class consolidation impacts the Company's overall rate design, class cost allocation, special contracts, and facilities fees charged in relation to Industrial customers on the Trans La and LGS distribution systems. Atmos Energy claims that

its Application is revenue neutral, and the Company is not requesting an increase in its overall revenue requirement.

With regard to the review of Atmos Energy's Application, the services that Exeter will provide to Staff will include:

- Reviewing the Application of Atmos Energy, including the proposed tariffs and cost of service studies;
- Conducting discovery, including preparing written data requests as well as follow-up discovery or other informal conferences, as necessary;
- Preparing direct and cross-answering testimony, testifying before an Administrative Law Judge; and
- Reviewing and analyzing proposed stipulation terms and conditions, as necessary and appropriate.

The purpose of Exeter's review will be to ensure that Atmos Energy's proposed consolidated rates for each division reasonably reflect the cost of serving each class and that the rates are revenue neutral. Exeter will also ensure that any proposed amendments to the RSC are consistent with the original intent of the RSC proposed for each division. This will include review of the return on equity, bandwidths, sharing mechanism, term, and review and process timing of each RSC.

### **Qualifications**

Exeter is well-qualified to provide the assistance that the Commission requires. Exeter has extensive experience addressing utility regulatory matters before the Commission, as well as other state and federal regulatory agencies. Our experience includes extensive work in analyzing the operations, books, and records of utility companies and providing expert testimony on all aspects of utility regulation and ratemaking. The issues addressed in this work have included:

- Appropriate accounting standards and practices for natural gas utilities, public utility accounting, and generally accepted auditing standards;
- Appropriate ratemaking adjustments to utility accounting records;
- Determination and calculation of the appropriate base rates and utility plant;
- Traditional cost of service and cost allocation methodologies supporting revenue requirements;
- The cost allocation methodologies for the allocation of investment and expense between affiliates, including the relationship of the holding company to its

subsidiary operating companies, the transfer of investment and costs between operating companies, and the provision of services between affiliates;

- Cost of capital including cost of debt and the return on equity;
- Just and reasonable costs and prudent investments associated with providing reliable and quality service;
- Depreciation and taxation; and
- A detailed understanding of natural gas utility regulations.

Exeter is qualified to provide assistance on both the cost allocation/rate design and RSC aspects of Atmos Energy's Application. Mr. Jerome D. Mierzwa, a principal of Exeter, will have overall responsibility and supervision of this project and will focus on the cost allocation and rate design aspects of Atmos Energy's Application. Mierzwa has testified on over 300 occasions in 17 state jurisdictions and before the FERC. Mr. Mierzwa and Exeter have previously assisted the Commission in the follow proceedings:

- Review of the Rate Stabilization Pilot Program of TransLa and LGS for the 2004-05 through 2006-07 winter seasons.
- The investigation of the PGA filings of Atmos Energy for the period April 2012 through March 2014 in Docket No. X-33480.
- The investigation of the PGA filings of Entergy Louisiana, LLC for the period January 2012 through December 2015.
- The investigation into whether TransLa and Louisiana Intrastate Gas Company included inappropriate or imprudent costs in their purchased gas cost recovery mechanisms from 1981 through 1994.
- The investigation into Entergy Louisiana, LLC's FAC filings between 1975 and 1998.
- The review of Entergy Louisiana, LLC's purchased power practices and contracts (prudence and accounting) for 2000, 2001, and 2002.
- The investigation of Cleco Power, LLC's planning resource procurement practices and incurred fuel costs for the period January through October 2005 (initiated by the Commission as a result of the effect of Hurricanes Katrina and Rita on the fuel and purchased power costs of Louisiana electric utilities).
- The investigation of Cleco Power, LLC's fuel adjustment filings for the years 2003 through 2008.

- The review of Entergy Gulf States, L.L.C.'s fuel adjustment filings for the years 2005 through 2009 in Docket No. U-32245 which resulted in a refund to ratepayers of \$5 million.

In addition, Mr. Mierzwa has previously addressed utility cost allocation and rate design matters in other jurisdictions including Delaware, Indiana, Main, Pennsylvania, Rhode Island, and Virginia. Testimony presented by Mr. Mierzwa addressing utility cost allocation and rate design are identified in his resume which is attached to this proposal.

Mr. Lafayette K. Morgan, Jr., a senior level consultant to Exeter, will be primarily responsible for reviewing the RSC aspects of Atmos Energy's Application. Mr. Morgan has participated in the review of Entergy Louisiana, LLC's formula rate plan and has testified before the Commission on behalf of Staff in other proceedings. Other proceedings in which Mr. Morgan has assisted the Commission include the following:

- Louisiana Power and Light Company (Louisiana Public Service Commission, Docket No. U-20925), 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.
- South Central Bell Telephone Company – Louisiana (Louisiana Public Service Commission, Docket No. U-17949, Subdocket E), 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.
- Entergy Louisiana, Inc. (Louisiana Public Service Commission, Docket No. U-20925 RRF 2004), 2004. Presented testimony on rate base and cost of service issues on behalf of the Louisiana Public Service Commission Staff.
- Lafourche Telephone Company (Louisiana Public Service Commission, Docket No. U-21181), 1995. Analysis and investigation of earnings and appropriate rate of return on behalf of the Louisiana Public Service Commission Staff.
- CenterPoint Energy-Entex (Louisiana Public Service Commission, Docket No. U-26720, Subdocket A), 2003. Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.
- CenterPoint Energy-Arkla (Louisiana Public Service Commission, Docket No. U-27676), 2004. Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.
- Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC Rate Stabilization Plan.

Mr. Morgan's professional resume outlining his previous work is attached to this proposal. In addition to Messrs. Mierzwa and Morgan, other members of Exeter's staff will be available to assist as necessary.

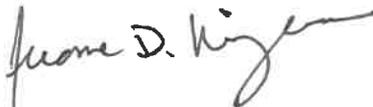
**Cost Proposal**

Exeter proposes to perform a detailed review of Atmos Energy's Application for \$27,000, plus direct expenses, including travel, of \$2,000. Exeter bills for professional services based upon the actual hours spent up to the budgeted ceiling. Our standard hourly billing rates range from \$80 per hour for research assistants to \$220 for principals. Direct expenses will be billed at cost.

**Conflict of Interest**

Please note that Exeter has no business relationship with Atmos Energy or any of its affiliates, nor have we ever had such a relationship. Thus, Exeter has no conflict of interest that could impair or restrict our ability to provide assistance and objective advice to Staff. If you have any questions of either a technical or a contractual nature, please do not hesitate to call. We look forward to being of service to the Commission and the ratepayers of Louisiana again.

Very truly yours,



Jerome D. Mierzwa,  
Vice President

JDM/arr  
Enclosure

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**RESUMES OF**  
**JEROME D. MIERZWA**  
**&**  
**LAFAYETTE K. MORGAN, JR.**

## **JEROME D. MIERZWA**

Mr. Mierzwa is a Principal of Exeter Associates, Inc., with over 25 years of public utility regulatory experience. At Exeter, Mr. Mierzwa has been involved in purchased gas cost allocation analysis and rate design analysis, conducting management audits and similar investigations of the natural gas supply and procurement policies and practices of local distribution companies (LDCs), and has provided assistance in proceedings before the Federal Energy Regulatory Commission (FERC). Mr. Mierzwa has participated in the planning of natural gas procurements for major federal installations located in various regions of the country. Mr. Mierzwa has been involved in evaluating performance-based incentive regulation for LDC purchased gas costs and the unbundling of LDC services. Mr. Mierzwa has participated in developing utility class cost-of-service studies, has presented testimony sponsoring gas, water and wastewater utility cost-of-service studies, least cost gas procurement and incentive regulation, in addition to presenting testimony addressing utility rate base and revenues.

### Education

B.S. (Marketing) – Canisius College, Buffalo, New York, 1981

M.B.A. (Finance) – Canisius College, Buffalo, New York, 1985

Gas Rates Fundamental Course, June 1987, University of Wisconsin, sponsored by the American Gas Association.

### Previous Employment

1986-1990     Rate Analyst  
                  National Fuel Gas Company  
                  Buffalo, New York

### Previous Experience

Prior to joining Exeter in 1990, Mr. Mierzwa served as a rate analyst at National Fuel Gas Supply Corporation, an interstate pipeline. In that position, he was involved in preparing purchased gas adjustment filings and reviewing the rate filings of interstate pipeline suppliers. Mr. Mierzwa was also involved in preparing supplier rate, gas sales, and gas purchase price forecasts, examining the rate implications of storage activity, and analyzing rate of return, cash working capital, and potential merger and acquisition candidates.

## Presentations

The NASUCA annual meetings in San Antonio, Texas, November 1991 (presentation concerning the FERC Mega-NOPR proceeding which led to the adoption of FERC Order No. 636).

The NASUCA annual meetings in Reno, Nevada, November 1994 (presentation concerning spot market gas incentive procurement programs).

## Expert Testimony

Columbia Gas of Ohio (Public Utilities Commission of Ohio, Case No. 90-17-GA-GCR), November 1990. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio. (Findings and recommendations were stipulated to without cross-examination.)

City of Great Falls Wastewater Utility (Montana Public Service Commission Docket No. 90.10.66), March 1991. Presented a cost of service study on behalf of the U.S. Air Force.

City of Great Falls Water Utility (Montana Public Service Commission Docket No. 90.10.67), March 1991. Presented a cost of service study on behalf of the U.S. Air Force.

Cincinnati Gas & Electric Company (Public Utilities Commission of Ohio, Case No. 91-16-GA-GCR), October 1991. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio. (Findings and recommendations were stipulated to without cross-examination.)

Louisiana Gas Service Company (Louisiana Public Service Commission Docket No. U-19237), December 1991. Testified on rate base including cash working capital, cost allocation and rate design on behalf of the Louisiana Public Service Commission.

Equitable Gas Company and Jefferson Gas Company (Pennsylvania Public Utility Docket No. R-00912164), April 1992. Presented a revised forecast of test year sales and revenues on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company (Pennsylvania Public Utility Docket Nos. R-00922180 and R-00922206), May 1992. Presented testimony sponsoring a revised forecast of purchased gas costs and on least cost gas procurement on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-922323), July 1992. Presented testimony on the allocation of purchased gas costs and the projection of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Providence Water Supply Board (Rhode Island Public Utilities Commission Docket No. 2048), August 1992. Presented testimony sponsoring a class cost of service study, cash working capital and revenues on behalf of the Division of Public Utilities and Carriers.

Dallas, Harvey's Lake, Noxen and Shavertown Water Companies (Pennsylvania Public Utility Docket Nos. R-922326, R-922327, R-922328 and R-922329) September 1992. Presented testimony on rate base and net operating income issues on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Ohio (Public Utilities Commission of Ohio, Case No. 92-18-GA-GCR). January 1993. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00922499), March 1993. Presented testimony on the allocation of purchased gas costs, FERC Order No. 636 transition costs and the projection of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Suburban Water Company (Pennsylvania Public Utility Docket No. R-00922476), March 1993. Presented testimony addressing test year revenues and expenses on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00932598), May 1993. Presented testimony on the allocation of purchased gas costs, FERC Order No. 636 transition costs and least cost gas procurement on behalf of the Pennsylvania Office of Consumer Advocate.

Dauphin Consolidated Water Supply Company and General Waterworks of Pennsylvania, Inc. (Pennsylvania Public Utility Docket No. R-00932604), June 1993. Presented testimony addressing test year net operating income on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00932548), July 1993. Presented testimony addressing test year revenues and FERC Order No. 636 transition costs on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Supply Corporation (Federal Energy Regulatory Commission Docket No. RP93-73-000), July 1993. Presented testimony addressing test year throughput and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00932674), July 1993. Presented testimony on the allocation of purchased gas costs, FERC Order No. 636 transition costs and least cost gas procurement on behalf of the Pennsylvania Office of Consumer Advocate.

Sierra Pacific Power Company, Gas Operations (Nevada Public Service Commission Docket No. 93-4087), September 1993. Presented testimony on the allocation of purchased gas costs to electric and gas operations on behalf of the Nevada Office of Consumer Advocate.

Ohio Gas Company (Public Utilities Commission of Ohio, Case No. 93-14-GA-GCR), October 1993. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00932927), March 1994. Presented testimony on transportation service balancing requirement modifications and service enhancements in response to FERC Order No. 636 on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00932885), April 1994. Presented testimony addressing the allocation of purchased gas costs, FERC Order No. 636 transition costs, incentive rate mechanisms, and the projection of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00943028), April 1994. Presented testimony addressing the allocation of purchased gas costs, FERC Order No. 636 transition costs, take-or-pay costs, incentive rate mechanisms and the projection of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Citizens Gas & Coke Utility (Indiana Utility Regulatory Commission, Cause No. 37399-GCA41), May 1994. Presented testimony addressing the allocation and recovery of Order No. 636 transition costs on behalf of the Indiana Utility Consumer Counselor.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00943064), July 1994. Presented testimony addressing the allocation of purchased gas costs and incentive rate mechanisms on behalf of the Pennsylvania Office of Consumer Advocate.

National Gas & Oil Corporation (Public Utilities Commission of Ohio, Case No. 94-221-GA-GCR), October 1994. Co-authored report on audit of management and performance of gas procurement activity on behalf of the Public Utilities Commission of Ohio.

Trans Louisiana Gas Company (Louisiana Public Service Commission, Docket No. U-19997), November 1994. Presented testimony addressing the results of a Commission-ordered investigation into the purchased gas adjustment clause of Trans Louisiana Gas Company on behalf of the Louisiana Public Service Commission Staff.

NorAm Gas Transmission Company (Federal Energy Regulatory Commission Docket No. RP94-343-000), March 1995. Presented testimony addressing rate design billing determinants and the treatment of revenues associated with short term firm, interruptible and other services on behalf of the Arkansas and Louisiana Public Service Commissions.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00953297), May 1995. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00953318), May 1995. Presented testimony addressing the acquisition of capacity resources, transportation balancing charges, performance-based incentive programs and lost and unaccounted-for and company use gas.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00953299), June 1995. Presented testimony addressing storage working capital requirements, heating degree days to be utilized for weather normalization purposes and sponsored a class cost of service on behalf of The Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00953374), July 1995. Presented testimony addressing the acquisition of interstate pipeline capacity and the allocation of purchased gas costs on behalf of The Pennsylvania Office of Consumer Advocate.

Atlanta Gas Light Company (Georgia Public Service Commission Docket No. 5650-U), August 1995. Presented testimony addressing operations of the Company's purchased gas adjustment mechanism and gas procurement practices and policies on behalf of the Georgia Consumers' Utility Counsel.

United Cities Gas Company (Georgia Public Service Commission Docket No. 5651-U), August 1995. Presented testimony addressing the allocation of purchased gas costs on behalf of the Georgia Consumers' Utility Counsel.

Eastern and Pike Natural Gas Companies (Public Utilities Commission of Ohio, Case Nos. 95-215-GA-GCR and 95-216-GA-GCR), September 1995. Co-authorized report on audit of management and performance of gas procurement activity on behalf of the Public Utilities Commission of Ohio.

Tennessee Gas Pipeline Company (Federal Energy Regulatory Commission Docket No. RP95-112-000), September 1995. Presented testimony addressing rate design determinants and revenues associated with long term firm, short term firm and interruptible services on behalf of the Pennsylvania Office of Consumer Advocate.

North Shore Gas Company and Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket Nos. 95-0490 and 95-0491), January 1996. Presented testimony evaluating performance-based rate programs for purchased gas costs on behalf of the Citizens Utility Board.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00953487), March 1996. Presented testimony addressing incentive rate mechanisms, the allocation of purchased gas costs and unauthorized service on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00963563), May 1996. Presented testimony addressing the allocation of purchased gas costs and the projection of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

North Penn Gas Company and PFG Gas, Inc. (Pennsylvania Public Utility Docket No. R-00963636), July 1996. Presented testimony addressing the recovery of excess interstate pipeline capacity costs on behalf of the Pennsylvania Office of Consumer Advocate.

Dayton Power & Light Company (Public Utilities Commission of Ohio, Case No. 96-220-GA-GCR), September 1996. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

West Ohio Gas Company (Public Utilities Commission of Ohio, Case No. 96-221-GA-GCR), November 1996. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

Northern Illinois Gas Company (Illinois Commerce Commission Docket No. 96-0386), November 1996. Presented testimony evaluating performance-based rate programs for purchased gas costs on behalf of the Citizens Utility Board.

National Fuel Gas Distribution (Pennsylvania Public Utilities Commission Docket No. R-00963779), March 1997. Presented testimony addressing the allocation of purchased gas costs and gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utilities Commission Docket No. R-00973895), May 1997. Presented testimony addressing the allocation of purchased gas costs and gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Southwest Gas Corporation (Nevada Public Service Commission Docket No. 97-2005), June 1997. Presented testimony addressing the allocation of purchased gas costs and gas procurement practices and policies on behalf of the Nevada Office of Consumer Advocate.

Kent County Water Authority, (Rhode Island Public Utilities Commission Docket No. 2555), June 1997. Presented class cost of service testimony on behalf of the Division of Public Utilities and Carriers.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00974012), July 1997. Presented testimony on the allocation of purchased gas costs, and the computation of off-system sales margins and margin sharing procedures on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania American Water Company (Pennsylvania Public Utility Docket No. R-00973944), July 1997. Presented class cost of service and rate design testimony on behalf of the Pennsylvania Office of Consumer Advocate.

Commonwealth Gas Services, Inc. (Virginia State Corporation Commission Case No. PUE970455), August 1997. Presented testimony addressing the Company's retail unbundling pilot program on behalf of the Division of Consumer Counsel, Office of the Attorney General.

Consumers Pennsylvania Water Company, Shenango Valley Division (Pennsylvania Public Utility Docket No. R-00973972), September 1997. Presented class cost of service and rate design testimony on behalf of the Pennsylvania Office of Consumer Advocate.

Sierra Pacific Power Company, Water Department (Nevada Public Service Commission Docket No. 97-9020), January 1998. Presented class cost of service and rate design testimony on behalf of the Nevada Utility Consumers' Advocate.

Southern Union Gas Company (City of El Paso, Texas) Inquiry into Southern Union Gas Company's Purchased Gas Adjustment Clause, March 1998. Presented testimony addressing the reasonableness of the Company's gas procurement practices and policies on behalf of the City of El Paso, Texas.

East Ohio Gas Company (Public Utilities Commission of Ohio Case No. 97-219-GA-GCR), March 1998. Co-authored report on the Company's residential and small commercial pilot transportation program on behalf of the Public Utilities Commission of Ohio.

Columbia Gas of Ohio, Inc. (Public Utilities Commission of Ohio Case No. 98-222-GA-GCR), March 1998. Co-authored report on the Company's residential and small commercial pilot transportation program on behalf of the Public Utilities Commission of Ohio.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00974167), March 1998. Presented testimony on the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission Docket No. 2674), April 1998. Presented class cost of service testimony on behalf of the Division of Public Utilities and Carriers.

Equitable Gas Company (Pennsylvania Public Utilities Commission Docket No. R-00984279), May 1998. Presented testimony addressing the allocation of purchased gas costs and gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

East Ohio Gas Company (Public Utilities Commission of Ohio Case No. 97-219-GA-GCR), May 1998. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-00984352), July 1998. Presented testimony on the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Natural Gas Company (Federal Energy Regulatory Commission Docket No. RP98-203-000), October 1998. Presented testimony addressing delivery point imbalance tolerance levels on behalf of the Northern Municipal Distributors Group and the Midwest Region Gas Task Force Association.

Columbia Gas of Ohio, Inc. (Public Utilities Commission of Ohio Case No. 98-223-GA-GCR), January 1999. Co-authored report on audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

North Shore Gas Company and Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket Nos. 98-0819 and 98-0820), February 1999. Presented testimony addressing proposals to adopt fixed gas cost charges on behalf of the Citizens Utility Board.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00984497), March 1999. Presented testimony addressing the allocation of purchased gas costs, gas price projections and the appropriate level of capacity entitlements on behalf of the Pennsylvania Office of Consumer Advocate.

Delmarva Power and Light Company (Delaware Public Service Commission Docket No. 98-524), March 1999. Presented testimony addressing the Company's customer choice pilot program on behalf of the Division of Public Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00994600), May 1999. Presented testimony addressing the contracting for interstate pipeline capacity and the obligation to serve on behalf of the Pennsylvania Office of Consumer Advocate.

Nicor Gas Company (Illinois Commerce Commission Docket No. 99-0127), May 1999. Presented testimony addressing performance-based rates for purchased gas costs on behalf of the Citizens' Utility Board.

Elizabethtown Gas Company, New Jersey Natural Gas Company, Public Service Electric & Gas Company and South Jersey Gas Company (New Jersey Board of Public Utilities Docket Nos. GX99030121 - GO99030125), July 1999. Presented testimony addressing the assignment of capacity by gas utilities to third-party suppliers and the recovery of stranded costs resulting from the unbundling of gas utility services on behalf of the Ratepayer Advocate.

New Jersey Natural Gas Company (New Jersey Board of Utilities Docket No. G099030122), July 1999. Presented testimony addressing the unbundling of gas utility services on behalf of the Ratepayer Advocate.

Carnegie Natural Gas Company (Pennsylvania Public Utility Commission Docket No. C-00970942), September 1999. Presented testimony addressing the design of sales and transportation rates on behalf of the Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00994782), September 1999. Presented testimony addressing the unbundling of gas utility services on behalf of the Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00994784), October 1999. Presented testimony addressing the unbundling of gas utility services on behalf of the Office of Consumer Advocate.

City of Newport-Water Division (Public Utilities Commission of Rhode Island Docket No. 2985), December 1999. Presented testimony addressing cost allocation and rate design issues on behalf of the Division of Public Utilities and Carriers.

Entergy Gulf States, Inc. (Public Utilities Commission of Texas Docket No. 2111), December 1999. Presented testimony addressing the recovery of purchased power and purchased gas costs on behalf of certain Cities served by Entergy Gulf States, Inc.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00994785), December 1999. Presented testimony addressing gas supply, unbundling and rate design restructuring issues on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. - Gas Division (Pennsylvania Public Utility Commission Docket No. R-00994786), December 1999. Presented testimony addressing gas supply, unbundling and rate design restructuring issues on behalf of the Pennsylvania office of Consumer Advocate.

Cincinnati Gas & Electric Company (Public Utilities Commission) of Ohio Case No. 99-218-GA-GCR), January 2000. Co-authored report on management performance audit of gas purchasing practices on behalf of the Public Utilities Commission of Ohio.

T.W. Phillips Gas and Oil Company (Pennsylvania Public Utility Commission Docket No. R-00994790), April 2000. Presented testimony addressing gas supply, unbundling and rate design restructuring issues on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00994898), April 2000. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00005067), May 2000. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

PECO Energy Company (Pennsylvania Public Utility Commission Docket No. R-00005285), July 2000. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. -- Gas Division (Pennsylvania Public Utility Commission Docket No. R-00005281), July 2000. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Providence Water Supply Board (Public Utilities Commission of Rhode Island Docket No. 3163), October 2000. Presented testimony addressing cost allocation and rate design on behalf of the Division of Public Utilities and Carriers.

Nicor Gas Company (Illinois Commerce Commission Docket Nos. 00-0620/00-0621), December 2000. Presented testimony addressing customer choice on behalf of the Citizens Utility Board.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00005832), April 2001. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00016115), May 2001. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00016132), May 2001. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Dayton Power & Light Company (Public Utilities Commission of Ohio Case No. 00-220-GA-GCR), May 2001. Co-authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

UGI Utilities, Inc. -- Gas Division (Pennsylvania Public Utility Commission Docket No. R-00016376), July 2001. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Shore Gas Company (Illinois Commerce Commission Docket No. 01-0469), September 2001. Presented testimony addressing gas supply, unbundling and restructuring customer choice issues on behalf of the Citizens Utility Board, Cook County State's Attorney's Office and the People of the State of Illinois.

The Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket No. 01-0470), September 2001. Presented testimony addressing gas supply, unbundling and restructuring customer choice issues on behalf of the Citizens Utility Board, Cook County State's Attorney's Office and People of the State of Illinois.

T.W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-00016898), March 2002. Presented testimony addressing gas cost procurement practices and cost allocations on behalf of Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00016789), April 2002. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Illinois Gas Company (Illinois Commerce Commission Docket No. 02-0067), April 2002. Presented testimony addressing performance based gas cost incentive program on behalf of the Citizens Utility Board and Cook County State's Attorney's Office.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00027134), May 2002. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00027135), May 2002. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. -- Gas Division (Pennsylvania Public Utility Commission Docket No. R-00027388), July 2002. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

The Cincinnati Gas & Electric Company (Public Utilities Commission of Ohio Case No. 01-218-GA-GCR), July 2002. Co-authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

T.W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-00027888), March 2003. Presented testimony addressing gas cost procurement practices and cost allocations on behalf of Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00038101), April 2003. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00038170), May 2003. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00038166), May 2003. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Docket No. R-00038411), July 2003. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Ohio, Inc. (Public Utilities Commission of Ohio Case No. 02-221-GA-GCR), July 2003. Co-authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

The Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket No. 01-0707), July 2003. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Citizens Utility Board.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-00049422), July 2004. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

PFG, Inc. and North Penn Gas Company (Pennsylvania Public Utility Docket No. R-00049424), July 2004. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

East Ohio Gas Company (Public Utilities Commission of Ohio Case No. 03-219-GA-GCR), August 2004. Co-authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

Southwest Gas Corporation (Nevada Public Services Commission Docket No. 04-6001), September 2004. Presented testimony addressing gas procurement practices on behalf of the Nevada Office of Consumer Advocate.

Northern Natural Gas Company (FERC Docket No. RP04-155-000), November 2004. Presented testimony on billing determinant to be used for rate design on behalf of the Northern Municipal Distributors Group and Midwest Region Gas Task Force Association.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 41338-GCA6), January 2005. Presented testimony addressing storage inventory pricing on behalf of the Indiana Office of Utility Consumer Counselor.

Citizens Gas & Coke Utility (Indiana Utility Regulatory Commission Cause No. 37399-GCA84-S1), February 2005. Presented testimony addressing gas exchange transactions on behalf of the Indiana Office of Utility Consumer Counselor.

Nicor Gas Company (Illinois Commerce Commission Docket No. 04-0779), February 2005. Presented testimony and addressing storage inventory carrying charges on behalf on the Citizens Utility Board and the Cook Country States' Attorney's Office.

Heartland Gas Pipeline, LLC and Citizens Gas & Coke Utility (Indiana Utility Regulatory Commission Cause Nos. 42729 and 42730), March 2005. Presented testimony addressing the petition of Heartland for a certificate of public convenience and necessity to construct an intrastate pipeline, and the petition of Citizens for approval of a storage service agreement on behalf of the Indiana Office of Utility Consumer Counselor.

T.W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-00040059), March 2005. Presented testimony addressing gas cost procurement practices and cost allocations on behalf of Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00050216), March 2005. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission Docket No. R-00049783, May 2005. Presented testimony addressing fixed price sales services on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00050267), May 2005. Presented testimony addressing gas cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00050272), May 2005. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

PECO Energy Company and Public Service Electric and Gas Company (Pennsylvania Public Utility Commission Docket No. A-110550F0160), June 2005. Presented testimony addressing issues related to the post-merger structure of the gas procurement function on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-00050539), July 2005. Presented testimony addressing gas procurement practices and gas cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

PPL Gas Utilities Corporation (Pennsylvania Public Utility Docket No. R-00050540), July 2005. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Utilities, Inc. (Maine Public Utilities Commission Docket No. 2005-87), July 2005. Presented testimony on gas cost allocation and the assignment of interstate pipeline capacity on behalf of the Maine Office of the Public Advocate.

Southwest Gas Corporation (Nevada Public Services Commission Docket No. 05-5015), September 2005. Presented testimony addressing purchased gas cost recovery rates on behalf of the Nevada Office of Consumer Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Case No. 41338-GCA7), December 2005. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Indiana Office of Utility Consumer Counselor.

Indiana Gas Company, Southern Indiana Gas and Electric and Citizens Gas & Coke Utility (Indiana Utility Regulatory Commission Cause No. 42973), February 2006. Presented testimony addressing gas cost allocation on behalf of the Indiana Office of Utility Consumer Counselor.

T.W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-00000051134), March 2006. Presented testimony addressing gas cost procurement practices and cost allocations on behalf of Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-61246), March 2006. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Cincinnati Gas & Electric Company (Public Utilities Commission of Ohio Case No. 05-218-GA-GCR), April 2006. Authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00061301), May 2006. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00061295), May 2006. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

Atmos Energy Corporation (Louisiana Public Service Commission Docket No. U-27703), May 2006. Authored report on audit of gas purchasing practices and cost allocation on behalf of the Staff of the Louisiana Public Service Commission.

UGI Utilities, Inc. -- Gas Division (Pennsylvania Public Utility Commission Docket No. R-00061502), July 2006. Presented testimony addressing gas procurement practices on behalf of the Pennsylvania Office of Consumer Advocate.

PPL Gas Utilities Corporation (Pennsylvania Public Utility Docket No. R-00061519), July 2006. Presented testimony addressing gas procurement practices on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Resources Inc./The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. A-122250F500), September 2006. Presented testimony addressing gas costs issues in this merger proceeding on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Indiana Public Service Company (Indiana Regulatory Utility Commission Cause No. 41338-GCA8), October 2006. Presented testimony addressing reported gas costs and gas cost incentive mechanism results on behalf of the Indiana Office of Utility Consumer Counselor.

North Shore Gas Company/The Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket Nos. 05-0748 and 05-0749), January 2007. Presented testimony addressing gas cost issues on behalf of the Citizens Utility Board and the City of Chicago.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Docket No. R-00072043), March 2007. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utilities Commission Docket No. R-00072111), May 2007. Presented testimony addressing the allocation of purchased gas costs and gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Docket No. R-00072109), May 2007. Presented testimony addressing gas procurement practices and policies and fuel retention charge discounting on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc., Gas Utility Division (Pennsylvania Public Utility Docket No. R-0072335), July 2007. Presented testimony on gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Docket No. R-00072334), July 2007. Presented testimony on gas procurement practices and policies on behalf of Pennsylvania Office of Consumer Advocate.

North Shore Gas Company/The Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket Nos. 07-0241 and 07-0242), July 2007. Presented testimony addressing the allocation of on-system storage on behalf of the Citizens Utility Board and City of Chicago.

Providence Water Supply Board (Public Utilities Commission of Rhode Island Docket No. 3832), July 2007. Addressed cost of service and rate design on behalf of the Division of Public Utilities and Carriers.

Dominion East Ohio Gas Company (Public Utility Commission of Ohio Case No. 07-219-GA-GCR), November 2007. Authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

Northern Indiana Public Service Company (Indiana Regulatory Utility Commission Cause No. 41338-GCA9), December 2007. Presented testimony addressing the reasonableness of reported gas costs and evaluating the results of the gas cost incentive mechanisms under which the company operates on behalf of the Indiana Office of Utility Commission Counselor.

Aqua Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-00072711), February 2008. Presented testimony addressing cost of service, rate design and purchased water rider on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utilities Commission Docket No. R-2008-2012502), March 2008. Presented testimony addressing design day forecasting and transportation service balancing charges on behalf of the Pennsylvania Office of Consumer Advocate.

T.W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-2008-2013026), March 2008. Presented testimony addressing the disposition of capacity release revenues on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-2008-2021160), May 2008. Presented testimony addressing exchange transactions on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2008-2039417), July 2008. Presented testimony addressing capacity release and off-system sales revenue sharing and the acquisition of incremental capacity on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2008-2039284), July 2008. Presented testimony addressing the acquisition of incremental capacity on behalf of the Pennsylvania Office of Consumer Advocate.

North Shore Gas Company/The Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket Nos. 06-0751 and 07-0311/06-752 and 07-0312), July 2008. Presented testimony addressing park and loan activities and out-of-period gas cost adjustments on behalf of the Citizens Utility Board and the City of Chicago.

Pawtucket Water Supply Board (Public Utilities Commission of Ohio Docket No. 3945), July 2008. Presented testimony addressing class cost of service and rate design on behalf of the Division of Public Utilities and Carriers

Philadelphia Water Department (Philadelphia Water Commission FY 2009-2012 Rates), July 2008. Presented testimony addressing water and waste water class cost of service and rate design on behalf of the Public Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 41338-GCA10), March 2009. Presented testimony addressing gas procurement and incentive mechanism issues on behalf of the Office of Utility Consumer Counselor.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Case No. 41338-GCA11), December 2009. Presented testimony addressing gas procurement and incentive mechanism issues on behalf of the Office of Utility Consumer Counselor.

City of Newport (Public Utilities Commission of Rhode Island), January 2010. Presented testimony sponsoring a water cost of service study on behalf of the Division of Public Utilities and Carriers.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utilities Commission Docket No. R-2010-2150861), March 2010. Presented testimony addressing design day forecasting and transportation service balancing charges on behalf of the Pennsylvania Office of Consumer Advocate.

T.W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-2009-2145441), March 2010. Presented testimony addressing capacity release revenues and retainage on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Natural Gas Company (Federal Energy Regulatory Commission Docket No. RP10-148), May 2010. Presented testimony addressing rate discounts on behalf of the Northern Municipal Distributors Group and Midwest Region Gas Task Force Association.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-2010-2155608), May 2010. Presented testimony addressing retainage and design peak day forecasting issues on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-2010-2155613), May 2010. Presented testimony addressing design peak day forecasting, balancing charges and off-system sales on behalf of the Pennsylvania Office of Consumer Advocate.

PECO Energy Company – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2010-2161592), June 2010. Presented testimony addressing base rate cost allocation and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2010-2172933), July 2010. Presented testimony addressing supplier reservation charges and capacity assignment on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2010-2172928), July 2010. Presented testimony addressing supplier reservation charges and capacity assignment on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Central Penn Gas, Inc. (Pennsylvania Public Utility Commission Docket No. 2010-2172922), July 2010. Presented testimony addressing the assignment of capacity on behalf of the Pennsylvania Office of Consumer Advocate.

T.W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-2010-2167797), August 2010. Presented testimony addressing base rate cost allocation and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

North Shore Gas Company/The Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket Nos. 07-0576 and 07-0577), October 2010. Presented testimony addressing the reasonableness and allocation of purchased gas costs on behalf of the Citizens Utility Board.

Columbia Gas of Ohio, Inc. (Public Utilities Commission of Ohio Case No. 10-221-GA-GCR), November 2010. Authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA16), November 2010. Presented testimony addressing gas procurement and incentive mechanism issues on behalf of the Office of Utility Consumer Counselor.

Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-2010-2201702), January 2011. Presented testimony addressing base rate cost allocation and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. A-2010-221389), February 2011. Presented testimony addressing the transfer of facilities to an affiliate on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Central Penn Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2010-2214415), April 2011. Presented testimony addressing base rate cost allocation and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-2011-2228694), May 2011. Presented testimony addressing retainage and lost and unaccounted-for gas issues on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-2011-2223563), May 2011. Presented testimony addressing retainage issues on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2011-2238953), July 2011. Presented testimony addressing design peak day forecasting, winter season planning criteria and capacity RFP process on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2011-2238943), July 2011. Presented testimony addressing design peak day forecasting, winter season planning criteria and capacity RFP process on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Central Penn Gas, Inc. (Pennsylvania Public Utility Commission Docket No. 2011-2238949), July 2011. Presented testimony addressing the Company's winter season planning criteria and capacity RFP process on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Utilities, Inc. (Maine Public Utilities Commission Docket No. 2011-92), August 2011. Presented testimony addressing cost allocation and rate design on behalf of the Maine Public Advocate.

United Water Rhode Island, Inc. (Public Utilities Commission of Rhode Island Docket No. 4255), September 2011. Presented testimony addressing cost allocation and rate design on behalf of the Division of Public Utilities and Carriers.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA20), November 2011. Presented testimony addressing gas procurement and incentive mechanism issues on behalf of the Office of Utility Consumer Counselor.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utilities Commission Docket No. R-2012-2281465), March 2012. Presented testimony addressing design day forecasting, the allocation of capacity costs and pipeline penalties on behalf of the Pennsylvania Office of Consumer Advocate.

T. W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-2011-2273539), March 2012. Presented testimony addressing the reconciliation of gas costs and revenues on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2012-2286447), April 2012. Presented testimony addressing interstate pipeline capacity and gas supply contracting practices on behalf of the Pennsylvania Office of Consumer Advocate.

Cleco Power LLC (Louisiana Public Service Commission Docket No. U-30955), April 2012. Co-authored Report auditing the reasonableness of the fuel costs of Cleco on behalf of the LPSC Staff.

The Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-2012-2292082), May 2012. Presented testimony addressing retainage charges on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-2012-2287044), May 2012. Presented testimony addressing the crediting of asset management arrangement fees and the allocation of capacity costs on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-2012-2285985), May 2012. Presented testimony addressing gas cost allocation and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

PECO Energy Company (Pennsylvania Public Utility Commission Docket No. R-2012-2302784), June 2012. Presented testimony addressing the procurement of long-term fixed price gas supplies on behalf of the Pennsylvania Office of Consumer Advocate.

City of Woonsocket Water Division (Public Utilities Commission of Rhode Island Docket No. 4320), June 2012. Presented testimony addressing water cost of service and rate design on behalf of the Division of Public Utilities and Carriers.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2012-2302220), July 2012. Presented testimony addressing design peak day forecasting and the assignment of interstate pipeline capacity on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2012-2302221), July 2012. Presented testimony addressing design peak day forecasting and the sharing of capacity release revenues on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2012-2314224); UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2012-2314235); and UGI Central Penn Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2012-2314247), October 2012. Presented testimony addressing Gas Procurement Charges on behalf of the Pennsylvania Office of Consumer Advocate.

Duke Energy Ohio, Inc. (Public Utilities Commission of Ohio Case No. 12-218-GA-GCR), November 2012. Authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

City of Newport (Public Utilities Commission of Rhode Island Docket No. 4355), December 2012. Presented testimony addressing water cost of service on behalf of Division of Public Utilities and Carriers.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-24), December 2012. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-25), January 2013. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

PECO Energy Company (Pennsylvania Public Utility Commission Docket No. R-2012-2328614), January 2013. Presented testimony addressing tariff filing to establish a Gas Procurement Charge on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2012-2333983), February 2013. Presented testimony addressing tariff filing to establish a Gas Procurement Charge and a Merchant Function Charge on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2012-2333993), February 2013. Presented testimony addressing tariff filing to establish a Gas Procurement Charge and a Merchant Function Charge on behalf of the Pennsylvania Office of Consumer Advocate.

Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 12-450F), March 2013. Presented testimony addressing lost and unaccounted-for gas, and the allocation of upstream interstate pipeline capacity on behalf of the Delaware Public Service Commission.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2013-2341534), March 2013. Presented testimony addressing design day forecasting and the allocation of capacity costs on behalf of the Pennsylvania Office of Consumer Advocate.

Delmarva Power & Light Company (Public Service Commission of the State of Delaware Docket No. 12-419F), March 2013. Presented testimony addressing interstate pipeline capacity and gas supply contracting practices on behalf of the Delaware Public Service Commission.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-26), April 2013. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2013-2346376), April 2013. Presented testimony addressing interstate pipeline capacity and gas supply contracting practices on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas, LLC (Pennsylvania Public Utility Commission Docket No. R-2013-2350914), May 2013. Presented testimony addressing retainage charges on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-27), July 2013. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

Peoples TWP, LLC (Pennsylvania Public Utility Commission Docket No. R-2013-2355886), July 2013. Presented testimony addressing gas cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2013-2361763), July 2013. Presented testimony addressing the reconciliation of gas costs and revenues on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2013-2361771), July 2013. Presented testimony addressing the contracting for interstate pipeline capacity and the reconciliation of gas costs and revenues on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Central Penn Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2013-2361764), July 2013. Presented testimony to addressing the contracting for interstate pipeline capacity and the reconciliation of gas costs and revenues on behalf of the Pennsylvania Office of Consumer Advocate.

Citizens Water (Indiana Utility Regulatory Commission Cause No. 44306), July 2013. Presented testimony addressing water cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Washington Gas Light Company (Public Service Commission of Maryland Case No. 9322), July 2013. Presented testimony addressing cost of service, rate design and other tariff changes on behalf of the Office of People’s Counsel.

CWA Authority, Inc. (Indiana Utility Regulatory Commission Cause No. 44305), August 2013. Presented testimony addressing wastewater cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Providence Water Supply Board (Public Utilities Commission of Rhode Island Docket No. 4406), August 2013. Presented testimony addressing water class cost of service and rate design on behalf of the Division of Public Utilities and Carriers.

The York Water Company (Pennsylvania Public Utility Commission Docket No. R-2012-2336379), September 2013. Presented testimony addressing water cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-28), October 2013. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company’s gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

Nicor Gas Company (Illinois Commerce Commission Docket No. 03-0703), November 2013. Presented testimony addressing the reconciliation of purchase gas costs on behalf of the Citizens Utility Board.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-29), January 2014. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company’s gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

City of Michigan City, Indiana (Indiana Utility Regulatory Commission Cause No. 44538), January 2014. Presented testimony addressing water cost allocation and rate design on behalf of the Office of Utility Consumer Counselor.

Delmarva Power & Light Company (Public Service Commission of the State of Delaware Docket No. 13-349F), February 2014. Presented testimony addressing interstate pipeline capacity and gas supply contracting practices on behalf of the Delaware Public Service Commission.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2014-2399610), March 2014. Presented testimony addressing design day forecasting and the allocation of capacity costs on behalf of the Pennsylvania Office of Consumer Advocate.

Atmos Energy Corporation (Louisiana Public Service Commission Docket No. U-32987), April 2014. Presented testimony addressing modifications to the Company's Rate Stabilization Clause.

Peoples Natural Gas, LLC (Pennsylvania Public Utility Commission Docket No. R-2014-2403939), April 2014. Presented testimony addressing the allocation of interstate pipeline capacity charges and balancing charges on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2014-2404355), April 2014. Presented testimony addressing the crediting of interstate pipeline capacity release revenues, gas supply put contracts, and the treatment of daily imbalance surcharges and cash-outs on behalf of the Pennsylvania Office of Consumer Advocate.

Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 13-351F), May 2014. Presented testimony addressing lost and unaccounted-for gas, and the allocation of upstream interstate pipeline capacity on behalf of the Delaware Public Service Commission.

Equitable Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2014-2403935), May 2014. Presented testimony addressing standby charges, balancing charges, and the price-to-compare on behalf of the Pennsylvania Office of Consumer Advocate.

Indiana American Water Company (Indiana Utility Regulatory Commission Cause No. 44450), May 2014. Presented testimony addressing water cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-30), May 2014. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission Cause No. 44450), May 2014. Presented testimony addressing cost allocation and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Chattanooga Gas Company (Tennessee Regulatory Authority Docket No. 07-00224), July 2014. Prepared a report reviewing the Company's performance-based ratemaking mechanism on behalf of the Tennessee Regulatory Authority and Consumer Advocate and Protection Division of the Tennessee Attorney General.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-31), July 2014. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

UGI Central Penn Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2014-2420279), July 2014. Presented testimony to addressing affiliated pipeline charges on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2014-2420273), July 2014. Presented testimony addressing affiliated pipeline charges on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2014-2420276), July 2014. Presented testimony addressing the contracting for interstate pipeline capacity and the reconciliation of gas costs and revenues on behalf of the Pennsylvania Office of Consumer Advocate.

Duke Energy Ohio (Public Utilities Commission of Ohio Case No. 14-841-EL-SSO), September 2014. Presented testimony addressing proposed Distribution Capital Investment Rider and Distribution Storm Rider on behalf of the Office of the Ohio Consumer's Counsel.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-32), October 2014. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 13-383), December 2014. Presented testimony addressing lost and unaccounted-for gas, and the allocation of excess upstream interstate pipeline capacity costs and balancing charges on behalf of the Delaware Public Service Commission and the Division of Public Advocate.

Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 14-0299), January 2015. Presented testimony addressing lost and unaccounted-for gas, and the allocation of upstream interstate pipeline capacity on behalf of the Delaware Public Service Commission and the Division of Public Advocate.

Delmarva Power & Light Company (Public Service Commission of the State of Delaware Docket No. 14-0295F), January 2015. Presented testimony addressing interstate pipeline capacity and gas supply contracting practices on behalf of the Delaware Public Service Commission and the Division of Public Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-33), January 2015. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2015-2461373), March 2015. Presented testimony addressing balancing charges, off-system sales, and interstate pipeline capacity on behalf of the Pennsylvania Office of Consumer Advocate.

Vectren Energy of Indiana (Indiana Utility Regulatory Commission Cause No. 37394-GCA-124S1), March 2015. Presented testimony addressing administration of the Company's gas cost incentive mechanism on behalf of the Office of Utility Consumer Counselor.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-34), April 2015. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

Peoples Natural Gas, LLC and Peoples Natural Gas Company, LLC-Equitable Division (Pennsylvania Public Utility Commission Docket No. R-2015-2465172 and R-2015-2465181), April 2015. Presented testimony addressing the allocation of interstate pipeline capacity charges and balancing charges, storage accounting, and design day on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2015-2465656), April 2015. Presented testimony addressing the interstate pipeline capacity and cash-out imbalance reconciliation procedures on behalf of the Pennsylvania Office of Consumer Advocate.

Delmarva Power & Light Company (Delaware Public Service Commission), May 2015. Co-authored an Assessment Report of the Potential Benefits of Electric Service Aggregation for Delmarva Power & Light Company's Residential and Small Commercial Customers.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-2015-2468056), June 2015. Presented testimony addressing cost allocation and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Pawtucket Water Supply Board (Public Utilities Commission of Rhode Island Docket No. 4550), June 2015. Presented testimony addressing water class cost of service and rate design on behalf of the Division of Public Utilities and Carriers.

Questar Gas Company (Public Service Commission of Utah. Docket No. M-057-31), July 2015. Presented testimony addressing transportation balancing charges on behalf of the Utah Office of Consumer Services.

UGI Central Penn Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2015-2480937), July 2015. Presented testimony addressing capacity contracting and LNG cost recovery on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2015-2480934), July 2015. Presented testimony addressing design day forecasting and the recovery of LNG costs on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2015-2480950), July 2015. Presented testimony addressing interstate pipeline capacity contracting and the evaluation of alternative design day capacity resources on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-35), July 2015. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-36), October 2015. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

Citizens Water (Indiana Utility Regulatory Commission Cause No. 44644), October 2015. Presented testimony addressing water cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Duke Energy Ohio, Inc. (Public Utilities Commission of Ohio Case No. 15-218-GA-GCR), December 2015. Authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-37), January 2016. Presented testimony addressing the assignment and sharing of capacity release revenues, administration of the Company's gas cost incentive mechanism, and gas procurement activity on behalf of the Office of Utility Consumer Counselor.

Delmarva Power & Light Company (Public Service Commission of the State of Delaware Docket No. 15-1355), January 2016. Presented testimony addressing interstate pipeline capacity and gas supply contracting practices on behalf of the Delaware Public Service Commission and the Division of Public Advocate.

Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 15-1362), January 2016. Presented testimony addressing lost and unaccounted-for gas, and the allocation of upstream interstate pipeline capacity on behalf of the Delaware Public Service Commission and the Division of Public Advocate.

CWA Authority, Inc. (Indiana Utility Regulatory Commission Cause No. 44685), January 2016. Presented testimony addressing cost allocation and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Philadelphia Water Department (Philadelphia Water Board, Fiscal Years 2017-2018 Rates), March 2016. Presented testimony addressing water, wastewater, and stormwater cost allocation and rate design on behalf of the Public Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2016-2521819), March 2016. Presented testimony addressing the acquisition of interstate pipeline firm transportation capacity on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples TWP, LLC (Pennsylvania Public Utility Commission Docket No. R-2016-2528557), March 2016. Presented testimony addressing retainage charges on behalf of the Pennsylvania Office of Consumer Advocate.

Community Utilities of Indiana, Inc. (Indiana Utility Regulatory Commission Cause No. 44644), April 2016. Presented testimony addressing cost allocation and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

City of Newport, Rhode Island (Public Utilities Commission of Rhode Island Docket No. 4595), April 2016. Presented testimony addressing class cost of service on behalf of the Division of Public Utilities and Carriers.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission Docket No. P-2016-2521993), April 2016. Presented testimony addressing the filing for a waiver of the statutory Distribution System Improvement Charge cap of five percent of billed revenues on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Case No. 43629-GCA-38), April 2016. Presented testimony addressing the gas costs reported for the period December 2015 through February 2016 focusing on evaluation of the gas cost incentive mechanism. Also, addressed whether gas procurement practices and policies were reasonable and consistent with least cost procurement standards during the review period on behalf of the Indiana Office of Utility Consumer Counselor.

Peoples and Equitable Divisions of the Peoples Natural Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2016-2528562 and R-2016-2529260), May 2016. Presented testimony addressing the discounting of retainage charges on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Central Penn Gas Inc. (Pennsylvania Public Utility Commission Docket No. R-2016-2543311), June 2016. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2016-2543314), June 2016. Presented testimony addressing the allocation of purchased gas cost on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. (Pennsylvania Public Utility Commission Docket No. R-2016-2543309), June 2016. Presented testimony addressing the acquisition of peaking services on behalf of the Pennsylvania Office of Consumer Advocate.

Eversource Energy (Massachusetts Department of Public Utilities Docket No. 15-181) June 2016. Presented testimony addressing the petition for approval of two, 20-year gas transportation service agreements to support electric generation on behalf of the Attorney General's Office.

National Grid (Massachusetts Department of Public Utilities Docket No. 16-05) June 2016. Presented testimony addressing the petition for approval of two, 20-year gas transportation service agreements to support electric generation on behalf of the Attorney General's Office.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission Docket No. R-2016-2529660), June 2016. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Central Penn Gas of Pennsylvania (Pennsylvania Public Utility Commission Docket No. P-2016-2537609), July 2016. Presented testimony addressing the filing for a waiver of the statutory Distribution System Improvement Charge cap of five percent on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. P-2016-2537594), July 2016. Presented testimony addressing the filing for a waiver of the statutory Distribution System Improvement Charge cap of five percent of billed revenues on behalf of the Pennsylvania Office of Consumer Advocate.

Community Utilities of Pennsylvania Inc. Water Division (Pennsylvania Public Utility Commission Docket No. R-2016-2538660), July 2016. Presented testimony addressing rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Case No. 43629-GCA-39), July 2016. Presented testimony addressing the gas costs reported for the period March through May 2016 focusing on evaluation of the gas cost incentive mechanism. Also, addressed whether gas procurement practices and policies were reasonable and consistent with least cost procurement standards during the review period on behalf of the Indiana Office of Utility Consumer Counselor.

Chesapeake Utilities Corporation (Public Service Commission of the State of Delaware Docket No. 15-1734) August 2016. Presented testimony addressing the cost of service study and rate design on behalf of the Delaware Public Service Commission.

Kent County Water Authority (Public Utilities Commission of Rhode Island Docket No. 4611), September 2016. Presented testimony addressing class cost of service and rate design on behalf of the Division of Public Utilities and Carriers.

Entergy Gulf States Louisiana, LLC (Louisiana Public Service Commission Docket No. U-32245), September 2016. Presented testimony addressing the fuel adjustment clause of Entergy Louisiana, LLC on behalf of the Louisiana Public Service Commission.

Providence Water Supply Board (Public Utilities Commission of Rhode Island Docket No. 4618), October 2016. Presented testimony addressing class cost of service and rate design on behalf of the Division of Public Utilities and Carriers.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Case No. 43629-GCA-40), October 2016. Presented testimony addressing the gas costs reported for the period June through August 2016 focusing on evaluation of the gas cost incentive mechanism. Also, addressed whether gas procurement practices and policies were reasonable and consistent with least cost procurement standards during the review period on behalf of the Indiana Office of Utility Consumer Counselor.

James Black Water Service Company, (Pennsylvania Public Utility Commission Docket No. R-2013-2395443), November 2016. Presented testimony addressing the evaluation of the James Black Water Service Company application to begin to offer, render, furnish and supply water service in Jefferson Township, Pennsylvania on behalf of the Pennsylvania Office of Consumer Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission Docket No. P-2016-2540046), November 2016. Presented testimony addressing the design of the Company's Distribution System Improvement Charge on behalf of the Pennsylvania Office of Consumer Advocate.

Citizens' Electric Company of Lewisburg, PA & Wellsboro Electric Company (Pennsylvania Public Utility Commission Docket Nos. R-2016-2531550 & R-2016-2531551), December 2016. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Delmarva Power & Light Company (Public Service Commission of the State of Delaware Docket No. 16-0889) January 2017. Presented testimony addressing the reasonableness of the Company's gas procurement practices and policies on behalf of the Delaware Public Service Commission.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Case No. 43629-GCA-41), January 2017. Presented testimony addressing the gas costs reported for the period September through November 2016 focusing on evaluation of the gas cost incentive mechanism. Also, addressed whether gas procurement practices and policies were reasonable and consistent with least cost procurement standards during the review period on behalf of the Indiana Office of Utility Consumer Counselor.

Chesapeake Utilities Corporation (Public Service Commission of the State of Delaware Docket No. 16-0908) February 2017. Presented testimony addressing the reasonableness of the Company's gas procurement practices and policies on behalf of the Delaware Public Service Commission and Division of the Public Advocate.

Entergy Gulf States Louisiana, LLC (Louisiana Public Service Commission Docket No. U-34298), March 2017. Presented testimony addressing the appropriate rate recovery method for the expenses associated with the dry cask storage of spent nuclear fuel and the refund/ratemaking treatment for the damage awards received on behalf of the Louisiana Public Service Commission.

CWA Authority, Inc. (Indiana Utility Regulatory Commission Cause No. 44685-S1), March 2017. Presented testimony addressing cost allocation and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2017-2582461), March 2017. Presented testimony addressing rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Case No. 43629-GCA-42), April 2017. Presented testimony addressing the gas costs reported for the period December 2016 through February 2017 focusing on evaluation of the gas cost incentive mechanism. Also, addressed whether gas procurement practices and policies were reasonable and consistent with least cost procurement standards during the review period on behalf of the Indiana Office of Utility Consumer Counselor.

Peoples TWP, LLC (Pennsylvania Public Utility Commission Docket No. R-2017-2587526), April 2017. Presented testimony addressing least cost gas procurement practices on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples TWP, LLC (Pennsylvania Public Utility Commission Docket No. R-2017-2586317), May 2017. Presented testimony addressing retainage on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company, LLC Peoples and Equitable Divisions (Pennsylvania Public Utility Commission Docket Nos. R-2017-2586310 and R-2017-2586318), May 2017. Presented testimony addressing retainage on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2017-2586783), May 2017. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Fitchburg Gas and Electric Company d/b/a Unitil (Massachusetts Department of Public Utilities Docket No. 17-12), June 2017. Presented testimony addressing Asset Management Agreement pricing structure on behalf of the Massachusetts Attorney General's office.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Case No. 43629-GCA-43), July 2017. Presented testimony addressing the gas costs reported for the period March 2017 through May 2017 focusing on evaluation of the gas cost incentive mechanism on behalf of the Indiana Office of Utility Consumer Counselor.

Northern Utilities, Inc. (Maine Public Utilities Commission Docket No. 2017-00065), August 2017. Presented testimony addressing class cost of service and rate design on behalf of the Maine Office of the Public Advocate.

Questar Gas Company (Public Service Commission of Utah Docket No. 17-057-09), August 2017. Presented testimony addressing transportation balancing charges on behalf of the Utah Office of Consumer Services.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-44), October 2017. Presented testimony addressing the gas costs reported for the period June 2017 through August 2017 focusing on evaluation of the gas cost incentive mechanism on behalf of the Indiana Office of Utility Consumer Counselor.

Newton Artesian Water Company (Pennsylvania Public Utility Commission Docket No. R-2017-2624240), November 2017. Presented testimony addressing Distribution System Improvement Charges on behalf of the Pennsylvania Office of Consumer Advocate.

CenterPoint Energy Arkansas Gas (Arkansas Public Service Commission Docket No. 17-050-U), December 2017. Presented testimony addressing Asset Management Agreements on behalf of the Arkansas Attorney General's office.

Delmarva Power & Light Company (Public Service Commission of the State of Delaware Docket No. 17-1013), January 2018. Presented testimony addressing the reasonableness of the Company's gas procurement practices and policies on behalf of the Delaware Public Service Commission and Division of the Public Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-45), January 2018. Presented testimony addressing the gas costs reported for the period September 2017 through November 2017 focusing on evaluation of the gas cost incentive mechanism on behalf of the Indiana Office of Utility Consumer Counselor.

Bay State Gas Company d/b/a Columbia Gas of Massachusetts (Massachusetts Department of Public Utilities Docket No. 17-166), January 2018. Presented testimony addressing Asset Management Agreement pricing structure on behalf of the Massachusetts Attorney General's office.

Chesapeake Utilities Corporation (Public Service Commission of the State of Delaware Docket No. 17-1021), February 2018. Presented testimony addressing the reasonableness of the Company's gas procurement practices and policies on behalf of the Delaware Public Service Commission and Division of the Public Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2018-2641577), March 2018. Presented testimony addressing off-system sales on behalf of the Pennsylvania Office of Consumer Advocate.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-46), April 2018. Presented testimony addressing the gas costs reported for the period December 2017 through February 2018 focusing on evaluation of the gas cost incentive mechanism on behalf of the Indiana Office of Utility Consumer Counselor.

UGI Utilities, Inc. – Electric Division (Pennsylvania Public Utility Commission Docket No. R-2017-2640058), April 2018. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2018-2645296), May 2018. Presented testimony addressing the Company’s gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Gas Company, LLC – Peoples and Equitable Divisions (Pennsylvania Public Utility Commission Docket Nos. R-2018-2645278 and R-2018-3000236), May 2018. Presented testimony addressing the Company’s gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Central Penn Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2018-3001631), June 2018. Presented testimony addressing the Company’s gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. (Pennsylvania Public Utility Commission Docket No. R-2018-3001633), June 2018. Presented testimony addressing the Company’s gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket No. R-2018-3001632), June 2018. Presented testimony addressing the Company’s gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Suez Water Rhode Island, Inc. (Public Utilities Commission of Rhode Island Docket No. 4800), June 2018. Presented testimony addressing class cost of service and rate design on behalf of the Division of Public Utilities and Carriers.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-47), July 2018. Presented testimony addressing the gas costs reported for the period March through May 2018 focusing on evaluation of the gas cost incentive mechanism on behalf of the Indiana Office of Utility Consumer Counselor.

UGI Utilities, Inc.; UGI Central Penn Gas, Inc.; and UGI Penn Natural Gas, Inc. (Pennsylvania Public Utility Commission Docket Nos. A-2018-3000381, A-2018-3000382, and A-2018-3000383), July 2018. Presented testimony to assist in evaluating the Companies’ proposed merger on behalf of the Pennsylvania Office of Consumer Advocate.

Suez Water Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2018-3000834), July 2018. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

The York Water Company (Pennsylvania Public Utility Commission Docket No. R-2018-3000019), August 2018. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Washington Gas Light Company (Public Service Commission of Maryland Case No. 9481), August 2018. Presented testimony addressing class cost of service and rate design on behalf of the Office of People's Counsel.

Town of Chandler (Indiana Utility Regulatory Commission Cause No. 45062), August 2018. Presented testimony addressing water utility class cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Maryland-American Water Company (Public Service Commission of Maryland Case No. 9481), September 2018. Presented testimony addressing water utility class cost of service and rate design on behalf of the Office of People's Counsel.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-48), October 2018. Presented testimony addressing the gas costs reported for the period June through August 2018 focusing on evaluation of the gas cost incentive mechanism on behalf of the Indiana Office of Utility Consumer Counselor.

Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission Cause No. 45152), December 2018. Presented testimony addressing water and wastewater utility class cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Liberty Utilities (New England Gas Company) d/b/a Liberty Utilities (The Commonwealth of Massachusetts Department of Public Utilities Docket No. 18-68), December 2018. Presented testimony addressing gas procurement practices and policies on behalf of the Massachusetts Attorney General.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission Cause No. 43629-GCA-49), January 2019. Presented testimony addressing gas costs reported for the period September through November 2018 focusing on evaluation of the gas cost incentive mechanism on behalf of the Indiana Office of Utility Consumer Counselor.

CWA Authority, Inc. (Indiana Utility Regulatory Commission Cause No. 45151), January 2019. Presented testimony addressing water utility class cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

City of Woonsocket Water Division (Public Utilities Commission of Rhode Island Docket No. 4879), January 2019. Presented testimony addressing water utility class cost of service and rate design on behalf of the Division of Public Utilities and Carriers.

CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas (Arkansas Public Service Commission Docket No. 18-057-U), February 2019. Presented testimony addressing the gas procurement practices and policies on behalf of the Arkansas Attorney General's Office.

## LAFAYETTE K. MORGAN, JR.

Mr. Morgan is an independent regulatory consultant focusing in the area of the analysis of the operations of public utilities with particular emphasis on rate regulation. He has reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination, accounting and regulatory policy and cost recovery mechanisms. This work has included natural gas, water, electric, and telephone utilities.

### Education and Qualifications

B.B.A. (Accounting) – North Carolina Central University, 1983

M.B.A. (Finance) – The George Washington University, 1993

C.P.A. – Licensed in the State of North Carolina (Inactive status)

### Previous Employment

1993-2010     Senior Regulatory Analyst  
Exeter Associates, Inc.  
Columbia, MD

1990-1993     Senior Financial Analyst  
Potomac Electric Power Company  
Washington, D.C.

1984-1990     Staff Accountant  
North Carolina Utilities Commission – Public Staff  
Raleigh, NC

### Professional Experience

As a Staff Accountant with the North Carolina Utilities Commission – Public Staff, Mr. Morgan was responsible for analyzing testimony, exhibits, and other data presented by parties before the Commission. In addition, he performed examinations of the books and records of utilities involved in rate proceedings and summarized the results into testimony and exhibits for presentation before the Commission. Mr. Morgan also participated in several policy proceedings and audits involving regulated utilities.

As a Senior Financial Analyst with Potomac Electric Power Company, Mr. Morgan was a lead analyst and was involved in the preparation of the cost of service, rate base, and ratemaking adjustments supporting the Company's request for revenue increases in its retail jurisdictions.

As a Senior Regulatory Analyst with Exeter Associates, Inc., Mr. Morgan has been involved in the analysis of the operations of public utilities with particular emphasis on rate regulation. He has reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination, accounting and regulatory policy and cost recovery mechanisms. This work included natural gas, water, electric, and telephone utilities.

Expert Testimony  
of Lafayette K. Morgan, Jr.

Kings Grant Water Company (North Carolina Utilities Commission, Docket No. W-250, Sub 5), 1984. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Northwood Water Company (North Carolina Utilities Commission, Docket No. W-690, Sub 1), 1985. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Emerald Village Water System (North Carolina Utilities Commission, Docket No. W-184, Sub 3), 1985. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

General Telephone Company of the South (North Carolina Utilities Commission, Docket No. P-19, Sub 207), July 1986. Presented testimony on the level of cash working capital allowance on behalf of the North Carolina Utilities Commission – Public Staff.

Heins Telephone Company (North Carolina Utilities Commission, Docket No. P-26, Sub 93), November 1986. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Carolina Power and Light Company (North Carolina Utilities Commission, Docket No. E-2, Sub 537), March 1988. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Public Service Company of North Carolina, Inc. (North Carolina Utilities Commission, Docket No. G-5, Sub 246), August 1989. Presented testimony on rate base, cash working capital allowance, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Conestoga Telephone and Telegraph Company (Pennsylvania Public Utility Commission, Docket No. I-00920015), September 1993. Presented testimony on cost of service on behalf of the Pennsylvania Office of Consumer Advocate.

Louisiana Power and Light Company (Louisiana Public Service Commission, Docket No. U-20925), February 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.

South Central Bell Telephone Company – Louisiana (Louisiana Public Service Commission, Docket No. U-17949, Subdocket E), June 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.

Expert Testimony  
of Lafayette K. Morgan, Jr.

Apollo Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00953378), August 1995. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Carnegie Natural Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00953379), August 1995. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Tennessee Gas Pipeline Company (Federal Energy Regulatory Commission, Docket No. RP95-112), September 1995. Presented testimony rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Virginia-American Water Company (Virginia State Corporation Commission, Case No. PUE-950003), March 1996. Presented testimony on rate base and cost of service issues on behalf of the City of Alexandria.

GTE North, Inc. Interconnection Arbitration (Pennsylvania Public Utility Commission, Docket No. A-310125F0002), September 1996. Presented testimony on the determination of the appropriate resale discount on behalf of the Pennsylvania Office of Consumer Advocate.

United Cities Gas Company (Georgia Public Service Commission, Docket No. 6691-U), October 1996. Presented testimony on rate base and cost of service issues on behalf of the Office of Governor, Consumer Utility Counsel Division.

GTE North, Inc. (Pennsylvania Public Utility Commission, Docket Nos. R-00963666 and R-00963666C001), February 1997. Presented testimony on the determination of the appropriate resale discount on behalf of the Pennsylvania Office of Consumer Advocate.

Consumers Maine Water Company (Maine Public Utilities Commission, Docket No. 96-739), May 1997. Presented testimony on rate base, cost of service, and rate of return issues on behalf of the Maine Office of the Public Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00973944), July 1997. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania-American Water Company – Wastewater Operations (Pennsylvania Public Utility Commission, Docket No. R-00973973), July 1997. Presented testimony on rate base, cost of service, depreciation, and rate design issues on behalf of the Pennsylvania Office of Consumer Advocate.

Expert Testimony  
of Lafayette K. Morgan, Jr.

Jackson Purchase Electric Cooperative Corporation (Kentucky Public Service Commission, Case No. 97-224), December 1997. Presented testimony on rate base and cost of service issues on behalf of the Kentucky Office of the Attorney General.

Henderson Union Electric Cooperative Corporation (Kentucky Public Service Commission, Case No. 97-220), January 1998. Presented testimony on the return of patronage capital on behalf of the Kentucky Office of the Attorney General.

Green River Electric Corporation (Kentucky Public Service Commission, Case No. 97-219), January 1998. Presented testimony on the return of patronage capital on behalf of the Kentucky Office of the Attorney General.

Western Kentucky Gas Company (Kentucky Public Service Commission, Case No. 99-070), November 1999. Presented testimony on rate base and cost of service issues on behalf of the Kentucky Office of the Attorney General.

American Broadband, Inc. (Rhode Island Public Utilities Commission, Docket No. 2000-C-3), June 2000. Presented report and testimony on the Company's financing plan on behalf of the Rhode Island Division of Public Utilities and Carriers.

PPL Utilities (Pennsylvania Public Utility Commission, Docket No. R-00005277), October 2000. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

T.W. Phillips Oil and Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00005459), October 2000. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pike County Light & Power Company (Pennsylvania Public Utility Commission, Docket No. P-00011872), May 2001. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Vermont Gas Systems, Inc. (Vermont Public Service Board, Docket No. 6495), June 2001. Presented testimony on rate base and cost of service issues on behalf of the Vermont Public Service Department.

Community Service Telephone Company (Maine Public Utilities Commission, Docket No. 2001-249), July 2001. Presented joint testimony on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

Expert Testimony  
of Lafayette K. Morgan, Jr.

West Virginia-American Water Company (Public Service Commission of West Virginia, Docket No. 01-0326-W-42-T), August 2001. Presented testimony on rate base and cost of service issues on behalf of the Consumer Advocate Division.

Philadelphia Suburban Water Company (Pennsylvania Public Utility Commission, Docket No. R-00016750) February 2002. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Illinois-American Water Company (Illinois Commerce Commission, Docket No. 02-0690) January 2003. Presented testimony on cost of service issues on behalf of Citizens Utility Board.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00027983), February 2003. Presented testimony addressing surcharge mechanism to recover security costs on behalf of the Pennsylvania Office of Consumer Advocate.

FairPoint New England Telephone Companies (Maine Public Utilities Commission, Docket Nos. 2002-747, 2003-34, 2003-35, 2003-36, and 2003-37), June 2003. Presented testimony on rate base and cost of service issues on behalf of the Maine Office of the Consumer Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00038304), August 2003. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

PPL Electric Utilities Corporation (Pennsylvania Public Utility Commission, Docket No. R-00049255), June 2004. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Entergy Louisiana, Inc. (Louisiana Public Service Commission, Docket No. U-20925 RRF 2004), August 2004. Presented testimony on rate base and cost of service issues on behalf of the Louisiana Public Service Commission Staff.

Vectren Energy Delivery of Indiana (Indiana Utility Regulatory Commission, Cause No. 42598), September 2004. Presented testimony on O&M expense issues on behalf of the Indiana Office of Utility Consumer Counselor.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-00049656), December 2004. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Expert Testimony  
of Lafayette K. Morgan, Jr.

Block Island Power Company (Rhode Island Public Utilities Commission, Docket No. 3655), April 2005. Presented testimony on cash working capital on behalf of the Rhode Island Division of Public Utilities & Carriers.

Verizon New England, Inc. (Maine Public Utilities Commission, Docket No. 2005-155), September 2005. Presented joint testimony with Thomas S. Catlin on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

T.W. Phillips Oil and Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00051178), May 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-00061346), July 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Company (Pennsylvania Public Utility Commission, Docket No. R-00061493), September 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Southern Indiana Gas & Electric Co. (Indiana Utility Regulatory Commission, Cause No. 43112), January 2007. Presented testimony on rate base and cost of service issues on behalf of the Indiana Office of Utility Consumer Counsel.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-00072155), July 2007. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Aqua Pennsylvania, Inc. (Pennsylvania Public Utility Commission, Docket No. R-00072711), February 2008. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission, Docket No. R-2008-2029325), October 2008. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

The Narragansett Bay Commission (Rhode Island Public Utilities Commission, Docket No. 4026), April 2009. Presented testimony on rate base and cost of service issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Expert Testimony  
of Lafayette K. Morgan, Jr.

Maryland-American Water Company (Maryland Public Service Commission, Case No. 9187), July 2009. Presented testimony on rate base and cost of service issues on behalf of the Maryland Office of People's Counsel.

Monongahela Power Company & The Potomac Edison Company, both d/b/a Allegheny Power Company (West Virginia Public Service Commission, Case No. 09-1352-E-42T), February 2010. Presented testimony on rate base and cost of service issues on behalf of the West Virginia Consumer Advocate Division.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-2010-2161694), June 2010. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission, Docket No. 4550), June 2015. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-2015-2468056), June 2015. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Indianapolis Power and Light Company (Indiana Utility Regulatory Commission, Cause No. 44576/44602), July 2015. Presented testimony on revenue requirements issues on behalf of the Indiana Office of Utility Consumer Counselor.

Public Service Company of Oklahoma (Corporation Commission of Oklahoma, Cause No. PUD 201500208), October 2015. Presented testimony on revenue requirements and environmental compliance rider issues on behalf of the United States Department of Defense and the Federal Executive Agencies.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission, Cause No. 44688), January 2016. Presented testimony on the company's electric division operating revenues, operating expenses and income taxes issues on behalf of the Indiana Office of Utility Consumer Counselor.

Philadelphia Water Department (Philadelphia Water, Sewer And Storm Water Rate Board, FY2017-2018 Rate Proceeding), March 2016. Presented testimony on revenue requirements issues on behalf of the Public Advocate.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9417), June 2016. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Expert Testimony  
of Lafayette K. Morgan, Jr.

Chesapeake Utilities Corporation (Delaware Public Service Commission, PSC Docket No. 15-1734), August 2016. Presented testimony on rate base and cost of service issues on behalf of the Staff of the Delaware Public Service Commission.

Kent County Water Authority (Public Service Commission of Rhode Island, Docket No. 4611), September 2016. Presented testimony on rate base and cost of service issues on behalf of the Division of Public Utilities and Carriers.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2017-00065), August 2017. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to renew and modify its alternative rate plan, and its Targeted Infrastructure Replacement Adjustment.

Indiana Michigan Power Company (Indiana Utility Regulatory Commission, Cause No. 44967), November 2017. Presented testimony on rate base, operating revenues and operating expenses issues on behalf of the Indiana Office of Utility Consumer Counselor.

Emera Maine (Maine Public Utilities Commission, Docket No. 2017-00198), December 2017. Assisted the Maine Office of Public Advocate (OPA) with Emera Maine's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

UGI-Electric (Pennsylvania Public Utility Commission, Docket No. R-2017-2640058), April 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Philadelphia Water Department (Philadelphia Water, Sewer And Storm Water Rate Board, FY2019-2020 Rate Proceeding), April 2018. Presented testimony on revenue requirements and the Department's three-year rate plan issues on behalf of the Public Advocate.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 18-WSEE-328-RTS), May 2018. Presented testimony on revenue requirements on behalf on behalf of the Federal Executive Agencies.

Expert Testimony  
of Lafayette K. Morgan, Jr.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-2018-3000124), June 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Bangor Natural Gas Company (Maine Public Utilities Commission, Docket No. 2018-00007), June 2018. Assisted the Maine Office of Public Advocate (OPA) Presented testimony, on behalf of the OPA, on the changes brought about by the Tax Change and Jobs Act of 2017.

### **Special Projects**

Developed a Uniform System of Accounts and Financial Data Collection Template for five countries participating in the National Association of Regulatory Utility Commissioners (NARUC)/East Africa Regional Energy Regulatory Partnership. Also conducted training seminars and participated as a panel member addressing issues in the utility industry from the perspective of the regulator. This work was conducted by NARUC) and the United States Agency for International Development (USAID).

### **Other Projects**

Texas Gas Transmission Corporation (Federal Energy Regulatory Commission, Docket No. RP93-106). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Natural Gas Pipeline Company of America (Federal Energy Regulatory Commission, Docket No. RP93-36). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Texas Gas Transmission Company (Federal Energy Regulatory Commission, Docket No. RP94-423). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Lafourche Telephone Company (Louisiana Public Service Commission, Docket No. U-21181). Analysis and investigation of earnings and appropriate rate of return on behalf of the Louisiana Public Service Commission Staff.

Natural Gas Pipeline Company of America (Federal Energy Regulatory Commission, Docket No. RP95-326). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Pymatuning Independent Telephone Company (Pennsylvania Public Utility Commission, Docket No. R-00953502). Technical analysis and development of settlement position in the Company's rate case on behalf of the Pennsylvania Office of Consumer Advocate.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 96-0172). Technical analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 97-0157).  
Technical analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

TDS Telecom (Pennsylvania Public Utility Commission, Docket Nos. R-00973892 and R-00973893). Technical analysis regarding rate base, cost of service, rate design, and rate of return, and assistance in settlement negotiations in the Company's rate case and alternative regulatory filing on behalf of the Pennsylvania Office of Consumer Advocate.

Appalachian Power Company (Virginia State Corporation Commission, Case No. PUE 960301).  
Technical analysis regarding rate base and cost of service and assistance in settlement negotiations in the Company's rate case and alternative regulatory filing on behalf of the Virginia Office of the Attorney General.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 97-580).  
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 98-0259).  
Technical Analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

Maine Public Service Company (Maine Public Utilities Commission, Docket No. 98-577).  
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

Bangor Hydro-Electric Company (Maine Public Utilities Commission, Docket No. 97-596).  
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

TDS Telecom (Maine Public Utilities Commission, Docket Nos. 98-894, 98-895, 98-904, 98-906, 98-911, and 98-912). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Mid-Maine Telecom (Maine Public Utilities Commission, Docket No. 2000-810). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Unitel, Inc. (Maine Public Utilities Commission, Docket No. 2000-813). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Hydraulics International, Inc. (Armed Services Board of Contract Appeals, ASBCA No. 51285). Technical analysis and support relating to the Economic Adjustment Clause claim on behalf of the Air Force Materiel Command.

Tidewater Telecom and Lincolnville Telephone Company (Maine Public Utilities Commission, Docket Nos. 2002-100 and 2002-99). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

TDS Telecom (Vermont Public Service Board, Docket No. 6576). Technical analysis regarding rate base, cost of service, and depreciation expense on behalf of the Vermont Department of Public Service.

CenterPoint Energy-Entex (Louisiana Public Service Commission, Docket No. U-26720, Subdocket A). Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.

CenterPoint Energy-Arkla (Louisiana Public Service Commission, Docket No. U-27676). Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC Rate Stabilization Plan.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC post-Katrina power purchases.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to Entergy Louisiana LLC recovery of storm damage costs.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 17-WSEE-147-RTS). Technical analysis regarding rate base and cost of service on behalf of the Federal Executive Agencies.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 17-WSEE-147-RTS). Technical analysis regarding rate base and cost of service on behalf of the Federal Executive Agencies.

The Village of Ridgewood Water Utility, Exeter Associates, Inc. Retained on behalf of The Township of Wyckoff, the Borough of Glen Rock and the Borough of Midland Park to review and evaluate the Rate Study prepared for The Village of Ridgewood related to The Village of Ridgewood's Water Utility Rate Ordinances, Nos. 3236, 3272, and 3319, the Superior Court of New Jersey Law Division – Bergen County (Docket No. BER-L-5651-12) remand.