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REF: 161204

December 9, 2016

Kathleen Richardson
Louisiana Public Service Commission
Office of General Counsel
602 North Fifth Street, 12th Floor
Galvez Building (70802)
P.O. Box 91154
Baton Rouge, LA 70821-9154

Re: RFP 16-21 – Docket No. X-34113
In re: Request for Proposals for Outside Consultant to Assist Staff with the Audit of Purchased Gas Adjustment Filings for the Gas Distribution Division of Entergy Louisiana, LLC for the period January 2012 through December 2015

Dear Ms. Richardson:

Exeter Associates, Inc. (Exeter) is pleased to submit this proposal to assist the Louisiana Public Service Commission's (Commission's or LPSC's) Legal, Audit, and Economic Divisions (Staff) in analyzing the Purchased Gas Adjustment (PGA) filings of Entergy Louisiana, LLC (ELL or Company) for compliance with the Commission's General Order dated March 24, 1999 (PGA Order) for the period January 2012 through December 2015 (audit period).

Principal Issues

Exeter will work together with the Commission Staff to address the following audit requirements and to analyze the principal issues outlined below:

1. Investigate the purchased gas costs incurred by ELL during the audit period to ensure those costs were appropriate and eligible for recovery in the PGA mechanism consistent with the PGA Order, including:

    a. Whether the costs passed through the PGA were reasonable and prudent;

    b. Whether the costs passed through the PGA produced just and reasonable rates; and

c. Whether the costs passed through the PGA were necessary for the provision of natural gas service.

2. Review and analyze the Company's monthly comprehensive PGA schedules filed with the LPSC;

3. Development and improvement of internal Staff procedures to effectively monitor and evaluate ELL's performance in areas impacting the gas costs which are reflected in the Company's monthly PGA filings with the Commission;

4. Review of ELL's price risk management guidelines pertaining to purchased gas (including policies regarding physical hedging, fixed-price transaction, index transaction, fixed-for-floating price swaps, options to purchase, and other arrangements) to determine their propriety and a recommendation of modifications if appropriate;

5. Quantify the adverse impact on ratepayers, if any, for each audit topic; and

6. Address any additional issues which Staff and Exeter identify as appropriate during the course of the investigation.

Plan of Action

Exeter proposes to carry out this work by performing the following tasks:

1. Conduct a comprehensive review and analysis of all filings made to the Commission by ELL for the period January 2012 through December 2015 with respect to the Company's PGA;

2. Conduct discovery, including the preparation of written data requests and site visits, as necessary;

3. Review the responses to discovery requests, workpapers, financial data, and historical data involving prior audits;

4. Conduct technical conferences with the Company, as necessary, to confirm facts, collect additional information, and obtain Company explanations for various positions;

5. Prepare a report identifying any irregularities detected in the Company's PGA filings or any charges incorrectly assessed to Louisiana jurisdictional customers, and present recommendations to recover any inappropriately assessed costs;

6. Prepare an audit memoranda and/or pre-filed testimony in support of Staff's ultimate recommendations, including supporting exhibits;

7. Assist with the preparation of applicable motions, exceptions, briefing sheets, and orders of the Commission;

8. Participate in settlement negotiations with Staff and the Company to determine whether issues can be resolved without litigation;

9. Participate in pre-trial conferences, depositions, and hearings; and

10. Participate in conference calls, meetings, and conferences with Staff and Commissioners, and attend Business and Executive Sessions, as necessary and appropriate.

Exeter will assist Staff in the above necessary actions through to the issuance of the final Commission order. Exeter understands that the time period estimated for completion is approximately 12 to 18 months, with the overall time period depending on the extent to which matters are contested. Exeter would begin work shortly after notification of selection. We would anticipate discovery and preparation of Exeter's evaluation and findings to take place over a period of six to ten months, with hearings to follow on a schedule established by the Administrative Law Judge (ALJ) assigned to the proceeding.

Qualifications

A detailed description of Exeter's corporate qualifications and the qualifications and experience of its senior personnel has been included as Attachment A in our response to RFP 15-06. Exeter is well-qualified to provide the assistance that the Commission requires in this proceeding. Exeter has extensive experience addressing utility regulatory matters before the LPSC, as well as other state and federal regulatory agencies. The firm's 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 utilities, public utility accounting, and generally accepted accounting standards.
- Appropriate ratemaking adjustments to utility accounting records.
- Appropriate allocations of costs to base rates and fuel charges.
- Recoverable expenses for ratemaking purposes.
- Just and reasonable costs and prudent investments associated with providing reliable and quality service.
- Costs passed through a PGA which are considered reasonable and prudent, and appropriate and/or eligible for recovery pursuant to Commission orders, which are

necessary for the provision of gas service and which have or will produce just and reasonable rates.

- Utility taxation.

Exeter is especially well-suited to conduct this investigation because of its directly relevant Louisiana experience. Over the past 35 years, Exeter has worked for the Commission on numerous regulatory proceedings dealing with utility fuel purchases and usage. Exeter has also worked with the Commission on the proper function and flow-through of costs under fuel adjustment clauses (FACs). In fact, Exeter helped the Commission establish rules for purchased gas cost recovery filings and establish guidelines for cost recovery eligibility. These rules and guidelines were directly analogous to the rules previously adopted for electric FACs. Some of the other directly relevant projects that Exeter has undertaken for the Commission include:

- The investigation of the PGA filings of Atmos Energy Corporation for the period April 2012 through March 2014 in Docket No. X-33480.
- The investigation into whether Trans Louisiana Gas Company (TransLa) and Louisiana Intrastate Gas Company included inappropriate or imprudent costs in their purchased gas cost recovery mechanisms from 1981 through 1994.
- Review of the Rate Stabilization Pilot Program of TransLa and Louisiana Gas Service Company for the 2004-05 through 2006-07 winter seasons.
- 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 recently completed investigation of Cleco Power, LLC's fuel adjustment filings for the years 2003 through 2008.
- The recently concluded 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.

We propose that this project be conducted under the direction of Mr. Jerome D. Mierzwa, a Principal at Exeter. Mr. Mierzwa has previously participated in the review of PGA and FAC filings on behalf of LPSC Staff as previously described. Mr. Mierzwa has also been involved in the investigation of the purchased gas costs and gas procurement policies of gas and electric

utilities in Georgia, Indiana, Louisiana, Maryland, Nevada, New Jersey, Ohio, Pennsylvania, Tennessee, Texas, and Utah. Mr. Mierzwa's resume is included as Attachment B to this proposal. In addition to Mr. Mierzwa, other members of Exeter's staff will be available as necessary.

Cost Proposal

Exeter proposes to perform the audit of ELL and provide the report for a budget not to exceed $23,800 for professional services, plus direct expenses not to exceed $1,500. Exeter will bill for professional services at our standard hourly billing rates which range from $80 per hour for research assistants to $185 for Mr. Mierzwa. Direct expenses will be billed at cost.

Conflict of Interest

Please note that Exeter has no business relationship with ELL or any of its affiliates, nor have we ever had such a relationship. We also have no business relationship with any likely fuel suppliers. Thus, we have 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 contractual nature, please do not hesitate to call. We look forward to again being of service to the Commission and the ratepayers of Louisiana.

Very truly yours,

Jerome D. Mierzwa
Vice President

JDM/ccc
Enclosure

ATTACHMENT A

EXETER ASSOCIATES, INC.

10480 LITTLE PATUXENT PARKWAY
SUITE 300
COLUMBIA, MARYLAND 21044

CORPORATE QUALIFICATIONS

EXETER ASSOCIATES, INC.
CORPORATE QUALIFICATIONS -- GENERAL

Exeter Associates, Inc. provides economic and financial consulting services in the areas of public utility regulation, energy, and antitrust economics. The firm maintains the highest standards in the application of economic and financial analysis to both quantitative and policy issues in the electric, gas, and other industries.

Exeter Associates, Inc. is distinguished by the breadth of experience and expertise of its senior professionals. Each holds an advanced degree in economics or a related field with extensive experience in his or her area of expertise, and each is a recognized expert in one or more of the areas of analysis and research shown below.

Public Utility Regulation (Electric, Gas, and Water/Wastewater)

- *Alternative regulatory structures*
- *Local competition*
- *Industry restructuring*
- *Privatization*
- *Wholesale/retail wheeling*
- *Mergers and acquisitions*
- *Costing methodologies*
- *Imputation standards/non-accounting safeguards*
- *Structural separation remedies*
- *Rate structure and rate design*
- *Marginal costs and rates*
- *Rate of return*
- *Affiliate company relationships*
- *Revenue requirements*
- *Utility financial condition*
- *Utility productivity studies*
- *Depreciation*

Econometric and Energy Modeling

- *Demand and cost analysis*
- *Energy supply forecasting*
- *Load forecasting*
- *Conservation and load management analysis*
- *Economic analysis of environmental policies*

Industry Analysis

- *Electric utilities*
- *Water/sewer utilities*
- *Oil and natural gas*

Cost/Benefit Analysis

Life-Cycle Cost Analysis

Financial Modeling and Analysis

Evaluation/Acquisition of Alternative Utility Supplies

ELECTRICITY

Exeter staff has been continuously involved in electric utility industry regulatory issues since the Company began operating in 1981, and the experience of its senior staff predates the formation of the Company. Exeter has provided expert witness testimony in hundreds of regulatory proceedings before state and federal regulatory commissions. This testimony has been on behalf of commission staffs, consumer advocates, and federal and state government clients. In addition, Exeter personnel have provided consulting and prepared reports/studies addressing broad policy issues facing particular states and industry-wide regulatory concerns. These testimonies and studies have involved such recent issues as industry restructuring, wholesale and retail open access, privatization of utility systems, stranded costs, contract evaluation/negotiation, and the development or evaluation of performance-based mechanisms (alternative forms of regulation) for electric utilities. Most recently, Exeter has also examined and provided testimony on renewable energy, energy conservation, demand response, procurement of default electricity supply service, and construction and siting of power plants.

Exeter staff has extensive experience in providing expert testimony and consulting on revenue requirements, rate of return, load forecasting, demand side management, depreciation, cost of service, prudency, rate design, fuel costs, purchase power costs, competition (both wholesale and retail), utility resource planning, cogeneration analysis and merger issues.

NATURAL GAS

Exeter Associates has been extensively involved in natural gas regulatory issues since the mid-1970's. After the adoption of Federal Energy Regulatory Commission (FERC) Order No. 636 and subsequent unbundling of interstate pipeline service in 1993, local gas distribution companies (LDCs) have become entirely responsible for the gas procurement function, a responsibility primarily borne by interstate pipelines prior to adoption of FERC Order No. 636. Exeter's engagements have included evaluation of LDC gas procurement practices and policies in the post-Order No. 636 environment on behalf of public utility commission (PUC) staffs and consumer advocates. Exeter has provided expert witness assistance to PUC staffs and consumer advocates in numerous regulatory proceedings before state and federal regulatory authorities addressing revenue requirements, cost allocation and rate design issues. Exeter professionals have advised state and federal clients concerning issues related to natural gas industry restructuring. This includes addressing issues such as performance-based gas procurement programs, stranded costs, unbundling of LDC services, and new regulations to promote competition under conditions of an evolving market structure. Exeter has also assisted clients in the direct procurement of natural gas supplies and contract negotiations in the continually evolving competitive gas acquisition markets.

WATER/WASTEWATER

Exeter Associates' personnel have extensive experience in designing water/wastewater rates, performing cost allocation studies, evaluating revenue requirements, and addressing other aspects of water and wastewater regulation. Because of the substantial capital improvements required by water utilities to comply with the quality standards of the Safe Drinking Water Act (SDWA) and its amendments, significant increases in water rates are often required. Exeter has extensive experience in addressing the allocation and recovery of SDWA-related costs.

In addition to the staff's providing expert testimony in numerous regulatory proceedings throughout the U.S. on behalf of state and federal government clients, Exeter personnel have assisted clients in negotiations for water supply, rates, service characteristics, and billing arrangements. In addition to these issues, Exeter personnel have addressed the adequacy of infrastructure, privatization of federally-owned water treatment and storage facilities and water distribution systems, and issues related to fire protection.

EXETER ASSOCIATES, INC.
RECENT CLIENTS

Exeter Associates' professional staff members have served a broad range of client organizations including public service commissions, consumer advocates, government agencies and private firms. Recent clients include:

Arkansas Public Service Commission
Brookhaven National Laboratory
Center for Resource Solutions
Colorado River Commission of Nevada
Community Legal Services, Inc.
Defense Logistics Agency Energy
Delaware Division of the Public Advocate
Delaware Public Service Commission
Fermi National Accelerator Laboratory
General Electric
General Services Administration
Hawaii Public Utilities Commission
Illinois Citizens Utility Board
Imperial Irrigation District
Indiana Office of Utility Consumer Counselor
Lawrence Berkeley National Laboratory
Lawrence Livermore National Laboratory
Louisiana Public Service Commission
Maine Office of the Public Advocate
Maine Public Utilities Commission
Maryland Department of the Environment
Maryland Energy Administration
Maryland Office of People's Counsel
Maryland Power Plant Research Program
Maryland Public Service Commission
Massachusetts Attorney General – Office of Ratepayer Advocacy
Midwest Renewable Energy Tracking System
National Association of Regulatory Utility Commissioners
National Nuclear Security Administration
National Renewable Energy Laboratory
New Hampshire Office of Consumer Advocate
Northrop Grumman
Office of the Ohio Consumers' Counsel
Pennsylvania Office of Consumer Advocate
Public Utilities Commission of Ohio
Regulatory Assistance Project
Rhode Island Division of Public Utilities & Carriers
SLAC National Accelerator Laboratory
Strategic Petroleum Reserve
Sustainable Energy Advantage
Tennessee Attorney General – Consumer Advocate and Protection Division
Tennessee Regulatory Authority
Township of Bedminster, New Jersey
U.S. Air Force – Air Force Civil Engineer Center
U.S. Army – Commercial Utilities Program, U.S. Army Corps of Engineers
U.S. Department of Defense
U.S. Department of Energy
Utah Office of Consumer Services
The Utility Reform Network
Western Area Power Administration – Desert Southwest Region
Western Interstate Energy Board

EXETER ASSOCIATES, INC.
KEY STAFF MEMBERS

Exeter Associates, Inc. specializes in serving clients engaged in litigative, policy-making, and decision-making activities and in providing the highest quality consulting services to clients in the areas of regulatory policy, industry restructuring, utility supply planning, contract negotiation, and on a wide range of other contemporary economic issues. The senior professional staff has provided expert testimony on numerous occasions before state, federal, and foreign regulatory agencies; state and federal courts, the Federal Energy Regulatory Commission, the U.S. Postal Rate Commission, and U.S. Congress and state legislative committees and subcommittees. Summaries of the qualifications of Exeter's senior staff are presented below:

MR. THOMAS S. CATLIN is a principal of Exeter Associates and a senior utility rate analyst with 35 years of experience in the review and analysis of the operation of public utilities. The emphasis of this work has been on utility rate regulation and has involved telephone, natural gas, electric and water companies. Mr. Catlin specializes in the areas of revenue requirements and class cost-of-service studies. He is thoroughly familiar with all the various aspects of ratemaking, the use of economic and engineering analytical techniques, rate base and operating income determination, and utility accounting. Mr. Catlin has also been involved in analyzing affiliate relations, alternative regulatory mechanisms, and regulatory restructuring issues. Mr. Catlin has testified before numerous state commissions and the Federal Energy Regulatory Commission. He holds a B.S. in physics and mathematics from the State University of New York at Stony Brook, and an M.S. in water resources engineering and management from Arizona State University. He is currently a member of the American Water Works Association (AWWA) Rates and Charges Subcommittee.

DR. STEVEN L. ESTOMIN is a principal of Exeter Associates and is a senior economist more than 30 years of experience in the areas of microeconomic applications, industry analysis, econometric modeling and environmental economics. He specializes in utility load forecasting, computer modeling, financial analysis, utility contract negotiation, cogeneration analysis, electric industry restructuring, power supply acquisition, and issues of competition and antitrust. Dr. Estomin has had major responsibility in evaluating long-term utility power supply options for U.S. Department of Energy and U.S. Air Force installations, and in negotiating long-term utility contracts for the U.S. government. Dr. Estomin has conducted electric sales and load forecasts for individual utility service areas and for the State of Maryland, and has testified on his review of electric sales forecasts prepared by utilities, including Pepco, Baltimore Gas & Electric Company, Commonwealth Edison, Central Maine Power, and Bangor Hydro. He has also testified on issues relating to statistical analysis, rate design, competition, and power supply acquisition for default supply service. Dr. Estomin holds a B.A., M.A., and Ph.D. in economics from the University of Maryland.

MR. DWIGHT D. ETHERIDGE is a principal at Exeter Associates with 29 years of wide ranging experience in the electric utility industry. His areas of expertise include retail competition, energy markets, risk management and control, distributed generation, telecommunications, contract rate negotiations, rate design, cost allocation and forecasting, revenue requirements and benchmarking studies. Mr. Etheridge supports clients on multiple utility issues, including planning and options studies, cost analyses related to negotiations and utility rate cases, power procurement and price projections, risk management and energy price hedging programs, and utility infrastructure analyses. While employed by an investor-owned utility, Mr. Etheridge held increasingly more responsible management positions in strategic, deregulation, pricing, and planning areas, including reporting to the CEO during electric deregulation and a merger of two utilities. Mr. Etheridge has extensive experience developing analytical and strategic solutions on a variety of utility issues and communicating on those issues to regulatory commissions, legislatures, senior management, boards of directors and the public. He has presented expert testimony on over 30 occasions and has acted as a spokesperson numerous times on television, radio and in print. Mr. Etheridge holds a B.S. in business administration from the University of California, Berkeley.

MR. JEROME D. MIERZWA is a principal of Exeter Associates and a senior analyst with 24 years of public utility regulatory experience. At Exeter, Mr. Mierzwa has conducted purchased gas cost allocation analysis and rate design analysis, management audits and similar investigations of the natural gas supply and procurement policies and practices of interstate gas pipelines and local distribution companies (LDCs). Most recently, 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, expenses and revenues. Mr. Mierzwa holds a B.S. in marketing and an M.B.A. in finance from Canisius College.

MS. CHRISTINA R. MUDD is a principal at Exeter Associates, Inc. with 20 years of experience in energy efficiency, renewable energy, and climate change policy. With Exeter Ms. Mudd provides detailed analysis on the economic impacts of energy and environmental policies. Ms. Mudd participates in the Maryland staff working group for the Regional Greenhouse Gas Initiative, assists the Maryland Department of Natural Resources, Maryland Energy Administration and Maryland Department of Environment reviewing policies and programs related to electricity regulation, energy efficiency, renewable energy, and climate change. Ms. Mudd also provides technical support to federal agencies by reviewing utility supply contracts and rates, and reviewing the economic feasibility of alternative energy projects. Ms. Mudd served as the Executive Director of the National Council on Electricity Policy from January 2005 to December 2006. The National Council is a partnership between the National Association of Regulatory Utility Commissioners, National Association of State Energy Officials, National Governors' Association, and National Conference of State Legislators. Ms. Mudd holds a B.S. in political science and biology from James Madison University and an M.A. in international affairs with a concentration in economics and energy policy from Johns Hopkins University School for Advanced International Studies.

MR. KEVIN L. PORTER is a principal of Exeter Associates and a senior analyst with nearly 30 years of experience. Mr. Porter has been active in renewable energy analysis and research since 1984. His scope of expertise includes the technical and economic status of renewable energy technologies, design and implementation of state and federal renewable energy policies, transmission access and pricing for renewable energy technologies, and electricity policy in general. He has advised the National Renewable Energy Laboratory, the State of Maryland, the American Wind Energy Association, and other clients on renewable energy and green power procurement and policy design, and has written or co-written over 60 reports, conference papers, and journal articles. He holds a B.S. in environmental studies from Lewis & Clark College in Portland, Oregon, and an M.A. in economics from The American University in Washington, D.C.

ATTACHMENT B

EXETER ASSOCIATES, INC.

10480 LITTLE PATUXENT PARKWAY
SUITE 300
COLUMBIA, MARYLAND 21044

RESUME OF

JEROME D. MIERZWA

JEROME D. MIERZWA

Mr. Mierzwa is a Principal of Exeter Associates, Inc., with over 20 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 Pennyslvania 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.

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-2015-2355886), 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.

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.

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