
EXETER

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REF: 190401

April 16, 2019

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

Re: LPSC RFP 19-05
In re: Cleco Power, LLC's Upcoming Rate Proceeding to be Filed
in June 2019 as Required by Commission Order No. U-33434-A

Dear Ms. Trosclair:

Exeter Associates, Inc. (Exeter) is pleased to submit this proposal to assist the Louisiana Public Service Commission (Commission or Staff) with the review of the upcoming base rate Application to be filed by Cleco Power, LLC (Cleco or Company) in June 2019. Exeter proposes to assist the Commission with the rate design/re-design, retail residential rate decoupling, and revenue requirements aspects of Cleco's Application.

Background

In Docket No. U-33434, Cleco, a public utility under the jurisdiction of the Commission and Cleco Partners, L.P. (Cleco Partners), a partnership comprised of three private investment firms (together, the Applicants) sought approval from the Commission for Cleco Partners to acquire ownership and control of Cleco through the purchase of all outstanding shares of stock of Cleco's parent Company, Cleco Corporation. At the Commission's February 24, 2016 Business & Executive Session (B&E), the Commission found that the proposed transaction, as structured at that time, was not in the public interest. At the March 28, 2016 B&E, the Commission considered a rehearing request filed by the Applicants on March 18, 2016, as well as several enhanced regulatory commitments offered by the Applicants after the February 24, 2016 vote. The request for rehearing

was granted and the Commission determined and found that, with the enhanced commitments, the proposed transaction was in the public interest. Included in those comments was Commitment 4, which required Cleco to file a base rate case in June 2019, with any change in rates to be implemented in 2020.

Proposed Services and Purpose

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

- Reviewing and analyzing the Application of Cleco. This involves reviewing relevant testimonies and supporting documents including the proposed tariffs, supporting and cost of service studies, and rate design proposals, revenue requirements determination, and the supporting schedules for the adjustments to the cost of service;
- Conducting discovery, including preparing written data requests as well as follow-up discovery or other informal conferences, as necessary;
- Preparing direct and cross-answering testimony, testifying before an Administrative Law Judge;
- Reviewing and analyzing proposed stipulation terms and conditions, as necessary and appropriate; and
- Appearance at B&Es.

The purpose of Exeter's rate design review will be to ensure that the class cost of service study or studies sponsored by Cleco reasonably reflect the cost of providing service to the various customer classes and are consistent with Commission precedent. Exeter will ensure that the Company's proposed distribution of the revenue increase authorized by the Commission as a result of Cleco's Application and rates is consistent with sound revenue allocation, which:

- Utilizes class cost of service study results as a guide;
- Provides stability and predictability of the rates themselves, with a minimum of unexpected changes seriously adverse to ratepayers or the utility (gradualism);
- Yields the total revenue requirement;
- Provides for simplicity, certainty, convenience of payment, understandability, public acceptability, and feasibility of application; and
- Reflects fairness in the apportionment of the total cost of service amount to the various customer classes.

With respect to revenue decoupling, Exeter will also evaluate whether any mechanisms proposed by Cleco are consistent with Commission precedent. This will include evaluating whether the mechanism should be designed to adjust utility revenues for any deviation between expected and actual sales regardless of the reason for the deviation, or whether utility revenues should only be adjusted for sales deviations that can be accommodated to have resulted from conservation and load management programs.

Regarding revenue requirements, the analytical work during a utility ratemaking and cost recovery review consists of a critical analysis of the theoretical validity of the company's claims and a verification of the data submitted by the company. This is necessary to ensure that the company's claims correctly and fairly reflect its utility operating results, are appropriately adjusted to reflect conditions that can reasonably be expected to occur when proposed ratemaking and cost recovery methods are in effect, and that test year costs of service are stated in accord with proper ratemaking principles. Exeter's investigation of revenue requirements will involve a review of what might be referred to as the traditional accounting issues—test year income, expense, and rate base. Therefore, we will conduct a thorough examination of all aspects of the Company's rate base, revenues, expenses, and tax claims. The goal of our revenue requirement analysis will be to ensure that the Company's revenue requirements are properly stated to reflect normal operating conditions, in accordance with fundamental ratemaking principles, and are consistent with Commission policy and precedent.

Qualifications

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

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

- Cost of capital, including cost of debt and return on equity;
- Just and reasonable costs and prudent investments associated with providing reliable and quality service;
- Formula rate plans;
- Depreciation and taxation; and
- A detailed understanding of electric utility regulations.

Exeter is qualified to provide assistance on both the rate design and revenue decoupling aspects of Cleco's Application. Mr. Jerome D. Mierzwa, a principal of Exeter, will have overall responsibility and supervision of this project and will perform the majority of the work for these aspects of the project. Mr. Mierzwa has testified on over 300 occasions in 17 state jurisdictions and before the FERC. Mr. Mierzwa and Exeter have previously assisted the Commission in the following proceedings:

- The investigation of the PGA filings of Atmos Energy for the period April 2012 – March 2014 in Docket No. X-33480;
- The investigation of the PGA filings of Entergy Louisiana, LLC for the period January 2012 – December 2015 in Docket No. X-34113;
- The investigation into whether TransLa and Louisiana Intrastate Gas Company included inappropriate or imprudent costs in their purchased gas cost recovery mechanisms from 1981-1994;
- The investigation into Entergy Louisiana, LLC's FAC filings between 1975 and 1998;
- The review of Entergy Louisiana, LLC's purchased power practices and contracts (prudence and accounting) for 2000, 2001, and 2002;
- The investigation of Cleco Power, LLC's planning resource procurement practices and incurred fuel costs for the period January – October 2005 (initiated by the Commission as a result of the effect of Hurricanes Katrina and Rita on the fuel and purchased power costs of Louisiana electric utilities);
- The investigation of Cleco Power, LLC's fuel adjustment filings for the years 2003-2008; and
- The review of Entergy Gulf States, LLC's fuel adjustment filings for the years 2005-2009 in Docket No. U-32245, which resulted in a refund to ratepayers of \$5 million.

In addition, Mr. Mierzwa has previously addressed utility cost allocation and rate design matters in other jurisdictions including Delaware, Indiana, Maine, Pennsylvania, Rhode Island, and Virginia—or on approximately 60 occasions. Attached to this proposal is a recent sample of

testimony presented by Mr. Mierzwa addressing electric utility cost allocation and rate design. Additional testimony presented by Mr. Mierzwa addressing utility cost allocation and rate design is identified in his resume, which is attached to this proposal.

Mr. Lafayette K. Morgan, Jr., a senior-level consultant to Exeter, will provide assistance with addressing the retail rate revenue decoupling proposed by Cleco in its Application, and will be primarily responsible for reviewing the revenue requirements aspects of Cleco's Application. Mr. Morgan has participated in the review of Entergy Louisiana, LLC's formula rate plan and has testified before the Commission on behalf of Staff in other proceedings. Other proceedings in which Mr. Morgan has assisted the Commission include the following:

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

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

Cost Proposal

Exeter proposes to perform a detailed review of the rate design/redesign aspects Cleco's Application for \$46,000, plus direct expenses, including travel, for \$2,500. Exeter proposes to perform a detailed review of the revenue requirements aspect of Cleco's Application for \$29,750, plus direct expenses, including travel, for \$2,500. Exeter bills for professional services based upon the actual hours spent up to the budgeted ceiling. Our standard hourly billing rates range from \$80 per hour for research assistants to \$220 for principals. Direct expenses will be billed at cost.

Conflict of Interest

Please note that Exeter has no business relationship with Cleco or any of its affiliates, nor have we ever had such a relationship. Thus, Exeter has no conflict of interest that could impair or restrict our ability to provide assistance and objective advice to Staff.

If you have any questions of either a technical or 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/arr
Enclosure

SAMPLE COST ALLOCATION/RATE DESIGN TESTIMONY
OF JEROME D. MIERZWA

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission)

v.)

UGI Utilities, Inc. – Electric Division)

Docket No. R-2017-2640058

DIRECT TESTIMONY

OF

JEROME D. MIERZWA

ON BEHALF OF

THE PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE

April 26, 2018

1 **I. INTRODUCTION**

2 Q. WOULD YOU PLEASE STATE YOUR NAME AND BUSINESS
3 ADDRESS?

4 A. My name is Jerome D. Mierzwa. I am a Principal and Vice President of Exeter
5 Associates, Inc. ("Exeter"). My business address is 10480 Little Patuxent Parkway,
6 Suite 300, Columbia, Maryland 21044. Exeter specializes in providing public utility-
7 related consulting services.

8 Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND
9 EXPERIENCE.

10 A. I graduated from Canisius College in Buffalo, New York in 1981 with a Bachelor of
11 Science Degree in Marketing. In 1985, I received a Master's Degree in Business
12 Administration with a concentration in finance, also from Canisius College. In July
13 1986, I joined National Fuel Gas Distribution Corporation ("NFGD") as a Management
14 Trainee in the Research and Statistical Services ("RSS") Department. I was promoted
15 to Supervisor RSS in January 1987. While employed with NFGD, I conducted various
16 financial and statistical analyses related to the company's market research activity and
17 state regulatory affairs. In April 1987, as part of a corporate reorganization, I was
18 transferred to National Fuel Gas Supply Corporation's ("NFG Supply's") rate
19 department where my responsibilities included utility cost-of-service and rate design
20 analysis, expense and revenue requirement forecasting, and activities related to federal
21 regulation. I was also responsible for preparing NFG Supply's Federal Energy
22 Regulatory Commission ("FERC") Purchased Gas Adjustment ("PGA") filings and
23 developing interstate pipeline and spot market supply gas price projections. These
24 forecasts were utilized for internal planning purposes as well as in NFGD's 1307(f)
25 proceedings.

1 In April 1990, I accepted a position as a Utility Analyst with Exeter. In
2 December 1992, I was promoted to Senior Regulatory Analyst. Effective April 1996,
3 I became a Principal of Exeter. Since joining Exeter, I have specialized in evaluating
4 the gas purchasing practices and policies of natural gas utilities, utility class cost-of-
5 service and rate design analyses, sales and rate forecasting, performance-based
6 incentive regulation, revenue requirement analysis, the unbundling of utility services,
7 and evaluation of customer choice natural gas transportation programs.

8 Q. HAVE YOU PREVIOUSLY TESTIFIED ON UTILITY RATES IN
9 REGULATORY PROCEEDINGS?

10 A. Yes. I have provided testimony on more than 300 occasions in proceedings before the
11 FERC, utility regulatory commissions in Arkansas, Delaware, Georgia, Illinois,
12 Indiana, Louisiana, Maine, Massachusetts, Montana, Nevada, New Jersey, Ohio,
13 Rhode Island, Texas, and Virginia, as well as before Pennsylvania Public Utility
14 Commission (“PaPUC” or “the Commission”).

15 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

16 A. On January 26, 2018, UGI Utilities, Inc. – Electric Division (“UGI” or “the Company”)
17 filed an application to increase its rates for distribution service by \$9.2 million, or
18 25 percent. The requested increase was subsequently modified to \$8.5 million, or
19 23 percent, to reflect the recent change in the maximum corporate income tax rate from
20 35 percent to 21 percent. Exeter was retained by the Pennsylvania Office of Consumer
21 Advocate (“OCA”) to review the reasonableness of the requested increase, as well as
22 the allocated class cost-of-service study (“ACCOSS”) and rate design proposals
23 included in the Company’ application. My testimony addresses the Company’s
24 ACCOSS and rate design proposals. I also address the Company’s proposed Storm
25 Expense Rider (“SER”), Rate Schedule Electric Vehicle Service (Rate EV), and

1 Company-Owned Service (“COS”) Transition Program. My colleague, Mr. Lafayette
2 K. Morgan, addresses the reasonableness of the Company’s requested increase.

3 Q. HAVE YOU PREPARED EXHIBITS TO ACCOMPANY YOUR
4 TESTIMONY?

5 A. Yes, I have. Schedule JDM-1 is attached to my direct testimony.

6 Q. PLEASE SUMMARIZE YOUR CONCLUSIONS AND
7 RECOMMENDATIONS.

8 A. As a result of my evaluation of UGI’s ACCOSS, the Company’s proposed distribution
9 of the requested total jurisdictional revenue increase, and the Company’ rate design
10 recommendations, I have the following conclusions and make the following
11 recommendations:

- 12 • In the ACCOSS prepared by UGI, the primary and secondary portion of
13 upstream distribution plant should be classified as 100 percent demand-related
14 instead of partially being classified as customer-related. In addition, a portion
15 of the maintenance costs associated overhead and underground lines, as well
16 as outside services expenses, should be classified and allocated as energy-
17 related;
- 18 • The distribution of the proposed jurisdictional revenue increase among the
19 rate classes proposed by UGI do not provide for sufficient gradualism. The
20 OCA’s proposed revenue distribution provides for additional gradualism,
21 significant movement toward cost-based rates and should be approved by the
22 Commission in this proceeding;
- 23 • UGI’s proposed Residential customer charge is unreasonable, does not
24 provide for gradualism, and should be rejected. I recommend a monthly
25 Residential charge of \$8.00;
- 26 • The proposed Storm Expense Rider should be rejected;
- 27 • Proposed Rate Schedule Electric Vehicle Service should not be approved at
28 this time. However, if Rate EV is approved, none of the associated costs
29 should be recovered from retail customers, and UGI should maintain a
30 detailed accounting of the associated revenues, costs, and usage; and

- The OCA does not oppose UGI's COS Transition Program provided UGI does not profit in anyway and service to no customer is terminated, and the Company should coordinate its efforts with the Commission's Bureau of Consumer Services and the OCA.

Q. HOW IS THE REMAINDER OF YOUR TESTIMONY ORGANIZED?

A. Including this introductory section, my testimony is divided into six sections. In the following section, I detail the reasons that support a finding that the Company's ACCOSS produces an inaccurate indication of the allocated costs of serving the various customer classes. In the following section, I address UGI's proposed distribution of the revenue increase authorized by the Commission in this proceeding, if any, to the various customer classes served by UGI. The next section of my testimony addresses the Company's proposed Residential rate design. The final sections of my testimony address UGI's proposed SER, Rate EV, and COS Transition Program.

II. ALLOCATED CLASS COST OF SERVICE STUDY

Q. PLEASE DESCRIBE THE ATTRIBUTES OF AN ACCOSS AND EXPLAIN THE INTENDED PURPOSE OF SUCH A STUDY.

A. The Company's ACCOSS is sponsored by Mr. John D. Taylor, a principal consultant at Black & Veatch Corporation ("B&V"). The ACCOSS of the type performed by the Company's witness Mr. Taylor is performed in an attempt to determine the costs that are incurred to provide service to each class of customers. Such studies are referred to as average, embedded, ACCOSS because they attempt to directly assign or allocate to each customer class, actual book plant and related costs, adjusted to test year levels as authorized by the Commission. These ACCOSS are also referred to as "fully allocated" because they require that 100 percent of the allowed total jurisdictional costs of service be allocated among the various classes. This is done by determining the average costs of the various components of service (the total cost of the component divided by the

1 units of service for that component), and then by allocating these component costs to
2 each of the classes based on each class' service units that have caused, or benefit from,
3 that cost.

4 In a typical electric distribution ACCOSS, costs are first functionalized into
5 broad categories, such as primary and secondary distribution, and customer accounts
6 and services. Costs are then classified as to whether they are demand-related, energy-
7 related, customer-related or related to some other factor, such as labor costs or revenue.
8 Finally, the costs are allocated among the customer classes on the basis of the most
9 appropriate measure of demand, energy or customers, in proportion to each class' share
10 of the various allocation measures.

11 Q. PLEASE IDENTIFY THE CUSTOMER CLASSES REFLECTED IN THE
12 COMPANY'S ACCOSS?

13 A. UGI's current tariff indicates that it currently provides service under 25 different rate
14 schedules. UGI has proposed to eliminate several of those rate schedules in this
15 proceeding. For purposes of the ACCOSS, UGI's rate schedules have been grouped
16 into the following customer classes:

- 17 • Residential
- 18 • General Service
- 19 • Large Power
- 20 • Lighting

21 Q. WERE THE RESULTS OF UGI'S ACCOSS USED BY THE COMPANY
22 TO DISTRIBUTE THE INCREASE REQUESTED BY THE COMPANY IN
23 THIS PROCEEDING?

24 A. Yes.

1 Q. BEFORE CONTINUING PLEASE SUMMARIZE THE RESULTS OF THE
2 COMPANY'S ACCOSS AND THE COMPANY'S PROPOSED
3 DISTRIBUTION OF THE REQUESTED INCREASE.

4 A. Table 1 summarizes for each customer class reflected in UGI's ACCOSS, revenues at
5 existing rates, the indicated cost of service, the revenue increase proposed by UGI, and
6 the relative rate of returns at current and proposed rates. Table 1 only reflects UGI's
7 distribution revenues and costs and, therefore, purchased power costs have been
8 excluded.

Table 1						
Summary of Company Proposed Revenues and ACCOSS Results						
	Revenues		Increase		Relative Rate of Return	
Class	Existing	Proposed	Amount	Percent	Existing	Proposed
Residential	\$22,373	\$30,865	\$8,492	38%	(60%)	85%
General Service	7,443	7,443	0	0	470	137
Large Power	5,927	5,927	0	0	411	121
Lighting	1,021	1,021	0	0	731	213
Total:	\$36,764	\$45,256	\$8,492	23%	100%	100%

9 Q. WHAT ASPECT OF THE COMPANY'S ACCOSS ARE OF PARTICULAR
10 CONCERN IN THIS PROCEEDING?

11 A. Of particular concern is the manner in which primary and secondary distribution costs
12 upstream of meters and service drops have been classified in the ACCOSS.
13 Specifically, a significant share of these costs has been inappropriately classified as
14 customer-related.

15 Q. PLEASE DESCRIBE THE METHODS FREQUENTLY USED TO
16 CLASSIFY A PORTION OF UPSTREAM DISTRIBUTION PLANT AS
17 CUSTOMER-RELATED.

1 A. The usual rationale for arguing that some portion of upstream distribution plant
2 (Account 364 - Poles, Towers and Fixtures; Account 365 Overhead Conductors and
3 Devices; and Account 367 Underground Conductors and Devices) is customer-related
4 is that a portion of these costs is incurred simply to “connect” customers to the system
5 without providing any actual electric capacity or energy. There are generally two
6 methods by which this customer portion is estimated. The “zero-intercept method”
7 attempts to construct a regression for each major type of equipment (e.g., poles) that
8 relates installed cost to the size or capacity of the equipment. This equation is then
9 extended back to zero capacity (where no load is served) and the value on the y-axis is
10 determined to be the customer-related component of this investment. Of course, if the
11 extended equation intercepts the y-axis at a negative value, it is never suggested that
12 the customer component is negative. The data are usually massaged until the analyst
13 gets a result above zero. The “minimum system method” hypothetically reconstructs
14 the distribution system with the smallest size poles and conductors possible. The cost
15 of that hypothetical system is deemed to be customer-related, and the remaining actual
16 cost of the distribution system is deemed to be demand-related.

17 Q. HOW HAS MR. TAYLOR ESTIMATED THE CUSTOMER-RELATED
18 PORTION OF UPSTREAM PRIMARY AND SECONDARY
19 DISTRIBUTION PLANT TO THE VARIOUS CUSTOMER CLASSES?

20 A. Mr. Taylor has used a minimum system approach to estimate a customer-related portion
21 of Accounts 364, 365, and 367. He has not developed a “zero intercept” regression
22 analysis to estimate customer-related costs.

23 Q. HOW HAS MR. TAYLOR ALLOCATED THE DEMAND-RELATED
24 PORTION OF UPSTREAM PRIMARY AND SECONDARY
25 DISTRIBUTION PLANT?

1 A. Mr. Taylor has allocated the portion of upstream primary and secondary plant
2 determined to be demand-related based on the non-coincident peak (“NCP”) demand
3 of each of the various customer classes.

4 Q. DOES MR. TAYLOR CLAIM HIS PROPOSED CLASSIFICATION OF
5 UPSTREAM DISTRIBUTION PLANT AS CUSTOMER-RELATED AND
6 DEMAND-RELATED BASED ON A MINIMUM SYSTEM APPROACH
7 HAS PREVIOUSLY BEEN ACCEPTED BY THE COMMISSION?

8 A. Yes. Mr. Taylor claims that the approach he followed to classify upstream distribution
9 plant was accepted by the Commission in PPL Electric Utilities Corporation (“PPL”)
10 Docket No. R-2012-2290597.

11 Q. PLEASE SUMMARIZE MR. TAYLOR’S FINDINGS WITH RESPECT TO
12 THE PORTION OF UGI’S UPSTREAM DISTRIBUTION PLANT THAT
13 SHOULD BE CLASSIFIED AS DEMAND-RELATED AND THE
14 PORTION THAT SHOULD BE CLASSIFIED AS DEMAND-RELATED
15 AND CUSTOMER-RELATED.

16 A. Table 2 presents a summary of Mr. Taylor’s findings with respect to the portion of
17 UGI’s upstream distribution plant that should be classified as demand-related and the
18 portion that should be classified as customer-related.

Table 2. Summary of Minimum System Study		
	Customer-Related	Demand-Related
<i>Primary Distribution Plant</i>		
Account 364	27.34%	72.66%
Account 365	28.05	71.95
Account 367	29.03	70.97
<i>Secondary Distribution Plant</i>		
Account 364	25.58	74.42
Account 365	59.04	40.60
Account 367	59.87	40.13

1 Q. WHY DO YOU DISAGREE WITH MR. TAYLOR'S CLASSIFICATION
2 OF A PORTION OF UPSTREAM PRIMARY AND SECONDARY
3 DISTRIBUTION PLANT COSTS AS BEING CUSTOMER-RELATED?

4 A. These costs are not, in any meaningful way, directly related to the number of customers
5 served. The cost of upstream distribution plant is incurred in order to meet the
6 coincident loads of the customers that it serves. The size and costs of the required plant
7 are a function of the diversity of customers' loads that must be served from this plant,
8 as well as the expected future coincident loads that may have to be served from these
9 facilities as growth occurs on the system. There is no direct relationship between the
10 number of customers and the size or the cost of poles or conductors, and Mr. Taylor
11 has presented no evidence of a direct relationship.

12 Q. DOES ANY RECOGNIZED AUTHORITY AGREE WITH YOUR
13 CONCLUSION THAT IT IS IMPROPER TO ALLOCATE A PORTION OF
14 AN ELECTRIC UTILITY'S UPSTREAM DISTRIBUTION FACILITIES

1 ON THE BASIS OF BEING RELATED TO THE NUMBER OF
2 CUSTOMERS?

3 A. Yes. Professor James Bonbright, at pages 491 and 492 of his *Principles of Public*
4 *Utility Rates*, states:

5 But the really controversial aspect of customer-cost
6 imputation arises because of the cost analyst's
7 frequent practice of including, not just those costs
8 that can be definitely earmarked as incurred for the
9 benefit of specific customers but also a substantial
10 fraction of the annual maintenance and capital costs
11 of the secondary (low voltage) distribution system –
12 a fraction equal to the estimated annual costs of a
13 hypothetical system of minimum capacity. This
14 minimum capacity is sometimes determined by the
15 smallest sizes of conductors deemed adequate to
16 maintain voltage and to keep from falling of their
17 own weight. In any case, the annual costs of this
18 phantom, minimum-sized distribution system are
19 treated as customer costs and are deducted from the
20 annual costs of the existing system, only the balance
21 being included among those demand-related costs to
22 be mentioned in the following section. Their
23 inclusion among the customer costs is defended on
24 the ground that, since they vary directly with the
25 area of the distribution system (or else with the
26 lengths of the distribution lines, depending on the
27 type of distribution system), they therefore vary
28 indirectly with the number of customers.

29 What this last-named cost imputation overlooks, of
30 course, is the **very weak correlation between the**
31 **area (or the mileage) of a distribution system and**
32 **the number of customers served by this system.**
33 For it makes no allowance for the density factor
34 (customers per linear mile or per square mile).
35 Indeed, if the Company's entire service area stays
36 fixed, an increase in number of customers does not
37 necessarily betoken any increase whatever in the
38 costs of a minimum-sized distribution system.

39 While, for the reason just suggested, the inclusion
40 of the costs of a minimum-sized distribution system

1 among the customer related costs seems to me
2 clearly indefensible, its exclusion from the demand-
3 related costs stands on much firmer ground.
4 [Emphasis added]

5 Q. EARLIER YOU INDICATED THAT MR. TAYLOR CLAIMED THAT
6 THE MINIMUM SYSTEM APPROACH HE FOLLOWED IN HIS ACCOSS
7 HAS PREVIOUSLY BEEN ACCEPTED BY THE COMMISSION. DID
8 ALL THE COMMISSIONERS AGREE WITH THE USE OF THE
9 MINIMUM SYSTEM APPROACH IN THE PPL PROCEEDING?

10 A. No, in a partial dissent, former Commissioner James H. Cawley stated:

11 Both parties further debate the “minimum size”
12 parameters at great detail. But the company never
13 really fundamentally addresses why its model is
14 appropriate, when other states have rejected this
15 model. In fact, OCA presents valid arguments that
16 this model is not well suited for the PPL service area.
17 If, for example, a disproportionate number of
18 residential customers lived in rural or suburban areas,
19 the higher, less-dense costs of serving these
20 customers might justify allocating more costs to
21 residential customers. However, the density studies
22 provided by PPL showed just the opposite, that
23 various classes of customers were very evenly
24 distributed across its service areas. Thus, there was
25 no clear justification for why the “minimum size”
26 model should be used in this instance to allocate
27 more costs to the residential class. (Partial Dissent of
28 Commissioner Cawley, PPL Docket No. R-2012-
29 2290597, page 3.)

30 Q. COMMISSIONER CAWLEY’S DISSENT SUGGESTS THAT USE OF A
31 MINIMUM SYSTEM MODEL MAY BE JUSTIFIED IF RESIDENTIAL
32 CUSTOMERS GENERALLY LIVED IN LESS-DENSE RURAL OR
33 SUBURBAN AREAS OF PPL’S SERVICE TERRITORY. HAVE YOU

EVALUATED WHETHER RESIDENTIAL CUSTOMERS GENERALLY
LIVE IN THE LESS-DENSE AREAS OF UGI'S SERVICE TERRITORY?

A. Yes. Table 3 identifies the percentage of Residential, General Service, and Large Power customers living in each of the non-post office box zip codes served by UGI, the total number of customers in each zip code, and the population density per square mile in each zip code. As indicated in Table 3 Residential customers comprise a consistent percentage of the number of customers in each zip code served by UGI regardless of population density and, therefore, evenly distributed across UGI's service territory.

Table 3. Zip Codes					
Zip Code	<u>Customers</u>				Density per Square Mile
	Total	Residential	General Service	Large Power	
17814	436	84.9%	14.4%	0.0%	43
17818	254	86.6%	13.4%	0.0%	70
18612	7,214	87.2%	12.4%	0.3%	311
18617	967	93.1%	6.8%	0.0%	606
18618	2,452	81.0%	18.9%	0.1%	184
18621	2,644	86.3%	13.4%	0.2%	109
18622	127	74.0%	25.2%	0.8%	81
18634	6,884	90.1%	9.6%	0.2%	793
18635	657	85.2%	14.8%	0.0%	137
18643	56	91.1%	8.9%	0.0%	651
18644	4,015	86.2%	13.4%	0.3%	441
18651	4,584	90.8%	9.0%	0.1%	907
18655	2,982	86.2%	13.5%	0.1%	88
18656	1,244	84.7%	14.6%	0.2%	39
18657	189	81.5%	17.5%	0.5%	96
18660	421	88.4%	11.4%	0.0%	82
18702	25	40.0%	52.0%	8.0%	506
18704	16,446	88.3%	11.2%	0.3%	3,205
18706	4,328	87.5%	11.2%	1.1%	587
18708	4,198	90.2%	9.6%	0.1%	533
18709	1,669	82.7%	16.7%	0.4%	4,178

1 Q. ALTHOUGH HE HAS NOT DONE SO, ASSUMING THAT MR. TAYLOR
2 COULD DEMONSTRATE A DIRECT RELATIONSHIP BETWEEN THE
3 NUMBER OF CUSTOMERS SERVED AND THE UPSTREAM
4 DISTRIBUTION FACILITY COSTS INCURRED BY UGI, IS HIS
5 APPROACH TO DETERMINING THE PORTION OF UGI'S
6 DISTRIBUTION SYSTEM THAT IS CUSTOMER-RELATED AND THE
7 PORTION THAT IS DEMAND-RELATED REASONABLE?

8 A. No, for at least two reasons. First, the UGI electric distribution system consists of
9 approximately 1,250 miles of primary circuit. (OCA I-12). As indicated in Table 2,
10 Mr. Taylor determined that approximately 30 percent of UGI's primary distribution
11 system exists to connect customers to the system. That is, 375 miles (1,250 miles x 30
12 percent), or 1,980,000 feet of the primary distribution system was installed to connect
13 customers to the UGI system. UGI's system services 62,000 customers and, therefore,
14 under Mr. Taylor's approach, each customer is allocated 32 feet of primary distribution
15 conductor line. As indicated in the response to OCA I-7, UGI extended its primary
16 distribution facilities by an average of 1,350 feet to connect three of its largest
17 customers to its distribution system. Of the 5 largest customers served by UGI, the
18 Company extended its primary distribution facilities by an average of 820 feet. Clearly,
19 Mr. Taylor's assumption that UGI extends its primary distribution system by the same
20 number of feet to connect a large customer and a small customer results in a mis-
21 allocation of costs.

22 Q. PLEASE EXPLAIN THE OTHER REASONS YOU DISAGREE WITH MR.
23 TAYLOR'S CLASSIFICATION OF PRIMARY AND SECONDARY

1 UPSTREAM DISTRIBUTION FACILITIES AS PARTIALLY
2 CUSTOMER-RELATED.

3 A. As previously explained, Mr. Taylor considers 30 percent of UGI primary facilities to
4 reflect the minimum system and has allocated approximately 30 percent of UGI's
5 primary distribution facilities costs based on the number of customers in each class. As
6 shown in Table 2, Mr. Taylor has determined that the minimum system component of
7 UGI's secondary distribution facilities to be approximately 50 percent, and has
8 allocated 50 percent of the costs associated with the secondary distribution system
9 based on the number of customers. The remaining 50 percent of UGI's secondary
10 distribution system facility costs have been allocated based on the NCP demand of each
11 class.

12 In allocating the costs associated with this theoretical minimum system, Mr.
13 Taylor has failed to account for those portions of each classes' NCP that can be met by
14 the minimum system, or the Peak Load Carrying Capability ("PLCC") of the minimum
15 system. Since the PLCC will make up a larger percentage of the loads of small
16 customers, the required adjustment is typically much larger for classes of low-load
17 customers, such as the Residential class. Failing to recognize the PLCC results in a
18 double allocation of primary and secondary upstream distribution costs to Residential
19 and other small customers. This issue was addressed by George J. Sterzinger in his
20 article, "The Customer Charge and Problems of Double Allocation of Costs" published
21 in the July 2, 1981 edition of *Public Utilities Fortnightly*.

22 Q. MR. TAYLOR, AT PAGES 8-9, OF HIS DIRECT TESTIMONY, CITES
23 THE NATIONAL ASSOCIATION OF REGULATORY UTILITIES
24 COMMISSION COST ALLOCATION MANUAL ("1992 NARUC
25 MANUAL") TO SUPPORT HIS PROPOSED DEMAND-RELATED AND

1 CUSTOMER-RELATED UPSTREAM PLANT ALLOCATIONS. WHAT
2 IS YOUR RESPONSE?

3 A. Page 95 of the 1992 NARUC Manual states:

4 ...when the minimum-size distribution method is
5 used to classify distribution plant...the analyst must
6 be aware that the minimum-size distribution
7 equipment has a certain load-carrying capability,
8 which can be viewed as a demand-related cost.

9 Therefore, the 1992 NARUC Manual has specifically recognized the need to consider
10 the PLCC of the minimum system.

11 Q. HAVE YOU PREVIOUSLY TESTIFIED IN A PROCEEDING WHERE
12 MR. TAYLOR HAS RECOGNIZED THE PLCC OF A MINIMUM
13 DISTRIBUTION SYSTEM?

14 A. Yes. Mr. Taylor and I were both witnesses in Chesapeake Utilities Corporation
15 (“CUC”) Docket No. 15-1734 before the Delaware Public Service Commission. While
16 CUC is a natural gas distribution company, the concept of a PLCC would also extend
17 to a natural gas distribution minimum system. In that proceeding, Mr. Taylor, testifying
18 on behalf of CUC, performed a ACCOSS which included a minimum system allocation
19 for distribution mains similar to the approach he has proposed in his proceeding for
20 UGI’s upstream distribution facilities. In response to criticisms of his testimony I
21 presented in my direct testimony in that proceeding, Mr. Taylor modified the ACCOSS
22 that he had originally presented to account for the PLCC of the minimum system and
23 recommended that the modified ACCOSS be utilized to evaluate CUC’s rate design
24 proposals.

25 Q. HAS THIS COMMISSION PREVIOUSLY ADDRESSED THE
26 ALLOCATION OF UPSTREAM DISTRIBUTION PLANT BASED ON

1 THE NUMBER OF CUSTOMERS IN A BASE RATE PROCEEDING OF A
2 NATURAL GAS DISTRIBUTION COMPANY (“NGDC”)?

3 A. Yes. In Philadelphia Gas Works, Docket No. R-00061931, 2007 PAPUC Lexis 46
4 (2007), this Commission found that allocations of upstream distribution plant based on
5 the number of customers are not acceptable.

6 Q. DO YOU HAVE ANY CONCERNS WITH THE SPECIFIC APPROACH
7 USED BY MR. TAYLOR TO DETERMINE THE CUSTOMER
8 COMPONENT OF ACCOUNTS 364, 365, AND 367?

9 A. Yes. Mr. Taylor determined the customer component of Accounts 365 and 367 by
10 determining the current replacement cost (2016 Dollars) of the minimum system with
11 the current replacement cost of all plant included in those accounts. However, for
12 Account 364, Mr. Taylor compared the current replacement cost of poles with the
13 current depreciated embedded cost of poles. This results in a mismatch and overstates
14 the “alleged” customer component of Account 364 because the depreciated costs of
15 investment in Account 364 would be less than current replacement costs.

16 Q. WHAT IS YOUR RECOMMENDATION CONCERNING THE
17 CLASSIFICATION OF UPSTREAM PRIMARY AND SECONDARY
18 DISTRIBUTION PLANT?

19 A. I recommend that the Commission require the Company to classify 100 percent of its
20 upstream primary and secondary distribution plant as demand-related. This approach
21 is used in more than 30 states.¹ This classification will best reflect the factors that have
22 caused this plant to be constructed—the need to meet local neighborhood peak
23 demands and the need to deliver energy at usable voltages during all the hours of the
24 year. The Company’s proposal to classify a portion of upstream primary and secondary

¹ *Charging for Distribution Services: Issues in Rate Design*. NARUC, December 2000.

1 distribution plant as customer-related is unsupported and should be rejected because it
2 fails to account for class differences between the distance between small and large
3 customers and the PLCC of the minimum system.

4 Q. DO YOU BELIEVE MODIFICATIONS TO THE CLASSIFICATION
5 AND/OR ALLOCATION OF OTHER COSTS INCLUDED IN THE
6 COMPANY'S ACCOSS ARE APPROPRIATE?

7 A. Yes. I believe modifications to the classification and allocation of Operation and
8 Maintenance ("O&M") Account 593-Maintenance of Overhead Lines and Account
9 594-Maintenance of Underground Lines are appropriate. I also believe modification
10 to the classification and allocation of Account 923-Outside Services Employed is also
11 appropriate.

12 Q. PLEASE EXPLAIN WHY YOU BELIEVE MODIFICATION TO THE
13 CLASSIFICATION AND ALLOCATION OF THE COSTS INCLUDED IN
14 ACCOUNTS 593 AND 594 ARE APPROPRIATE.

15 A. O&M Account 593-Maintenance of Overhead Lines has been classified and allocated
16 based on the classification and allocation of plant Account 365-Overhead Conductors
17 and Devices. That is, Account 593 has been classified and allocated partially based on
18 the number of customers and partially based on NCP demands. This is unreasonable.
19 While the distribution facilities included in Account 365 are sized to meet NCP
20 demands, costs to maintain that plant are incurred throughout the year and maintenance
21 is performed to ensure the reliable delivery of electricity throughout the year.
22 Therefore, a portion of the maintenance expenses included in Account 593 should be
23 classified and allocated as energy-related.

24 O&M Account 594-Maintenance of Underground Lines has been classified and
25 allocated based on the classification and allocation of plant Account 357-Underground

1 Conductors and Devices. That is, Account 594 has been allocated partially based on
2 the number of customers and partially based on NCP demands. This is unreasonable
3 for the same reason a similar allocation for Account 593 is unreasonable, and portions
4 of Account 594 should be classified and allocated as energy-related. I recommend that
5 50 percent of the costs included in Accounts 593 and 594 be classified and allocated as
6 energy-related.

7 Q. PLEASE EXPLAIN WHY YOU BELIEVE MODIFICATION TO THE
8 CLASSIFICATION AND ALLOCATION OF THE COSTS INCLUDED IN
9 ACCOUNT 923 IS APPROPRIATE.

10 A. Account 923-Outside Services Employed, has been classified and allocated based on a
11 composite labor allocator. Under this approach, no costs are classified as energy-
12 related. The most significant cost included in Account 923 are organizational costs for
13 UGI's holding company for shared services. These shared services costs are allocated
14 among UGI's Gas and Electric Divisions based on the Modified Wisconsin Formula
15 ("MWF"). Under the MWF, costs are allocated to each UGI Division based on each
16 Division's share of three factors: (1) operating revenues; (2) O&M expenses; and
17 (3) utility plant. The most significant of these factors affecting UGI's allocation are
18 operating revenues and O&M expenses. Included in these factors are UGI's purchased
19 power costs which are a function of annual sales. Therefore, a portion of Account 923
20 should be classified and allocated as energy-related. Consistent with my allocation of
21 Accounts 593 and 594, I recommend that 50 percent of Account 923 costs be classified
22 and allocated as energy-related.

23 Q. HAVE YOU REVISED THE COMPANY'S ACCOSS TO REFLECT THE
24 MODIFICATIONS YOU BELIEVE ARE APPROPRIATE?

1 A. I was able to revise the Company's ACCOSS to reflect a 100 percent demand allocation
 2 for Accounts 364, 365, and 367. Due to the complexity of the Company's ACCOSS,
 3 I was unable to fully revise the Company's ACCOSS to reflect a 50 percent energy-
 4 related classification and allocation for Accounts 593, 594, and 923. However, I was
 5 able to revise the Company's ACCOSS to estimate the impact of my proposed changes
 6 to the classification and allocation of Accounts 593, 594, and 923.

7 Table 3 provides a comparison of the results of the Company's ACCOSS and
 8 the OCA's ACCOSS which reflects the modifications to the Company's ACCOSS I
 9 believe are appropriate. Schedule JDM-1 attached to my testimony, provides a more
 10 detailed summary of the OCA's ACCOSS. The OCA has served the Company a
 11 discovery request to provide a revised version of its ACCOSS reflecting the
 12 modifications I believe are appropriate. Once received, I will present the results of the
 13 revised ACCOSS.

Table 4.				
Comparison of Allocated Cost of Service Study Results				
Rate Class	Company		OCA	
	Rate of Return	Index	Rate of Return	Index
Residential	(2.01)%	(60%)	(0.27%)	(8%)
General Service	15.66	470	13.54	406
Large Power	13.68	411	5.05	151
Lighting	24.34	731	21.50	645
Total:	3.33%	1.00	3.33%	1.00

14 Q. WHAT EFFECT DO THE MODIFICATIONS TO THE COMPANY'S
 15 STUDY HAVE ON RELATIVE CLASS RATES OF RETURN?
 16 A. As shown in Table 3, the rate of return for the Residential class increases, while the
 17 rates of return for the General Service, Large Power, and Lighting classes decline.

1 **III. PROPOSED REVENUE DISTRIBUTION**

2 Q. WHAT ARE SOME OF THE PRINCIPLES OF A SOUND REVENUE
3 ALLOCATION?

4 A. As supported by Professor Bonbright, a sound revenue allocation should:

- 5 • Yield the total revenue requirement;
- 6 • Reflect fairness in the apportionment of the total cost of service among the
7 various customer classes.
- 8 • Utilize class cost-of-service study results as a guide;
- 9 • Provide stability and predictability of the rates themselves, with a minimum of
10 unexpected changes seriously adverse to ratepayers or the utility (gradualism);
11 and
- 12 • Provide for simplicity, certainty, convenience of payment, understandability,
13 public acceptability, and feasibility of application.

14 Q. PLEASE DESCRIBE THE COMPANY'S PROPOSED DISTRIBUTION OF
15 THE REVENUE INCREASE AUTHORIZED BY THE COMMISSION IN
16 THIS PROCEEDING.

17 A. The Company's proposed revenue distribution is presented by UGI witness Mr. David
18 E. Lahoff. The Company's proposed revenue distribution is based entirely on the
19 results of the ACCOSS presented by Mr. Taylor. The ACCOSS presented by Mr.
20 Taylor indicated that the current revenue contribution of the Residential class was
21 significantly below the indicated cost of service, while the current revenue contribution
22 of the other customer classes was significantly above the indicated cost of service.
23 Therefore, UGI has proposed to assign the entire requested increase to the Residential
24 class. The increase proposed for the Residential class was 32 percent, and as such, the
25 concept of gradualism does not appear to have been a consideration in UGI's proposed

1 revenue distribution. A summary of revenues by class at present and proposed rates
2 was previously provided in Table 1.

3 Q. DO YOU AGREE WITH THE COMPANY'S PROPOSED DISTRIBUTION
4 OF THE REVENUE INCREASE IN THIS PROCEEDING?

5 A. No, I do not. The Company's proposed distribution is based on ACCOSS that include
6 a number of deficiencies and cost mis-allocations which have previously been
7 discussed, and fails to provide for gradualism.

8 Q. WHAT IS YOUR RECOMMENDED REVENUE DISTRIBUTION IN THIS
9 PROCEEDING?

10 A. Table 4 summarizes my recommended revenue distribution for UGI's claimed revenue
11 deficiency. Schedule JDM-2 provides additional detail concerning my proposed
12 revenue distribution.

Table 5.				
OCA Proposed Revenue Distribution				
(\$000)				
Rate Class	Present Rates	Proposed Rates	Increase	Percent
Residential	\$22,373	\$28,887	\$6,514	29%
General Service	7,443	8,196	753	10
Large Power	5,927	7,152	1,225	21
Lighting	1,021	1,021	0	0
Total:	\$36,764	\$45,256	\$8,492	23%

13 Q. HOW DID YOU DEVELOP YOUR PROPOSED REVENUE
14 DISTRIBUTION?

15 A. I assigned an increase to the General Service customer class equal to 10 percent, which
16 is slightly less than 50 percent of the Company's overall system average increase. I
17 assigned a less-than-average system increase to this customer class because it was

1 generating a return that exceeded the system average return. For the Large Power
2 customer class, I assigned an increase sufficient to move the return of this class to the
3 system average return. I assigned no increase to the Lighting customer class because
4 the return of this class was significantly in excess of the system return. The Residential
5 customer class was assigned the remainder of the requested increase. Overall, I believe
6 my proposed distribution of the requested increase provides for gradualism and
7 reasonable progress toward cost-based rates for each class. Schedule JDM-1, page 2,
8 line 52, shows the rate of return for each class under my proposed revenue distribution.

9 Q. WHAT DO YOU RECOMMEND WITH RESPECT TO THE
10 SCALE-BACK OF YOUR PROPOSED REVENUE DISTRIBUTION TO
11 REFLECT THE INCREASE ACTUALLY AUTHORIZED BY THE
12 COMMISSION IN THIS PROCEEDING?

13 A. In the event that UGI's authorized increase is less than its requested increase, I
14 recommend a proportionate scale-back of the increase for each rate class.

15 **IV. RATE DESIGN**

16 Q. PLEASE IDENTIFY THE COMPANY'S PRESENT AND PROPOSED
17 RESIDENTIAL RATES.

18 A. UGI's present Residential (Rate R) rates consist of a \$5.50 per month customer charge
19 and a three-step declining block rate distribution energy charge. UGI is proposing to
20 increase the Rate R monthly customer charge to \$14.00, or by over 250 percent, and is
21 proposing to eliminate its current declining block distribution energy charge and adopt
22 a single block rate of \$0.03312 per kWh.

23 Q. HOW DID THE COMPANY DEVELOP ITS PROPOSED RESIDENTIAL
24 MONTHLY CUSTOMER CHARGE?

1 A. Mr. Taylor presents an analysis which he claims determines UGI's customer charge
2 consistent with Pennsylvania precedent. That is, it includes the costs associated with
3 meters and services and related O&M expenses, meter reading, billing and collection
4 expenses, meter data management system, related employee benefits, and
5 administrative and general expense. Using this approach, Mr. Taylor claims a cost
6 based Residential customer charge is \$19.01, and that the proposed \$14.00 charge is
7 well below the cost-based charge, thereby justifying the significant increase in the
8 charge.

9 Q. DO YOU AGREE WITH THE COMPANY'S PROPOSED MONTHLY
10 RESIDENTIAL CUSTOMER CHARGE?

11 No, for a number of reasons. First, as just explained, the Company's proposed
12 increase in the monthly Residential customer charge reflects an increase of over 250
13 percent. This reflects an increase that is 6.6 times the proposed increase for the average
14 Residential class. Increases of this magnitude are inconsistent with the principal of
15 gradualism, and will have a disproportionate impact on low income and lower usage
16 customers as explained further by OCA witness Roger Colton in his direct testimony.

17 Second, the Company's calculated charge of \$19.01 is based on the increase
18 reflected in its initial application which has subsequently been reduced. Adjusting the
19 Company's calculated charge to reflect the Company's revised request results in a
20 calculated charge of \$17.70. However, the Company's calculated customer charge
21 included costs not appropriately included in a customer charge: Universal Service Costs
22 and Uncollectible Accounts. Only those costs that directly increase with the addition
23 of a customer should be included in a customer charge. Removing these costs from the
24 Company's calculated Residential monthly charge further reduces the charge to \$12.22.

25 Also included in the Company's calculated charge are miscellaneous customer service

1 expenses associated energy efficiency and conservation. These costs do not vary
 2 directly with the addition of a customer. Removing these costs reduces the calculated
 3 Residential customer charge to \$10.29. Generally, all the Company Residential
 4 customer charge calculations just described are based on the Company's claimed
 5 requested increase. The calculated charge will likely be further reduced based on the
 6 increase authorized by the Commission in this proceeding. Table 6 summarizes my
 7 adjustments to the Company's calculated Residential customer charge.

Table 6.		
Calculation of Customer Charge		
Description	Customer Costs (000s)	Customer Charge⁽¹⁾
Initial Application	\$12,363	\$19.01
Revised Application	\$11,507	\$17.70
Uncollectible Accounts	\$10,556	\$16.24
Universal Service Program	\$7,947	\$12.22
Miscellaneous Customer Service Expenses	\$6,689	\$10.29
⁽¹⁾ Based on 650,160 Residential billings.		

8 Finally, the cost structure of the Company's distribution system is dominated
 9 by costs which vary with changes in demand. As such, the customer charge does not
 10 provide price signals that are particularly relevant to the cost structure. The volumetric
 11 energy charge is the primary source of meaningful price signals. A lower customer
 12 charge ensures that a greater portion of costs are recovered through energy charges, is
 13 more consistent with the Commonwealths' energy conservation and efficiency goals,
 14 and will help minimize electric distribution system costs over the long-term.

15 Q. WHAT DO YOU RECOMMEND WITH RESPECT TO THE COMPANY'S
 16 MONTHLY RESIDENTIAL CUSTOMER CHARGE?

1 A. I recommend a monthly customer charge for UGI's Residential customers of \$8.00.
2 An \$8.00 customer charge would be a 45 percent increase, and while not typically
3 reasonable, it would be acceptable in this case given the length of time since the last
4 customer charge increase. This charge reflects significant movement towards a cost-
5 based rate and is more consistent with the concept of gradualism.

6 **VI. STORM EXPENSE RIDER ("SER")**

7 Q. PLEASE DESCRIBE UGI'S PROPOSED SER.

8 A. UGI is proposing a new SER (Rider D) designed to recover or refund certain storm
9 damage expenses in excess of or below a base amount of \$275,000 which UGI has
10 claimed in base rates in this proceeding. The Company claims that the SER would
11 provide for timely tracking of significant storm expenses that could vary in relation to
12 weather events.

13 Q. SHOULD UGI'S PROPOSED SER BE APPROVED BY THE
14 COMMISSION?

15 A. No. UGI's proposal is single-issue ratemaking and it is unsound regulatory policy to
16 isolate certain costs or expenses for separate rate making treatment without considering
17 charges in other costs included in the Company's base rate revenue requirement. As
18 discussed further in the testimony of OCA witness Mr. Morgan, UGI's storm damage
19 expenses have not been extraordinary, one-time costs, but regular on-going costs. UGI
20 has presented no evidence to demonstrate that these costs qualify for separate treatment.
21 UGI has not demonstrated the need for separate rider treatment for storm damage costs,
22 and the fact that it has been 22 years since UGI's last base rate case is proof that separate
23 treatment for these costs is not warranted. The SER would also reduce UGI's incentive
24 to minimize storm damages expense. Finally, the costs identified as qualifying for

1 recovery under the SER are extensive, and the SER does not provide procedures for
2 audit.

3 **V. RATE ELECTRIC VEHICLE SERVICE (“RATE EV”)**

4 Q. PLEASE DESCRIBE UGI’S PROPOSED RATE EV.

5 A. UGI is proposing a new Rate EV for non-residential customers that want UGI to own,
6 install, and maintain electric vehicle charging station equipment. The applicable rates
7 will consist of a flat monthly charge based on the equipment costs and related
8 maintenance expenses associated with one of three separate station types: (1) a 4,000
9 series charging unit (or similar); (2) a 100 series charging unit (or similar); or (3) a 250
10 series charging unit (or similar). In addition to the monthly charges for equipment,
11 customers electing service under this rate will be responsible for the installation costs
12 incurred by UGI for the charging stations at their service location(s). Energy usage by
13 the charging stations shall be billed to the customer at the applicable UGI GSR or their
14 Electric Generation Suppliers’ generation rate. UGI believes that Rate EV will promote
15 and facilitate the adoption and utilization of EVs within its service territory. UGI
16 currently has no anticipated Rate EV customers and, therefore, no related capital
17 additions, associated revenues, or associated expenses have been projected in
18 developing UGI revenue requirement claims in this proceeding.

19 Q. SHOULD THE COMMISSION APPROVE RATE EV?

20 A. No, not at this time. There are a number of policy issues associated with utility
21 ownership of EV charging equipment which have not been resolved by this
22 Commission, and until those issues are resolved, Rate EV should not be approved. If,
23 approved, however, no costs associated with the provision of service under Rate EV
24 should be recovered from retail customers other than those on Rate EV. Also if

1 approved, UGI should maintain a detailed accounting of the revenues, costs, and usage
2 of Rate EV customers for review in the Company's next base rate proceeding.

3 **VII. COMPANY-OWNED SERVICE ("COS") TRANSITION PROGRAM**

4 Q. PLEASE DESCRIBE UGI'S PROPOSED COS TRANSITION PROGRAM.

5 A. UGI has included in its expense claim in this proceeding an annual amount of \$314,000
6 for a COS Transition Program. UGI claims that as a result of a marketing program that
7 ended in the early 1970s, UGI currently owns and maintains nearly 5,000 COS services,
8 mainly residential services, that include the service entrance cable, meter socket, panel
9 box, main breaker and 240-volt breakers, that of which some equipment is located
10 inside the customers' homes. UGI claims that maintenance of the equipment within
11 the home has proven difficult due to the Company's service technicians' limited ability
12 to gain access to the equipment.

13 In its filing, UGI is proposing to implement a new program to transition
14 ownership of these COS facilities to homeowners. Specifically, UGI will send notices
15 to affected customers and will schedule an appointment(s) to inspect and, if necessary,
16 repair or replace its COS equipment so that it passes an inspection by an approved
17 electrical inspector certified by the Pennsylvania Department of Labor and Industry. If
18 customers do not cooperate in providing access, UGI intends to utilize all regulatory
19 options available, including its tariff rights to potentially interrupt service until access
20 is granted to complete inspection of and repair or replacement of, as necessary, its COS
21 equipment. Once the approved electrical inspector's inspection is completed, the
22 Company's former COS equipment will be deemed customer-owned equipment
23 consistent with the terms of UGI tariff.

1 UGI expects this program will result in the inspection and transfer of
2 responsibility for approximately 500 services a year for the next ten years. The total
3 program cost over the ten-year period is estimated at \$4.544 million.

4 Q. SHOULD UGI'S COS TRANSITION PROGRAM ("PROGRAM") AND
5 EXPENSE CLAIM BE APPROVED?

6 A. The COS Transition Program addresses a unique safety issue, and as such, the OCA
7 does not oppose the Program. However, UGI should only be entitled to recover the
8 expenses associated with the Program, and not profit in any way. Under no
9 circumstances should service be terminated under the Program. In addition, since the
10 Program impacts nearly 10 percent of UGI's Residential customers, the Company
11 should coordinate its efforts with the Commission's Bureau of Consumer Services and
12 the OCA.

13 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

14 A. Yes, it does.

UGI Utilities, Inc. – Electric Division
OCA Class Cost of Service Study
(in \$1,000's)

Line No.	Description (a)	Total Company (b)	Residential RES (c)	General Service GS (d)	Large Power LP (e)	Lighting LIGHT (f)
Rate Base						
1	Plant in Service	\$ 183,333	\$ 117,446	\$ 29,840	\$ 32,571	\$ 3,476
2	Accumulated Reserve	(59,711)	(38,841)	(9,543)	(9,887)	(1,440)
3	Other Rate Base Items	(9,218)	(5,903)	(1,501)	(1,639)	(175)
4	Total Rate Base	\$ 114,404	\$ 72,701	\$ 18,797	\$ 21,045	\$ 1,861
Total Revenue at Current Rates						
5	Total Distribution Margin	31,989	18,675	6,877	5,448	988
6	Purchased Power Revenue	49,093	34,954	8,002	5,891	245
7	Purchased Power GRT Revenue	3,078	2,192	502	369	15
8	CAP Rider	1,752	1,752	-	-	-
9	EEC Rider	2,008	1,258	398	338	15
10	Forfeited Discounts	440	294	79	60	6
11	Miscellaneous Revenues Margin	574	366	95	102	11
12	Total Revenue	\$ 88,934	\$ 59,491	\$ 15,952	\$ 12,209	\$ 1,282
Expenses at Current Rates						
13	Operation and Maintenance	23,652	16,613.93	3,315.19	3,351.93	370.70
14	Purchased Power Expense	49,093	34,954	8,002	5,891	245
15	Amortization and Depreciation Expense	5,663	3,687	909	948	119
16	Purchased Power GRT Expense	3,078	2,192	502	369	15
17	Taxes Other Than Income	3,743	2,106	827	656	154
18	Income Taxes	(106)	134	(147)	(70)	(24)
19	Total Expenses - Current	\$ 85,122	\$ 59,687	\$ 13,408	\$ 11,147	\$ 881
20	Operating Income - Current	\$ 3,812	\$ (196)	\$ 2,545	\$ 1,062	\$ 400
21	Current Rate of Return	3.33%	-0.27%	13.54%	5.05%	21.50%
Present Revenue Requirement at Equal Rates of Return						
22	Present Return	3.33%	3.33%	3.33%	3.33%	3.33%
23	Present Operating Income @ Equal Return	\$ 3,812	\$ 2,422	\$ 626	\$ 701	\$ 62
24	Income Taxes	(106)	(67)	(17)	(20)	(2)
25	Other Expenses	85,229	59,552	13,555	11,216	905
26	Total Revenue @ Equal Rates of Return	\$ 88,934	\$ 61,907	\$ 14,163	\$ 11,898	\$ 965
27	Present (Subsidies)/Excesses	\$ (0)	\$ (2,416)	\$ 1,789	\$ 311	\$ 316

UGI Utilities, Inc. – Electric Division
OCA Class Cost of Service Study
(in \$1,000's)

Revenue Requirement at Equal Rates of Return											
28	Required Return		8.24%		8.24%		8.24%		8.24%		8.24%
29	Required Operating Income	\$	9,427	\$	5,991	\$	1,549	\$	1,734	\$	153
30	Operating Income (Deficiency) / Surplus	\$	(5,615)	\$	(6,186)	\$	996	\$	(672)	\$	247
Expenses at Required Return											
31	Operation and Maintenance	\$	23,652	\$	16,614	\$	3,315	\$	3,352	\$	371
32	Purchased Power Expense		49,093		34,954		8,002		5,891		245
33	Uncollectible Account Increase		94		63		17		13		1
34	Amortization and Depreciation Expense		5,663		3,687		909		948		119
35	Purchased Power GRT Expense		3,078		2,192		502		369		15
36	Taxes Other Than Income		3,743		2,106		827		656		154
37	GRT Increase		501		346		80		69		6
38	Income Taxes		2,176		1,383		357		400		35
39	Total Expenses - Required	\$	87,999	\$	61,344	\$	14,009	\$	11,699	\$	947
40	Total Revenue Requirement at Equal Return	\$	97,426	\$	67,335	\$	15,558	\$	13,433	\$	1,101
41	Current Miscellaneous Revenues Margin	\$	1,014	\$	660	\$	174	\$	163	\$	18
42	Total Revenue @ Equal Rates of Return	\$	96,412	\$	66,674	\$	15,384	\$	13,270	\$	1,083
43	Revenue (Deficiency)/Surplus	\$	(8,492)	\$	(7,844)	\$	395	\$	(1,224)	\$	181
44	Total Revenue as Proposed	\$	96,412	\$	65,345	\$	16,532	\$	13,271	\$	1,264
45	Miscellaneous Revenues Margin		1,014		660		174		163		18
46	Total Revenue as Proposed	\$	97,426	\$	66,005	\$	16,706	\$	13,434	\$	1,282
47	Total Revenue Increase as Proposed	\$	8,492	\$	6,514	\$	753	\$	1,225	\$	0
48	Percent Total Revenue Change		9.55%		10.95%		4.72%		10.03%		0.00%
49	Income Prior to Taxes	\$	9,131	\$	4,473	\$	2,648	\$	1,681	\$	329
50	Income Taxes		2,176		1,066		631		400		78
51	Operating Income	\$	9,427	\$	4,978	\$	2,423	\$	1,735	\$	291
52	Proposed Return		8.24%		6.85%		12.89%		8.24%		15.64%
53	Current Relative Rate of Return		100%		-8%		406%		151%		645%
54	Proposed Relative Rate of Return		100%		83%		156%		100%		190%
55	Current Revenue to Cost Ratio		0.91		0.88		1.03		0.91		1.17
56	Current Parity Ratio		1.00		0.97		1.12		1.00		1.28
57	Proposed Revenue to Cost Ratio		1.00		0.98		1.07		1.00		1.17
58	Proposed Parity Ratio		1.00		0.98		1.07		1.00		1.17

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

JEROME D. MIERZWA

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

Education

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

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

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

Previous Employment

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

Previous Experience

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

Presentations

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

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

Expert Testimony

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LAFAYETTE K. MORGAN, JR.

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

Education and Qualifications

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

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

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

Previous Employment

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

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

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

Professional Experience

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

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

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

Expert Testimony
of Lafayette K. Morgan, Jr.

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

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

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

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

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

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

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

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

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

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

Expert Testimony
of Lafayette K. Morgan, Jr.

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

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

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

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

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

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

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

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

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

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

Expert Testimony
of Lafayette K. Morgan, Jr.

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

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

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

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

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

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

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

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

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

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

Expert Testimony
of Lafayette K. Morgan, Jr.

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

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

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

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

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

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

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

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

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

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

Expert Testimony
of Lafayette K. Morgan, Jr.

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

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

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

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

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

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

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

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

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

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

Expert Testimony
of Lafayette K. Morgan, Jr.

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

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

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

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

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

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

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

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

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

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

Expert Testimony
of Lafayette K. Morgan, Jr.

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

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

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

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

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

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

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

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

Expert Testimony
of Lafayette K. Morgan, Jr.

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

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

Special Projects

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

Other Projects

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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