Kimberly N. O’Brian
Kathryn H. Bowman
Louisiana Public Service Commission
602 North Fifth Street
Galvez Building (70802)
P.O. Box 91154
Baton Rouge, LA 70821-9154

Re: RFP 22-19
In re: Request for Proposals for Outside Consultant to Assist Staff with the Audit of Purchased Gas Adjustment Filings for Atmos Energy Corporation’s Louisiana Regulatory Division
For the period April 2020 through March 2022

Dear Ms. O’Brien and Bowman:

Exeter Associates, Inc. (Exeter) is pleased to submit this proposal to assist the Staff of the Louisiana Public Service Commission (Staff) in the review and evaluation of the Purchased Gas Adjustment (PGA) filings of Atmos Energy Corporation’s Louisiana Regulatory Division (Atmos or the Company) for compliance with the Commission’s General Order dated March 24, 1999 (PGA Order) for the period April 2020 through March 2022 (audit period). Atmos’ Louisiana Division formerly consisted of Trans Louisiana Gas Company (TransLa) and Louisiana Gas Service Company (LGS). Pursuant to the Commission’s Order in Docket No. U-32429 issued February 3, 2014, the two companies began submitting consolidated monthly PGA filings effective April 1, 2014. Pursuant to Commission Orders U-35122 and U-35122-A issued January 9, 2020, and May 29, 2020, respectively, the base rates of TransLa and LGS were consolidated. As requested in the RFP and discussed in greater detail later in this proposal, Exeter’s total budget estimate is $37,500, consisting of $36,300 for professional services and $1,200 for expenses.

**Principal Issues**

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

1. Investigate the purchased gas costs incurred by Atmos during the audit period to ensure those costs were appropriate and eligible for recovery in the PGA mechanism consistent with the PGA Order, including:
a. Whether the costs passed through the PGA were reasonable and prudent;
b. Whether the costs passed through the PGA produced just and reasonable rates; and
c. Whether the costs passed through the PGA were necessary for the provision of natural gas service.

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

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

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

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

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

**Plan of Action**

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

1. Conduct a comprehensive review and analysis of all filings made to the Commission by Atmos for the period April 2020 through March 2022 with respect to the Company’s PGA;

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

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

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

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

6. Prepare an audit memoranda and/or pre-filed testimony in support of Staff’s ultimate recommendations, including supporting exhibits;
7. Assist with the preparation of applicable motions, exceptions, briefing sheets, and orders of the Commission;

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

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

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

Exeter will assist Staff in the above necessary actions through to the issuance of the final Commission order. Exeter understands that the time period estimated for completion is approximately 8 to 12 months, with the overall time period depending on the extent to which matters are contested. Exeter would begin work shortly after notification of selection. We would anticipate discovery and preparation of Exeter’s evaluation and findings to take place over a period of six to ten months, with hearings to follow on a schedule established by the Administrative Law Judge (ALJ) assigned to the proceeding.

**Qualifications**

A detailed description of Exeter’s corporate qualifications and the qualifications and experience of its senior personnel has been included as Attachment A to this proposal. Exeter is well-qualified to provide the assistance that the Commission requires in this proceeding. Exeter has extensive experience addressing utility regulatory matters before the LPSC, as well as other state and federal regulatory agencies. The firm’s experience includes extensive work in analyzing the operations, books, and records of utility companies and providing expert testimony on all aspects of utility regulation and ratemaking. The issues addressed in this work have included:

- Appropriate accounting standards and practices for utilities, public utility accounting, and generally accepted accounting standards.
- Appropriate ratemaking adjustments to utility accounting records.
- Appropriate allocations of costs to base rates and fuel charges.
- Recoverable expenses for ratemaking purposes.
- Just and reasonable costs and prudent investments associated with providing reliable and quality service.
- Costs passed through a PGA which are considered reasonable and prudent, and appropriate and/or eligible for recovery pursuant to Commission orders, which are necessary for the provision of gas service and which have or will produce just and reasonable rates.
- Utility taxation.

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

- The investigation into whether Trans Louisiana Gas Company and Louisiana Gas Service Company included inappropriate or imprudent costs in their purchased gas cost recovery mechanisms from 1981 through 1994.

- The investigation of the PGA filings of Atmos Energy Corporation for the period April 2012 through March 2014 in Docket No. X-33480.

- The investigation of the PGA filings of Entergy Louisiana, LLC for the period January 2012 through December 2015 (Docket No. U-34113), for the period January 2016 through December 2017 (Docket No. U-34852), and the ongoing investigation for the period January 2018 through December 2020 (Docket No. U-35908).


- The investigation of the PGA filings of Entergy Louisiana, LLC for the period January 2012 through December 2015.

- Review of the Rate Stabilization Pilot Program of Atmos for the 2004-05 through 2006-07 winter seasons.

- The investigation into Entergy Louisiana, LLC’s FAC filings between 1975 and 1998.


- The investigation of Cleco Power, LLC’s planning resource procurement practices and incurred fuel costs for the period January through October 2005 (initiated by the Commission as a result of the effect of Hurricanes Katrina and Rita on the fuel and purchased power costs of Louisiana electric utilities).

- The recently completed investigation of Cleco Power, LLC’s fuel adjustment filings for the years 2003 through 2008.

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

In addition to the projects described above undertaken for the Commission, Exeter has recently completed an audit of the gas procurement practices of Atmos’ Tennessee Division on behalf of the Tennessee Public Utility Commission for the period April 2017 through March 2020 (Docket No. 16-00028).

We propose that this project be conducted under the direction of Mr. Jerome D. Mierzwa, a Principal at Exeter. Mr. Mierzwa has previously participated in the review of PGA and FAC filings on behalf of LPSC Staff as previously described. Mr. Mierzwa has also been involved
in the investigation of the purchased gas costs and gas procurement policies of gas and electric utilities in Arkansas, Georgia, Indiana, Louisiana, Maryland, Massachusetts, Nevada, New Jersey, Ohio, Pennsylvania, Tennessee, Texas, and Utah. Mr. Mierzwia’s resume is included as Attachment B to this proposal. In addition to Mr. Mierzwia, other members of Exeter’s staff will be available as necessary.

**Cost Proposal**

Exeter proposes to perform the audit of Atmos and provide the report for a budget not to exceed $36,300 for professional services, plus direct expenses not to exceed $1,200 for a total budget estimate of $37,500. Exeter will bill for professional services at our standard hourly billing rates which range from $85 per hour for research assistants to $220 for Mr. Mierzwia. Direct expenses will be billed at cost.

**Conflict of Interest**

Please note that Exeter has no business relationship with Atmos, or any of its affiliates, nor have we ever had such a relationship. Exeter has no business relationship with any likely fuel suppliers. In addition, Exeter regularly represents the interest of small customers such as Atmos’ PGA sales customers. Therefore, we have no conflict of interest that could impair or restrict our ability to provide assistance and objective advice to Staff.

If you have any questions of either a technical or contractual nature, please do not hesitate to call. We look forward to again being of service to the Commission and the ratepayers of Louisiana.

Very truly yours,

Jerome D. Mierzwia  
Vice President

JDM/wlc  
Enclosure
EXETER ASSOCIATES, INC.
CORPORATE QUALIFICATIONS -- GENERAL

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

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

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

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

Industry Analysis
- Electric utilities
- Water/sewer utilities
- Oil and natural gas

Cost/Benefit Analysis
Life-Cycle Cost Analysis
Financial Modeling and Analysis
Evaluation/Acquisition of Alternative Utility Supplies
ELECTRICITY

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

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

NATURAL GAS

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

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

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

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

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

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

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

MR. JEROME D. MIERZWA is a principal of Exeter Associates and a senior analyst with 35 years of public utility regulatory experience. At Exeter, Mr. Mierzwa has conducted purchased gas cost allocation analysis and rate design analysis, management audits and similar investigations of the natural gas supply and procurement policies and practices of interstate gas pipelines and local distribution companies (LDCs). Most recently, Mr. Mierzwa has been involved in evaluating performance-based incentive regulation for LDC purchased gas costs and the unbundling of LDC services. Mr. Mierzwa has participated in developing utility class cost-of-service studies, has presented testimony sponsoring gas, water, and wastewater utility cost-of-service studies, least-cost gas procurement and incentive regulation, in addition to presenting testimony addressing utility rate base, expenses and revenues. Mr. Mierzwa holds a B.S. in marketing and an M.B.A. in finance from Canisius College.
MS. CHRISTINA R. MUDD is a principal at Exeter Associates, Inc. with 20 years of experience in energy efficiency, renewable energy, and climate change policy. With Exeter Ms. Mudd provides detailed analysis on the economic impacts of energy and environmental policies. Ms. Mudd participates in the Maryland staff working group for the Regional Greenhouse Gas Initiative, assists the Maryland Department of Natural Resources, Maryland Energy Administration and Maryland Department of Environment reviewing policies and programs related to electricity regulation, energy efficiency, renewable energy, and climate change. Ms. Mudd also provides technical support to federal agencies by reviewing utility supply contracts and rates, and reviewing the economic feasibility of alternative energy projects. Ms. Mudd served as the Executive Director of the National Council on Electricity Policy from January 2005 to December 2006. The National Council is a partnership between the National Association of Regulatory Utility Commissioners, National Association of State Energy Officials, National Governors’ Association, and National Conference of State Legislators. Ms. Mudd holds a B.S. in political science and biology from James Madison University and an M.A. in international affairs with a concentration in economics and energy policy from Johns Hopkins University School for Advanced International Studies.

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

DR. SERHAN OGUR is a principal of Exeter Associates with over 18 years of experience in the energy industry specializing in organized wholesale (Regional Transmission Organization/Independent System Operator) and retail electricity markets. His diverse background comprises energy management and consulting; analysis, design, and reporting of RTO electricity markets and products; and state and federal regulation of electric utilities. Dr. Ogur’s recent engagements at Exeter include analysis of conventional and renewable electricity supply contracts, utility rates and tariffs, and energy markets and prices; power procurement; default electric service design; project evaluation; assessment of demand response opportunities; devising congestion hedging strategies; and price forecasting. Dr. Ogur holds a B.A. in economics from Bogazici University, Turkey and a Ph.D. in economics from Northwestern University.
ATTACHMENT B

EXETER ASSOCIATES, INC.

10480 LITTLE PATUXENT PARKWAY
SUITE 300
COLUMBIA, MARYLAND  21044

RESUME OF

JEROME D. MIERZWA
Mr. Mierzwa is a Principal of Exeter Associates, Inc., with over 35 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 also 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 Reno, Nevada, November 1994 (presentation concerning spot market gas incentive procurement programs).

Expert Testimony


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Eversource Gas of Massachusetts (Massachusetts Department of Public Utilities D.P.U. 21-118), March 2022. Presented testimony addressing storage-related Asset Management Agreements on behalf of the Massachusetts Attorney General’s Office.


Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 21-0677), January 2022. Presented testimony addressing gas procurement practices and policies on behalf of the Staff of the Delaware Service Commission and the Delaware Division of the Public Advocate.

Delmarva Power & Light Company (Delaware Public Service Commission Docket No. 21-0672), January 2022. Presented testimony addressing gas procurement practices and policies on behalf of the Staff of the Delaware Service Commission and the Delaware Division of the Public Advocate.


Maryland Water Service, Inc. (Maryland Public Service Commission Case No. 9671), December 2021. Presented testimony addressing water utility class cost of service and rate design on behalf of the Maryland Office of People’s Counsel.


Columbia Gas of Maryland, Inc. (Maryland Public Service Commission Case No. 9664), July 2021. Presented testimony addressing allocated cost of service and rate design on behalf of the Maryland Office of People’s Counsel.
City of Bloomington (Indiana Utility Regulatory Commission Cause No. 45533), July 2021. Presented testimony addressing water utility class cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.


Bangor Natural Gas Company (Maine Public Utilities Commission Docket No. 2021-00024), June 2021. Presented testimony addressing utility class cost of service and rate design on behalf of the Maine Office of the Public Advocate.

Fitchburg Gas and Electric Light Company d/b/a Unitil (Massachusetts Department of Public Utilities D.P.U. 21-10), May 2021. Presented testimony addressing gas procurement practices and policies on behalf of the Massachusetts Attorney General’s Office.


Philadelphia Water Department (Philadelphia Water Commissioner, Fiscal Years 2022-2023), March 2021. Presented testimony addressing the utility class cost of service and rate design on behalf of the Public Advocate.


Boston Gas Company d/b/a National Grid (Massachusetts Department of Public Utilities D.P.U. 20-132), February 2021. Presented testimony addressing gas procurement practices and policies on behalf the Massachusetts Attorney General’s Office.

Potomac Electric Power Company (Maryland Public Service Commission Case No. 9655), February 2021. Presented testimony addressing electric utility class cost of service and rate design on behalf of the Maryland Office of People’s Counsel.

Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 20-0573), February 2021. Presented testimony addressing gas procurement practices and policies on behalf of the Staff of the Delaware Public Service Commission and the Delaware Division of the Public Advocate.


Delmarva Power & Light Company (Delaware Public Service Commission Docket No. 20-0549), January 2021. Presented testimony addressing gas procurement practices and policies on behalf of the Staff of the Delaware Public Service Commission and the Delaware Division of the Public Advocate.

NSTAR Gas Company d/b/a Eversource Energy (Massachusetts Department of Public Utilities D.P.U. 20-76), December 2020. Presented testimony addressing the utility design day planning standards on behalf of the Massachusetts Attorney General’s Office.

City of Columbus (Indiana Utility Regulatory Commission Cause No. 45427), December 2020. Presented testimony addressing water utility class cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.


Baltimore Gas and Electric Company (Maryland Public Service Commission Case No. 9645), August 2020. Presented testimony addressing utility electric and gas class cost of service and rate design on behalf of the Maryland Office of People’s Counsel.

Columbia Gas of Maryland, Inc. (Maryland Public Service Commission Case No. 9644), July 2020. Presented testimony addressing utility class cost of service and rate design on behalf of the Maryland Office of People’s Counsel.


Providence Water Supply Board (Rhode Island Public Utilities Commission Docket No. 4994), May 2020. Presented testimony addressing utility class cost of service and rate design on behalf of the Rhode Island Division of Public Utilities and Carriers.


NSTAR Gas Company d/b/a Eversource Energy (Massachusetts Department of Public Utilities D.P.U. 19-120), March 2020. Presented testimony addressing a proposed gas demand response program on behalf of the Massachusetts Attorney General’s Office.


Delmarva Power & Light Company (Delaware Public Service Commission Docket No. 19-0556), January 2020. Presented testimony addressing the proposed gas cost rate on behalf of the Staff of the Delaware Public Service Commission and the Delaware Division of the Public Advocate.

Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 19-0573), January 2020. Presented testimony addressing the proposed gas service rate on behalf of the State of Delaware Public Service Commission and the Delaware Division of the Public Advocate.


Columbia Gas of Maryland, Inc. (Maryland Public Service Commission Case No. 9609), August 2019. Presented testimony addressing allocated cost of service and rate design on behalf of the Maryland Office of People’s Counsel.

Washington Gas Light Company (Maryland Public Service Commission Case No. 9605), July 2019. Presented testimony addressing utility class cost of service and rate design on behalf of the Maryland Office of People’s Counsel.


City of Newport (Rhode Island Public Utilities Commission Docket No. 4933), July 2019. Presented testimony addressing water utility class cost of service and rate design on behalf of the Rhode Island Division of Public Utilities and Carriers.


Morgan County Rural Water Corporation (Indiana Utility Regulatory Commission Cause No. 45198), June 2019. Presented testimony addressing water utility class cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.


Fitchburg Gas and Electric Light Company d/b/a Unitil (Massachusetts Department of Public Utilities D.P.U. 19-02), April 2019. Presented testimony addressing gas procurement practices and policies on behalf of the Massachusetts Attorney General’s Office.


Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 18-1056), February 2019. Presented testimony addressing the allocation of purchased gas costs on behalf of the Staff of the Delaware Public Service Commission and the Delaware Division of the Public Advocate.

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

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

Delmarva Power & Light Company (Delaware Public Service Commission Docket No. 18-1049), January 2019. Presented testimony addressing the GCR on behalf of the Staff of the Delaware Public Service Commission and Delaware Division of the Public Advocate.

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


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

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


Philadelphia Water Department (Philadelphia Water Commissioner, Fiscal Years 2019-2021 Rates), April 2018. Presented testimony addressing water, wastewater and stormwater cost allocation and rate design on behalf of the Public Advocate.


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

Bay State Gas Company d/b/a Columbia Gas of Massachusetts (Massachusetts Department of Public Utilities D.P.U. 17-166), January 2018. Presented testimony addressing Asset Management Agreement pricing structure on behalf of the Massachusetts Attorney General’s Office.

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


Fitchburg Gas and Electric Light Company d/b/a Unitil (Massachusetts Department of Public Utilities D.P.U. 17-12), June 2017. Presented testimony addressing Asset Management Agreement pricing structure on behalf of the Massachusetts Attorney General’s Office.


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.

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 Staff of the Louisiana Public Service Commission.

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

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


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

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

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


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.

UGI Central Penn Gas, Inc. (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.


National Grid (Massachusetts Department of Public Utilities D.P.U. 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 Massachusetts Attorney General’s Office.
Eversource Energy (Massachusetts Department of Public Utilities D.P.U. 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 Massachusetts Attorney General’s Office.


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


Philadelphia Water Department (Philadelphia Water Commissioner, 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.

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 Staff of the Delaware Public Service Commission and the Delaware Division of the Public Advocate.

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


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


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

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 Staff of the Delaware Public Service Commission and the Delaware Division of the Public 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.


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 Staff of the Delaware Public Service Commission.


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


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


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


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


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


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


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.


City of Newport (Rhode Island Public Utilities Commission Docket No. 4128), January 2010. Presented testimony sponsoring a water cost of service study on behalf of the Rhode Island Division of Public Utilities and Carriers.

Philadelphia Water Department (Philadelphia Water Commissioner, Fiscal Years 2009-2012 Rates), July 2008. Presented testimony addressing water and wastewater class cost of service and rate design on behalf of the Public 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.


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


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


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 the People of the State of Illinois.

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.


Entergy Gulf States, Inc. (Public Utility 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.

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


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 New Jersey Ratepayer Advocate.

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 - G099030125), 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 New Jersey Ratepayer Advocate.


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


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


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

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission 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 study on behalf of the Pennsylvania Office of Consumer Advocate.


Sierra Pacific Power Company, Gas Operations (Public Utilities Commission of Nevada Docket No. 93-4087), September 1993. Presented testimony addressing the allocation of purchased gas costs to electric and gas operations on behalf of the Nevada 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 Rhode Island Division of Public Utilities and Carriers.


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


Columbia Gas of Ohio, Inc. (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.)