

THOMAS S. CATLIN

Mr. Catlin is a principal and Vice-President of Exeter Associates, Inc. He is a senior utility rate analyst with a combination management and analytical background. His areas of specialization are revenue requirements and cost of service. Mr. Catlin is currently a member of the American Water Works Association (AWWA) Rates and Charges Subcommittee and the AWWA Water Utility Council's Technical Advisory Group on Economics.

Mr. Catlin has extensive experience in the review and analysis of the operations of public utilities. The emphasis of this work has been on utility rate regulation and has involved telephone, natural gas, electric and water companies. He is familiar with all aspects of utility ratemaking, the use of economic and engineering analytical techniques, rate base and operating income determination, income taxes, and utility accounting. Mr. Catlin has provided expert testimony before the Arizona, California, Colorado, Delaware, District of Columbia, Florida, Idaho, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Montana, Nevada, New Jersey, Ohio, Oklahoma, Pennsylvania, Rhode Island, Utah, Virginia and West Virginia public utility commissions as well as before the Federal Energy Regulatory Commission. This testimony has addressed all aspects of utility regulation including revenue requirements, cost of service, and rate design. Mr. Catlin has also been responsible for conducting cost of service, rate, and financial studies involving municipal and investor-owned water, wastewater, and storm drainage utilities.

Education:

B.S. (Physics with minor in Math) - State University of New York at Stony Brook, 1974.

M.S. (Water Resources Engineering & Management) - Arizona State University, 1976.

Graduate courses in Accounting - Suffolk University, 1978-79.

Previous Employment:

1978-1981 Utility Rates Specialist, Camp Dresser & McKee, Inc.

1977-1978 Engineer, Camp Dresser & McKee, Inc.

1976-1977 Engineer, Arthur Beard Engineers, Inc.

Professional Work:

Mr. Catlin has participated in rate cases and other regulatory proceedings for telephone, natural gas, electric and water utilities. This work has included the review, analysis and presentation of expert testimony regarding all aspects of revenue requirements including rate base, revenues, expenses, and income taxes. Mr. Catlin has also been extensively involved in analyzing alternatively regulatory mechanisms and regulatory restructuring issues, including the determination of stranded costs. Mr. Catlin's work has also included conducting and testifying on marginal and embedded cost studies and rate design. In the natural gas area, Mr. Catlin has been involved in conducting management audits and similar reviews of the gas supply and procurement policies and practices of natural gas distribution companies, as well as the review of PGA filings at both the state and federal level. In the telecommunications area, Mr. Catlin has conducted and testified with regard to cost of service and rate design studies and analyses for a variety of both monopoly and competitive services. In addition to providing testimony and assisting in the litigation of rate cases, Mr. Catlin has also been involved in negotiating settlements of a number of cases.

At Camp Dresser & McKee, Inc., Mr. Catlin was a project manager for utility rates, financial, and economic studies. He performed studies on approximately 15 municipal and private water, wastewater and storm drainage utilities. His assignments involved: determining the total costs of service; developing capital asset and depreciation bases; preparing cost allocation studies; evaluating alternative rate structures and designing rates; bill analyses; cost and revenue projections; preparing rate filings; and expert testimony.

Prior to transferring to the Camp Dresser & McKee's management service group, Mr. Catlin was an environmental engineer with CDM. He was involved in both project administration and design. Project administration and control responsibilities included budget preparation, labor and cost monitoring and forecasting, and contract preparation.

At Arthur Beard Engineers, Inc., Mr. Catlin served as project coordinator for a major environmental impact statement. He also served as project engineer for a county-wide water supply study and two utility valuation studies.

Publications and Presentations:

"Effects of Pricing Policy on Residential Water Use," Masters Degree research paper, Arizona State University, 1976.

"Water Rate Policy," presented to Water Resources Policy Committee of California Section of AWWA, 1977.

"Try Capacity Charges to Generate Water Utility Capital," American City and County, February 1981.

“Rate Structure Alternative for Utilities,” with John J. Gall, Public Works Magazine, June 1982.

“A First Look at the Effect of the Tax Reform Act of 1986 on Public Utility Ratemaking,” with Matthew I. Kahal, October 1986.

“State Implementation of the Tax Reform Act Changes,” presented to the National Association of State Utility Consumer Advocates, November 1986.

“Three Ratemaking Issues Arising from The Tax Reform Act of 1986,” presented to the National Association of State Utility Consumer Advocates, November 1987.

“SFAS No. 106 and Public Utility Ratemaking,” with Randy M. Allen, May 1991.

“Competition Issues in Rate Design” (for water utilities) with William M. Stout and Brian Kalcic. Presented to the Public Utility Law Conference of the Pennsylvania Bar Institute, October 1998.

“Designing Rates for the Small to Medium Size Public Utility,” presented at workshop on Fundamentals of Conservation Rates at AWWA CONSERV 1999 conference, February 1999.

“Use of the Cash and Utility Bases in Municipal Rate Setting,” prepared for workshop for the presentation of the fifth edition of AWWA Manual M1 at the AWWA Annual Conference and Exposition, June 2000.

“The Role of Consumer Advocate in Regulatory Proceedings,” presented at workshop on Rates and Charges and the Legal Environment at the AWWA Annual Conference and Exposition, June 2002.

“Rates for Small Systems-Special Considerations,” presented at workshop on Rates for Small Systems at the AWWA Annual Conference and Exposition, June 2003.

Reports:

“Letter Report Regarding Allocation of Costs Associated With Unaccounted For Water. Prepared for the City of Duluth, City of Hermantown, City of Proctor, and Rice Lake Township with David B. LaFrance and Janice A. Beecher, February 1997.

Prior Expert Testimony
of Thomas S. Catlin

Before State and Federal Commissions:

Providence Water Supply Board (Rhode Island Public Utilities Commission, Docket 1513), February 1981. Testified on revenue requirements, cost of service and rate design on behalf of the Providence Water Supply Board.

Bell Telephone Company of Pennsylvania (Pennsylvania Public Utility Commission, Docket RID 1819), April & May 1982. Testified on cost analyses and rate design on behalf of the Office of Consumer Advocate.

Washington Gas Light Company (Maryland Public Service Commission, Case No. 7649), October 1982. Testified on cost of service issues on behalf of the Maryland People's Counsel.

Bell Telephone Company of Pennsylvania (Pennsylvania Public Utility Commission, Docket R-832316), August 1983. Testified on cost analyses and rate design on behalf of the Office of Consumer Advocate.

Chesapeake & Potomac Telephone Company (D.C. Public Service Commission, Formal Case No. 798), October 1983. Testified on cost of service on behalf of the Public Service Commission Staff.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket R-832493), April 1984. Testified on revenue, expense, and rate base issues on behalf of the Pennsylvania Office of Consumer Advocate.

Generic Investigation Concerning Intrastate Access Charges (Pennsylvania Public Utility Commission, Docket P-830452), August 1984. Testified on telephone access service costs and subscriber access charge issues on behalf of the Pennsylvania Office of Consumer Advocate.

Gulf Power Company (Florida Public Service Commission, Docket 840086-EI), August 1984. Testified on rate base issues on behalf of the Federal Executive Agencies.

Western Pennsylvania Water Company (Pennsylvania Public Utility Commission, Docket R-842621, et al.), August 1984. Testified on revenue, expense, rate base, and income tax issues on behalf of the Pennsylvania Office of Consumer Advocate.

ALLTEL Pennsylvania (Pennsylvania Public Utility Commission, Docket R-842710), January 1985. Testified on revenue, expense, rate base and income tax issues on behalf of the Pennsylvania Office of Consumer Advocate.

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Chesapeake & Potomac Telephone Company (D.C. Public Service Commission, Formal Case No. 827), March 1985. Testified on cost of service matters on behalf of the Office of People's Counsel.

Chesapeake & Potomac Telephone Company (Maryland Public Service Commission, Case No. 7851), March 1985. Testified on cost of service matters on behalf of the Public Service Commission Staff.

West Penn Power Company (Pennsylvania Public Utility Commission, Docket No. R-842632), March 1985. Testified on rate base, expense and income tax issues on behalf of the Office of Consumer Advocate.

New England Telephone and Telegraph Company (Rhode Island Public Utilities Commission, Consolidated Docket 1560(R), 1631, 1654), April 1985. Testified on category cost of service and service cost matters on behalf of the Division of Public Utilities and Carriers.

Chesapeake & Potomac Telephone Company (West Virginia Public Service Commission, Case No. 84-747-T-42T), June 1985. Testified on rate base and expense issues, impacts of divestiture, and separations issues on behalf of the Public Service Commission, Consumer Advocate Division.

Oklahoma Gas & Electric Company (Oklahoma Corporation Commission, Cause No. 29450), July 1985. Testified on rate base, operating income and income tax issues on behalf of the Attorney General.

Bristol County Water Company (Rhode Island Public Utilities Commission, Docket No. 1811), August 1985. Testified on rate base, operating income and income tax issues on behalf of the Division of Public Utilities and Carriers.

Continental Telephone Company of Pennsylvania and Quaker State Telephone Company (Pennsylvania Public Utility Commission, Docket Nos. R-850044 and R-850045, Consolidated hearings), September 1985. Testified on rate base, toll revenue, expense and income tax matters on behalf of the Office of Consumer Advocate.

Philadelphia Suburban Water Company (Pennsylvania Public Utility Commission, Docket No. R-850174), November 1985. Testified on rate base, revenue, expense and income tax issues on behalf of the Office of Consumer Advocate.

West Penn Power Company (Pennsylvania Public Utility Commission, Docket No. R-850220), January 1986. Testified on rate base and net operating income issues on behalf of the Office of Consumer Advocate.

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National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-860296), March 1986. Testified regarding purchased gas costs and cost recovery on behalf of the Office of Consumer Advocate.

Idaho Power Company (Idaho Public Utilities Commission, Case No. U-1006-265), April 1986. Testified on rate base, operating expense, and income tax matters on behalf of the Federal Executive Agencies.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-850287), July 1986. Testified regarding rate base, revenue, expense, and income tax issues on behalf of the Office of Consumer Advocate.

Dauphin Consolidated Water Supply Company (Pennsylvania Public Utility Commission, Docket No. R-860350), July 7, 1986. Testified in rate base, operating revenue and expense, and income tax issues on behalf of the Office of Consumer Advocate.

Blackstone Valley Electric Company (Rhode Island Public Utilities Commission, Docket No. 1849), August 1986. Testified on rate base, revenue, expense and income tax issues on behalf of the Division of Public Utilities and Carriers.

Dayton Power and Light Company (Public Utilities Commission of Ohio, Case No. 86-17-GA-GCR), August 1986. Testified regarding audit of management and performance of gas purchasing policies and practices on behalf of the Public Utilities Commission of Ohio.

West Virginia Water Company (West Virginia Public Service Commission, Case No. 86-212-W-42T), October 1986. Testified on rate base and operating income issues on behalf of the Public Service Commission, Consumer Advocate Division. (Case settled prior to cross-examination.)

Kentucky West Virginia Gas Company (Federal Energy Regulatory Commission, Docket No. RP86-52-000), November 1986. Testified on elimination of the minimum bill and take or pay exposure on behalf of the Pennsylvania Office of Consumer Advocate.

Huntington Water Corporation (West Virginia Public Service Commission, Case No. 86-341-W-42T), December 1986. Testified on rate base and operating income issues on behalf of the Public Service Commission, Consumer Advocate Division. (Case settled prior to cross-examination.)

Louisiana Power and Light Company (Louisiana Public Service Commission, Docket No. 16945), December 1986. Testified on rate base, revenue, expense, income tax and phase-in issues on behalf of the Staff of the Commission.

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Mountain States Telephone and Telegraph Company (Colorado Public Utilities Commission, Docket No. 1720), December 1986. Testified on the measurement of dial tone or access line costs and separations procedures on behalf of the Colorado Office of Consumer Counsel.

Columbia Gas Transmission Corporation (Federal Energy Regulatory Commission, Docket No. RP86-168-000), April 1987. Testified on rate base, operating income, and income taxes on behalf of the Commonwealth of Pennsylvania Office of Consumer Advocate.

Transcontinental Gas Pipe Line Corporation (Federal Energy Regulatory Commission, Docket No. RP87-7-000), May 1987. Testified on appropriate regulatory treatment of surplus proceeds resulting from termination of pension plan on behalf of the Pennsylvania Office of Consumer Advocate.

Monongahela Power Company (West Virginia Public Service Commission, Case No. 86-524-E-SC), May 1987. Testified on rate base and operating income issues on behalf of the Public Service Commission, Consumer Advocate Division.

Atlantic City Sewerage Company (New Jersey Board of Public Utilities, Docket No. WO 8606654), June and August 1987. Presented testimony on behalf of Resorts International, Inc., addressing responsibility of Company to pay cost of extending facilities.

Newport Electric Corporation (Rhode Island Public Utilities Commission, Docket No. 1872), July 1987. Testified on rate base and operating income issues, including the effects of the Tax Reform Act of 1986 on behalf of the Division of Public Utilities and Carriers.

General Telephone of the South (West Virginia Public Service Commission, Case No. 86-870-T-42T), July 1987. Testified on rate base, operating income and jurisdictional separations issues on behalf of the Consumer Advocate Division of the Public Service Commission. (Case settled prior to cross-examination.)

Philadelphia Electric Company-Gas Operations (Pennsylvania Public Utility Commission, Docket No. R-870629), August 1987. Testified on operating income and income tax matters on behalf of the Office of Consumer Advocate.

West Penn Power Company (Pennsylvania Public Utility Commission, Docket No. R-850220 Reconsideration), August 1987. Testified on issue of retroactive ratemaking and revenue requirement effects of alternative excess capacity adjustments recommended by others on behalf of Pennsylvania Office of Consumer Advocate.

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Dauphin Consolidated Water Supply Company (Pennsylvania Public Utility Commission, Docket No. R-860350 Reconsideration), September 1987. Testified on recognition of proper balance of deferred income taxes collected from ratepayers on behalf of Pennsylvania Office of Consumer Advocate.

Cincinnati Gas & Electric Company (Public Utilities Commission of Ohio Case No. 87-29-GA-GCR), October 1987. 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 and accepted without cross-examination.)

GTE North, Inc. (Pennsylvania Public Utility Commission, Docket No. M-860105, F. 18), November 1987. Testified on effects of Tax Reform Act of 1986 on behalf of Pennsylvania Office of Consumer Advocate.

Panhandle Eastern Pipe Line Company (Federal Energy Regulatory Commission, Docket No. RP87-103-000), February 1988. Testified on rate base, operating income and income tax issues on behalf of Indiana Office of Utility Consumer Counselor.

Philadelphia Suburban Water Company (Pennsylvania Public Utility Commission, Docket No. R-870840), February 1988. Testified on revenue, expense, income tax, and rate base issues on behalf of the Pennsylvania Office of Consumer Advocate.

Sierra Pacific Power Company-Water Department (Nevada Public Service Commission, Docket No. 87-1226), April 1988. Testified on cost of service allocation on behalf of the Nevada Office of Consumer Advocate.

System Energy Resources, Inc. (Federal Energy Regulatory Commission Docket No. FA86-19-001), April 1988. Testified regarding cost of service tariff (formula rate) issues on behalf of the Louisiana Public Service Commission.

The Peoples Natural Gas Company (Pennsylvania Public Utilities Commission Docket No. R-880961), August 1988. Testified on revenue, expense and income tax issues on behalf of the Pennsylvania Office of Consumer Advocate.

South Central Bell Telephone Company (Kentucky Case No. 10105), August 1988. Testified with regard to South Central Bell's proposed incentive regulation plan on behalf of the Attorney General of the Commonwealth of Kentucky.

Louisiana Power and Light Company (Louisiana Public Service Commission Docket No. U-17906), September 1988. Testified on operating income and rate making policy issues on behalf of the Staff of the Commission.

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National Gas and Oil Corporation (Public Utilities Commission of Ohio Case No. 88-22-GA-GCR), September 1988. 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. 88-24-GA-GCR), October 1988. 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).

Providence Gas Company (Rhode Island Public Utilities Commission Docket No. 1914), December 1988. Testified on operating income and regulatory policy issues on behalf of the Division of Public Utilities and Carriers.

Kentucky-West Virginia Gas Company (Federal Energy Regulatory Commission Docket No. RP86-52-000), February 1989. Testified on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-881125), March 1989. Testified on purchased gas costs and take-or-pay cost recovery on behalf of the Pennsylvania Office of Consumer Advocate.

Chesapeake Utilities Corporation (Maryland Public Service Commission Case No. 8154), April 1989. Testified on take-or-pay cost recovery on behalf of Maryland People's Counsel.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission Docket No. R-891208), May 1989. Testified on cost allocation and rate design issues on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-891232), May 1989. Testified on purchased gas costs and take-or-pay cost recovery on behalf of the Pennsylvania Office of Consumer Advocate.

Maryland Natural Gas and Frederick Gas Company, Inc. (Maryland Public Service Commission Case Nos. 8153 and 8155), May 1989. Testified on take-or-pay cost recovery on behalf of Maryland People's Counsel.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-891218), July 1989. Testified on revenue, expense and income tax issues on behalf of the Pennsylvania Office of Consumer Advocate.

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The River Gas Company (Public Utilities Commission of Ohio Case No. 89-31-GA-GCR), August 1989. 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.)

Central Maine Power Company (Maine Public Utilities Commission Docket No. 89-68), August 1989. Testified on revenue, expense, rate base and income tax issues, as well as selection of proper test year on behalf of the Maine Public Advocate.

Public Service of Indiana, Inc. (Indiana Utility Regulatory Commission Cause No. 37414-S2), October 1989. Testified on rate base, net operating income, and accounting issues on behalf of the Indiana Utility Consumer Counselor.

National Fuel Gas Supply Corporation (Federal Energy Regulatory Commission Docket No. RP89-49-000), December 1989 and February 1990. Testified on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

System Energy Resources, Inc. (Federal Energy Regulatory Commission), February 1990. Testified on one-eighth formula working capital requirement on behalf of the Louisiana Public Service Commission.

Bangor Hydro-Electric Company (Maine Public Utilities Commission Docket No. 90-001), June 1990. Testified on rate base revenues, expenses, sales forecasts and attrition on behalf of the Maine Public Advocate.

Mountain Fuel Supply Company (Utah Public Service Commission Docket No. 89-057-15), July 1990. Co-sponsored testimony regarding natural gas procurement practices and policies.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-901670), July 1990. Testified on revenue, expense and income tax issues on behalf of the Pennsylvania Office of Consumer Advocate.

Sierra Pacific Power Company Water Department (Nevada Public Service Commission Docket No. 90-524), September 1990. Testified on class cost of service issues on behalf of the Nevada Office of Consumer Advocate.

Central Maine Power Company (Maine Public Utilities Commission Docket No 90-076), September 1990. Testified on test year rate base, revenue and expense issues and on attrition on behalf of the Maine Public Advocate.

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South Central Bell Telephone Company (Louisiana Public Service Commission Docket No. U-17949), October 1990. Testified on operating income issues and attrition on behalf of the Louisiana Public Service Commission.

System Energy Resources, Inc. (Federal Energy Regulatory Commission Docket No. ER89-678-000), November 1990. Testified on decommissioning funding issues on behalf of the Louisiana Public Service Commission.

Columbia Gas of Ohio (Public Utilities Commission of Ohio, Case No. 91-16-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).

South Central Bell vs. Louisiana Public Service Commission (Nineteenth Judicial District Court, Parish of East Baton Rouge, Louisiana, Docket No. 333, 273), November 1990. Testified on overearnings of South Central Bell on behalf of the Louisiana Public Service Commission.

New Jersey Natural Gas Company (New Jersey Board of Public Utilities Docket No. GR90080786J), January 1991. Testified on cash working capital and storage inventory on behalf of the New Jersey Public Advocate.

Nevada Power Company (Nevada Public Service Commission Docket No. 90-1037), February 1991. Testified on deferred fuel cost and accounting issues on behalf of the U.S. Department of Energy.

City of Great Falls Wastewater Utility (Montana Public Service Commission Docket No. 90.10.66), March 1991. Testified on cost allocation issues 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. Testified on cost allocation issues on behalf of the U.S. Air Force.

Duquesne Light Company, Metropolitan Edison Company and Pennsylvania Electric Company (Pennsylvania Public Utility Commission Docket Nos. P-900485, P-910502 and G-900240), May 1991. Testified on behalf of the Pennsylvania Office of Consumer Advocate regarding accounting and regulatory issues in regard to the reactivation of a generating station and the transfer/sale of assets.

Bangor Hydro Electric Company (Maine Public Utilities Commission Docket No. 91-010), June 1991. Testified on test year revenue, expense and rate base and attrition issues on behalf of the Maine Public Advocate.

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System Energy Resources, Inc. (Federal Energy Regulatory Commission Docket No. FA89-28-000), June 1991. Testified regarding proper accounting for fees associated with the sales of accounts receivable on behalf of the Louisiana Public Service Commission.

Wakefield Water Company (Rhode Island Public Utilities Commission Docket No. 2006), July 1991. Testified regarding revenue requirements, cost allocation and rate design issues on behalf of the Division of Public Utilities and Carriers.

UGI Corporation (Pennsylvania Public Utility Commission Docket No. R-911973), July 1991. Testified on purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Nevada Power Company (Nevada Public Service Commission Docket No. 91-5055), September 1991. Testified on rate base and net income issues on behalf of U.S. Department of Energy.

Arkansas Louisiana Gas Company (Louisiana Public Service Commission Docket No. U-19236), October 1991. Testified on rate adjustment mechanisms, private line replacement, rate design and postretirement benefits on behalf of the Staff of the Commission.

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

Sierra Pacific Power Company (Nevada Public Service Commission, Docket Nos. 91-7079, 91-7080 and 91-7081), November 1991. Testified on consolidated income taxes and construction work in progress on behalf of the Nevada Office of Consumer Advocate.

Sierra Pacific Power Company (Nevada Public Service Commission, Docket No. 91-7081), December 1991. Testified on water cost allocation and rate design issues on behalf of the Nevada Office of Consumer Advocate.

Louisiana Gas Service Company (Louisiana Public Service Commission, Docket No. U-19237), December 1991. Testified on test year net income, rate base and attrition issues on behalf of the Staff of the Commission.

Providence Water Supply Board (Rhode Island Public Utilities Commission, Docket No. 2022), January 1992. Testified on matters pertaining to a proposed surcharge on behalf of the Division of Public Utilities and Carriers.

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South Jersey Gas Company (New Jersey Board of Regulatory Commissioners, Docket No. GR91071243J), January and February 1992. Testified on rate base, operating income, and income tax issues on behalf of New Jersey Rate Counsel.

Newport Water Division (Rhode Island Public Utilities Commission, Docket No. 2029), February 1992. Testified on cost allocation and rate design matters on behalf of the Division of Public Utilities and Carriers.

Equitable Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00912164), April 1992. Testified on rate base and net operating income issues on behalf of the Pennsylvania Office of Consumer Advocate.

Mountain Fuel Supply Company (Utah Public Service Commission, Docket Nos. 91-057-11 & 15), May 1992. Testified on gas procurement and gas cost issues on behalf of the Utah Committee of Consumer Services.

Trans Louisiana Gas Company (Louisiana Public Service Commission, Docket No. U-19631) June 1992. Testified on rate adjustment mechanisms, rate design and postretirement benefits on behalf of the Staff of the Commission.

Artesian Water Company, Inc. (Delaware Public Service Commission, Docket No. 92-5), June 1992. Testified on cost allocation and rate design issues on behalf of the Staff of the Commission.

Providence Water Supply Board (Rhode Island Public Utilities Commission Docket No. 2048), August 1992. Testified on revenue requirements, cost allocation policy and rate design issues on behalf of the Division of Public Utilities and Carriers.

US West Communications, Inc. (Utah Public Service Commission, Docket No. 92-049-05), August and October 1992. Testified on proper ratemaking treatment of postretirement benefits expense on behalf of Utah Committee of Consumer Services.

Dallas Water Company et al. (Pennsylvania Public Utility Commission, Docket No. R-00922326 et al.), September 1992. Testified on revenue requirements and rate design issues on behalf of the Pennsylvania Office of Consumer Advocate.

Generic Investigation into Treatment of Postretirement Benefits Expense (Utah Public Service Commission, Docket No. 92-999-04), October 1992. Testified on proper ratemaking treatment of postretirement benefits expense on behalf of Utah Committee of Consumer Services.

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Commonwealth Gas Services, Inc. (Virginia Corporation Commission, Case No. PUE920037), October 1992. Testified on revenue, cash working capital, weather normalization and post in service carrying charges on behalf of the Division of Consumer Counsel of the Office of Attorney General.

Entergy Corporation and Gulf States Utilities (Louisiana Public Service Commission, Docket No. U-19904), November 1992. Testified on merger related issues on behalf of the Louisiana Public Service Commission Staff.

West Penn Power Company (Pennsylvania Public Utility Commission, Docket No. R-00922378), December 1992. Testified 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. Coauthored report on the audit of management and performance of gas purchasing on behalf of Public Utilities Commission of Ohio. (Findings and recommendations were stipulated to and accepted without cross-examination.)

Bossier Rural Electric Membership Cooperative (Louisiana Public Service Commission, Docket No. U-19944), February 1993. Testified on prudence standards applicable to utility decision making on behalf of the Staff of the Commission.

Consideration of Statement of Financial Accounting Standard No. 106 (Louisiana Public Service Commission, Docket No. U-20181), February 1993. Testified on regulatory issues related to adoption of SFAS No. 106 for ratemaking on behalf of the Staff of the Commission.

Philadelphia Suburban Water Company (Pennsylvania Public Utility Commission, Docket No. R-00922476), March 1993. Testified on rate base and net income issues on behalf of the Pennsylvania Office of Consumer Advocate.

Sierra Pacific Power Company Water Department (Nevada Public Service Commission, Docket No. 92-121022), April 1993. Testified on class cost of service and rate design on behalf of the Nevada Office of Consumer Advocate. (Case settled prior to cross examination.)

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 92-345), May 1993. Testified on test year net income and rate base and attrition issues on behalf of the Staff of the Maine PUC.

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Dauphin Consolidated Water Supply Company and General Waterworks of Pennsylvania, Inc. (Pennsylvania Public Utility Commission, Docket No. R-00932604), June 1993. Testified on rate base, income tax and class cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Kent County Water Authority (Rhode Island Public Utilities Commission, Docket No. 2098), July 1993. Testified on cost allocation and rate design issues on behalf of the Division of Public Utilities and Carriers.

National Fuel Gas Supply Corporation (Federal Energy Regulatory Commission, Docket No. RP92-73-000), July 1993. Testified on rate base and revenue requirement issues on behalf of the Pennsylvania Office of Consumer Advocate. (Case settled prior to cross-examination.)

City of Woonsocket Water Department (Rhode Island Public Utilities Commission, Docket No. 2099), July 1993. Testified on cost allocation and rate design issues on behalf of the Division of Public Utilities and Carriers.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-00932548), July 1993. Testified on income and rate base issues on behalf of the Pennsylvania Office of Consumer Advocate.

Conestoga Telephone & Telegraph Company (Pennsylvania Public Utility Commission Docket No. I-00920015), September 1993. Testified on revenue expense and rate base issues as well as proper average schedule separations procedures on behalf of the Pennsylvania Office of Consumer Advocate.

The Ohio Gas Company (Public Utilities Commission of Ohio, Case No. 93-14-GA-GCR), October 1993. Co-authored report on the audit of management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio. (Findings and recommendations were stipulated to and accepted without cross-examination.)

The Bell Telephone Company of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. P-00930715), December 1993. Testified on historical and projected earnings levels and earnings monitoring in conjunction with alternative regulatory plan on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00932670), February 1994. Testified on class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

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Philadelphia Suburban Water Company (Pennsylvania Public Utility Commission, Docket No. R-00932868), April 1994. Testified on class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Southwest Gas Corporation - Southern Arizona Division (Arizona Corporation Commission, Docket No. U-1551-93-272), May 1994. Testified on revenue and rate base issues on behalf of the Staff of the Arizona Corporation Commission. (Case settled prior to cross-examination)

Commonwealth Edison Company (Illinois Commerce Commission, Docket No. 94-0065), June 1994. Testified on nuclear decommissioning funding on behalf of the U.S. Department of Energy.

West Penn Power Company (Pennsylvania Public Utility Commission Docket R-00942986), July 1994. Testified on net income and rate base issues on behalf of the Pennsylvania Office of Consumer Advocate.

City of Bethlehem-Bureau of Water (Pennsylvania Public Utility Commission, Docket No. R-00943124), October 1994. Testified on cost allocation and rate design issues on behalf of the Pennsylvania Office of Consumer Advocate.

General Waterworks of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-00943152), October 1994. Testified on cost allocation and rate design issues 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 the audit of the management and performance of gas purchasing on behalf of Public Utilities Commission of Ohio. (Findings and recommendations were stipulated to without hearings.)

Trans Louisiana Gas Company (Louisiana Public Service Commission, Docket No. U-19997), November 1994. Testified on the costs properly included in the weighted average cost of gas of Louisiana Intrastate Gas Corporation and the purchased gas adjustment of Trans La on behalf of Staff of the Commission.

Tennessee Gas Pipeline Company (Federal Energy Regulatory Commission, Docket Nos. RP91-203-000 and RP92-132-000, Phase II-PCB Issues), December 1993. Testified on cost of PCB remediation in current dollars and percentage allowance applicable to claimed PCB costs on behalf of the Pennsylvania Office of Consumer Advocate and the Ohio Office of the Consumer's Counsel. (Case settled prior to cross-examination.)

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New England Telephone and Telegraph Company (Maine Public Utilities Commission, Docket Nos. 94-123 and 94-254), December 1994. Testified on Process Re-engineering (downsizing) costs and benefits and on attrition issues on behalf of the Maine Public Advocate.

Louisiana Power & Light Company (Louisiana Public Service Commission, Docket No. U-20925), February 1995. Testified on rate base and operating income on behalf of the Staff of the Public Service Commission.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00943231), February 1995. Testified on cost allocation and rate design issues on behalf of the Pennsylvania Office of Consumer Advocate.

NorAm Gas Transmission Company (Federal Energy Regulatory Commission, Docket No. RP93-343-000), March 1995. Testified on rate base, operating expense and income tax issues on behalf of the Arkansas Public Service Commission and the Louisiana Public Service Commission. (Case settled prior to hearings.)

Artesian Water Company, Inc. (Delaware Public Service Commission, Docket No. 94-164), March 1995. Testified on cost allocation, rate design and monthly billing issues on behalf of the Staff of the Public Service Commission. (Case settled prior to cross-examination.)

Pennsylvania Power & Light Company (Pennsylvania Public Utility Commission, Docket No. R-00943271), April 1995. Testified on operating income and rate base issues on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-953299), June 1995. Testified on revenue requirement issues on behalf of the Pennsylvania Office of Consumer Advocate. (Case settled prior to cross-examination.)

Providence Water Supply Board (Rhode Island Public Utilities Commission, Docket No. 2304), July 1995. Testified on water consumption and cost allocation/rate design issues on behalf of the Division of Public Utilities and Carriers.

Tennessee Gas Pipeline Company (Federal Energy Regulatory Commission, Docket No. RP95-112-000), September 1995. Testified on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate. (Case settled prior to cross-examination.)

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Transcontinental Gas Pipe Line Corporation (Federal Energy Regulatory Commission, Docket No. RP95-197-000), January 1996. Testified on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate. (Case settled prior to cross-examination.)

Frontier Communications of Pennsylvania, et al. (Pennsylvania Public Utility Commission, Docket No. P-00951005), May 1996. Testified regarding financial issues and operational aspects of Companies' proposal to implement a streamlined form of regulation (price cap) on behalf of the Pennsylvania Office of Consumer Advocate.

Bell Atlantic-Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-00963550), May 1996. Testified on financial issues, revenue growth, and capital expenditures in conjunction with Bell Atlantic-Pennsylvania's proposal to rebalance rates. Testimony filed on behalf of the Pennsylvania Office of Consumer Advocate.

Petition of AT&T Communications of Pennsylvania for Arbitration of its Interconnection Request to Bell Atlantic-PA (Pennsylvania Public Utility Commission, Docket No. A-310125F0002), September 1996. Sponsored position of Pennsylvania Office of Consumer Advocate on resale discount, 900 number call billing, network interface devices, and unbundled loop rates in arbitration hearings.

Bell Atlantic-Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-00963578), September 1996. Testified regarding the determination of the appropriate resale discount for Bell Atlantic-Pennsylvania on behalf of the Pennsylvania Office of Consumer Advocate.

Pacific Bell Communications, Inc. (Public Utilities Commission of the State of California, Docket No. 96-03-007), October 1996. Testified on affiliate relationship issues under Section 272 of the Telecommunications Act of 1996 on behalf of the California Cable Television Association.

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

Application of MFS Intelenet of Pennsylvania, Inc. et al. (Phase III) (Pennsylvania Public Utility Commission Docket No. A-310203F0002 et al.), January 1997. Testified on loop cost issues on behalf of the Pennsylvania Office of Consumer Advocate.

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Tennessee Gas Pipeline Company (Federal Energy Regulatory Commission Docket Nos. RP91-203-062 and RP92-132-049), March 1997. Testified on ratemaking treatment of New England laterals on behalf of the Tennessee Rate Design Customer Group.

Frontier Communications of Oswayo River, Inc. (Pennsylvania Public Utility Commission Docket Nos. C-00957322 and C-00957324), May 1997. Testified on EAS rate issues on behalf of the Pennsylvania Office of Consumer Advocate.

PECO Energy Company (Pennsylvania Public Utility Commission Docket No. R-00973953), June 1997. Testified on issues related to the determination of stranded costs including regulatory assets, decommissioning costs, and income taxes on behalf of the Pennsylvania Office of Consumer Advocate.

Transcontinental Gas Pipeline Corporation (Federal Energy Regulatory Commission Docket No. RP97-71-000), June 1997. Testified on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate. (Case settled prior to cross-examination)

Pennsylvania Power & Light Company (Pennsylvania Public Utility Commission Docket No. R-00973954), July 1997. Testified on issues related to the determination of stranded costs including regulatory assets, decommissioning costs, and income taxes on behalf of the Pennsylvania Office of Consumer Advocate.

Metropolitan Edison Company (Pennsylvania Public Utility Commission Docket No. R-00974008), September 1997. Testified on issues related to the determination of stranded costs including regulatory assets, decommissioning costs, and income taxes on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania Electric Company (Pennsylvania Public Utility Commission Docket No. R-00974009), September 1997. Testified on issues related to the determination of stranded costs including regulatory assets, decommissioning costs, and income taxes on behalf of the Pennsylvania Office of Consumer Advocate.

West Penn Power Company (Pennsylvania Public Utility Commission Docket No. R-00973981), November 1997. Testified on issues related to the determination of stranded costs including regulatory assets, decommissioning costs, and income taxes on behalf of the Pennsylvania Office of Consumer Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission Docket No. R-00974104), November 1997. Testified on issues related to the determination of stranded costs including regulatory assets, decommissioning costs, and income taxes on behalf of the Pennsylvania Office of Consumer Advocate.

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UGI Utilities, Inc. (Pennsylvania Public Utility Commission Docket No. R-00973975), November 1997. Testified on issues related to the determination of stranded costs including regulatory assets, decommissioning costs, and income taxes on behalf of the Pennsylvania Office of Consumer Advocate.

Jersey Central Power & Light Company (New Jersey Board of Public Utilities Docket No. E097070459), November 1997. Testified on issues related to the determination of stranded costs including fossil decommissioning costs, income tax related regulatory assets and liabilities and materials and supplies inventories on behalf of the Division of the Ratepayer Advocate.

Entergy Louisiana, Inc. (Louisiana Public Service Commission Docket No. U-20925), November 1997. Testified on issues related to the determination of the cost of service under the Company's Formula Rate Plan on behalf of the Louisiana Public Service Commission Staff.

Pennsylvania Power Company (Pennsylvania Public Utility Commission Docket No. R-00974149), January 1998. Testified on issues related to the determination of stranded costs including regulatory assets, decommissioning costs, and income taxes 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 the audit of the management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio. (Case settled prior to cross-examination.)

Northern Natural Gas Company (Federal Energy Regulatory Commission Docket No. RP98-203-000), October 1998. Testified on rate base and cost of service issues on behalf of the Northern Municipal Distributors Group and the Midwest Region Gas Task Force Association. (Case settled prior to cross-examination.)

ALLTEL Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. P-00981423), December 1998. Testified with regard to ALLTEL's proposed Alternative Form of Regulation and Network Modernization Plan on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania Telephone Association Small Company Group (Pennsylvania Public Utility Commission Docket No. P-00981425 et. al.), December 1998. Testified with regard to the PTA's proposed Alternative and Streamlined Forms of Regulation and Network Modernization Plans on behalf of the Pennsylvania Office of Consumer Advocate.

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

Entergy Louisiana, Inc. (Louisiana Public Service Commission Docket No. U-20925), May 1999. Testified on issues related to the determination of the cost of service related to the Company's 1998 Formula Rate Plan filing on behalf of the Staff of Louisiana Public Service Commission. (Case settled prior to cross-examination.)

United Water Rhode Island, Inc. (Rhode Island Public Utilities Commission Docket No. 2873), June 1999. Testified on revenue requirement and rate design issues in conjunction with a settlement. Testified on behalf of the Division of Public Utilities & Carriers.

Woonsocket Water Department (Rhode Island Public Utilities Commission Docket No. 2904), July 1999. Testified on cost allocation and rate design issues on behalf of the Division of Public Utilities and Carriers.

Delta Natural Gas Company (Kentucky Public Service Commission Case Nos. 99-046 and 99-176), July 1999. Testified with regard to Delta's proposed alternative regulation plan on behalf of the Attorney General of the Commonwealth of Kentucky.

Peoples Natural Gas Company (Pennsylvania Public Utility Commission Docket No. R-00994782), September 1999. Testified on recovery of costs associated with natural gas restructuring on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission Docket No. R-00994784), October 1999. Testified on recovery of costs associated with natural gas restructuring on behalf of the Pennsylvania Office of Consumer Advocate.

City of Newport-Water Division (Rhode Island Public Utilities Commission Docket No. 2985), December 1999. Testified regarding revenue requirement and rate design issues on behalf of the Division of Public Utilities and Carriers.

National Fuel Gas Distribution Company (Pennsylvania Public Utility Commission Docket No. R-00994785), December 1999. Testified on recovery of costs associated with natural gas restructuring on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc.-Gas Division (Pennsylvania Public Utility Commission Docket No. R-00994786), December 1999. Testified on recovery of costs associated with natural gas restructuring on behalf of the Pennsylvania Office of Consumer Advocate.

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Entergy Louisiana, Inc. (Louisiana Public Service Commission Docket No. U-20925, 1999 Formula Rate Plan Proceeding), January 2000. Testified on issues related to the determination of the cost of service and customer satisfaction survey results on behalf of the Staff of the Louisiana Public Service Commission.

T.W. Phillips Gas and Oil Company (Pennsylvania Public Utility Commission Docket No. R-00994790), April 2000. Testified on recovery of costs associated with natural gas restructuring on behalf of the Pennsylvania Office of Consumer Advocate.

PP&L Inc. (Pennsylvania Public Utility Commission Docket No. M-FAC-9908), April 2000. Testified on issues related to the reconciliation of PP&L's competitive transition charge on behalf of the Pennsylvania Office of Consumer Advocate.

Entergy Louisiana, Inc. & Entergy Corporation (Louisiana Public Service Commission Docket No. U-23356), June 2000. Testified on results of investigation into costs included in Entergy Louisiana, Inc.'s fuel adjustment clause and associated purchased gas contracts on behalf of the Staff of the Louisiana Public Service Commission.

Providence Water Supply Board (Rhode Island Public Utilities Commission Docket No. 3163), October 2000. Testified on sales, revenue and costs of service issues on behalf of the Division of Public Utilities and Carriers.

Narragansett Bay Commission (Rhode Island Public Utilities Commission Docket No. 3162), October 2000. Testified on revenues, cost of service and rate design issues on behalf of the Division of Public Utilities and Carriers.

Metropolitan Edison Company and Pennsylvania Electric Company (Pennsylvania Public Utility Commission Docket Nos. P-00001837, P-00001838, P-00974008 and P-00974009), November 2000. Testified regarding updated stranded cost claims in conjunction with Companies' petitions for completion of the post-divestiture portion of their restructuring plans on behalf of the Pennsylvania Office of Consumer Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission Docket No. 3193), March 2001. Testified regarding cost allocation and rate design issues on behalf of the Division of Public Utilities and Carriers.

Metropolitan Edison Company and Pennsylvania Electric Company (Pennsylvania Public Utility Commission Docket Nos. P-00001860 and P-00001861), March 2001. Testified on issues related to the Companies' request for a rate cap exception pursuant to their restructuring settlements on behalf of the Pennsylvania Office of Consumer Advocate.

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Entergy Louisiana, Inc. (Louisiana Public Service Commission Docket No. 20925(SC)), March 2001. Testified regarding regulatory assets recognizable as stranded costs on behalf of the Staff of the Louisiana Public Service Commission.

Citizens Utilities Company and Atmos Energy Corporation (Louisiana Public Service Commission Docket No. S-25003), April 2001. Testified regarding acquisition of Louisiana gas assets of Citizens Utilities by Atmos Energy on behalf of the Staff of the Louisiana Public Service Commission.

Atmos Energy Corporation and Citizen's Utilities Company (Louisiana Public Service Commission Docket No. S-25003), April 2001. Testified regarding the acquisition of Louisiana Gas Service Company and other Louisiana gas assets of Citizen's Utilities by Atmos Energy on behalf of the Commission Staff.

Dayton Power & Light Company (Public Utilities Commission of Ohio Case No. 00-220-GA-GCR), May 2001. Co-authored report on the audit of the management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio. (Case settled prior to cross-examination.)

Philadelphia Water Department (Philadelphia Water Commission 2001 Water and Wastewater Rate Proceeding), June 2001. Testified regarding water cost allocation and rate design on behalf of the Office of Public Advocate.

Community Service Telephone Company (Maine Public Utilities Commission Docket No. 2000-249), July 2001. Testified on revenue requirement issues on behalf of the Maine Office of Public Advocate. (Case settled prior to cross-examination.)

Entergy Louisiana, Inc. (Louisiana Public Service Commission Docket No. U-20925, 2000 Formula Rate Plan), August 2001. Testified on stipulated adjustments to the Company's filed cost of service on behalf of the Staff of the Louisiana Public Service Commission.

Southwest Gas Corporation (Public Utilities Commission of Nevada Docket No. 01-7023), November 2001. Testified on revenue requirement issues on behalf of the Office of Attorney General Bureau of Consumer Protection. (Case settled prior to cross-examination.)

Entergy Louisiana, Inc. (Louisiana Public Service Commission Docket No. U-20925, 2001 Formula Rate Plan), November 2001. Testified on issues related to the determination of the cost of service under the Company's Formula Rate Plan on behalf of the Staff of the Louisiana Public Service Commission.

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Central Maine Power Company (Maine Public Utilities Commission Docket No. 2001-232), November 2001. Testified on issues related to the reconciliation and determination of stranded costs on behalf of the Maine Office of Public Advocate. (Case settled prior to cross-examination.)

Bangor Hydro-Electric Company (Maine Public Utilities Commission Docket No. 2001-239), November 2001. Testified on issues related to the reconciliation and determination of stranded costs on behalf of the Maine Office of Public Advocate. (Case settled prior to cross-examination.)

Transcontinental Gas Pipe Line Corporation (Federal Energy Regulatory Commission Docket No. RP01-245-000), November 2001. Testified on revenue requirement issues on behalf of the Pennsylvania Office of Consumer Advocate. (Case settled prior to cross-examination.)

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission Docket No. 3378), December 2001. Testified on cost allocation and rate design issues on behalf of the Division of Public Utilities and Carriers. (Case settled prior to cross-examination.)

Reliant Energy Arkla and Reliant Energy Entex (Louisiana Public Service Commission Docket No. S-26166), January 2002 and June 2002. Testified regarding corporate reorganization and provisions to protect retail ratepayers on behalf of the Staff of the Commission (Testimony presented live.)

The Narragansett Bay Commission (Rhode Island Public Utilities Commission Docket No. 3409), March 2002. Testified regarding NBC's abbreviated rate increase request and the design of rates on behalf of the Division of Public Utilities and Carriers.

Pike County Power and Light Company, (Pennsylvania Public Utility Commission Docket No. R-00016849 C0001), April 2002. Testified regarding Company's request for a rate cap exception to increase rates on behalf of the Pennsylvania Office of Advocate.

PPL Electric Utilities Corporation (Pennsylvania Public Utility Commission Docket No. R-00016850 C0001), April 2002. Testified regarding Company's request for a rate cap exception to increase rates on behalf of the Pennsylvania Office of Advocate.

Pennsylvania Power Company (Pennsylvania Public Utility Commission Docket No. R-00016851 C0001), April 2002. Testified regarding Company's request for a rate cap exception to increase rates on behalf of the Pennsylvania Office of Advocate.

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Metropolitan Edison Company (Pennsylvania Public Utility Commission Docket No. R-00016852 C0001), April 2002. Testified regarding Company's request for a rate cap exception to increase rates on behalf of the Pennsylvania Office of Advocate.

Pennsylvania Electric Company (Pennsylvania Public Utility Commission Docket No. R-00016853 C0001), April 2002. Testified regarding Company's request for a rate cap exception to increase rates on behalf of the Pennsylvania Office of Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission Docket No. R-00016854 C0001), April 2002. Testified regarding Company's request for a rate cap exception to increase rates on behalf of the Pennsylvania Office of Advocate.

UGI Utilities, Inc. - Electric Division (Pennsylvania Public Utility Commission Docket No. R-00016855 C0001), April 2002. Testified regarding Company's request for a rate cap exception to increase rates on behalf of the Pennsylvania Office of Advocate.

PECO Energy Company (Pennsylvania Public Utility Commission Docket No. R-00016856 C0001), April 2002. Testified regarding Company's request for a rate cap exception to increase rates on behalf of the Pennsylvania Office of Advocate.

West Penn Power Company, (Pennsylvania Public Utility Commission Docket No. R-00016857 C0001), April 2002. Testified regarding Company's request for a rate cap exception to increase rates on behalf of the Pennsylvania Office of Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-00017034), May 2002. Testified regarding proposed weather normalization adjustment clause on behalf of the Pennsylvania Office of Advocate.

Total Environmental Solutions, Inc. (Louisiana Public Service Commission Docket No. U-22148, Subdocket G), June 2002. Testified regarding proposal to realign nonresidential water and sewer rates on behalf of the Staff of the Louisiana Public Service Commission.

Entergy Louisiana, Inc. (Louisiana Public Service Commission Docket No. U-20925, Subdocket B), August 2002. Testified on Term Sheet entered into to resolve case and achieve sharing of mark-to-market tax deduction for the Vidalia purchased power contract. Testified jointly with Matthew Kahal on behalf of the Staff of Louisiana Public Service Commission.

Providence Water Supply Board (Rhode Island Public Utilities Commission Docket No. 3446), October 2002. Testified on revenue requirements and rate design issues on behalf of the Division of Public Utilities and Carriers.

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The Narragansett Bay Commission (Rhode Island Public Utilities Commission Docket No. 3432), December 2002. Testified on issues related to stormwater rates on behalf of the Division of Public Utilities and Carriers.

The Narragansett Bay Commission (Rhode Island Public Utilities Commission Docket No. 3483), March 2003. Testified on revenue requirements and rate design issues on behalf of the Division of Public Utilities and Carriers.

National Fuel Gas Distribution Corporation Pennsylvania Division (Pennsylvania Public Utility Commission Docket No. R-00038168), July 2003. Testified on rate base and operating revenues and expense issues on behalf of the Pennsylvania Office of Consumer Advocate. (Case settled prior to cross-examination.)

Columbia Gas of Ohio, Inc. (Public Utilities Commission of Ohio Case No. 02-221-GA-GCR), co-authored report on the audit of the management and performance of gas purchasing on behalf of the Public Utilities Commission of Ohio.

Total Environmental Solutions, Inc. (Louisiana Public Service Commission Docket No. U-22148, Subdocket H), August 2003. Testified on water and sewer revenue requirements and rate design on behalf of the Staff of Louisiana Public Service Commission. (Case settled prior to cross-examination.)

Pascoag Utility District (Rhode Island Public Utilities Commission Docket No. 3546), November 2003. Testified on revenue and expense issues on behalf of the Division of Public Utilities and Carriers. (Case settled prior to cross-examination.)

Centerpoint Energy Entex, Louisiana Division (Louisiana Public Service Commission Docket No. U-26720, Subdocket A), December 2003. Presented Staff Recommendation report addressing revenue requirements, rate design and alternative regulatory plan on behalf of the Staff of the Louisiana Public Service Commission. (Case settled prior to cross-examination.)

Northern Natural Gas Company (Federal Energy Regulatory Commission Docket No. RP03-398-000), December 2003. Testified on rate base and cost of service issues on behalf of the Northern Municipal Distributors Group and the Midwest Region Gas Task Force Association.

City of Hagerstown, Maryland (Maryland Public Service Commission Case No. 8934), February 2004. Testified on proper methodology for establishing water and sewer rates for customers outside the City limits on behalf of the Water and Sewer Advisory Commission of Washington County.

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City of Newport Utilities Department, Water Division (Rhode Island Public Utilities Commission Docket No. 3578), March 2004. Testified on revenue requirement, cost allocation and rate design issues on behalf of the Division of Public Utilities and carriers.

PPL Electric Utilities Corporation (Pennsylvania Public Utility Commission Docket No. R-000049255), June 2004. Testified on policy and revenue requirement issues on behalf of the Pennsylvania Office of Consumer Advocate.

The Narragansett Bay Commission (Rhode Island Public Utilities Commission Docket No. 3592), June 2004. Testified regarding NBC's abbreviated rate increase request on behalf of the Division of Public Utilities and Carriers.

Centerpoint Energy Arkla, Louisiana Division (Louisiana Public Service Commission Docket No. U-27676), July 2004. Presented Staff Recommendation report addressing revenue requirements, rate design and alternative regulatory plan on behalf of the Staff of the Louisiana Public Service Commission. (Case settled prior to cross-examination.)

Entergy Louisiana, Inc. (Louisiana Public Service Commission Docket No. U-20925 RRF 2004), August 2004. Testified on policy and revenue requirement issues on behalf of the Staff of the Louisiana Public Commission.

Northern Natural Gas Company (Federal Energy Regulatory Commission Docket No. RP04-155-000), November 2004. Testified on rate base and cost of service issues on behalf of the Northern Municipal Distributors Group and the Midwest Region Gas Task Force Association. (Case settled prior to cross-examination.)

National Fuel Gas Distribution Corporation Pennsylvania Division (Pennsylvania Public Utility Commission Docket No. R-00049656), December 2004. Testified on rate base and operating revenues and expense issues on behalf of the Pennsylvania Office of Consumer Advocate. (Case settled prior to cross-examination.)

Philadelphia Water Department (Philadelphia Water Commission Docket No. FY 2005-2008 Rates), March 2005. Testified regarding water cost allocation and rate design on behalf of the Office of Public Advocate.

Block Island Power Company (Rhode Island Public Utilities Commission Docket No. 3655), April 2005. Testified on operating income and rate base issues on behalf of the Division of Public Utilities and Carriers.

Entergy Gulf States, Inc.-Louisiana Gas (Louisiana Public Service Commission Docket No. U-28035), May 2005. Presented Staff Recommendation report addressing revenue

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requirements, rate design and alternative regulatory plan on behalf of the Staff of the Louisiana Public Service Commission. (Case settled prior to cross-examination.)

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission Docket No. 3674), July 2005. Testified on cost allocation and rate design issues on behalf of the Division of Public Utilities and Carriers.

City of Newport Utilities Department, Water Division (Rhode Island Public Utilities Commission Docket 3675), September 2005. Testified on revenue requirements and rate design issues on behalf of the Division of Public Utilities and Carriers.

Verizon New England, Inc. d/b/a Verizon Maine (Maine Public Service Commission Docket No. 2005-155), September 2005. Testified on revenue requirements issues on behalf of the Maine Office of Public Advocate.

Providence Water Supply Board (Rhode Island Public Utilities Commission Docket No. 3684), October 2005. Testified on revenue requirements and rate design issues on behalf of the Division of Public Utilities and Carriers.

The Narragansett Bay Commission (Rhode Island Public Utilities Commission Docket No. 3707), February 2006. Testified on revenue requirement and rate design issues on behalf of the Division of Public Utilities and Carriers.

Cleco Power, LLC (Louisiana Public Service Commission Docket No. U-29157), February 2006. Testified with Matthew I. Kahal regarding Staff's recommendations regarding Phase I recovery of storm damage costs resulting from Hurricanes Katrina and Rita on behalf of the Staff of the Louisiana Public Service Commission.

Atmos Energy Corporation (Louisiana Public Service Commission Consolidated Docket Nos. U-28814 et. al.), May 2006. Presented Staff's recommendation regarding renewal of alternative regulatory plans of Louisiana Gas Services and Trans Louisiana Gas Company of the Staff of the Louisiana Public Service Commission.

Metropolitan Edison Company (Pennsylvania Public Utility Commission Docket No. R-00061366), July 2006. Testified regarding rate base and net operating income issues on behalf of the Pennsylvania Office of Advocate.

Pennsylvania Electric Company (Pennsylvania Public Utility Commission Docket No. R-00061367), July 2006. Testified regarding rate base and net operating income issues on behalf of the Pennsylvania Office of Advocate.

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The Narragansett Bay Commission (Rhode Island Public Utilities Commission Docket No. 3775), October 2006. Testified on revenue requirement and rate design issues on behalf of the Division of Public Utilities and Carriers.

Entergy Louisiana, LLC and Entergy Gulf States, Inc-Louisiana (Louisiana Public Service Commission Docket No. U-29203), January 2007. Testified on issues related to costs eligible for recovery as storm damage costs due to Hurricanes Katrina and Rita on behalf of the Staff of the Louisiana Public Commission.

Southern Indiana Gas and Electric Company (Indiana Utility Regulatory Commission Cause No. 43111), February 2007. Testified on rate base and net operating income issues on behalf of the Indiana Office of Utility Consumer Counselor.

The Narragansett Bay Commission (Rhode Island Public Utilities Commission Docket No. 3797), March 2007. Testified on revenue requirement and rate design issues on behalf of the Division of Public Utilities and Carriers.

City of Newport Utilities Department, Water Division (Rhode Island Public Utilities Commission Docket No. 3818), May 2007. Testified on revenue requirement and cost recovery issues on behalf of the Division of Public Utilities and carriers.

Providence Water Supply Board (Rhode Island Public Utilities Commission Docket No. 3832), July 2007. Testified on revenue requirements issues on behalf of the Division of Public Utilities and Carriers.

Central Maine Power Company (Maine Public Utility Commission Docket No. 2007-215), August 2007. Testified on merger savings, revenue requirement and alternative rate plan issues on behalf of the Maine Office of Public Advocate.

Central Maine Power Company and Maine Natural Gas Corporation (Maine Public Utilities Commission Docket No. 2007-355), November 2007. Testified regarding non-financial issues and conditions to protect Maine ratepayer interests related to potential acquisition of Central Maine Power and Maine Natural Gas's parent company, Energy East, by IBERDROLA, SA. Testified on behalf of Maine Office of Public Advocate.

Entergy Louisiana, LLC (Louisiana Public Service Commission Docket No. U-30192, Phase II), March 2008. Testified regarding contra-AFUDC accounting and rate recovery issues associated with repowering of the Little Gypsy Unit 3 generating station on behalf of the Staff of the Louisiana Public Service Commission.

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The Narragansett Bay Commission (Rhode Island Public Utilities Commission Docket No. 3905), March 2008. Testified on revenue requirements and rate design issues on behalf of the Division of Public Utilities and Carriers.

Entergy Louisiana, LLC and Entergy Gulf States, Inc. – Louisiana (Louisiana Public Service Commission Docket No. U-29203, Phases IV and V), April 2008. Testified regarding benefits of securitization under Louisiana Act 55 on behalf of the Staff of the Louisiana Public Service Commission. (Testimony submitted by Affidavit.)

Entergy Louisiana, LLC (Louisiana Public Service Commission Docket No. U-20925 (FRP-2006)), April 2008. Testified on revenue requirement issues on behalf of the Staff of the Louisiana Public Service Commission.

Kent County Water Authority (Rhode Island Public Utilities Commission Docket No. 3942), July 2008. Testified on revenue requirements, cost allocation and rate design issues on behalf of the Division of Public Utilities and Carriers.

Indiana Michigan Power Company (Indiana Utility Regulatory Commission Cause No. 43306), September 2008. Testified on revenue requirements issues on behalf of the Indiana Office of Utility Consumer Counselor. (Case settled prior to cross-examination.)