
EXETER

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CONSULTING ECONOMISTS

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REF: 250601

July 23, 2025

Kimberly N. O'Brian and 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 25-06
Entergy Louisiana, LLC
Audit of Purchased Gas Adjustment Filings
Docket No. X-37603

Dear Ms. O'Brian and Bowman:

Exeter Associates, Inc. (Exeter) is pleased to submit this proposal to assist the Staff of the Louisiana Public Service Commission (LPSC or Commission) in conducting a review of the Purchased Gas Adjustment (PGA) filings of the natural gas division of Entergy Louisiana, LLC (ELL or Company) for the period January 2023 through June 2025. In performing the audit, Exeter will work closely with in-house Legal, Auditing, and Economic Staff. As requested in the RFP and discussed in greater detail later in this proposal, Exeter's total budget estimate is \$42,000, consisting of \$40,000 for professional services and \$2,000 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 ELL during the audit period to ensure those costs were appropriate and eligible for recovery in the PGA mechanism consistent with the Commission's General Order dated March 24, 1999 (PGA Order), including:
 - a. Whether the costs passed through the PGAs were reasonable and prudent;
 - b. Whether the costs passed through the PGAs produced just and reasonable rates; and

- c. Whether the costs passed through the PGAs 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 the Company's performance in areas impacting the gas costs which are reflected in the Company's monthly PGA filings with the Commission;
4. Review of the Company's price risk management guidelines pertaining to purchased gas (including policies regarding physical hedging, fixed-price transaction, index transaction, fixed-for-floating price swaps, options to purchase, and other arrangements) to determine their propriety and a recommendation of modifications if appropriate;
5. Quantify the adverse impact on ratepayers, if any, for each audit topic; and
6. Address any additional issues which Staff and Exeter identify as appropriate during the course of the investigation.

Plan of Action

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

1. Conduct a comprehensive review and analysis of all filings made to the Commission for the period January 2023 through June 2025 with respect to the Company's PGAs;
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 the Company's explanations for various positions;
5. Prepare reports 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 15 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 8 to 10 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 auditing 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 40 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 purchased gas adjustment clauses. In fact, Exeter helped the Commission establish rules for purchased gas cost recovery filings and establish guidelines for cost recovery eligibility. Some of the other directly relevant projects that Exeter has undertaken for the Commission include:

- The investigation of the PGA filings of ELL for the period January 2012 through December 2015 in Docket No. X-3413, the period January 2016 through December 2017 in Docket No. X-34852, and the period January 2018 through December 2020 in Docket No. X-35908.

- The investigation of the PGA filings of CenterPoint Energy Arkla and CenterPoint Energy Entex for the period January 2018 through December 2020 in Docket Nos. X-35911 and X-35909, respectively, and the investigation of the PGA filings of Arkla and Entex for the period April 2012 through March 2014 in Docket No. X-33480.
- Review of the Rate Stabilization Pilot Program of Arkla and Entex for the 2004-05 through 2006-07 winter seasons.
- The investigation of the PGA filings of Atmos Energy Corporation (Atmos) for the period April 2012 through March 2014 in Docket No. X-33480, and the period April 2020 through March 2022 in Docket No. X-36400.
- The investigation into Entergy Louisiana, LLC's fuel adjustment clause (FAC) filings between 1975 and 1998.
- 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 review of Entergy Louisiana, LLC's purchased power practices and contracts (prudence and accounting) for 2000, 2001, and 2002.
- The investigation of Cleco Power, LLC's planning resource procurement practices and incurred fuel costs for the period January through October 2005 (initiated by the Commission as a result of the effect of Hurricanes Katrina and Rita on the fuel and purchased power costs of Louisiana electric utilities).
- The investigation of Cleco Power, LLC's fuel adjustment filings for the years 2003 through 2008.
- The review of Entergy Gulf States, L.L.C.'s fuel adjustment filings for the years 2005 through 2009 in Docket No. U-32245 which resulted in a refund to ratepayers of \$5 million.

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. Mierzwa's resume is included as Attachment B to this proposal. Exeter anticipates that the vast majority of the work to be conducted under this project will be performed by Mr. Mierzwa. However, other members of Exeter's senior staff (Principals) and professional staff (Analysts and Research Assistants) will assist Mr. Mierzwa as necessary. Attachment A to this proposal provides a brief summary of the experience of Exeter's senior staff.

Cost Proposal

Exeter proposes to perform audits of the filings of Arkla and Entex's PGA for a budget not to exceed \$40,000 for professional services, plus direct expenses not to exceed \$2,000 for a total budget estimate of \$42,000. Exeter will bill for professional services at our standard hourly billing rates which range from \$80 per hour for Research Assistants to \$250 per hour for Mr. Mierzwa. Direct expenses will be billed at cost. The standard hourly rates of Mr. Mierzwa and the other members of Exeter's staff who may assist Mr. Mierzwa are presented below:

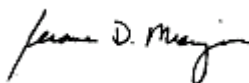
Exeter Staff Member	Title	Standard Hourly Rate
Jerome D. Mierzwa	Principal	\$240
Dwight D. Etheridge	Principal	\$250
Christina R. Mudd	Principal	\$250
Matthew T. Hoyt	Principal	\$200
Taylor Carretta	Analyst	\$125
Abby Huebler	Research Assistant	\$100

Conflict of Interest

Please note that Exeter has no business relationship with ELL, or any of its affiliates, nor have we ever had such a relationship. Exeter has no business relationship with any likely fuel suppliers. In addition, Exeter regularly represents the interest of small customers such as the Companies' 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. Mierzwa
President

JDM/wlc
Enclosure

ATTACHMENT A

EXETER ASSOCIATES, INC.

**10480 LITTLE PATUXENT PARKWAY
SUITE 300
COLUMBIA, MARYLAND 21044**

CORPORATE QUALIFICATIONS

APPENDIX A

EXETER ASSOCIATES, INC.

**10480 LITTLE PATUXENT PARKWAY
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COLUMBIA, MARYLAND 21044**

CORPORATE QUALIFICATIONS

**EXETER ASSOCIATES, INC.
CORPORATE QUALIFICATIONS -- GENERAL**

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

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

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

- Alternative regulatory structures
- Local competition
- Industry restructuring
- Privatization
- Wholesale/retail wheeling
- Mergers and acquisitions
- Costing methodologies
- Imputation standards/non-accounting safeguards
- Structural separation remedies
- Rate structure and rate design
- Low-income discount program evaluation and design
- Marginal costs and rates
- Rate of return
- Affiliate company relationships
- Revenue requirement
- 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. 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 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, electrification policy, 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-scale solar, utility resource planning, cogeneration analysis and merger issues.

NATURAL GAS

Exeter Associates has been extensively involved in natural gas regulatory issues since the firm's founding. 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 personnel also have experience advising on gas infrastructure replacement programs and the associated capital tracker recovery mechanisms.

Exeter has also assisted clients in the direct procurement of natural gas supplies and contract negotiations in the continually evolving competitive gas acquisition markets. This includes supporting negotiations related to natural gas rates, service characteristics, and billing arrangements. Additionally, Exeter personnel have assessed opportunities to privatize federally owned natural gas infrastructure and opportunities to bypass local natural gas systems.

WATER/WASTEWATER

Exeter Associates' personnel have extensive experience in designing water/wastewater rates, performing cost allocation studies, evaluating revenue requirements, designing low-income affordability programs 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	National Nuclear Security Administration
Brookhaven National Laboratory	National Renewable Energy Laboratory
Center for Resource Solutions	Natural Resources Defense Council
Colorado River Commission of Nevada	New England State Committee on Electricity
Community Legal Services, Inc.	New Hampshire Department of Energy
Connecticut Office of Consumer Counsel	New Hampshire Office of Consumer Advocate
Defense Logistics Agency Energy	New Jersey Division of Rate Counsel
Delaware Division of the Public Advocate	Northrop Grumman
Delaware Public Service Commission	Office of the Ohio Consumers' Counsel
Fermi National Accelerator Laboratory	Ohio Public Utilities Commission
General Electric	Pennsylvania Office of Attorney General
General Services Administration	Pennsylvania Office of Consumer Advocate
Hawaii Public Utilities Commission	Regulatory Assistance Project
Illinois Citizens Utility Board	Rhode Island Division of Public Utilities & Carriers
Imperial Irrigation District	SLAC National Accelerator Laboratory
Indiana Office of Utility Consumer Counselor	Sustainable Energy Advantage
Lawrence Berkeley National Laboratory	Tennessee Attorney General – Consumer Advocate and Protection Division
Lawrence Livermore National Laboratory	Tennessee Regulatory Authority
Louisiana Public Service Commission	Township of Bedminster, New Jersey
Maine Office of the Public Advocate	U.S. Air Force – Air Force Civil Engineer Center
Maine Public Utilities Commission	U.S. Army – Commercial Utilities Program, U.S. Army Corps of Engineers
Maryland Department of the Environment	U.S. Department of Defense
Maryland Energy Administration	U.S. Department of Energy
Maryland Office of People's Counsel	U.S. Department of Energy – Strategic Petroleum Reserve
Maryland Department of Natural Resources, Power Plant Research Program	Utah Office of Consumer Services
Maryland Public Service Commission	The Utility Reform Network
Massachusetts Attorney General – Office of Ratepayer Advocacy	Western Area Power Administration – Desert Southwest Region
Midwest Renewable Energy Tracking System	Western Interstate Energy Board
National Association of Regulatory Utility Commissioners	WattBuy, Inc.
National Association of State Energy Officials	

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 with 39 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. MATTHEW T. HOYT is a Principal with 12 years of experience in the energy industry. His areas of expertise include competitive retail electricity markets; electricity policy design, implementation, and evaluation; utility bill and rate analysis; and residential adoption of dynamic pricing, electrification technologies, and competitive supply. Mr. Hoyt's recent engagements at Exeter include analysis of demand-side management and demand response opportunities; evaluation of state energy storage, nuclear energy, and renewable portfolio standard policies; analysis of utility procurement practices at federal installations; and assessment of resource adequacy constructs in organized wholesale markets. He has written or co-written over 40 assessment reports, conference papers, and journal articles. Prior to joining Exeter Associates, Mr. Hoyt worked in a variety of roles managing and analyzing large-scale utility and consumer data as well as conducting econometric assessment of customer energy behavior and policy preferences. Mr. Hoyt holds an M.P.A. from The Ohio State University and B.A.'s in Government and English from Georgetown University.

MR. JEROME D. MIERZWA is a Principal with 40 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 an M.B.A. in Finance and a B.S. in Marketing from Canisius College.

MS. CHRISTINA R. MUDD is a Principal with 30 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 an M.A. in International Affairs with a concentration in Economics and Energy Policy from Johns Hopkins University, School for Advanced International Studies and a B.S. in Political Science and Biology from James Madison University.

DR. SERHAN OGUR is a Principal with 23 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 Ph.D. in Economics from Northwestern University and a B.A. in Economics from Boğaziçi University in Turkey.

MS. JENNIFER L. ROGERS is a Principal with 15 years of experience in the energy industry. At Exeter, Ms. Rogers reviews and analyzes utility rate filings and presents testimony focusing primarily on revenue requirements determination for electric, natural gas, and water utilities. She also evaluates and forecasts power supply requirements, costs, and renewable energy needs for clients; provides bill and rate analysis; and reviews and analyzes energy use, scheduling, and scheduling deviation data. In addition, Ms. Rogers conducts utility service assessments to identify areas for potential utility cost savings, providing detailed analysis of supply contracts, energy use, and a review of billing practices. Ms. Rogers holds an M.A. in Economics from Northeastern University and a B.A. in Economics, with a minor in Environmental Studies, from St. Mary's College of Maryland.

MR. FELIPE A. SALCEDO is a Principal with 19 years of experience in the utility industry. He has provided financial, rate, management, and consulting services to publicly owned utilities, local governments, and the U.S. federal government. Work completed includes forecasting energy prices and the economic impacts of energy policy; reviewing and assessing utility services contracts and rates (electricity, natural gas, potable water, reclaimed water, and wastewater); and assessing electric demand-side management and demand response opportunities for federal installations. Mr. Salcedo also provides litigation support on behalf of the federal government in rate case and other regulatory filings affecting U.S. Department of Defense and U.S. Department of Energy installations. Mr. Salcedo has reviewed, analyzed, and actively

participated in dozens of utility rate filings supporting the U.S. federal government. Mr. Salcedo holds an M.S. in Finance from Georgia State University and a B.S. in Economics from Universidad del Rosario in Colombia. He is also a Certified Government Financial Manager, a professional certification awarded by the Association of Government Accountants to individuals who demonstrate competency in governmental accounting, auditing, and financial reporting. He has also completed the graduate certificate program in Public Utility Regulation & Economics from New Mexico State University.

ATTACHMENT B

EXETER ASSOCIATES, INC.

**10480 LITTLE PATUXENT PARKWAY
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**RESUME OF
JEROME D. MIERZWA**

EXETER

ASSOCIATES, INC.

10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

JEROME D. MIERZWA

Mr. Mierzwa is a Principal at Exeter with 40 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

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

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

Gas Rates Fundamental Course, 1987
University of Wisconsin
Madison, Wisconsin
(Sponsored by the American Gas Association)

Previous Employment

1986-1990 Rate Analyst
 National Fuel Gas Company
 Buffalo, NY

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).

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

Expert Testimony

(*Recurring*) Northern Indiana Public Service Company (Indiana Utility Regulatory Commission). Presented testimony addressing gas procurement activity, reported costs, and the gas performance-based incentive mechanism on behalf of the Indiana Office of Utility Consumer Counselor.

<u>Cause No.</u>	<u>Date</u>	<u>Cause No.</u>	<u>Date</u>
43629-GCA-73	January 2025	43629-GCA-43	July 2017
43629-GCA-72	October 2024	43629-GCA-42	April 2017
43629-GCA-71	July 2024	43629-GCA-41	January 2017
43629-GCA-70	March 2024	43629-GCA-40	October 2016
43629-GCA-69	January 2024	43629-GCA-39	July 2016
43629-GCA-68	October 2023	43629-GCA-38	April 2016
43629-GCA-67	July 2023	43629-GCA-37	January 2016
43629-GCA-66	April 2023	43629-GCA-36	October 2015
43629-GCA-65	January 2023	43629-GCA-35	July 2015
43629-GCA-64	October 2022	43629-GCA-34	April 2015
43629-GCA-63	July 2022	43629-GCA-33	January 2015
43629-GCA-62	April 2022	43629-GCA-32	October 2014
43629-GCA-61	January 2022	43629-GCA-31	July 2014
43629-GCA-60	October 2021	43629-GCA-30	May 2014
43629-GCA-59	July 2021	43629-GCA-29	January 2014
43629-GCA-58	April 2021	43629-GCA-28	October 2013
43629-GCA-57	January 2021	43629-GCA-27	July 2013
43629-GCA-56	October 2020	43629-GCA-26	April 2013
43629-GCA-55	July 2020	43629-GCA-25	January 2013
43629-GCA-54	April 2020	43629-GCA-24	December 2012
43629-GCA-53	January 2020	43629-GCA-20	November 2011
43629-GCA-52	October 2019	43629-GCA-16	November 2010
43629-GCA-51	July 2019	43629-GCA-11	December 2009
43629-GCA-50	May 2019	43629-GCA-10	March 2009
43629-GCA-49	January 2019	43629-GCA-9	December 2007
43629-GCA-48	October 2018	43629-GCA-8	October 2006
43629-GCA-47	July 2018	43629-GCA-7	December 2005
43629-GCA-46	April 2018	43629-GCA-6	January 2005
43629-GCA-45	January 2018	43629-GCA-5	October 2004
43629-GCA-44	October 2017		

Atmos Energy Louisiana Corporation (Louisiana Public Service Commission Docket No. U-36400), April 2025. Presented a report addressing the full adjustment clause of Atmos Energy Louisiana on behalf of the Staff of the Louisiana Public Service Commission.

Atmos Energy Corporation (Tennessee Public Service Commission Docket No. U-36400), April 2025. Presented a report addressing the Performance Based Ratemaking Mechanism tariff rider of the Tennessee Division on behalf of the Tennessee Public Utility Commission Audit Staff and Consumer Advocate and Protection Division of the Tennessee Attorney General.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2025-3053241), March 2025. Presented testimony addressing purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

City of Columbus, Indiana (Indiana Utility Regulatory Commission Cause No. 46173), April 2025. Presented testimony addressing water cost allocation and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Stucker Fork Conservancy District (Indiana Utility Regulatory Commission Cause No. 46167), March 2025. Presented testimony addressing water cost allocation and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 24-0993), February 2025. 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.

Maine Water Company – Camden & Rockland Division (Maine Public Utilities Commission Docket No. 2024-00291), February 2025. Presented testimony address water cost allocation and rate design on behalf of the Maine Office of the Public Advocate.

Duke Energy Ohio, Inc. (Public Utilities Commission of Ohio Case No. 24-218-GA-GCR), December 2024. 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. 24-30-WW), October 2024. Presented testimony addressing water utility class cost of service and rate design on behalf of the Rhode Island Division of Public Utilities and Carriers.

Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc. (Pennsylvania Public Utility Commission Docket Nos. R-2024-3047822 and R-2024-3047821), August 2024. Presented testimony addressing water and wastewater class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

PECO Energy Company (Pennsylvania Public Utility Commission Docket No. R-2024-3048767), July 2024. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Chesapeake Utilities Corporation (Maryland Public Service Commission Case No. 9722), June 2024. Presented testimony addressing gas utility class cost of service and rate design on behalf of the Maryland Office of People's Counsel.

Columbia Gas of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2024-3046519), June 2024. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Maryland Water Service, Inc. (Maryland Public Service Commission Case No. 9729), June 2024. Presented testimony addressing water utility class cost of service and rate design on behalf of the Maryland Office of People's Counsel.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2024-3048828), June 2024. Presented testimony addressing the recovery of FERC representation costs on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2024-3047014), May 2024. Presented testimony addressing gas procurement practices on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2024-3045945), May 2024. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Veolia Water Company Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket Nos. R-2024-3045192 and R-2024-3045193), May 2024. Presented testimony addressing water and wastewater class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkla (Louisiana Public Service Commission Docket No. U-35911), March 2024. Presented a report addressing monthly purchased gas filings of CenterPoint Energy Resources Corp. for the period January 2018 through December 2020 on behalf of the Louisiana Public Service Commission.

Easton Utilities Commission (Maryland Public Service Commission Case No. 9719), March 2024. Presented testimony addressing gas class cost of service and rate design on behalf of the Maryland Office of People's Counsel.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2024-3045177), March 2024. Presented testimony addressing gas procurement practices on behalf of the Pennsylvania Office of Consumer Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission Docket No. 23-30-WW), March 2024. 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. 23-1161), February 2024. 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.

Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 23-1167), February 2024. 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.

Community Utilities of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket Nos. R-2023-3042801 and -3042802), February 2024. Presented testimony addressing water and wastewater utility class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania American Water Company (Pennsylvania Public Utility Commission Docket Nos. R-2023-3043189 and -3043190), February 2024. Presented testimony addressing water and wastewater class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Entergy Louisiana, LLC (Louisiana Public Service Commission Docket No. U-35908), November 2023. Presented a report addressing the fuel adjustment clause of Entergy Louisiana, LLC on behalf of the Louisiana Public Service Commission.

Narragansett Electric Company d/b/a Rhode Island Energy 2023 Gas Cost Recovery Filing (Public Utilities Commission of the State of Rhode Island Docket No. 23-23-NG), September 2023. Presented testimony addressing a petition for gas cost recovery on behalf of the Rhode Island Division of Public Utilities and Carriers.

CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex (Louisiana Public Service Commission Docket No. U-35909), August 2023. Presented a report addressing the fuel adjustment clause of Entergy Louisiana, LLC for the period January 2018 – December 2020 on behalf of the Louisiana Public Service Commission.

CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkla (Louisiana Public Service Commission Docket No. U-35985), August 2023. Presented a report addressing the costs of Entergy Louisiana, LLC, for the provision of natural gas service associated with the February 2021 winter storm Uri event.

The Pittsburgh Water and Sewer Authority – Bureau of Water (Pennsylvania Public Utility Commission Docket Nos. R-2023-3039920, R-2023-3039921 and R-2023-3039919), August 2023. Presented testimony addressing water, wastewater and stormwater cost allocation and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Washington Gas Light Company (Maryland Public Service Commission Case No. 9704), August 2023. Presented testimony addressing utility class cost of service and rate design on behalf of the Maryland Office of People's Counsel.

Columbia Water Company – Bureau of Water (Pennsylvania Public Utility Commission Docket No. R-2023-3040258), August 2023. Presented testimony addressing water utility class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Maryland, Inc. (Maryland Public Service Commission Case No. 9701), July 2023. Presented testimony addressing class cost of service and rate design on behalf of the Maryland Office of People's Counsel.

Northern Utilities, Inc. d/b/a Unitil (Maine Public Utilities Commission Docket No. 2023-00051), July 2023. Presented testimony addressing class cost of service and rate design on behalf of the Maine Office of the Public Advocate.

Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission Cause No. 45870), July 2023. Presented testimony addressing water and wastewater utility class cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

Chattanooga Gas Company (Tennessee Public Utility Commission Docket No. 07-00224), July 2023. Authored report reviewing performance based ratemaking mechanism on behalf of the Utility Division of the Tennessee Public Utility Commission and Consumer Advocate Unit in the Financial Division of the Tennessee Attorney General's Office.

Fitchburg Gas and Electric Light Company d/b/a Unitil (Massachusetts Department of Public Utilities D.P.U. 23-25), June 2023. Presented testimony addressing gas procurement practices and policies on behalf of the Massachusetts Attorney General's Office.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2023-3040290), June 2023. Presented testimony addressing the allocation of purchased gas costs on behalf the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2023-3038630), May 2023. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2023-3037928), May 2023. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Water Department (Philadelphia Water Commission, Fiscal Years 2024-2025), April 2023. Presented testimony addressing the utility class cost of service and rate design on behalf of the Public Advocate.

Aqua America, Inc.; Aqua Pennsylvania, Inc.; Aqua Pennsylvania Wastewater, Inc. (Pennsylvania Public Utility Commission Docket No. R-2022-3037141, March 2023. Presented testimony addressing negotiated contract rates for large industrial customers. on behalf of the Pennsylvania Office of Consumer Advocate.

Boston Gas Company d/b/a National Grid (Massachusetts Department of Public Utilities D.P.U. 22-149), March 2023. Presented testimony addressing gas procurement practices and policies on behalf the Massachusetts Attorney General's Office.

Chesapeake Utilities Corporation (Delaware Public Service Commission Docket No. 22-0737), March 2023. 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.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2023-3037428), March 2023. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Delmarva Power & Light Company (Delaware Public Service Commission Docket No. 22-0726), February 2023. 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.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2022-3035730), January 2023. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Aquarion Water Company of Connecticut (The Office of Consumer Counsel Docket No. 22-07-01), October 2022. Presented testimony addressing class cost of service and rate design on behalf of the Office of Consumer Counsel.

Entergy Louisiana, LLC (Louisiana Public Service Commission Docket No. U-35988), September 2022. Presented a report addressing the costs of Entergy Louisiana, LLC, for the provision of natural gas service associated with the February 2021 winter storm Uri event.

Narragansett Electric Company d/b/a Rhode Island Energy 2022 Gas Cost Recovery Filing (Public Utilities Commission of the State of Rhode Island Docket No. 22-20-NG), September 2022. Presented testimony addressing petition for gas cost recovery on behalf of the Rhode Island Division of Public Utilities and Carriers.

Leatherstocking Gas Company LLC (Pennsylvania Public Utility Commission Docket No. R-2022-3032764), September 2022. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

The York Water Company (Pennsylvania Public Utility Commission Docket Nos. R-2022-3031340 and -3032806), August 2022. Presented testimony addressing water and wastewater class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania American Water Company (Pennsylvania Public Utility Commission Docket Nos. R-2022-3031672 and -3031673), July 2022. Presented testimony addressing water and wastewater class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Maryland, Inc. (Maryland Public Service Commission Case No. 9680), July 2022. Presented testimony addressing class cost of service and rate design on behalf of the Maryland Office of People's Counsel.

Easton Utilities Commission (Maryland Public Service Commission Case No. 9719), July 2022. Presented testimony addressing gas class cost of service and rate design on behalf of the Maryland Office of People's Counsel.

CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex (Louisiana Public Service Commission Docket No. U-35985), June 2022. Presented a report addressing the costs of Entergy Louisiana, LLC, for the provision of natural gas service associated with the February 2021 winter storm Uri event.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2022-3032242), June 2022. Presented testimony addressing the allocation of purchased gas costs on behalf the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2022-3031211), June 2022. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2022-3031172), May 2022. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2022-3030661), April 2022. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2022-3030664), April 2022. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2022-303686), April 2022. Presented testimony addressing purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2021-3030218), April 2022. Presented testimony addressing class cost of service and rate design on behalf the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company, LLC and Peoples Gas Company, LLC (Pennsylvania Public Utility Commission Docket Nos. A-2022-3029831 and -3020833), March 2022. Presented testimony addressing proposed merger application on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2022-3030235), March 2022. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

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.

East Chicago Sanitary District Industrial Group (Indiana Utility Regulatory Commission Cause No. 45632), March 2022. Presented testimony addressing water utility 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. 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.

Duke Energy Ohio, Inc. (Public Utilities Commission of Ohio Case No. 21-218-GA-GCR), December 2021. Authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

City of Lancaster – Bureau of Water (Pennsylvania Public Utility Commission Docket No. R-2021-3026682), December 2021. Presented testimony addressing water utility class cost of service and rate design on behalf of the Pennsylvania Office of Consumer 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.

Narragansett Electric Company d/b/a National Grid 2021 Gas Cost Recovery Filing (Public Utilities Commission of the State of Rhode Island Docket No. 5180), September 2021. Presented testimony addressing petition for gas cost recovery on behalf of the Rhode Island Division of Public Utilities and Carriers.

The Borough of Hanover Municipal Waterworks (Pennsylvania Public Utility Commission Docket No. R-2021-3026116), September 2021. Presented testimony addressing water utility class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

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.

Community Utilities of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket Nos. R-2021-3025206 and -3025207), July 2021. Presented testimony addressing water and wastewater utility class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2021-3024296), June 2021. Presented testimony addressing the utility class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

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.

UGI Utilities, Inc. – Electric Division (Pennsylvania Public Utility Commission Docket No. R-2021-3023618), May 2021. Presented testimony addressing allocated class cost of service and rate design on behalf the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2021-3024349), May 2021. Presented testimony addressing gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2021-3023967), April 2021. Presented testimony addressing gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2021-3023965), April 2021. Presented testimony addressing gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2021-3023670), April 2021. Presented testimony addressing gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

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.

Liberty Utilities (EnergyNorth Natural Gas) (New Hampshire Public Utilities Commission Docket No. DG-20-105), March 2021. Presented testimony addressing utility class cost of service and rate design on behalf of the New Hampshire Office of the Consumer Advocate.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2021-3023541), March 2021. Presented testimony addressing gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer 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.

Liberty Utilities (New England Gas Company) d/b/a Liberty Utilities (Massachusetts Department of Public Utilities D.P.U. 20-92), February 2021. Presented testimony addressing gas procurement practices and policies on behalf of the Massachusetts Attorney General's Office.

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.

Audubon Water Company (Pennsylvania Public Utility Commission Docket No. R-2020-3020919), November 2020. Presented testimony addressing water utility rate design and distribution system improvement charges on behalf of the Pennsylvania Office of Consumer Advocate.

City of Bethlehem (Pennsylvania Public Utility Commission Docket No. R-2020-3020256), November 2020. Presented testimony addressing utility class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate

Narragansett Electric Company d/b/a National Grid 2020 Gas Cost Recovery Filing (Public Utilities Commission of the State of Rhode Island Docket No. 5066), October 2020. Presented testimony addressing petition for gas cost recovery on behalf of the Rhode Island Division of Public Utilities and Carriers.

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.

Pittsburgh Water and Sewer Authority (Pennsylvania Public Utility Commission Docket Nos. R-2020-3017951 and -3027970), July 2020. Presented testimony addressing distribution system improvement charges on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2020-3018835), July 2020. Presented testimony addressing utility class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2020-3017206), June 2020. Presented testimony addressing utility class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2020-3015162), May 2020. Presented testimony addressing utility class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2020-3017846), May 2020. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Natural Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2020-3017850), May 2020. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

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.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2019-3017934), April 2020. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

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.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-2020-3015251), March 2020. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

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.

Granite Water Company (South Carolina Public Service Commission Docket No. 2019-290-WS), January 2020. Presented testimony addressing cost allocation and rate design on behalf of the South Carolina Department of Consumer Affairs.

Pennsylvania Power Company (Pennsylvania Public Utility Commission Docket No. P-2019-3012628), November 2019. Presented testimony addressing an increase in distribution system improvement charge cap on behalf of the Pennsylvania Office of Consumer Advocate.

Newtown Artesian Water Company (Pennsylvania Public Utility Commission Docket No. R-2017-2624240), November 2019. Presented testimony addressing a proposed increase in the distribution system improvement charge cap on behalf of the Pennsylvania Office of Consumer Advocate.

Wellsboro Electric Company; Valley Energy, Inc.; and Citizens' Electric Company of Lewisburg, PA (Pennsylvania Public Utility Commission Docket Nos. R-2019-3008208, -3008209 and -3008212), October 2019. Presented testimony addressing electric allocated cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

National Grid (State of Rhode Island and Providence Plantations Public Utilities Commission Docket No. 4963), October 2019. Presented testimony addressing the petition for gas cost recovery on behalf of the Rhode Island Division of Public Utilities and Carriers.

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.

Brown County Water Utility, Inc. (Indiana Utility Regulatory Commission Cause No. 45210), July 2019. Presented testimony addressing water utility class cost of service and rate design on behalf of the Indiana Office of Utility Consumer Counselor.

City of 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.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2019-3009647), July 2019. Presented testimony addressing gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

PECO Energy Company (Pennsylvania Public Utility Commission Docket No. R-2019-3009624), July 2019. Presented testimony addressing gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2019-3009016), June 2019. Presented testimony addressing a proposed negotiated LNG service on behalf of the Pennsylvania Office of Consumer Advocate.

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.

Peoples Natural Gas Company, LLC – Peoples and Equitable Divisions (Pennsylvania Public Utility Commission Docket Nos. R-2019-3007612 and -3007617), May 2019. Presented testimony addressing the allocation of purchased gas costs behalf of the Pennsylvania Office of Consumer Advocate.

Peoples Gas Company, LLC (Pennsylvania Public Utility Commission Docket No. R-2019-3007613), May 2019. Presented testimony addressing gas procurement practices and the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2019-3008255), May 2019. Presented testimony addressing gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2019-3007636), April 2019. Presented testimony addressing gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-2018-3006814), April 2019. Presented testimony addressing class cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Aqua America, Inc.; Aqua Pennsylvania, Inc.; Aqua Pennsylvania Wastewater, Inc.; Peoples Natural Gas Company, LLC; and Peoples Gas Company, LLC (Pennsylvania Public Utility Commission Docket Nos. A-2018-3006061, -3006062 and -3006063), April 2019. Presented testimony addressing proposed merger application on behalf of the Pennsylvania Office of Consumer Advocate.

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.

Philadelphia Gas Works (Pennsylvania Public Utility Commission Docket No. R-2019-3007636), April 2019. Presented testimony addressing the allocation of purchased gas costs on behalf of the Pennsylvania Office of Consumer Advocate.

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.

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

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.

Duke Energy Ohio, Inc. (Public Utilities Commission of Ohio Case No. 18-218-GA-GCR), December 2018. Authored report on audit of gas purchasing practices and policies on behalf of the Public Utilities Commission of Ohio.

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.

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

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.

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

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

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

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

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

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

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

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

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

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.

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

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

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.

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

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

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

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

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.

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

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

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

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

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

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.

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

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

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

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.

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

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.

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

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.

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

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

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

Peoples Natural Gas Company, LLC – Peoples and Equitable Divisions (Pennsylvania Public Utility Commission Docket Nos. R-2016-2528562 and -2529260), May 2016. Presented testimony addressing the discounting of retainage charges on behalf of the Pennsylvania Office of Consumer Advocate.

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

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.

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

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

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

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.

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

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.

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

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

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

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

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

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

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.

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

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

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

Peoples Natural Gas Company, LLC and Peoples Natural Gas Company, LLC – Equitable Division (Pennsylvania Public Utility Commission Docket Nos. R-2015-2465172 and -2465181), April 2015. Presented testimony addressing the allocation of interstate pipeline capacity charges and balancing charges, storage accounting, and design day on behalf of the Pennsylvania Office of Consumer Advocate.

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

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

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.

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

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

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

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

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

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

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.

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

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.

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

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

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

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

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.

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

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

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

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.

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

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.

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

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

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

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

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

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

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

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.

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

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

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

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

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

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.

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

Northern Utilities, Inc. (Maine Public Utilities Commission Docket No. 2011-00092), August 2011. Presented testimony addressing cost allocation and rate design on behalf of the Maine Office of the Public Advocate.

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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.

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

North Shore Gas Company/The Peoples Gas Light and Coke Company (Illinois Commerce Commission Docket Nos. 06-0751, 06-0752, 07-0311 and 07-0312), July 2008. Presented testimony addressing park and loan activities and out-of-period gas cost adjustments on behalf of the Citizens Utility Board and the City of Chicago.

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

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

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

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

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

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

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

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

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

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

UGI Utilities, Inc. – Gas Division (Pennsylvania Public Utility Commission Docket No. R-00072335), July 2007. Presented testimony addressing gas procurement practices and policies on behalf of the Pennsylvania Office of Consumer Advocate.

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

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

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

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

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

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

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

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

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

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

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.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission Docket No. R-00061246), March 2006. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

T.W. Phillips Gas & Oil Company (Pennsylvania Public Utility Commission Docket No. R-00051134), Inc. 2006. Presented testimony addressing gas procurement practices and cost allocation on behalf of the Pennsylvania Office of Consumer Advocate.

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

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.

Northern Utilities, Inc. (Maine Public Utilities Commission Docket No. 2005-00087), July 2005. Presented testimony addressing cost allocation and the assignment of interstate pipeline capacity on behalf of the Maine Office of the Public Advocate.

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

New Jersey Natural Gas Company (New Jersey Board of Utilities Docket No. G099030122), July 1999. Presented testimony addressing the unbundling of gas utility services on behalf of the 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 – GO99030125), July 1999. Presented testimony addressing the assignment of capacity by gas utilities to third-party suppliers and the recovery of stranded costs resulting from the unbundling of gas utility services on behalf of the New Jersey Ratepayer Advocate.

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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.)

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

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

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.)