
EXETER

ASSOCIATES, INC.

CONSULTING ECONOMISTS

10480 Little Patuxent Parkway
Suite 300
Columbia, Maryland 21044
(410) 992-7500
(410) 992-3445 FAX
mhoyt@exeterassociates.com

Dwight D. Etheridge
Matt T. Hoyt
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Jennifer L. Rogers
Felipe A. Salcedo

REF: 251105

December 3, 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 25-12
Atmos Energy Corporation
Application for renewal of Rate Stabilization Clause Rider
Docket No. U-TBD

Dear Ms. O'Brian and Ms. 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 request for the renewal of the Rate Stabilization Clause ("RSC") of Atmos Energy Corporation, ("Atmos" or the "Company"). Exeter will also assist in the review of the annual RSC filings, should the Commission approve an extension, for the three-year period 2026 through 2028. In performing the audit, Exeter will work closely with the Commission's 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 \$98,765, consisting of \$95,765 for professional services and \$3,000 for expenses.

Principal Issues

Exeter will work together with the Commission Staff to address the following principal issues outlined below as it relates to Atmos' historical, current, and proposed RSC:

1. Comprehensive review of Atmos' RSC;
2. Evaluation of any modifications proposed by the Company;
3. Assessment of the extraordinary clause provision;
4. Analysis of the authorized rate of return and overall cost of capital;
5. Review of the reasonableness of the Company's capital structure;

6. Examination of the O&M benchmark cap;
7. Assess whether any additional modifications should be recommended; and
8. Analysis of the earnings bandwidth.

Plan of Action

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

1. Conduct a comprehensive review and analysis of the RSC renewal proposal made to the Commission for the test years of 2026 through 2028;
2. Review of Atmos' supporting testimony and workpapers;
3. Conduct discovery, including the preparation of written data requests;
4. Review the responses to discovery requests, workpapers, financial data, and historical data;
5. Review all necessary prior Commission orders;
6. Conduct technical conferences with the Company, as necessary, to confirm facts, collect additional information, and obtain the Company's explanations for various positions;
7. Prepare and file direct testimony, as well as cross-answering testimony if necessary, together with all supporting exhibits;
8. Provide testimony before an administrative law judge in either a contested or stipulated hearing;
9. Assist with the preparation of applicable motions, exceptions, briefing sheets, and orders of the Commission; and
10. Participate in settlement negotiations with Staff and the Company to determine whether issues can be resolved without litigation.

Exeter will assist Staff with the necessary action above until the issuance of the final Commission order and will continue assisting with review of each annual report and RSC filing for the subsequent three years. 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 eight to ten months, with hearings to follow on a schedule established by the Administrative Law Judge (ALJ) assigned to the proceeding. Should the Commission grant an extension, Exeter understands the timeline of our engagement would continue through review of Atmos' 2029 RSC filing that would be based on a 2028 test year.

Exeter Qualifications

A detailed description of Exeter's corporate qualifications and the qualifications 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 alternative ratemaking mechanisms, rate stabilization clauses, and formula rate plans. In addition, Exeter possesses deep expertise in regulatory Commission policy; cost prudence; and the operations, books, and records of utility companies. Exeter has also provided expert testimony on all aspects of utility regulation and ratemaking. The issues addressed in Exeter's past work relevant to the work anticipated in RFP 25-12 include:

- Regulatory policies related to cost recovery and returns on extraordinary levels of capital expenditures;
- Cost of capital, capital structure, and ROE;
- Utility best practices and the pace of proactive, risk-based assessment and remediation of obsolete materials, including bare steel, cast iron, Aldyl-A, PVC, and other legacy pipe;
- Prudence of capital investments necessary to provide safe, reliable, and quality service;
- Earnings bands;
- Identification and evaluation of recoverable O&M expenses;
- Accounting deferrals and regulatory assets;
- Bill impact analysis;
- 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;
- Costs passed through a purchased gas adjustment ("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;
- Federal and state pipeline and gas-safety regulations;
- GIS mapping and digitization of legacy analog records and pipe inventories; and
- Performance metrics such as historical leak inventories.

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 that include review of Atmos' Trans-La and LGS RSCs as well as dealing with utility fuel purchases and usage recovery eligibility. Some of the directly relevant projects that Exeter has undertaken for the Commission include:

- The investigation of the PGA filings of Entergy Louisiana, LLC's (ELL's) 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.
- The investigation of the PGA filings of 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.
- Presentation of Staff's recommendation regarding the renewal of Atmos' RSC for Louisiana Gas Services and Trans Louisiana Gas Company of the Staff of the Commission. Atmos Energy Corporation (Louisiana Public Service Commission Consolidated Docket Nos. U-28814 et. al.), May 2006

Other Relevant Experience includes:

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

The above work for the LPSC is in addition to directly relevant experience of the proposed project team addressing similar issues to those raised in this case, as described below.

Project Team

Each engagement undertaken by Exeter becomes the direct responsibility of one of our principals—the president or one of the vice presidents. The manager of each project is responsible directly to the Board of Directors, which comprises all of the principals. Mr. Matthew T. Hoyt, a Principal and Vice President at Exeter, will serve as Project Manager for

the review of the Atmos RSC. Mr. Jerry D. Mierzwa, another Principal at Exeter, will assist Mr. Hoyt and serve as an alternative Project Manager.

Exeter proposes two expert witnesses for this proceeding. Mr. Jared N. Geiger, a Senior Analyst at Exeter, will present testimony on all issues related to Atmos' RSC, including the extraordinary clause provision and the O&M benchmark cap, and will put forward any necessary recommendations. Mr. Geiger will also conduct the review of the annual RSC filings, should the Commission approve a three-year extension. Mr. Brendan Larkin-Connolly, a Managing Consultant at Exeter, will be the expert witness on all issues related to cost of capital and earnings, this includes the authorized rate of return, overall cost of capital, the reasonableness of the capital structure, and the earnings bandwidth.

Mr. Hoyt and Mr. Jerry D. Mierzwa will assist Mr. Geiger and Mr. Larkin-Connolly with the RSC review and preparation of testimony, respectively. Complete resumes detailing the qualifications and experience of the proposed personnel have been included as Attachment B to this proposal. Other Exeter staff will also be available to support Mr. Geiger and Mr. Larkin-Connolly as needed.

Staff Experience

Jared N. Geiger. Mr. Geiger is a Senior Analyst with Exeter and has 17 years of experience in the public utility industry. He joined Exeter from Atmos Energy, where he was directly responsible for planning, managing, and filing general rate cases in Colorado, Kansas, and Texas. His work also included oversight of tariffs, PGA filings, annual infrastructure riders, ad valorem tax filings, demand-side management program riders, and low-income program riders. Mr. Geiger has provided testimony on class cost-of-service studies, rate design, billing-determinant studies, tariffs, rate consolidation, and customer-usage forecasting, including customer-growth forecasts, declining-usage adjustments, and weather-normalization adjustments. He has participated in numerous settlement conferences, Commission rulemakings, and technical conferences involving utilities, Staff, and various intervenors.

Brendan Larkin-Connolly. Mr. Larkin-Connolly is a Managing Consultant with Exeter and has 18 years of experience advising on utility rates, regulation, and infrastructure finance across domestic and international jurisdictions. He has provided expert witness testimony in more than 25 state-level regulatory proceedings on behalf of consumer advocates and regulatory staff. Mr. Larkin-Connolly has particular expertise assessing the necessity, reasonableness, and prudence of utility capital-expenditure programs, including accelerated infrastructure replacement plans and the ratemaking mechanisms used to recover those costs. He previously served as an Economist at the Massachusetts Department of Public Utilities, where part of his responsibility was reviewing requests from utilities to issue new debt.

Matthew T. Hoyt. Mr. Hoyt has over a decade supporting utility commissions, consumer advocates, and large consumers in state regulatory proceedings addressing ratemaking issues including energy supply acquisition, resource planning and resource adequacy, and rate design. He has provided testimony in cases addressing state policy issues, rate design, and transmission planning, as well as published reports and academic journal articles on topics including wholesale and retail market design, resource adequacy, dynamic rates, and more. He joined Exeter after previously working as a data scientist at a retail energy supplier.

Jerome D. Mierzwa. Mr. Mierzwa is a Principal and the President of Exeter. He joined Exeter

from National Fuel Gas Supply Corporation, a major interstate pipeline, where he was involved in preparing gas supply studies, rate forecasts and least-cost purchasing analyses. Mr. Mierzwa has presented cost allocation and rate design testimony in hundreds of gas, electric, water and wastewater utility proceedings, including before the LPSC.

Cost Proposal

Exeter proposes to support Staff with Atmos' RSC filings in the manner proposed above for a budget not to exceed \$95,765 for professional services plus direct expenses not to exceed \$3,000 for a total budget estimate of \$98,765. Exeter will bill for professional services at our standard hourly billing rates which range from \$102.5 per hour for Research Assistants to \$250 per hour for Mr. Larkin-Connolly. Direct expenses will be billed at cost. The standard hourly rates of the witnesses and the other members of Exeter's staff who are anticipated to assist the Commission in this matter are presented below:

Exeter Staff Member	Title	Standard Hourly Rate
Jared N. Geiger	Senior Analyst	\$195
Brendan Larkin-Connolly	Managing Consultant	\$250
Matthew T. Hoyt	Principal	\$210
Jerome D. Mierzwa	Principal	\$250
Staff	Research Assistant	\$102.50

Table 1 provides additional supporting detail for the above cost proposal, including a breakdown of anticipated support by task and personnel.

Table 1. Proposed Budget

Task	Managing Principals		Senior Analyst	Managing Consultant	Staff	Total
	M. Hoyt	J. Mierzwa	J. Geiger	B. Larkin-Connolly		
1. Initial Review	8	4	8	8	6	34
2. Discovery	4	4	10	10	8	36
3. Interim Reporting	0	0	0	0	0	0
4. Technical Analysis	24	8	20	20	24	96
5. Preparation of Testimony	30	4	47	47	24	152
6. Presentation to LPSC Staff	0	0	0	0	0	0
7. Working Papers	0	0	4	4	0	8
8. Production of Documents	1	0	2	2	0	5
9. Presentation of Testimony	0	0	25	25	0	50
10. Review: 3-Years of Annual Filings, Discovery, Report			96			96
Total Hours:	67	20	212	116	62	477
Rates	\$210/hour	\$250/hour	\$195/hour	\$250/hour	\$102.5/hour	
Subtotal	\$ 14,070	\$ 5,000	\$ 41,340	\$ 29,000	\$ 6,355	\$95,765
Travel						\$3,000
Grand Total						\$98,765

Conflict of Interest

Exeter has no actual or potential conflict of interest that would impair our independence or the Commission's confidence in our work. Exeter also has no current or past business relationship with Atmos Energy Corp. or any of its affiliates. In addition, no proposed project personnel represent clients before the Commission in a manner that would create conflict with the Commission's objectives in this RFP. In general, Exeter regularly represents the interests of Commissions and consumer advocates in matters such as annual infrastructure mechanisms, capital investment riders, and other regulatory proceedings.

With respect to individual employment history, Jared Geiger (Exeter employee) previously worked for Atmos. That employment ended more than two years ago. Mr. Geiger has no ongoing ties, obligations, or arrangements with Atmos or its affiliates. Exeter has evaluated this prior employment and does not believe it creates an actual or potential conflict, nor any impairment of Mr. Geiger's ability to provide independent, objective, and unbiased analysis for the Commission.

Exeter and its personnel will remain fully compliant with all Commission conflict-of-interest requirements throughout the term of the engagement.

Period of Representation

The Project Team confirms it will be available for the duration of the required support associated with this work, including any extensions beyond the estimated period identified in the RFP.

If you have any questions of either a technical or contractual nature, please do not hesitate to contact me. We look forward to again working with the Public Service Commission and continuing to serve the ratepayers of Louisiana.

Very truly yours,



Matthew T. Hoyt
Principal

MTH/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
SUITE 300
COLUMBIA, MARYLAND 21044**

CORPORATE QUALIFICATIONS

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

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

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

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

- Alternative regulatory structures
- Local competition
- Industry restructuring
- Privatization
- Wholesale/retail wheeling
- Mergers and acquisitions
- Costing methodologies
- Imputation standards/non-accounting safeguards
- Structural separation remedies
- Rate structure and rate design
- 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
SUITE 300
COLUMBIA, MARYLAND 21044**

**Resume of Jared N. Geiger
Resume of Brendan Larkin-Connolly
Resume of Matthew T. Hoyt
Resume of Jerome D. Mierzwa**

JARED N. GEIGER

Mr. Geiger is a Senior Analyst at Exeter Associates, Inc. with 16 years of experience in the utility industry. Mr. Geiger's work at Exeter includes natural gas, electric, and water rate case analysis in investor-owned utility general rate cases and municipality rate increase proposals. He has also assisted in the review of class cost-of-service studies, annual mechanisms, energy efficiency audits, and utility bill assessments.

Mr. Geiger's management experience includes reporting to the president of a natural gas distribution system across Colorado and Kansas and to the president of a large regulated intrastate natural gas pipeline in Texas. In these roles he was responsible for developing strategy and proposals related to rate cases and a myriad of other annual mechanisms and surcharge filings. During this time, Mr. Geiger gained a broad perspective of the dynamics of utility ratemaking; regulatory policy; external stakeholder collaboration; and public utility commission rulemakings, operations, and policy.

Education

B.A. (Finance), 2008
University of North Texas

M.B.A., expected 2026
West Texas A&M University

Previous Employment

- 2008-2023 Atmos Energy Corporation
- Vice President, Rates and Regulatory Affairs - Texas
 - Vice President, Rates and Regulatory Affairs - Colorado and Kansas
 - Manager, Sales - Colorado
 - Senior Analyst, Rates and Regulatory Affairs

Professional Experience

Mr. Geiger's work at Exeter has been focused on rate case analysis and intervention support, cost allocations, revenue requirements, and rate design. He is experienced in regulatory policy and public utility commission precedent. He has performed multiple reviews of contracts, invoices, rate costs assessments, and alternate options for taking gas and power service for large federal installations and national laboratories under the U.S. Air Force Utility Rate Management Team, the U.S. Department of Energy, and several U.S. Army bases. He has participated in gas local distribution company mergers and annual transmission formula ratemaking reviews. He has performed in-depth analysis and modeling for class cost allocation as well as capital forecasts proposed in multi-year rate plans.

Prior to joining Exeter, Mr. Geiger was vice president of rates and regulatory affairs at Atmos Energy Corporation. In this role, Mr. Geiger oversaw the preparation of rate cases, revenue requirement models, schedules, compliance filings, and the collaboration between technical services, legal, operations, finance, accounting, treasury, and external

stakeholders. He has experience as an expert witness on a variety of subjects including billing determinants studies, rate area consolidation, bill impact analysis, gas cost recovery, tariffs, and annual infrastructure replacement mechanisms. He has participated in a variety of hearings, settlement conferences, and technical conferences in general rate cases and proceedings involving system integrity programs, alternative ratemaking mechanisms, rate stabilization clauses, annual rate reviews, revenue sharing mechanisms, performance-based ratemaking, and gas demand-side management programs. He has also testified on renewable natural gas policy before the Colorado state senate transportation and energy committee.

Select Published Papers and Consulting Reports

A Management/Performance and Financial Audit of Demand Side Management and Energy Efficiency Rider (Rider DSE) of FirstEnergy Ohio, prepared for the Public Utilities Commission of Ohio in response to Case Nos. 18-1646-EL-RDR, 19-1904-EL-RDR, 20-1673-EL-RDR, 21-1131-EL-RDR, and 22-1044-EL-RDR (with Mathew Hoyt, Jared Geiger, Makayla Bowen-Longino, and Cali Clark of Exeter Associates).

<https://dis.puc.state.oh.us/ViewImage.aspx?CMID=A1001001A24L18B41624D00895>

Expert Testimony

Before the Colorado Public Utilities Commission, Proceeding No. 21A-0186G (2021), on behalf of Atmos Energy. Testimony addressed gas procurement activities, the regulatory oversight for gas purchases and gas cost recovery, a description of the gas procurement and customer communication activities during Winter Storm Uri, and proposals for recovering the February Gas Costs.

Before the Colorado Public Utilities Commission, Proceeding No. 20AL-0049G (2020), on behalf of Atmos Energy. Testimony addressed support for a transmission and distribution capacity and infrastructure planning process using a separate stakeholder process outside of a Public Service Company of Colorado rate proceeding.

Before the Colorado Public Utilities Commission, Proceeding No. 17AL-0429G (2017), on behalf of Atmos Energy. Testimony addressed billing determinant study, weather normalization adjustment, customer bill proration, proposed tariffs, and gas cost area consolidation.

Before the Colorado Public Utilities Commission, Proceeding No. 15AL-0299G (2015), on behalf of Atmos Energy. Testimony addressed billing determinant study, weather normalization adjustment, customer growth, declining usage, customer bill proration, and proposed tariffs.

Before the Colorado Public Utilities Commission, Proceeding No. 14AL-0300G (2014), on behalf of Atmos Energy. Testimony addressed billing determinant study, weather normalization adjustment, customer growth, declining usage, and customer bill proration.

Before the Colorado Public Utilities Commission, Proceeding No. 13AL-0496G (2013), on behalf of Atmos Energy. Testimony addressed gas cost area consolidation, bill impact analysis, and low-income customer impact analysis.

Before the Kansas Corporation Commission, Docket No. 21-ATMG-100-TAR (2020), on behalf of Atmos Energy. Testimony addressed the proposal of a total rate reduction resulting from the exemption of electric and natural gas utilities from paying Kansas state income tax as determined by HB 2585 and the treatment of excess accumulated deferred income taxes.

Before the Kansas Corporation Commission, Docket No. 19-ATMG-307-TAR (2019), on behalf of Atmos Energy. Testimony addressed support for the calculation of the revenue requirement by customer class for the proposed Gas System Reliability Surcharge.

Before the Kansas Corporation Commission, Docket No. 16-ATMG-079-RTS (2015), on behalf of Atmos Energy. Testimony addressed billing determinant study, weather normalization adjustment, customer bill proration, and proposed tariffs.

Before the Kansas Corporation Commission, Docket No. 14-ATMG-320-RTS (2014), on behalf of Atmos Energy. Testimony addressed billing determinant study, weather normalization adjustment, and customer bill proration.

Before the Pennsylvania Public Utility Commission, Docket No. R-2024-3052716 (2025), on behalf of Exeter Associates, LLC. Testimony addressed cost allocation, rate design, no-notice service, monthly balancing service, capacity assignment, and weather normalization adjustment.

EXETER

ASSOCIATES, INC.

10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

BRENDAN LARKIN-CONNOLLY

Mr. Larkin-Connolly is a regulatory economist and Managing Consultant at Exeter specializing in utility sector regulation and policy with particular emphasis on rate regulation, infrastructure investment assessment, and capital cost recovery mechanisms. He has extensive experience evaluating natural gas utility capital expenditure programs, including accelerated infrastructure replacement plans and their associated cost recovery mechanisms. His work has included reviewing gas infrastructure replacement programs for consumer advocates and regulatory commissions across multiple jurisdictions, with a focus on ensuring that investments are necessary, reasonable, and prudent. Mr. Larkin-Connolly has attended courses at New Mexico's Center for Public Utilities and Michigan State University's Institute of Public Utilities.

Education

M.S. (Resource Economics), 2008
University of Massachusetts, Amherst
Amherst, Massachusetts

B.A. (Economics), 2007
College of the Holy Cross
Worcester, Massachusetts

Previous Employment

2013-2025	Director of Utility Regulation & Litigation DH Infrastructure Worcester, MA
2011-2013	Rate Analyst Massachusetts Department of Public Utilities Boston, MA
2008-2011	Senior Analyst DH Infrastructure Boston, MA

Professional Experience

Prior to joining Exeter Associates, Inc., Mr. Larkin-Connolly served as the Director of Utility Regulation and Litigation at DHInfrastructure, a Massachusetts-based economic consulting firm, where he provided expert witness testimony in over 25 state-level regulatory proceedings and managed over a dozen international regulatory and infrastructure advisory projects.

He also previously served as a Rate Analyst with the Massachusetts Department of Public Utilities, where he provided technical advice and analysis on various issues such as plant additions, utility bond requests, revenue allocation, decoupling, capital cost recovery trackers, purchased commodity filings, residential assistance adjustment factors, and storm cost recovery. His case

work included advising Commissioners on proposed plant additions to rate base in multiple rate cases.

Mr. Larkin-Connolly has significant experience evaluating gas infrastructure replacement programs across multiple states, including Maryland's Strategic Infrastructure Development and Enhancement (STRIDE) program, Massachusetts' Gas System Enhancement Program (GSEP), Illinois' Qualifying Infrastructure Plant (QIP) program, and Washington D.C.'s PROJECTpipes. This experience has given him in-depth knowledge of how to assess the necessity, reasonableness, and prudence of capital expenditures, particularly those related to gas infrastructure replacement.

Internationally, Mr. Larkin-Connolly has advised on cost of service and rate design in the Kyrgyz Republic, Armenia, Nauru, Rwanda, Sierra Leone, Ukraine, and Tanzania. He participated in a NARUC partnership exchange program with the Rwanda Utility Regulatory Authority, providing training on how to carry out cost of service studies. He has also led comprehensive utility pricing reform initiatives, including development of Nauru's first cost-reflective electricity tariff framework.

List of Direct Testimony Experience

- Unitil, Berkshire Gas, National Grid, Liberty, Eversource Gas Company of Massachusetts, and NSTAR Gas Company (Massachusetts Department of Public Utilities, D.P.U. 25-GREC-01 through 25-GREC-06), 2025. Presented testimony on behalf of the Massachusetts Attorney General's Office of Ratepayer Advocacy evaluating compliance with Department-approved 2023 Gas System Enhancement Program (GSEP) plans in the 2025 GSEP Reconciliation (GREC) proceedings. Testimony addressed programmatic performance, adherence to approved project lists, compliance with 2024 GREC Order requirements for risk-based prioritization and environmental justice considerations, and prudence of capital expenditures. Recommended corrective actions and cost disallowances for companies failing to demonstrate substantial compliance with approved plans.
- Columbia Gas of Maryland (Maryland Public Service Commission, Case No. 9751), 2024. Presented testimony on revised leak-prone infrastructure replacement plan, future of natural gas, and environmental and climate change policy goals on behalf of the Maryland Office of People's Counsel.
- Illinois American Water Company (Illinois Commerce Commission, Docket No. 24-0097), 2024. Presented testimony on rate design, tracker mechanisms, low-income discount, and capital investments in acquired water systems on behalf of the Illinois Attorney General's Office.
- Aqua Illinois (Illinois Commission, Docket No. 24-0044), 2024. Presented testimony on rate design & ACROSS, low-income discount, and capital investments in acquired water systems on behalf of the Illinois Attorney General's Office.
- Connecticut Water Company (Connecticut Public Utilities Regulatory Authority, Docket No. 23-08-32), 2023-2024. Presented testimony on rate design & ACROSS and low-income discount rate on behalf of the Connecticut Office of Consumer's Counsel.
- Connecticut Natural Gas and Southern Connecticut Gas (Connecticut Public Utilities Regulatory Authority, Docket No. 23-11-02), 2023-2024. Presented testimony on capital investments and leak-prone pipe replacement program on behalf of the Connecticut Office of Consumer's Counsel.

- Northeast Ohio Natural Gas Corp (Public Utilities Commission of Ohio, Case No. 23-0154-GA-AIR et al.), 2023. Presented testimony on cost of service, rate design, and capital tracker mechanism proposals on behalf of the Office of the Ohio Consumers' Counsel.
- Columbia Gas of Maryland (Maryland Public Service Commission, Case No. 9751), 2023. Presented testimony on leak-prone infrastructure replacement plan, future of natural gas, and environmental and climate change policy goals on behalf of the Maryland Office of People's Counsel.
- Columbia Gas of Maryland (Maryland Public Service Commission, Case No. 9709), 2023. Presented testimony on leak-prone infrastructure replacement plan, future of natural gas, and environmental and climate change policy goals on behalf of the Maryland Office of People's Counsel.
- Washington Gas Light (Maryland Public Service Commission, Case No. 9708), 2023. Presented testimony on leak-prone infrastructure replacement plan, future of natural gas, and environmental and climate change policy goals on behalf of the Maryland Office of People's Counsel.
- Peoples Gas and North Shore Gas (Illinois Commerce Commission, Docket Nos. 23-0068 & 23-0069), 2023. Presented testimony on rate design, fuel costs, and low-income discount on behalf of the Illinois Attorney General's Office.
- Ameren Illinois Company (Illinois Commerce Commission, Docket No. 23-0067), 2023. Presented testimony on rate design, fuel costs, and low-income discount on behalf of the Illinois Attorney General's Office.
- Nicor Gas (Illinois Commerce Commission, Docket No. 23-0066), 2023. Presented testimony on cost allocation, rate design, fuel cost tracker, and low-income discount on behalf of the Illinois Attorney General's Office.
- Illinois American Water Company (Illinois Commerce Commission, Docket No. 22-0210), 2022. Presented testimony on revenue allocation, environmental rider, and low-income discount on behalf of the Illinois Attorney General's Office.
- Utility Services of Illinois (Illinois Commerce Commission, Docket No. 21-0198), 2021. Presented testimony on capital additions, low-income discount, and environmental rider on behalf of the Illinois Attorney General's Office.
- Elkton Gas Company (Maryland Public Service Commission, Case No. 9660), 2021. Presented testimony on leak-prone infrastructure replacement plan, future of natural gas, and environmental and climate change policy goals on behalf of the Maryland Office of People's Counsel.
- Ameren Illinois Company (Illinois Commerce Commission, Docket No. 20-0308), 2020. Presented testimony on capital additions and PHMSA transmission rules on behalf of the Illinois Attorney General's Office.
- Maryland PSC Investigation (Maryland Public Service Commission, Case No. 9622), 2019. Presented testimony on regulatory commitments, penalties, and reporting requirements on behalf of the Maryland Office of People's Counsel.

- Washington Gas Light (Maryland Public Service Commission, Case No. 9605), 2019. Presented testimony on prudence of infrastructure investments, capital project management, and capital additions on behalf of the Maryland Office of People's Counsel.
- Ameren Illinois Company (Illinois Commerce Commission, Docket No. 19-0271), 2019. Presented testimony on capital tracker mechanism cost reconciliation, compliance with regulations, and prudence of infrastructure investments on behalf of the Illinois Attorney General's Office.
- Washington Gas Light (Maryland Public Service Commission, Case No. 9486), 2018. Presented testimony on leak-prone replacement activity performance, asset special treatment eligibility, and capital project management on behalf of the Maryland Office of People's Counsel.
- Columbia Gas of Maryland (Maryland Public Service Commission, Case No. 9479), 2018. Presented testimony on leak-prone infrastructure replacement plan, O&M offset, and rate impacts on behalf of the Maryland Office of People's Counsel.
- Baltimore Gas Electric Company (Maryland Public Service Commission, Case No. 9468), 2018. Presented testimony on leak-prone infrastructure replacement plan, cost-benefit analysis, O&M offset, and rate impacts on behalf of the Maryland Office of People's Counsel.
- Eversource Energy (Massachusetts Department of Public Utilities, Docket No. 16-105), 2016. Presented testimony on recovery surcharge bill impacts and pre-approved costs on behalf of the Massachusetts Attorney General's Office.

Other U.S. Utility Regulatory Experience

- Washington Gas Light's PIPES3 and District SAFE plans (District of Columbia Public Service Commission, Formal Case Nos. FC 1175 & 1179), 2023-2025. Provided technical support assessing compliance with Commission directives, evaluated technical merits of the proposed replacement program, and summarized key positions and issues for Commission consideration on behalf of the District of Columbia Public Service Commission staff.
- Maryland Purchased Gas Adjustment Filings (Maryland Public Service Commission, Various Dockets), 2019-2025. Conducted annual reviews of purchased commodity adjustment filings from eight gas companies, analyzed cost reconciliation charges, compared supply portfolios to market prices, and evaluated procurement strategies on behalf of the Maryland Office of People's Counsel.
- EmPower Maryland Program Filings (Maryland Public Service Commission, Various Dockets), 2020-2025. Reviewed tariff filings submitted by participating utilities including BGE, Pepco, Delmarva Power, Potomac Edison, SMECO, and WGL, verified accuracy of rates and costs, identified discrepancies in cost amortization, and developed a comprehensive Python model for verifying revenue requirements on behalf of the Maryland Office of People's Counsel.
- Gas System Enhancement Program (GSEP) Reconciliation Filings (Massachusetts Department of Public Utilities, various dockets), 2016-2025. Analyzed prudence and eligibility of infrastructure replacement costs, reviewed project cost estimates and invoices, prepared cross-examination questions, and drafted sections of briefs submitted to the Department on behalf of the Massachusetts Attorney General's Office.
- Washington Gas Light's PROJECTpipes2 Plan (District of Columbia Public Service

Commission, Formal Case No. FC1154), 2019-2021. Provided technical analysis evaluating program performance, validated emissions reduction claims, and developed alternative revenue requirements and rate design options on behalf of the District of Columbia Public Service Commission staff.

- Gas Infrastructure Replacement Filings in Maryland (Maryland Public Service Commission, Various Dockets), 2018-2025. Reviewed STRIDE filings submitted by gas distribution companies, prepared discovery on identified issues, and drafted comments for submission to the PSC on behalf of the Maryland Office of People's Counsel.
- Gas System Enhancement Program (GSEP) Plans (Massachusetts Department of Public Utilities, Various Dockets), 2022. Led review of all six 2022 GSEP plans submitted in November 2021, analyzing proposed infrastructure replacements, cost recovery mechanisms, and alignment with state policy goals on behalf of the Massachusetts Attorney General's Office.
- Washington Gas Light's PROJECTpipes2 Plan (District of Columbia Public Service Commission, Formal Case No. FC1154), 2019-2021. Provided technical analysis evaluating program performance, validated emissions reduction claims, and developed alternative revenue requirements and rate design options on behalf of the District of Columbia Public Service Commission staff.
- Bay State Gas Company Rate Case (Massachusetts Department of Public Utilities, Docket No. DPU 13-75), 2013. Conducted review of operating costs over ten years to assess reasons for earnings deficiency, reviewed proposed test year and post-test year plant additions to determine prudence and used and usefulness as Rate Analyst for the Massachusetts Department of Public Utilities.
- National Grid Electric Storm Fund Replenishment (Massachusetts Department of Public Utilities, Docket No. DPU 13-59), 2013. Developed alternative recovery scenarios with varying duration and rate impact analysis, which the Commission used to determine appropriate balance between limiting ratepayer impacts and reducing overall carrying charges as Rate Analyst for the Massachusetts Department of Public Utilities.
- National Grid Electric Revenue Decoupling Mechanism (Massachusetts Department of Public Utilities, Docket No. DPU 12-115), 2012-2013. Reviewed calculation of Revenue Decoupling Mechanism and Capital Expenditure Factor for accuracy and consistency with approved tariffs as Rate Analyst for the Massachusetts Department of Public Utilities.
- Western Massachusetts Electric Company Revenue-Neutral Rate Design (Massachusetts Department of Public Utilities, Docket No. DPU 12-97), 2012-2013. Prepared analysis of two rate design proposals for Commissioners, highlighting advantages and disadvantages of each approach to address cross-subsidization between classes as Rate Analyst for the Massachusetts Department of Public Utilities.
- Bay State Gas Company Rate Case (Massachusetts Department of Public Utilities, Docket No. DPU 12-25), 2012. Reviewed proposed regulatory mechanisms including future test year, modifications to an existing capital tracker, and decoupling mechanism updates; examined 272 project reports and cost-variance analyses for plant additions greater than \$50,000 as Rate Analyst for the Massachusetts Department of Public Utilities.
- National Grid Storm Costs (Massachusetts Department of Public Utilities, Docket No. DPU 11-

56), 2011-2013. Validated storm cost documentation by checking all listed costs against actual invoices, leading to the removal of \$33,346 in expenses from the Company's filing as Rate Analyst for the Massachusetts Department of Public Utilities

- California Electricity Crisis Proceedings (Federal Energy Regulatory Commission, Docket No. RP95-112), 2010-2011. Supported preparation of expert testimony on behalf of the California Parties (Pacific Gas and Electric Company, San Diego Gas & Electric Company, Southern California Edison Company, Attorney General of California, the Public Utilities Commission of the State of California, and California Department of Water Resources), built a database of electric market bid data to identify economic withholdings during the 2000-2001 crisis, and developed a bid-stack model to estimate competitive electricity prices absent market manipulation.

Select Consulting Reports

Studies on gas capital infrastructure spending:

- *Investor-owned Utility Gas Distribution Capital Expenditures: A Study on the Potential Bill Impacts of Business-as-usual Investment in Michigan*, prepared for the Michigan Citizen Utility Board, (forthcoming 2025).
- *Maryland Gas Utility Spending: Projections and Analysis of Future Capital Investments*, prepared for the Maryland Office of People's Counsel, February 2025 (third edition)
- *Investor-owned Utility Gas Distribution Capital Expenditures: A Study on the Potential Bill Impacts of Business-as-usual Investment in Minnesota*, prepared for the Minnesota Citizen Utility Board, July 2023.

Scaling-up Renewable Program investment plans:

- *Scaling-up Renewable Program Investment Plan for Kiribati*, prepared for the Government of the Republic of Kiribati with Asian Development Bank support, November 2018.
- *Scaling-up Renewable Program Investment Plan for Lesotho*, prepared for the Government of Lesotho with World Bank support, November 2017.
- *Scaling-up Renewable Program Investment Plan for Bangladesh*, prepared for the Government of the Republic of Bangladesh with World Bank support, October 2015.

Select International Consulting Projects

- OECD Water Sector Investment Enabling Environment Scorecard, 2023. Led collection of data and completion of surveys that were used to pilot an OECD developed framework for evaluating the enabling environment for water sector investments as part of a collaboration between the Asian Development Bank and OECD.
- Economic and financial analysis of Accelerating Sustainable System Development Using Renewable Energy (ASSURE) Project (Maldives), 2022-2023. Prepared economic and financial analysis of proposed project to install solar and battery systems on 20 outer islands in the Maldives for the Asian Development Bank.
- Global Water Security & Sanitation Partnership Mid-Term Evaluation (Bangladesh, Ethiopia, Haiti, Pakistan, Vietnam), 2019-2021. Directed review of GWSP contributions across five

countries, evaluated results against OECD Development Assistance Committee criteria, and prepared country-level reports for the World Bank.

- Feasibility Study for a Rural Electricity Company (India), 2021-2022. Assessed the feasibility and potential of a rural electricity supply company to enhance power supply and improve subsidy delivery efficiency in Madhya Pradesh for the World Bank.
- Nauru Water and Electricity Tariff Study, 2021. Assisted the Nauru Utilities Corporation in preparing recommendations reflecting how the addition of solar PV and battery storage would impact tariff levels needed for cost recovery for the Asian Development Bank.
- Cost Allocation for Co-Generation Facilities (Ukraine), 2021. Assisted the National Energy and Utilities Regulatory Commission to revise cost allocation practices between thermal and power generation in cogenerating facilities for USAID's Energy Security Project.
- Toll Road Arbitration Case (Peru), 2019. Provided expert analysis for an arbitration between a municipal government and international investor regarding interpretation of a road concession contract's tariff adjustment clause.
- Developing an Africa Energy Strategy, 2017-2018. Compiled Country Engagement Notes for 26 African countries and contributed to a regional synthesis report summarizing World Bank commitments in Africa.
- Sierra Leone Regulatory Strengthening and Tariff Development, 2017-2018. Supported the development of electricity and water regulatory frameworks and provided capacity building for the Electricity and Water Regulatory Commission for the Millennium Challenge Corporation.
- Water Tariff and Affordability Study (Tanzania), 2017-2018. Developed a financial model for tariff filings and conducted a willingness-to-pay study for the Arusha Urban Water Supply and Sanitation Authority.
- Rwanda Partnership Exchange on Tariffs (Rwanda), 2017. Provided training on Excel-based tariff setting methodologies and built a tariff model for the Rwanda Utility Regulatory Authority through NARUC's partnership program.
- Abengoa KaXu Project Evaluation (South Africa), 2016-2017. Evaluated development outcomes of the first operational private sector utility-scale concentrated solar power plant with storage in the developing world for the International Finance Corporation.
- Nauru Power and Water Tariff and Subsidy Reform, 2015-2016. Led tariff reform initiative including willingness-to-pay survey and subsidy analysis for the Asian Development Bank.
- Least Economic Cost Planning of New Supply (Georgia), 2014-2015. Conducted least-cost power supply study to inform options for meeting future domestic and export power demand for the World Bank.
- Evaluation of Public-Private Partnership Transaction Advisory Program (Albania, Kazakhstan, North Macedonia, Kosovo), 2014. Evaluated operations of two donor-funded public-private partnership programs for the International Finance Corporation.
- Scaling Up Renewable Energy Investment Plan, 2014. Assisted with preparation of a renewable energy Investment Plan for funding through the Climate Investment Funds' SREP Program.

- Armenia Water Tariff Study, 2013-2014. Provided advice on end-user water and wastewater tariffs and prepared analysis of various tariff structures for the World Bank Group.
- Revision of Energy Tariff Methodologies (Kyrgyz Republic), 2013-2014. Developed sustainable, transparent, and equitable tariff methodology for electricity and heating sectors for the World Bank.
- Transaction Advisory for Urban Services in South Gobi, 2012-2013. Supported institutional reforms in the water, sanitation, and solid waste services sectors for the Asian Development Bank.
- Development of Electricity Tariff and Subsidy Methodology (Armenia), 2012. Assessed electricity tariffs and recommended improvements to ensure efficient use for the World Bank.

EXETER

ASSOCIATES, INC.

10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

MATTHEW T. HOYT

Mr. Hoyt is a Vice President and Principal with Exeter Associates, Inc., with over a decade of experience in the energy industry. At Exeter, Mr. Hoyt develops utility service assessments, provides bill and tariff analysis, audits utility programs, and conducts economic and feasibility assessments of renewable energy, retail supply, electrification, and demand response opportunities. Additionally, Mr. Hoyt evaluates utility sector policy and regulation for private, federal, and state clients, as well as supports clients in complex utility service and rate negotiations.

Mr. Hoyt holds separate Bachelor of Arts degrees in Government and English from Georgetown University and a Master of Public Administration from Ohio State University. Mr. Hoyt's graduate coursework focused on electricity policy, applied economics, and utility regulation. He wrote two capstone papers: an econometric assessment of community aggregation policy in retail electric markets and a theoretical assessment of the economic theory of regulatory capture.

Education

M.P.A. (Public Administration), 2016
The Ohio State University
Columbus, Ohio

B.A. (Government and English), 2012
Georgetown University
Washington, D.C.

Exeter Employment

2023-current	Principal and Vice President
2022	Managing Consultant
2019-2021	Senior Analyst
2016-2018	Economic Analyst

Previous Employment

2015-2016	Market Research Analyst, Customer Data Science AEP Energy Columbus, Ohio
2011-2014	Senior Analyst and Project Manager TargetPoint Consulting Alexandria, Virginia

Professional Experience

Mr. Hoyt's work at Exeter is primarily related to competitive retail electricity markets; energy supply acquisition; utility bill and rate analysis; rate design; residential electrification; and policy or

program design, implementation, and evaluation. Recent projects that Mr. Hoyt has led include: multiple assessments of resource adequacy constructs in organized wholesale markets for the Consumer Advocates of the PJM States; a comprehensive evaluation of residential time-of-use rate design and implementation on behalf of the Maine Public Utility Commission staff; a review of energy storage research, development, and deployment strategies on behalf of the National Association of State Energy Officials; a wide-ranging assessment of utility-scale battery energy storage safety, siting, and economic considerations on behalf of the Indiana Office of Energy Development; multiple assessments of energy storage, transmission, solar, electric school bus, nuclear energy, and renewable portfolio standard policies for the state of Maryland; multiple utility management and performance audits on behalf of the Public Utility Commission of Ohio Staff, including evaluations of statutory compliance, economic impacts, budget, and utility rate-setting approach; and comprehensive reviews of default electric service procurement practices on behalf of consumer advocate and state department of energy entities in several New England-area states. In addition to these projects, Mr. Hoyt works with the U.S. Corps of Engineers Commercial Utilities Program, Department of Energy Federal Energy Management Program, and U.S. Air Force Utilities Rate Management Team to support utility service reviews at Army, Department of Energy, and Air Force sites, respectively.

Prior to joining Exeter Associates, Mr. Hoyt worked in a variety of analytical roles managing and analyzing large-scale utility data as well as conducting econometric assessment. As a data scientist at AEP Energy, Mr. Hoyt assessed electricity and gas customer data to address research questions regarding consumer behavior and preferences. At TargetPoint Consulting, Mr. Hoyt supervised stratified surveys, built and maintained large-scale relational databases, and developed predictive models for a variety of corporate clients, including electric utilities and energy-sector trade associations.

Journal Publications

- **Hoyt, M.**, Feasel, T., Dormady, N., & Welch, W. “Do You Trust EIA Data?: An Evaluation of Electricity Price Data Across Utilities in Ohio.” (In progress.)
- Kuykendall, O., **Hoyt, M.**, & Dormady, N. “Default Electric Service in Restructured Jurisdictions.” (In progress.)
- Ji, Y., Dormady, N., Shafieezadeh, A., Diana, K., **Hoyt, M.**, Lamadrid, A., & Fox, S. “Marketers Manage Markups, Consumers Bear Costs: An Explainable Machine Learning Analysis Of Renewable Energy Pricing In Retail Markets.”
- Dormady, N., Welch, W., Ji, Y., Pedron, S., Shafieezadeh, A., Lamadrid, A., **Hoyt, M.**, & Fox, S. (2025). “Efficiency and consumer welfare under retail electricity deregulation: Analysis of Ohio’s retail choice markets.” *Journal of Critical Infrastructure Policy*, 6(1), e12031. <https://onlinelibrary.wiley.com/doi/10.1002/jci3.12031>.
- Dormady, N., Roa-Henriquez, A., **Hoyt, M.**, Pesavento, M., Koenig, G., Welch, W., & Li, Z. (2025). “How are retail electricity prices formed in restructured electricity markets?” *Energy Economics*, 143: 108243. <https://www.sciencedirect.com/science/article/pii/S0140988325000660?via%3Dihub>.
- Dormady, N., **Hoyt, M.**, Roa-Henriquez, A., & Welch, W. (2019). “Who Pays for Retail Electric Deregulation? Evidence of Cross-Subsidization from Complete Bill Data.” *The Energy Journal*, 40(2): 161-194. <https://journals.sagepub.com/doi/10.5547/01956574.40.2.ndor>.

- Dormady, N., Jiang, Z., & Hoyt, M. (2018). Do markets make good commissioners?: A quasi-experimental analysis of retail electric restructuring in Ohio. *Journal of Public Policy*, 1-33. <https://doi.org/10.1017/S0143814X18000168>

Academic Conference Paper Presentations

- Association for Public Policy Analysis & Management (2024)
- International Association for Energy Economics (IAEE)/USAEE (2023, 2022, 2018, and 2017)
- Midwest Public Affairs Association (MPAC) (2016)

Grants

- Sloan Foundation. 2022-2026. *Who Pays for Electrification & Resilience?: An Evaluation of the Equity, Justice & Efficiency Impacts of Retail Electric Deregulation*. \$0.5M. (Collaborator) (PIs: Dormady, N., Shafieezadeh, A., Lamadrid, A.)

Select Consulting Reports

- *Assessment of PJM Cost of New Entry (CONE) and Net CONE*. (2025). Prepared for the Consumer Advocates of the PJM States (with Taylor Carretta and Cali Clark of Exeter Associates). (Forthcoming)
- *Utility-Scale Battery Energy Storage System Applications and Impacts in Indiana*. (2025). Prepared for the Indiana Office of Energy Development (with Olivia Kuykendall, Will Cotton, Mason Vliet, Jeremie Amsallem, Alex Dominguez, and Cali Clark of Exeter Associates). [Indiana-Utility-Scale-Battery-Energy-Storage-Study-July-2025.pdf](#)
- *Considerations for the Design and Implementation of Time of Use Rates for Residential Electric Customers in Maine*. (2025). Prepared for the Maine Public Utilities Commission in response to Docket No. 2024-00231 (with Grace Koenig, Abby Huebler, Makayla Bowen-Longino, and Cali Clark of Exeter Associates). <https://mpuc-cms.maine.gov/COM.Public.WebUI/Common/CaseMaster.aspx?CaseNumber=2024-00231>
- *Review of the Basic Transmission Cost Rider and Associated Pilot Program Established by the Ohio Power Company*, prepared for the Public Utilities Commission of Ohio in response to Case No. 24-493-EL-RDR (with Bola Ajanaku, Riya Bhargava, and Cali Clark of Exeter Associates). <https://dis.puc.state.oh.us/ViewImage.aspx?CMID=A1001001A25B24B44847E01737>
- *A Management/Performance and Financial Audit of Demand Side Management and Energy Efficiency Rider (Rider DSE) of FirstEnergy Ohio*, prepared for the Public Utilities Commission of Ohio in response to Case Nos. 18-1646-EL-RDR, 19-1904-EL-RDR, 20-1673-EL-RDR, 21-1131-EL-RDR, and 22-1044-EL-RDR (with Grace Koenig, Jared Geiger, Makayla Bowen-Longino, and Cali Clark of Exeter Associates). <https://dis.puc.state.oh.us/ViewImage.aspx?CMID=A1001001A24L18B41624D00895>

- *Maryland 100% Renewable Portfolio Standard (RPS) and 100% Clean Energy Standard (CES) by 2040 Study* (). Prepared for the Maryland Department of Natural Resources, Power Plant Research Program (with Riya Bhargava, Cali Clark, William Cotton, and Kevin Porter of Exeter Associates and Christopher Clack of Vibrant Clean Energy, among other contributors).
<https://dnr.maryland.gov/pprp/Pages/maryland-100percent-study.aspx>
- *Accelerating Energy Storage Research Development and Demonstration: Policy, Programmatic, and Planning Considerations for States*. (2024). Prepared for the National Association of State Energy Officials (with Jeremie Amsallem and Cali Clark of Exeter Associates).
naseo.org/data/sites/1/documents/publications/NASEO_Energy_Storage_v2.pdf
- *Solicitation and Procurement of Default Energy Service in New Hampshire*, prepared for the New Hampshire Department of Energy, March 2024 (with Serhan Ogur, Olivia Kuykendall, Grace Koenig, and Cali Clark of Exeter Associates).
<https://www.energy.nh.gov/sites/g/files/ehbemt551/files/inline-documents/sonh/inv-2023-001-doe-final-report.pdf>
- *Review of the Non-Market-Based Services Riders Established by Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company and Associated Pilot Program*, prepared for the Public Utilities Commission of Ohio in response to Case No. 22-391-EL-RDR, July 2023 (with Serhan Ogur, Ari Weissfeld, and Cali Clark of Exeter Associates).
<https://dis.puc.state.oh.us/ViewImage.aspx?CMID=A1001001A23G17B23458I01165>
- *Retail Supply and Standard Offer Service Reform for Maine*, prepared for Maine Office of the Public Advocate, February 2023 (with Steven Estomin, Serhan Ogur, Olivia Kuykendall, Afton Hauer, and Cali Clark of Exeter Associates).
https://www.maine.gov/meopa/sites/maine.gov.meopa/files/inline-files/2023-02-01_OPA%20Full%20Retail%20Electricity%20Supply%20Report.pdf
- *Resource Adequacy Constructs in Organized Wholesale Markets*, prepared for the Consumer Advocates of the PJM States, April 2021 (with Christopher Parent and Cali Clark of Exeter Associates).
<https://www.pjm.com/-/media/committees-groups/user-groups/pieoug/2021/20210505/20210505-resource-adequacy-constructs-in-organized-wholesale-markets-report.ashx>
- *Nuclear Power in Maryland: Status and Prospects*, prepared for the Maryland Department of Natural Resources, Power Plant Research Program, January 2020 (with Kevin Porter of Exeter Associates and Diane Mountain of Environmental Resources Management, among other contributors).
https://dnr.maryland.gov/pprp/Documents/NuclearPowerinMaryland_Status-and-Prospects.pdf
- *Final Report Concerning the Maryland Renewable Portfolio Standard As Required by Chapter 393 of the Acts of the Maryland General Assembly of 2017*, prepared for the Maryland Department of Natural Resources, Power Plant Research Program, December 2019 (with Rebecca Widiss and Kevin Porter of Exeter Associates, among other contributors).
<https://dnr.maryland.gov/pprp/Documents/FinalRPSReportDecember2019.pdf>

- *Energy Storage in Maryland: Policy and Regulatory Options for Promoting Energy Storage and Its Benefits*, prepared for the Maryland Department of Natural Resources, Power Plant Research Program, 2018 (with Rebecca Widiss, Kevin Porter, Stacy Sherwood, and Cali Clark of Exeter Associates and Steven Miller and Aditya Saxena of Mondre Energy).
<https://dnr.maryland.gov/pprp/Documents/Energy-Storage-In-Maryland.pdf>

Expert Testimony

- Before the Maryland Public Service Commission, Case No. 9744, Hagerstown Light Department's Application for Change in Electric Rates, June 2024, on behalf of the Maryland Office of People's Counsel. Testified on class cost of service, rate design, and customer fees. Subject to ALJ Questioning.
- Before the Maryland Public Service Commission, Case No. 9741, Potomac Edison's Application for an Electric School Bus Pilot Program, January 2024, on behalf of the Maryland Public Service Commission Staff. Testified on statutory compliance, estimated economic impacts, proposed Pilot criteria, budget, and utility rate-setting approach. Subject to Cross.
- Before the Maryland Public Service Commission, Case No. 9696, Baltimore Gas and Electric Company's Application for an Electric School Bus Pilot Program, July 2023, on behalf of the Maryland Public Service Commission Staff. Testified on statutory compliance, estimated economic impacts, proposed Pilot criteria, budget, and utility rate-setting approach. Subject to Cross.

Select Additional Publications

- Before the Maine Public Utility Commission, Docket No. 2023-00258, Commission Initiated Inquiry Regarding Standard Offer Service Procurement Strategy, November 2023, for the Maine Office of the Public Advocate. Prepared initial comments and reply comments.
- Before the Massachusetts Department of Public Utilities, Docket No. 23-50, Investigation by the Department of Public on its own Motion into the Provision of Basic Service, February 2023, for the Massachusetts Office of the Attorney General. Prepared reply comments.
- Strategy memos and guidance documents for the U.S. Army, including:
 - *U.S. Army Utility Procurement Assessment: Current and Ideal Practices, Gaps, and Opportunities* (2020), prepared for the U.S. Army Commercial Utilities Program (with Christina Mudd of Exeter Associates).
 - *GOCO Contracts and Energy Conservation Measures*, prepared for the U.S. Army Materiel Command, September 2018 (with Christina Mudd of Exeter Associates).
- *Army Demand Response Implementing Guidance* (2018), prepared for the Office of the Assistant Chief of Staff for Installation Management (with Christina Mudd and Shawn Kelly of Exeter Associates).
- *USAR and ARNG: Guidance for Participation in Demand Response Programs*, prepared for the Office of the Assistant Chief of Staff for Installation Management, United States Army Reserve, and the Army National Guard, August 2018 (with Christina Mudd, Felipe Salcedo, and Katherine Fisher of Exeter Associates).

- *Army Demand Response Program: Data and Reporting*, prepared for the Office of the Assistant Chief of Staff for Installation Management, June 2018 (with Christina Mudd of Exeter Associates).
- *USAR: Utility Provider Assessment – Summary of Opportunities*, prepared for the United States Army Reserve, April 2017 (with Christina Mudd and Felipe Salcedo of Exeter Associates).
- Utility assessments, negotiations, supply option studies, and audit reports, including electric, natural gas, water, and wastewater services, for U.S. Army installations, U.S. Department of Energy laboratories, and U.S. Air Force bases, including:

Fort Detrick	Anniston Army Depot	Kirtland AFB
Fort Meade	Fort Liberty	Holloman AFB
Fort Belvoir	Pantex Plant	Joint Base Charleston
Fort Novosel	Lake City Army Ammo. Plant	Princeton Plasma Physics
Fort Greely	Radford Army Ammo. Plant	Laboratory
Fort Leonard Wood	Holston Army Ammo. Plant	Sanford Underground
Devens RFTA	JSMC (Lima Army Tank Plant)	Research Facility
Rock Island Arsenal	MacDill AFB	Aberdeen Proving Ground

- Demand response assessment reports for U.S. Army installations, including:

Fort Bliss	Fort Knox	Aberdeen Proving Ground
Detroit Arsenal	White Sands Missile Range	United States Military
Fort Belvoir	Tobyhanna Army Depot	Academy

Select Consulting Support

- Testimony support and analysis for the Maryland Department of Natural Resources Power Plant Research Program as part of Certificate of Public Convenience and Necessity cases before the Maryland Public Service Commission:
 - Application for a Certificate of Public Convenience and Necessity to Construct a New 500 kV Transmission Line in Portions of Baltimore, Carroll, and Frederick counties. Case No. 9773, December 2024.
 - Application for a Certificate of Public Convenience and Necessity for the Brandon Shores Retirement Mitigation Project. Case No. 9748, July 2024.

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)

Exeter Employment

1990-1992 Utility Analyst
1992-1996 Senior Regulatory Analyst
1996-Present Principal

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-75	July 2025	43629-GCA-44	October 2017
43629-GCA-74	April 2025	43629-GCA-43	July 2017
43629-GCA-73	January 2025	43629-GCA-42	April 2017
43629-GCA-72	October 2024	43629-GCA-41	January 2017
43629-GCA-71	July 2024	43629-GCA-40	October 2016
43629-GCA-70	April 2024	43629-GCA-39	July 2016
43629-GCA-69	January 2024	43629-GCA-38	April 2016
43629-GCA-68	October 2023	43629-GCA-37	January 2016
43629-GCA-67	July 2023	43629-GCA-36	October 2015
43629-GCA-66	April 2023	43629-GCA-35	July 2015
43629-GCA-65	January 2023	43629-GCA-34	April 2015
43629-GCA-64	October 2022	43629-GCA-33	January 2015
43629-GCA-63	July 2022	43629-GCA-32	October 2014
43629-GCA-62	April 2022	43629-GCA-31	July 2014
43629-GCA-61	January 2022	43629-GCA-30	May 2014
43629-GCA-60	October 2021	43629-GCA-29	January 2014
43629-GCA-59	July 2021	43629-GCA-28	October 2013
43629-GCA-58	April 2021	43629-GCA-27	July 2013
43629-GCA-57	January 2021	43629-GCA-26	April 2013
43629-GCA-56	October 2020	43629-GCA-25	January 2013
43629-GCA-55	July 2020	43629-GCA-24	December 2012
43629-GCA-54	April 2020	43629-GCA-20	November 2011
43629-GCA-53	January 2020	43629-GCA-16	November 2010
43629-GCA-52	October 2019	43629-GCA-11	December 2009
43629-GCA-51	July 2019	43629-GCA-10	March 2009
43629-GCA-50	May 2019	43629-GCA-9	December 2007
43629-GCA-49	January 2019	43629-GCA-8	October 2006

43629-GCA-48	October 2018	43629-GCA-7	December 2005
43629-GCA-47	July 2018	43629-GCA-6	January 2005
43629-GCA-46	April 2018	43629-GCA-5	October 2004
43629-GCA-45	January 2018		

The Pittsburgh Water and Sewer Authority – Bureau of Water (Pennsylvania Public Utility Commission Docket Nos. R-2025-3055010, R-2025-3055011 and R-2025-3055012), September 2025. Presented testimony addressing water, wastewater and stormwater cost allocation and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

The York Water Company (Pennsylvania Public Utility Commission Docket Nos. R-2025-3053442 and R-2025-3053573), August 2025. Presented testimony addressing water and wastewater cost allocation and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Columbia Gas of Pennsylvania, Inc. (Pennsylvania Public Utility Commission Docket No. R-2025-3053499), June 2025. Presented testimony addressing 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-2025-3053112), May 2025. Presented testimony addressing cost of service and rate design on behalf of the Pennsylvania Office of Consumer Advocate.

Atmos Energy Louisiana Corporation (Louisiana Public Service Commission Docket No. U-36400), April 2025. Presented a report addressing the fuel 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 Water Department (Philadelphia Water Commissioner, Fiscal Years 2026-2027), April 2025. Presented testimony addressing utility class cost of service and rate design on behalf of the Public Advocate.

Providence Water Supply Board (Rhode Island Public Utilities Commission Docket No. 24-51-WW), April 2025. Presented testimony addressing 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-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.)