



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

# Request for Quotation

RFQ NUMBER  
**PSC09507**

PAGE  
**1**

ADDRESS CORRESPONDENCE TO ATTENTION OF  
**JOHN ABBOTT  
 304-558-2544**

**VENDOR**  
 \*327150511      203-438-2999  
 COLUMBIA GROUP INC  
 PO BOX 810  
 GEORGETOWN CT 06829

**SHIP TO**  
 PUBLIC SERVICE COMMISSION  
 CONSUMER ADVOCATE DIVISION  
 700 UNION BUILDING  
 723 KANAWHA BOULEVARD EAST  
 CHARLESTON, WV  
 25301      304-558-0526

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
11/25/2008				

BID OPENING DATE: **12/30/2008**      BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		961-20		
<p><b>CASE CONSULTING SERVICES</b></p> <p>OPEN-END CONTRACT TO PROVIDE CASE CONSULTING SERVICES FOR THE PUBLIC SERVICE COMMISSION, CONSUMER ADVOCATE DIVISION, PER THE SPECIFICATIONS.</p> <p>QUESTION PERIOD: QUESTIONS ARE DUE NO LATER THAN 12/17/2008; 2:00 PM, PER THE SPECIFICATIONS.</p> <p>EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON ..... AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.</p> <p>UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.</p> <p>RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30)</p>						

**RECEIVED**  
**08 DEC 30 AM 10:04**  
 PURCHASING DIVISION  
 STATE OF WV

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>Andrew C. Crase</i>	TELEPHONE <b>(203) 438-2999, EXT. 11</b>	DATE <b>12/24/08</b>
TITLE <b>PRESIDENT</b>	FEIN <b>04-2728198</b>	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

# Request for Quotation

RFQ NUMBER  
**PSC09507**

PAGE  
**2**

ADDRESS CORRESPONDENCE TO ATTENTION OF  
**JOHN ABBOTT**  
**304-558-2544**

VENDOR

\*327150511      203-438-2999  
**COLUMBIA GROUP INC**  
**PO BOX 810**  
  
**GEORGETOWN CT 06829**

SHIP TO

**PUBLIC SERVICE COMMISSION**  
**CONSUMER ADVOCATE DIVISION**  
**700 UNION BUILDING**  
**723 KANAWHA BOULEVARD EAST**  
**CHARLESTON, WV**  
**25301**                      **304-558-0526**

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
11/25/2008				

BID OPENING DATE: **12/30/2008**                      BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE (1) YEAR PERIODS.</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <p>OPEN MARKET CLAUSE: THE DIRECTOR OF PURCHASING MAY AUTHORIZE A SPENDING UNIT TO PURCHASE ON THE OPEN MARKET, WITHOUT THE FILING OF A REQUISITION OR COST ESTIMATE, ITEMS SPECIFIED ON THIS CONTRACT FOR IMMEDIATE DELIVERY IN EMERGENCIES DUE TO UNFORESEEN CAUSES (INCLUDING BUT NOT LIMITED TO DELAYS IN TRANSPORTATION OR AN UNANTICIPATED INCREASE IN THE VOLUME OF WORK.)</p> <p>QUANTITIES: QUANTITIES LISTED IN THE REQUISITION ARE APPROXIMATIONS ONLY, BASED ON ESTIMATES SUPPLIED BY THE STATE SPENDING UNIT. IT IS UNDERSTOOD AND AGREED THAT THE CONTRACT SHALL COVER THE QUANTITIES ACTUALLY ORDERED FOR DELIVERY DURING THE TERM OF THE CONTRACT, WHETHER MORE OR LESS THAN THE QUANTITIES SHOWN.</p> <p>ORDERING PROCEDURE: SPENDING UNIT(S) SHALL ISSUE A WRITTEN STATE CONTRACT ORDER (FORM NUMBER WV-39) TO THE VENDOR FOR COMMODITIES COVERED BY THIS CONTRACT. THE ORIGINAL COPY OF THE WV-39 SHALL BE MAILED TO THE VENDOR AS AUTHORIZATION FOR SHIPMENT, A SECOND COPY MAILED TO THE PURCHASING DIVISION, AND A THIRD COPY RETAINED BY THE SPENDING UNIT.</p> <p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>Andrea C. Crane</i>	TELEPHONE <b>(203) 438-2999, EXT. 11</b>	DATE <b>12/24/08</b>
TITLE <b>PRESIDENT</b>	FEIN <b>04-2728198</b>	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

# Request for Quotation

RFQ NUMBER
PSC09507

PAGE
3

ADDRESS CORRESPONDENCE TO ATTENTION OF
JOHN ABBOTT 304-558-2544

VENDOR

\*327150511      203-438-2999  
 COLUMBIA GROUP INC  
 PO BOX 810  
 GEORGETOWN CT 06829

SHIP TO

PUBLIC SERVICE COMMISSION  
 CONSUMER ADVOCATE DIVISION  
 700 UNION BUILDING  
 723 KANAWHA BOULEVARD EAST  
 CHARLESTON, WV  
 25301      304-558-0526

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
11/25/2008				

BID OPENING DATE: **12/30/2008**      BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATICALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.</p> <p>THE TERMS AND CONDITIONS CONTAINED IN THIS CONTRACT SHALL SUPERSEDE ANY AND ALL SUBSEQUENT TERMS AND CONDITIONS WHICH MAY APPEAR ON ANY ATTACHED PRINTED DOCUMENTS SUCH AS PRICE LISTS, ORDER FORMS, SALES AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY ELECTRONIC MEDIUM SUCH AS CD-ROM.</p> <p>REV. 04/11/2001</p> <p>EXHIBIT 10</p> <p style="text-align: right;">REQUISITION NO.: <i>P.S.C.0950.7</i></p> <p>ADDENDUM ACKNOWLEDGEMENT</p> <p>I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.</p> <p>ADDENDUM NO.'S:</p> <p>NO. 1 .....</p> <p>NO. 2 .....</p> <p>NO. 3 .....</p> <p>NO. 4 .....</p> <p>NO. 5 .....</p> <p>I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF TH</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS			
SIGNATURE	TELEPHONE	DATE	
<i>Andrea C. Crane</i>	(203) 438-2999, EXT. 11	12/24/08	
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE	
PRESIDENT	04-2728198		

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

# Request for Quotation

RFQ NUMBER  
**PSC09507**

PAGE  
**4**

ADDRESS CORRESPONDENCE TO ATTENTION OF  
**JOHN ABBOTT**  
**304-558-2544**

VENDOR

\*327150511      203-438-2999  
**COLUMBIA GROUP INC**  
**PO BOX 810**  
  
**GEORGETOWN CT 06829**

SHIP TO

**PUBLIC SERVICE COMMISSION**  
**CONSUMER ADVOCATE DIVISION**  
**700 UNION BUILDING**  
**723 KANAWHA BOULEVARD EAST**  
**CHARLESTON, WV**  
**25301**                      **304-558-0526**

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
11/25/2008				

BID OPENING DATE: **12/30/2008**                      BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p><b>ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.</b></p> <p><b>VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.</b></p> <p style="text-align: center;"> <i>Andrea C. Crane</i>            SIGNATURE  <b>THE COLUMBIA GROUP, INC.</b>            COMPANY  <b>DECEMBER 24, 2008</b>            DATE         </p> <p style="text-align: center;"><b>NOTICE</b></p> <p><b>A SIGNED BID MUST BE SUBMITTED TO:</b></p> <p style="text-align: center;"> <b>DEPARTMENT OF ADMINISTRATION</b>  <b>PURCHASING DIVISION</b>  <b>BUILDING 15</b>  <b>2019 WASHINGTON STREET, EAST</b>  <b>CHARLESTON, WV 25305-0130</b> </p> <p><b>THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:</b></p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>Andrea C. Crane</i>	TELEPHONE <b>(203) 438-2999, EXT. 11</b>	DATE <b>12/24/08</b>
TITLE <b>PRESIDENT</b>	FEIN <b>04-2728198</b>	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

# Request for Quotation

RFQ NUMBER  
**PSC09507**

PAGE  
**5**

ADDRESS CORRESPONDENCE TO ATTENTION OF  
**JOHN ABBOTT**  
**304-558-2544**

**VENDOR**  
 \*327150511 203-438-2999  
 COLUMBIA GROUP INC  
 PO BOX 810  
 GEORGETOWN CT 06829

**SHIP TO**  
 PUBLIC SERVICE COMMISSION  
 CONSUMER ADVOCATE DIVISION  
 700 UNION BUILDING  
 723 KANAWHA BOULEVARD EAST  
 CHARLESTON, WV  
 25301 304-558-0526

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
11/25/2008				

BID OPENING DATE: **12/30/2008** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
	SEALED BID					
	BUYER:			JOHN ABBOTT-----		
	RFQ. NO.:			PSC09507-----		
	BID OPENING DATE:			12/30/2008-----		
	BID OPENING TIME:			1:30 PM-----		
	PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID:					
				(203) 894-3274-----		
	CONTACT PERSON (PLEASE PRINT CLEARLY):					
				ANDREA C. CRANE-----		
	***** THIS IS THE END OF RFQ PSC09507 *****					TOTAL: <u>\$ 65,000.00</u>

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE Andrea C. Crane TELEPHONE (203) 438-2999 EXT. 11 DATE 12/24/08  
 TITLE PRESIDENT FEIN 04-2728198 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

PSC09507

Consumer Advocate Division  
Public Service Commission  
PSC Case No. 08-1783-G-42T & 08-1761-G-PC  
Dominion Hope Gas Company

The Consumer Advocate Division of the Public Service Commission of West Virginia ("CAD") is soliciting bids for the provision of consulting services in connection with 1) the general rate case filing of Hope Gas, Inc. dba Dominion Hope ("Dominion Hope") at the Public Service Commission of West Virginia, PSC Case No. 08-1783-G-42T; and 2) the proposed sale of Dominion Hope, PSC Case No. 08-1761-G-PC, described more fully below.

The Consumer Advocate Division has formally intervened on behalf of residential customers of the gas utility in both matters. Case filings can be reviewed at the Commission's web site at: <http://www.psc.state.wv.us/>. (Direct links to the filings are not available. Search by case number using the "case information" function of the site.)

Dominion Hope is the second largest gas utility in West Virginia and is part of the Dominion Resources, Inc. ("Dominion") family of companies. The Company's filing indicates that it is seeking an increase in rates of approximately \$34.4 million or at least 21 percent for residential customers. Dominion, Dominion Hope and Peoples Hope Gas Companies LLC ("PH Gas") recently have filed a joint petition for approval of the sale of Dominion Hope to PH Gas, with equity interest to be held by a wholly-owned subsidiary of Babcock & Brown Infrastructure Fund North America LP ("BBIFNA"). The joint petitioners in this sale and acquisition case recently filed a motion to consolidate the general rate case with the sale and acquisition case.

We are seeking bids for both the general rate case and the sale and acquisition case. Under the general rate case the vendor shall be required to address revenue requirement issues under two different scenarios-continued ownership of Dominion Hope by Dominion, and alternatively under ownership by PH Gas/ BBIFNA. Rate of return and the rate case impact of the Commission's recent order requiring Dominion Hope to switch its storage accounting method from LIFO to WACOG will be handled by the Consumer Advocate Division staff. The consultant will be expected to provide expert testimony on all other revenue requirement issues under the two ownership scenarios, including rate base, revenues, expenses, service company billings, taxes, operating income, and all of the sub-areas which fall into these categories.

The Consumer Advocate Division will handle general policy issues in the sale and acquisition case. The consultant will be expected to provide expert testimony on all other issues arising in the context of the proposed transaction. As was the case in Dominion's recent failed effort to sell Dominion Hope to Equitable Resources, Inc., pension and OPEB issues assumed significant value and importance and will require considerable attention by the consultant. Respondents to this RFQ can submit bids on either or both of the two distinct cases. The CAD reserves the right to award the contract separately for either case or as a single contract for both cases combined. If bids are submitted on both cases, the bidder must show it possesses adequate staffing to cover both cases simultaneously. Estimated number of hours is for bidding purposes only, because actual number of hours are unknown.

Upon request, the agency may request a list of personnel who will be working on the identified elements of the above described case(s). For the general rate case, the vendor shall be required to have participated in a minimum of ten (10) regulated utility cases involving revenue requirement issues. Upon request, vendor shall submit proof of such experience. Vendor shall provide a list of any cases that could be in conflict with this case. For the sale and acquisition case, the vendor shall be required to have participated in a minimum of ten (10) utility cases involving similar transactions. Upon request, vendor shall submit proof of such experience. Vendor shall provide a list of any cases that could be in conflict with the above described case(s).

The general rate case consultant must have at least 10 years experience testifying on revenue requirement issues involving regulated utilities. The consultant in the sale and acquisition case must have at least 10 years experience testifying in regulated utility matters on a wide variety of issues relating to similar transactions. Consultants in both matters must be Certified Public Accountants or have advanced degrees in business, economics, finance or accounting. The consultants must be able to coordinate and incorporate recommendations from multiple witnesses testifying on behalf of the Consumer Advocate Division.

Question Period: All questions regarding this request for quotation shall be addressed to John Abbott, Senior Buyer, at [John.H.Abbott@wv.gov](mailto:John.H.Abbott@wv.gov) – questions are due no later than 12/17/2008; 2:00 PM. An addendum will be issued to answer vendor questions.

PSC09507- Case Consulting Bid Form			
Item #	*Estimated Number of Hours	Hourly Rate	Extended Price
<b>RATE CASE</b>			
Senior/Principal	190	\$ 111.43	\$ 21,172
Staff	160	\$ 111.43	\$ 17,828
SUBTOTAL			\$ 39,000
<b>ACQUISITION CASE</b>			
Senior/Principal	100	\$ 173.33	\$ 17,333
Staff	50	\$ 173.33	\$ 8,667
SUBTOTAL			\$ 26,000
<b>Grand Total</b>			<b>\$ 65,000</b>
<b>Bidder / Vendor Information:</b>			
Name:	THE COLUMBIA GROUP, INC.		
Address: *	P.O. BOX 810		
	GEORGETOWN, CT 06829		
Phone#:	(203) 438-2999, EXT. 11		
Email Address:	ctcolumbia@aol.com		
<b>Contract Coordinator Information:</b>			
Name:	ANDREA C. CRANE		
Address: *	THE COLUMBIA GROUP, INC.		
	P.O. BOX 810		
	GEORGETOWN, CT 06829		
Phone#:	(203) 438-2999, EXT. 11		
Email Address:	ctcolumbia@aol.com		
* Estimated number of hours is for bidding purposes only			

\* FOR OVERNIGHT/COURIER, PLEASE USE THE FOLLOWING ADDRESS:

THE COLUMBIA GROUP, INC.  
199 ETHAN ALLEN HWY., 2ND FL.  
RIDGEFIELD, CT 06877



**VENDOR PREFERENCE CERTIFICATE**

Certification and application\* is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

1. **Application is made for 2.5% resident vendor preference for the reason checked:**

- \_\_\_ Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,  
 \_\_\_ Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,  
 \_\_\_ Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,

2. **Application is made for 2.5% resident vendor preference for the reason checked:**

- \_\_\_ Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,

3. **Application is made for 2.5% resident vendor preference for the reason checked:**

- \_\_\_ Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,

4. **Application is made for 5% resident vendor preference for the reason checked:**

- \_\_\_ Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,

5. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**

- \_\_\_ Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,

6. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**

- \_\_\_ Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (*West Virginia Code*, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: The Columbia Group Signed: Andrea P. Crone  
 Date: Dec. 24, 2008 Title: President

\*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

STATE OF WEST VIRGINIA  
Purchasing Division**PURCHASING AFFIDAVIT****VENDOR OWING A DEBT TO THE STATE:**

*West Virginia Code* §5A-3-10a provides that: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars in the aggregate.

**PUBLIC IMPROVEMENT CONTRACTS & DRUG-FREE WORKPLACE ACT:**

*West Virginia Code* §21-1D-5 provides that: Any solicitation for a public improvement construction contract shall require each vendor that submits a bid for the work to submit at the same time an affidavit that the vendor has a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the West Virginia Code. A public improvement construction contract may not be awarded to a vendor who does not have a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the West Virginia Code and who has not submitted that plan to the appropriate contracting authority in timely fashion. For a vendor who is a subcontractor, compliance with Section 5, Article 1D, Chapter 21 of the West Virginia Code may take place before their work on the public improvement is begun.

**ANTITRUST:**

In submitting a bid to any agency for the state of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the state of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the state of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the state of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership or person or entity submitting a bid for the same materials, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

**LICENSING:**

Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

**CONFIDENTIALITY:**

The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendors should visit [www.state.wv.us/admin/purchase/privacy](http://www.state.wv.us/admin/purchase/privacy) for the Notice of Agency Confidentiality Policies.

Under penalty of law for false swearing (West Virginia Code §61-5-3), it is hereby certified that the vendor acknowledges the information in this said affidavit and is in compliance with the requirements as stated.

Vendor's Name: THE COLUMBIA GROUP, INC.  
Authorized Signature: Andrea C. Crase Date: 12/24/08

PROPOSAL TO PROVIDE CONSULTING SERVICES  
TO THE CONSUMER ADVOCATE DIVISION  
OF THE PUBLIC SERVICE COMMISSION OF WEST VIRGINIA

IN RESPONSE TO  
STATE OF WEST VIRGINIA  
DEPARTMENT OF ADMINISTRATION  
PURCHASING DIVISION RFQ NUMBER: PSC09507

RE: HOPE GAS, INC. d/b/a DOMINION HOPE  
BASE RATE CASE FILING  
PSC CASE NO. 08-1783-G-42T

The Columbia Group, Inc.  
PO Box 810  
Georgetown, CT 06829

Courier: 199 Ethan Allen Highway  
Ridgefield, CT 06877

(203) 438-2999 – Phone  
(203) 894-3274 – Fax  
Email: [Ctcolumbia@aol.com](mailto:Ctcolumbia@aol.com)  
Web: <http://ctcolumbiagroupinc.com>

December 24, 2008

TABLE OF CONTENTS

Page

**PROPOSAL**

I.	Introduction.....	2
II.	Business Organization .....	3
III.	Project Summary.....	4
IV.	Work Plan .....	11
V.	Prior Experience in Revenue Requirements Matters .....	12
VI.	Proposed Personnel.....	13
VII.	Cost Proposal .....	15

Appendix A    Testimony List of Andrea C. Crane

**I. INTRODUCTION**

The Columbia Group, Inc. proposes to provide consulting services to the Consumer Advocate Division of the Public Service Commission of the State of West Virginia (“CAD”) on revenue requirements issues with regard to the recent base rate case filing of Hope Gas, Inc. d/b/a Dominion Hope (“Hope” or “Company”), PSC Case No. 08-1783-G-42T. Hope serves approximately 114,000 customers in 32 counties in West Virginia. Hope is currently owned by Dominion Resources, Inc. (“Dominion”).

On November 24, 2008, the Company filed for a base rate increase of \$34.4 million or approximately 71.2% over going-level non-gas revenue at present rates. This filing reflected Hope’s current ownership structure. On December 5, 2008, Hope also filed an alternative request for a base rate increase of \$26.9 million or approximately 55.7% over going-level non-gas revenue at present rates. This latter request assumes that Dominion’s request to sell the Company’s stock to Babcock and Brown Infrastructure Fund North America LP (“BBIFNA”) will be approved by the Public Service Commission (“Commission”).

This proposal includes the provision of revenue requirement services, including a development of rate base, going-level revenues, going-level operating expenses, service company billings, and going-level income tax claims. It also includes a review of going-level depreciation claims to ensure that going-level depreciation expense is consistent with CAD’s recommended utility plant in service claim. This proposal does not include a detailed review of the depreciation rates used by Hope.

The services outlined in this proposal will be provided for two scenarios. First, we will provide a full revenue requirement analysis assuming the current ownership structure. Second, we will provide an alternative revenue requirement recommendation based on the sale of Hope to BBIFNA. Andrea C. Crane, President of The Columbia Group, Inc., is the proposed witness for this engagement.

## **II. BUSINESS ORGANIZATION**

This proposal is being made by The Columbia Group, Inc. through its office located at 199 Ethan Allen Highway, Ridgefield, Connecticut 06877. (Mailing address: PO Box 810, Georgetown, CT 06829.) The Columbia Group, Inc. was founded in 1981 as a public interest utility consulting firm. Columbia is a full service utility consulting group. We currently have a professional staff of five consultants. Members of Columbia have presented direct testimony in over 800 dockets across the United States. These dockets have included matters relating to gas, electric, water, wastewater, telephone, navigation, solid waste and cable television facilities.

The regulatory work of Columbia personnel has been on behalf of divisions of consumer advocate, state regulatory commissions, departments of attorney general, municipal utilities and municipalities. Columbia personnel do not testify on behalf of investor-owned utilities.

All work outlined in this proposal will be performed by Columbia personnel under the supervision of Andrea C. Crane, President of the firm. Ms. Crane would also serve as the witness on this engagement.

### **III. PROJECT SUMMARY**

This engagement will include a review of the filings made by the Company, critical evaluation of those filings, development of proposed adjustments, formulation of recommendations on selected policy issues, and development of a recommended revenue requirement for each ownership scenario. As we develop our revenue requirement recommendations, we will also work closely with CAD and its other consultants.

Our analysis begins with a determination of the appropriateness of the test year selected by the Company. In this regard, we will review the Company's claim for plant in service, depreciation reserve, cash working capital, materials and supplies, other reserves and prepayments, contributions in aid of construction, and other elements. Our analysis will be directed toward ensuring that the Company a) has included appropriate elements, and only appropriate elements, in its rate base claims and b) has correctly quantified those elements. Possible issues to be addressed include forecasts of construction, claims for construction work in progress, the treatment of non-cash items in cash working capital, development of materials and supplies, and elimination of contributions in aid of construction from rate base. We will utilize the overall cost of capital recommendation developed by CAD or its other consultants to determine the required operating income for the Company, given our recommended rate base.

We will then evaluate the Company's going-level revenue claims, at present rates. This evaluation includes recommendations regarding normalizations and annualizations for such factors as number of customers, consumption, weather, and

other variables.

Coincident with developing a going-level revenue recommendation, we will examine the Company's going-level expense claims. Specific areas of scrutiny may include salaries and wages, benefits, inflation adjustments, uncollectibles, affiliated interest charges, and other issues. Adjustments will be proposed where appropriate. In addition, we will review the Company's going-level income tax claims.

After reviewing the Company's filing, and making specific adjustments to rate base, going-level revenue and expenses, and taxes, we will then develop our recommended revenue increase/decrease.

We will work closely with CAD to apply our recommended revenue requirement to CAD's recommended rate structure.

Following is a discussion of some of the issues likely to be encountered in this proceeding.

1. Test Year - The test year selected will be reviewed to determine whether it represents a period of time of normal operating conditions and financial results.
2. Plant In Service - We will review the Company's plant in service claim to determine whether the plant claimed is used and useful in providing utility service. As part of this review, we will evaluate the history of the Company with regard to completed construction relative to budgeted construction.
3. Construction Work In Progress - We generally recommend the exclusion of construction work in progress from rate base, on the basis that such plant is not used and useful in the provision of utility service. Any claim for the inclusion



of construction work in progress in rate base will be evaluated in view of the Company's cash flow requirements.

4. Advances for Construction - These funds are cost free sources of capital and should be deducted from rate base. To the extent that these advances have not been fully repaid and/or the advance period has expired, these funds should be transferred to contributions in aid of construction.
5. Contributions in Aid of Construction - These funds are also cost free sources of capital and should be deducted from rate base.
6. Depreciation Reserve - We will ensure that the Company's depreciation reserve claim is consistent with its depreciation expense claims. In many cases, utilities propose a full year of depreciation expense on test year plant additions, but include only one-half year of depreciation reserve in its rate base claim.
7. Accumulated Deferred Income Taxes - This balance represents cost free capital to the Company and should be an offset to rate base or should be included in the capital structure of the Company as zero cost capital.
8. Cash Working Capital - We will evaluate the cash working capital claim made by the Company. We prefer the use of a lead/lag study to determine cash working capital requirements, and we recommend that such a study be performed if a utility is large enough to warrant this undertaking. If a lead/lag study is provided, we will ensure that all non-cash items have been excluded, such as depreciation expense and deferred taxes. In addition, we will

recommend the inclusion of cash working capital provided by interest expense in the study, if not included by the Company. We will also review for reasonableness the lead/lag days used to develop the Company's claim.

9. Materials and Supplies - We will ensure that any claims for materials and supplies represent a normalized level. In addition, we may recommend that the average balance of materials and supplies be offset by the amount of cash working capital provided by the average monthly accounts payable associated with the materials and supplies monthly balances.
10. Other Rate Base Components - We will review all other rate base components to ensure that the Company's treatment is consistent with Commission precedent and good ratemaking practice.
11. Revenue - We will review all revenue claims and ensure that going-level revenue has been appropriately annualized by the Company. Annualizations based on customer growth during the test year and normalizations based on normal operating conditions, including normal weather conditions, will be recommended where appropriate.
12. Miscellaneous Revenue - We will review the Company's treatment of miscellaneous revenue. We generally recommend that a normal level of miscellaneous revenue be included in the development of the Company's pro forma income claim.

13. Depreciation Expense on Contributions in Aid of Construction - We generally take the position that depreciation expense on contributions in aid of construction should be excluded from the Company's pro forma expense, on the basis that this expense represents a return of capital to investors, who never supplied the funds for this investment. Therefore, allowing depreciation expense on contributions results in a windfall to the Company's shareholders.
  
14. Salaries and Wages - We will fully explore several issues relating to the Company's salary and wage claims, including 1) proposed salary and wage increases, 2) proper annualization of test year increases, 3) overtime expense, 4) percentage of salaries and wages capitalized relative to historical levels, and 5) employee levels and vacancy rates.
  
15. Benefit Expense - Benefit costs continue to be one of the fastest growing expense items for utilities. We generally take the position that estimated increases should not be reflected in rates, and require that utilities provide notification of rate increases from their carriers in order to achieve rate recognition.
  
16. Pension and OPEB Expense - We will examine any claims by the Company for recovery of pension expenses and/or other post-employment benefit ("OPEB") costs. It is possible that the Company's pension fund is fully funded at this time, and therefore no cash contribution is required. If such is the case, we will oppose any claims by the Company for reflection of pension expenses in utility rates. With regard to OPEB costs, we will evaluate the annual accrual expense

as well as the annual out-of-pocket payments. We generally recommend that the utility fund its OPEB liability in order to achieve recognition of the expense in rates.

17. Affiliated Interest Transactions - We will evaluate any affiliated interest transactions entered into by the Company. Any affiliated transactions should involve products and services necessary for the provision of utility service. In addition, a utility should demonstrate that these products and services are being provided at reasonable cost, and that the allocation methodologies used to allocate costs among subsidiaries appropriately reflect cost causation.
18. Promotional Advertising, Marketing, Lobbying, and Political Activity - These are all expense items that we have opposed in previous proceedings. We will review the filing to identify issues in these areas, and we will propose adjustments that are consistent with the policies of the Commission.
19. Rate Case Expense - We generally prefer that rate case expenses be normalized, rather than amortized, to avoid violation of the prohibition regarding retroactive ratemaking. We will review all supporting material provided to support the Company's claim, and make recommendations regarding the size of the rate case expense claim as well as the recovery period.
20. Inflation Adjustments - We generally oppose the application of inflation adjustments. We are especially critical of any inflation adjustments applied to the historic test year.

21. Other O&M Adjustments - We will critically review each expense adjustment proposed by the Company to ensure that such adjustments reflect known and measurable changes to the test year results.
  
22. Consolidated Income Taxes - We have successfully sponsored consolidated income tax adjustments in many states. Since many utilities file their federal income tax returns as part of a consolidated group, they can take advantage of tax losses experienced by affiliated companies. We generally recommend an adjustment based on the modified effective federal income tax rate, unless a regulatory commission has a policy of determining federal income taxes on a standalone basis.

#### IV. WORK PLAN

This engagement will be implemented by delivery of the following services:

##### 1. Review of the Filing

The testimony, exhibits, workpapers, rate sheets, and other material filed by the Company will be reviewed in detail. Special emphasis will be placed on determining that Commission policy and practice have been followed by the Company. A preliminary summary of the issues in the case, and their approximate dollar impact, will be prepared as soon as practical.

##### 2. Preparation of Discovery

Based upon our review of the Company's filing, we will issue formal interrogatories. The responses to these interrogatories will be carefully reviewed and follow-up or additional interrogatories will be propounded. We strongly believe in the informal discovery process and we will make ourselves available to visit the Company's offices to meet with their personnel, review relevant data, and solicit other materials or data as may be necessary to complete the investigation. In addition, we will respond in a timely manner to data requests that are propounded upon The Columbia Group, Inc. as a result of testimony filed by Columbia personnel.

##### 3. Analysis of the Company's Direct Case

The preliminary issue list will be updated based upon the discovery aspects of our investigation and any input provided by CAD or its other consultants. We will discuss the completed issue list with CAD to ensure that all parties have a full understanding of all pertinent issues and views.

##### 4. Assistance in Cross-Examination

We will assist in identifying lines of cross-examination and in preparing cross-examination questions for the positions taken by all parties in the proceeding. Proposed questions, relevant material, and a synopsis explaining the line of cross-examination will be furnished to CAD. We will also furnish on-site assistance during the actual cross-examination.

##### 5. Submission of Direct, Supplemental, and Surrebuttal Testimony

A draft copy of our direct testimony will be provided to CAD at least one week prior to the filing date. In addition, to the extent necessary, supplemental and surrebuttal testimony and exhibits will be prepared. Columbia personnel will also stand for cross-examination on all testimony submitted by them.

6. Summary of the Parties' Issues

We will review and prepare a summary of the issues raised by all parties. This summary will include a quantification by issue.

7. Technical Assistance with Briefs and Oral Arguments

We will continue to provide technical assistance during the time that briefs and reply briefs are being prepared. This will include review of the briefs filed by other parties in the proceeding.

8. Other Technical Assistance

We will provide other assistance to CAD, including the provision of status reports, consultation with CAD and its other witnesses, and other assistance as may be required.

9. Review of the Commission's Order

We will review the order of the Commission and prepare a summary outlining how the Commission responded to our position on each issue.

V. **PRIOR EXPERIENCE – REVENUE REQUIREMENTS MATTERS**

A testimony list for Ms. Crane, including regulated utility cases in which she has filed testimony on the issue of revenue requirements, may be found in Appendix A. In the past 12 months, Ms. Crane has participated in the following gas proceedings:

- Chesapeake Utilities Corporation
- Delmarva Power and Light Company
- New Jersey Natural Gas Company
- Public Service Electric and Gas Company
- South Jersey Gas Company

- Elizabethtown Gas Company
- Atmos Energy Company
- Public Service Company of New Mexico

**VI. PROPOSED PERSONNEL**

Personnel proposed for this engagement include Andrea C. Crane, James D. Cotton, and Elizabeth P. Jensen.

**Andrea C. Crane**, President of the firm, has testified as an expert witness in approximately 300 utility proceedings in 17 states and the District of Columbia. Ms. Crane has participated in numerous gas and electric proceedings around the country, including cases involving Public Service Company of New Mexico, Westar Energy, Inc., Kansas City Power and Light Company, Potomac Electric Power Company, Baltimore Gas and Electric Company, the Long Island Lighting Company, Chesapeake Utilities, Elizabethtown Gas Company, Midwest Energy, Reliant Arkla, Public Service Electric and Gas Company, Consolidated Edison, Inc. and New Century Energies, Inc.

Ms. Crane also has extensive experience testifying in utility merger proceedings. She had testified in merger or acquisition cases involving New Mexico Public Service Company, Southwestern Public Service Company, Texas-New Mexico Power Company, Atlantic City Electric Company, Delmarva Power and Light Company, Baltimore Gas and Electric Company, New England Electric Systems, Consolidated Edison, Northeast Utilities, and others.

Prior to becoming a consultant in 1989, Ms. Crane spent seven years in professional positions with GTE Service Corporation and Bell Atlantic Corporation. Ms.



Crane's educational background includes an M.B.A. degree in Finance and a B.A. degree in Chemistry, both from Temple University. Ms. Crane would be assisted, as necessary, by James D. Cotton and Elizabeth P. Jensen.

**James D. Cotton** is Chairman and Principal of the firm. Mr. Cotton has 33 years experience testifying in utility matters. Since joining the firm in 1986, Mr. Cotton has testified as an expert witness in approximately 130 utility proceedings in 20 states on issues of revenue requirements, accounting issues, cost of service allocations, and regulatory policy.

Prior to joining The Columbia Group, Mr. Cotton worked for eight years for the Georgetown Consulting Group, Inc., serving as an expert witness in utility rate proceedings in electric, gas, and telecommunications cases in the area of revenue requirements, specifically rate base, revenues and expenses, and regulatory requirements. Mr. Cotton holds an M.B.A. degree in Finance from Columbia University Graduate School of Business and a B.A. from Franklin & Marshall College.

**Elizabeth P. Jensen** serves as an expert witness in accounting and finance. In addition to serving as an expert witness in utility rate proceedings, Mrs. Jensen has performed numerous buy/ sell analyses and models for the utility industry, performed project financing analyses, and developed pro forma financial statements. She also has significant experience in regression analysis, particularly involving weather variables, and in net present value and internal rate of return studies.

Mrs. Jensen has conducted transfer price valuations, break-even price scenarios, and market valuation studies for sales of assets to and from municipalities. She has also conducted various studies to determine the financial and rate viability of nuclear plant

construction and/or abandonment, and she was active in the Shoreham nuclear plant proceedings conducted by the New York State Governor's Task Force.

Mrs. Jensen was associated with The Georgetown Consulting Group from 1984 to 1986, when she joined The Columbia Group. Prior to becoming a consultant in 1984, Mrs. Jensen was an Assistant Manager for Business Planning and Analysis at General Foods, Inc. In this position, she was responsible for financial planning and strategic analysis for a \$700 million business unit.

Mrs. Jensen's educational background includes an M.S. in Management from the Alfred P. Sloan School at M.I.T. and a B.A. from the University of Washington. Mrs. Jensen also previously served on the Board of Directors of Consumers Union, publisher of *Consumer Reports*.

## VII. COST PROPOSAL

Following are the hourly rates for the personnel proposed for this engagement:

<u>NAME</u>	<u>RATE</u>
- Andrea C. Crane President	\$130.00
- James D. Cotton Principal	\$130.00
- Elizabeth P. Jensen Vice President	\$100.00

The Columbia Group bills on an hourly basis with a contractual, not-to-exceed amount fixed for the project. In addition to our hourly professional fees, we bill actual

expenses relating to travel. We do not bill for clerical support time or for other types of expenses such as telephone, federal express charges, or supplies.

Our total not-to-exceed bid for this engagement is \$39,000, including all expenses.

	<u>Hours</u>	<u>Rate</u>	<u>Total Cost</u>
Andrea C. Crane/ James D. Cotton	190	\$130.00	\$24,700
Elizabeth P. Jensen	120	\$100.00	\$12,000
Expenses			\$2,300
Total	310		\$39,000

It should be noted that the RFQ requires illustrative bidding, based on a total of 350 hours. Assuming a cost of \$39,000 and a total of 350 hours, our average unit rate would be \$111.43.

APPENDIX A

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	WWW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Aquila /Black Hills / Kansas City Power & Light	E	Kansas	07-BHCG-1063-ACQ 07-KCPE-1064-ACQ	12/07	Utility Acquisitions	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-186	12/07	Cost of Capital Regulatory Policy	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	08-WSEE-309-PRE	11/07	Predetermination of Wind Generation	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E/G	New Jersey	ER07050303 GR07050304	11/07	Societal Benefits Charge	Division of Rate Counsel
Public Service Company of New Mexico	E	New Mexico	07-00077-UT	10/07	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Public Service Electric and Gas Company	E	New Jersey	EO07040278	9/07	Solar Cost Recovery	Division of Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Comcast Cable	C	New Jersey	CR07030147	8/07	Form 1205	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	07-KCPE-905-RTS	8/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR06110781, et al.	5/07	Cable Rates - Forms 1205 and 1240	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	4/07	Revenue Requirements Issues on Remand	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	06-285F	4/07	Gas Cost Rates	Division of the Public Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR06070558	4/07	Cable Rates	Division of Rate Counsel
Westar Energy	E	Kansas	07-WSEE-616-PRE	3/07	Pre-Approval of Generation Facilities	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	3800	3/07	Revenue Requirements	Division of Public Utilities and Carriers
Aquila - KGO	G	Kansas	07-AQLG-431-RTS	3/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	06-287F	3/07	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	06-284	1/07	Revenue Requirements Cost of Capital	Division of the Public Advocate
El Paso Electric Company	E	New Mexico	06-00258 UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Aquila, Inc. / Mid-Kansas Electric Co.	E	Kansas	06-MKEE-524-ACQ	11/06	Proposed Acquisition	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	G	New Mexico	06-00210-UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Atlantic City Electric Company	E	New Jersey	EM06090638	11/06	Sale of B.L. England	Division of Rate Counsel
United Water Delaware, Inc.	W	Delaware	06-174	10/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Electric and Gas Company	G	New Jersey	GR05080686	10/06	Societal Benefits Charge	Division of Rate Counsel
Comcast (Avalon, Maple Shade, Gloucester)	C	New Jersey	CR06030136-139	10/06	Form 1205 and 1240 Cable Rates	Division of Rate Counsel
Kansas Gas Service	G	Kansas	06-KGSG-1209-RTS	9/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
New Jersey American Water Co. Elizabethtown Water Company Mount Holly Water Company	W	New Jersey	WR06030257	9/06	Regulatory Policy Taxes Cash Working Capital	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	06-145	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	06-158	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	06-KCPE-828-RTS	8/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Midwest Energy, Inc.	G	Kansas	06-MDWG-1027-RTS	7/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	05-315F	6/06	Gas Service Rates	Division of the Public Advocate
Cablevision Systems Corporation	C	New Jersey	CR05110924, et al.	5/06	Cable Rates - Forms 1205 and 1240	Division of the Ratepayer Advocate
Montague Sewer Company	WW	New Jersey	WR05121056	5/06	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey	C	New Jersey	CR05119035, et al.	5/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Comcast of New Jersey	C	New Jersey	CR05090826-827	4/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Parkway Water Company	W	New Jersey	WR05070634	3/06	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00051030	2/06	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G	Delaware	05-312F	2/06	Gas Cost Rates	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	05-304	12/05	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	04-42	10/05	Revenue Requirements Cost of Capital (Remand)	Division of the Public Advocate
Utility Systems, Inc.	WW	Delaware	335-05	9/05	Regulatory Policy	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	9/05	Revenue Requirements	Citizens' Utility Ratepayer Board
Empire Electric District Company	E	Kansas	05-EPDE-980-RTS	8/05	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR05030186	8/05	Form 1205	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	3674	7/05	Revenue Requirements	Division of Public Utilities and Carriers
Delmarva Power and Light Company	E	Delaware	04-391	7/05	Standard Offer Service	Division of the Public Advocate
Patriot Media & Communications CNJ, LLC	C	New Jersey	CR04111453-455	6/05	Cable Rates	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR04111379, et al.	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Mercer County, LLC	C	New Jersey	CR04111458	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of South Jersey, LLC, et al.	C	New Jersey	CR04101356, et al.	5/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey LLC, et al.	C	New Jersey	CR04101077, et al.	4/05	Cable Rates	Division of the Ratepayer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Kent County Water Authority	W	Rhode Island	3660	4/05	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	G	Kansas	05-AQLG-367-RTS	3/05	Revenue Requirements Cost of Capital Tariff Issues	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	04-334F	3/05	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	04-301F	3/05	Gas Cost Rates	Division of the Public Advocate
Delaware Electric Cooperative, Inc.	E	Delaware	04-288	12/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Company of New Mexico	E	New Mexico	04-00311-UT	11/04	Renewable Energy Plans	Office of the New Mexico Attorney General
Woonsocket Water Division	W	Rhode Island	3626	10/04	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	E	Kansas	04-AQLE-1065-RTS	10/04	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	04-121	8/04	Conservation Rates (Affidavit)	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	ER03020110 PUC 06061-2003S	8/04	Deferred Balance Phase II	Division of the Ratepayer Advocate
Kentucky American Water Company	W	Kentucky	2004-00103	8/04	Revenue Requirements	Office of Rate Intervention of the Attorney General
Shorelands Water Company	W	New Jersey	WR04040295	8/04	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Artesian Water Company	W	Delaware	04-42	8/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Long Neck Water Company	W	Delaware	04-31	7/04	Cost of Equity	Division of the Public Advocate
Tidewater Utilities, Inc.	W	Delaware	04-152	7/04	Cost of Capital	Division of the Public Advocate
Cablevision	C	New Jersey	CR03100850, et al.	6/04	Cable Rates	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WWW	New Jersey	WR03121034 (W) WR03121035 (S)	5/04	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey, Inc.	C	New Jersey	CR03100876,77,79,80	5/04	Form 1240 Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey, et al.	C	New Jersey	CR03100749-750 CR03100759-762	4/04	Cable Rates	Division of the Ratepayer Advocate
Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers



<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff
Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	E	Delaware	03-127	8/03	Revenue Requirements	Division of the Public Advocate
Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General
Comcast - Hopewell, et al.	C	New Jersey	CR02110818 CR02110823-825	5/03	Cable Rates	Division of the Ratepayer Advocate
Cablevision Systems Corporation	C	New Jersey	CR02110838, 43-50	4/03	Cable Rates	Division of the Ratepayer Advocate
Comcast-Garden State / Northwest	C	New Jersey	CR02100715 CR02100719	4/03	Cable Rates	Division of the Ratepayer Advocate
Midwest Energy, Inc. and Westar Energy, Inc.	E	Kansas	03-MDWE-421-ACQ	4/03	Acquisition	Citizens' Utility Ratepayer Board
Time Warner Cable	C	New Jersey	CR02100722 CR02100723	4/03	Cable Rates	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	01-WSRE-949-GIE	3/03	Restructuring Plan	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	ER02080604 PUC 7983-02	1/03	Deferred Balance	Division of the Ratepayer Advocate
Atlantic City Electric Company d/b/a Conectiv Power Delivery	E	New Jersey	ER02080510 PUC 6917-02S	1/03	Deferred Balance	Division of the Ratepayer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Wallkill Sewer Company	WW	New Jersey	WR02030193 WR02030194	12/02	Revenue Requirements Purchased Sewage Treatment Adj. (PSTAC)	Division of the Ratepayer Advocate
Midwest Energy, Inc.	E	Kansas	03-MDWE-001-RTS	12/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast-LBI Crestwood	C	New Jersey	CR02050272 CR02050270	11/02	Cable Rates	Division of the Ratepayer Advocate
Reliant Energy Arkla	G	Oklahoma	PUD200200166	10/02	Affiliated Interest Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Midwest Energy, Inc.	G	Kansas	02-MDWG-922-RTS	10/02	Gas Rates	Citizens' Utility Ratepayer Board
Comcast Cablevision of Avalon	C	New Jersey	CR02030134 CR02030137	7/02	Cable Rates	Division of the Ratepayer Advocate
RCN Telecom Services, Inc., and Home Link Communications	C	New Jersey	CR02010044, CR02010047	7/02	Cable Rates	Division of the Ratepayer Advocate
Washington Gas Light Company	G	Maryland	8920	7/02	Rate of Return Rate Design (Rebuttal)	General Services Administration (GSA)
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase II	7/02	Rate Design Tariff Issues	Division of the Public Advocate
Washington Gas Light Company	G	Maryland	8920	6/02	Rate of Return Rate Design	General Services Administration (GSA)
Tidewater Utilities, Inc.	W	Delaware	02-28	6/02	Revenue Requirements	Division of the Public Advocate
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	5/02	Financial Plan	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	02-EPDE-488-RTS	5/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	3709	4/02	Fuel Costs	Office of the New Mexico Attorney General
Cablevision Systems	C	New Jersey	CR01110706, et al	4/02	Cable Rates	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	District of Columbia	945, Phase II	4/02	Divestiture Procedures	General Services Administration (GSA)
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	3/02	Sale of VY to Entergy Corp. (Supplemental)	Department of Public Service
Delmarva Power and Light Company	G	Delaware	01-348F	1/02	Gas Cost Adjustment	Division of the Public Advocate
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	1/02	Sale of VY to Entergy Corp.	Department of Public Service
Pawtucket Water Supply Company	W	Rhode Island	3378	12/01	Revenue Requirements	Division of Public Utilities and Carriers
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase I	12/01	Revenue Requirements	Division of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Potomac Electric Power Company	E	Maryland	8796	12/01	Divestiture Procedures	General Services Administration (GSA)
Kansas Electric Power Cooperative	E	Kansas	01-KEPE-1106-RTS	11/01	Depreciation Methodology (Cross Answering)	Citizens' Utility Ratepayer Board
Wellsboro Electric Company	E	Pennsylvania	R-00016356	11/01	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	3311	10/01	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Pepco and New RC, Inc.	E	District of Columbia	1002	10/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Potomac Electric Power Co. & Delmarva Power	E	Delaware	01-194	10/01	Merger Issues and Performance Standards	Division of the Public Advocate
Yankee Gas Company	G	Connecticut	01-05-19PH01	9/01	Affiliated Transactions	Office of Consumer Counsel
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	9/01	Revenue Requirements (Rebuttal)	The Consumer Advocate Division of the PSC
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	9/01	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Potomac Electric Power Co. & Delmarva Power	E	Maryland	8890	9/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Comcast Cablevision of Long Beach Island, et al	C	New Jersey	CR01030149-50 CR01050285	9/01	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3311	8/01	Revenue Requirements	Division of Public Utilities and Carriers
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	8/01	Revenue Requirements	Office of Consumer Advocate
Roxiticus Water Company	W	New Jersey	WR01030194	8/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	8/01	Revenue Requirements	Consumer Advocate Division of the PSC
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity (Rebuttal)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity	Citizens' Utility Ratepayer Board
Cablevision of Allamuchy, et al	C	New Jersey	CR00100824, etc.	4/01	Cable Rates	Division of the Ratepayer Advocate
Public Service Company of New Mexico	E	New Mexico	3137, Holding Co.	4/01	Holding Company	Office of the Attorney General
Keauhou Community Services, Inc.	W	Hawaii	00-0094	4/01	Rate Design	Division of Consumer Advocacy

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests (Motion for Suppl. Changes)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	3137, Part III	4/01	Standard Offer Service (Additional Direct)	Office of the Attorney General
Chem-Nuclear Systems, LLC	SW	South Carolina	2000-366-A	3/01	Allowable Costs	Department of Consumer Affairs
Southern Connecticut Gas Company	G	Connecticut	00-12-08	3/01	Affiliated Interest Transactions	Office of Consumer Counsel
Atlantic City Sewerage Corporation	WW	New Jersey	WR00080575	3/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	G	Delaware	00-314	3/01	Margin Sharing	Division of the Public Advocate
Senate Bill 190 Re: Performance Based Ratemaking	G	Kansas	Senate Bill 190	2/01	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	00-463-F	2/01	Gas Cost Rates	Division of the Public Advocate
Waitsfield Fayston Telephone Company	T	Vermont	6417	12/00	Revenue Requirements	Department of Public Service
Delaware Electric Cooperative	E	Delaware	00-365	11/00	Code of Conduct Cost Allocation Manual	Division of the Public Advocate
Commission Inquiry into Performance-Based Ratemaking	G	Kansas	00-GIMG-425-GIG	10/00	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Pawtucket Water Supply Board	W	Rhode Island	3164 Separation Plan	10/00	Revenue Requirements	Division of Public Utilities and Carriers
Comcast Cablevision of Philadelphia, L.P.	C	Pennsylvania	3756	10/00	Late Payment Fees (Affidavit)	Kaufman, Lankelis, et al.
Public Service Company of New Mexico	E	New Mexico	3137, Part III	9/00	Standard Offer Service	Office of the Attorney General
Lai Water Company	W	Hawaii	00-0017 Separation Plan	8/00	Rate Design	Division of Consumer Advocacy
El Paso Electric Company	E	New Mexico	3170, Part II, Ph. 1	7/00	Electric Restructuring	Office of the Attorney General
Public Service Company of New Mexico	E	New Mexico	3137 - Part II Separation Plan	7/00	Electric Restructuring	Office of the Attorney General
PG Energy	G	Pennsylvania	R-00005119	6/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	4/00	Merger Issues (Additional Supplemental)	Office of Consumer Counsel
Sussex Shores Water Company	W	Delaware	99-576	4/00	Revenue Requirements	Division of the Public Advocate

The Columbia Group, Inc., Testimonies of Andrea C. Crane

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Utilicorp United, Inc.	G	Kansas	00-UTCG-336-RTS	4/00	Revenue Requirements	Citizens' Utility Ratepayer Board
TCI Cablevision	C	Missouri	9972-9146	4/00	Late Fees (Affidavit)	Honora Eppert, et al
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	3/00	Pro Forma Revenue Affiliated Transactions (Rebuttal)	Oklahoma Corporation Commission, Public Utility Division Staff
Tidewater Utilities, Inc. Public Water Supply Co.	W	Delaware	99-466	3/00	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	G/E	Delaware	99-582	3/00	Cost Accounting Manual Code of Conduct	Division of the Public Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	3/00	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	2/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	2/00	Merger Issues	Office of Consumer Counsel
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	1/00	Pro Forma Revenue Affiliated Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Connecticut Natural Gas Company	G	Connecticut	99-09-03	1/00	Affiliated Transactions	Office of Consumer Counsel
Time Warner Entertainment Company, L.P.	C	Indiana	48D06-9803-CP-423	1999	Late Fees (Affidavit)	Kelly J. Whiteman, et al
TCI Communications, Inc., et al	C	Indiana	55D01-9709-CP-00415	1999	Late Fees (Affidavit)	Franklin E. Littell, et al
Southwestern Public Service Company	E	New Mexico	3116	12/99	Merger Approval	Office of the Attorney General
New England Electric System Eastern Utility Associates	E	Rhode Island	2930	11/99	Merger Policy	Department of Attorney General
Delaware Electric Cooperative	E	Delaware	99-457	11/99	Electric Restructuring	Division of the Public Advocate
Jones Intercable, Inc.	C	Maryland	CAL98-00283	10/99	Cable Rates (Affidavit)	Cynthia Maisonette and Ola Renee Chatman, et al
Texas-New Mexico Power Company	E	New Mexico	3103	10/99	Acquisition Issues	Office of Attorney General
Southern Connecticut Gas Company	G	Connecticut	99-04-18	9/99	Affiliated Interest	Office of Consumer Counsel
TCI Cable Company	C	New Jersey	CR99020079 et al	9/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
All Regulated Companies	E/G/W	Delaware	Reg. No. 4	8/99	Filing Requirements (Position Statement)	Division of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Mile High Cable Partners	C	Colorado	95-CV-5195	7/99	Cable Rates (Affidavit)	Brett Marshall, an individual, et al
Electric Restructuring Comments	E	Delaware	Reg. 49	7/99	Regulatory Policy (Supplemental)	Division of the Public Advocate
Long Neck Water Company	W	Delaware	99-31	6/99	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	99-163	6/99	Electric Restructuring	Division of the Public Advocate
Potomac Electric Power Company	E	District of Columbia	945	6/99	Divestiture of Generation Assets	U.S. GSA - Public Utilities
Comcast	C	Indiana	49C01-9802-CP-000386	6/99	Late Fees (Affidavit)	Ken Hecht, et al
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate
Electric Restructuring Comments	E	District of Columbia	945	3/99	Regulatory Policy	U.S. GSA - Public Utilities
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	3/99	Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal)	Division of the Ratepayer Advocate
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	3/99	Merger Approval (Answering)	Citizens' Utility Ratepayer Board
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	2/99	Merger Approval	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Adelphia Cable Communications	C	Vermont	6117-6119	1/99	Late Fees (Additional Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees	Department of Public Service
Orange and Rockland/ Consolidated Edison	E	New Jersey	EM98070433	11/98	Merger Approval	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR97090624 CR97090625 CR97090626	11/98	Cable Rates - Form 1235	Division of the Ratepayer Advocate
Petitions of BA-NJ and NJPA re: Payphone Ops.	T	New Jersey	TO97100792 PUCOT 11269-97N	10/98	Payphone Subsidies FCC New Services Test	Division of the Ratepayer Advocate
United Water Delaware	W	Delaware	98-98	8/98	Revenue Requirements	Division of the Public Advocate
Cablevision	C	New Jersey	CR97100719, 726 730, 732	8/98	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	Maryland	Case No. 8791	8/98	Revenue Requirements Rate Design	U.S. GSA - Public Utilities
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	8/98	Anti-Competitive Practices (Rebuttal)	Division of the Ratepayer Advocate
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	7/98	Anti-Competitive Practices	Division of the Ratepayer Advocate
TCI Cable Company/ Cablevision	C	New Jersey	CTV 03264-03268 and CTV 05061	7/98	Cable Rates	Division of the Ratepayer Advocate
Mount Holly Water Company	W	New Jersey	WR98020058 PUC 03131-98N	7/98	Revenue Requirements	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	2674	5/98	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
Pawtucket Water Supply Board	W	Rhode Island	2674	4/98	Revenue Requirements	Division of Public Utilities and Carriers
Energy Master Plan Phase II Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	4/98	Electric Restructuring Issues (Supplemental Surrebuttal)	Division of the Ratepayer Advocate
Energy Master Plan Phase I Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	3/98	Electric Restructuring Issues	Division of the Ratepayer Advocate
Shorelands Water Company	W	New Jersey	WR97110835 PUC 11324-97	2/98	Revenue Requirements	Division of the Ratepayer Advocate
TCI Communications, Inc.	C	New Jersey	CR97030141 and others	11/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Citizens Telephone Co. of Kecksburg	T	Pennsylvania	R-00971229	11/97	Alternative Regulation Network Modernization	Office of Consumer Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	10/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Universal Service Funding	T	New Jersey	TX95120631	10/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	9/97	Low Income Fund High Cost Fund	Division of the Ratepayer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	9/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G/E	Delaware	97-65	9/97	Cost Accounting Manual Code of Conduct	Office of the Public Advocate
Western Resources, Oneok, and WAI	G	Kansas	WSRG-486-MER	9/97	Transfer of Gas Assets	Citizens' Utility Ratepayer Board
Universal Service Funding	T	New Jersey	TX95120631	9/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	8/97	Schools and Libraries Funding	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	8/97	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Ironton Telephone Company	T	Pennsylvania	R-00971182	8/97	Alternative Regulation Network Modernization (Surrebuttal)	Office of Consumer Advocate
Ironton Telephone Company	T	Pennsylvania	R-00971182	7/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Comcast Cablevision	C	New Jersey	Various	7/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR97010052 PUCRA 3154-97N	7/97	Revenue Requirements	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	6/97	Revenue Requirements	Division of Public Utilities and Carriers
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	6/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	5/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	E	Delaware	97-58	5/97	Merger Policy	Office of the Public Advocate
Middlesex Water Company	W	New Jersey	WR96110818 PUCRL 11663-96N	4/97	Revenue Requirements	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR96080628 PUCRA 09374-96N	3/97	Purchased Sewerage Adjustment	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	2484	3/97	Revenue Requirements Cost of Capital (Surrebuttal)	Division of Public Utilities & Carriers



<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Interstate Navigation Company	N	Rhode Island	2484	2/97	Revenue Requirements Cost of Capital	Division of Public Utilities & Carriers
Electric Restructuring Comments	E	District of Columbia	945	1/97	Regulatory Policy	U.S. GSA - Public Utilities
United Water Delaware	W	Delaware	96-194	1/97	Revenue Requirements	Office of the Public Advocate
PEPCO/ BGE/ Merger Application	E/G	District of Columbia	951	10/96	Regulatory Policy Cost of Capital (Rebuttal)	GSA
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	10/96	Revenue Requirements Cost of Capital (Supplemental)	Citizens' Utility Ratepayer Board
PEPCO and BGE Merger Application	E/G	District of Columbia	951	9/96	Regulatory Policy, Cost of Capital	U.S. GSA - Public Utilities
Utilicorp United, Inc.	G	Kansas	193,787-U	8/96	Revenue Requirements	Citizens' Utility Ratepayer Board
TKR Cable Company of Gloucester	C	New Jersey	CTV07030-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
TKR Cable Company of Warwick	C	New Jersey	CTV057537-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	95-196F	5/96	Fuel Cost Recovery	Office of the Public Advocate
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	5/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Princeville Utilities Company, Inc.	W/WW	Hawaii	95-0172 95-0168	1/96	Revenue Requirements Rate Design	Princeville at Hanalei Community Association
Western Resources, Inc.	G	Kansas	193,305-U	1/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements	Division of the Ratepayer Advocate
Lanai Water Company	W	Hawaii	94-0366	10/95	Revenue Requirements Rate Design	Division of Consumer Advocacy
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01382-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01381-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Chesapeake Utilities Corporation	G	Delaware	95-73	7/95	Revenue Requirements	Office of the Public Advocate
East Honolulu Community Services, Inc.	WW	Hawaii	7718	6/95	Revenue Requirements	Division of Consumer Advocacy
Wilmington Suburban Water Corporation	W	Delaware	94-149	3/95	Revenue Requirements	Office of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Environmental Disposal Corporation	WW	New Jersey	WR94070319	1/95	Revenue Requirements (Supplemental)	Division of the Ratepayer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	1/95	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	12/94	Revenue Requirements	Office of Consumer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	12/94	Revenue Requirements	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	94-84	11/94	Revenue Requirements	Office of the Public Advocate
Delmarva Power and Light Company	G	Delaware	94-22	8/94	Revenue Requirements	Office of the Public Advocate
Empire District Electric Company	E	Kansas	190,360-U	8/94	Revenue Requirements	Citizens' Utility Ratepayer Board
Morris County Municipal Utility Authority	SW	New Jersey	MM10930027 ESW 1426-94	6/94	Revenue Requirements	Rate Counsel
US West Communications	T	Arizona	E-1051-93-183	5/94	Revenue Requirements (Surrebuttal)	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	5/94	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
US West Communications	T	Arizona	E-1051-93-183	3/94	Revenue Requirements	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	3/94	Revenue Requirements	Division of Public Utilities & Carriers
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J	2/94	Revenue Requirements (Supplemental)	Rate Counsel
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements (Supplemental)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	2098	8/93	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Wilmington Suburban Water Company	W	Delaware	93-28	7/93	Revenue Requirements	Office of Public Advocate
Kent County Water Authority	W	Rhode Island	2098	7/93	Revenue Requirements	Division of Public Utilities & Carriers
Camden County Energy Recovery Associates, Inc.	SW	New Jersey	SR91111718J ESW1263-92	4/93	Revenue Requirements	Rate Counsel
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J ESW 1263-92	4/93	Revenue Requirements	Rate Counsel
Jamaica Water Supply Company	W	New York	92-W-0583	3/93	Revenue Requirements	County of Nassau Town of Hempstead
New Jersey-American Water Company	WWW	New Jersey	WR92090908J PUC 7266-92S	2/93	Revenue Requirements	Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Passaic County Utilities Authority	SW	New Jersey	SR91121816J ESW0671-92N	9/92	Revenue Requirements	Rate Counsel
East Honolulu Community Services, Inc.	WW	Hawaii	7064	8/92	Revenue Requirements	Division of Consumer Advocacy
The Jersey Central Power and Light Company	E	New Jersey	PUC00661-92 ER91121820J	7/92	Revenue Requirements	Rate Counsel
Mercer County Improvement Authority	SW	New Jersey	EWS11261-91S SR91111682J	5/92	Revenue Requirements	Rate Counsel
Garden State Water Company	W	New Jersey	WR9109-1483 PUC 09118-91S	2/92	Revenue Requirements	Rate Counsel
Elizabethtown Water Company	W	New Jersey	WR9108-1293J PUC 08057-91N	1/92	Revenue Requirements	Rate Counsel
New-Jersey American Water Company	W/WW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board
Kent County Water Authority	W	Rhode Island	1952	6/90	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Ellesor Transfer Station	SW	New Jersey	SO8712-1407 PUC 1768-88	11/89	Regulatory Policy	Rate Counsel
Interstate Navigation Co.	N	Rhode Island	D-89-7	8/89	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Automated Modular Systems, Inc.	SW	New Jersey	PUC1769-88	5/89	Revenue Requirements Schedules	Rate Counsel
SNET Cellular, Inc.	T	Connecticut	-	2/89	Regulatory Policy	First Selectman Town of Redding